General Manager Report 10/25/2017

Capital Improvements

- → Next step on emergency generator is a survey of District property (permitting)
- → Received two concepts on Utility Yard site plan from RRM
- → Preparation of General Provisions for Bidding documents
 - Current and future projects
- → RFP for Water System (WRRP) has been distributed
- → 2 of 3 Technical Assistance efforts funded by the State Water Board are complete (leak detection and income survey). As a result, technical Assistance on funding applications should be initiated in the near future
- → Next steps include <u>developing local funding strategies</u> concurrent with engineer's efforts on prioritizing projects and updating cost estimates

Policies and Procedures

- → Treasurer Policies need updating due to prudent investor rule
- → Human Resource Policies need clean-up in advance of 2018 MOU negotiations
 - Review of Calpers health option is complete by staff review with Board to occur during MOU discussions
- → District Rules and Regulations
- → Others

Develop Training Program

→ No update

Operations

- → Major maintenance
 - Example: Line repairs in alley behind Efrens (unplanned)
 - Tank roof repairs and diving (routine)
- → Completion of SSMP requirements for 2017
- → Lead and Copper Testing for schools
- ightarrow Pending: Sewer access / Scada / Lift station
- ightarrow Items in progress evaluating level of effort and time requirements:
 - For routine maintenance
 - valve turning, water system directional flushing, hydrant maintenance (valves, painting, flow testing), meter box resets, raise manhole and valve lids to match road grade, street lights
 - For the Sewer Lateral Program Clean-out installations

Enforcement Program

- → Multiple cases ongoing regarding minor violations
- → Meeting with Supervisor Compton and County Code Enforcement scheduled in November

10/25/2017 GM Update continued...

Audits & Accounting

- → 2016 Audit is in final report preparation.
 - Auditor is preparing the footnotes.
 - Audit adjustments are complete and entered into our accounting system (Tyler).
 - Two adjustment identified by auditor (minor fixed asset & failed water meter revenue adjustment)
 - Two items that required special attention GASB 68 (annual) and the Sheriff's Building (one-time – final completion).
 - Also, completing the preparation of the MD&A, and Budget to Actual comparisons – two items that are required "supplemental information" to the financials but had not been prepared in prior years.
- → 2017 Audit is underway
- → Other items in progress:
 - Cash-flow reconciliations and determining inter-fund interest calculations
- → Upcoming items:
 - Monthly billing reconciliations; pooled cash reconciliations

Grants

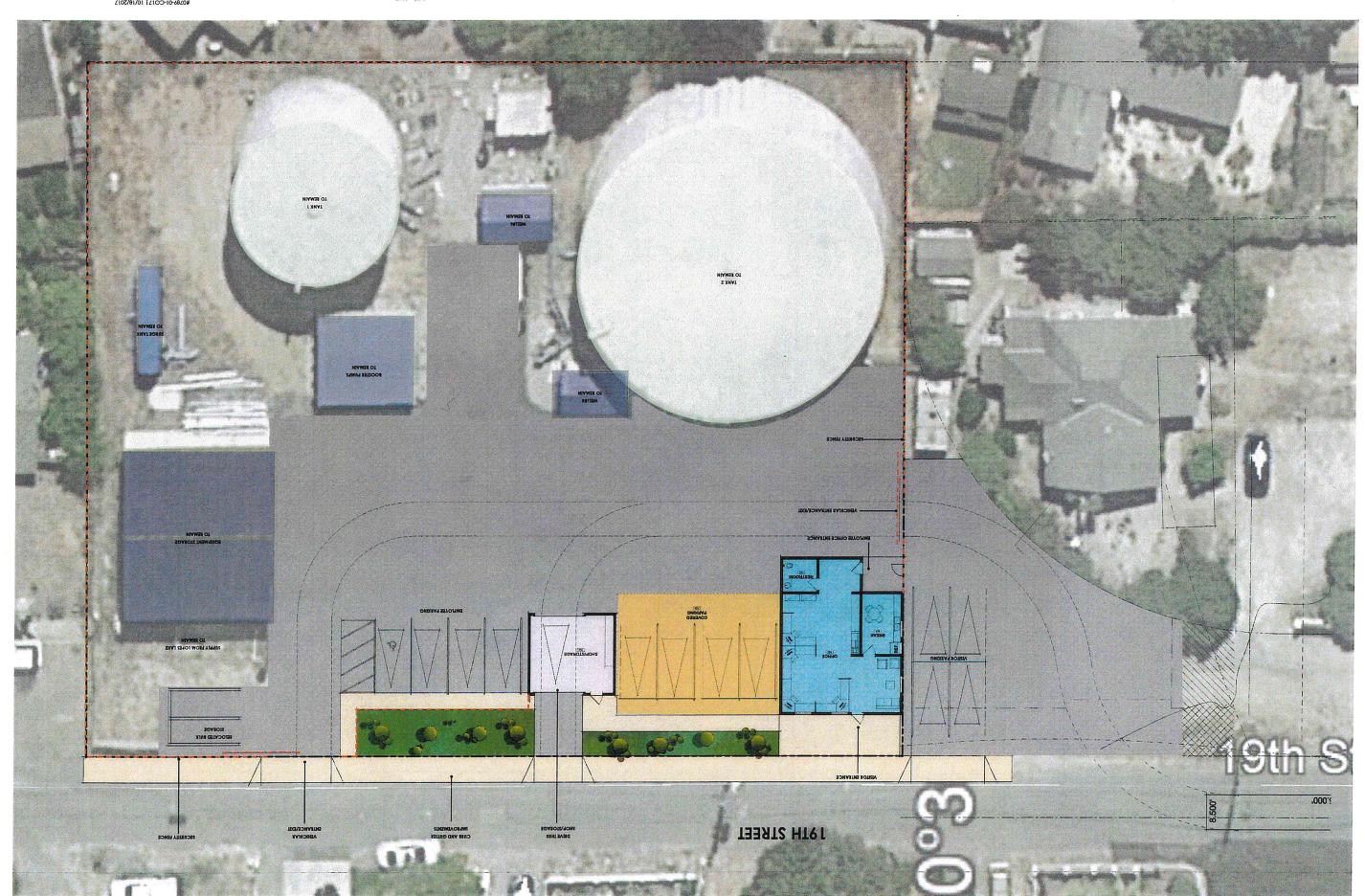
- → State Water Board Technical Assistance Grants (2 of 3) are complete
 - #1 Leak Detection completed in May by CRWA (California Rural Water Association)
 - #2 Household Income Survey recently completed RCAC (Rural Community Assistance Corporation)
 - #3 Funding Applications Timing tbd
- → Local Hazard Mitigation Grant rfp's need to be distributed soon.
- → WRRP Requests for proposals have been distributed

Human Resources

- → Part time administrative assistant for document management has been hired
- ightarrow Advertising for the Solid Waste Coordinator/Operator in Training is upcoming
- → Health renewal "Open Enrollment Period" concludes 10/31.
- → 457 Plan is established
- → Staff attended a one-day CalPers health conference option is understood for upcoming MOU discussions
- → 2018 MOU negotiations

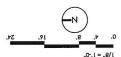
Website

- → Design is complete
- → Next steps include narrative's on District services, finalizing photos, document transfers by consultant, Phase 2 training for staff (teach us how to upload)... end.
- → Future uploading of historical documents will be ongoing.





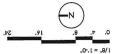














Oceano Community Services District

1655 Front Street, P.O. Box 599, Oceano, CA 93475

(805) 481-6730 FAX (805) 481-6836

Date:

October 25, 2017

To:

Board of Directors

From:

Carey Casciola, Business and Accounting Manager

Subject:

Agenda Item #8B: Recommendation to Approve Cash Disbursements - REVISED

Recommendation

It is recommended that your Board approve the attached cash disbursements.

Discussion

The following is a summary of the attached cash disbursements:

	Check Sequence	
Description		Amounts
	56547 - 56577	
Disbursements Requiring Board Approval prior to Payment:		
Regular Payable Register – paid 10/25/2017	56556 - 56576	\$318,820.24
Added Regular Payable Register – paid 10/25/2017	<mark>56577</mark>	\$739.98
Revised Subtotal:		\$319,560.22
Reoccurring Payments for Board Review (authorized by Resolution 2016-07):		
Payroll Gross Wages - period ending 10/14/2017	N/A	\$26,983.28
Reoccurring Utility Disbursements – paid 10/11/2017	56547 - 56553	\$2,101.40
Reoccurring Health/Benefits – paid 10/11/2017	56554 - 56555	\$196.77
Subtotal:		\$29,281.45
Revised Grand Total:		\$348,841.67

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.

Oceano Community Services District A/P Approval

BOD Meeting 10/25/2017

Added Warrants

Accol CIP - Facilities Yard CIP - Facilities Yard CIP - Facilities Yard		Account Name Distribution Action	6	\$ 295.99	\$ 148.00	\$ 739.98
G/L Account 02-5-4400-445 03-5-4500-445 06-5-4500-445	CHE LANGE BORNE	Vendor	3M Design Group 02-5-4400-445			

Total Warrants Added for 10/25/2017 \$ 739.98

Oceano Community Services District

2017-18 Treasurer Report - Quarter 1 - REVISED

lej				42.60					90.59
Total				\$2,285,142.60					\$609,290.59
Ending Balance		\$102.51 \$102.51 \$102.51	\$2,279,531.75 \$2,280,982.53 \$2,285,035.95	\$4.14 \$4.14 \$4.14		\$326,555.22 \$371,334.75 \$181,456.44	\$194,182.07 \$194,215.06 \$194,245.92	\$23,923.09 \$23,935.45 \$23,947.81	\$209,571.51 \$209,607.11 \$209,640.42
Debits		\$0.00	(\$4,107.71) \$0.00 \$0.00	\$0.00		(\$565,453.28) (\$397,238.94) (\$295,846.35)	(\$425,000.00) \$0.00 \$0.00	\$0.00	\$0.00
Credits		\$0.00	\$0.00 \$1,450.78 \$4,053.42	\$0.00		\$520,118.34 \$442,018.47 \$105,968.04	\$78.17 \$32.99 \$30.86	\$11.96 \$12.36 \$12.36	\$35.59 \$35.60 \$33.31
Beginning Balance		\$102.51 \$102.51 \$102.51	\$2,283,639.46 \$2,279,531.75 \$2,280,982.53	\$4.14 \$4.14 \$4.14		\$371,890.16 \$326,555.22 \$371,334.75	\$619,103.90 \$194,182.07 \$194,215.06	\$23,911.13 \$23,923.09 \$23,935.45	\$209,535.92 \$209,571.51 \$209,607.11
Month		Jul-17 Aug-17 Sep-17	Jul-17 Aug-17 Sep-17	Jul-17 Aug-17 Sep-17		Jul-17 Aug-17 Sep-17	Jul-17 Aug-17 Sep-17	Jul-17 Aug-17 Sep-17	Jul-17 Aug-17 Sep-17
Account	County of San Luis Obispo Accounts:	Oceano CSD - Water Rev - 31215 (Revenue Bond)	Oceano CSD - 41005	Oceano CSD - 41045 (Sanitary District Bond - Paid Off)	Rabobank Accounts:	Public Checking - 1101	Public Investment Money Market - 5783	Public Fund CD - 7655 (Water Fund Deposit)	Public Investment Money Market - 0161 (Public Facilities Fees)

Total \$2,894,433.19

Oceano Community Services District

Statement of Cash Flows - Proprietary Funds Year Ended June 30,

		Water Fund		Sewer Fund		Garbage Fund		T- 1-1
Cash flows from operating activities:		7 27.71	-	1 unu	******	runa		Total
Receipts from customers	\$	1,890,916	\$	898,431	\$	117,606	\$	2 006 052
Payments to employees for services	-	(147,836)	W.	(37,270)	Φ	(4,447)	Φ	2,906,953
Payments to suppliers		(1,272,690)		(798,830)				(189,553)
Net cash provided (used) by operating activities		470,390		62,331		(36,199) 76,960	-	(2,107,719)
		170,550		02,331		70,900	-	609,681
Cash flows from capital and related financing activities:								
Purchases of property and equipment		(34,971)		(5,404)		2		(40,375)
Capital grant received		-		1,602		_		1,602
Payments on long-term debt		(15,000)		(15,332)		-		(30,332)
Payments on capital leases		(34,600)		-		_		(34,600)
Interest paid on long-term debt		(4,748)		(220)		-		(4,968)
Net cash provided (used) by capital and				()	-	-		(4,200)
related financing activities		(89,319)		(19,354)		-		(108,673)
Cash flows from investing activities:							,	
Interest income								
Rent income		844		-		26		870
Net cash provided (used) by investing		34,182		79,758		-		113,940
activities		35,026		79,758		26		114.010
		55,020		17,130	-		-	114,810
let increase (decrease) in cash and cash equivalents		416,097		122,735		76,986		615,818
ash and cash equivalents, beginning of year		369,766		870,198		181,307		1,421,271
ash and cash equivalents, end of year	\$	785,863	\$	992,933	\$	258,293	\$	2,037,089
econciliation of operating income (loss) to net cash								
provided (used) by operating activities:								
Operating income (loss)	\$	(212,494)	\$	(98,067)	\$	67.650	•	(0.40.000)
Adjustments to reconcile operating income (loss) to		(212,121)	Ψ	(28,007)	Ď	67,652	\$	(242,909)
net cash provided (used) by operating activities:								
Depreciation/amortization		153,406		144,264				205 550
Changes in assets and liabilities:		133,100		144,204				297,670
Accounts receivable		8,362		58,222				
Inventory		191				55		66,639
Prepaid expenses		513,869		(784)		(700)		(593)
Deposits		(712)		(8,978)		(520)		504,371
Deferred outflows of resources for pension				(2.412)		-		(712)
Due to other funds		(6,741) 7,716		(2,413)		(414)		(9,568)
Accounts payable		(18)		7,910		-		15,626
Accrued wages				(31,304)		(1,860)		(33,182)
Customer deposits and unearned revenue		2,669		649		8		3,326
Net pension liability		28,568		1,575		13,538		43,681
Deferred inflows of resources for pension		(32,613)		(11,672)		(2,002)		(46,287)
Net cash provided by (used) by operating	7.0	8,187	-	2,929		503		11,619
activities	\$	470,390	\$	62,331	\$	76,960		609,681

See Notes to Financial Statements.