



Notice of Regular Meeting
Oceano Community Services District - Board of Directors Agenda
WEDNESDAY, DECEMBER 13, 2023 – 6:00 P.M.
Oceano Community Services District Board Room
1655 Front Street Oceano, CA

All items on the agenda, including information items, may be deliberated. Any member of the public with an interest in one of these items should review the background material and request information on the possible action that could be taken.

All persons desiring to speak during any Public Comment period are asked to fill out a "Board Appearance Form" to submit to the Board Secretary prior to the start of the meeting. Each individual speaker is limited to a presentation time of THREE (3) minutes per item. Persons wishing to speak on more than one item shall limit their remarks to a total of SIX (6) minutes. This time may be allowed between items in one-minute increments up to three minutes. Time limits may not be yielded to or shared with other speakers.

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. FLAG SALUTE**
- 4. AGENDA REVIEW**
- 5. PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA**

This public comment period provides an opportunity for members of the public to address the Board on matters of interest within the jurisdiction of the District that are not listed on the agenda. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

6. CLOSED SESSION:

- A. PUBLIC EMPLOYMENT** pursuant to Gov. Code Sec. 54957(b)(1) -- Title: Interim General Manager
- B. PUBLIC EMPLOYMENT** pursuant to Gov. Code Sec. 54957(b)(1) -- Title: District Legal Counsel
- C. CONFERENCE WITH LEGAL COUNSEL—Anticipated Litigation**
Exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code section 54956.9: One (1) potential case – Demand to Cure and Correct from Alisha Douglas and Kim Rose

7. SPECIAL PRESENTATIONS & REPORTS:

A. STAFF REPORTS:

- i. Sheriff's South Station – Sergeant Kevin Norris
- ii. FCFA Operations - Chief Steve Lieberman
- iii. Operations – Utility System Manager Tony Marraccino
- iv. OCSO General Manager – Will Clemens

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. President Villa
- ii. Vice President Gibson
- iii. Director Austin
- iv. Director Joyce-Suneson
- v. Director Varni

C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

This public comment period provides an opportunity for members of the public to address the Board on matters discussed during Special Presentations and Reports. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

8. CONSENT AGENDA ITEMS:

Public comment Members of the public wishing to speak on consent agenda items may do so when recognized by the Presiding Officer. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

- A. Review the of Minutes for the Special Meeting held on November 8, 2023
- B. Review the of Minutes for the Regular Meeting held on November 8, 2023
- C. Review of Cash Disbursements
- D. Submittal of the District's Fiscal Year 2023-24 Quarter 1 Investment Report ending September 30, 2023
- E. Submittal of the District's Public Facilities Fee Annual Report
- F. Review of the District's Budget Status as of September 30, 2023, approve a budget adjustment of \$5,130 from Water Fund reserves, \$3,600 from Wastewater Fund reserves, and \$270 from Garbage Fund reserves for a new truck bed and approve a \$11,650 budget adjustment from the San Luis Obispo County Off-Highway Motor Vehicle Fund Grant in the Garbage Fund.
- G. Approval of a Recommendation selecting Moss, Levy & Hartzheim, LLP as the District Auditors for Fiscal Year 2022-23 through 2024-25 at a cost of \$21,500 - \$22,550
- H. Consideration of recommendations to award the construction contract for the Water Storage Tank Rehabilitation Project (Project #2023-03) to Crosno Construction Inc. as the lowest responsible and responsive bid and approve a budget adjustment from Water Fund reserves of \$416,993 to complete the project.

9. BUSINESS ITEMS:

Public comment Members of the public wishing to speak on business items may do so when recognized by the Presiding Officer. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

- A. Consider compensation, employment contract, and appointment of Interim General Manager
- B. Consider compensation, employment contract, and appointment of District Legal Counsel
- C. Election of District Officers and 2023 Committee Assignments

10. HEARING ITEMS:

Public comment Members of the public wishing to speak on hearing items may do so when recognized by the Presiding Officer. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

11. RECEIVED WRITTEN COMMUNICATIONS:

- A. Received Communication from Vice President Gibson
- B. Received Communication from Jimmy Paulding
- C. Received Communication from Adam Verdin

12. LATE RECEIVED WRITTEN COMMUNICATIONS:

13. FUTURE AGENDA ITEMS:

14. FUTURE HEARING ITEMS:

15. ADJOURNMENT:

This agenda was prepared and posted pursuant to Government Code Section 54954.2. The agenda is posted at the Oceano Community Services District, 1655 Front Street, Oceano, CA. Agenda and reports can be accessed and downloaded from the Oceano Community Services District website at www.oceanocsd.org

ASSISTANCE FOR THE DISABLED If you are disabled in any way and need accommodation to participate in the Board meeting, please call the Clerk of the Board at (805) 481-6730 for assistance at least three (3) working days prior to the meeting so necessary arrangements can be made.

RECEIVED

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November 17, 2023

Hon. Alleen Villa, President
Members of the Board
Oceano Community Services District
1655 Front Street
Oceano, CA 93445

Dear Presiding Officer Villa and Members of the Board:

This letter is to call your attention to what we assert were substantial violations of a central provision of the Ralph M. Brown Act, one which may jeopardize the finality of the actions taken by the Oceano Community Services District (OCSD), create legal peril for the OCSD, and undue expense to taxpayers and ratepayers.

In its meeting of October 25, 2023, the Oceano Community Services District took action to consider the firing of OCSD General Manager Will Clemens. In so doing, the OCSD Board took "action" as defined in Govt. Code 54952.6:

- A majority of the OCSD Board members made a collective commitment or promise to make a positive or a negative decision by considering illegally-disclosed confidential information never authorized for public disclosure by the OCSD Board.
- The OCSD Failed to notice on a public agency agenda appropriate action to consider the action taken at public meeting.

RALPH M. BROWN ACT VIOLATIONS

The actions violated the Brown Act because:

They were taken in open session based upon information that was confidential and the product of previously considered closed session material that was inappropriately disclosed in open session. Gov. Code § 54943.¹

Further, the OCSD Board received and considered in open public session without authorizing its disclosure in public session, the confidential information disclosed publicly by Board Member Varni which he acknowledged publicly had been considered in closed session agenda meetings prior to October 25, 2023 (including its meeting of August 23, 2023).

¹ The confidentiality of official information is protected by Calif. Evid. Code § 1040. See, e.g., *Sander v. State Bar of Calif.*, 58 Cal.4th 300 (2013).

The "actions" concerned disclosure of confidential information at previous meeting closed sessions without notice of or appropriate authorization at subject meeting. While the October 25, 2023 meeting minutes at Item#14C identifies an item for the "Authorization of Disclosure of Confidential Information Pursuant to Gov. Code 54963(a)," the minutes of action reported out of closed session, at p. 3 of 4, record that the OCSD Board took action other than disclosure of the confidential material illegally made public by Board Member Varni described below. Instead the Board authorized disclosure of undisclosed information from its closed session meeting to a different body, the Audit Board, not to the public.

While the nature of the board agenda item (Item #14B) was required to be held in open session, at the open session portion of the meeting, Board Member Varni inappropriately disclosed (both orally and in the written summary of his remarks) confidential closed session material from closed session meetings dated August 23, 2023, as admitted in Board Member Varni's document of October 25, 2023, which was itself also publicly disclosed. The October 25, 2023 document was distributed by Board Member Varni and provided to the public at the October 25, 2023 public meeting. Moreover, *after the October 25, 2023 OCSD meeting*, Board Member Varni restated substantially the content of the confidential public meeting material in written submissions to the New Times San Luis Obispo online and written publication and uttered the content on the Dave Congelton KVEC Hometown Radio program of November 2, 2023. Copies of the New Times online and written publications are attached. A web link to Board Member Varni's KVEC radio interview is here: (<https://www.920kvec.com/podcast/dave-congalton/>)

It should be noted that Board Member Varni's illegal disclosures referred to above occurred despite multiple cautions and admonitions from the District's legal counsel in an attempt to prevent such disclosures. Board Member Varni asserted in response to legal counsel that "he knew [the Brown Act] better than counsel, "questioning the legal counsel's competency for such cautions and admonitions. As a direct result of such behavior by Board Member Varni, your district legal counsel, after replacing one attorney with another, resigned its position effective at the end of year 2023. Board Member Varni contended his actions were protected first amendment speech and protected under "whistleblower" statutes. However, the protections against speakers or "whistleblowing" officials under Gov. Code §54953(e) apply to actions taken *after* complying with the confidentiality provisions of that statute, not to direct violations of the confidentiality requirements in public meetings. There is no evidence whatever that Board Member Varni attempted to comply with section 54953, and to exhaust his administrative remedies as provided in that section or of the "whistleblower" statute in the Government Code prior to engaging in the illegal conduct complained of.

STATUTORY BASIS FOR DEMANDS

Gov. Code §54963 provides as follows:

(a) A person may not disclose confidential information that has been acquired by being present in a closed session authorized by Section 54956.7, 54956.8, 54956.86, 54956.87, 54956.9, 54957, 54957.6, 54957.8, or 54957.10 to a person not entitled to receive it, unless the legislative body authorizes disclosure of that confidential information.

(b) For purposes of this section, “confidential information” means a communication made in a closed session that is specifically related to the basis for the legislative body of a local agency to meet lawfully in closed session under this chapter.

(c) Violation of this section may be addressed by the use of such remedies as are currently available by law, including, but not limited to:

(1) Injunctive relief to prevent the disclosure of confidential information prohibited by this section.

(2) Disciplinary action against an employee who has willfully disclosed confidential information in violation of this section.

(3) Referral of a member of a legislative body who has willfully disclosed confidential information in violation of this section to the grand jury.

(d) Disciplinary action pursuant to paragraph (2) of subdivision (c) shall require that the employee in question has either received training as to the requirements of this section or otherwise has been given notice of the requirements of this section.

(e) A local agency may not take any action authorized by subdivision (c) against a person, nor shall it be deemed a violation of this section, for doing any of the following:

(1) Making a confidential inquiry or complaint to a district attorney or grand jury concerning a perceived violation of law, including disclosing facts to a district attorney or grand jury that are necessary to establish the illegality of an action taken by a legislative body of a local agency or the potential illegality of an action that has been the subject of deliberation at a closed session if that action were to be taken by a legislative body of a local agency.

(2) Expressing an opinion concerning the propriety or legality of actions taken by a legislative body of a local agency in closed session, including disclosure of the nature and extent of the illegal or potentially illegal action.

(3) Disclosing information acquired by being present in a closed session under this chapter that is not confidential information.

DEMANDS FOR CORRECTIVE AND AFFIRMATIVE ACTIONS

The OCSD Board's obligation is to respond to this demand, by:

DEMAND (1): agendaizing for consideration at a future public meeting a resolution to authorize public disclosure of the confidential materials as a correct or cure action; **AND/OR**,

DEMAND (2): agendaizing for consideration –at a future public meeting -- referral to the District Attorney and/or the San Luis Obispo County Grand Jury of a request for disciplinary action against Board Member Varni for an un-privileged violation of Gov. Code §94953.

The grounds for these Demands are: (1) At no time did the Oceano Community Services District Board authorize the public disclosure of the confidential information that Board Member Varni disclosed publicly at the October 25, 2023 meeting; and (2) Board Member Varni's illegal unauthorized public disclosures were not privileged by official OCSD disclosure authorization or by virtue of any compliance by Board Member Varni with the exceptions set forth in Gov. Code §54953(e).

Pursuant Government Code Section 54960.1, the undersigned demand that the OCSD cure and correct the illegally taken action with respect to failure to authorize the public disclosure by Board Member Varni of confidential closed session information. Section 54960.1 requires this corrective action by the OCSD Board, in order to provide the formal and explicit cure of the OCSD Board's failure to authorize the public disclosure of such information, at a properly noticed public meeting.

With respect to Demand (1), as provided by Section 54960.1, you have 30 days from the receipt of this demand to either cure or correct the challenged action or inform us of your decision not to do so. If you fail to cure or correct as demanded, such inaction may leave us with no recourse but to seek a judicial invalidation of the challenged action pursuant to Section 54960.1, in which case we would also ask the court to order you to pay any court costs and reasonable attorney fees in this matter, pursuant to Section 54960.5. Also, we note below that compliance with demand (1) in our view would not absolve Board Member Varni of liability or immunity from referral of his violations to the District Attorney or Grand Jury under Gov. Code §94953.

With respect to Demand (2) that you place on the agenda of the OCSD a resolution to refer the confidential disclosure actions of Board Member Varni of October 25, 2023 as well as November 1 and 2, 2023, to the District Attorney and/or the San Luis Obispo County Grand Jury for investigation and prosecution

according to law, we view this as both a requirement to cure the Brown Act violations discussed above but also as an alternative to demand (1).

However, if you adopt demand (1), you cannot un-ring the bell of Board Member Varni's unlawful disclosures discussed above, but you can acknowledge these illegalities. However, such acknowledgement is not a "cure" but a confession of that illegality and your own responsibility to fail to take any steps – or to ensure that Board Member Varni heed the cautions and admonitions issued by your District legal counsel concerning each instance of illegal disclosure at the time Board Member Varni defiantly rejected your counsel's cautions and admonitions.

Likewise, compliance with demand (2) will not cure but will amount to necessary corrective action by the Board. Nor will it prevent us from making our own complaint to the District Attorney and the Grand Jury should you fail to do so.

Respectfully yours,



Alisha Douglas, Oceano Resident
alishacassandra@gmail.com



Kim Rose, Oceano Resident
Kimmrose2001@yahoo.com

Attachment

Cc: Daniel Cheung, Esq., Adamski Moroski Madden Cumberland Green

ATTACHMENT TO RALPH M. BROWN ACT COMPLAINT

November 17, 2023

Copy of Document Prepared and Submitted by
OCSD Board Member Charles Varni
Re: OCSD Board Agenda Item #14 B
October 25, 2023 Meeting

Oct 25, 2023

Reasons for termination of OCSD General Manager

1. Pattern of manipulation to minimize Directors participation in policy and financial decisions

a. On Friday Feb 17, 2023 the Directors received the agenda for the Feb 22 OCSD meeting. Under new business there was a budget adjustment and \$33,000 contract for a grant writing consultant to prepare an application to the Clean California grant program. In the GM's written report he said: "Staff envisions utilizing the grant funding to replace the 12 concrete light poles along Highway One, increase the number of dual trash receptacles in the downtown area, and complete landscape improvements on District properties and the mural at the Old Firehouse." He omitted another element of the grant which was to demolish and replace the entire (functional) sidewalk in front of the Oceano Depot and also include tile inlays. This item was omitted because it could be controversial and favored Director Austin who is also the Director of the Oceano Depot Association. Some Directors suggested a sidewalk infill project which, for the first time in Oceano history, would create a complete sidewalk to the beach, park, and school in the Coastal Zone portion of Oceano. The grant writing agency conducted an elective on line survey to assess local preferences for the grant money. The survey did not include any option of the sidewalk infill project. A Director spoke directly to the Senior Grant Writer to determine why it was not included. The answer was that the GM had told the grant writer that its inclusion would be inappropriate since the OCSD has no jurisdiction over sidewalks. When asked by the Director how then could removing and replacing the sidewalks in front of the depot be appropriate the grant writer had no answer except to say that it, too, should probably not be included. Finally, some Directors had no knowledge of the proposed grant application and no opportunity to help shape its content. It is clear that at least one Director had prior knowledge since her organization's project was included. When challenged on why PCH sidewalk infill was not included he stated it would cost "millions of dollars" which was not true. When the grant writer was consulted on this question he estimated the cost to be around \$300K. The GM argued against disclosing information about the grant application content to Directors and OCSD Counsel had to direct him to do so.

b. Beginning July 22, 2022, with the cooperation of OCSD legal counsel, he suppressed the facts of fraud and embezzlement by a trusted employee from current Directors for almost four months until November 9, 2022. He and legal counsel then continued to hide the facts from the two newly elected Directors for an additional 9 months. The crimes were not reported to the District Attorney for 13 months from the date of discovery

July 22, 2022

Auditor discovers manipulation of vacation and sick leave data by employee.

Sept 10, 2022

Employee terminated

Sept 16, 2022

OCSD Business Manager discovers thefts of cash money payments for water bills by terminated employee.

Nov 9, 2022

In a closed session OCSD Directors are notified of fraud and embezzlement crimes, reportedly, for first time 3.5 months after it was first discovered. It has been suggested that Directors Austin, White, and Gibson were informed of the crimes although this has been denied. During

that period only the General Manger, Business Manager, and Attorney Minnery were aware of the crimes. On November 9 the hiring of a forensic auditor was recommended and approved in order to discover the extent of loss of OCSD customer payments. Additionally, the General Manager ws given a positive performance review; awarded a \$25,000 raise; and had a \$195,000 severance clause added to his contract. Nothing was reported to law enforcement or the District Attorney.

June 28, 2023

The annual mandated OCSD financial audit report is placed on the consent agenda of regularly scheduled meeting. The report contains a finding of fraud and embezzlement made possible by poor bookkeeping practices which do not meet best management practices as recognized by professional auditors and book keepers. No Directors had been provided the audit report prior to the meeting and there is no report available for the public to review in a hard or digital format. Neither the OCSD legal counsel, Business Manager, or General Manager make any reference to the information contained in the audit and the consent agenda is approved by all Directors present without discussion (Director Varni was absent).

August 19, 2023

Directors Varni and Suneson, the newest Directors who began service in December 2022, are contacted by an Oceano resident and referred to the auditors report which is now posted on the OCSD website and in the public domain. After serving as Directors for nine months, Suneson and Varni discovered they had been excluded by OCSD legal counsel, the General Manager, and other Directors from knowledge of the crimes and investigation. These facts had been suppressed for more than a year and had still not been reported to law enforcement.

August 20, 2023

Directors Varni and Suneson each sent emails to the SLO County District Attorney reporting the crimes and providing a link to the auditors report.

August 23, 2023

In closed session, OCSD Directors, Business Manager, General Manager and Legal Counsel discuss the situation. Attorney Martin told Director Suneson she should not have gone to the DA. Director Austin accused Directors Suneson and Varni of being "Tattlers."

September 1, 2023

Directors Suneson and Varni have separate meetings with an Assistant SLO County District Attorney and two investigators. In her separate meeting Director Suneson is told by the DA investigator that action should be initiated regarding the General Manager.

2. Pattern of favoritism towards two Directors who favor his management style and challenging, undermining, and manipulating processes of Directors he does not like.

- a. At the December 11, 2022 meeting the GM sought to manipulate officer elections and elect Linda Austin as President by not arranging for remote participation by absent and informally designated President to be, current Vice President Allene Villa. The GM also confused the process by introducing a un-agendized topic of Board rotation of Presidency which was then combined with the President and Vice-president election motion. Legal counsel either remained silent or was complicit during these actions. Director Suneson was confused and clearly thought she was voting for the rotation part and not for officers. The GM resisted re-visiting this vote, insisting it was all appropriate and there was no Brown act violation. A three person majority of the Directors forced a closed session meeting and voted to re-do the election. He also adamantly argued that the only way Linda Austin could be the OCSD representative to the Sanitation District was to serve as President of the

Directors. A Director researched this with the Sanitation District CAO and found that the GM's assertion was not true.

- b. A majority of the Directors voted to change a by-law to allow two Directors to place an item on the agenda. The GM delayed for a month providing a revised set of by-laws for ratification by the Directors. During this time he made many contacts with the Board President in which he cajoled and pressured her to change her vote and nullify the change that had been made, clearly aligning himself with Austin and Gibson.

3. Exaggerating or lying about factual matters to support his beliefs and opinions.

- a. At the April 26 OCSD meeting the GM presented his report on the Grover Beach/Oceano merger with a biased and exaggerated report stating information would cost more than \$100,000 and the OCSD had no money to spend on it due to a large fire service debt. When audience members cheered and clapped after his presentation he smiled and laughed with the crowd—thus setting the tone for a disastrous meeting and verbal attacks on our County Supervisor. He clearly aligned himself with Gibson and Austin on this issue.
- b. July 3 tells President Villa she cannot share conversation they had with any other Director as it would violate the Brown Act. Not true.
- c. In June OCSD meeting argues against OPARC funding because General Fund needed for emergency like roof of Sheriff station falling in. Ignores fact District has insurance coverage for such a situation. Aligns himself with Austin and Gibson.
- d. At Dec 11, 2022 meeting he adamantly argued that the only way Linda Austin could be the OCSD representative to the Sanitation District was to serve as President of the Directors. A Director researched this with the Sanitation District CAO and found that the GM's assertion was not true.

4. Poor time management and manipulative time management.

- a. Failed to execute a contract for the sale of surplus water to Arroyo Grande, thus removing an option to protect Oceano rate payers from further increased rates for water and infrastructure maintenance.
- b. Delayed application for fire service divestiture to LAFCO for a period of approximately seven months between July 2022 and March 2023, thus delaying the process and potentially exposing the District ratepayers to significant additional costs. Once it was approved by OCSD Directors it was not transmitted to LAFCO for almost a month. For five years sought to manage growing indebtedness of fire services by internally borrowing from enterprise funds and promoting fire tax initiatives, both of which failed. The second effort was exactly like the first, a flat tax verbally opposed by many members of the public. The District spent \$40,000 for a consultant to develop a progressive tax option which they knew before hand the majority of Directors would not support. They again proposed a flat tax and justified it with false narratives of inability and expense of calculating individual parcel taxes base on square footage.
- c. Of concern to some Directors is the fact that we receive very large agenda packets on the Friday before the Wednesday meeting. These packets can be over 200 pages long, and typically include topics which we have no background or previous briefing on and are expected to make a decision on in 3 business days. This puts us in a position of having to rely on the GM's recommendation rather than having time to completely digest the proposal. It is also typical that there is a short timeline for a formal response.

5. Lack of research or study of projects which then cost District money.

- a. Contracted with a private provider for median income analysis of OCSD households in order to establish disadvantaged community criteria for use in grant applications and project funding. The analysis had significant flaws within the Appendices data when presented to the Directors. The document had not been sufficiently proofed by the contract nor the OCSD Manger or Administrative Officer. In addition, the information provided is not accepted by a major granting agency which funds transportation projects in Oceano. The GM was not aware of this.
- b. Without Director knowledge the GM initiated an EV charging station consultant contract which promised 16 charging stations on OCSD property. The consultant also owns a EV construction business and promised up to 90% of all costs would be covered by State and Federal grants. The GM invested upwards of \$25,000 in the contract only to find one government program ran out of money and the District will have to contribute \$72,000 to the project from the General Fund.

6. Physical threats, verbal intimidation, and ignoring of Directors requests for information

- a. On September____ the GM confronted Director Suneson as she was leaving the OCSD office. He stepped in front of her and physically blocked her from moving. He then began interrogating her about a Sheriffs call to her residence a few nights earlier. As she attempted to leave her again physically blocked her with his body and stated accusing her of having illegal water and sewage hookups at her home
- b. On many occasions the GM privately pressured, cajoled, and sought to intimidate Director Villa into changing her mind or taking a specific position on some issue he was interested in. He was especially earnest about her changing her vote to allow two Directors to place an item on the agenda.
- c. On numerous occasions he ignored requests to have items placed on the agenda which were submitted by either Director Varni, Suneson, or Villa thus delaying decisions. He also delayed or ignored requests for information or documents. For example, Director Varni requested the list of projects the GM had submitted to the Clean California grant writer and was outright refused. Varni had to involve legal counsel to force the GM to provide the information, which was done reluctantly.
- d. On October 11,2023, in a closed session where the fraud and embezzlement topic was being discussed, the GM erupted into a rage of yelling, standing up and leaning towards Director Varni with his fists clenched in a threatening manner. Director Varni, concerned for his safety and that of others, jumped to his feet and verbal demanded that the GM back up, stand down, and shut up which he did. This was witnessed by all Directors, the Business Manager, and the OCSD Attorney



Oceano Community Services District
Summary Minutes
Special Meeting Wednesday, November 8, 2023 – 5:55 P.M.
Location: OCSD BOARD ROOM

1. **CALL TO ORDER:** Called to order at approximately 5:55PM
2. **ROLL CALL:** Board members present: Director Austin, Director Varni, Director Joyce-Suneson, Vice President Gibson and President Villa.
 Staff present: General Manager Will Clemens, Carey Casciola, Business & Accounting Manager, Daniel Cheung, Legal Counsel.
3. **FLAG SALUTE:** Led by President Villa.

4. **PUBLIC COMMENT FOR ITEMS ON THE AGENDA:**

Julie Tacker	In support of delaying this agenda item.
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5A. CONSENT ITEM:	ACTION:
Consideration of recommendations to award the construction contract for the Phase 1 of the Stormwater Capture and Groundwater Recharge Project (Project #2023-01) to R Burke Corp. as the lowest responsible and responsive bid	After an opportunity for public comment and Board and staff discussion, Director Austin made a motion to award the construction contract for the Phase 1 of the Stormwater Capture and Groundwater Recharge Project with a second from Director Varni and a 5-0 roll call vote.

6. **CLOSED SESSION:** None
7. **ADJOURNMENT:** Director Austin made a motion to adjourn approximately at 6:04pm with a second from President Villa and a 5-0 roll call vote.



Oceano Community Services District

Summary Minutes

Regular Meeting Wednesday, November 8, 2023 – 6:00 P.M.

Location: OCSD BOARD ROOM

1. **CALL TO ORDER:** Called at approximately 6:05 p.m. by President Villa
2. **ROLL CALL:** Board members present: President Villa, Vice President Gibson, Director Austin, Director Joyce-Suneson and Director Varni.
Staff present: Will Clemens, General Manager, Carey Casciola, Business & Accounting Manager and Daniel Cheung, Legal Counsel.
3. **FLAG SALUTE:** Concluded at the Special Meeting immediately preceding this Regular Meeting.
4. **AGENDA REVIEW:** Agenda accepted as presented with a motion by Director Varni with a second from Vice President Gibson and a 5-0 roll call.

5. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA:**

Joe Schacherer	In opposition of the current Board of Directors.
Alicia	In opposition of the current Board of Directors.
Brenda Auer	Provided information regarding a local Toy Run. In support of the Oceano Sheriff Dept.
Kelly Meyrick	In support of Director Austin.
Kelly Langford	In support of the Oceano Parks and Recreation Committee (OPARC) event. In support of Board civility.

6. **SPECIAL PRESENTATIONS & REPORTS**

A. STAFF REPORTS:

- i. **Sheriff's South Station** – Commander Ian Doughty
October 2023 Stats:
366 Calls for Service (273 CFS in 2022)
2 Assault & Battery / 38 Disturbance Calls / 8 Thefts / 2 Vandalism /
12 Suspicious Circumstances / 62 Enforcement Stops / 17 Arrests
30 Assist Other Agencies
Reported on storm prep efforts by County OES and ReadySLO.org
- ii. **Five Cities Fire Authority** – Steve Lieberman, Fire Chief - Absent
- iii. **Operations** - Utility Systems Manager - Tony Marraccino
Lopez is 95% full (46,945 AF)
0 SSO's for October
We utilized 55 AF from Lopez for October
11 work orders / 16 USAs / 13 customer service calls / 0 after hour call outs (past 2 weeks)
Continuing with weekly and monthly samples / 1st of the month equipment runs
2 Ready311 Tickets
Vactor assistance at the SSLOCSD
Valve turning (over 500 valves in the system)
Slurry backfill on Honolulu – paving on Monday
Service truck maintenance
- iv. **OCSD General Manager** – Will Clemens
Request for Proposal for Legal Counsel and Water Tank Rehabilitation are out and on the website. Another successful 5 Cities Repair Café event at the District office. Attended the State Water Subcontractors Advisory Committee meeting on 11/6/2023 – reported on the shut down of state water due to an event at the Devil's Den pumping plant (fire) and the cost associated with the repairs.

C. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. **President Villa** – reported on the 11/01/2023 Water Resources Advisory Committee (WRAC) meeting.
- ii. **Vice President Gibson** – None
- iii. **Director Austin** – reported on an upcoming event at the Oceano Depot.
- iv. **Director Joyce-Suneson** – reported on the Dia de los Muertos event.
- v. **Director Varni** – reported on the Dia de los Muertos event, the 11/3/2023 State Water Subcontractors Advisory Committee meeting and the 11/7/2023 OPARC meeting.

PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

Francies Anacleto	In opposition of using funds for a track. In support of committee agendas on the District website.
Joe Schacherer	In opposition of funds or staff time for a track.
Kerry Langford	In support of more information regarding OPARC.

President Villa recessed the meeting at approximately 7:00 pm.
 President Villa reconvened the meeting at approximately 7:15 pm.

7. CONSENT AGENDA:	ACTION:
<ul style="list-style-type: none"> a) Review of the Minutes for the Regular Meeting held on October 25, 2023 b) Review of Cash Disbursements 	After an opportunity for public comment, Board and staff discussion, a motion was made by Director Austin to approve the consent agenda items as presented with a second from Vice President Gibson and a 5-0 roll call vote. Public Comment: None

President Villa requested the Board move into the Item 14 Closed Session before Item 8.

14. CLOSED SESSION ITEMS:

- A.** Conference with Real Property Negotiator (Gov. Code §54956.8) It is the intention of the Board to meet in closed session to have a conference with its Real Property Negotiators concerning the following: Property Descriptions: APN 062-271-023:024; 062-051-021; 022, 062-271-006, 062-271-026, 062-271-001; 003; 027, and 062-261-022; 080. Agency Negotiators: Oceano Community Services District, Will Clemens. Parties with whom Negotiating: County of San Luis Obispo, John Nilon. Instructions to County Negotiator: Price, Terms, and Conditions.
- B.** PUBLIC EMPLOYMENT pursuant to Gov. Code Sec. 54957(b)(1) -- Title: General Manager
- C.** PUBLIC EMPLOYMENT pursuant to Gov. Code Sec. 54957(b)(1) -- Title: District Legal Counsel

PUBLIC COMMENT ON CLOSED SESSION ITEMS:

Julie Tacker	In support of a report on 14A and proposed possible dissolution.
Karen White	In opposition of dissolution or annexation.
Alicia	In opposition of dissolution or annexation.

President Villa made a motion to adjourn to closed session with a second from Vice President Gibson at 7:25p.m. and a 5-0 roll call vote.

The Board returned from closed session at 8:25 p.m.

Legal Counsel reported the following from Closed Session:

14A: The Board directed staff to continue negotiations with the County.

14B: The Board provided direction to staff.

14C: The RFP for District Legal Counsel is posted on the website with a deadline of November 17, 2023.

8A. BUSINESS ITEMS:	ACTION:
<p>Continuation of Item 8A from the Regular Meetings of September 27, 2023, October 11, 2023, and October 25, 2023 - Discussion and consideration of revisions to the bylaws regarding the Oceano Community Services District Board</p>	<p>After an opportunity for public comment, Board and staff discussion:</p> <ul style="list-style-type: none"> •Director Varni made a motion to approve the redline changes to section 2.1 with a second from President Villa and a 5-0 roll call vote. •Director Varni made a motion to approve the first redline addition in section 2.3 and the redline deletion from 2.4c with a second from President Villa and a 5-0 roll call vote. •Director Varni made a motion to approve the second redline change to section 2.3 with a second from Director Joyce-Suneson and a 3-2 roll call vote. Director Austin and Vice President Gibson dissented. •Director Varni made a motion to approve the redline changes to 2.X under section 2.4 with a second from President Villa and a 5-0 roll call vote. • Director Varni made a motion to approve the redline changes to 2.X under section 2.7 with a second from President Villa and a 3-2 roll call vote. Director Austin and Vice President Gibson dissented. • Director Varni made a motion to approve the first redline change noted in section 15.3 with a second from President Villa and a 5-0 roll call vote. <p>Public Comment: Julie Tacker – In opposition of Rosenberg’s Rules of Order. In support of automatic stipends.</p>

8B. BUSINESS ITEMS:	ACTION:
<p>Continuation of Item 8A from the Regular Meetings of September 13, 2023, 8B from the Regular Meeting of October 11, 2023, and 8B from the Regular Meeting of October 25, 2023 - Discussion and consideration of OPARC duties, governing policies and procedures, and committee membership, and proposed resolution and bylaws concerning the same</p>	<p>After an opportunity for public comment, Board and staff discussion, a motion was made by Director Varni to approve the agenda item as amended and presented with a second from President Villa and a 5-0 roll call vote.</p> <p>Public Comment: Julie Tacker – Provided feedback on membership.</p>

Director Austin made a motion to continue the Board Meeting past 9:30pm with a second from Director Varni with a 5-0 roll call vote.

8C. BUSINESS ITEMS:	ACTION:
<p>Consideration of Bid Results for Electric Vehicle Charger Installation Project (Contract No. 2023-02) and Authorize Award of Construction Contract</p>	<p>After an opportunity for public comment, Board and staff discussion, a motion was made by Vice President Gibson providing direction to staff to submit the rebate application for EV Chargers at the District Water Yard with a second from Director Varni and a 5-0 roll call vote.</p> <p>Public Comment: None</p>

9. HEARING ITEMS: None.

Vice President Gibson made a motion to table agenda items 10A-C to the next board meeting with a second from President Villa and a 5-0 roll call vote.

10. RECEIVED WRITTEN COMMUNICATIONS: Continued to the next Board Meeting.

- A. Correspondence from Vice President Gibson
- B. Correspondence from Julie Tacker
- C. Correspondence from Deputy District Attorney, Kenneth Jorgensen

11. LATE RECEIVED WRITTEN COMMUNICATIONS: None

12. FUTURE AGENDA ITEMS: Vice President Gibson made a motion to discuss an OPARC calendar of events with a second from Director Austin.

13. FUTURE HEARING ITEMS: None

15. ADJOURNMENT: Director Austin made a motion to adjourn the meeting at 9:45p.m. with a second from President Villa and a 5-0 roll call vote.



Oceano Community Services District

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

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

Date: December 13, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #8(C): Recommendation to Review Cash Disbursements**

Recommendation

It is recommended that your board review the attached cash disbursements:

Discussion

The following is a summary of the attached cash disbursements:

Description	Check Sequence	Amounts
	60545 - 60605	
Disbursements:		
Regular Payable Register - paid 11/20/2023	60545 - 60565	\$ 53,840.26
Regular Payable Register - paid 12/06/2023	60582 - 60605	\$ 64,921.18
Subtotal:		\$ 118,761.44
Reoccurring Payments for Board Review (authorized by Resolution 2020-06):		
Payroll Disbursements - PPE 11/04/2023	N/A	\$ 35,059.38
Payroll Disbursements - PPE 11/18/2023	N/A	\$ 34,830.72
Board Member Stipends - August - October 2023	N/A	\$ 861.20
Five Star Bank Mastercard Online Payment - paid 11/08/2023	N/A	\$ 432.59
Reoccurring Utility Disbursements - paid 11/20/2023	60566 - 60570	\$ 6,794.57
Reoccurring Utility Disbursements - paid 11/29/2023	60571 - 60573	\$ 623.80
Reoccurring Health Disbursements - paid 11/29/2023	60574 - 60578	\$ 11,314.33
Reoccurring Utility Disbursements - paid 12/06/2023	60579 - 60581	\$ 614.82
Subtotal:		\$ 90,531.41
Grand Total:		\$ 209,292.85

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.

COMPANY: 99 - POOLED CASH FUND
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 060545 THRU 060565

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	11/20/2023	CHECK	060545	ADAMSKI MOROSKI MADDEN CUMBERL	18,250.00CR	OUTSTND	A	0/00/0000 01 5-4100-223 LEGAL SERVICES
1-1001-000	11/20/2023	CHECK	060546	ANTHONY MARTINEZ	300.00CR	OUTSTND	A	0/00/0000 01 5-4850-301 EVENTS
1-1001-000	11/20/2023	CHECK	060547	ARAMARK	205.04CR	OUTSTND	A	0/00/0000 01 5-4100-100 CLOTHING
1-1001-000	11/20/2023	CHECK	060548	BRENT SARKISON DBA CALTEC COMP	2,108.13CR	OUTSTND	A	0/00/0000 01 5-4100-173 MAINT:STRUCTURES/IMPROVE
1-1001-000	11/20/2023	CHECK	060549	CANNON	6,913.50CR	OUTSTND	A	0/00/0000 02 5-4400-361 CIP - PROP1: STORMWATER
1-1001-000	11/20/2023	CHECK	060550	DIVERSIFIED PROJECT SERVICES I	875.00CR	OUTSTND	A	0/00/0000 02 5-4400-226 ENGINEERING & OTHER REIM
1-1001-000	11/20/2023	CHECK	060551	FAMCON PIPE & SUPPLY, INC.	1,501.51CR	OUTSTND	A	0/00/0000 01 5-4200-291 SANDBAGS 804.38 02 5-4400-250 SMALL TOOLS AND INSTRUME 697.13
1-1001-000	11/20/2023	CHECK	060552	GROUNDWATER SOLUTIONS INC, DBA	4,215.94CR	OUTSTND	A	0/00/0000 02 5-4400-380 NCMA TEC
1-1001-000	11/20/2023	CHECK	060553	J.B. DEWAR, INC.	114.51CR	OUTSTND	A	0/00/0000 12 5-4350-172 FUEL
1-1001-000	11/20/2023	CHECK	060554	JANINE RANDS	171.00CR	OUTSTND	A	0/00/0000 01 5-4850-301 EVENTS
1-1001-000	11/20/2023	CHECK	060555	JAV INC., DBA JENSEN AUDIO VIS	5,506.74CR	OUTSTND	A	0/00/0000 01 5-4100-320 FIXED ASSETS - EQUIPMENT
1-1001-000	11/20/2023	CHECK	060556	PREMIER SUPPLY LLC, DBA MIER B	199.34CR	OUTSTND	A	0/00/0000 02 5-4400-164 Paving
1-1001-000	11/20/2023	CHECK	060557	ONE COOL EARTH	5,000.00CR	OUTSTND	A	0/00/0000 06 5-4900-291 SCHOOL OUTREACH PROGRAMS
1-1001-000	11/20/2023	CHECK	060558	OPTIMIZED INVESTMENT PARTNERS	438.55CR	OUTSTND	A	0/00/0000 01 5-4100-220 PROFESSIONAL SERVICES
1-1001-000	11/20/2023	CHECK	060559	PETTY CASH	14.27CR	OUTSTND	A	0/00/0000 02 5-4400-361 CIP - PROP1: STORMWATER 11.15 01 5-4100-210 POSTAGE 3.12
1-1001-000	11/20/2023	CHECK	060560	PRO-TECH LANDSCAPE MANAGEMENT,	410.00CR	OUTSTND	A	0/00/0000 01 5-4100-173 MAINT:STRUCTURES/IMPROVE 205.00 10 5-4300-173 SO: MAINT. STRUCTURES/IM 205.00
1-1001-000	11/20/2023	CHECK	060561	QUILL CORPORATION	453.98CR	OUTSTND	A	0/00/0000 01 5-4100-200 OFFICE EXPENSE 299.12 02 5-4400-200 OFFICE EXPENSE 77.43 03 5-4500-200 OFFICE EXPENSE 77.43
1-1001-000	11/20/2023	CHECK	060562	RINCON CONSULTANTS, INC.	4,217.75CR	OUTSTND	A	0/00/0000 02 5-4400-220 PROFESSIONAL/SPECIAL SER
1-1001-000	11/20/2023	CHECK	060563	SLO CO PUBLIC HEALTH DEPT.	1,114.00CR	OUTSTND	A	0/00/0000 02 5-4400-220 PROFESSIONAL/SPECIAL SER
1-1001-000	11/20/2023	CHECK	060564	SPARLING, DOUG	120.00CR	OUTSTND	A	0/00/0000 02 5-4400-248 PERMITS, FEES, LICENSES
1-1001-000	11/20/2023	CHECK	060565	ZENITH INSURANCE COMPANY	1,711.00CR	OUTSTND	A	0/00/0000 01 5-4100-075 COMPENSATION INSURANCE

COMPANY: 99 - POOLED CASH FUND
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 060545 THRU 060565

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
TOTALS FOR ACCOUNT 1-1001-0					CHECK TOTAL:			53,840.26CR
					DEPOSIT TOTAL:			0.00
					INTEREST TOTAL:			0.00
					MISCELLANEOUS TOTAL:			0.00
					SERVICE CHARGE TOTAL:			0.00
					EFT TOTAL:			0.00
					BANK-DRAFT TOTAL:			0.00
TOTALS FOR POOLED CASH FUND					CHECK TOTAL:			53,840.26CR
					DEPOSIT TOTAL:			0.00
					INTEREST TOTAL:			0.00
					MISCELLANEOUS TOTAL:			0.00
					SERVICE CHARGE TOTAL:			0.00
					EFT TOTAL:			0.00
					BANK-DRAFT TOTAL:			0.00

COMPANY: 99 - POOLED CASH FUND
ACCOUNT: 1-1001-000 POOLED CASH OPERATING
TYPE: All
STATUS: All
FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 060582 THRU 060605

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	12/06/2023	CHECK	060582	ADAMSKI MOROSKI MADDEN CUMBERL	14,300.00CR	OUTSTND	A	0/00/0000 01 5-4100-223 LEGAL SERVICES
1-1001-000	12/06/2023	CHECK	060583	ARAMARK	318.58CR	OUTSTND	A	0/00/0000 01 5-4100-100 CLOTHING
1-1001-000	12/06/2023	CHECK	060584	CALPORTLAND CONSTRUCTION	231.67CR	OUTSTND	A	0/00/0000 02 5-4400-164 Paving
1-1001-000	12/06/2023	CHECK	060585	BRENT SARKISON DBA CALTEC COMP	30.00CR	OUTSTND	A	0/00/0000 01 5-4100-221 INFORMATION TECHNOLOGY
1-1001-000	12/06/2023	CHECK	060586	CANNON	32,306.25CR	OUTSTND	A	0/00/0000 02 5-4400-361 CIP - PROP1: STORMWATER
1-1001-000	12/06/2023	CHECK	060587	ANDREW DARYA OREIZI, DBA CHARG	1,875.00CR	OUTSTND	A	0/00/0000 01 5-4100-220 PROFESSIONAL SERVICES
1-1001-000	12/06/2023	CHECK	060588	CITY OF ARROYO GRANDE	3,634.46CR	OUTSTND	A	0/00/0000 02 5-4400-297 PASS-THRU: CREST/CHRISTI
1-1001-000	12/06/2023	CHECK	060589	CLINICAL LAB OF SAN BERNARDINO	990.00CR	OUTSTND	A	0/00/0000 02 5-4400-220 PROFESSIONAL/SPECIAL SER
1-1001-000	12/06/2023	CHECK	060590	DIVERSIFIED PROJECT SERVICES I	336.97CR	OUTSTND	A	0/00/0000 02 5-4400-222 CONTRACTED ENGINEERING 168.49 03 5-4500-222 CONTRACTED ENGINEERING 168.48
1-1001-000	12/06/2023	CHECK	060591	FAMCON PIPE & SUPPLY, INC.	241.31CR	OUTSTND	A	0/00/0000 03 5-4500-163 MAINT: SEWER STRUCTURES/
1-1001-000	12/06/2023	CHECK	060592	HEACOCK TRAILERS & TRUCK ACCES	310.54CR	OUTSTND	A	0/00/0000 02 5-4400-171 MAINTENANCE: VEHICLES 155.27 03 5-4500-171 MAINTENANCE: VEHICLES 155.27
1-1001-000	12/06/2023	CHECK	060593	ICONIX WATERWORKS (US) INC.	253.40CR	OUTSTND	A	0/00/0000 02 5-4400-175 SYSTEM PARTS/OPERATING S
1-1001-000	12/06/2023	CHECK	060594	J.B. DEWAR, INC.	459.43CR	OUTSTND	A	0/00/0000 12 5-4350-172 FUEL
1-1001-000	12/06/2023	CHECK	060595	MCCLATCHY COMPANY LLC	86.32CR	OUTSTND	A	0/00/0000 02 5-4400-437 CIP - WATER TANK REHAB P
1-1001-000	12/06/2023	CHECK	060596	PREMIER SUPPLY LLC, DBA MIER B	199.34CR	OUTSTND	A	0/00/0000 02 5-4400-164 Paving
1-1001-000	12/06/2023	CHECK	060597	MINER'S ACE HARDWARE, INC.	66.65CR	OUTSTND	A	0/00/0000 02 5-4400-175 SYSTEM PARTS/OPERATING S 21.45 03 5-4500-175 SYSTEM PARTS/OPERATING S 3.70CR 10 5-4300-163 MAINT: STRUC/IMPROV 48.90
1-1001-000	12/06/2023	CHECK	060598	PETTY CASH	8.80CR	OUTSTND	A	0/00/0000 01 5-4100-210 POSTAGE
1-1001-000	12/06/2023	CHECK	060599	PRO-TECH LANDSCAPE MANAGEMENT,	410.00CR	OUTSTND	A	0/00/0000 01 5-4100-173 MAINT:STRUCTURES/IMPROVE 205.00 10 5-4300-173 SO: MAINT. STRUCTURES/IM 205.00
1-1001-000	12/06/2023	CHECK	060600	QUILL CORPORATION	71.29CR	OUTSTND	A	0/00/0000 01 5-4100-200 OFFICE EXPENSE
1-1001-000	12/06/2023	CHECK	060601	R&R ROLL-OFF LLC	587.86CR	OUTSTND	A	0/00/0000 06 5-4900-220 PROFESSIONAL SERV
1-1001-000	12/06/2023	CHECK	060602	SWRCB ACCOUNTING OFFICE	4,614.00CR	OUTSTND	A	0/00/0000 03 5-4500-248 REGULATORY PERMITS & FEE 3,746.00 02 5-4400-248 PERMITS, FEES, LICENSES 868.00
1-1001-000	12/06/2023	CHECK	060603	VARNI, CHARLES	84.65CR	OUTSTND	A	0/00/0000 01 5-4850-301 EVENTS

COMPANY: 99 - POOLED CASH FUND
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 060582 THRU 060605

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	12/06/2023	CHECK	060604	WATER SYSTEMS CONSULTING, INC.	1,793.66CR	OUTSTND	A	0/00/0000 02 5-4400-380 NCMA TEC
1-1001-000	12/06/2023	CHECK	060605	ZENITH INSURANCE COMPANY	1,711.00CR	OUTSTND	A	0/00/0000 01 5-4100-075 COMPENSATION INSURANCE
TOTALS FOR ACCOUNT 1-1001-0				CHECK TOTAL:	64,921.18CR			
				DEPOSIT TOTAL:	0.00			
				INTEREST TOTAL:	0.00			
				MISCELLANEOUS TOTAL:	0.00			
				SERVICE CHARGE TOTAL:	0.00			
				EFT TOTAL:	0.00			
				BANK-DRAFT TOTAL:	0.00			
TOTALS FOR POOLED CASH FUND				CHECK TOTAL:	64,921.18CR			
				DEPOSIT TOTAL:	0.00			
				INTEREST TOTAL:	0.00			
				MISCELLANEOUS TOTAL:	0.00			
				SERVICE CHARGE TOTAL:	0.00			
				EFT TOTAL:	0.00			
				BANK-DRAFT TOTAL:	0.00			

Payroll Summary Report
Board of Directors - Agenda Date December 13, 2023

	(*)		
Gross Wages	10/21/2023	11/4/2023	11/18/2023
Regular	\$29,462.61	\$29,661.09	\$29,805.81
Overtime Wages	\$611.05	\$435.96	\$404.36
Stand By	\$840.00	\$840.00	\$600.00
Gross Wages	\$30,913.66	\$30,937.05	\$30,810.17
Cell Phone Allowance	\$0.00	\$75.00	\$0.00
Total Wages	\$30,913.66	\$31,012.05	\$30,810.17
Disbursements			
Net Wages	\$20,432.00	\$20,849.41	\$20,689.91
State and Federal Agencies	\$4,037.80	\$4,145.17	\$4,109.82
CalPERS - Normal	\$9,874.26	\$9,908.07	\$9,874.26
SEIU - Union Fees	\$153.66	\$156.73	\$156.73
Total Disbursements processed with Payroll	\$34,497.72	\$35,059.38	\$34,830.72
Health (Disbursed with reoccurring bills)	\$6,483.63	\$6,559.14	\$6,559.14
Total District Payroll Related Costs	\$40,981.35	\$41,618.52	\$41,389.86

(*) Previously reported in prior Board Meeting packet - provided for comparison.

Board Member Stipend Summary Report
Board of Directors - Agenda Date December 13, 2023

	(*)	
Gross Stipends	8/30/2023	11/30/2023
Board Member Stipends	<u>\$200.00</u>	<u>\$800.00</u>
Gross Stipends	<u><u>\$200.00</u></u>	<u><u>\$800.00</u></u>
Disbursements		
Net Stipends	\$184.70	\$738.80
State and Federal Agencies	\$30.60	\$122.40
Total Disbursements processed with Stipends	<u><u>\$215.30</u></u>	<u><u>\$861.20</u></u>

(*) Previously reported in prior Board Meeting packet - provided for comparison.



Oceano Community Services District

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

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

RECEIVED
NOV 09 2023

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME: Alfonso Villa

DATE: Nov 7, 2023

FOR THE MONTH OF: August - Oct

8.1 Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each regular or special meeting of the Board and fifty dollars (\$50.00) for each committee meeting attended by him or her.

8.2 In no event shall Director compensation exceed one hundred dollars (\$100.00) per day.

8.3 Director compensation shall not exceed six hundred (\$600.00) in any one (1) calendar month. ^{9/27 AV}

MEETING DATES: 8/09, 8/23, 8/23, 9/06^(Special Mtg), 9/13, 9/21, 10/11, 10/25

No. of Meetings 8 x \$100.00 = \$ 800

COMMITTEE MEETING(S) OR OTHER REIMBURSEMENT(S)

DATE: _____ MEETING: _____ AMOUNT: \$ _____

DATE: _____ MEETING: _____ AMOUNT: \$ _____

DATE: _____ MEETING: _____ AMOUNT: \$ _____

DATE: _____ MEETING: _____ AMOUNT: \$ _____

TOTAL COMPENSATION: \$ 800.00

SIGN: 

Oceano Community Services District
 Five Star Bank Mastercard

A/P Mastercard Credit Card Disbursement

Date	Name	Amount	Description	GL Account #
10/23/2023	THE EVENT HELPER, INC. 5304776521 CA	\$225.00	INSURANCE	01-5-4850-150
10/18/2023	SQ *CSDA SAN LUIS OBIS GOSQ.COM CA	\$100.00	CLASSES/SEMINARS/TRAINING FEES - WC, BJS, CV, AV	01-5-4100-285
10/17/2023	INTUIT *QBOOKS ONLINE CL.INTUIT.COMCA	\$60.00	PERMITS, FEES LICENSES	01-5-4100-248
10/02/2023	ZOOM.US 888-799-9666 SAN JOSE CA	\$47.59	OFFICE EXPENSE	01-5-4100-200

Total ACH - 11/08/2023 \$432.59

12/13/2023 Board Meeting - Five Star Bank Mastercard Online Payment - paid 11/08/2023	\$432.59
--	-----------------

COMPANY: 99 - POOLED CASH FUND
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 060566 THRU 060570

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	11/20/2023	CHECK	060566	MAP COMMUNICATIONS, INC. DBA A	276.37CR	OUTSTND	A	0/00/0000 01 5-4100-110 COMMUNICATIONS
1-1001-000	11/20/2023	CHECK	060567	AGP VIDEO INC.	1,690.00CR	OUTSTND	A	0/00/0000 01 5-4100-220 PROFESSIONAL SERVICES
1-1001-000	11/20/2023	CHECK	060568	DIGITAL WEST NETWORKS, INC.	425.36CR	OUTSTND	A	0/00/0000 01 5-4100-110 COMMUNICATIONS
1-1001-000	11/20/2023	CHECK	060569	PACIFIC GAS & ELECTRIC	4,308.44CR	OUTSTND	A	0/00/0000 * SEE BELOW
1-1001-000	11/20/2023	CHECK	060570	SO CAL GAS	94.40CR	OUTSTND	A	0/00/0000 01 5-4100-290 UTILITIES
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	6,794.57CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		*PACIFIC GAS & ELECTRIC 4,308.44
				EFT	TOTAL:	0.00		01 5-4195-295 STREET LIGHTING 2,810.75
				BANK-DRAFT	TOTAL:	0.00		02 5-4400-290 UTILITIES 693.31
								03 5-4500-290 UTILITIES 80.11
								01 5-4100-290 UTILITIES 67.37
								01 5-4200-290 UTILITIES 9.53
								01 5-4200-290 UTILITIES 96.14
								01 5-4100-290 UTILITIES 384.56
								01 5-4100-200 OFFICE EXPENSE 166.67
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	6,794.57CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		

COMPANY: 99 - POOLED CASH FUND
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 060571 THRU 060573

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	11/29/2023	CHECK	060571	CHARTER COMMUNICATIONS	150.00CR	OUTSTND	A	0/00/0000 01 5-4100-110 COMMUNICATIONS
1-1001-000	11/29/2023	CHECK	060572	COASTAL COPY, INC.	260.37CR	OUTSTND	A	0/00/0000 01 5-4100-220 PROFESSIONAL SERVICES
1-1001-000	11/29/2023	CHECK	060573	DE LAGE LANDEN FINANCIAL SERVI	213.43CR	OUTSTND	A	0/00/0000 01 5-4100-220 PROFESSIONAL SERVICES
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	623.80CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	623.80CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		

COMPANY: 99 - POOLED CASH FUND
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 060574 THRU 060578

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	11/29/2023	CHECK	060574	COLONIAL LIFE AND ACCIDENT	170.98CR	OUTSTND	A	0/00/0000 01-2-2166-005 INS VOLUNTARY
1-1001-000	11/29/2023	CHECK	060575	FRMS CALIFORNIA BANK & TRUST F	9,953.60CR	OUTSTND	A	0/00/0000 01-5-4100-090 INS: GROUP HEATH/LIFE \$6122.35 01-5-4100-603 UTILITY CREW-EMPLOYEE INSUR \$3831.25
1-1001-000	11/29/2023	CHECK	060576	HUMANA INSURANCE CO.	737.16CR	OUTSTND	A	0/00/0000 01-5-4100-090 INS: GROUP HEATH/LIFE \$399.32 01-5-4100-603 UTILITY CREW-EMPLOYEE INSUR \$337.84
1-1001-000	11/29/2023	CHECK	060577	PRINCIPAL LIFE INSURANCE COMPA	396.38CR	OUTSTND	A	0/00/0000 01-5-4100-090 INS: GROUP HEATH/LIFE \$237.59 01-5-4100-603 UTILITY CREW-EMPLOYEE INSUR \$158.79
1-1001-000	11/29/2023	CHECK	060578	TASC -CLIENT INVOICES	56.21CR	OUTSTND	A	0/00/0000 01-5-4100-090 INS: GROUP HEATH/LIFE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	11,314.33CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	11,314.33CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		

COMPANY: 99 - POOLED CASH FUND
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 060579 THRU 060581

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	12/06/2023	CHECK	060579	MAP COMMUNICATIONS, INC. DBA A	241.79CR	OUTSTND	A	0/00/0000 01 5-4100-110 COMMUNICATIONS
1-1001-000	12/06/2023	CHECK	060580	SO CAL GAS	137.51CR	OUTSTND	A	0/00/0000 01 5-4100-290 UTILITIES
1-1001-000	12/06/2023	CHECK	060581	VERIZON WIRELESS	235.52CR	OUTSTND	A	0/00/0000 02 5-4400-110 COMMUNICATIONS 188.42 03 5-4500-110 COMMUNICATIONS 30.62 06 5-4900-110 COMMUNICATIONS 14.13 10 5-4300-110 COMMUNICATIONS 2.35
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	614.82CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	614.82CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		



Oceano Community Services District

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

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

Date: December 13, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #8(D): Submittal of the District's Fiscal Year 2023-24 Quarter 1 Investment Report ending September 30, 2023**

Recommendation

It is recommended that your Board receive and file the District's 2023-24 Quarter 1 Investment Report ending September 30, 2023.

Discussion

Government Code section 61053(f) requires the District Treasurer to report to the Board of Directors quarterly regarding receipts, disbursements and balances in each account controlled by the District. Attachment "A" is the District's investment report for the first quarter ending September 30, 2023. This report is to meet the reporting requirements set forth in the California Government Code Sections 53600 et seq. and the Oceano CSD Investment Policy and Guidelines adopted at the January 25th meeting with Resolution 2023-04 adopting the District's 2023 Investment Policy which is required by Government Code section 53646(A)(2).

The Managed Investment Portfolio book value (cost) was (\$1,802,127), County of San Luis Obispo Pooled Investment Fund (\$74,607), Cash/Time Deposits (\$837,458), and Bank Trustee/Fiduciary Funds (\$24,653) continue to be invested in accordance with the Government Code and the District Investment Policy. Accrued interest on investments totaled \$26,846 this quarter.

During the quarter, no investments were purchased. One investment matured, a \$300,000 treasury bill. Pooled investments balances: County Pool (SLO) was \$74,607.

Certificates of deposit totaling: \$924,000 & U.S. Treasury bonds/notes/bills totaling: \$1,174,547. Pooled investments balances: County Pool (SLO) was \$28,781.

Two-year Treasuries yielding 4.87% at the beginning of the quarter ended higher at the end of the quarter at 5.03%, which was an increase of 16 basis points for the quarter.

As of September 30, 2023, the Weighted Yield to Maturity on the Managed Investment Portfolio was 4.73%.



At the end of this quarter, the Weighted Average Maturity of the Managed Investment Portfolio was 0.59 years.

The Federal Open Market Committee (FOMC) meets approximately every six weeks and determines the level of the Federal Funds Rate. At their July 26th meeting, the FOMC voted to increase the Federal Funds Rate by 0.25%, raising it to 5.50%. At the September 20th meeting, the FOMC voted to maintain the Federal Funds Rate target range at its current level of 5.50%.

Summary from the September 20th meeting:

“Recent indicators suggest that economic activity has been expanding at a solid pace. Job gains have slowed in recent months but remain strong, and the unemployment rate has remained low. Inflation remains elevated. The U.S. banking system is sound and resilient. Tighter credit conditions for households and businesses are likely to weigh on economic activity, hiring, and inflation. The extent of these effects remains uncertain. The Committee remains highly attentive to inflation risks.

The Committee seeks to achieve maximum employment and inflation at the rate of 2 percent over the long run. In support of these goals, the Committee decided to maintain the target range for the federal funds rate at 5-1/4 to 5-1/2 percent. The Committee will continue to assess additional information and its implications for monetary policy. In determining the extent of additional policy firming that may be appropriate to return inflation to 2 percent over time, the Committee will take into account the cumulative tightening of monetary policy, the lags with which monetary policy affects economic activity and inflation, and economic and financial developments. In addition, the Committee will continue reducing its holdings of Treasury securities and agency debt and agency mortgage-backed securities, as described in its previously announced plans. The Committee is strongly committed to returning inflation to its 2 percent objective.”

Finance staff hired Optimized Investment Partners in January to help improve the investment returns for the district. Ongoing portfolio management activity will continue to be performed in partnership with Optimized Investment Partners, the General Manager, and the Accounting & Business Manager.

Other Agency Involvement

The County of San Luis Obispo.

Other Financial Considerations

Considering the projected timing of cash receipts and disbursements and the structure of the Pooled Investment Portfolio, the District should be able to comfortably meet overall cash flow needs over the next six months. There is no direct fiscal impact by this action.



Oceano Community Services District

Board of Directors Meeting

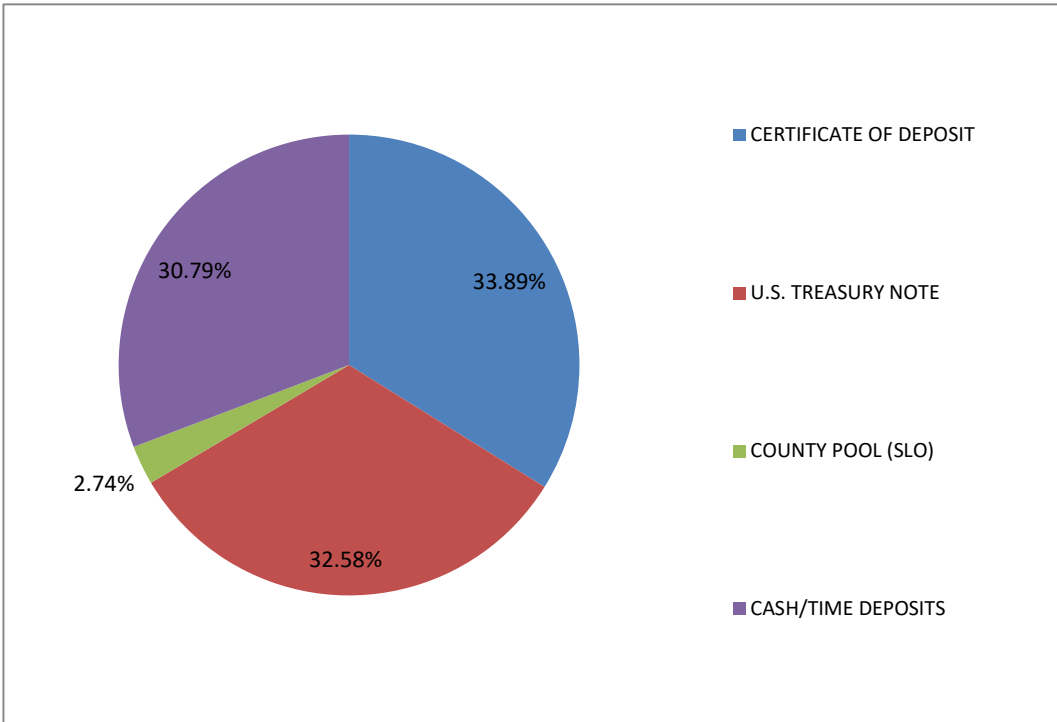
Results

Establishing compliance with both Government Code 61000-61250 regarding Community Services Districts and the District's Investment Policy will help ensure that the District's funds are managed properly and promotes a prosperous and well-governed community.

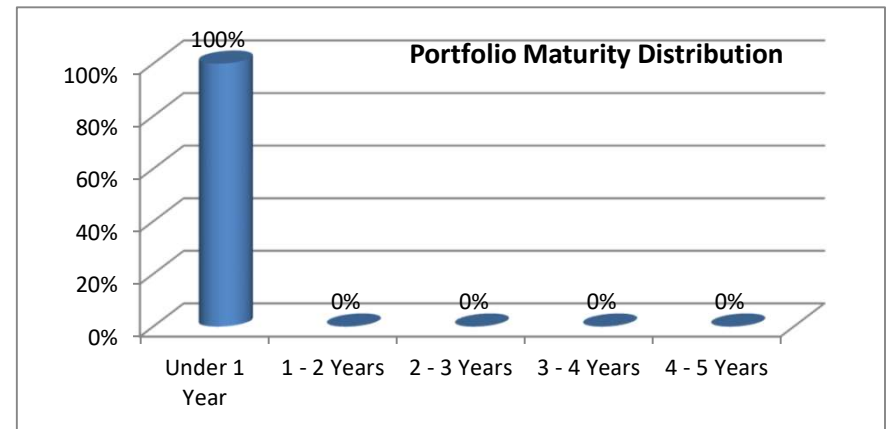
- Attachment A – Investment Report for the 2023-24 1st Quarter Ending September 30, 2023
- Attachment B – 2023-24 1st Quarter Summary of Cash and Investment as of September 30, 2023

**Oceano Community Services District
Investment Report for the Quarter Ended September 30, 2023**

Portfolio Summary and Key Statistics



Portfolio Key Statistics		
PAR Value	\$	1,898,607
Book Value (COST)	\$	1,876,734
Market Value	\$	1,882,616
Weighted Average Maturity (in years)		0.59
Weighted Yield to Maturity		4.73%



Excludes Pooled Investments and U.S. Bank Custodial Cash Account

U.S. Treasury Yields - Quarterly Comparison

Maturity	Sept 2023	June 2023	Change
3-Month	5.55%	5.43%	0.12%
1-Year	5.46%	5.40%	0.06%
2-Year	5.03%	4.87%	0.16%
3-Year	4.80%	4.49%	0.31%
5-Year	4.60%	4.13%	0.47%
10-Year	4.59%	3.81%	0.78%

2-Year U.S. Treasury Yield - Historical Data

Sep 2023	Sep 2022	Sep 2021	Sep 2020
5.03%	4.22%	0.28%	0.13%

Portfolio Maturity	PAR Maturing	% Maturing
Under 1 Year	\$ 1,824,000	100%
1 - 2 Years	\$ -	0%
2 - 3 Years	\$ -	0%
3 - 4 Years	\$ -	0%
4 - 5 Years	\$ -	0%
Total	\$ 1,824,000	100%

Interest Earnings	FY2023	FY2024	Change
July		\$ 9,479	\$ 9,479
Aug		\$ 9,479	\$ 9,479
Sep		\$ 7,889	\$ 7,889
Total for Quarter	\$ -	\$ 26,846	\$ 26,846

Note: Interest Earnings figures do not include capital gains or losses

Summary of Cash and Investments as of September 30, 2023
Oceano Community Services District

Investment Type	Par Value	Market Value	Book Value	% of Portfolio
Managed Investment Portfolio				
U.S. Treasury Bond/Bill/Note	900,000	886,289	\$878,127	31.88%
Certificate of Deposit	924,000	921,720	\$924,000	33.54%
Managed Investment Portfolio Subtotal	1,824,000	1,808,009	1,802,127	65.42%
Pooled Investments				
County Pool (SLO)	74,607	74,607	74,607	2.71%
Pooled Investments Subtotal	74,607	74,607	74,607	2.71%
Cash/Time Deposits	837,458	837,458	837,458	30.40%
Accrued Interest	15,700	15,700	15,700	
Total Cash & Investments Held by the District	\$2,751,765	\$2,735,774	\$2,729,892	99.11%
Held by Bank Trustee/Fiduciary Funds (1)				
Cash with Fiscal Agents	24,653	24,653	24,653	0.89%
Total Held by Bank Trustee/Fiduciary Funds	\$24,653	\$24,653	\$24,653	0.89%
Total Portfolio	\$2,776,418	\$2,760,427	\$2,754,545	100.00%

Notes:

1. Reflects bond proceeds and tax levy revenues held by trustee in accordance with bond covenants.
2. Par value is the principal amount of the investment on maturity.
3. Market values contained herein are received from sources we believe are reliable, however we do not guarantee their accuracy.
4. Book value is par value of the security plus or minus any premium or discount on the security.



Oceano Community Services District

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

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

Date: December 13, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: Agenda Item #8(E): Submittal of the District's Public Facilities Fee Annual Report

Recommendation

It is recommended that your Board receive and file the District's Public Facilities Fee Report.

Discussion

Government Code Section 66000 et seq. authorizes local agencies to collect fees from development projects to mitigate the impact of new developments on public facilities. The District approved the Public Facilities Fee (PFF) agreement with the County on June 12, 2019, to help ensure that the actions of both agencies are coordinated to comply with statutory requirements. The agreement identifies specific requirements, one of which is the attached report. The District is to submit annual reports that show the District's progress toward performing its obligations, including public information pursuant to Government Code Section 66006.

Other Agency Involvement

The County of San Luis Obispo

Other Financial Considerations

The PFFs are held in a separate Five Star Bank account that is included in each of the District's Quarterly Investment Report.

Results

Reporting the purpose and uses of PFFs and their relationship to new development meets the requirements of the County agreement and state laws and helps promote a well governed and safe community.

Attachment A – Public Facilities Fee Annual Report

Oceano Community Services District
Public Facilities Fee
Annual Report

Annual Report - Public Facilities Fee

The purpose of this report is to provide information required in the District's Public Facilities Fee Annual Report. The fees are collected by the County from new development pursuant to an agreement with the District to help pay the proportionate cost of facilities and equipment that are needed due to the impacts from new development. The District's fees are used solely for facilities and equipment needed for fire and emergency services.

Description of the Type of Fee in the Account

The Amount of the Fee: \$0.902 per square foot of development.

Fee Accounting

The following table summarizes fee accounting and anticipated date of completing work on facilities or equipment included in the plan.

	Fiscal Year 2022/23	
Beginning Balance		\$206,020
Fees Collected		\$3,863
Interest Revenues		\$2,001
Expenditures:		
Permanent Housing	\$0	
Type 1 Fire Engine	\$0	
Type IV Fire Engine	\$0	
Total Expenditures		\$0
Ending Balance		\$211,883

Other Information

The District did not have any interfund loans, fee refunds, or allocation of fees for other purposes.



Oceano Community Services District

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

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

Date: December 13, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #8(F): Review of the District's Budget Status as of September 30, 2023, approve a budget adjustment of \$5,130 from Water Fund reserves, \$3,600 from Wastewater Fund reserves, and \$270 from Garbage Fund reserves for a new truck bed and approve a \$11,650 budget adjustment from the San Luis Obispo County Off-Highway Motor Vehicle Fund Grant in the Garbage Fund.**

Recommendation

It is recommended that your Board review and discuss:

1. The District's budget status as of September 30, 2023.
2. Approve a budget adjustment of \$5,130 from Water Fund reserves, \$3,600 from Wastewater Fund reserves, and \$270 from Garbage Fund reserves for the new truck bed.
3. Approve a \$11,650 budget adjustment from the San Luis Obispo Off-Highway Motor Vehicle Fund Grant Program Revenues in the Garbage Fund.

Discussion

The attached worksheets have been prepared for your review of the status of this year's budget and they have been designed to include the following:

- ✓ Current fiscal year adopted budget
- ✓ Current fiscal year actual revenues and expenditures as of September 30, 2023
- ✓ Current percentage of adopted budget
- ✓ Estimated total on June 30, 2024

In reviewing the worksheets (Attachment A), items of significance can be identified and are listed by fund. The column containing the percent of the 2023-24 budget utilized in the first quarter of fiscal year assists with illustrating the estimated revenues and costs at the end of the fiscal year.



Expenditures:

There are several expenses that are front loaded and paid at the beginning of each fiscal year. The budget worksheets indicate that the District has spent more than 25% of the overall budget on these items. The worksheets also show that the year-end cost estimate is within budget.

The front-loaded expenses are as follows:

1. Water Supply from Lopez and State Water
2. CalPERS Unfunded Accrued Liability (UAL) for the Public Employees’ Pension Reform Act (PEPRA) Miscellaneous Plan members
3. CalPERs UAL Prepayment Project Debt Funding for the Classic and Safety Plan
4. Permit, Fees & Licenses (SLO County Public Works Annual Encroachment Permit and Municode License)
5. Local Agency Formation Commission Expense (LAFCO)
6. Liability Insurance
7. Membership Expense (Cal Rural Water Association)
8. Boot Allowance Expense
9. Annual Software Maintenance

Other expenses appear to be running high in the General, Wastewater, and Garbage Funds but are expected to level out during the fiscal year, including the following:

General Fund

1. Legal Services – At a previous meeting the Board requested the District’s past legal costs, the nine-year history has been provided in Attachment B
 - During the first quarter legal costs were broken-down as follows:
 - 25% for conferences with Directors
 - 20% for conferences with staff
 - 15% for development of strategies
 - 40% attendance at Regular and Special Meetings

Budget: \$75,000	Expensed @ 9/30: \$29,754 (40%)	Estimate - Year End: \$ 119,016	(Over)/Under: \$ (44,016)
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2. Classes/Seminars/ Training – during the first quarter staff and Board members attended the California Special District Association (CSDA) Annual Conference. The year end estimate includes CSDA’s upcoming Leadership Conference in San Luis Obispo at full price. Staff anticipates that the District can earn the available scholarships.



Oceano Community Services District

Board of Directors Meeting

Budget: \$6,350	Expensed @ 9/30: \$4,420 (70%)	Estimate - Year End: \$ 22,754	(Over)/Under: \$ (16,404)
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Wastewater Fund

- Maintenance - Equipment - during the first quarter the vactor's remote pendant was reassembled.

Budget: \$3,400	Expensed @ 9/30: \$1,770 (52%)	Estimate - Year End: \$ 7,078	(Over)/Under: \$ (3,678)
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Garbage Fund

- Professional Services - during the first quarter the roll-off was filled three times. This is in response to illegal dumping and the Ready 311 application.

Budget: \$7,000	Expensed @ 9/30: \$2,471 (35%)	Estimate - Year End: \$9,886	(Over)/Under: \$ (2,886)
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Revenues:

Certain revenues appear to be lower in the General Fund and higher in the Enterprise Funds than the budgeted for the first quarter. These revenues arise from the timing of the September 30th review:

- Property Taxes - 60% of property taxes will be paid in December 2023 with the remaining expected to come in April 2024. The year end totals are based on the County estimates provided in October and are consistent with previous years based on the County's collection system.
- Water and Sewer Sales – Two of the six billing periods in the year were recorded in the first quarter. As a result, the District recognized approximately 33% of the budgeted revenues although 25% of the year had elapsed. Seasonally we expect the July and September billing periods to be one of the higher billing cycles for consumption, however the amount budgeted still reflects the best estimate of the annual revenues that is anticipated.
- Landfill Saving Payment – each year South County Sanitary Services Inc. (SCSS) issues the District a landfill savings payment to recognize the capital improvement saving at the landfill by entering into the Franchise Agreement.

Proposed Budget Adjustments:

The proposed budget adjustment of \$9,000 (\$5,130 in the Water Fund, \$3,000 in the Wastewater Fund and \$270 in the Garbage Fund) reserves will cover truck bed additions to the new service vehicle.



Oceano Community Services District

Board of Directors Meeting

The proposed budget adjustment of \$11,650 from the San Luis Obispo Off-Highway Motor Vehicle Fund Grant Program is for the three new dual receptacle cans on Pier Avenue.

Other Agency Involvement

N/A

Other Financial Considerations

The wind down period of the Joint Powers Agreement (JPA) with Five Cities Fire Authority (FCFA) was triggered when the June 2022 special tax failed. The District initiated proceedings through LAFCO to divest fire and emergency services and turn the responsibility over to the County. The District is currently in the process of negotiating with the County for the District's fire and emergency service for FY 2024-25.

Results

Establishing good budget monitoring procedures will help ensure that the District's costs are managed in a financially prudent manner and promotes a prosperous and well governed community.

Attachments: Attachment A - Budget Worksheets
 Attachment B - Legal Services History
 Attachment C - FY 2023-24 Budget Adjustments

FY 2023-2024 OCSD q1 BUDGET review



BUDGET SUMMARY





GENERAL FUND





OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY

ACCOUNT NO.	GENERAL FUND (GF)	2023/24		2023/24 APPROVED BUDGET	ACTUAL AT 9/30/2023	ESTIMATED ACTUAL	2023/24 EST. BUDGET	2023/24 VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Fire	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Parks & Recreation	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Facilities	\$291,966	\$0	\$291,966	\$35,335	23%	\$151,697	(\$140,269)
	Admin	\$2,444,137	\$0	\$2,444,137	\$400,221	34%	\$2,486,298	\$42,403
	Total Sources of Funds	\$2,736,103	\$0	\$2,736,103	\$435,556	17%	\$2,637,996	(\$97,866)
USES OF FUNDS								
	Fire	\$1,195,322	\$0	\$1,195,322	\$297,046	25%	\$1,181,825	\$13,497
	Lighting	49,868	\$0	\$49,868	\$11,768	24%	\$44,599	\$5,268
	Parks & Recreation	\$0	\$19,500	\$19,500	\$1,464	8%	\$5,413	\$14,087
	Facilities	\$359,230	\$0	\$359,230	\$12,988	4%	\$141,081	\$218,149
	Admin	\$1,151,804	\$0	\$1,151,804	\$347,876	30%	\$1,141,697	\$10,107
	Total Expenditures	\$2,756,223	\$19,500	\$2,775,723	\$671,141	24%	\$2,514,615	\$261,108
OPERATING SURPLUS/(DEFICIT)								
	Fire	(\$1,195,322)	\$0	(\$1,195,322)	(\$297,046)		(\$1,181,825)	(\$13,497)
	Lighting	(\$49,868)	\$0	(\$49,868)	(\$11,768)		(\$44,599)	(\$5,268)
	Parks & Recreation	\$0	(\$19,500)	(\$19,500)	(\$1,464)		(\$5,413)	(\$14,087)
	Facilities	(\$67,263)	\$0	(\$67,263)	\$22,348		\$10,616	(\$358,418)
	Admin	\$1,292,333	\$0	\$1,292,333	\$52,345		\$1,344,601	\$32,296
	OPERATING SURPLUS/(DEFICIT)	(\$20,120)	(\$19,500)	(\$39,620)	(\$235,585)		\$123,380	\$163,241
TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water & Garbage Funds	55,373		55,373			55,373	0
	(Transfers Out) - To Water & Wastewater Funds	(132,334)		(132,334)			(132,334)	0
	Encumbrances - Sources of Funding	0		0			0	0
	Encumbrances - (Designated Funds)	(9,707)		(9,707)			(9,707)	0
	NET TRANSFERS & ENCUMBRANCES	(\$86,668)	\$0	(\$86,668)	\$0		(\$86,668)	\$0



ADMINISTRATIVE BUDGET





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2023/24		2023/24 CURRENT BUDGET	ACTUAL AT 9/30/2023		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$1,292,333	\$0	\$1,292,333	\$52,345	4%	\$1,344,601	\$52,509
	Other Sources of Funds	\$1,151,804	\$0	\$1,151,804	\$347,876	30%	\$1,141,697	(\$10,107)
	Total Sources of Funds	\$2,444,137	\$0	\$2,444,137	\$400,221	34%	\$2,486,298	\$42,403
USES OF FUNDS								
	Salaries & Wages	\$466,000	\$0	\$466,000	\$121,972	26%	\$453,039	\$12,961
	Benefits	\$150,325	\$0	\$150,325	\$35,862	24%	\$140,768	\$9,557
	Personnel Services	\$616,325	\$0	\$616,325	\$157,834	26%	\$593,807	\$22,518
	Services & Supplies	\$306,389	\$0	\$306,389	\$134,897	44%	\$332,665	(\$26,276)
	Operating Crew Benefits Allocation	\$229,090	\$0	\$229,090	\$55,145	24%	\$215,226	\$13,864
	Total Expenditures	\$1,151,804	\$0	\$1,151,804	\$347,876	30%	\$1,141,697	\$10,107
	OPERATING SURPLUS/(DEFICIT)	\$1,292,333	\$0	\$1,292,333	\$52,345		\$1,344,601	\$52,509
	TRANSFERS & ENCUMBRANCES							
	Transfers In - From Facilities Fund	0	0	0	0		0	0
	(Transfers Out) - Fire, Lighting & Parks and Rec (Property Taxes)	(1,383,728)	0	(1,383,728)	(310,278)		(1,350,874)	(32,854)
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,383,728)	\$0	(\$1,383,728)	(\$310,278)		(\$1,350,874)	(\$32,854)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2023/24		APPROVED BUDGET	ACTUAL AT 9/30/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET	VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS						

SOURCES OF FUNDS

REVENUES		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 9/30/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET	VARIANCE
01-4-3100-000	Property Taxes: Current Year - Secured	1,243,348		1,243,348	4,428	0%	1,273,983	30,635	
01-4-3101-000	Property Taxes: Current Year - Unsecured	39,809		39,809	42,046	106%	43,209	3,400	
01-4-3102-000	Property Taxes: Prior Year - Secured	0		0	269		1,074	1,074	
01-4-3103-000	Property Taxes: Prior Year - Unsecured	0		0	120		481	481	
01-4-3105-000	Penalties & Interest	0		0	8		32	32	
01-4-3120-000	Homeowners' Prop Tax Relief	6,314		6,314	0	0%	6,227	(87)	
01-4-3121-000	SB 1090	13,866		13,866	0	0%	13,625	(241)	
01-4-3213-100	Will Serve Letter Fee	0		0	210		840	840	
01-4-3230-100/600	Misc Income	0		0	3,244		12,976	12,976	
01-4-3238-200	Fireworks Permit	1,748		1,748	0	0%	1,748	0	
01-4-3300-000	Interest Income	4,922		4,922	2,020	41%	8,081	3,159	
01-4-3557-000	CO Charge: SB 2557	(17,674)		(17,674)	0	0%	(17,674)	0	
Total Revenues		\$1,292,333	\$0	\$1,292,333	\$52,345	4%	\$1,344,601	\$52,509	
OTHER SOURCES OF FUNDS		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 9/30/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET	VARIANCE
01-5-4100-376	Allocated Administrative Overhead	922,714		922,714	292,731	32%	926,472	3,758	
01-5-4100-377	Allocated Operating Crew Overhead	229,090		229,090	55,145	24%	215,226	(13,864)	
Total Other Sources of Funds		\$1,151,804	\$0	\$1,151,804	\$347,876	30%	\$1,141,697	(\$10,107)	
Total Sources of Funds		\$2,444,137	\$0	\$2,444,137	\$400,221	16%	\$2,486,298	\$42,403	

USES OF FUNDS

SALARIES & WAGES		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 9/30/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET	VARIANCE
01-5-4100-010	Salary & Wages	461,000		461,000	121,804	26%	452,415	8,585	
01-5-4100-020	Overtime	5,000		5,000	168	3%	624	4,376	
Total Salaries & Wages		\$466,000	\$0	\$466,000	\$121,972	26%	\$453,039	\$12,961	
BENEFITS		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 9/30/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET	VARIANCE
01-5-4100-061	PERS Contribution	56,000		56,000	14,803	26%	54,982	1,018	
01-5-4100-070	SUI	2,200		2,200	0	0%	2,200	0	
01-5-4100-071	Medicare	6,825		6,825	1,742	26%	6,472	353	
01-5-4100-072	FICA	2,400		2,400	534	22%	1,983	418	
01-5-4100-075	Compensation Insurance	5,000		5,000	1,442	29%	5,767	(767)	
01-5-4100-090	Insurance	77,000		77,000	17,116	22%	68,464	8,536	
01-5-4100-097	Cell Phone Allowance	900		900	225	25%	900	0	
Total Benefits		\$150,325	\$0	\$150,325	\$35,862	24%	\$140,768	\$9,557	
Total Personnel Services		\$616,325	\$0	\$616,325	\$157,834	26%	\$593,807	\$22,518	
SERVICES & SUPPLIES		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 9/30/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET	VARIANCE
01-5-4100-110	Communications & Dispatch	9,795		9,795	2,481	25%	9,924	(129)	
01-5-4100-150	Insurance	37,000		37,000	37,977	103%	37,977	(977)	
01-5-4100-170	Maintenance: Equipment	3,810		3,810	0	0%	0	3,810	
01-5-4100-173	Maint: Structures/ Improvements	13,000		13,000	1,440	11%	5,760	7,240	
01-5-4100-180	Memberships	9,000		9,000	0	0%	9,000	0	
01-5-4100-193	Bank Fees	6,200		6,200	847	14%	3,386	2,814	
01-5-4100-200	Office Expense	5,875		5,875	973	17%	3,893	1,982	
01-5-4100-210	Postage	2,575		2,575	18	1%	74	2,501	
01-5-4100-218	Audit	25,000		25,000	0	0%	25,000	0	
01-5-4100-220	Professional Services	35,000		35,000	12,395	35%	35,346	(346)	
01-5-4100-221	Information Technology	5,000		5,000	30	1%	120	4,880	
01-5-4100-223	Legal Services	75,000		75,000	29,754	40%	119,016	(44,016)	
01-5-4100-225	Board Stipends	12,000		12,000	400	3%	1,600	10,400	
01-5-4100-226	Annual Software Maintenance	22,800		22,800	25,675	113%	25,675	(2,875)	
01-5-4100-230	Required Legal Notice	1,200		1,200	157	13%	628	572	
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,700		1,700	240	14%	960	740	
01-5-4100-247	LAFCO Annual Charge	12,804		12,804	12,967	101%	12,967	(163)	
01-5-4100-248	Permits, Fees, Licenses	2,500		2,500	2,490	100%	2,500	0	
01-5-4100-280	Private Vehicle/ Mileage Expense	530		530	0	0%	0	530	
01-5-4100-285	Classes/ Seminars/ Training Fee	6,350		6,350	4,420	70%	22,754	(16,404)	
01-5-4100-286	Board Member Travel	2,200		2,200	750	34%	2,999	(799)	
01-5-4100-290	Utilities	11,500		11,500	1,884	16%	7,535	3,965	
01-5-4100-320	Fixed Assets - Hearing Impaired Stationary System	5,550		5,550	0	0%	5,550	0	
Total Services & Supplies		\$306,389	\$0	\$306,389	\$134,897	44%	\$332,665	(\$26,276)	
Operating Crew Benefits & Direct Labor Cost Allocations		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 9/30/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET	VARIANCE
01-5-4100-600	Leave time	54,000		54,000	15,223	28%	56,544	(2,544)	
01-5-4100-010	Salaries & Wages (Admin)	6,400		6,400	2,599	41%	9,655	(3,255)	
01-5-4100-601	PERS Contribution	40,000		40,000	10,186	25%	37,833	2,167	
01-5-4100-602	Medicare	5,500		5,500	1,324	24%	5,298	202	
01-5-4100-192	P/R Fed & State Taxes	4,500		4,500	0	0%	4,500	0	
01-5-4100-070	SUI	1,750		1,750	0	0%	1,750	0	
01-5-4100-603	Insurance	92,000		92,000	18,367	20%	73,469	18,531	
01-5-4100-080	Boot Allowance	1,500		1,500	1,200	80%	1,200	300	
01-5-4100-100	Clothing	7,000		7,000	1,444	21%	5,777	1,223	
01-5-4100-604	Standby	16,440		16,440	4,800	29%	19,200	(2,760)	
Total Operating Crew Benefits		\$229,090	\$0	\$229,090	\$55,145	24%	\$215,226	\$13,864	
Total Expenditures		\$1,151,804	\$0	\$1,151,804	\$347,876	30%	\$1,141,697	\$10,107	



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2023/24		APPROVED BUDGET	ACTUAL AT 9/30/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
OPERATING SURPLUS/(DEFICIT)		\$1,292,333	\$0	\$1,292,333	\$52,345		\$1,344,601	\$52,509
TRANSFERS & ENCUMBRANCES								
	Transfers In	0		0	0		0	0
	(Transfers Out) - Fire, Lighting & Parks and Rec (Property Taxes)	(1,383,728)		(1,383,728)	(310,278)		(1,350,874)	(32,854)
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	0		0	0		0	0
NET TRANSFERS & ENCUMBRANCES		(\$1,383,728)	\$0	(\$1,383,728)	(\$310,278)		(\$1,350,874)	(\$32,854)



FIRE BUDGET





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 FIRE DEPARTMENT - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2023/24			ACTUAL AT 9/30/2023	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET			
SOURCES OF FUNDS							
	Revenues	\$0	\$0	\$0	\$0	0%	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
USES OF FUNDS							
	Salaries & Wages	\$1,995	\$0	\$1,995	\$0	0%	\$0
	Benefits	\$1,145	\$0	\$1,145	\$276	24%	\$1,076
	Personnel Services	\$3,140	\$0	\$3,140	\$276	9%	\$1,076
	Services & Supplies	\$1,164,500	\$0	\$1,164,500	\$287,989	25%	\$1,152,954
	Capital Overlay	\$0	\$0	\$0	\$0		\$0
	Administrative Cost Allocation	\$27,681	\$0	\$27,681	\$8,782	32%	\$27,794
	Total Expenditures	\$1,195,322	\$0	\$1,195,322	\$297,046	25%	\$1,181,825
	OPERATING SURPLUS/(DEFICIT)	(\$1,195,322)	\$0	(\$1,195,322)	(\$297,046)		(\$1,181,825)
							\$13,497



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FIRE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2023/24		2023/24	ACTUAL AT 9/30/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET				
SOURCES OF FUNDS								
	REVENUES							
	Total Revenues	\$0	\$0	\$0	\$0		\$0	\$0
	OTHER SOURCES OF FUNDS							
	Total Other Sources of Funds	\$0	\$0	\$0	\$0		\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0		\$0	\$0
USES OF FUNDS								
	PERSONNEL SERVICES							
	SALARIES & WAGES							
01-5-4200-010	Salary & Wages	1,995		1,995	0	0%	0	1,995
	Total Salaries & Wages	\$1,995	\$0	\$1,995	\$0	0%	\$0	\$1,995
	BENEFITS							
01-5-4200-377	Operating Crew Benefits Allocation	1,145		1,145	276	24%	1,076	69
	Total Benefits	\$1,145	\$0	\$1,145	\$276	24%	\$1,076	\$69
	Total Personnel Services	\$3,140	\$0	\$3,140	\$276	9%	\$1,076	\$2,064
	SERVICES & SUPPLIES							
01-5-4200-220	Contract Fire and Emergency Services	1,150,000		1,150,000	287,500	25%	1,150,000	0
01-5-4200-110	Communication	1,000		1,000	111	11%	444	556
01-5-4200-220	Professional Services	7,500		7,500	0	0%	0	7,500
01-5-4200-290	Utilities	5,000		5,000	378	8%	1,511	3,489
01-5-4200-291	Sandbags	1,000		1,000	0	0%	1,000	0
	Total Services & Supplies	\$1,164,500	\$0	\$1,164,500	\$287,989	25%	\$1,152,954	\$11,546
	Total Capital Overlay	\$0	\$0	\$0	\$0		\$0	\$0
	ADMINISTRATIVE COST ALLOCATION							
01-5-4200-376	Allocated Overhead - Admin	27,681		27,681	8,782	32%	27,794	(113)
	Total Administrative Cost Allocation	\$27,681	\$0	\$27,681	\$8,782	32%	\$27,794	(\$113)
	Total Expenditures	\$1,195,322	\$0	\$1,195,322	\$297,046	25%	\$1,181,825	\$13,497
	OPERATING SURPLUS/(DEFICIT)	(\$1,195,322)	\$0	(\$1,195,322)	(\$297,046)		(\$1,181,825)	\$13,497
	TRANSFERS & ENCUMBRANCES							
	Transfers In - Property Taxes	1,307,712		1,307,712	297,046		1,294,214	(13,498)
	(Transfers Out) - Water & Wastewater Funds	(112,390)		(112,390)			(112,390)	0
	Encumbrances - Sources of Funding	0		0			0	0
	Encumbrances - (Designated Funds)	0		0			0	0
	NET TRANSFERS & ENCUMBRANCES	\$1,195,322	\$0	\$1,195,322	\$297,046		\$1,181,824	(\$13,498)



LIGHTING BUDGET





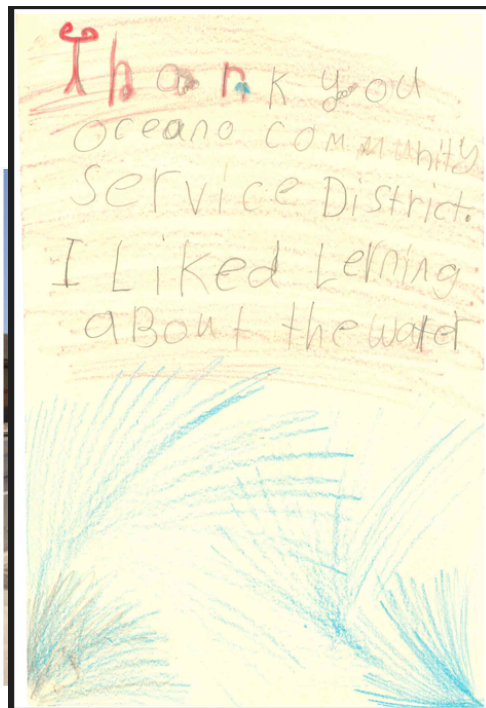
OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 LIGHTING - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2023/24		2023/24	ACTUAL AT 9/30/2023	ESTIMATED ACTUAL	2023/24	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE	
SOURCES OF FUNDS								
	Revenues	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
USES OF FUNDS								
	Salaries & Wages	\$1,995	\$0	\$1,995	\$0	0%	\$0	\$1,995
	Benefits	\$1,145	\$0	\$1,145	\$276	24%	\$1,076	\$69
	Personnel Services	\$3,140	\$0	\$3,140	\$276	9%	\$1,076	\$2,064
	Services & Supplies	\$37,500	\$0	\$37,500	\$8,565	23%	\$34,258	\$3,242
	Administrative Cost	\$9,227	\$0	\$9,227	\$2,927	32%	\$9,265	(\$38)
	Total Expenditures	\$49,868	\$0	\$49,868	\$11,768	24%	\$44,599	\$5,268
	OPERATING SURPLUS/(DEFICIT)	(\$49,868)	\$0	(\$49,868)	(\$11,768)		(\$44,599)	\$5,268



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 LIGHTING - GENERAL FUND - FUND 01

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2023/24		2023/24	ACTUAL AT 9/30/2023	25%	ESTIMATED ACTUAL	2023/24
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				EST. BUDGET VARIANCE
SOURCES OF FUNDS								
REVENUES								
Total Revenues		\$0	\$0	\$0	\$0		\$0	\$0
OTHER SOURCES OF FUNDS								
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
USES OF FUNDS								
PERSONNEL SERVICES								
SALARIES & WAGES								
01-5-4195-010	Salaries & Wages	1,995		1,995	0	0%	0	1,995
Total Salaries & Wages		\$1,995	\$0	\$1,995	\$0	0%	\$0	\$1,995
BENEFITS								
01-5-4195-377	Operating Crew Benefits Allocation	1,145	0	1,145	276	24%	1,076	69
Total Benefits		\$1,145	\$0	\$1,145	\$276	24%	\$1,076	\$69
Total Personnel Services		\$3,140	\$0	\$3,140	\$276	9%	\$1,076	\$2,064
SERVICES & SUPPLIES								
01-5-4195-175	Operating Supplies	2,500		2,500	292	12%	1,168	1,332
01-5-4195-295	Street Lighting	35,000		35,000	8,273	24%	33,090	1,910
Total Services & Supplies		\$37,500	\$0	\$37,500	\$8,565	23%	\$34,258	\$3,242
CAPITAL OUTLAY								
Total Capital Outlay		\$0	\$0	\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION								
01-5-4195-376	Administrative Cost Allocation	9,227		9,227	2,927	32%	9,265	(38)
Total Administrative Cost Allocation		\$9,227	\$0	\$9,227	\$2,927	32%	\$9,265	(\$38)
Total Expenditures		\$49,868	\$0	\$49,868	\$11,768	24%	\$44,599	\$5,268
OPERATING SURPLUS/(DEFICIT)		(\$49,868)	\$0	(\$49,868)	(\$11,768)		(\$44,599)	\$5,268
TRANSFERS & ENCUMBRANCES								
Transfers In - Property Taxes		56,516		56,516	11,768		51,247	(5,269)
(Transfers Out) - Water & Wastewater Fund		(6,648)		(6,648)	0		(6,648)	0
Encumbrances - Sources of Funding		0		0	0		0	0
Encumbrances - (Designated)		0		0	0		0	0
NET TRANSFERS & ENCUMBRANCES		\$49,868	\$0	\$49,868	\$11,768		\$44,599	(\$5,269)



PARKS & RECREATION BUDGET





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 PARKS & RECREATION - GENERAL FUND - 07

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 07	2023/24		CURRENT BUDGET	ACTUAL AT 9/30/2023	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Revenues	\$0	\$0	\$0	\$0	0%	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
USES OF FUNDS							
	Salaries & Wages	\$0	\$0	\$0	\$0	0%	\$0
	Benefits	\$0	\$0	\$0	\$0	0%	\$0
	Personnel Services	\$0	\$0	\$0	\$0	0%	\$0
	Services & Supplies	\$0	\$14,886	\$14,886	\$0	0%	\$781
	Capital Outlay	\$0	\$0	\$0	\$0	0%	\$0
	Administrative Cost	\$0	\$4,614	\$4,614	\$1,464	32%	\$4,632
	Total Expenditures	\$0	\$19,500	\$19,500	\$1,464	8%	\$5,413
	OPERATING SURPLUS/(DEFICIT)	\$0	(\$19,500)	(\$19,500)	(\$1,464)		(\$5,413)
							\$14,087



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 PARKS & RECREATION - GENERAL FUND - FUND 07

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION- 07	2023/24		2023/24 CURRENT BUDGET	ACTUAL AT 9/30/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	REVENUES							
	Total Revenues	\$0	\$0	\$0	\$0		\$0	\$0
	OTHER SOURCES OF FUNDS							
	Total Other Sources of Funds	\$0	\$0	\$0	\$0		\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0		\$0	\$0
USES OF FUNDS								
PERSONNEL SERVICES								
	SALARIES & WAGES							
	Total Salaries & Wages	\$0	\$0	\$0	\$0		\$0	\$0
	BENEFITS							
	Total Benefits	\$0	\$0	\$0	\$0		\$0	\$0
	Total Personnel Services	\$0	\$0	\$0	\$0		\$0	\$0
	SERVICES & SUPPLIES							
	July 26, 2023 Budget Adjustment - Parks & Recreation	0	13,711	13,711	0	0%	0	13,711
01-5-4850-301	October 11, 2023 Budget Request - Dia de Los Muertos Event	0	1,175	1,175	0	0%	781	394
	Total Services & Supplies	\$0	\$14,886	\$14,886	\$0	0%	\$781	\$14,105
	CAPITAL OUTLAY							
	Total Capital Outlay	\$0	\$0	\$0	\$0		\$0	\$0
	ADMINISTRATIVE COST ALLOCATION							
01-5-4850-376	July 26, 2023 Budget Adjustment - Administrative Cost Allocation	0	4,614	4,614	1,464	32%	4,632	(18)
	Total Administrative Cost Allocation	\$0	\$4,614	\$4,614	\$1,464	32%	\$4,632	(\$18)
	Total Expenditures	\$0	\$19,500	\$19,500	\$1,464	8%	\$5,413	\$14,087
	OPERATING SURPLUS/(DEFICIT)	\$0	(\$19,500)	(\$19,500)	(\$1,464)		(\$5,413)	\$14,087
	TRANSFERS & ENCUMBRANCES							
	Transfers In - Property Taxes	0	19,500	19,500	1,464		5,413	(14,087)
	(Transfers Out)	0	0	0			0	0
	Encumbrances - Sources of Funding	0	0	0			0	0
	Encumbrances - (Designated)	0	0	0			0	0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$19,500	\$19,500	\$1,464		\$5,413	(\$14,087)



FACILITIES FUND





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES - FUND 10**

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$152,022	\$0	\$152,022	\$35,335	23%	\$141,341	(\$10,681)
	Other Sources of Funds	\$139,944	\$0	\$139,944	\$0	0%	\$10,356	(\$129,588)
	Total Sources of Funds	\$291,966	\$0	\$291,966	\$35,335	23%	\$151,697	(\$140,269)
USES OF FUNDS								
	Salaries & Wages	\$4,000	\$0	\$4,000	\$740	18%	\$2,959	\$1,041
	Benefits	\$2,291	\$0	\$2,291	\$551	24%	\$2,152	\$139
	Personnel Services	\$6,291	\$0	\$6,291	\$1,291	21%	\$5,111	\$1,180
	Services & Supplies	\$26,774	\$0	\$26,774	\$950	4%	\$3,798	\$22,976
	Capital Outlay	\$12,324	\$0	\$12,324	\$6,356	0%	\$118,274	\$194,050
	Administrative Cost	\$13,841	\$0	\$13,841	\$4,391	32%	\$13,897	(\$56)
	Total Expenditures	\$359,230	\$0	\$359,230	\$12,988	4%	\$141,081	\$218,149
	OPERATING SURPLUS/(DEFICIT)	(\$67,263)	\$0	(\$67,263)	\$22,348		\$10,616	\$77,880
	TRANSFERS & ENCUMBRANCES							
	Transfers In - From Water Fund	55,373	0	55,373	0		55,373	0
	(Transfers Out) - To Water & Wastewater Funds	(13,296)	0	(13,296)	0		(13,296)	0
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	(9,707)	0	(9,707)	0		(9,707)	0
	NET TRANSFERS & ENCUMBRANCES	\$32,370	\$0	\$32,370	\$0		\$32,370	\$0



OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES - FUND 10

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2023/24		CURRENT BUDGET	ACTUAL AT 9/23/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					

SOURCES OF FUNDS

REVENUES		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 9/23/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
10-4-3257-000	Utility Reimbursement	1,200		1,200	1,083	90%	4,331	3,131
10-4-3258-000	Old Fire Station Rent	12,000		12,000	3,000	25%	12,000	0
10-4-3260-000	Lease - Sheriff Facility	123,822		123,822	31,253	25%	125,010	1,188
	Public Facilities Fees	15,000		15,000	0	0%	0	(15,000)
Total Revenues		\$152,022	\$0	\$152,022	\$35,335	23%	\$141,341	(\$10,681)
OTHER SOURCES OF FUNDS		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 9/23/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
	Electric Vehicle Charging Stations Grant/ Rebate	139,944		139,944	0	0%	10,356	(129,588)
Total Other Sources of Funds		\$139,944	\$0	\$139,944	\$0		\$10,356	(\$129,588)
Total Sources of Funds		\$291,966	\$0	\$291,966	\$35,335	12%	\$151,697	(\$140,269)

USES OF FUNDS

SALARIES & WAGES		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 9/23/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
10-5-4300-010	Salary & Wages	4,000		4,000	740	18%	2,959	1,041
Total Salaries & Wages		\$4,000	\$0	\$4,000	\$740	18%	\$2,959	\$1,041
BENEFITS		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 9/23/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
10-5-4300-377	Operating Crew Overhead	2,291		2,291	551	24%	2,152	139
Total Benefits		\$2,291	\$0	\$2,291	\$551	24%	\$2,152	\$139
Total Personnel Services		\$6,291	\$0	\$6,291	\$1,291	21%	\$5,111	\$1,180
SERVICES & SUPPLIES		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 9/23/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
10-5-4300-110	Communication	0		0	8		31	(31)
10-5-4300-163	Maint: Structure/ Improvements	10,500		10,500	35	0%	141	10,359
10-5-4300-173	So: Maint. Structures/ Improvements	3,700		3,700	615	17%	2,460	1,240
10-5-4300-220	Professional Services	12,574		12,574	292	2%	1,167	11,407
Total Services & Supplies		\$26,774	\$0	\$26,774	\$950	4%	\$3,798	\$22,976
CAPITAL OUTLAY		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 9/23/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
10-5-4300-320	Sheriff's Building - Flooring	90,000		90,000	0	0%	90,000	0
10-5-4300-320	HWY 1 Beautification Project	71,619		71,619	0	0%	0	71,619
10-5-4300-320	Diesel Tank Removal	8,000		8,000	6,356	79%	8,000	0
10-5-4300-320	Electric Vehicle Charging Stations	142,705		142,705	0	0%	20,274	122,431
Total Capital Outlay		\$312,324	\$0	\$312,324	\$6,356		\$118,274	\$194,050
ADMINISTRATIVE COST ALLOCATION		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 9/23/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
10-5-4300-376	Admin Allocation	13,841		13,841	4,391	32%	13,897	(56)
Total Administrative Cost Allocation		\$13,841	\$0	\$13,841	\$4,391	32%	\$13,897	(\$56)
Total Expenditures		\$359,230	\$0	\$359,230	\$12,988	4%	\$141,081	\$218,149

OPERATING SURPLUS/(DEFICIT)		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 9/23/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
OPERATING SURPLUS/(DEFICIT)		(\$67,263)	\$0	(\$67,263)	\$22,348		\$10,616	\$77,880
TRANSFERS & ENCUMBRANCES		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 9/23/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
	Transfers In - From Water & Garbage Funds	55,373		55,373	0		55,373	0
	(Transfers Out) - To Water & Wastewater Funds	(13,296)		(13,296)	0		(13,296)	0
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	(9,707)		(9,707)	0		(9,707)	0
NET TRANSFERS & ENCUMBRANCES		\$32,370	\$0	\$32,370	\$0		\$32,370	\$0



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 ENTERPRISE FUNDS

ACCOUNT NO.	ENTERPRISE FUNDS	2023/24		CURRENT BUDGET	ACTUAL AT 9/30/2023		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Water	\$3,123,787	\$0	\$3,123,787	\$1,156,698	37%	\$3,135,692	\$11,906
	Wastewater	\$439,871	\$0	\$439,871	\$148,157	34%	\$457,871	\$18,000
	Garbage	\$68,255	\$11,650	\$79,905	\$27,651	41%	\$88,803	\$8,897
	Equipment	\$72,025	\$0	\$72,025	\$6,707	9%	\$59,754	(\$12,271)
	Total Sources of Funds	\$3,703,938	\$11,650	\$3,715,588	\$1,339,214	36%	\$3,742,120	\$26,533
USES OF FUNDS								
	Water	\$3,089,959	\$5,130	\$3,095,089	\$1,256,881	41%	\$2,967,590	\$127,499
	Wastewater	\$530,734	\$3,600	\$534,334	\$125,911	24%	\$446,930	\$87,404
	Garbage	\$127,833	\$11,920	\$139,753	\$25,910	65%	\$130,246	\$9,506
	Equipment	\$68,000	\$0	\$68,000	\$2,682	0%	\$25,729	\$12,271
	Total Expenditures	\$3,816,525	\$20,650	\$3,837,175	\$1,411,385	37%	\$3,570,496	\$236,680
OPERATING SURPLUS/(DEFICIT)								
	Water	\$33,828	(\$5,130)	\$28,698	(\$100,183)		\$168,103	\$139,405
	Wastewater	(\$90,863)	(\$3,600)	(\$94,463)	\$22,246		\$10,941	\$105,404
	Garbage	(\$59,577)	(\$270)	(\$59,847)	\$1,742		(\$41,444)	\$18,403
	Equipment	\$4,025	\$0	\$4,025	\$4,025		\$34,025	\$0
	OPERATING SURPLUS/(DEFICIT)	(\$112,588)	(\$9,000)	(\$121,588)	(\$72,170)		\$171,625	\$263,212
TRANSFERS & ENCUMBRANCES								
	Transfers In	166,276	0	166,276	0		105,857	0
	(Transfers Out)	(161,340)	0	(161,340)	(6,707)		(79,965)	0
	Encumbrances - Sources of Funding	2,601,777	0	2,601,777	0		2,601,777	0
	Encumbrances - (Designated Funds)	(2,748,796)	0	(2,748,796)	(143,820)		(2,696,336)	0
	NET TRANSFERS & ENCUMBRANCES	(\$142,083)	\$0	(\$142,083)	(\$150,527)		(\$68,667)	\$0



WATER FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2023/24		CURRENT BUDGET	ACTUAL AT 9/30/2023	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$3,123,787	\$0	\$3,123,787	\$1,156,698	37%	\$3,135,692	\$11,906
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$3,123,787	\$0	\$3,123,787	\$1,156,698	37%	\$3,135,692	\$11,906
USES OF FUNDS								
	Salaries & Wages	\$218,000	\$0	\$218,000	\$49,691	23%	\$198,764	\$19,236
	Benefits	\$154,218	\$0	\$154,218	\$37,484	24%	\$146,511	\$7,707
	Personnel Services	\$372,218	\$0	\$372,218	\$87,175	23%	\$345,275	\$26,942
	Services & Supplies	\$1,960,108	\$0	\$1,960,108	\$984,787	50%	\$1,857,296	\$102,812
	Capital Outlay	150,000	\$5,130	\$155,130	\$0	0%	\$155,130	\$0
	Debt Service	\$54,005	\$0	\$54,005	\$9,280	17%	\$54,005	\$0
	Administrative Cost	\$553,628	\$0	\$553,628	\$175,639	32%	\$555,883	(\$2,255)
	Total Expenditures	\$3,089,959	\$5,130	\$3,095,089	\$1,256,881	41%	\$2,967,590	\$127,499
	OPERATING SURPLUS/(DEFICIT)	\$33,828	(\$5,130)	\$28,698	(\$100,183)		\$168,103	\$139,405
	TRANSFERS & ENCUMBRANCES							
	Transfers In - From General & Garbage Funds	105,857	0	105,857	0		105,857	0
	(Transfers Out) - To General, Garbage, Equipment	(79,965)	0	(79,965)	(3,815)		(79,965)	0
	Encumbrances - Sources of Funding	2,601,777	0	2,601,777	0		2,601,777	0
	Encumbrances - (Designated Funds)	(2,696,336)	0	(2,696,336)	(102,395)		(2,696,336)	0
	NET TRANSFERS & ENCUMBRANCES	(\$68,667)	\$0	(\$68,667)	(\$106,209)		(\$68,667)	\$0



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2023/24		CURRENT BUDGET	ACTUAL AT 9/30/2023		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS		25%				
SOURCES OF FUNDS									
REVENUES									
02-4-3200-000	Water Sales	2,916,408		2,916,408	1,117,891	38%	2,916,408		0
02-4-3206-000	Front Footage Fees	24,480		24,480	0	0%	24,480		0
02-4-3207-000	Sales: U/B Courtesy Notice	4,500		4,500	1,240	28%	3,719		(781)
02-4-3208-000	Delinquent U/B Acct Fees	40,000		40,000	12,580	31%	37,741		(2,259)
02-4-3209-000	Capacity Charges	40,704		40,704	0	0%	40,704		0
02-4-3210-00	Meter Fees	8,100		8,100	0	0%	8,100		0
02-4-3211-000	Lopez Connection Fees	6,000		6,000	0	0%	6,000		0
02-4-3212-000	New Account Setup Fee	6,000		6,000	1,530	26%	4,590		(1,410)
02-4-3217-297	Wheeling/Fire Protection	25,000		25,000	9,265	37%	27,794		2,794
02-4-3230-350	Reimbursement - New Development	11,150		11,150	0	0%	11,150		0
02-4-3255-000	Inspection Fees	300		300	0	0%	300		0
02-4-3300-002	Interest	36,145		36,145	12,129	34%	48,517		12,372
02-4-3224-000	Backflow Fees	5,000		5,000	2,063	41%	6,189		1,189
Total Revenues		\$3,123,787	\$0	\$3,123,787	\$1,156,698	37%	\$3,135,692		\$11,906
OTHER SOURCES OF FUNDS									
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0		\$0
Total Sources of Funds		\$3,123,787	\$0	\$3,123,787	\$1,156,698	37%	\$3,135,692		\$11,906
USES OF FUNDS									
PERSONNEL SERVICES									
SALARIES & WAGES									
02-5-4400-010	Salaries and Wages	208,000		208,000	47,443	23%	189,772		18,228
02-5-4400-020	Overtime	10,000		10,000	2,248	22%	8,993		1,007
Total Salaries & Wages		\$218,000	\$0	\$218,000	\$49,691	23%	\$198,764		\$19,236
BENEFITS									
02-5-4400-075	Workers Compensation Insurance	7,600		7,600	2,192	29%	8,766		(1,166)
02-5-4400-377	Operating Crew Benefits Allocation	146,618		146,618	35,292	24%	137,744		8,873
Total Benefits		\$154,218	\$0	\$154,218	\$37,484	24%	\$146,511		\$7,707
Total Personnel Services		\$372,218	\$0	\$372,218	\$87,175	23%	\$345,275		\$26,942
SERVICES & SUPPLIES									
02-5-4400-110	Communications	3,000		3,000	730	24%	2,921		79
02-5-4400-163	Maint: Structures/ Improvements	5,000		5,000	536	11%	2,143		2,857
02-5-4400-164	Paving	7,000		7,000	467	7%	1,867		5,133
02-5-4400-170	Maintenance - Equipment	5,000		5,000	0	0%	0		5,000
02-5-4400-173	Maint: Shared Structures/ Improvements	5,000		5,000	0	0%	0		5,000
02-5-4400-175	System Parts/ Operating Supplies	13,000		13,000	2,260	17%	9,038		3,962
02-5-4400-176	Water Meters	24,000		24,000	5,428	23%	24,000		0
02-5-4400-177	Safety Expense	1,000		1,000	0	0%	0		1,000
02-5-4400-178	Chemicals	5,000		5,000	6,828	137%	6,828		(1,828)
02-5-4400-180	Membership	3,600		3,600	1,209	34%	3,600		0
02-5-4400-200	Office Expense	1,000		1,000	0	0%	0		1,000
02-5-4400-205	Outside UB Mail Service	10,000		10,000	3,418	34%	10,255		(255)
02-5-4400-220	Professional Services	25,000		25,000	6,179	25%	24,716		284
02-5-4400-221	Information Technology	575		575	0	0%	0		575
02-5-4400-222	Contracted Engineering	2,000		2,000	3,441	172%	3,441		(1,441)
02-5-4400-226	Engineering & Other Reimbursements	10,815		10,815	1,546	14%	6,184		4,631
02-5-4400-230	Legal Notices	1,000		1,000	641	64%	2,566		(1,566)
02-5-4400-241	Rents/ Leases - Equipment	1,000		1,000	840	84%	3,361		(2,361)
02-5-4400-248	Permits, Fees, Licenses	10,500		10,500	4,630	44%	10,500		0
02-5-4400-250	Small Tools and Instruments	1,000		1,000	0	0%	0		1,000
02-5-4400-285	Classes/ Seminars	1,000		1,000	0	0%	1,000		0
02-5-4400-261	Water Supply - Lopez	543,858		543,858	251,125	46%	543,858		0
02-5-4400-262	Water Supply - State Water	1,151,000		1,151,000	685,753	60%	1,151,000		0
02-5-4400-290	Utilities	35,000		35,000	2,375	7%	9,501		25,499
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265		26,265	4,093	16%	16,372		9,893
02-5-4400-320	Fixed Assets - Equipment	10,995		10,995	0	0%	10,995		0
02-5-4400-380	NCMA Tec	50,000		50,000	3,288	7%	13,151		36,849
02-5-4400-499	Claim & Settlements	7,500		7,500	0	0%	0		7,500
Total Services & Supplies		\$1,960,108	\$0	\$1,960,108	\$984,787	50%	\$1,857,296		\$102,812



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2023/24		CURRENT BUDGET	ACTUAL AT 9/30/2023		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS		25%			
CAPITAL OUTLAY								
02-5-4400-320	CIP - 21st St Valve Replacement	15,000		15,000	0	0%	15,000	0
02-5-4400-320	CIP Upgrade All Projects	135,000		135,000	0	0%	135,000	0
	Proposed Budget Adjustment - New Truck Bed	0	5,130	5,130	0	0%	5,130	0
Total Capital Outlay		\$150,000	\$5,130	\$155,130	\$0	0%	\$155,130	\$0
DEBT SERVICE								
02-5-4400-310	CalPERS UAL Funding	54,005		54,005	9,280	17%	54,005	0
Total Debt Service		\$54,005	\$0	\$54,005	\$9,280	17%	\$54,005	\$0
ADMINISTRATIVE COST ALLOCATION								
02-5-4400-376	Administrative Cost Allocation	553,628		553,628	175,639	32%	555,883	(2,255)
Total Administrative Cost Allocation		\$553,628	\$0	\$553,628	\$175,639	32%	\$555,883	(\$2,255)
Total Expenditures		\$3,089,959	\$5,130	\$3,095,089	\$1,256,881	41%	\$2,967,590	\$127,499
OPERATING SURPLUS/(DEFICIT)		\$33,828	(\$5,130)	\$28,698	(\$100,183)		\$168,103	\$139,405
TRANSFERS & ENCUMBRANCES								
	Transfers In- From General & Garbage Funds	105,857		105,857	0		105,857	0
	(Transfers Out) - To General, Garbage, Equipment	(79,965)		(79,965)	(3,815)		(79,965)	0
	Encumbrances - Sources of Funding	2,601,777		2,601,777	0		2,601,777	0
	Encumbrances - (Designated Funds)	(2,696,336)		(2,696,336)	(102,395)		(2,696,336)	0
NET TRANSFERS & ENCUMBRANCES		(\$68,667)	\$0	(\$68,667)	(\$106,209)		(\$68,667)	\$0



Waste water FUND





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 03**

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2023/24		CURRENT BUDGET	ACTUAL AT 9/30/2023	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$439,871	\$0	\$439,871	\$148,157	34%	\$457,871	\$18,000
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$439,871	\$0	\$439,871	\$148,157	34%	\$457,871	\$18,000
USES OF FUNDS								
	Salaries & Wages	\$91,500	\$0	\$91,500	\$12,482	14%	\$49,929	\$41,571
	Benefits	\$59,182	\$0	\$59,182	\$14,446	24%	\$57,783	\$1,398
	Personnel Services	\$150,682	\$0	\$150,682	\$26,928	18%	\$107,712	\$42,969
	Services & Supplies	\$68,240	\$0	\$68,240	\$6,524	10%	\$22,678	\$45,562
	Capital Outlay	8,000	\$3,600	\$11,600	\$0	0%	\$11,600	\$0
	Debt Service	\$26,998	\$0	\$26,998	\$4,639	17%	\$26,998	\$0
	Administrative Cost	\$276,814	\$0	\$276,814	\$87,819	32%	\$277,941	(\$1,127)
	Total Expenditures	\$530,734	\$3,600	\$534,334	\$125,911	24%	\$446,930	\$87,404
OPERATING SURPLUS/(DEFICIT)		(\$90,863)	(\$3,600)	(\$94,463)	\$22,246		\$10,941	\$105,404
TRANSFERS & ENCUMBRANCES								
	Transfers In - From General & Garbage Funds	52,919	0	52,919	0		52,919	0
	(Transfers Out) - To Equipment Fund	(28,585)	0	(28,585)	(2,662)		(28,585)	0
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	(48,800)	0	(48,800)	(38,535)		(48,800)	0
	NET TRANSFERS & ENCUMBRANCES	(\$24,466)	\$0	(\$24,466)	(\$41,197)		(\$24,466)	\$0



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND 03**

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2023/24		CURRENT BUDGET	ACTUAL AT 9/30/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
REVENUES								
03-4-3210-000	Sales - Sewer	400,000		400,000	134,938	34%	404,815	4,815
03-4-3211-000	Sewer Connections	2,000		2,000	0	0%	2,000	0
03-4-3255-000	Inspection Fees	100		100	0	0%	100	0
03-4-3256-000	FOG Program	4,100		4,100	1,920	47%	5,760	1,660
03-4-3257-000	Interest Income	33,671		33,671	11,299	34%	45,196	11,525
Total Revenues		\$439,871	\$0	\$439,871	\$148,157	34%	\$457,871	\$18,000
OTHER SOURCES OF FUNDS								
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$439,871	\$0	\$439,871	\$148,157	34%	\$457,871	\$18,000
USES OF FUNDS								
PERSONNEL SERVICES								
SALARIES & WAGES								
03-5-4500-010	Salaries and Wages	79,000		79,000	11,359	14%	45,434	33,566
03-5-4500-020	Overtime	12,500		12,500	1,124	9%	4,495	8,005
Total Salaries & Wages		\$91,500	\$0	\$91,500	\$12,482	14%	\$49,929	\$41,571
BENEFITS								
03-5-4500-075	Workers Compensation Insurance	4,200		4,200	1,211	29%	4,845	(645)
03-5-4500-377	Operating Crew Benefits Allocation	54,982		54,982	13,235	24%	52,939	2,043
Total Benefits		\$59,182	\$0	\$59,182	\$14,446	24%	\$57,783	\$1,398
Total Personnel Services		\$150,682	\$0	\$150,682	\$26,928	18%	\$107,712	\$42,969



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND 03**

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2023/24		CURRENT BUDGET	ACTUAL AT 9/30/2023		ESTIMATED ACTUAL	2023/24	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS		25%			EST. BUDGET	VARIANCE
SERVICES & SUPPLIES									
03-5-4500-110	Communication	515		515	100	19%	401		114
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,000		10,000	0	0%	0		10,000
03-5-4500-170	Maintenance: Equipment	3,400		3,400	1,770	52%	7,078		(3,678)
03-5-4500-171	Maintenance: Vehicles	3,600		3,600	0	0%	0		3,600
03-5-4500-172	Gas and Oil	3,500		3,500	0	0%	0		3,500
03-5-4500-173	Maint: Structures/ Improvements	5,135		5,135	0	0%	0		5,135
03-5-4500-175	System Parts/ Operating Supplies	8,240		8,240	142	2%	567		7,673
03-5-4500-177	Safety Expense	2,850		2,850	0	0%	0		2,850
03-5-4500-180	Memberships	1,050		1,050	722	69%	2,890		(1,840)
03-5-4500-200	Office Expense	515		515	0	0%	0		515
03-5-4500-205	Outside UB Mailing Expense	9,300		9,300	3,418	37%	10,255		(955)
03-5-4500-220	Professional Services	2,575		2,575	0	0%	0		2,575
03-5-4500-222	Contracted Engineering	2,835		2,835	0	0%	0		2,835
03-5-4500-241	Rents & Leases/ Equipment	2,575		2,575	0	0%	0		2,575
03-5-4500-248	Regulatory Permits & Fees	4,500		4,500	0	0%	0		4,500
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800		2,800	0	0%	0		2,800
03-5-4500-290	Utilities	2,600		2,600	372	14%	1,487		1,113
03-5-4500-390	Bad Debt Expense	350		350	0	0%	0		350
03-5-4500-499	Claims & Settlements	1,900		1,900	0		0		1,900
Total Services & Supplies		\$68,240	\$0	\$68,240	\$6,524	10%	\$22,678		\$45,562
CAPITAL OUTLAY									
03-5-4500-320	CIP - Beach St. Sewer Lateral Replacement	8,000		8,000	0	0%	8,000		0
	Proposed Budget Adjustment - New Truck Bed	0	3,600	3,600	0	0%	3,600		0
Total Capital Outlay		8,000	\$3,600	\$11,600	\$0	0%	\$11,600		\$0
DEBT SERVICE									
03-5-4500-310	CalPERs UAL Funding	26,998		26,998	4,639	17%	26,998		0
Total Debt Service		\$26,998	\$0	\$26,998	\$4,639	17%	\$26,998		\$0
ADMINISTRATIVE COST ALLOCATION									
03-5-4500-376	Administrative Cost Allocation	276,814		276,814	87,819	32%	277,941		(1,127)
Total Administrative Cost Allocation		\$276,814	\$0	\$276,814	\$87,819	32%	\$277,941		(\$1,127)
Total Expenditures		\$530,734	\$3,600	\$534,334	\$125,911	24%	\$446,930		\$87,404
OPERATING SURPLUS/(DEFICIT)		(\$90,863)	(\$3,600)	(\$94,463)	\$22,246		\$10,941		\$105,404
TRANSFERS & ENCUMBRANCES									
	Transfers In - From General Fund & Garbage	52,919		52,919	0		52,919		0
	(Transfers Out) - Equipment Fund	(28,585)		(28,585)	(2,662)		(28,585)		0
	Encumbrances - Sources of Funding	0		0			0		0
	Encumbrances - (Designated Funds)	(48,800)		(48,800)	(38,535)		(48,800)		0
NET TRANSFERS & ENCUMBRANCES		(\$24,466)	\$0	(\$24,466)	(\$41,197)		(\$24,466)		\$0



GARBAGE FUND





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
GARBAGE FUND - 06**

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2023/24		CURRENT BUDGET	ACTUAL AT 9/30/2023	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Revenues	\$68,255	\$0	\$68,255	\$27,651	41%	\$8,897
	Other Sources of Funds	\$0	\$11,650	\$11,650	\$0	0%	\$0
	Total Sources of Funds	\$68,255	\$11,650	\$79,905	\$27,651	41%	\$8,897
USES OF FUNDS							
	Salaries & Wages	\$32,000	\$0	\$32,000	\$5,852	18%	\$8,594
	Benefits	\$23,909	\$0	\$23,909	\$5,803	24%	\$1,233
	Personnel Services	\$55,909	\$0	\$55,909	\$11,654	21%	\$9,827
	Services & Supplies	\$20,015	\$0	\$20,015	\$2,546	13%	(\$170)
	Capital Outlay	\$15,000	\$11,920	\$26,920	\$0	0%	\$0
	Administrative Cost	\$36,909	\$0	\$36,909	\$11,709	32%	(\$150)
	Total Expenditures	\$127,833	\$11,920	\$139,753	\$25,910	\$1	\$9,506
	OPERATING SURPLUS/(DEFICIT)	(\$59,577)	(\$270)	(\$59,847)	\$1,742		(\$41,444)
	TRANSFERS & ENCUMBRANCES						
	Transfers In - From Water Fund	7,500	0	7,500	0		0
	(Transfers Out) - Water, Wastewater, Equipment Fund	(52,790)	0	(52,790)	(230)		0
	Encumbrances - Sources of Funding	0	0	0	0		0
	Encumbrances - (Designated Funds)	(3,660)	0	(3,660)	(2,890)		0
	NET TRANSFERS & ENCUMBRANCES	(\$48,950)	\$0	(\$48,950)	(\$3,121)		\$0



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
GARBAGE FUND - 06**

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2023/24		CURRENT BUDGET	ACTUAL AT 9/30/2023	25%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
REVENUES								
06-4-3300-003	Interest Income	5,263		5,263	1,766	34%	7,064	1,801
06-4-3501-000	Franchise Fees	52,465		52,465	14,734	28%	58,937	6,472
06-4-3501-741	Landfill Savings Payment	10,528		10,528	11,151	106%	11,151	623
Total Revenues		\$68,255	\$0	\$68,255	\$27,651	41%	\$77,153	\$8,897
OTHER SOURCES OF FUNDS								
06-43500-001	Proposed Budget Adjustment - SLO County Off-Highway Motor Vehicle Grant	0	11,650	11,650	0	0%	11,650	0
Total Other Sources of Funds		\$0	\$11,650	\$11,650	\$0	0%	\$11,650	\$0
Total Sources of Funds		\$68,255	\$11,650	\$79,905	\$27,651	35%	\$88,803	\$8,897
USES OF FUNDS								
PERSONNEL SERVICES								
SALARIES & WAGES								
06-5-4900-010	Salaries & Wages	32,000		32,000	5,852	18%	23,406	8,594
Total Salaries & Wages		\$32,000	\$0	\$32,000	\$5,852	18%	\$23,406	\$8,594
BENEFITS								
06-5-4900-075	Compensation Insurance	1,000		1,000	288	29%	1,153	(153)
06-5-4900-377	Operating Crew Benefits Allocation	22,909		22,909	5,514	24%	21,523	1,386
Total Benefits		\$23,909	\$0	\$23,909	\$5,803	24%	\$22,676	\$1,233
Total Personnel Services		\$55,909	\$0	\$55,909	\$11,654	21%	\$46,082	\$9,827
SERVICES & SUPPLIES								
06-5-4900-110	Communication	1,000		1,000	46	5%	185	815
06-5-4900-173	Maint - Shared Structures/ Improvements	550		550	20		80	470
06-5-4900-175	Operating Supplies	300		300	9	3%	35	265
06-5-4900-200	Office Expense	300		300	0	0%	0	300
06-5-4900-210	Postage	300		300	0	0%	0	300
06-5-4900-220	Professional Services	7,000		7,000	2,471	35%	9,886	(2,886)
06-5-4900-290	Utilities	565		565	0	0%	0	565
06-5-4900-291	School Outreach Programs	10,000		10,000	0	0%	10,000	0
Total Services & Supplies		\$20,015	\$0	\$20,015	\$2,546	13%	\$20,185	(\$170)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
GARBAGE FUND - 06**

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2023/24		CURRENT BUDGET	ACTUAL AT 9/30/2023		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS		25%			
CAPITAL OUTLAY								
06-5-4900-320	Trash Cans	15,000		15,000	0	0%	15,000	0
	Proposed Budget Adjustment - SLO County Off-Highway Motor Vehicle Grant	0	11,650	11,650	0	0%	11,650	0
06-5-4900-320	Proposed Budget Adjustment - New Truck Bed	0	270	270	0	0%	270	0
	Total Capital Outlay	\$15,000	\$11,920	\$26,920	\$0	0%	\$26,920	\$0
ADMINISTRATIVE COST ALLOCATION								
06-5-4900-376	Administrative Cost Allocation	36,909		36,909	11,709	32%	37,059	(150)
	Total Administrative Cost Allocation	\$36,909	\$0	\$36,909	\$11,709	32%	\$37,059	(\$150)
	Total Expenditures	\$127,833	\$11,920	\$139,753	\$25,910	19%	\$130,246	\$9,506
OPERATING SURPLUS/(DEFICIT)		(\$59,577)	(\$270)	(\$59,847)	\$1,742		(\$41,444)	\$18,403
TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	7,500		7,500	0		7,500	0
	(Transfers Out) - Water, Wastewater, Equipment Fund	(52,790)		(52,790)	(230)		(52,790)	0
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	(3,660)		(3,660)	(2,890)		(3,660)	0
	NET TRANSFERS & ENCUMBRANCES	(\$48,950)	\$0	(\$48,950)	(\$3,121)		(\$48,950)	\$0



EQUIPMENT FUND





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12**

ACCOUNT NO.	EQUIPMENT FUND - 12	2023/24		CURRENT BUDGET	ACTUAL AT 9/30/2023	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$72,025	\$0	\$72,025	\$6,707	9%	\$59,754	(\$12,271)
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$72,025	\$0	\$72,025	\$6,707	9%	\$59,754	(\$12,271)
USES OF FUNDS								
	Salaries & Wages	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Services & Supplies	\$23,000	\$0	\$23,000	\$2,682	12%	\$10,729	\$12,271
	Capital Outlay	\$30,000	\$0	\$30,000	\$0	0%	\$0	\$0
	Debt Service	\$15,000	\$0	\$15,000	\$0	0%	\$15,000	\$0
	Total Expenditures	\$68,000	\$0	\$68,000	\$2,682	0%	\$25,729	\$12,271
	OPERATING SURPLUS/(DEFICIT)	\$4,025	\$0	\$4,025	\$4,025		\$34,025	(\$24,541)
	TRANSFERS & ENCUMBRANCES							
	Transfers In	0	0	0	0		0	0
	(Transfers Out)	0	0	0	0		0	0
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0		\$0	\$0



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12**

ACCOUNT NO.	EQUIPMENT FUND - 12	2023/24		CURRENT BUDGET	ACTUAL AT 9/30/2023		ESTIMATED ACTUAL	2023/24	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS		25%	EST. BUDGET VARIANCE			
SOURCES OF FUNDS									
REVENUES									
12-4-3800-001	Lease Revenue from Water	40,965		40,965	3,815	9%	33,986		(6,979)
12-4-3800-002	Lease Revenue from Sewer	28,585		28,585	2,662	9%	23,715		(4,870)
12-4-3800-005	Lease Revenue from Garbage	2,475		2,475	230	9%	2,053		(422)
Total Revenues		\$72,025	\$0	\$72,025	\$6,707	9%	\$59,754		(\$12,271)
OTHER SOURCES OF FUNDS									
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0		\$0
Total Sources of Funds		\$72,025	\$0	\$72,025	\$6,707	9%	\$59,754		(\$12,271)
USES OF FUNDS									
SALARIES & WAGES									
12-5-4350-010	Salaries & Wages	0		0	0		0		0
Total Salaries & Wages		\$0	\$0	\$0	\$0		\$0		\$0
BENEFITS									
Total Benefits		\$0	\$0	\$0	\$0		\$0		\$0
Total Personnel Services		\$0	\$0	\$0	\$0		\$0		\$0
SERVICES & SUPPLIES									
12-5-4350-171	Maintenance - Vehicles	8,000		8,000	1,045	13%	4,180		3,820
12-5-4350-172	Fuel	15,000		15,000	1,637	11%	6,550		8,450
Total Services & Supplies		\$23,000	\$0	\$23,000	\$2,682	12%	\$10,729		\$12,271
CAPITAL OUTLAY									
12-5-4350-320	Fixed Assets - Service Truck	30,000		30,000	0		30,000		0
Total Capital Outlay		\$30,000	\$0	\$30,000	\$0		\$30,000		\$0
DEBT SERVICE									
12-5-4350-320	Equipment Lease	15,000		15,000	0	0%	15,000		0
Total Debt Service		\$15,000	\$0	\$15,000	\$0	0%	\$15,000		\$0
Total Expenditures		\$68,000	\$0	\$68,000	\$2,682	4%	\$55,729		\$12,271
OPERATING SURPLUS/(DEFICIT)		\$4,025	\$0	\$4,025	\$4,025		\$4,025		\$0
TRANSFERS & ENCUMBRANCES									
	Transfers In	0		0			0		0
	(Transfers Out)	0		0			0		0
	Encumbrances - Sources of Funding	0		0			0		0
	Encumbrances - (Designated Funds)	0		0			0		0
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$0		\$0		\$0

OCEANO COMMUNITY SERVICES DISTRICT												
FUND LEVEL ANALYSIS												
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01												
GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2014/2015	ACTUAL FY 2015/2016	ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	APPROVED FY 2023/24 BUDGET	ACTUAL AT 9/30/2023	ESTIMATED FY 2023/24 ACTUAL
Legal Services	86,085	70,869	58,620	81,715	85,582	88,808	53,072	41,518	60,667	75,000	29,754	119,016

Oceano Community Services District
 Chronology of Budget Actions
 Fiscal Years 2023-24

Date	Action
FISCAL YEAR 2023-24 BUDGET ADJUSTMENTS	
June 28, 2023	Approved the Preliminary Budget for Fiscal Year 2023-24
July 26, 2023	Approved a \$19,500 budget adjustment from General Fund reserves for Parks and Recreation.
August 23, 2023	Approved the Final Budget for Fiscal Year 2023-24



Oceano Community Services District

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

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

Date: December 13, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #8(G): Approval of a Recommendation selecting Moss, Levy & Hartzheim, LLP as the District Auditors for Fiscal Year 2022-23 through 2024-25 at a cost of \$21,500 - \$22,550**

Recommendation

It is recommended that your Board approve the following:

- a. Select the proposal from Moss, Levy & Hartzheim for preparation of the 2022-23 through 2024-25 financial statements.
- b. Authorize the Board President to approve a professional services agreement in an amount not to exceed \$21,500 for fiscal year 2022-23, \$22,000 for fiscal year 2023-24, and \$22,550 for fiscal year 2024-25.

Discussion

Pursuant to Special District Law the Board of Directors shall provide for regular audits of the District's accounts and records. An audit is performed on the accounts and records of District every year by an independent Certified Public Accountant. Staff researched other local agency auditors in the area and sent out the Request For Proposal (RFP) and the District received one proposal:

<u>Firm</u>	<u>Fiscal Year</u>	<u>Proposed Fees</u>
Moss, Levy & Hartzheim	FY 2022-23	\$21,500
	FY 2023-24	\$22,000
	FY 2024-25	\$22,550

Since Moss, Levy & Hartzheim has prepared the District's financial statements since 2018 a new partner will be assigned to the District.

Other Agency Involvement

The County Auditor is provided with a copy of the audit and related communication letters.



Oceano Community Services District

Board of Directors Meeting

Other Financial Considerations

Funding for audit services has been included in the budget at \$25,000.

Results

Completion of the annual audit promotes independent evaluation of the District's accounting records and helps to ensure a well governed community.

Attachment: Proposal 2023 Oceano CSD

OCEANO COMMUNITY SERVICES DISTRICT

AUDIT PROPOSAL

For Fiscal Year Ending June 30, 2023,
with options for Fiscal Years Ending June 30, 2024 and 2025

Submitted By:

Moss, Levy & Hartzheim LLP
2400 Professional Parkway, Suite 205
Santa Maria, CA 93455
Phone: 805.925.2579
Fax: 805.925.2147

Submitted On:

August 28, 2023

Contact Person:

Adam V. Guise, CPA
aguise@mlhcpas.com

OCEANO COMMUNITY SERVICES DISTRICT
AUDIT PROPOSAL
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Attention: Carey Casciola
Oceano Community Services District
1655 Front Street
Oceano, CA 93445

We are pleased to respond to the Oceano Community Services District's (the District) Request for Proposal for independent auditing services. We have prepared our proposal to address each specification included in the District's Request for Proposal.

After 62 years in public accounting and more than 42 years of performing nonprofit and local governmental audits, it is extremely gratifying to witness the continued growth of Moss, Levy & Hartzheim LLP. The firm has evolved from a one-person operation to a regional public accounting firm with offices in Beverly Hills, Santa Maria, and Culver City with clients throughout the State of California, as well as thirty-one other states. We and the entire staff are pleased with not only the continuing development of the firm, but also the progress and economic health of our clients. We understand that governmental accounting is a specialized industry with its own accounting standards and requirements and that is why we strive to constantly improve the quality of our professional services. This degree of dedication coupled with our ability to inform our clients of any new accounting and auditing issues is paramount to our success.

We feel that our size is such that we are large enough to provide a broad spectrum of services and experience backed by an in-house training program, professional development courses, and an extensive professional library, yet not so large as to become impersonal and rigid. Our informal style allows us to be flexible enough to complete our audits in a timely manner that is the most convenient for each client. Also, this style allows us to be more accessible to our clients when our clients have questions or concerns.

It is our understanding that we will be responsible for expressing an opinion on the District's financial statements in conformity with accounting principles generally accepted in the United States of America. It is also our understanding that we will be responsible for issuing the following:

1. An auditor's opinion letter on the fair presentation of the financial statements of the District in accordance with auditing standards generally accepted in the United States of America.
2. A Management Letter addressed to the Board of Directors of the District, setting forth recommendations for improvements in the Agency's accounting systems.
3. We will communicate in a letter to the Business and Accounting Manager any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. "Non-reportable conditions" discovered by us will also be communicated in the "Management Letter".
4. We will make immediate, written notification to the Board President and Business and Accounting Manager of all irregularities and illegal acts or indications of illegal acts of which we become aware.
5. Preparation and submission of the Report of Financial Transactions to the State Controller's Office.
6. Preparation of a Single Audit Report (if applicable).

We will make all communications to the District as required by the audit standards under which the engagement is performed. Those communications include, but are not limited to:

1. The auditors' responsibility under auditing standards generally accepted in the United States of America.
2. Significant accounting policies.
3. Management judgment and accounting estimates.
4. Significant audit adjustments.

5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.
10. Errors, irregularities, and illegal acts.

All work papers and reports will be retained, at our expense, for a minimum of seven years (or the retention timeframe established by the professional standards, whichever is longer) unless the firm is notified in writing by the District of the need to extend the retention period. The work papers are subject to review by state and county agencies and other individuals designated by the District. Accordingly, the work papers will be made available upon request.

In addition, we will respond to the reasonable inquiries of successor auditors and allow successor auditors to review work papers.

All adjusting journal entries made by us will be discussed and explained to the designated personnel prior to recording.

If convenient for the District's staff, the approximate target dates for an audit would be as follows:

1. Preliminary audit entrance conference with staff – November 6
2. Detailed audit plan – November 6
3. Audit Fieldwork- November 6-8
4. Exit conference with staff – November 8
6. Draft of Financial Statements & Management Letter – December 31
7. Issue Audit Report and final Management Letter – within three days of the District's final approval of these documents
8. Present and discuss annual financial statements with the Board – Date of District's Choice

Minimal assistance of the District's staff is required during the course of the audit, however, we ask that the District provide the following: cooperation in answering questions, requested audit confirmations, bank reconciliations, trial balance at June 30, 2023, detailed general ledger for the fiscal year, and other original documentation supporting amounts and disclosures in the financial statements.

This proposal is a firm and irrevocable offer until October 28, 2023.

Thank you for your consideration and please do not hesitate to contact the authorized representative listed below with any questions, problems, or concerns.

Adam V. Guise, CPA
Partner
2400 Professional Parkway, Ste. 205
Santa Maria, CA 93455
(805) 925-2579

Sincerely,



Adam V. Guise, CPA

**OCEANO COMMUNITY SERVICES DISTRICT
AUDIT PROPOSAL**

INDEPENDENCE

Moss, Levy & Hartzheim LLP is independent of Oceano Community Services District, and its component units, as defined by auditing standards generally accepted in the United States of America. Moss, Levy & Hartzheim LLP has previously audited the Oceano Community Services District, however, this does not impair Moss, Levy & Hartzheim’s independence in relation to the District.

LICENSE TO PRACTICE IN CALIFORNIA

Moss, Levy & Hartzheim LLP is a properly licensed certified public accounting firm in the State of California, license # 5863. All certified public accountants engaged in the audit of the District are licensed to practice in the State of California and have received at least the minimum number of continuing professional education hours required by the State Board of Accountancy to perform audits under professional standards.

FIRM QUALIFICATIONS AND EXPERIENCE

Moss, Levy & Hartzheim LLP is a minority owned regional firm that performs audits of entities throughout the State of California. The firm currently employs 31 professionals and has annual gross revenues between 5.0 and 5.5 million dollars. Eighty-four percent of the 34 total employees are women or belong to an ethnic minority. The firm has three offices in California; Beverly Hills, Santa Maria, and Culver City.

The firm is in good standing with both the America Institute of Certified Public Accounts and the California Society of Certified Public Accountants.

The audit work will be completed by staff from our Santa Maria office.

The Santa Maria office is currently staffed by eight certified public accountants (five partners, two managers, and one supervisor). In addition, the office employs four senior accountants, four staff accountants, and two administrators.

The District will have one partner and one alternate partner assigned to the audit at all times. In addition, a manager, supervisor, and one or two staff accountants will be assigned on a full-time basis to the audit from the Santa Maria office. The Oceano Community Services District will also have a computer specialist assigned to the audit on a full-time basis. This individual assists the audit team in documenting the computer system internal control structure.

Please see *Appendix C - Current and/or Recently Completed Governmental Audits*.

PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE

It is the firm’s policy to have our partners involved in the management function of our audits. Having multiple partners involved in the engagement allows the District to receive immediate responses to questions about accounting and audit topics, concerns, and recommendations.

Mr. Adam Guise will be the partner in charge and also the Manager for fieldwork of the District’s audit. Mr. Guise will have primary responsibility for the audit. Mr. Guise will be at the District for 100% of the fieldwork and will be responsible for final review of the District’s audit report and financial statements. Mr. Guise will also be responsible for addressing any questions or concerns that arise during the fiscal year. He performs in-house training for governmental auditing staff members and is in charge of keeping the firm updated on aspects of governmental accounting and auditing issues.

Mr. Craig Hartzheim will be the alternate partner assigned to the audit. As alternate partner, it is his responsibility to be familiar with the District, its staff, the audit, and any special problem areas of the District in the event that Mr. Guise is unavailable.

Mrs. Abby Olson will be the supervisor assigned to the audit. As the supervisor, it will be Mrs. Olson’s responsibility to oversee the staff accountants, do preliminary reviews of audit sections, and to perform more difficult audit sections.

OCEANO COMMUNITY SERVICES DISTRICT
AUDIT PROPOSAL

PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE-
continued

Mr. David Ortiz will be the Information Technology Director assigned to the audit. Mr. Ortiz has extensive knowledge in auditing EDP functions. Mr. Ortiz will also perform the statistical sampling procedures for the audit. Also, he will document and test the internal control structure of the computer systems.

In addition to the supervisory staff listed above, one or two staff accountants will be assigned to the audit. All staff accountants have degrees from accredited colleges or universities, have received in-house audit training, and at present have at least one year of auditing experience. All staff accountants will be directly supervised by the fieldwork supervising partner assigned to the audit at all times. All partners and staff members have worked on numerous engagements together. Consistently working together will provide the District with a knowledgeable and efficient audit team.

The firm will maintain staff continuity on the engagement throughout the term of the contract, barring any terminations, illnesses, or other unforeseen circumstances. At the request of the District, any Moss, Levy & Hartzheim LLP employee assigned to the audit can be removed and replaced by another qualified employee. Moss, Levy & Hartzheim LLP has an advantage in that there is relatively low turnover in employees, as can be seen on individual resumes, and therefore the firm will not use the District as a training ground for its employees.

Please see *Appendix A - Resumes* for each individual's resume.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

Please see *Appendix B – References*.

SPECIFIC AUDIT APPROACH

The extent of our work will be what is required to enable us to express an opinion on the financial statements in accordance with:

1. *AICPA Industry Audit Guide for Local Governments,*
2. *AICPA Audit Standards,*
3. Laws of the State of California,
4. Generally Accepted Accounting Principles,
5. Our firm's own additional standards and procedures.

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America.

The primary purpose of the audit is to express an opinion on the financial statements, and such an audit is subject to the inherent risk that material errors or fraud may exist and not be detected by us. If conditions are discovered which lead to the belief that material errors, defalcations, or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the District.

Our audit will begin when it is convenient for the District's staff. We estimate this date to be in November to perform audit planning and internal control testing, and year-end fieldwork. Upon acceptance of the audit proposal, the engagement partner or manager will contact your Business and Accounting Manager to discuss the scope and timing of the annual audit, to review any accounting issues known at that time, to prepare audit confirmations, and to address any concerns or questions you may have about the impending audit.

We will schedule approximately three days of fieldwork each fiscal year. We will utilize the prior fiscal year's financial statements and our learned knowledge of your systems to determine materiality for the different audit sections. Each fiscal year, we will select a sample of transactions to determine to what extent the systems are functioning as described to us. The extent of our sample size will depend upon our assessment of the internal control structure. The selection of transactions for testing will be made using a combination of random, systematic, and haphazard sampling techniques. We will identify the strength of the systems upon which we can rely in planning our substantive tests. Our internal control review will meet all the requirements of the AICPA Statement on Auditing Standards (SAS) No. 55, *Consideration of the Internal Control Structure in a Financial Statement Audit*, as amended by SAS Nos. 78 and 99, *Consideration of Fraud in a Financial Statement Audit*. We will also perform preliminary analytical review procedures using the prior fiscal year's audited financial statements.

OCEANO COMMUNITY SERVICES DISTRICT
AUDIT PROPOSAL

SPECIFIC AUDIT APPROACH -continued

We will also review the following documents in order to determine compliance with laws and regulations:

- (a) Minutes of the Board of Directors with special attention to: indications of new income sources, including state and local grants; expenditure authorizations and related disbursements, including any special or restrictive provisions; authorization for bank or other debt incurred; awards to successful bidders; authorization for new leases entered into; changes in licenses, fines or fees; and authorization for significant new employees hired,
- (b) New agreements and amendments to new agreements including but not limited to: grant agreements; debt and lease agreements; labor agreements; joint venture agreements; and other miscellaneous agreements,
- (c) Administrative Code, and
- (d) Investment and/or Endowment Policies.

The objective in testing transactions for compliance with laws, regulations, and the provisions of contracts and grant agreements is to express an opinion on whether the District has complied, in all material respects, with applicable compliance requirements, noncompliance with which could have a material effect on each major program. In selecting audit samples for purposes of tests of compliance, we will plan our tests to support a low assessed level of control risk. We will select transactions from each program or area that requires testing. The selection of transactions to test is based on the auditors' professional judgment.

In addition to the work above, we will perform an analytical review of all significant balance sheet and revenue and expense accounts, which includes a comparison of prior fiscal year financial statements and current fiscal year budget, to the fiscal year-end trial balance.

The primary objective of the year-end audit work is to audit the final numbers that will appear in the District's financial statements. Our fieldwork includes procedures required under SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*. We will also maintain compliance with SAS Nos. 103-112 during the fiscal year ended June 30, 2017. These procedures significantly changed the way auditors approach audits and what is required for audits with a fiscal year ended beginning after December 31, 2006. This will entail a risk-based audit approach that will increase the time spent on audit planning. Standards also require interviews with audit committee members (if applicable), and/or members of the board of directors and management.

We will also perform audit procedures such as:

- (a) Confirmations, by positive and negative circularization including but not limited to all cash and investment accounts; selected receivable and income balances; all bonds, loans, notes payable, and capital leases; all notes receivable; all insurance carriers; all legal firms contracted by the District; and other miscellaneous confirmations as deemed necessary,
- (b) Physical verifications and observations of assets,
- (c) Analysis and review of evidential material,
- (d) Interviews and investigative efforts,
- (e) Electronic data processing testing for computer and software reliability, and
- (f) Numerous other procedures as deemed necessary for audit completion.

SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*, impacts both the planning and the performance of the audit. In planning, the audit team will discuss how and where the financial statements might be susceptible to material misstatement due to fraud. To determine this, we will inquire of management, consider results of analytical procedures, and consider other fraud risk factors. We will review the results of our inquiries and identification of potential fraud areas on a daily basis to ensure compliance with SAS No. 99.

We have extensive knowledge in auditing computer systems. We have assisted numerous clients with the implementation of accounting software and database systems. This assistance has provided our firm with a thorough background in computer systems in both software applications, and auditing such systems. It is our policy to have a computer specialist as part of the audit team. This individual assists the audit team in documenting the computer system's internal control structure and highlighting strengths and weaknesses relating to the computer structure of the District.

Moss, Levy & Hartzhiem LLP uses networked laptop computers for audit fieldwork that connect to our office computer network via the internet. Software used by our staff includes Word, Excel, PPC Engagement Manager, and AuditWare for financial statement preparation. The firm employs a paperless audit approach. We will request the majority of the audit schedules and information electronically.

**OCEANO COMMUNITY SERVICES DISTRICT
AUDIT PROPOSAL**

SPECIFIC AUDIT APPROACH -continued

As part of the audit, we will compose a management letter, informing you of required audit disclosures, and noting certain observations or recommendations that we feel will assist you in strengthening internal control, and/or gaining efficiency in conducting your daily operations. The management letter is intended to be a helpful tool for management based on our experience, and never a critique of operations or management. The management letter is provided to management in draft form, and is subject to revision and approval, prior to issuance.

We will retain working papers and reports at our expense for a period of seven years. In addition, we will make our working papers available, upon your request, to any oversight District or successor auditor, if any.

MAXIMUM PRICE

All out of pocket expenses are included in the fee and no additional costs will be passed on to the District. The District is, however, expected to provide adequate working space and access to internet and to a copier. We will provide all items and equipment, including laptop computers, scanners, calculators, and office supplies.

The maximum annual audit fees are as follows:

- Fiscal Year 2022-23: \$21,500
- Fiscal Year 2023-24: \$22,000
- Fiscal Year 2024-25: \$22,550

Respectfully submitted,



Adam V. Guise, CPA
Moss, Levy & Hartzheim LLP is an Equal Opportunity Employer

APPENDICES

OCEANO COMMUNITY SERVICES DISTRICT

APPENDIX A - RESUMES

ADAM GUISE, CPA – PARTNER

- California licensed CPA with 16 years of audit experience with governmental, non-profit, and commercial entities.
- A Bachelor of Science degree in Business Administration with concentrations in Public Accounting and Financial Management from California Polytechnic State University, San Luis Obispo.
- Current audit partner for 5 cities, 5 school district audits, 13 special districts, and 3 non-profit organizations including:

Vandenberg Village Community Services District

Heritage Ranch Community Services District

Goleta Sanitary District

Cayucos Sanitary District

City of Atascadero

City of Santa Maria

- Has assisted governmental clients with year-end closings, preparation of award winning ACFRs, federal single audits, TDA audits, and preparation of State Controller's Reports.
- Has met or exceeded all continuing education requirements, including recent courses in the following:
 - 2022, 2021, and 2020 School District Conferences*
 - 2022, 2021, and 2020 Governmental Accounting Conferences*
 - Audits of State and Local Governments*
 - Single Audits of Governmental Entities*
 - Internal Control Over Governmental Financial Reporting*
 - Advanced Fraud Techniques*
 - California Ethics: Making Ethical Decisions in the Practice of Public Accounting*
- Previous work experience included 2 years auditing publicly traded corporations with an international public accounting firm.

OCEANO COMMUNITY SERVICES DISTRICT

APPENDIX A - RESUMES

CRAIG HARTZHEIM, CPA – PARTNER (ALTERNATE)

- California licensed CPA with 33 years of audit experience with governmental, non-profit, and commercial entities.
- Engagement partner for governmental and non-profit audits (Beverly Hills office), currently including 40 special district audits (including Los Angeles County Flood Control District and the County Sanitation District of Los Angeles County), 12 school districts and related audits, and 17 municipal audits.
- Has assisted governmental clients with year-end closings, key position interviews, preparation of award winning ACFRs, and preparation of State Controller's Reports.
- Has met or exceeded all continuing education requirements, including recent courses in the following:

2022, 2021, and 2020 Governmental Accounting Conferences
2022, 2021, and 2020 School District Conferences
Audits of States and Local Governments
Preparing Governmental Financial Statements
GAAS Guide
Other Comprehensive Basis of Accounting (OCBOA) Statements
Audit Standards update
Implementing SAS No. 112
Implementing SAS No. 114
Auditing update
Grants Management

- A Bachelor of Science degree in Accounting from Marquette University conferred in 1982.
- Member of the following:
 - American Institute of Certified Public Accountants
 - California Society of Certified Public Accountants
- Knowledgeable about all areas of tax law including non-profit and payroll tax issues.

OCEANO COMMUNITY SERVICES DISTRICT

APPENDIX A - RESUMES

ABIGAIL OLSON – SENIOR AUDITOR

- 5 years of audit experience with governmental, non-profit, and commercial entities.
- A Master of Science degree in Accounting from California Polytechnic State University, San Luis Obispo.
- A Bachelor of Science degree in Business Administration with a concentration in Accounting from California Polytechnic State University, San Luis Obispo.
- Senior Auditor for cities, school district audits, special districts, and non-profits, including the following:

City of Arroyo Grande
City of Atascadero
City of Goleta
Goleta Sanitary District
Santa Barbara County Association of Governments
Templeton Unified School District

- Senior for various governmental audits managed by Travis Hole and Alexander Hom.
- Has met or exceeded all continuing education requirements, including recent courses in the following:

2022, 2021, and 2020 Governmental Accounting Conferences
2022, 2021, and 2020 School District Conferences

DAVID ORTIZ – INFORMATION TECHNOLOGY DIRECTOR

- Twenty-two years of audit and computer experience with governmental entities.
- A Bachelor of Science degree in Business Administration with a concentration in Public Accounting from California Polytechnic State University, San Luis Obispo.
- Extensive knowledge of:

Network design and implementation
Network maintenance and troubleshooting
Network security
Microsoft, Mac, and Linux operating systems
Database systems
Various accounting programs

OCEANO COMMUNITY SERVICES DISTRICT

APPENDIX B - REFERENCES

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

Contact: Cynthia Allen, (805) 733-3417

Email: callen@vvcasd.org

3745 Constellation Road, Lompoc, CA 93436

Audit of basic financial statements, preparation of State Controller's Report

CAYUCOS SANITARY DISTRICT

Contact: Gayle Good, (805) 995-3290

Email: ggood@cayucossd.org

PO Box 333, Cayucos, CA 93430

Audit of basic financial statements, preparation of state controller's report

CITY OF ATASCADERO

Contact: Jeri Rangel, (805) 461-5000

Email: jrangel@atascadero.org

6500 Palma Ave, Atascadero, CA 93422

Audit of basic financial statements, Single Audit, TDA audit

OCEANO COMMUNITY SERVICES DISTRICT

APPENDIX C - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

CITIES AND REDEVELOPMENT AGENCIES

Adelanto
Arcata
Arroyo Grande
Atascadero
Bellflower
Brawley
Buellton
Calabasas
Calexico
Camarillo-Internal control audits
Clayton
County of San Diego Redevelopment Agency
Dinuba
El Cerrito
Eureka
Fillmore
Fort Bragg
Greenfield
Grover Beach
Goleta
Gustine
Healdsburg
Holtville
Imperial
Lathrop
Lemon Grove
Lompoc
Lynwood
Morgan Hill
Oakdale
Ojai
Pacifica
Paradise
Paso Robles
Port Hueneme
Santa Maria
Susanville
Taft
Tracy
Watsonville
Whittier
Winters
Yuba City

PUBLIC FINANCING AUTHORITIES

The majority of our municipalities issue debt through an established public financing authority.

COUNTIES

Los Angeles County (Master List)
San Diego County (Master List)

SCHOOL DISTRICTS

Acton-Agua Dulce Unified School District
Ballard School District
Bellflower Unified School District
Beverly Hills Unified School District
Blochman Union School District
Bradley Elementary School District
Buellton Union School District
Carpinteria Unified School District
Cayucos Elementary School District
Coast Unified School District
Cold Spring School District
College Elementary School District
Cuyama Joint Unified School District
Eastside School District
El Segundo Unified School District
Garvey School District
Goleta Union School District
Graves School District
Heber School District
Hope Elementary School District
Hughes-Elizabeth Lakes Union School District
Keppel Union School District
Lagunita School District
Lakeside Joint School District
Los Alamos Elementary School District
Los Olivos Elementary School District
Magnolia Union School District
Manhattan Beach Unified School District
Meadows Union School District
Mission Elementary School District
Monrovia Unified School District
Montecito Union School District
Mulberry School District
Novato Unified School District
Orcutt Union School District
Pacific Elementary School District
San Ardo Elementary School District
San Lucas Elementary School District
San Miguel School District
Shandon Unified School District
Solvang Elementary School District
Temple City Unified School District
Templeton Unified School District
Torrance Unified School District
Vista del Mar Elementary School District
Westmoreland Elementary School District
Washington School District

OCEANO COMMUNITY SERVICES DISTRICT

APPENDIX C - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

SANITATION DISTRICTS

Cayucos Sanitary District
County Sanitation Districts of LA County -
All 25 Districts
Encina Wastewater Authority
Goleta Sanitary District
Orange County Sanitation District-Internal audits

WATER/IRRIGATION DISTRICTS

Foothill Municipal Water District
Main San Gabriel Basin Watermaster
Montecito Water District
Valley County Water District
Valley of the Moon Water District

RESOURCE CONSERVATION DISTRICT

Cachuma
Monterey County

UTILITY DISTRICT

Georgetown Divide Public Utility District

AMBULANCE SERVICES DISTRICTS

Cambria Community Healthcare District
North Coast Emergency Medical Services

FIRE PROTECTION DISTRICTS

Cayucos Fire Protection District

CEMETERY DISTRICTS

Atascadero Cemetery District
Carpinteria Cemetery District
Guadalupe Cemetery District
Lompoc Cemetery District
Oak Hill Cemetery District
San Miguel Cemetery District
Santa Margarita Cemetery District
Santa Maria Cemetery District

BUILDING AUTHORITY

County of San Diego Regional Building Authority

COMMUNITY SERVICES DISTRICTS

Cuyama CSD
Los Alamos CSD
Los Osos CSD
Mission Hills CSD
Oceano CSD
San Simeon CSD
Vandenberg Village CSD

RECREATION AND PARK DISTRICTS

Conejo Recreation and Park District
Mountains Recreation and Conservation
Authority
Pleasant Valley Recreation and Park District
Rancho Simi Park and Recreation District

TRANSPORTATION DEVELOPMENT ACTS

Arroyo Grande
Atascadero
Brawley
Calexico
El Centro
Grover Beach
Holtville
Paso Robles
Ventura Council of Governments
San Luis Obispo Council of Governments
Santa Barbara Council of Governments
Santa Cruz County Regional Transportation
San Luis Obispo Regional Transit Authority
South County Area Transit
Transportation Authority of Marin County
Transportation Authority of Monterey County

TRANSIENT OCCUPANCY TAX AUDITS

Arroyo Grande
Bellflower
Bishop
Calexico
Carmel
Greenfield
Ojai
Santa Maria
Whittier

OTHER PUBLIC SCHOOL ENTITIES

Academia Semillas Del Pueblo Charter School
East Bay Regional Occupational Program
Family Partnership Charter School
Garr Academy of Mathematics and Entrepreneurial
Studies
Santa Barbara County Special Education Local
Plan Area
Pacoima Charter School
Santa Ynez Valley Charter School
Southern California Regional Occupational Center
Stella Academy
Synergy Charter School
Tri-Valley Regional Occupational Program

OCEANO COMMUNITY SERVICES DISTRICT

APPENDIX C - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

OTHER DISTRICTS

Beach Cities Health District
County of San Diego - Emergency Services Organization
County of San Diego First 5 Commission
County of San Diego In-Home Supportive Services
Public Authority
County of San Diego Health and Human Services Agency
Child Development Program Grant
County of San Diego MIOCR Grant
County of San Diego RLETC Grant
County of Los Angeles Delta Sigma Theta, Head Start
Program, Inc.
County of San Diego District Attorney's Office of
Auto Insurance Fraud Grant, Urban Auto Fraud
Grant and WC Insurance Fraud Grant
Los Angeles County Flood Control District
Marin/Sonoma Mosquito and Vector Control District
Mosquito and Vector Management District
San Diego Geographic Information Source
Tracy Area Public Facilities Financing Agency
West Contra Costa Integrated Waste Management Authority



Oceano Community Services District

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

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

Date: December 13, 2023

To: Board of Directors

From: Will Clemens, General Manager

Subject: **Agenda Item # 8(H): Consideration of recommendations to award the construction contract for the Water Storage Tank Rehabilitation Project (Project #2023-03) to Crosno Construction Inc. as the lowest responsible and responsive bid and approve a budget adjustment from Water Fund reserves of \$416,993 to complete the project.**

Recommendation

It is recommended that your Board:

1. Review bids received on the Water Storage Tank Rehabilitation Project (Project #2023-03).
2. Award the Construction Contract to Crosno Construction Inc. in the amount of \$583,630 plus a 10% contingency for a total maximum contract of \$641,993 and authorize the President to execute. (A copy of the Construction Contract is on file and available for inspection at the District Office)
3. Approve a budget adjustment of \$416,993 from Water Fund reserves to complete the project.

Discussion

The District was awarded funding under the Public Facilities and Improvements program of the Community Development Block Grant (CDBG), a grant issued by the Planning and Building department of the County.

On October 11, 2023, your Board authorized advertising for bids. Construction bids were opened on December 1, 2023, and the contract must be awarded within 90 days of bid opening. The summary of bids received is attached. The lowest bid came in at \$583,630. Adding a 10% contingency brings the construction estimate to \$641,993.



Other Agency Involvement

The County is the granting agency of the CDBG funds.

Financial Considerations

The following table illustrates the estimated costs for the Project.

Construction Contract + 10% Contingency	Design/ Construction Management	Total Project Costs	Budgeted CDBG Funds	Budgeted Water Fund	Budget Adjustment Water Fund
<u>\$ 641,993</u>	<u>\$ 100,000</u>	<u>\$ 741,993</u>	\$ 225,000	\$ 100,000	<u>\$ 416,993</u>

The Water Fund will require a budget adjustment of \$416,993 to complete the Project.

Results

Pursuing grant revenues and project implementation supports a well-governed, healthy, and livable community.

Attachment


- Bid Results

Oceano Community Service District
 Project 2023-03
 Water Storage Tank Rehabilitation
 Bid Summary

12/1/2023 @ 3:15 p.m.

Bidder	Bid Amount	Bond/Cash/Check	Addenda Acknowledgement
Paso Robles Tank, Inc	635,000	x	x
Crosno Construction, Inc	583,630	x	x


 Business and Accounting Manager 12/1/2023
 Date


 General Manager 12/1/23
 Date



Oceano Community Services District

1655 Front Street, P.O. Box 599, Oceano, CA 93475
(805) 481-6730 FAX (805) 481-6836

TO: Board of Directors
FROM: Daniel Cheung, District Legal Counsel
DATE: December 13, 2023
SUBJECT: Agenda Item 9A: Discussion and consideration of extending offer of employment to Mr. Paavo Ogren as General Manager / Discuss and determine compensation / Resolution to appoint Interim General Manager / Approve Employment Contract

BACKGROUND

Earlier in 2023, your current General Manager, Will Clemens, announced his retirement with a targeted end-of-employment date of December 30, 2023. In response, the District began an active recruitment effort for a permanent replacement on December 4, 2023, and will complete the recruitment process in 2024. There is a need for an interim General Manager until the recruitment process is completed and a permanent General Manager is hired.

DISCUSSION

Mr. Ogren previously served as the General Manager of the District from 2014-2019 and is qualified to ensure the District runs smoothly until a permanent General Manager is hired. Because Mr. Ogren is a current retiree of the California Public Retirement System (CalPERS), there are specific limitations to his employment which are outlined in the attached resolution. The most significant is a limitation of 960 hours of work per fiscal year and a statutory minimum and maximum salary based on posted salary range for the current General Manager. The proposed start date for Mr. Ogren is January 1, 2024, which immediately follows the retirement date of Mr. Clemens as required by state law.

FISCAL IMPACTS

State law requires that compensation for a CalPERS retiree be no lower or higher than the posted salary range for the current General Manager. For this reason, Mr. Ogren's compensation must be between \$93.75 and \$99.38 per hour. Even at the maximum allowed amount of \$99.38 per hour, the District will realize cost savings of approximately \$5,500 per month because no fringe benefits are paid. Additionally, cost savings will be realized if Mr. Ogren work less than full-time during any given month as the employment agreement is on an hourly basis with no paid time-off. For this reason, and in light of Mr. Ogren's experience and expertise, the proposed compensation for Mr. Ogren is \$99.38 per hour.

RECOMMENDATION

That your Board:

- (1) Discuss and determine compensation for Mr. Ogren.
- (2) Extend an offer of employment to Mr. Ogren and approve the attached employment agreement with Mr. Ogren.
- (3) Adopt the attached Resolution approving the appointment of Paavo Ogren as Interim General Manager.

OCEANO COMMUNITY SERVICES DISTRICT

RESOLUTION NO. 2023 - ____

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE OCEANO COMMUNITY SERVICES DISTRICT APPOINTING PAAVO OGREN AS AN INTERIM GENERAL MANAGER

GOVERNMENT CODE SECTION 21221(H)

WHEREAS, Government (Gov.) Code section 21221(h) of the Public Employees' Retirement Law permits the governing body to appoint a CalPERS retiree to a vacant position requiring specialized skills during recruitment for a permanent appointment, and provides that such appointment will not subject the retired person to reinstatement from retirement or loss of benefits so long as it is a single appointment that does not exceed 960 hours in a fiscal year; and

WHEREAS, the Board of Directors desires to appoint Paavo Ogren as an interim appointment retired annuitant to the vacant position of General Manager for the Oceano Community Services District under Gov. Code section 21221(h), effective January 1, 2024; and

WHEREAS, the Board of Directors, the Oceano Community Services District, and Paavo Ogren certify that Paavo Ogren has not and will not receive a Golden Handshake or any other retirement-related incentive; and

WHEREAS, an appointment under Gov. Code section 21221(h) requires the retiree is appointed into the interim appointment during recruitment for a permanent appointment; and

WHEREAS, the Board of Directors has authorized the search for a permanent appointment on December 4, 2023; and

WHEREAS, this Gov. Code section 21221(h) appointment shall only be made once and therefore will end prior to the effective date when the permanent appointment of General Manager is made; and

WHEREAS, the entire employment agreement, contract or appointment document between Paavo Ogren and the Oceano Community Services District has been reviewed by this body and is attached herein; and

WHEREAS, the compensation paid to retirees cannot be less than the minimum nor exceed the maximum monthly base salary paid to other employees performing comparable duties, divided by 173.333 to equal the hourly rate; and

WHEREAS, the maximum base salary for this position is \$17,225 a month and the hourly equivalent is \$99.38; the minimum base salary for this position is \$16,250 a month and the hourly equivalent is \$93.75; and

WHEREAS, the hourly rate paid to Paavo Ogren will be \$ _____; and

WHEREAS, Paavo Ogren has not and will not receive any other benefit, incentive, compensation in lieu of benefit or other form of compensation in addition to this hourly pay rate; and

THEREFORE, BE IT RESOLVED THAT the Board of Directors hereby certifies the nature of the employment of Paavo Ogren as described herein and detailed in the attached employment agreement and that this appointment is necessary to fill the critically needed position of General Manager for the Oceano Community Services District by January 1, 2024, because the current General Manager will retire on December 31, 2023.

PASSED AND ADOPTED by the Board of Directors of the Oceano Community Services District on December 13, 2023, by the following vote:

AYES:

NAYES:

ABSENT:

ABSTAIN:

President, Board of Directors of the
Oceano Community Services District

ATTEST:

Board Secretary of the
Oceano Community Services District

APPROVED AS TO FORM:

Daniel Cheung, District Counsel



Oceano Community Services District

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

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

Date: December 13, 2023

To: Board of Directors

From: Will Clemens, General Manager

Subject: Agenda Item 9(C) – Election of District Officers and 2024 Committee Assignments

Recommendation

It is recommended that your Board:

1. Conduct the election of the President and Vice President in accordance with Government Code Section 61043(a) and the District's by-laws.
2. Appoint board members to Committee Assignments

Discussion

Government Code Section 61043(a) requires that the District Offices of President and Vice President are determined within 45 days after the general election and that a board of directors may elect the officers of the board annually. The District's by-laws provide that your Board will annually elect the President and Vice President during the first regular meeting in December. Also attached is the roster of the current year Committee Assignments.

There are four types of committee assignments:

1. Committee assignments to other agency Boards and Committees
2. OCSD Ad Hoc Committees
3. Liaison assignments with other Boards and Committees
4. OCSD Standing Committees - None

Committee Assignments to other agency Boards and Committees

These assignments provide appointees with formal authority to act on behalf of the community. The roles are either as a final decision-maker or they represent an advisory role.



Oceano Community Services District

Board of Directors Meeting

Assignment	Final Decision-Making Role	Advisory Role
<i>South San Luis Obispo County Sanitation District Board of Directors</i>	X	
<i>Water Resource Advisory Committee (WRAC)</i> For the San Luis Obispo County Flood Control and Water Conservation District – Countywide Water Resources		X
<i>Regional Water Management Group (RWMG)</i> For the San Luis Obispo County Integrated Regional Water Management Plan (IRWMP)		X
<i>Zone 3 Advisory Committee</i> For the San Luis Obispo County Flood Control and Water Conservation District (Lopez Water Supply Project) *		X
<i>State Water Sub Contractors Advisory Committee</i> For the San Luis Obispo County Flood Control and Water Conservation District		X
<i>Parks and Recreation Committee</i> For the District		X

* Note: The Zone 3 Advisory Committee has formal decision-making role to modify delivery of water under the Low Reservoir Response Plan during drought emergencies.

Other Agency Involvement

n/a

Other Financial Considerations

n/a

Results

Election of the President and Vice President in accordance with the District’s by-laws help to promote a well governed community.

Attachments: 2023 Committee Assignments

2023 COMMITTEE & SUBJECT MATTER ASSIGNMENTS

COMMITTEE ASSIGNMENTS TO OTHER AGENCY BOARDS AND COMMITTEES				Subject Matter Assignments / Expertise
SSLOCSO	Austin	Villa	1 st Wed / 6:00 PM Mar-Jun / City of Arroyo Grande City Council Chamber 215 E. Branch, Arroyo Grande July-Oct / Oceano CSD Board Room 1655 Front St., Oceano Nov-Feb / City of Grover Beach City Council Chamber 154 S. 8 th Street, Grover Beach	Wastewater
Water Resource Advisory Comm. (WRAC)	Villa	Joyce-Suneson	1 st Wed / 1:30 PM SLO City Council Chamber 990 Palm St. San Luis Obispo, CA 93401	Regional Water Programs
Regional Water Mgt. Group (RWMG – IRWMP)	General Manager	Varni	1 st Wed / 10:00 AM SLO County New Government Center, Room 161/162 1055 Monterey Street, San Luis Obispo, CA 93401	Regional Water Programs
Zone 3 (Lopez Water)	Gibson	Joyce-Suneson	3 rd Thurs Odd/6:30 PM Varies	Water Supply Contracts
State Water Subcontractors	General Manager	Varni	Varies	Water Supply Contracts
Parks & Recreation Advisory Committee	Varni	Joyce-Suneson	Varies	Parks & Recreation
LIAISON AND SUBJECT MATTER ASSIGNMENTS				
Airport Land Use		Varni	3 rd Wed / 1:30PM County Government Center Board of Supervisors Chamber 1055 Monterey St Room D170 San Luis Obispo, CA 93401 (Currently Held Virtually)	
CA Special District's Association (Local)		Joyce-Suneson	Varies (Usually Noon Fri) every other month	
Zone 1/1A		Austin	3 rd Tues Odd / 3:00PM Sheriff South Patrol Station 1681 Front St. (Highway 1) Oceano, CA 93445	
LAFCO		Austin	3 rd Thur / 9:00AM County Government Center Board of Supervisors Chamber 1055 Monterey St San Luis Obispo, CA 93401 (Currently Held Virtually)	
RWQCB		Gibson	Odd Months/Varies	
NCMA		General Manager	Subject Matter Assignment	

COMMITTEE ASSIGNMENTS IN GREEN ARE ELIGIBLE FOR OCSO COMPENSATION PER GOV'T CODE 61047

Carey Casciola

From: SHIRLEY GIBSON [REDACTED]
Sent: Thursday, October 5, 2023 1:36 PM
To: Carey Casciola
Cc: Will Clemens
Subject: Notice of Violation
Attachments: Notice of Violation 10052023.pdf

OCSD,

Please place this Notice of Violation with attached letter, on the October 11 agenda as late received written communication.

Best,

Shirley Gibson, V.P.

Sent from my iPhone



Oceano Community Services District

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

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

October 5, 2023

Beverly Joyce-Suneson
[REDACTED]

Subject: NOTICE OF VIOLATION

Ms. Joyce-Suneson,

We received the enclosed Notice of Violation from the County of San Luis Obispo. In addition to the violation of the County Code referenced in the Notice, the connection of the Recreational Vehicle (RV) to the District water and sewer systems is a violation of District Ordinances.

To avoid further District action, you are required to remove the water and sewer connections and return the RV to a state of storage and obtain a demolition permit from the County for the unpermitted sewer connection used by the RV. This must be completed in the timeframe provided in the enclosed Notice of Violation.

Sincerely,

[REDACTED]

Will Clemens

General Manager

Cc: Daniel Cheung

Enclosure: Notice of Violation 09/20/2023



NOTICE OF VIOLATION

09/20/2023

Beverly Suneson



RE: **CODE2023-00151** - (



Dear Property Owner,

The San Luis Obispo County Planning and Building Department Code Enforcement Unit has received complaints and verified violations of County Code on the property you either own or are responsible for. County Code violations make your property a public nuisance and are misdemeanors, so please take this notice seriously. We will assist you as much as we can, but it is your responsibility to resolve these violations.

Listed below are the violations and the resolution describing how to bring your property into compliance.

Violation(s):

SLOCC 22.30.040E limits outdoor storage of recreational vehicles to **1** per site. **No human habitation of recreational vehicles is allowed.**

Please properly store your recreational vehicle(s) or dependent trailer(s) and do not use it for sleeping or housekeeping purposes while stored. RVs must be stored outside of the front setback of the property (usually the first 25'), the exception is one self-propelled RV may be stored in the driveway. The County considers recreational vehicles to include trailers, boats, RV equipment (ie) motor homes or camper, 5th wheel trailers, or other dependent vehicles. There is no limitation on the number of RV's, RV equipment or other vehicles listed in this section when stored within a closed building.

SLOCC 19.02.030 (2) - Prohibited Structures. It shall be unlawful and a violation of this code for any person to:

- (2) Use a travel trailer or recreational vehicle for residential purposes, except in an approved campground or recreational vehicle park, or in other situations allowed by Titles 22 or 23 of this code.

19.02.020 (b) 105.1 Required. Any owner or authorized agent who intends to construct, enlarge, alter, repair, move, demolish, or change the occupancy of a building or structure, or to erect, install, enlarge, alter, repair, remove, convert or replace any electrical, gas, mechanical or plumbing system, the installation of which is regulated by this code, or to cause any such work to be done, shall first make application to the building official and obtain the required permit.

SLOCC 22.01.080 - Penalty for Violation. It is unlawful for any person to erect, construct, enlarge, alter, repair, move, use, occupy or maintain any building, structure, equipment, or portion thereof in the county of San Luis Obispo or cause the same to be done contrary to or in violation of any provision of this Title or any provisions of the codes, rules or regulations adopted in this Title.

Resolution(s):

1. You must cease the use of the RV for habitation.
2. Remove sewer and water connections and return the RV to a state of storage.
3. Obtain a demolition permit for the unpermitted sewer connection used by the RV

Please complete the above tasks by 10/06/2023. This is the only notice you will receive. If you do not voluntarily correct this matter, one or all of the following may be assessed:

1. You may be administratively fined.
2. You could be ordered to an Abatement Hearing in front of the County Hearing Officer.

In addition to the above, we are also notifying you that the adopted County Fee Ordinance requires our department to recover costs associated with the investigation and administration of nuisances. If you do not comply by the deadline, you will be charged either a minor or major cost recovery fee (fees currently in effect are \$642.00 or \$1,775.00 respectively). Additional required inspections will be billed at \$133.00/hour for building code violations and \$142.00 for land use violations. Also, if this matter is a repeat violation or is related to unpermitted (as-built) grading or construction, these fees cannot be waived.

In order to avoid these fees and legal action, you must either take action to bring your property into compliance or contact us to request additional time. You **MUST** make your

request before the compliance date. Please contact me either by phone or email when you have adhered to the requirements of this notice.

IMPORTANT: If you need an as-built permit, you will need to submit it first to an intake planner. Walk-in clients for as-built construction/grading are not served at the Permit Center without an appointment. Please call the receptionist at (805) 781- 5600 to schedule an appointment to submit the application.

Respectfully,

Brad Farr

Brad Farr
Resource Protection Specialist
bfarr@co.slo.ca.us
805-788-2084





To the Board of Directors of the OCSD,

With respect, Wednesday October 25th would be the appropriate time for Director Beverly Joyce-Suneson to resign from the Board of Directors of the OCSD.

She has brought shame and embarrassment to the OCSD, when she received a Notice of Violation from County Code Enforcement regarding a trailer on her property that was illegally connected to the sewer line, to avoid payment to the district. As the owner of record, she is responsible for the action taken.

Director Joyce-Suneson stated at the last OCSD meeting, that the notice was just like a fixit ticket for a car and that she was "not stealing from the district." However, California penal codes take a different stance:

"In California, stealing power, water, gas, or other resources from the utility company is a crime. Under California Penal Code section 498, unauthorized diversion, tampering with, connection, reconnection, or use of utility services is illegal. Depending on the circumstances, specifically, the alleged monetary value of the utility services taken or whether the person accused has a prior conviction for the same offense, California Penal Code section 498 can be charged as a misdemeanor or felony."

Director Joyce-Suneson has made several conflicting excuses for her criminal behavior. As a Director on the board of the OCSD, she should be held to a higher standard, that excludes illegal activity. If she chooses to remain on the board, that would indicate to the public that she is receiving special treatment. What consequence would the average ratepayer receive for the same act?

She has violated the trust of the board, the G.M., the staff, and the Oceano community. Director Joyce-Suneson has shown herself to be unfit to hold office. She was appointed to fill a seat then no one ran for director and she has no constituency. The Board of Directors and the people of Oceano deserve someone that hasn't committed an illegal act.

And has code enforcement been able to find her plumber yet?

Resign - Beverly - Resign

Shirley D. Gibson
Board V.P. OCSD



**COUNTY OF SAN LUIS OBISPO
BOARD OF SUPERVISORS**

Jimmy Paulding *District Four Supervisor*

November 8, 2023

President Villa and Members of the Board of Directors
Oceano Community Services District
1655 Front Street, Oceano CA 93445

Subject: An Open Letter to the Oceano Community Services District Board of Directors

Dear President Villa and Board Directors,

As a fellow elected representative of the unincorporated community of Oceano, I am reaching out to offer guidance and my support to the Oceano Community Services District. Following your Board meetings of October 11 and October 25, 2023, several Oceano residents have reached out to me and expressed their concern over the current state of the District and its Board of Directors. Having watched these meetings, I too have concerns about Board incivility and dysfunction.

Like you, I care deeply about Oceano and its people. Together, the County and the District are responsible for providing many of the core services that residents and business owners in Oceano rely on every day, and we must work collaboratively to ensure Oceano's needs are met.

To be clear, the County and the District are separate and independent government entities. You are the duly elected representatives of the Oceano CSD, and you, as a Board of Directors, are the ultimate decision-makers for providing the policy direction and leadership for the District. The guidance I offer is made with the recognition of and respect for your elected role and authority.

Nevertheless, I believe the current dysfunction of your Board is not only detracting from the important work of the District but is also doing a disservice to the people of Oceano whom we are accountable for serving.

In order to assist your Board with addressing your current challenges, I would like to offer the following suggestions:


1. **Promote an environment of civility, respect, professionalism, and productivity at your meetings by agreeing to abide by a code of civility.** In recent years, the County Board of Supervisors along with all seven cities adopted a code of civility. I believe your Board would benefit from diligently following a similar code by helping guide discussion and healthy debate during your deliberations. I have attached a sample Code of civility to this letter if your Board has not previously adopted one.
2. **Adhere to the policies in your bylaws pertaining to decorum of Board Directors as well as members of the public.** Upon reviewing your bylaws, I have noted at least a half dozen sections that would be useful to guide your deliberations as Board Directors. Further, the Board President should also enforce rules of decorum for public attendees not only to help meetings run more efficiently with minimal disruptions but also to ensure all meeting participants and attendees feel safe and welcome. Relevant provisions from your bylaws are also attached.
3. **Consider withdrawing your motions to censure each other and focus on the future of the district.** The public does not want to see you skewer each other to prove a point. They want to see you conduct yourselves like professionals with the best interests of the district and community in mind.

It is my hope that each of these suggestions will help reset the tone of your Board meetings and keep your Board focused on conducting the business of the district in a constructive, productive, and civil manner.

The citizens are paying attention and want to see you embrace your better angels and demonstrate leadership. This leadership could immediately be demonstrated by committing to following a code of civility and adhering to your District bylaws.

Finally, I want to thank each of you for the time you spend volunteering as District Board Directors for the community of Oceano. I genuinely believe, even when we disagree, that we all want to see a thriving Oceano community. I look forward to working in collaboration and partnership with your Board to advance common goals that will benefit the community of Oceano.

Sincerely,



Jimmy Paulding

District 4 Supervisor

San Luis Obispo County Board of Supervisors

Enclosure:

Code of Civility

Excerpted OCSD bylaw provisions

CODE OF CIVILITY

A healthy democracy respects the people's right to debate issues with passion. A healthy democracy not only tolerates disagreement but welcomes it in order to refine ideas and create policies that benefit the greater good.

The deterioration of civility across the country and within our community poses a threat to our democracy and our civic well-being. This deterioration:

- Compromises the integrity of a healthy, representative democracy
- Closes the door on depth of thought, reducing complex problems to harmful oversimplification
- Deters potential leaders from running for office or serving in government
- Poisons the civic well and discourages citizens from engaging on pressing community issues
- Casts the spotlight on poor behavior rather than shining a light on possible solutions
- Sets a poor example for our children

We have crafted this Code of Civility as a promise to each other, and to the people and institutions we serve, that we will always strive to conduct our debates - whether in person, online, or in written communication - in ways that allow for the widest range of opinions on ideas and policies, yet also respect the dignity, integrity and rights of those with whom we might disagree. With our individual and collective commitment to this code, we welcome our elected colleagues, the press and the public to hold us accountable.

In our deliberations we pledge to:

Listen First

We will make an honest effort to understand views and reasoning of others by listening to understand, not listening to find fault, allowing thoughtful discussion to lead to the best possible outcomes.

Respect Different Opinions

We will invite and consider different perspectives, allowing space for ideas to be expressed, opposed and clarified in a constructive manner.

Be Courteous

We will treat all colleagues, staff and members of the public in a professional and courteous manner whether in person, online, or in written communication, especially when we disagree.

Disagree Constructively

We strive to advance solutions to community issues; when faced with disagreement, we do more than simply share our concerns with differing positions, we work to propose a course of action of mutual benefit.

Debate the Policy Not the Person

We will focus on the issues, and not personalize debate or use other tactics that divert attention from the issue.

Excerpted provisions from the Oceano Community Services District Bylaws:

- Section 5.1 Directors shall at all times conduct themselves with courtesy to each other, to staff and to members of the audience present at Board meetings.
- Section 5.2. Differing viewpoints are healthy in the decision-making process. Individuals have the right to disagree with ideas and options, but in a respectful manner.
- Section 5.3. Once the Board takes action, Directors should commit to supporting the action and should not obstruct implementation of the action.
- Section 2.10. During each meeting, time shall be set aside to receive public comment in accordance with the Brown Act and District policy. Public comment shall be directed to the Board as a whole and not to any member individually or to the public.
- Section 2.11. If an individual or group willfully interrupts a meeting, fails to adhere to the District's policies pertaining to public comment, or otherwise creates an unreasonable disruption to the proceedings, the meeting may be stopped and the room may be cleared. In such circumstances, members of the media must be allowed to remain and only matters on the agenda can be discussed.
- Section 6.2. The Board is the unit of authority within the District. Apart from their normal functions as a part of the Board, Directors have no individual authority. As individuals, Directors may not commit the District to any policy, act or expenditure.
- Section 6.3. Directors represent and act for the community as a whole.
- Section 6.4. The primary responsibility of the Board is the formulation and evaluation of policy. Routine matters concerning the operational aspects of the District are the responsibility of the professional staff members of the District. Directors should not obstruct the professional staff in the performance of their duties.

Nicole Miller

Subject: Support for President Allene Villa to remain as board president

From: Adam Verdin

Sent: Monday, December 04, 2023 9:26 AM

To: Will Clemens <will@oceanocsd.org>

Subject: Support for President Allene Villa to remain as board president

Dear Members of the Oceano Community Services District Board,

I am writing to express my support for Director Allene Villa to continue serving as the Board President for the Oceano Community Services District. As a concerned member of the community, a business owner, a rate payer, and a Latino, I believe that maintaining her leadership is crucial, especially given the unique challenges that Oceano currently faces.

A compelling reasons to keep Director Villa in her current role is her deep connection and understanding of the diverse population within Oceano. With a significant Latino population, it is crucial to have a leader who not only represents but also empathizes with the needs and concerns of this community. Director Villa's cultural awareness and inclusivity have played a vital role in fostering unity and understanding among Oceano residents.

Unfortunately, the Oceano Community Services District is currently experiencing a period of upheaval, marked by allegations of Board Members not consistently following rules of governance. This poses a risk to the district's stability and well-being. In times like these, it is essential to have a leader who has demonstrated a commitment to upholding legal standards and ensuring that the district's interests are protected, as Director Villa has done in several meetings when she has admonished other Directors from departing from these rules. Director Villa's track record of prudent decision-making and adherence to legal counsel makes her a reliable and trustworthy leader for the community.

Although I am troubled by reports in the media of allegations of freshman Director Vani's Brown Act violations, my dominant interest is the stability and continuity of governance. For this reason, it is imperative that egos and personal desires are restrained, and the interests of the district and the community are at the forefront. As such, I urge the OCSD board to cast their votes in favor President Allene Villa to remain president of the OCSD.

Thank you for your time and consideration.

Sincerely,
Adam Verdin