



# Oceano Community Services District

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**Date:** January 24, 2018

**To:** Board of Directors

**From:** Carey Casciola, Business and Accounting Manager - REVISED

**Subject:** Agenda Item #8B: Recommendation to Approve Cash Disbursements and to amend resolution 2016-7 authorizing the General Manager to approve re-occurring payments for the new Kyocera copier

## Recommendation

It is recommended that your Board:

- 1) Approve the attached cash disbursements.
- 2) Approve the attached resolution authorizing the General Manager to approve the revised list of re-occurring payments to include Coastal Copy, Inc. and De Lage Landen Financial Services, Inc.

## Discussion

The following is a summary of the attached cash disbursements:

Description	Check Sequence*	Amounts
	56730 - 56767	
<b>Disbursements Requiring Board Approval prior to Payment:</b>		
Regular Payable Register – paid 01/24/2018	56750 - 56767	\$14,140.36
Added Warrants (Regular Payables) – paid 01/24/2018	56775	\$447,222.00
	<b>Revised Subtotal:</b>	<b>\$461,362.36</b>
<b>Reoccurring Payments for Board Review (authorized by Resolution 2016-07):</b>		
Payroll Disbursements – pay period ending 01/06/2018	N/A	\$26,531.09
Reoccurring Utility Disbursements – paid 01/10/2018	56730 - 56740	\$7,795.17
Reoccurring Health/Benefits – paid 01/10/2018	56745 - 56749	\$6,788.55
	<b>Subtotal:</b>	<b>\$41,114.81</b>
	<b>Revised Grand Total:</b>	<b>\$502,477.17</b>

\*Checks 56741-56744 voided due to printing errors

The attached resolution adds Coastal Copy, Inc. for the service agreement on the Kyocera copier, and De Lage Landen Financial Services, Inc. for the lease payments.



# Oceano Community Services District

Board of Directors Meeting

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**Other Agency Involvement:** n/a

**Other Financial Considerations:** Amounts are within the authorized Fund level budgets.

## Results

The Board's review of cash disbursements is an integral component of the District's system of internal controls and promotes a well governed community.

## Attachments:

Draft redline Resolution approving a policy authorizing the General Manager to approve certain re-occurring payments with reporting requirements to the Board of Directors

	Invoice	Vendor	Amount	G/L Account	Account Name	Distribution
1	NOV2016	GUERRERO, MATTHEW	\$ 100.00	01-5-4100-225	BOARD STIPENDS	\$ 100.00
						\$ 100.00

REFUNDS

	Invoice	Vendor	Amount	G/L Account	Account Name	Distribution
	N/A					\$ -
	N/A					\$ -
						\$ -

Total A/P	\$ 100.00
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OCEANO COMMUNITY SERVICES DISTRICT  
 BUDGET SUMMARY - Reserves  
 FISCAL YEAR 2017-2018  
 Board Meeting - January 24, 2018 - Item 9( C ) - Five Cities Fire Authority Discussions

	Governmental	Administration	Fire	Lighting	Total General Fund	Equipment	Facilities	Total Governmental Funds
<b>RESERVE DESIGNATIONS</b>								
<b>BEGINNING RESERVES (Audited and Restated)</b>								
Type	R=Restricted; C=Commitment							
<b>Fund Balance Available</b>	22,258	8,339	1,928	20,710	53,235	0	10,479	63,714
R Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,616	\$ 180,616
C Infrastructure	70,066	-	-	-	70,066	-	30,000	100,066
C Emergency	-	-	-	-	-	-	-	-
C Minimum	-	-	-	-	-	-	-	-
R Joint Venture Deposits	-	-	-	-	-	-	-	-
C Equipment Replacement	3,300	-	-	-	3,300	15,553	-	18,853
C Contingencies	45,000	-	-	-	45,000	-	56,079	101,079
U Unassigned (Ent) / Commitment (GF)	72,433	-	-	-	72,433	-	80,142	152,575
<b>Total Beginning Reserves</b>	<b>\$ 190,799</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 190,799</b>	<b>\$ 15,553</b>	<b>\$ 346,837</b>	<b>\$ 553,189</b>
<b>RESERVES INCREASES</b>								
R Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,357	\$ 10,357
C Infrastructure	-	-	-	-	-	-	-	-
C Emergency	-	-	-	-	-	-	-	-
C Minimum	-	-	-	-	-	-	-	-
R Joint Venture Deposits	-	-	-	-	-	-	-	-
C Equipment Replacement	42,663	-	-	-	42,663	4,023	-	46,686
C Contingencies	1,180	-	-	217	1,397	-	20,257	21,654
U Unassigned (Ent) / Commitment (GF)	-	8,339	1,928	10,138	20,405	-	-	20,405
<b>Total Reserve Increases</b>	<b>\$ 43,843</b>	<b>\$ 8,339</b>	<b>\$ 1,928</b>	<b>\$ 10,355</b>	<b>\$ 64,465</b>	<b>\$ 4,023</b>	<b>\$ 30,614</b>	<b>\$ 99,102</b>
<b>RESERVES CANCELLATIONS</b>								
R Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C Infrastructure	-	-	-	-	-	-	-	-
C Emergency	-	-	-	-	-	-	-	-
C Minimum	-	-	-	-	-	-	-	-
R Joint Venture Deposits	-	-	-	-	-	-	-	-
C Equipment Replacement	-	-	-	-	-	-	-	-
C Contingencies	-	-	-	(217)	(217)	-	(20,000)	(20,217)
U Unassigned (Ent) / Commitment (GF)	-	(8,339)	(1,928)	(10,138)	(20,405)	-	-	(20,405)
<b>Total Reserve Decreases</b>	<b>\$ -</b>	<b>\$ (8,339)</b>	<b>\$ (1,928)</b>	<b>\$ (10,355)</b>	<b>\$ (20,622)</b>	<b>\$ -</b>	<b>\$ (20,000)</b>	<b>\$ (40,622)</b>
<b>ENDING RESERVES</b>								
R Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,973	\$ 190,973
C Infrastructure	70,066	-	-	-	70,066	-	30,000	100,066
C Emergency	-	-	-	-	-	-	-	-
C Minimum	-	-	-	-	-	-	-	-
C Equipment Replacement	45,963	-	-	-	45,963	19,576	-	65,539
C Contingencies	46,180	-	-	-	46,180	-	56,336	102,516
U Unassigned (Ent) / Commitment (GF)	72,433	-	-	-	72,433	-	80,142	152,575
<b>Total Ending Reserves</b>	<b>\$ 234,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 234,642</b>	<b>\$ 19,576</b>	<b>\$ 357,451</b>	<b>\$ 611,669</b>

Legally Restricted Reserves					\$0.00		(\$190,973.00)	(\$210,549.00)
Budget Adjustment for Breathing Apparatus	(\$69,165.00)				(\$69,165.00)			(\$69,165.00)
Equipment Reserves funded by Enterprise Funds						(\$19,576.00)		
<b>ENDING RESERVES</b>	<b>\$165,477.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$165,477.00</b>	<b>\$0.00</b>	<b>\$166,478.00</b>	<b>\$331,955.00</b>
<b>Six-Months Operating Cash</b>			<b>(\$419,000.00)</b>	<b>(\$25,000.00)</b>	<b>(\$444,000.00)</b>			<b>(\$444,000.00)</b>
								<b>(\$112,045.00)</b>