



## REGULAR MEETING OF THE FINANCE ADVISORY COMMITTEE

Monday, August 4, 2014 at 5:30 p.m.  
Los Osos Community Services District  
2122 9<sup>th</sup> Street, Suite 102, Los Osos, CA

### COMMITTEE MEMBERS

Marshall E. Ochylski, Chairperson  
R. Michael Wright, Vice Chairperson  
Jeff Edwards, Member  
Lisa Gonzalez, Member  
Gene Heyer, Member  
Wallace Raynor, Member  
Keith Swanson, Member  
Lou Tornatzky, Alternate Member

### STAFF

Kathy Kivley, General Manager  
Ann Kudart, Admin/Accounting Assistant

## AGENDA

1. **Opening – 5:30 p.m.**
  - A. Call to Order
  - B. Flag Salute
  - C. Roll Call
2. **Approve FAC Minutes of June 2, 2014**  
Presented By: Chairperson Ochylski
3. **Review of Board Item Regarding the Warrant Register for the Month of July 2014**  
Presented By: General Manager Kivley
4. **Review of Board Item Regard Current Expenditure Reports**  
Presented By: General Manager Kivley
5. **Review of Board Item Regarding Establishing a Budget Reserve Policy for Bayridge Estates**  
Presented By: General Manager Kivley
6. **Public Comments on Items NOT on this Agenda:** At this time, the public may comment on items not on this agenda. Each commenter is limited to 3 minutes and shall address the Chairperson.
7. **Schedule FAC Meeting -** FAC Meetings are normally held the Monday before Regular Board of Directors meetings at 5:30 p.m. unless otherwise noted – Tuesday, September 2, 2014
8. **Closing Comments by FAC Committee Members**
9. **Adjournment**

**ITEM 2**

**APPROVE FAC MINUTES OF  
JUNE 2, 2014**

**Los Osos Community Services District**  
**DRAFT Minutes of the Finance Advisory Committee**  
**June 30, 2014 at 5:30 p.m. at the District Office**

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p><b>1. Call to Order, Flag Salute and Roll Call</b></p>	<p>Chairperson Ochylski called the meeting to order at 5:30 p.m. and Vice Chairperson Wright led the flag salute.</p> <p><u>Roll Call:</u>            Jeff Edwards, Committee Member – Left at 6:33 p.m.            Lisa Gonzalez, Committee Member – Present            Gene Heyer, Committee Member – Present            Wallace Raynor, Committee Member – Absent            Keith Swanson, Committee Member – Present            Lou Tornatzky, Alternate Member - Present            Michael Wright, Vice Chairperson – Left at 6:35 p.m.            Marshall Ochylski, Chairperson – Left at 5:40 p.m.  <span style="padding-left: 100px;">Returned at 5:55 p.m.</span></p> <p><u>Staff:</u>            Kathy Kivley, General Manager            Ann Kudart, Administrative/Accounting Assistant III</p>	
<p><b>2. Approve FAC Minutes of June 2, 2014</b></p>	<p>No Public Comment.</p> <p>Committee Member Tornatzky made a motion to approve the minutes. The motion was seconded by Committee Member Edwards and carried with the following vote:</p> <p>Ayes: Committee Members Tornatzky, Edwards, Gonzalez, Heyer            Nays: Swanson            Abstain: None            Absent: Raynor</p>	<p><b>Action: Receive and File.</b></p>
<p><b>3. Review of Board Item Regarding the Warrant Register for the Month of June 2014</b></p>	<p>The Committee discussed possible tracking of ongoing individual vendor expenses; writing checks for debit cards; the cost of the annual water quality report; water related expenses; legal expenses; and the percentage of the electric bill that goes to pumping cost.</p> <p>Public Comment: Richard Margetson asked if there would be a payment for the Sheriff Department to attend Board meetings. He commented on the need to have responses to Committee requests.</p> <p>Chuck Snead commented on the temporary accountant.</p> <p>Committee Member Gonzalez moved to recommend that the Board receive and file the Warrant Register. The motion was seconded by Committee Member Swanson. Without objection Vice Chairperson Wright called for a unanimous roll call, seeing no objections, the motion was approved.</p>	<p><b>Action: The Committee recommended that the Board receive and file the Warrant Register</b></p>
<p><b>4. Review of Board Item Regarding Current Expenditure Reports</b></p>	<p>Committee Member Gonzalez recommended the report be modified to include a change to the column titles including current year, budget, variance, and what was spent the previous year. She also requested a bottom line, the net, be included for each column. The Committee discussed grant revenues and expenditures for Fund 550; Fund 500 telephone costs; transfers from reserves for deficit spending; Admin transfers to Fund 600; and Fund 800 surplus.</p>	<p><b>Action: The Committee recommended that the Board receive and file the Expenditure Reports</b></p>

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p><b>4. Review of Board Item Regarding Current Expenditure Reports (continued)</b></p>	<p>Public Comment – Richard Margetson agreed with having net surplus or deficit after total expenditures. He commented on the \$25,000 interfund transfer to Fund 600 and the Admin draw.</p> <p>Linde Owen commented on the recent changes and complications of the budget process.</p> <p>Committee Member Gonzalez requested a balance sheet format be provided showing assets and liabilities which would be useful to the committee and the public. Committee Member Edwards again requested two positions be deleted as previously recommended by the committee.</p> <p>Committee Member Swanson recommended the Board receive and file the expenditure reports with the minutes to reflect the comments made by the committee and the public. The motion was seconded by Committee Member Tornatzky. Without objection Vice Chairperson Wright called for a unanimous roll call, seeing no objections, the motion was approved.</p>	
<p><b>5. Review of Board Item Regarding an Interfund Loan from the District's Water Fund to the Vista de Oro Fund in an Amount Not to Exceed \$30,000</b></p>	<p>Chairperson Ochylski reported that Vista de Oro operates at a deficit, the monies will be repaid as the assessments remains on the parcels until it is paid back. General Manager Kivley reported that this is a one-time draw up to \$30,000 and only as needed.</p> <p>Committee Member Swanson opposes the transfer from Water and recommended it come from Solid Waste reserves.</p> <p>Public Comment – Richard Margetson asked how the fiscal year 12/13 deficit would be accounted for at this time and supports Committee Member Swanson's recommendation that it come from Solid Waste reserves.</p> <p>Committee Member Edwards moved to recommend the Board approve a transfer from Solid Waste fund at an interest rate of 2.5%. There was no second.</p> <p>Committee Member Swanson moved to recommended that the Board adopt the resolution authorizing an interfund loan from Solid Waste reserves to Fund 400 at the West Coast Prime rate plus 1% interest rate effective at the date of the resolution. The motion was seconded by Committee Member Gonzalez. Without objection Chairperson Ochylski called for a unanimous roll call, seeing no objections, the motion was approved.</p>	<p><b>Action:</b> The Committee recommended that the Board accept the resolution authorizing a transfer from Solid Waste reserves with allowable interest rate effective at the date of the ordinance West Coast Prime plus 1</p>
<p><b>6. Review of Board Item Regarding Setting the Reserves for Fiscal Years 2013/2014 and 2014/2015</b></p>	<p>General Manager Kivley reported that this item is setting the reserves based on the budget adopted by the Board.</p> <p>Public Comment – Richard Margetson believes the General Contingency Reserve goal is inaccurate. He commented on the Rate Stabilization Reserve maximum goal; the Capital Outlay Reserve; urged the Board to take an active stance in funding the Basin Management Reserve; and that the Wastewater Debt Reserve should have a footnote explaining that there is no income source.</p>	

AGENDA ITEM	DISCUSSION	FOLLOW-UP
<p><b>6. Review of Board Item Regarding Setting the Reserves for Fiscal Years 2013/2014 and 2014/2015 (continued)</b></p>	<p>Committee Member Ochylski recommended a footnote clarifying where the money is coming from be added to the Wastewater Debt Reserve Fund 9502 and requested Staff confirm that 9572 and 9988 are correct.</p> <p>Committee Member Swanson recommended that the Board adopt the resolution setting the Reserves noting the Committee's concerns regarding Fund 600 Debt Reserve 9502 and to confirm that the Contingency Reserve 9572 and Rate Stabilization Reserve 9988 are correct. Committee Member Gonzalez seconded and without objection Chairperson Ochylski called for a unanimous roll call, seeing no objections, the motion was approved.</p>	<p><b>Action:</b> The Committee recommended that the Board adopt the resolution setting the Reserves noting the Committee's concerns regarding Fund 600 Debt Reserve 9502 and to confirm that the Contingency Reserve 9572 and Rate Stabilization Reserve 9988 are correct.</p>
<p><b>7. Public Comments on Items Not on the Agenda</b></p>	<p>Linde Owen commented on financial reimbursement for damages to our water system by sewer construction; hydrant damage and flooding as a result of a car accident; clarification as to how lost Solid Waste revenue will be made up; and the new accountant.</p> <p>Richard Margetson commented that the resolution to Item 7B of the Board agenda for the Special Fire Tax is incorrect; disapproves the format of the minutes and the possibility of videotaping the Committee meetings.</p>	
<p><b>8. Schedule FAC Meeting</b></p>	<p>The next meeting of the Finance Advisory Committee will be held on Monday, August 4, 2014 at 5:30 p.m. at the District Office.</p>	
<p><b>9. Closing Comments by UAC Committee Members</b></p>	<p>Committee Member Swanson commented that the District needs to recover the damages to its water system.</p> <p>Committee Member Gonzalez commented on the need to modify the presentation of the financials and include a balance sheet.</p> <p>Committee Member Tornatzky commented on focusing on the cost of attorney fees and electricity.</p> <p>Committee Member Heyer commented on reviewing the cost of the telemetry lines.</p>	
<p><b>10. Adjournment</b></p>	<p>The meeting adjourned at 7:08 p.m.</p>	

**ITEM 3**

**REVIEW OF BOARD ITEM REGARDING  
WARRANT REGISTER FOR  
JULY 2014**



August 1, 2014

**President**  
Craig V. Baltimore

**Vice President**  
R. Michael Wright

**Directors**  
Leonard A. Moothart  
Marshall E. Ochyalski  
Jon-Erik G. Storm

**General Manager**  
Kathy A. Kivley

**Temporary District Accountant**  
Michael L. Doyel

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Phill Veneris

**TO:** LOCSD Board of Directors  
**FROM:** Ann Kudart, Administrative/Accounting Assistant   
**SUBJECT:** **Agenda Item 11C –8/7/2014 Board Meeting**  
Receive Warrant Register for July 2014

**DESCRIPTION**

The attached Warrant Register, one by vendor and the other by check number, is for all warrants issued from this account for the period July 1, 2014 through July 31, 2014.

**SUMMARY STAFF RECOMMENDATION**

Staff recommends that the Board receive and file the Warrant Register for this report.

This item will be approved along with the Consent Calendar unless it is pulled by a Director for separate consideration. If so, Staff recommends that the Board adopt the following motion:

***Motion: I move that the Board receive and file the Warrants for this report.***

Attachments

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

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

[www.locsd.org](http://www.locsd.org)



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Vendor  
 From 7/1/2014 Through 7/31/2014

Vendor Name	Check Date	Check Number	Check Amount	Transaction Description
	7/8/2014	24030	0.00	
	7/25/2014	021	0.00	To Post Debit Card Transactions
	7/25/2014	030	0.00	To Post Debit Card Transaction
A FINISHING TOUCH	7/17/2014	24053	1,443.92	07/08/14 Ventilation Fan Project (Labor & Materials)
AFLAC	7/3/2014	23999	203.44	06/01-30/14 Acct#HJ582 EE Elected Insurance
AFLAC	7/31/2014	24098	203.44	07/01-31/14 Acct#HJ582 EE Elected Insurance
AGP VIDEO, INC	7/3/2014	24000	1,185.00	06/01-30/14 CH20 Ops & Mgmt/BoaBoa Meeting Video Production
AGP VIDEO, INC	7/17/2014	24054	443.20	07/15/14 Converstion of Well VHS & Beta to DVD/Flash Drive
AGP VIDEO, INC	7/31/2014	24099	1,085.00	07/01-31/14 Ch20 Ops & Mgmt/BOD Mtg Video Production
AIRGAS USA, LLC	7/17/2014	24055	297.71	07/02/14 Cust#1673979 Oxygen Compressed (4cyl)
ALLIED ADMIN - DELTA DENTAL	7/10/2014	24045	94.33	08/01-31/14 ID#07917-7535 Dental
AM CONSERVATION GROUP, INC.	7/10/2014	24030	538.17	03/28/14 Low Flow Water Nozzles (100ea)
AM CONSERVATION GROUP, INC.	7/10/2014		1,167.19	06/11/14 Low Flow Shower Heads (250ea)
ANN KUDART, LOCS D ADMIN PETTY CASH CUSTODIAN	7/3/2014	24012	85.86	06/01-30/14 Mileage Reimbursements
ANN KUDART, LOCS D ADMIN PETTY CASH CUSTODIAN	7/3/2014		5.70	06/09/14 Postage Due Reimbursements
ANN KUDART, LOCS D ADMIN PETTY CASH CUSTODIAN	7/3/2014	24020	20.35	06/23/14 Cleaning Service - Water Conservation Table Cover
AT&T	7/3/2014	24001	289.72	05/17/14-06/16/14 8055281329259 Long Distance Service
AT&T	7/3/2014	24019	16.35	05/17/14-06/16/14 8055282274491 Telemetry Line
AT&T	7/3/2014		16.35	05/17/14-06/16/14 8055282415490 Telemetry Line
AT&T	7/3/2014		16.37	05/17/14-06/16/14 8055283267488 Telemetry Line
AT&T	7/3/2014		164.59	05/17/14-06/16/14 8055284452274 FAX & Telephone Lines
AT&T	7/3/2014		32.56	05/17/14-06/16/14 8055285492363 Telemetry Lines (2)
AT&T	7/3/2014		16.66	05/17/14-06/16/14 8055287329774 Telemetry Line
AT&T	7/3/2014		16.35	05/17/14-06/16/14 80552882493492 Telemetry Line
AT&T	7/3/2014		350.45	05/17/14-06/16/14 8055289370540 Office Lines
AT&T	7/3/2014		16.66	05/17/14-06/16/14 8055349459391 Telemetry Line
AT&T	7/3/2014		16.35	05/17/14-06/16/14 8055349623489 Telemetry Line
AT&T	7/3/2014		191.73	05/20/14-06/19/14 2343718859714 Service
AT&T	7/3/2014		66.66	05/20/14-06/19/14 2388410199516 Service
AT&T	7/3/2014	24021	35.00	06/22/14-07/21/14 Acct#134994840 Internet Service - SB Well
AT&T	7/31/2014	24100	35.00	07/11/14-08/21/14 Acct#134994840 Internet Service - SB Well
AUTOZONE	7/3/2014	24022	80.93	07/01/14 Wiper Blades (Unit A)/Glow Plug (Unit C)
B&B GARAGE DOORS	7/3/2014	24003	1,600.00	06/17/14 Install Section Bay Door (Station 15-South Bay)
BARNETT COX & ASSOCIATES	7/24/2014	24076	486.00	06/30/14 Proj#14-locsd-0320 Marketing - Water Conservation
BATTERIES PLUS	7/24/2014	24077	22.14	07/14/14 Backup Battery - 10th St Well



**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Vendor  
 From 7/1/2014 Through 7/31/2014

Vendor Name	Check Date	Check Number	Check Amount	Transaction Description
BP GENERAL ENGINEERING	7/3/2014	24004	4,850.00	06/24/14 Debris Removal & Disposal (Ferrell Yard)
BRIDGELINE DIGITAL, INC.	7/3/2014	24025	162.00	07/01-31/14 #02-LOS002-0001-00 Website Hosting & App
BRIDGELINE DIGITAL, INC.	7/24/2014	24083	162.00	08/01-31/14 #012-LOS002-0001-00 Website Hosting
BROWNSTEIN, HYATT, FARBER, SCHRECK	7/24/2014	24078	1,529.78	06/01-30/14 Legal Services - ISJ
CA EMPLOYMENT DEVELOPMENT DEPT	7/11/2014	PD071114_EDD	1,248.51	STATE PAYROLL TAX - PAYDATE 07/11/14
CA EMPLOYMENT DEVELOPMENT DEPT	7/25/2014	PD072514_EDD	1,626.92	STATE PAYROLL TAX - PAYDATE 07/25/14
CA PUBLIC EMPL RET SYSTEM	7/11/2014	PD071114_PersR...	3,907.43	06/23/14-07/06/14 CalPERS Retirement
CA PUBLIC EMPL RET SYSTEM	7/29/2014	PD072514_PersR...	5,258.09	07/07/14-07/20/14 CalPERS Retirement
CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	7/16/2014	100048084	5,223.86	07/01-31/14 ID#4662975925 CALPers Medical
CALIFORNIA STATE DISBURSEMENT UNIT (SDU)	7/10/2014	24047	173.65	06/23/14-07/06/14 Garnishment
CALPERS 457	7/16/2014	PD071114_457	1,234.68	06/23/14-07/06/14 SIP457 Contributions
CALPERS 457	7/23/2014	PD072514_457	1,234.68	07/07/14-07/20/14 SIP457 Contributions
CHARTER COMMUNICATIONS	7/3/2014	24023	75.00	07/01-31/14 Acct#8245101120119395 Internet Service-Wateryd
CHARTER COMMUNICATIONS	7/24/2014	24079	200.00	07/28/14-08/27/14 Acct#8245101120119577 Internet Service
CINDY NOTT	7/10/2014	24051	277.04	07/10/14 Refund - FY13/14 Tax Rolls Delinquent Water Acct
COAST ELECTRONICS - MB	7/17/2014	24058	0.00	07/02/14 Radio Supplies (battery holder - 15ea)
COASTAL COPY, LP	7/3/2014	24005	74.49	05/19/14-06/18/14 Acct#CFOO Copy Services
CONTINENTAL UTILITY SOLUTIONS, INC.	7/17/2014	24059	2,240.00	07/31/14-07/15/14 Annual Maintenance & Tech Support
CRYSTAL SPRINGS WATER	7/10/2014	24033	42.96	06/01-30/14 Acct#057427 Water Delivery
DE LANGE LANDEN FINANCIAL SERVICES	7/17/2014	24065	375.18	07/01-31/14 Acct#630919 Lease - Sharp Copier
Debi Tidd Consulting	7/10/2014	24043	275.00	06/20/14 OWOW Store Visit & Training
DEPARTMENT OF THE TREASURY	7/3/2014	24007	58.10	03/31/14 77-0604518 Form 941 Underpayment Income Tax
DEPARTMENT OF THE TREASURY	7/11/2014	PD071114_IRS	3,750.04	FEDERAL PAYROLL TAX - PAYDATE 07/11/14
DEPARTMENT OF THE TREASURY	7/25/2014	PD072514_IRS	5,337.02	FEDERAL PAYROLL TAX - PAYDATE 08/25/2014
DYER'S DIESELRO INC	7/24/2014	24082	389.89	07/18/14 Vehicle Repair/Parts (starter) - Unit C
ECOSLO	7/31/2014	24101	250.00	07/31/14 Sea Star Sponsorship/Coastal Cleanup
ERNEST PACKAGING SOLUTIONS	7/10/2014	24034	214.91	06/24/14 Cust#CAL059W##/16 Cleaning Supplies
EXECUTIVE JANITORIAL CORP	7/24/2014	24084	320.00	07/01-31/14 Janitorial Services
EXECUTIVE JANITORIAL CORP	7/24/2014		48.38	07/02/14 Janitorial Supplies
FERGUSON ENTERPRISES, INC	7/10/2014	24035	2,404.27	06/30/14 Cust#725053 Fire Hydrant Assembly
FERGUSON ENTERPRISES, INC	7/17/2014	24060	1,816.66	07/11/14 Cust#725053 Parts (water service lines)
GE CAPITAL	7/3/2014	24026	93.53	07/03/14-08/02/14 ID#90136374384 Copier Service Contract
GEORGE CONTENTO	7/3/2014	24024	2,000.00	07/01-31/14 Office Rent
GEORGE CONTENTO	7/24/2014	24080	2,000.00	08/01-31/14 Office Rent
GOLDEN STATE WATER COMPANY	7/10/2014	24032	415.82	04/23/14-06/23/14 Acct#84033200001 Water Service
GRIFFITH & THORNBURG, LLP	7/17/2014	24061	3,301.90	06/01-30/14 Legal Services - Bankruptcy
HACH	7/3/2014	24006	129.14	06/25/14 Acct#270053 Supplies (Chlorine Pump Cleaner)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Vendor  
 From 7/1/2014 Through 7/31/2014

Vendor Name	Check Date	Check Number	Check Amount	Transaction Description
HANSON AGGREGATES INC.	7/17/2014	24062	370.83	07/01/14 Cold Mix (3.59 tons)
JAN HARPER, LOCSO ADMIN PETTY CASH CUSTODIAN	7/3/2014	24011	0.00	06/23/14 Cleaning Service - Water Conservation Table Cover
JOHN MADONNA CONSTRUCTION CO, INC.	7/24/2014	24085	335,925.42	06/05/14 Prop 84 Progress Payment #1 Nitrate Removal Proj
JULIE NAVARETTE	7/10/2014	24050	42.88	07/10/14 Refund - FY13/14 Tax Rolls Delinquent Water Acct
KATHY A. KIVLEY	7/17/2014	24064	74.50	07/08/14 Reimbursement (mileage)
KITZMAN WATER, INC.	7/17/2014	24063	77.50	07/01-31/14 Softwater Service
L N CURTIS	7/10/2014	24036	436.77	06/04/14 Cust#832 Rescue Rope/Belt
L N CURTIS	7/10/2014		1,419.54	06/24/14 Cust#832 Extrication Equip (Rope Rescue System)
LIFE ASSIST INC	7/3/2014	24008	646.94	06/25/14 Cust#93402CDF Paramedic Supplies
LIFE ASSIST INC	7/31/2014	24102	884.22	07/18/14 Cust#93402CDF Paramedic Supplies
LINDA ANDERS	7/10/2014	24046	73.96	07/10/14 Refund - FY13/14 Tax Rolls Delinquent Water Acct
LOS OSOS 76	7/3/2014	24018	1,128.40	06/01-30/14 Fuel - Fleet Vehicles
LOS OSOS COMMUNITY SERVICES DISTRICT	7/3/2014	24002	(69.00)	06/16/04 Debit Card/Kudart - CSDA (Refund Training Webinar)
LOS OSOS COMMUNITY SERVICES DISTRICT	7/3/2014		190.80	06/17/14 Debit Card/Kudart - Tribune (Legal Notice 2x)
LOS OSOS COMMUNITY SERVICES DISTRICT	7/3/2014		25.96	06/17/14 Debit Card/Kudart - USPS (Certified Mailings)
LOS OSOS COMMUNITY SERVICES DISTRICT	7/3/2014		189.99	06/26/14 Debit Card/Kudart - Delux (AP Payroll Checks)
LOS OSOS COMMUNITY SERVICES DISTRICT	7/3/2014		72.01	06/26/14 Debit Card/Kudart - Newegg (Battery Backup)
LOS OSOS COMMUNITY SERVICES DISTRICT	7/10/2014	24031	3,025.56	06/09/14 Debit Card/Falkner - TechXpress - IT Purchases
LOS OSOS COMMUNITY SERVICES DISTRICT	7/10/2014		82.51	06/23/14 Debit Card/Falkner - Agkits (transfer pump)
LOS OSOS COMMUNITY SERVICES DISTRICT	7/17/2014	24056	16.19	06/24/14 Debit Card/Brown - Staples (office supplies)
LOS OSOS COMMUNITY SERVICES DISTRICT	7/17/2014		65.10	06/27/14 Debit Card/Brown - USPS (postage stamps)
McAFEE, INC.	7/10/2014	24048	50.00	07/01-31/14 MFE SaaS Email Protection
MEDSTOP URGENT CARE CENTER	7/17/2014	24066	108.00	06/30/14 Medical Exam (EMQ & Hepatitis B Shot - RFFs)
MINER'S ACE HARDWARE	7/10/2014	24037	176.04	06/01-30/14 Acct#143640 Maint/Repair Supplies & Small Tools
MINER'S ACE HARDWARE	7/17/2014	24067	250.51	06/01-30/14 Misc Maintenance Supplies/Equipment/Small Tools
MISSION COUNTRY DISPOSAL	7/3/2014	24009	2,829.00	06/27/14 FY 13/14 Assessments-Delinquent SW Accts
MISSION COUNTRY DISPOSAL	7/10/2014	24049	100.98	07/01-31/14 Acct#41305101854 Trash Service
MISSION COUNTRY DISPOSAL	7/17/2014	24068	85.06	07/01-31/14 Acct#41305101023 Trash Service
MISSION LINEN SUPPLY	7/10/2014	24038	16.89	06/09/14 Acct#51205-0 Replacement Towels/Rags
MISSION LINEN SUPPLY	7/10/2014		122.55	06/16/14 Acct#51205-0 Uniforms/Gear - Coveralls (3sets)
MISSION LINEN SUPPLY	7/10/2014		16.89	06/23/14 Acct#51205-0 Replacement Towels/Rags
NATIONAL METER & AUTOMATION, INC.	7/3/2014	24010	5,866.25	06/13/14 Cust#2738 Badger Meters w/ERT (24)
OASIS EQUIPMENT RENTAL	7/24/2014	24086	38.50	07/15/14 Equipment Rental - Cement Mixer
OFFICE DEPOT INC	7/17/2014	24069	395.73	06/01-30/14 General Office Supplies
PG&E	7/31/2014	24103	12,105.62	06/21/14-07/22/14 Acct#7954162233-2 Electric Service

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Vendor  
 From 7/1/2014 Through 7/31/2014

Vendor Name	Check Date	Check Number	Check Amount	Transaction Description
PITNEY BOWES	7/24/2014	24087	372.00	04/01/14-03/30/14 Acct#8359549 Postage Meter Lease
PITNEY BOWES PURCHASE POWER	7/3/2014	24013	500.00	06/12/14 Acct#8000900007064342 Postage Meter Refill
PORTNEY CONSTRUCTION	7/24/2014	24088	6,150.00	07/17/14 Removal/Disposal (asbestos cement @ Ferrell Yard)
PRP COMPANIES	7/3/2014	24014	1,024.15	06/25/14 Utility Billing - June 2014 (Rts 206-213)
PRP COMPANIES	7/24/2014	24089	846.72	07/23/14 Utility Billing
PRP COMPANIES	7/24/2014	24090	706.55	07/23/14 Billing Supplies (envelopes #9 return/#10 window)
ROBERT DIEMEL	7/24/2014	24081	173.65	07/24/14 Reimbursement (Withholding)
RYAN BIBERSTON	7/17/2014	24057	875.64	06/15/14 Reimbursement (exercise equipment)
SAN LUIS PERSONNEL SERVICES	7/3/2014	24016	816.00	06/20/14 Temporary Services - Doyal
SAN LUIS PERSONNEL SERVICES	7/10/2014	24041	1,632.00	06/27/14 Temporary Services - Doyal
SAN LUIS PERSONNEL SERVICES	7/17/2014	24071	1,632.00	06/30/14-07/03/14 Temporary Services - Doyal
SAN LUIS PERSONNEL SERVICES	7/24/2014	24092	2,040.00	07/07/14-07/11/14 Temporary Services - Doyal
SAN LUIS PERSONNEL SERVICES	7/31/2014	24104	2,040.00	07/14/14-07/18/14 Temporary Services - Doyal
SCOTT O'BRIEN FIRE & SAFETY CO.	7/10/2014	24039	25.00	06/11/14 Fire Extinguisher Service
SELECT BUSINESS SYSTEMS	7/3/2014	24015	180.97	06/01-30/14 Cust#400356 Copier Usage
SHIPSEY & SEITZ INC	7/10/2014	24040	12,451.17	06/01-30/14 Acct#268 General Legal Services/Litigation/ISJ
SLO COUNTY DEPARTMENT OF PUBLIC WORKS	7/17/2014	24070	3,430.00	06/30/14 405R979032 Water Quality Testing
SLO COUNTY EMPLOYEES ASSOC	7/10/2014	24052	89.53	06/23/14-07/06/14 SLOCEA Dues
SLO COUNTY EMPLOYEES ASSOC	7/24/2014	24091	91.05	07/07/14-07/20/14 SLOCEA Dues
SMITTY'S AUTO CENTER	7/3/2014	24017	499.40	06/25/14 Vehicle Repairs - Unit A Water Pump & Thermostat
SMITTY'S AUTO CENTER	7/24/2014	24093	424.54	07/10/14 Vehicle Repair/Parts (batteries) - Unit C
SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	7/3/2014	24027	4,858.00	07/01/14-09/30/14 #5454 Workers' Comp Program (1st Qtr)
SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	7/17/2014	24075	56,805.52	FY14/15 Property & Liability Insurance Renewal
STANLEY CONVERGENT SECURITY SOLUTIONS	7/3/2014	24028	111.24	07/01/14-09/30/14 Acct#1371001193 Security Monitoring
SWCA ENVIRONMENTAL CONSULTANTS	7/10/2014	24042	551.00	06/28/14 Environmental Services (MSS Habitat Assessment)
TECHXPRESS INC	7/3/2014	24029	1,281.75	07/01-31/14 IT Support/Service (Cloud BURD Plan)
TECHXPRESS INC	7/24/2014	24094	189.90	08/01-31/14 Cloud BURD Service Plan
TECHXPRESS INC	7/24/2014		1,230.00	08/01-31/14 IT Support (15 workstations/1 server)
THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	7/3/2014	1000	648.87	07/01-31/14 Acct#LOSOSOS-BL-283600 Insurance Benefits
UNDERGROUND SERVICE ALERT	7/24/2014	24095	380.52	06/01-30/14 Acct#152276 Service - Underground Alert
USA BLUE BOOK	7/24/2014	24096	179.45	06/23/14 Cust#922782 Supplies (Gloves/Sulphuric Acid)
VERIZON WIRELESS	7/17/2014	24072	407.31	06/08/14-07/07/14 Acct#47245458200001 Cellular Service
VISION SERVICE PLAN	7/3/2014	1001	181.20	07/01-31/14 Acct#121302260001 Vision
WALLACE GROUP	7/10/2014	24044	3,500.00	06/20/14 Engineering Services (FY14/15 Tax Rolls)
WALLACE GROUP	7/10/2014		6,000.00	06/23/14 Engineering Services (FY14/15 WW Assessments)

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
Check/Voucher Register - Warrant Register by Vendor  
From 7/1/2014 Through 7/31/2014

<u>Vendor Name</u>	<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Transaction Description</u>
WALLACE GROUP	7/17/2014	24073	9,366.04	06/01-30/14 Engineering Services (ISJ/Water Con/Prop 84 SB)
WELLS FARGO BANK, N.A.	7/17/2014	24074	217,714.75	07/01/14 A/C#15979100 CIEDB-BO4-060 Debt Service
ZOLL MEDICAL CORPORATION	7/24/2014	24097	<u>110.42</u>	07/16/14 Cust#145154 Paramedic Supplies (electrodes)
Report Total			<u>769,302.55</u>	

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Check Number  
 From 7/1/2014 Through 7/31/2014

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
021	7/25/2014		0.00	To Post Debit Card Transactions
030	7/25/2014		0.00	To Post Debit Card Transaction
1000	7/3/2014	THE LINCOLN NATIONAL LIFE INSURANCE COMPANY	648.87	07/01-31/14 Acct#LOSOSOS-BL-283600 Insurance Benefits
100048084	7/16/2014	CA PUBLIC EMPLOYEES' RETIREMENT SYSTEM	5,223.86	07/01-31/14 ID#4662975925 CALPers Medical
1001	7/3/2014	VISION SERVICE PLAN	181.20	07/01-31/14 Acct#121302260001 Vision
23999	7/3/2014	AFLAC	203.44	06/01-30/14 Acct#HJ582 EE Elected Insurance
24000	7/3/2014	AGP VIDEO, INC	1,185.00	06/01-30/14 CH20 Ops & Mgmt/BoaBoa Meeting Video Production
24001	7/3/2014	AT&T	289.72	05/17/14-06/16/14 8055281329259 Long Distance Service
24002	7/3/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	(69.00)	06/16/04 Debit Card/Kudart - CSDA (Refund Training Webinar)
	7/3/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	190.80	06/17/14 Debit Card/Kudart - Tribune (Legal Notice 2x)
	7/3/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	25.96	06/17/14 Debit Card/Kudart - USPS (Certified Mailings)
	7/3/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	189.99	06/26/14 Debit Card/Kudart - Delux (AP Payroll Checks)
	7/3/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	72.01	06/26/14 Debit Card/Kudart - Newegg (Battery Backup)
24003	7/3/2014	B&B GARAGE DOORS	1,600.00	06/17/14 Install Section Bay Door (Station 15-South Bay)
24004	7/3/2014	BP GENERAL ENGINEERING	4,850.00	06/24/14 Debris Removal & Disposal (Ferrell Yard)
24005	7/3/2014	COASTAL COPY, LP	74.49	05/19/14-06/18/14 Acct#CFOO Copy Services
24006	7/3/2014	HACH	129.14	06/25/14 Acct#270053 Supplies (Chlorine Pump Cleaner)
24007	7/3/2014	DEPARTMENT OF THE TREASURY	58.10	03/31/14 77-0604518 Form 941 Underpayment Income Tax
24008	7/3/2014	LIFE ASSIST INC	646.94	06/25/14 Cust#93402CDF Paramedic Supplies
24009	7/3/2014	MISSION COUNTRY DISPOSAL	2,829.00	06/27/14 FY 13/14 Assessments-Delinquent SW Accts
24010	7/3/2014	NATIONAL METER & AUTOMATION, INC.	5,866.25	06/13/14 Cust#2738 Badger Meters w/ERT (24)
24011	7/3/2014	JAN HARPER, LOCS D ADMIN PETTY CASH CUSTODIAN	0.00	06/23/14 Cleaning Service - Water Conservation Table Cover
24012	7/3/2014	ANN KUDART, LOCS D ADMIN PETTY CASH CUSTODIAN	85.86	06/01-30/14 Mileage Reimbursements
	7/3/2014	ANN KUDART, LOCS D ADMIN PETTY CASH CUSTODIAN	5.70	06/09/14 Postage Due Reimbursements
24013	7/3/2014	PITNEY BOWES PURCHASE POWER	500.00	06/12/14 Acct#8000900007064342 Postage Meter Refill
24014	7/3/2014	PRP COMPANIES	1,024.15	06/25/14 Utility Billing - June 2014 (Rts 206-213)
24015	7/3/2014	SELECT BUSINESS SYSTEMS	180.97	06/01-30/14 Cust#400356 Copier Usage
24016	7/3/2014	SAN LUIS PERSONNEL SERVICES	816.00	06/20/14 Temporary Services - Doyel

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Check Number  
 From 7/1/2014 Through 7/31/2014

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
24017	7/3/2014	SMITTY'S AUTO CENTER	499.40	06/25/14 Vehicle Repairs - Unit A Water Pump & Thermostat
24018	7/3/2014	LOS OSOS 76	1,128.40	06/01-30/14 Fuel - Fleet Vehicles
24019	7/3/2014	AT&T	16.35	05/17/14-06/16/14 8055282274491 Telemetry Line
	7/3/2014	AT&T	16.35	05/17/14-06/16/14 8055282415490 Telemetry Line
	7/3/2014	AT&T	16.37	05/17/14-06/16/14 8055283267488 Telemetry Line
	7/3/2014	AT&T	164.59	05/17/14-06/16/14 8055284452274 FAX & Telephone Lines
	7/3/2014	AT&T	32.56	05/17/14-06/16/14 8055285492363 Telemetry Lines (2)
	7/3/2014	AT&T	16.66	05/17/14-06/16/14 8055287329774 Telemetry Line
	7/3/2014	AT&T	16.35	05/17/14-06/16/14 80552882493492 Telemetry Line
	7/3/2014	AT&T	350.45	05/17/14-06/16/14 8055289370540 Office Lines
	7/3/2014	AT&T	16.66	05/17/14-06/16/14 8055349459391 Telemetry Line
	7/3/2014	AT&T	16.35	05/17/14-06/16/14 8055349623489 Telemetry Line
	7/3/2014	AT&T	191.73	05/20/14-06/19/14 2343718859714 Service
	7/3/2014	AT&T	66.66	05/20/14-06/19/14 2388410199516 Service
24020	7/3/2014	ANN KUDART, LOCSO ADMIN PETTY CASH CUSTODIAN	20.35	06/23/14 Cleaning Service - Water Conservation Table Cover
24021	7/3/2014	AT&T	35.00	06/22/14-07/21/14 Acct#134994840 Internet Service - SB Well
24022	7/3/2014	AUTOZONE	80.93	07/01/14 Wiper Blades (Unit A)/Glow Plug (Unit C)
24023	7/3/2014	CHARTER COMMUNICATIONS	75.00	07/01-31/14 Acct#8245101120119395 Internet Service-Wateryd
24024	7/3/2014	GEORGE CONTENTO	2,000.00	07/01-31/14 Office Rent
24025	7/3/2014	BRIDGELINE DIGITAL, INC.	162.00	07/01-31/14 #02-LOS002-0001-00 Website Hosting & App
24026	7/3/2014	GE CAPITAL	93.53	07/03/14-08/02/14 ID#90136374384 Copier Service Contract
24027	7/3/2014	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	4,858.00	07/01/14-09/30/14 #5454 Workers' Comp Program (1st Qtr)
24028	7/3/2014	STANLEY CONVERGENT SECURITY SOLUTIONS	111.24	07/01/14-09/30/14 Acct#1371001193 Security Monitoring
24029	7/3/2014	TECHXPRESS INC	1,281.75	07/01-31/14 IT Support/Service (Cloud BURD Plan)
24030	7/8/2014		0.00	
	7/10/2014	AM CONSERVATION GROUP, INC.	538.17	03/28/14 Low Flow Water Nozzles (100ea)
	7/10/2014	AM CONSERVATION GROUP, INC.	1,167.19	06/11/14 Low Flow Shower Heads (250ea)
24031	7/10/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	3,025.56	06/09/14 Debit Card/Falkner - TechXpress - IT Purchases
	7/10/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	82.51	06/23/14 Debit Card/Falkner - Agkits (transfer pump)
24032	7/10/2014	GOLDEN STATE WATER COMPANY	415.82	04/23/14-06/23/14 Acct#84033200001 Water Service

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Check Number  
 From 7/1/2014 Through 7/31/2014

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
24033	7/10/2014	CRYSTAL SPRINGS WATER	42.96	06/01-30/14 Acct#057427 Water Delivery
24034	7/10/2014	ERNEST PACKAGING SOLUTIONS	214.91	06/24/14 Cust#CAL059W##/16 Cleaning Supplies
24035	7/10/2014	FERGUSON ENTERPRISES, INC	2,404.27	06/30/14 Cust#725053 Fire Hydrant Assembly
24036	7/10/2014	L N CURTIS	436.77	06/04/14 Cust#832 Rescue Rope/Belt
	7/10/2014	L N CURTIS	1,419.54	06/24/14 Cust#832 Extrication Equip (Rope Rescue System)
24037	7/10/2014	MINER'S ACE HARDWARE	176.04	06/01-30/14 Acct#143640 Maint/Repair Supplies & Small Tools
24038	7/10/2014	MISSION LINEN SUPPLY	16.89	06/09/14 Acct#51205-0 Replacement Towels/Rags
	7/10/2014	MISSION LINEN SUPPLY	122.55	06/16/14 Acct#51205-0 Uniforms/Gear - Coveralls (3sets)
	7/10/2014	MISSION LINEN SUPPLY	16.89	06/23/14 Acct#51205-0 Replacement Towels/Rags
24039	7/10/2014	SCOTT O'BRIEN FIRE & SAFETY CO.	25.00	06/11/14 Fire Extinguisher Service
24040	7/10/2014	SHIPSEY & SEITZ INC	12,451.17	06/01-30/14 Acct#268 General Legal Services/Litigation/ISJ
24041	7/10/2014	SAN LUIS PERSONNEL SERVICES	1,632.00	06/27/14 Temporary Services - Doyel
24042	7/10/2014	SWCA ENVIRONMENTAL CONSULTANTS	551.00	06/28/14 Environmental Services (MSS Habitat Assessment)
24043	7/10/2014	Debi Tidd Consulting	275.00	06/20/14 OWOW Store Visit & Training
24044	7/10/2014	WALLACE GROUP	3,500.00	06/20/14 Engineering Services (FY14/15 Tax Rolls)
	7/10/2014	WALLACE GROUP	6,000.00	06/23/14 Engineering Services (FY14/15 WW Assessments)
24045	7/10/2014	ALLIED ADMIN - DELTA DENTAL	94.33	08/01-31/14 ID#07917-7535 Dental
24046	7/10/2014	LINDA ANDERS	73.96	07/10/14 Refund - FY13/14 Tax Rolls Delinquent Water Acct
24047	7/10/2014	CALIFORNIA STATE DISBURSEMENT UNIT (SDU)	173.65	06/23/14-07/06/14 Garnishment
24048	7/10/2014	McAFEE, INC.	50.00	07/01-31/14 MFE SaaS Email Protection
24049	7/10/2014	MISSION COUNTRY DISPOSAL	100.98	07/01-31/14 Acct#41305101854 Trash Service
24050	7/10/2014	JULIE NAVARETTE	42.88	07/10/14 Refund - FY13/14 Tax Rolls Delinquent Water Acct
24051	7/10/2014	CINDY NOTT	277.04	07/10/14 Refund - FY13/14 Tax Rolls Delinquent Water Acct
24052	7/10/2014	SLO COUNTY EMPLOYEES ASSOC	89.53	06/23/14-07/06/14 SLOCEA Dues
24053	7/17/2014	A FINISHING TOUCH	1,443.92	07/08/14 Ventilation Fan Project (Labor & Materials)
24054	7/17/2014	AGP VIDEO, INC	443.20	07/15/14 Conversion of Well VHS & Beta to DVD/Flash Drive
24055	7/17/2014	AIRGAS USA, LLC	297.71	07/02/14 Cust#1673979 Oxygen Compressed (4cyl)
24056	7/17/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	16.19	06/24/14 Debit Card/Brown - Staples (office supplies)
	7/17/2014	LOS OSOS COMMUNITY SERVICES DISTRICT	65.10	06/27/14 Debit Card/Brown - USPS (postage stamps)
24057	7/17/2014	RYAN BIBERSTON	875.64	06/15/14 Reimbursement (exercise equipment)



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Check/Voucher Register - Warrant Register by Check Number

From 7/1/2014 Through 7/31/2014

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
24058	7/17/2014	COAST ELECTRONICS - MB	0.00	07/02/14 Radio Supplies (battery holder - 15ea)
24059	7/17/2014	CONTINENTAL UTILITY SOLUTIONS, INC.	2,240.00	07/31/14-07/15/14 Annual Maintenance & Tech Support
24060	7/17/2014	FERGUSON ENTERPRISES, INC	1,816.66	07/11/14 Cust#725053 Parts (water service lines)
24061	7/17/2014	GRIFFITH & THORNBURG, LLP	3,301.90	06/01-30/14 Legal Services - Bankruptcy
24062	7/17/2014	HANSON AGGREGATES INC.	370.83	07/01/14 Cold Mix (3.59 tons)
24063	7/17/2014	KITZMAN WATER, INC.	77.50	07/01-31/14 Softwater Service
24064	7/17/2014	KATHY A. KIVLEY	74.50	07/08/14 Reimbursement (mileage)
24065	7/17/2014	DE LANGE LANDEN FINANCIAL SERVICES	375.18	07/01-31/14 Acct#630919 Lease - Sharp Copier
24066	7/17/2014	MEDSTOP URGENT CARE CENTER	108.00	06/30/14 Medical Exam (EMQ & Hepatitis B Shot - RFFs)
24067	7/17/2014	MINER'S ACE HARDWARE	250.51	06/01-30/14 Misc Maintenance Supplies/Equipment/Small Tools
24068	7/17/2014	MISSION COUNTRY DISPOSAL	85.06	07/01-31/14 Acct#41305101023 Trash Service
24069	7/17/2014	OFFICE DEPOT INC	395.73	06/01-30/14 General Office Supplies
24070	7/17/2014	SLO COUNTY DEPARTMENT OF PUBLIC WORKS	3,430.00	06/30/14 405R979032 Water Quality Testing
24071	7/17/2014	SAN LUIS PERSONNEL SERVICES	1,632.00	06/30/14-07/03/14 Temporary Services - Doyal
24072	7/17/2014	VERIZON WIRELESS	407.31	06/08/14-07/07/14 Acct#47245458200001 Cellular Service
24073	7/17/2014	WALLACE GROUP	9,366.04	06/01-30/14 Engineering Services (ISJ/Water Con/Prop 84 SB)
24074	7/17/2014	WELLS FARGO BANK, N.A.	217,714.75	07/01/14 A/C#15979100 CIEDB-BO4-060 Debt Service
24075	7/17/2014	SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	56,805.52	FY14/15 Property & Liability Insurance Renewal
24076	7/24/2014	BARNETT COX & ASSOCIATES	486.00	06/30/14 Proj#14-locsd-0320 Marketing - Water Conservation
24077	7/24/2014	BATTERIES PLUS	22.14	07/14/14 Backup Battery - 10th St Well
24078	7/24/2014	BROWNSTEIN, HYATT, FARBER, SCHRECK	1,529.78	06/01-30/14 Legal Services - ISJ
24079	7/24/2014	CHARTER COMMUNICATIONS	200.00	07/28/14-08/27/14 Acct#8245101120119577 Internet Service
24080	7/24/2014	GEORGE CONTENTO	2,000.00	08/01-31/14 Office Rent
24081	7/24/2014	ROBERT DIEMEL	173.65	07/24/14 Reimbursement (Withholding)
24082	7/24/2014	DYER'S DIESELRO INC	389.89	07/18/14 Vehicle Repair/Parts (starter) - Unit C
24083	7/24/2014	BRIDGELINE DIGITAL, INC.	162.00	08/01-31/14 #012-LOS002-0001-00 Website Hosting
24084	7/24/2014	EXECUTIVE JANITORIAL CORP	320.00	07/01-31/14 Janitorial Services
	7/24/2014	EXECUTIVE JANITORIAL CORP	48.38	07/02/14 Janitorial Supplies
24085	7/24/2014	JOHN MADONNA CONSTRUCTION CO, INC.	335,925.42	06/05/14 Prop 84 Progress Payment #1 Nitrate Removal Proj
24086	7/24/2014	OASIS EQUIPMENT RENTAL	38.50	07/15/14 Equipment Rental - Cement Mixer
24087	7/24/2014	PITNEY BOWES	372.00	04/01/14-03/30/14 Acct#8359549 Postage Meter Lease

**LOS OSOS COMMUNITY SERVICES DISTRICT**  
 Check/Voucher Register - Warrant Register by Check Number  
 From 7/1/2014 Through 7/31/2014

Check Number	Check Date	Vendor Name	Check Amount	Transaction Description
24088	7/24/2014	PORTNEY CONSTRUCTION	6,150.00	07/17/14 Removal/Disposal (asbestos cement @ Ferrell Yard)
24089	7/24/2014	PRP COMPANIES	846.72	07/23/14 Utility Billing
24090	7/24/2014	PRP COMPANIES	706.55	07/23/14 Billing Supplies (envelopes #9 return/#10 window)
24091	7/24/2014	SLO COUNTY EMPLOYEES ASSOC	91.05	07/07/14-07/20/14 SLOCEA Dues
24092	7/24/2014	SAN LUIS PERSONNEL SERVICES	2,040.00	07/07/14-07/11/14 Temporary Services - Doyel
24093	7/24/2014	SMITTY'S AUTO CENTER	424.54	07/10/14 Vehicle Repair/Parts (batteries) - Unit C
24094	7/24/2014	TECHXPRESS INC	189.90	08/01-31/14 Cloud BURD Service Plan
	7/24/2014	TECHXPRESS INC	1,230.00	08/01-31/14 IT Support (15 workstations/1 server)
24095	7/24/2014	UNDERGROUND SERVICE ALERT	380.52	06/01-30/14 Acct#152276 Service - Underground Alert
24096	7/24/2014	USA BLUE BOOK	179.45	06/23/14 Cust#922782 Supplies (Gloves/Sulphuric Acid)
24097	7/24/2014	ZOLL MEDICAL CORPORATION	110.42	07/16/14 Cust#145154 Paramedic Supplies (electrodes)
24098	7/31/2014	AFLAC	203.44	07/01-31/14 Acct#HJ582 EE Elected Insurance
24099	7/31/2014	AGP VIDEO, INC	1,085.00	07/01-31/14 Ch20 Ops & Mgmt/BOD Mtg Video Production
24100	7/31/2014	AT&T	35.00	07/11/14-08/21/14 Acct#134994840 Internet Service - SB Well
24101	7/31/2014	ECOSLO	250.00	07/31/14 Sea Star Sponsorship/Coastal Cleanup
24102	7/31/2014	LIFE ASSIST INC	884.22	07/18/14 Cust#93402CDF Paramedic Supplies
24103	7/31/2014	PG&E	12,105.62	06/21/14-07/22/14 Acct#7954162233-2 Electric Service
24104	7/31/2014	SAN LUIS PERSONNEL SERVICES	2,040.00	07/14/14-07/18/14 Temporary Services - Doyel
PD071114_457	7/16/2014	CALPERS 457	1,234.68	06/23/14-07/06/14 SIP457 Contributions
PD071114_EDD	7/11/2014	CA EMPLOYMENT DEVELOPMENT DEPT	1,248.51	STATE PAYROLL TAX - PAYDATE 07/11/14
PD071114_IRS	7/11/2014	DEPARTMENT OF THE TREASURY	3,750.04	FEDERAL PAYROLL TAX - PAYDATE 07/11/14
PD071114_PersR...	7/11/2014	CA PUBLIC EMPL RET SYSTEM	3,907.43	06/23/14-07/06/14 CalPERS Retirement
PD072514_457	7/23/2014	CALPERS 457	1,234.68	07/07/14-07/20/14 SIP457 Contributions
PD072514_EDD	7/25/2014	CA EMPLOYMENT DEVELOPMENT DEPT	1,626.92	STATE PAYROLL TAX - PAYDATE 07/25/14
PD072514_IRS	7/25/2014	DEPARTMENT OF THE TREASURY	5,337.02	FEDERAL PAYROLL TAX - PAYDATE 08/25/2014
PD072514_PersR...	7/29/2014	CA PUBLIC EMPL RET SYSTEM	5,258.09	07/07/14-07/20/14 CalPERS Retirement
Report Total			769,302.55	

**ITEM 4**

**REVIEW OF BOARD ITEM REGARDING  
CURRENT EXPENDITURE REPORTS  
IS UNAVAILABLE AT THIS TIME**

**UPON AVAILABILITY, COPIES WILL BE  
PROVIDED TO THE COMMITTEE  
AND THE PUBLIC**

## **ITEM 5**

**REVIEW OF BOARD ITEM REGARDING  
ESTABLISHING A BUDGET RESERVE  
POLICY FOR BAYRIDGE ESTATES**



July 23, 2014

**TO:** LOCSO Board of Directors  
**FROM:** Kathy A. Kivley, General Manager *Kathy A Kivley*  
**SUBJECT:** **Agenda Item 11G – 8/7/2014 Board Meeting**  
Adopt Resolution Establishing a Budget Reserve Policy for Bayridge Estates Subdivision

**President**  
Craig V. Baltimore

**Vice President**  
R. Michael Wright

**Directors**  
Leonard A. Moothart  
Marshall E. Ochylski  
Jon-Erik G. Storm

**General Manager**  
Kathy A. Kivley

**Temporary District Accountant**  
Michael L. Doyel

**Fire Chief**  
Robert Lewin

**Battalion Chief**  
Phill Veneris

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

**Offices:**  
2122 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

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

**DESCRIPTION**

Adopt a resolution establishing a Septic System Reserve for Bayridge Estates Subdivision.

**SUMMARY OF STAFF RECOMMENDATION**

Staff recommends that the Board adopt the following motion:

***Motion: I move that the Board adopt Resolution 2014-16 amending Resolution 2012-9 to include establishing a Budget Reserve Policy for the Bayridge Estates Subdivision.***

**DISCUSSION**

In June 2013, the successful passage of a Proposition 218 requested increase provided the needed revenues to support the operations of Bayridge Estates. Staff recommended during this process for emergency needs and capital improvements that \$8,000 be budgeted annually. Staff was concerned one or more of the pumps may fail. Knowing this was possible, staff wanted dollars budgeted for this purpose. It is important to note that when the Los Osos Wastewater Project is complete and this subdivision is using the infrastructure already in place, fund 200 will pay for decommissioning the twelve (12) septic tanks at this site on Bay Oaks Drive. Knowing this expense is in the future, staff believes setting aside monies for future cost is a prudent action.

Staff is in the process of modifying the Budget Reserve Policy as established by Resolution 2012-16. This process is not complete. At this time staff is preparing to close the financial books for FY 13/14 and cannot transfer funds to this new reserve account without prior Board authorization.

**FINANCIAL IMPACT**

The rate of \$373 per parcel annually, other than the portion for Street Lighting, will be effective until this fund settles all its liabilities for operations and capital improvements needed for connection and conversion to the County's sewer system. Not knowing the true cost of decommissioning twelve (12) septic systems, staff believes it is prudent to place the balance of the capital money in a Reserve Fund for his specified future use – 9982 Septic System Reserve.

In FY 13/14, \$7,701 was budgeted. In order to comply with the commitment made during the Proposition 218 Hearings, staff plans to transfer the \$8,000. There is sufficient remaining revenues to handle the difference of \$299.

Attachment: Resolution 2014-16



**RESOLUTION NO. 2014-16**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LOS OSOS COMMUNITY SERVICES DISTRICT  
AMENDING RESOLUTION 2012-09 TO ESTABLISH A  
BUDGET RESERVE POLICY FOR THE BAYRIDGE ESTATE SUBDIVISION**

**WHEREAS**, Community Services District Law is established in Section 61000 et seq. of the Government Code; and

**WHEREAS**, Government Code Section 61045(g) states the Board shall adopt policies for the operations of the District; and

**WHEREAS**, Government Code Section 61112 authorizes the Board to establish designated reserves for capital outlay and contingencies; and

**WHEREAS**, the Board of Directors finds this policy will help to protect the future health, safety and welfare of the residents and customers of Bayridge Estates; and

**WHEREAS**, the Board of Directors recognizes establishing of a reserve in anticipation of future costs for decommissioning twelve septic tanks is a prudent financial management policy; and

**WHEREAS**, the Board of Directors realizes in Resolution No 2012-09 adopted June 7, 2012 no reserve was established for the Bayridge Estates Subdivision for this purpose;

**NOW THEREFORE, THE BOARD OF DIRECTORS OF THE LOS OSOS COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE AND DETERMINE THAT:**

- 1. Staff establishes a reserve fund for Bayridge Estates Subdivision beginning with FY 13/14.**
- 2. In accordance with Resolution No 2012-09 the appropriation balance for Capital Outlay accounts as of the end of the fiscal year will automatically roll over into the Reserve Fund.**

On the motion of Director \_\_\_\_\_, seconded by Director \_\_\_\_\_,  
and on the following roll call vote, to wit:

Ayes: \_\_\_\_\_  
Noes: \_\_\_\_\_  
Absent: \_\_\_\_\_  
Conflicts: \_\_\_\_\_

The foregoing resolution is hereby passed, approved, and adopted by the Board of Directors of the Los Osos Community Services District this 7<sup>th</sup> day of August 2014.

\_\_\_\_\_  
R. Michael Wright  
Vice President, Board of Directors  
Los Osos Community Services District

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Kathy A. Kivley  
General Manager and Secretary to the Board

\_\_\_\_\_  
Michael W. Seitz  
District Legal Counsel