

Pursuant to Governor Newsom's Executive Order N-29-20, members of the Board of Directors, staff and public may participate in this meeting via teleconference and/or electronically. The Oceano Community Services District Boardroom will NOT be open for accessing the meeting.



**Notice of Regular Meeting**  
**Oceano Community Services District - Board of Directors Agenda**  
**WEDNESDAY, AUGUST 25, 2021 – 6:00 P.M.**  
**Location: TELECONFERENCE – SEE BELOW**

**HOW TO OBSERVE THE MEETING**

This meeting will be conducted using Zoom software, which requires a name/email to be entered prior to accessing the meeting. This is not a District requirement for participation. Public participants are welcome to use an anonymous name/email if preferred.

**Telephone:** Listen to the meeting live by dialing (669) 900-9128 or (253) 215-8782. Enter **Meeting ID# 892-6279-7188** followed by the pound (#) key. Then enter the **Password: 508435** followed by the pound (#) key. If the line is busy, additional phone numbers can be found on Zoom's website at <https://zoom.us/u/abb4GNs5xM>

**Computer:** With internet access use the **Password: 508435** to watch the live streaming at <https://us02web.zoom.us/j/89262797188?pwd=Q2lUeVc5THhnZk10TEtOUTItcXRiZz09> or by going to [zoom.us](https://zoom.us) and selecting "Join A Meeting" then entering the **Meeting ID# 892-6279-7188** followed by the **Password: 508435**

**Mobile:** Log in through the Zoom Mobile App on a smartphone or tablet and enter **Meeting ID#: 892-6279-7188** then enter the **Password: 508435**.

For information on Zoom's system requirements please visit: <https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>

**HOW TO SUBMIT PUBLIC COMMENTS**

**Before the Meeting:** Please email your comments to [carey@oceanocsd.org](mailto:carey@oceanocsd.org) with "Public Comment" in the subject line. In your email please include the agenda item number and title and your comments. You may also provide public comment through the District website at: <https://oceanocsd.org/contact/>. All comments received before 12:00 p.m. the day of the meeting will be included as an agenda supplement on the District's website <https://oceanocsd.org/meeting-agendas-minutes/agenda-packets/> and provided to the Directors prior to the meeting. Comments received after the deadline, but prior to the meeting start time, will be attached to the minutes of the meeting.

**Live Comments:** During the meeting, the Board President or designee will announce the opportunity for public comment. Members of the public may utilize the "raise hand" feature in Zoom to be placed into the speaking queue. 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 his/her remarks to a total of SIX (6) minutes. This time may be allocated between items in one-minute increments up to three minutes. Time limits may not be yielded to or shared with other speakers.

**To "Raise Hand:"**

- **Telephone:** Press "\* 9" to raise your hand to notify meeting host and be placed in the queue. The host will unmute and call on you when it's your time to speak.
- **Computer/Mobile Device:** Click the "raise hand" button to notify meeting host and be placed in the queue. The host will unmute and call on you when it's your time to speak. If the "raise hand" button is not displayed on the screen, please click the "participants" icon at the bottom of the screen and the "raise hand" button will appear.

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.

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. SPECIAL PRESENTATIONS & REPORTS:

A. STAFF REPORTS:

- i. Sheriff's South Station - Commander Jay Wells
- ii. FCFA Operations - Chief Steve Lieberman
- iii. Operations – Utility System Manager Tony Marraccino
- iv. OCSD General Manager – Will Clemens

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. Director Villa
- ii. Director Gibson
- iii. Vice President White
- iv. President Austin
- v. Director Repogle

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.*

7. 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 and Approval of Minutes for the Regular Meeting of July 14, 2021
- B. Review of Cash Disbursements

8. 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. Receive an update regarding issues relating to the Integrated Waste Management Authority and staff direction as necessary

9. 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.

- A. Consideration of a Recommendation to Approve the Final 2021/22 Budget

**10. RECEIVED WRITTEN COMMUNICATIONS:** None

**11. LATE RECEIVED WRITTEN COMMUNICATIONS:** None

**12. FUTURE AGENDA ITEMS:** Deferred Infrastructure Program (as needed), Lopez Water Contract Amendments (Late 2021), Wastewater CIP (Future year), Social Media Policy/ Live Stream Board Meetings (As directed), Bill insert/ mailing policy (As directed), Policy & Procedure Manual review (As directed), CSDA Transparency Certification (As directed)

**13. FUTURE HEARING ITEMS:**

**14. CLOSED SESSION:**

**15. ADJOURNMENT:**

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This agenda was prepared and posted pursuant to Government Code Section 54954.2. 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](http://www.oceanocsd.org)

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**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.



# Oceano Community Services District

## Summary Minutes

Regular Meeting Wednesday, July 28, 2021 – 6:00 P.M.

Location: TELECONFERENCE

1. **CALL TO ORDER:** at approximately 6:00 p.m. by President Austin
2. **ROLL CALL:** Board members present: President Austin, Vice President White, Director Villa and Director Replogle. Staff present: General Manager Will Clemens, Business and Accounting Manager Carey Casciola and Jeff Minnery, Legal Counsel. Absent: Director Gibson
3. **FLAG SALUTE:** led by President Austin
4. **AGENDA REVIEW:** Vice President White made a motion to accept the agenda as presented, with a second from Director Villa and 4-0 vote. Absent: Director Gibson
5. **REPORT OUT OF CLOSED SESSION:**
  - A. Pursuant to Government Code 54956.9(a): Conference with legal counsel regarding Santa Maria Valley Water Conservation District v. City of Santa Maria, et al.,  
**No Reportable Action**
6. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA:** None
7. **SPECIAL PRESENTATIONS & REPORTS:**

### A. STAFF REPORTS:

- i. **Sheriff's South Station** – Commander Jay Wells – Absent
- ii. **FCFA** - Chief Steve Lieberman – Absent
- iii. **Operations** - Utility Systems Manager - Tony Marraccino - Lopez is at 33.8% full which is 16,675AF. Continuing with daily rounds; weekly and monthly samples; 7 work orders; 7 USAs; 10 customer service calls; 0 SSOs; 1 after hours call outs; Completed meter reading, re-reads and comment code report. Started sewer jetting and continued trash pick-up. Completed weed abatement at the water yard.
- iv. **OCS D General Manager** – Will Clemens – Focus has been on agenda and reports. Attended webinars regarding CalPERS Rate of Return. There was a 21.3% return on investments. Due to a 2015 CalPERS policy adopted to bring expected rate of return down over time; rate of return dropped from 7% to 6.8%. For agencies this means a slight cost increase over time.

### B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. Director Villa – Reported on the 7/15/2021 Oceano Advisory Council (OAC) meeting.
- ii. Director Gibson – Absent
- iii. Vice President White – Reported on the 7/16/2021 Five Cities Fire Authority (FCFA) Meeting.
- iv. Director Replogle – None
- v. President Austin – None

### C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS: None

8. CONSENT AGENDA:	ACTION:
b) Review of Cash Disbursements. c) Submittal of the District's Fiscal Year 2020-21 Quarter 4 Treasurer Report	After an opportunity for public comment, Board and staff discussion, a motion was made by Vice President White to approve the consent Agenda Items "B" and "C" as presented with a second from Director Replogle and a 4-0 roll call vote, Absent: Director Gibson  Public Comment: None

<b>8. CONSENT AGENDA:</b>	<b>ACTION:</b>
a) Review and Approval of Minutes for the Regular Meeting of July 14, 2021.	After an opportunity for public comment, Board and staff discussion, a motion was made by Vice President White to approve the consent Agenda Item "A" as presented with a second from Director Villa and a 3-0 roll call vote, Absent: Director Gibson Abstained: Director Replogle  Public Comment: None

<b>9A. BUSINESS ITEM:</b>	<b>ACTION:</b>
Drought Issues and Review of Water Supply	After a presentation by the General Manager, an opportunity for public comment, Board, and staff discussion the item was received and filed. Absent: Director Gibson  Public Comment: Jeff Edwards – Commented in support of selling water to the City of Arroyo Grande. Julie Tacker – Commented in support of selling water to the City of Arroyo Grande.

<b>9B. BUSINESS ITEM:</b>	<b>ACTION:</b>
Consideration and approval of letters to the County Board of Supervisors and San Luis Obispo County Chapter of the California Special Districts Association (CSDA) regarding the Integrated Waste Management Authority (IWMA)	After a presentation by Paavo Ogren of the IWMA, an opportunity for public comment, Board and staff discussion, a motion was made by Director Villa to consider representation on the IWMA after August 11, 2021 with a second from President Austin and a 3-1 roll call vote. Vice President White dissented. Absent: Director Gibson  Public Comment: April Dury – Commented in support of the County's participation in the IWMA and nominating Director Replogle for the alternate position. Janine Kennel Rands - Commented in support of the County's participation in the IWMA and nominate Director Replogle for the alternate position. Charles Varni - Commented in support of nominating Director Replogle for the alternate position.

<b>9C. BUSINESS ITEM:</b>	<b>ACTION:</b>
Review of Fiscal Year 2020-21 Budget Status as of June 30, 2021, and consideration of a recommendation to approve year-end encumbrances	After a presentation by the Business & Accounting Manager, an opportunity for public comment, Board and staff discussion, a motion was made by Vice President White to approve the year-end encumbrances and accept the FY 2020-21 Budget Status report with a second from Director Villa and a 4-0 roll call vote, Absent: Director Gibson  Public Comment: None

10. **HEARING ITEMS:** None
11. **RECEIVED WRITTEN COMMUNICATIONS:** None
12. **LATE RECEIVED WRITTEN COMMUNICATIONS:** email/letter from Janine Kennel Rands (attached).
13. **FUTURE AGENDA ITEMS:** Deferred Infrastructure Program (as needed), Lopez Water Contract Amendments (Late 2021), Wastewater CIP (Future year), Old Firehouse Art (June 2021), Social Media Policy/ Live Stream Board Meetings (As directed), Bill insert/ mailing policy (As directed), Policy & Procedure Manual review (As directed), CSDA Transparency Certification (As directed).

Public Comment: None

14. **FUTURE HEARING ITEMS:** August 25, 2021, Fiscal Year 2021-22 Final Budget Hearing
15. **CLOSED SESSION:** None
16. **ADJOURNMENT:** at approximately 7:35PM

## Carey Casciola

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**From:** Janine Kennel Rands [REDACTED]  
**Sent:** Wednesday, July 28, 2021 12:43 PM  
**To:** carey@oceanocsd.org  
**Subject:** Ltr Rep Replogle as CSD Rep Agenda 9b  
**Attachments:** Ltr OCSD IWMA Representative.docx

Dear Pres Austin and Board Members

I respectfully submit my letter to your Board to weigh in on the important issue of a representation to the IWMA from the Community Service Districts and Special District Members.

Thank you for all you do to better our community.

Sincerely,  
Janine Rands

P.S. I just realized your time to receive letters is 12 noon. It is 12:40. Please allow this later submission. Thank you.

--

[Janine Kennel Rands](#)

[REDACTED]  
[San Luis Obispo](#)

July 28, 2021

Oceano Community Service District Board

**SUBJECT: Agenda Item # 9b:** Consideration and approval of letters to the County Board of Supervisors and SLO County Chapter of the California Special Districts Association regarding the IWMA.

Dear President Austin and Board of Directors:

Over the past year, it has come to the public's attention that the SLO County Community Service and Special District Members to the IWMA have lacked an appointed representative to represent the members. On May 21, IWMA Brooks Stayer sent out a letter to all Member Districts alerting them of the procedure that was not followed in appointing a Representative and the Alternate to the IWMA. I would like to suggest that a focus is for the appointed representative where member districts have given input. The vacant "alternate" position is important when the representative is not able to attend; but we know that an alternate doesn't have a vote unless he/she attends the meeting as the Representative.

The absence of information pertinent to all JPA District Members to the IWMA was discovered when the issue of the Polystyrene Ordinance 2021-1 was in jeopardy of being repealed in February 2021. We learned that the districts for years were not being informed nor were aware of such postponement, or of other waste management issues that members might want to take action on.

Representation from the CSD/SD's is very important – so that all members have input. IWMA has a 27-year history of its beginnings in SLO County, starting in 1994. But, I believe that most County residents have no clue of even what IWMA stands for, let alone its services. I can attest that I also was not paying any attention to what IWMA was doing until hundreds of county citizens began working on an effort for a County Polystyrene Ordinance in 2018. By getting involved, I learned almost too late that IWMA Staff had recommended postponing the Polystyrene Ordinance 2021-1 in Feb 2020, using an excuse about the Covid Pandemic.

Working with all the issues of the IWMA requires hours of time and dedication. The position for the CSD/SD representative needs someone who has the skills and aptitude to spend time at the IWMA meetings and reading through all Agenda files. It would behoove the CSDA to select the candidate who has been following IWMA to avoid a long-learning curve. With the potential withdrawal of member districts from the IWMA, new legal details will need to be addressed, as well as the JPA and MOA updating.

I urge Oceano CSD Board to have a direct accountability to the IWMA Districts Representation, and what better, but to have the ideal candidate from Oceano CSD. I would like to take this opportunity to nominate Board Member Cynthia Replogle for the District Representative. Ms. Replogle has the experience with OCSD, has kept abreast of IWMA issues, and is attentive to details - thus a strong candidate. The County needs someone who is passionate about plastic reduction and solid waste - critical issues to the IWMA. Your decisions are important to change the tide of pollution to our ocean, rivers and lakes, health of wildlife, and the constant litter problem that plagues the whole County.

Thank you for your service to better our community and County.

Sincerely,



Janine Rands  
Chair and community organizer  
SLO Foam Free and SLO Down Plastics





# Oceano Community Services District

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

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

**Date:** August 25, 2021

**To:** Board of Directors

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

**Subject:** **Agenda Item #7(B): 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
	* 59080 - 59127	
<b>Disbursements:</b>		
Regular Payable Register - paid 8/05/2021	59080 - 59094	\$ 12,329.35
Regular Payable Register - paid 8/19/2021	* 59104 - 59122	\$ 37,541.87
Subtotal:		\$ 49,871.22
<b>Reoccurring Payments for Board Review (authorized by Resolution 2020-06):</b>		
Payroll Disbursements - PPE 07/31/2021	N/A	\$ 32,366.63
Payroll Disbursements - PPE 08/14/2021	N/A	\$ 32,000.47
Board Member Stipends - Mar 2021 - July 2021	N/A	\$ 1,453.28
Mechanics Bank Visa Card Online Payment - paid 8/18/2021	N/A	\$ 1,066.21
Reoccurring Utility Disbursements - paid 8/05/2021	59095 - 59101	\$ 6,135.82
Reoccurring Health Disbursements - paid 8/05/2021	59102 - 59103	\$ 10,576.12
Reoccurring Utility Disbursements - paid 8/19/2021	59123 - 59126	\$ 600.72
Reoccurring Health Disbursements - paid 8/19/2021	59127	\$ 56.21
Subtotal:		\$ 84,255.46
Grand Total:		\$ 134,126.68

\* Check #59114 is a system voided check where the check stub provides information continuation.

## 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: 059080 THRU 059094

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE	
CHECK:	-----								
1-1001-000	8/05/2021	CHECK	059080	ADAMSKI MOROSKI MADDEN CUMBERL	6,999.00CR	OUTSTND	A	0/00/0000	LEGAL SERVICES
1-1001-000	8/05/2021	CHECK	059081	AQUA-METRIC	24.04CR	OUTSTND	A	0/00/0000	FREIGHT
1-1001-000	8/05/2021	CHECK	059082	ARAMARK	169.51CR	OUTSTND	A	0/00/0000	UNIFORMS
1-1001-000	8/05/2021	CHECK	059083	AWWA	459.00CR	OUTSTND	A	0/00/0000	ANNUAL MEMBERSHIP
1-1001-000	8/05/2021	CHECK	059084	BRENNTAG PACIFIC, INC.	1,013.77CR	OUTSTND	A	0/00/0000	CHEMICALS
1-1001-000	8/05/2021	CHECK	059085	BRENT SARKISON DBA CALTEC COMP	30.00CR	OUTSTND	A	0/00/0000	MONTHLY STD BKUP
1-1001-000	8/05/2021	CHECK	059086	CARQUEST AUTO PARTS	22.53CR	OUTSTND	A	0/00/0000	VEHICLE AND WELL SUPPLY
1-1001-000	8/05/2021	CHECK	059087	CLINICAL LAB OF SAN BERNARDINO	640.00CR	OUTSTND	A	0/00/0000	SAMPLES
1-1001-000	8/05/2021	CHECK	059088	DIVERSIFIED PROJECT SERVICES I	560.00CR	OUTSTND	A	0/00/0000	REIMBURSABLE ENGR SERVICES
1-1001-000	8/05/2021	CHECK	059089	FAMCON PIPE & SUPPLY, INC.	115.83CR	OUTSTND	A	0/00/0000	INVENTORY
1-1001-000	8/05/2021	CHECK	059090	J.B. DEWAR, INC.	503.68CR	OUTSTND	A	0/00/0000	FUEL
1-1001-000	8/05/2021	CHECK	059091	QUILL CORPORATION	55.16CR	OUTSTND	A	0/00/0000	OFFICE SUPPLIES
1-1001-000	8/05/2021	CHECK	059092	R & T EMBROIDERY, INC.	188.46CR	OUTSTND	A	0/00/0000	HATS
1-1001-000	8/05/2021	CHECK	059093	USA BLUEBOOK	95.37CR	OUTSTND	A	0/00/0000	WELL SUPPLIES
1-1001-000	8/05/2021	CHECK	059094	ZENITH INSURANCE COMPANY	1,453.00CR	OUTSTND	A	0/00/0000	WORKERS COMP INSURANCE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	12,329.35CR			
				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:	12,329.35CR			
				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: 059104 THRU 059122

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE	
<b>CHECK:</b>									
1-1001-000	8/19/2021	CHECK	059104	AQUA-METRIC	22,245.25CR	OUTSTND	A	0/00/0000	WATER METERS
1-1001-000	8/19/2021	CHECK	059105	ARAMARK	177.06CR	OUTSTND	A	0/00/0000	UNIFORMS
1-1001-000	8/19/2021	CHECK	059106	BURDINE PRINTING & GRAPHICS	1,532.64CR	OUTSTND	A	0/00/0000	U/B PRINT, MAIL, AND POSTAGE
1-1001-000	8/19/2021	CHECK	059107	CITY OF ARROYO GRANDE	4,551.26CR	OUTSTND	A	0/00/0000	WHEELING SERVICES
1-1001-000	8/19/2021	CHECK	059108	CLINICAL LAB OF SAN BERNARDINO	410.00CR	OUTSTND	A	0/00/0000	SAMPLES
1-1001-000	8/19/2021	CHECK	059109	FAMCON PIPE & SUPPLY, INC.	84.23CR	OUTSTND	A	0/00/0000	SYSTEM PARTS
1-1001-000	8/19/2021	CHECK	059110	GSI WATER SOLUTIONS, INC.	2,307.24CR	OUTSTND	A	0/00/0000	NCMA 2020 ANNUAL REPORT
1-1001-000	8/19/2021	CHECK	059111	J.B. DEWAR, INC.	105.54CR	OUTSTND	A	0/00/0000	FUEL
1-1001-000	8/19/2021	CHECK	059112	MCLATCHY COMPANY LLC	123.54CR	OUTSTND	A	0/00/0000	PUBLIC HEARING NOTICE
1-1001-000	8/19/2021	CHECK	059113	MINER'S ACE HARDWARE, INC.	242.16CR	OUTSTND	A	0/00/0000	PARTS AND SUPPLIES
1-1001-000	8/19/2021	CHECK	059114	VOID CHECK	0.00	OUTSTND	A	0/00/0000	VOIDED CHECK
1-1001-000	8/19/2021	CHECK	059115	MOSS, LEVY & HARTZHEIM	3,000.00CR	OUTSTND	A	0/00/0000	AUDIT FEE
1-1001-000	8/19/2021	CHECK	059116	PETTY CASH	9.45CR	OUTSTND	A	0/00/0000	U/B ADDR RETN NOTICE POSTAGE DUE
1-1001-000	8/19/2021	CHECK	059117	PRO-TECH LANDSCAPE MANAGEMENT,	410.00CR	OUTSTND	A	0/00/0000	LANDSCAPING
1-1001-000	8/19/2021	CHECK	059118	R&R ROLL-OFF LLC	1,311.47CR	OUTSTND	A	0/00/0000	GARBAGE CLEAN UP
1-1001-000	8/19/2021	CHECK	059119	STATE OF CALIFORNIA - DIG SAFE	596.54CR	OUTSTND	A	0/00/0000	DIG REGULATORY FEE
1-1001-000	8/19/2021	CHECK	059120	STATEWIDE TRAFFIC SAFETY & SIG	21.35CR	OUTSTND	A	0/00/0000	SAFETY SIGNS
1-1001-000	8/19/2021	CHECK	059121	USA BLUEBOOK	139.14CR	OUTSTND	A	0/00/0000	SYSTEM PARTS
1-1001-000	8/19/2021	CHECK	059122	U.S. POSTAL SERVICE	275.00CR	OUTSTND	A	0/00/0000	STAMPS
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	37,541.87CR			
				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: 059104 THRU 059122

ACCOUNT            --DATE--    --TYPE--    NUMBER    -----DESCRIPTION-----    ----AMOUNT---    STATUS    FOLIO    CLEAR DATE

TOTALS FOR POOLED CASH FUND	CHECK	TOTAL:	37,541.87CR
	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 August 25, 2021**

	(*)		
Gross Wages	7/17/2021	7/31/2021	8/14/2021
Regular	\$27,820.21	\$27,820.21	\$27,823.14
Overtime Wages	\$245.59	\$278.40	\$138.48
Stand By	\$450.00	\$600.00	\$450.00
	<u>\$28,515.80</u>	<u>\$28,698.61</u>	<u>\$28,411.62</u>
Cell Phone Allowance	\$0.00	\$75.00	\$0.00
Total Wages	<u>\$28,515.80</u>	<u>\$28,773.61</u>	<u>\$28,411.62</u>
Disbursements			
Net Wages	\$21,434.64	\$21,644.83	\$21,367.27
State and Federal Agencies	\$4,929.06	\$4,979.33	\$4,890.74
CalPERS - Normal	\$5,583.06	\$5,583.06	\$5,583.05
SEIU - Union Fees	\$159.41	\$159.41	\$159.41
Total Disbursements processed with Payroll	<u>\$32,106.17</u>	<u>\$32,366.63</u>	<u>\$32,000.47</u>
Health (Disbursed with reoccurring bills)	\$6,204.70	\$6,204.70	\$6,204.70
Total District Payroll Related Costs	<u>\$38,310.87</u>	<u>\$38,571.33</u>	<u>\$38,205.17</u>

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

**Board Member Stipend Summary Report**  
**Board of Directors - Agenda Date August 25, 2021**

	(*)	
<b>Gross Stipends</b>	6/30/2021	7/31/2021
Board Member Stipends	<u>\$650.00</u>	<u>\$1,350.00</u>
Gross Stipends	<u><u>\$650.00</u></u>	<u><u>\$1,350.00</u></u>
<b>Disbursements</b>		
Net Stipends	\$600.27	\$1,246.72
State and Federal Agencies	\$99.46	\$206.56
Total Disbursements processed with Stipends	<u><u>\$699.73</u></u>	<u><u>\$1,453.28</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  
JUL 29 2021

## DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME: Cynthia Replogle

DATE: 07-29-2021

FOR THE MONTH OF: July 2021

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.

MEETING DATES: \_\_\_\_\_ and 07-28-2021

No. of Meetings 1 x \$100.00 = \$ 100.

### COMMITTEE MEETING(S) OR OTHER REIMBURSEMENT(S)

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

TOTAL COMPENSATION: \$ 100.

SIGNATURE: \_\_\_\_\_



JUL 30 REC'D

# Oceano Community Services District

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

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

## DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME: KAREN M. WHITE

DATE: 7/28/2021

FOR THE MONTH OF: July 2021

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.

MEETING DATES: 7/14/2021 and 7/28/2021

No. of Meetings 2 x \$100.00 = \$ 200<sup>00</sup>/<sub>100</sub>

### COMMITTEE MEETING(S) OR OTHER REIMBURSEMENT(S)

DATE: 7/16/2021 MEETING: Five Cities Fire AMOUNT: \$ 50<sup>00</sup>/<sub>100</sub>

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

TOTAL COMPENSATION: \$ 250<sup>00</sup>/<sub>100</sub>

SIGNATURE:





# Oceano Community Services District

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

Oceano - 2,209,166  
Grover - 15,089,84  
Arroyo - 11,788,61

Meeting Date: 7/16/2021

Director Name: KAREN M. WHITE

Public Meeting / Hearing: Regular July Meeting

① FIVE CITIES FIRE Authority

Notes: Approved salary increase for firefighters via a successor memorandum with Union providing a 3% increase - cost \$40,100

② Approved 3% salary increase for employees not represented by Union - cost \$15,000

③ Held protest hearing for yearly weed abatement cost - no public comment costs

④ Reviewed Fire Station Cost/Data Analysis + Comparison to Cal Fire Pismo Beach Contract Document available on FCFA website

Attached: Agenda / Other Documents

Yes

No

Fire Station Cost/Data Analysis by Chief Steve Heberman

[Redacted Signature]

Signature



# Oceano Community Services District

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

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

JUL 30 RECD

## DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME: Allene Villa

DATE: 7/30/2021

FOR THE MONTH OF: March 2021

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.

MEETING DATES: 3/10/2021 and 3/24/2021

No. of Meetings 2 x \$100.00 = \$ 200.00

### COMMITTEE MEETING(S) OR OTHER REIMBURSEMENT(S)

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

TOTAL COMPENSATION: \$ 200.00

SIGNATURE: 



# Oceano Community Services District

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

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

JUL 30 REC'D

## DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME: Allene Villa

DATE: July 30, 2021

FOR THE MONTH OF: April 2021

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.

MEETING DATES: 4/28/2021 and \_\_\_\_\_

No. of Meetings 1 x \$100.00 = \$ 100

### COMMITTEE MEETING(S) OR OTHER REIMBURSEMENT(S)

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

TOTAL COMPENSATION: \$ 100.<sup>00</sup>

SIGNATURE: \_\_\_\_\_





Oceano Community Services District

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

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

JUL 30 REC'D

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME: Allene Villa

DATE: 7/30/2021

FOR THE MONTH OF: May 2021

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.

MEETING DATES: 5/12/2021 and 5/26/2021
No. of Meetings 2 x \$100.00 = \$ 200

COMMITTEE MEETING(S) OR OTHER REIMBURSEMENT(S)

DATE: MEETING: AMOUNT: \$
DATE: MEETING: AMOUNT: \$
DATE: MEETING: AMOUNT: \$
DATE: MEETING: AMOUNT: \$

TOTAL COMPENSATION: \$ 200.00

SIGNATURE: [Redacted Signature]

SIGNATURE: \_\_\_\_\_



# Oceano Community Services District

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

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

JUL 30 REC'D

## DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME: Alvaro Villa

DATE: 7/30/2021

FOR THE MONTH OF: June 2021

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.

MEETING DATES: 6/09/2021 and 6/23/2021, 6/28/2021  
No. of Meetings 3 x \$100.00 = \$ 300

### COMMITTEE MEETING(S) OR OTHER REIMBURSEMENT(S)

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

DATE: \_\_\_\_\_ MEETING: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

TOTAL COMPENSATION: \$ 300.<sup>00</sup>

SIGNATURE: 



# Oceano Community Services District

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

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

JUL 30 REC'D

## DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME: Allene Villa

DATE: 7/30/2021

FOR THE MONTH OF: July 2021

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.

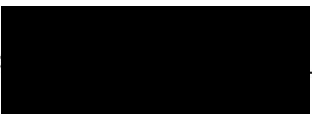
8.3 Director compensation shall not exceed six hundred (\$600.00) in any one (1) calendar month.

MEETING DATES: 7/14/2021 and 7/28/2021  
No. of Meetings 2 x \$100.00 = \$ 200.<sup>00</sup>

### COMMITTEE MEETING(S) OR OTHER REIMBURSEMENT(S)

DATE: _____	MEETING: _____	AMOUNT: \$ _____
DATE: _____	MEETING: _____	AMOUNT: \$ _____
DATE: _____	MEETING: _____	AMOUNT: \$ _____
DATE: _____	MEETING: _____	AMOUNT: \$ _____

TOTAL COMPENSATION: \$ 200.<sup>00</sup>

SIGNATURE: 

**Oceano Community Services District**  
 Mechanics Bank Visa Card

**A/P Visa Card Disbursement**

Date	Transaction Name	Amount	Description	GL Account #
07/19/2021	DEBIT INTUIT * CL.INTUIT.	(40.00)	PERMITS, FEES LICENSES	01-5-4100-248
07/16/2021	DEBIT PAYPAL *CALIFORNIAR 402-935-7	(240.00)	CLASSES/SEMINARS/TRAINING FEE	02-5-4400-285
07/12/2021	DEBIT BESTBUYCOM806472861377 888BESTBU	(706.86)	OFFICE EXPENSE	01-5-4100-200
07/12/2021	DEBIT BESTBUYCOM806472861377 888BESTBU	(32.61)	OFFICE EXPENSE	01-5-4100-200
07/06/2021	DEBIT ZOOM.US 888-799-9666 WWW.ZOOM.	(46.74)	OFFICE EXPENSE	01-5-4100-200

(1,066.21)

Total ACH - 8/18/2021 \$1,066.21

08/25/2021 Board Meeting - Mechanics Visa Card Online Payment -  
 paid 08/18/2021

**\$1,066.21**

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: 059095 THRU 059101

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
<b>CHECK:</b>									
1-1001-000	8/05/2021	CHECK	059095	MAP COMMUNICATIONS, INC. DBA A	265.63CR	OUTSTND	A	0/00/0000	<b>ANSWERING SERVICE</b>
1-1001-000	8/05/2021	CHECK	059096	DE LAGE LANDEN FINANCIAL SERVI	150.15CR	OUTSTND	A	0/00/0000	<b>COPIER LEASE</b>
1-1001-000	8/05/2021	CHECK	059097	DIGITAL WEST NETWORKS, INC.	593.78CR	OUTSTND	A	0/00/0000	<b>PHONE, WEBSITE, SOFTWARE LICENSE</b>
1-1001-000	8/05/2021	CHECK	059098	ELECSYS INTERNATIONAL CORP	223.50CR	OUTSTND	A	0/00/0000	<b>EQUIPMENT MONITOR</b>
1-1001-000	8/05/2021	CHECK	059099	PACIFIC GAS & ELECTRIC	4,582.85CR	OUTSTND	A	0/00/0000	<b>UTILITY</b>
1-1001-000	8/05/2021	CHECK	059100	SO CAL GAS	86.29CR	OUTSTND	A	0/00/0000	<b>UTILITY</b>
1-1001-000	8/05/2021	CHECK	059101	VERIZON WIRELESS	233.62CR	OUTSTND	A	0/00/0000	<b>FIELD CELL SERVICE</b>
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	6,135.82CR			
				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:	6,135.82CR			
				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			



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: 059102 THRU 059103

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
<b>CHECK:</b>									
1-1001-000	8/05/2021	CHECK	059102	BLUE SHIELD OF CALIFORNIA	9,208.80CR	OUTSTND	A	0/00/0000	<b>EMPLOYEE INSURANCE</b>
1-1001-000	8/05/2021	CHECK	059103	PRINCIPAL LIFE INSURANCE COMPA	1,367.32CR	OUTSTND	A	0/00/0000	<b>EMPLOYEE INSURANCE</b>
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	10,576.12CR			
				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:	10,576.12CR			
				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: 059123 THRU 059126

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
<b>CHECK:</b>									
1-1001-000	8/19/2021	CHECK	059123	CHARTER COMMUNICATIONS	150.00CR	OUTSTND	A	0/00/0000	<b>INTERNET - COMMUNICATIONS</b>
1-1001-000	8/19/2021	CHECK	059124	COASTAL COPY, INC.	330.49CR	OUTSTND	A	0/00/0000	<b>COPIES/MAINTENANCE</b>
1-1001-000	8/19/2021	CHECK	059125	SO CAL GAS	15.78CR	OUTSTND	A	0/00/0000	<b>UTILITY</b>
1-1001-000	8/19/2021	CHECK	059126	STANLEY CONVERGENT SECURITY SO	104.45CR	OUTSTND	A	0/00/0000	<b>WELLS AND FIRE MONITOR</b>
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	600.72CR			
				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:	600.72CR			
				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: 059127 THRU 059127

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK: -----								
1-1001-000	8/19/2021	CHECK	059127	TASC -CLIENT INVOICES	56.21CR	OUTSTND	A	0/00/0000 FSA ADM FEE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	56.21CR		
				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:	56.21CR		
				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

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

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**Date:** August 25, 2021

**To:** Board of Directors

**From:** Will Clemens, General Manager

**Subject:** **Agenda Item # 8(A): Receive an update regarding issues relating to the Integrated Waste Management Authority and staff direction as necessary**

## Recommendation

It is recommended that your Board:

1. Consider an update regarding issues related to the Integrated Waste Management Authority (IWMA) and provide staff direction as necessary.
2. Consider a nomination for the vacant Authorized Districts alternate member on the IWMA Board and authorize the General Manager to cast a vote for any nominated OCSD Board member.

## Discussion

The IWMA is a Joint Powers Authority (JPA) with a thirteen-member Board comprised of all five Board of Supervisors, one elected official from each of the seven cities in the County and one elected official representing the authorized Special Districts that provide solid waste services. The IWMA manages State mandated services on behalf of these agencies, including hazardous waste, universal waste, solid waste, recycling, and food/green waste. New mandates created under SB 1383 will go into effect January 1, 2022. SB 1383 is the most significant waste legislation implemented in the past 30 years and focuses on reducing methane emissions by 75% in waste streams from 2014 levels by 2025. Additionally, edible food waste needs to be diverted by at least 20% by 2025. IWMA is taking the lead on implementing these significant changes on behalf of its member agencies and now faces a critical threat to its existence and viability.

On May 18, 2021, the BOS engaged a consultant to prepare a cost benefit analysis for the County's continued participation in IWMA and the impact to the County should it withdraw. Oceano and Templeton CSDs provided comments requesting that the impact to Special Districts also be added to the scope and evaluated. That request was not included by the BOS.

The report was discussed at the August 10, 2021, meeting of the BOS and indicated that withdrawal by the County would cost an additional \$1.5-\$2.0 million to be paid by county garbage customers. The BOS directed staff to move forward with formal withdrawal from IWMA. The potential withdrawal of the



County from IWMA has already had a detrimental effect in that the Executive Director of IWMA recently resigned from his position in early July and the interim Executive Director also chose to separate from employment with IWMA after only a couple weeks in office. Legal counsel for IWMA and County Counsel are working on legal details for both agencies related to the withdrawal. This analysis should also provide impacts to the remaining agencies in IWMA.

In addition, the District received the attached email from the President of the San Luis Obispo Chapter of the California Special Districts Association (SLOCSDA) relating to Special District representation on IWMA. The current representative for Authorized Districts is Robert Enns of the Cayucos Sanitation District and there is a vacancy for an alternate member. Your Board should consider whether to nominate a Board member to fill the vacant alternate position. However, the IWMA JPA may soon need significant revisions which would most likely include changes in Board representation. Director Replogle has submitted the attached biography for consideration.

## **Other Agency Involvement**

All public agencies in San Luis Obispo County that provide solid waste services are involved with this issue.

## **Other Financial Considerations**

It is not known what the fiscal impact of the County withdrawing from the IWMA will be on the District. However, if the County withdraws from IWMA, there will be a degradation of the economy of scale provided by the IWMA, and it can be assumed that costs for these services will increase. Currently, the services provided by the IWMA are funded by tipping fees collected at the landfills and a management fee charged to haulers. These fees are then passed through to individual customers on garbage bills and there is no direct cost to the District.

The District will need to determine how the services provided by the IWMA would be provided should the County complete withdrawal. This could be through remaining part of a reconstituted IWMA, contracting with the County, or providing the service on its own.

## **Results**

Collaboration through the IWMA promotes a prosperous, safe, healthy, and well governed community.

Attachment:

- Email from the President of the SLO Chapter of the California Special Districts Association
- Replogle Biography

**From:** [Marshall Ochylski](#)  
**To:** [Bradley Hagemann](#); [Kristi Dibbern](#); [cvcsd3094@gmail.com](#); [jweigold@camabriacsd.org](#); [csteidel@camabriacsd.org](#); [hdodson@camabriacsd.org](#); [kdean@camabriacsd.org](#); [mbland@camabriacsd.org](#); [rkoon@cayucossd.org](#); [ggood@cayucossd.org](#); [gm@groundsquirlhollowcsd.org](#); [scott@heritageranchcsd.ca.gov](#); [Kristen Gelos](#); [Ron Munds](#); [Laura Durban](#); [miglesias@ncsd.ca.gov](#); [will@oceanocsd.org](#); [Carey Casciola](#); [nicole@oceanocsd.org](#); [tamara.parent@sanmiguelcsd.org](#); [ashley.sangster@sanmiguelcsd.org](#); [admin@sansimeoncsd.org](#); [jbriltz@templetoncsd.org](#); [Jeffrey Minnery](#)  
**Cc:** [Marshall Ochylski](#)  
**Subject:** CSD's IWMA Alternate Representative  
**Date:** Saturday, July 31, 2021 5:14:18 PM  
**Attachments:** [clip\\_image002.png](#)

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All,

After we received the letter earlier this week from the Integrated Waste Management Authority regarding the CSD's representatives on the IWMA Board, your Board of Directors met to discuss implementing the process we have in place for selecting our representatives to the IWMA, and in particular the current vacant alternate representative position.

As a result, we are requesting nominations for the alternate representative from the Community Service Districts which have solid waste powers. If you are receiving this email, then you are one of those District with those solid waste powers and are eligible to vote.

The alternate representative will serve until her/his current term expires at the end of 2022.

The timeframe is that nominations are due no later than September 15th which will allow each of the Board of Directors of these Districts the opportunity to meet and discuss this matter. If you choose a nominee please include her/his full name and a brief statement (no more than one page) either from your Board or the nominee of her/his qualification and why she/he should be elected. Please email it directly to me and do not copy all.

If there is more than one nomination, then voting will take place with ballots due no later than October 31st.

Please contact me directly if you have any questions.

Thank you.



Marshall E. Ochylski,  
Attorney at Law

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*Please consider the environment before printing this email.*

Cynthia Replogle has served as a Director on the Oceano Community Services District (OCSD) Board since 2018. While she became the OCSD Director assigned to attend [Integrated Waste Management Authority](#) (IWMA) meetings in early 2019, Cynthia has followed IWMA issues for more than five years.

As a past volunteer for Surfrider SLO County, Cynthia initiated local Ocean Friendly Restaurants and Hold on to Your Butt programs. Restaurants achieve [Ocean Friendly Restaurants](#) certification by voluntarily reducing the amount of disposable plastic waste they generate. [Hold on to Your Butt](#) educates smokers about proper cigarette disposal and installs ashcans throughout the County in partnership with local governments. Previously, Cynthia served as co-chair of Surfrider San Diego's Rise Above Plastics program, which aims to reduce the impacts of plastics in the marine environment.



Cynthia is the general counsel for iFixit, a small SLO company with the big goal of helping everyone to fix everything, which reduces electronics and other waste. Earlier in her career, she worked as a mechanical engineer, including in project management.

The IWMA is currently facing serious challenges. The recent [vote of the County Board of Supervisors to withdraw from membership](#) will necessitate reformation of the agency. The sudden resignation of IWMA's interim executive director has triggered an urgent search for a permanent replacement. Meanwhile, IWMA staff has been working diligently to be ready when SB1383 comes into full force at the start of 2022. [SB1383](#) requires diversion of organic waste from landfills to reduce emissions of methane, a potent greenhouse gas.

The IWMA's mission is to divert waste through source reduction, recycling, and composting. Cynthia has demonstrated her dedication to this goal, and she has the professional background to understand technical and legal issues that may come before the IWMA Board.





# Oceano Community Services District

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

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

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**Date:** August 25, 2021

**To:** Board of Directors

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

**Subject:** Agenda Item #9(A): Consideration of a Recommendation to Approve the Final 2021/22 Budget

## Recommendation

It is recommended that your Board approve the attached Final 2021/22 budget.

## Discussion

The 2021/22 Preliminary Budget approved on June 23, 2021, established the revenue and expenditure plans illustrated in the attached budget schedules (Exhibit A), which now also include encumbrances (Exhibit B) for contracts and related grant revenues that carry-over from fiscal year 2020/21, and reserves (Exhibit C). Since approval of the Preliminary Budget established the revenue and expenditure plans, the primary purpose of adopting the final budget is to establish the District's financial reserves for Fiscal Year 2021/22.

Reserve amounts are based on the initial closing of accounting records on June 30, 2021. Some adjustments may occur once the final accounting closing is complete, along with the audit, in the next few months. Significant adjustments are not expected since the initial closing has evaluated the accounting of significant items.

The District's detailed reserves in the Final Budget are included in Exhibit C. The exhibit illustrating reserves includes beginning balances (including fund balance available and encumbrances), additions, cancellations, and estimated ending reserve balances on June 30, 2022. As mentioned, beginning balances may change because of the final accounting closing on June 30, 2021. It also provides the reserve details for each fund. Establishing the details is a Board discretionary decision, except for restricted reserves which have legal conditions for their use. The District's primary restricted reserves are for Public Facilities Fees, which must be expended on allowable fire fund equipment and facilities. Ending reserve balances on June 30, 2022, will vary from estimates based on revenues and expenditure variances that develop during fiscal year 2021/22.



# Oceano Community Services District

Board of Directors Meeting

The following table illustrates a summary of reserves for each fund:

<b>Fund</b>	<b>Estimated Beginning July 1, 2021</b>	<b>Increase/ (Decrease)</b>	<b>Estimated Ending June 30, 2022</b>
General	\$ 192,955	\$ (41,056)	\$ 151,899
Facilities	132,658	18,905	151,563
<b>Total General</b>	<b>\$ 325,613</b>	<b>\$ (22,151)</b>	<b>\$ 303,462</b>
Water	\$ 612,919	431,640	\$ 1,044,559
Wastewater	1,110,595	112,192	1,222,787
Garbage	282,598	(4,329)	278,269
Equipment	28,215	4,025	32,240
<b>Total Enterprise</b>	<b>\$ 2,034,327</b>	<b>\$ 543,528</b>	<b>\$ 2,577,855</b>
<b>District Totals</b>	<b>\$ 2,359,940</b>	<b>\$ 521,377</b>	<b>\$ 2,881,317</b>

The following are the primary items related to the Final Budget reserves:

1. The decrease in General Fund reserves of \$41,056 is a result of utilizing reserves to fund emergency medical and fire response service until a special tax measure is placed on the 2022 ballot to provide sufficient funding. The Joint Powers Authority (JPA) Agreement was amended for the Five Cities Fire Authority (FCFA) and the third amendment establishes the same funding requirement for each agency as in the previous years thru the 2022/2023 FY.
2. The Water Fund reserves will increase by \$431,640 based on the fund balance available (FBA) from the prior year and the new water rates established with Ordinance 2020-01.
3. The Wastewater Fund will increase reserves by \$112,192 based on the FBA in fiscal year 2021/22.
4. The Garbage fund reserves will decrease by \$4,329 based on the prior year FBA and Resolution 2020-02 that reduced the franchise fee payment from South County Sanitary from 10% to 5%.

## Other Agency Involvement

The County Auditor and the Local Agency Formation Commission are provided copies of the District's annual budget once approved. Numerous other agencies are involved in the development of the District's budget including the Five Cities Fire Authority and the County of San Luis Obispo.



## Other Financial Considerations

Grant revenues continue to be important for the District. Over the past couple years, the General Fund has received approximately \$85,000 for the emergency generator and Local Hazard Mitigation Plan, the Water Fund has received about \$650,000 for the Water Resource Reliability Program and about \$2.5 Million for the Stormwater Diversion and Groundwater Recharge Project. The Garbage Fund has received \$10,000 for the Integrated Waste Management Authorities Technical Assistance Grant Program. The most recent adopted water rates established funding for the long-term capital improvement plans which will be funded through a combination of pay-as-you-go, grant funds, and debt financed projects.

## Results

The review of the Final 2021/22 budget and reserves helps to support financial transparency and a well governed community.

### Attachments:

- A. Fiscal Year 2021/22 Final Budget
- B. Encumbrances
- C. Summary of Reserves FY 2021/22

# 2021-2022 FINAL OCSD BUDGET



# BUDGET SUMMARY





# GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT  
GENERAL FUND  
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
	Fire	\$0
	Lighting	\$0
	Facilities	\$157,140
	Admin	\$2,241,224
<b>Total Sources of Funds</b>		<b>\$2,398,364</b>
<b>USES OF FUNDS</b>		
	Fire	\$1,174,772
	Lighting	\$43,024
	Facilities	\$37,404
	Admin	\$1,099,875
<b>Total Expenditures</b>		<b>\$2,355,075</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		
	Fire	(\$1,174,772)
	Lighting	(\$43,024)
	Facilities	\$119,736
	Admin	\$1,141,349
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$43,289</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From Water Fund	31,500
	(Transfers Out) - To Water and Wastewater	(126,172)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds) - NDC & Tyler Incode	(24,621)
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$119,293)</b>
<b>RESERVES</b>		
	Prior Year FBA	(53,853)
	(Use of Reserves)	(41,056)
	Additions to Reserves	18,905
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$76,004)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$379,466
	Operating Surplus / (Deficit)	\$43,289
	Transfers & Encumbrances	(\$119,293)
<b>ENDING RESERVES</b>		<b>\$303,462</b>



# ADMINISTRATIVE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
	Revenues	\$1,141,349
	Other Sources of Funds	\$1,099,875
	<b>Total Sources of Funds</b>	<b>\$2,241,224</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$440,000
	Benefits	\$146,370
	Personnel Services	\$586,370
	Services & Supplies	\$297,605
	Operating Crew Benefits Allocation	\$215,900
	Administrative Cost	\$0
	<b>Total Expenditures</b>	<b>\$1,099,875</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$1,141,349</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From Facilities Fund	21,068
	(Transfers Out) - Fire & Lighting	(1,228,800)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds) - NDC & Tyler Incode	(24,621)
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$1,232,353)</b>
<b>RESERVES</b>		
	Prior Year FBA	(49,948)
	(Use of Reserves)	(41,056)
	Additions to Reserves	0
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$91,004)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	242,903
	Operating Surplus / (Deficit)	1,141,349
	Transfers & Encumbrances	(1,232,353)
<b>ENDING RESERVES</b>		<b>151,899</b>





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
01-4-3100-000	Property Taxes: Current Year - Secured	1,101,742
01-4-3101-000	Property Taxes: Current Year - Unsecured	37,695
	Unitary Tax	10,575
01-4-3120-000	Homeowners' Prop Tax Relief	6,134
01-4-3238-200	Firework Permit	1,648
01-4-3557-000	CO Charge: SB 2557	(16,445)
<b>Total Revenues</b>		<b>\$1,141,349</b>
<b>OTHER SOURCES OF FUNDS</b>		
	Allocated Administrative Overhead	883,975
	Allocated Operating Crew Overhead	215,900
<b>Total Other Sources of Funds</b>		<b>\$1,099,875</b>
<b>Total Sources of Funds</b>		<b>\$2,241,224</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
01-5-4100-010	Salary & Wages	431,000
01-5-4100-020	Overtime	9,000
<b>Total Salaries &amp; Wages</b>		<b>\$440,000</b>
<b>BENEFITS</b>		
01-5-4100-061	PERS Contribution	54,000
01-5-4100-062	PERS UAL Payment	5,600
01-5-4100-070	SUI	2,170
01-5-4100-071	Medicare	6,400
01-5-4100-072	FICA	1,800
01-5-4100-075	Compensation Insurance	4,700
01-5-4100-090	Insurance	70,800
01-5-4100-097	Cell Phone Allowance	900
<b>Total Benefits</b>		<b>\$146,370</b>
<b>Total Personnel Services</b>		<b>\$586,370</b>



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
<b>SERVICES &amp; SUPPLIES</b>		
01-5-4100-110	Communications & Dispatch	10,800
01-5-4100-150	Insurance	29,600
01-5-4100-170	Maintenance: Equipment	3,810
01-5-4100-173	Maint: Structures/ Improvements	10,815
01-5-4100-180	Memberships	8,000
01-5-4100-193	Bank Fees	4,790
01-5-4100-200	Office Expense	7,175
01-5-4100-210	Postage	2,575
01-5-4100-218	Audit	20,570
01-5-4100-220	Professional Services	34,000
01-5-4100-221	Information Technology	8,000
01-5-4100-223	Legal Services	92,000
01-5-4100-225	Board Stipends	12,000
01-5-4100-226	Annual Software Maintenance	18,500
01-5-4100-230	Required Legal Notice	450
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,590
01-5-4100-247	LAFCO Annual Charge	12,200
01-5-4100-248	Permits, Fees, Licenses	1,065
01-5-4100-280	Private Vehicle/ Milage Expense	530
01-5-4100-285	Classes/ Seminars/ Training Fee	6,010
01-5-4100-286	Board Member Travel	2,125
01-5-4100-290	Utilities	11,000
<b>Total Services &amp; Supplies</b>		<b>\$297,605</b>
<b>Operating Crew Benefits &amp; Direct Labor Cost Allocations</b>		
	Leave time	53,000
	Salaries & Wages (Admin)	6,100
	PERS Contribution	41,000
	Medicare	5,200
	P/R Fed & State Taxes	4,500
	SUI	1,750
	Insurance	83,400
	Boot Allowance	1,250
	Clothing	6,000
	Standby	13,700
<b>Total Operating Crew Benefits</b>		<b>\$215,900</b>
<b>Total Expenditures</b>		<b>\$1,099,875</b>



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$1,141,349</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>	
	Transfers In - Facilitateis Fund	21,068
	(Transfers Out) - Fire and Lighting	(1,228,800)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds) - NDC & Tyler Incode	(24,621)
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$1,232,353)</b>
	<b>RESERVES</b>	
	Prior Year FBA	(49,948)
	(Use of Reserves)	(41,056)
	Additions to Reserves	0
	Other Adjustments	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$91,004)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$242,903
	Operating Surplus / (Deficit)	\$1,141,349
	Transfers & Encumbrances	(\$1,232,353)
<b>ENDING RESERVES</b>		<b>\$151,899</b>



# FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
	Revenues	\$0
	Other Sources of Funds	\$0
	<b>Total Sources of Funds</b>	<b>\$0</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$1,510
	Benefits	\$1,080
	Personnel Services	\$2,590
	Services & Supplies	\$1,145,663
	Capital Overlay	\$0
	Administrative Cost Allocation	\$26,519
	<b>Total Expenditures</b>	<b>\$1,174,772</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$1,174,772)</b>



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
		0
<b>Total Revenues</b>		<b>\$0</b>
<b>OTHER SOURCES OF FUNDS</b>		
		0
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$0</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
01-5-4200-010	Salary & Wages	1,510
01-5-4200-020	Overtime	0
<b>Total Salaries &amp; Wages</b>		<b>\$1,510</b>
<b>BENEFITS</b>		
01-5-4200-062	PERS UAL Payment	0
	Operating Crew Benefits Allocation	1,080
<b>Total Benefits</b>		<b>\$1,080</b>
<b>Total Personnel Services</b>		<b>\$2,590</b>
<b>SERVICES &amp; SUPPLIES</b>		
01-5-4200-077	JPA - Quarterly Payments	1,138,148
	Community Outreach	2,000
01-5-4200-290	Utilities	5,000
01-5-4200-291	Sandbags	515
<b>Total Services &amp; Supplies</b>		<b>\$1,145,663</b>
<b>CAPITAL OVERLAY</b>		
		0
<b>Total Capital Overlay</b>		<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>		
01-5-4200-376	Allocated Overhead - Admin	26,519
<b>Total Administrative Cost Allocation</b>		<b>\$26,519</b>
<b>Total Expenditures</b>		<b>\$1,174,772</b>



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$1,174,772)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - Property Taxes & Fac Fund	1,185,162
	(Transfers Out) - Water & Wastewater	(10,390)
	Encumbrances - Sources of Funding	
	Encumbrances - (Designated Funds)	
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$1,174,772</b>
<b>RESERVES</b>		
	(Use of Reserves)	0
	Additions to Reserves	0
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$0</b>
<b>NET BUDGETARY SOURCES/(USES)</b>		<b>\$0</b>



# LIGHTING BUDGET







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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
	Revenues	\$0
	Other Sources of Funds	\$0
	<b>Total Sources of Funds</b>	<b>\$0</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$1,510
	Benefits	\$1,080
	Personnel Services	\$2,590
	Services & Supplies	\$31,595
	Capital Outlay	\$0
	Administrative Cost	\$8,840
	<b>Total Expenditures</b>	<b>\$43,024</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$43,024)</b>



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
		0
<b>Total Revenues</b>		<b>\$0</b>
<b>OTHER SOURCES OF FUNDS</b>		
		\$0
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$0</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
01-5-4195-010	Salaries & Wages	1,510
01-5-4195-020	Overtime Wages	0
<b>Total Salaries &amp; Wages</b>		<b>\$1,510</b>
<b>BENEFITS</b>		
	Operating Crew Benefits Allocation	1,080
<b>Total Benefits</b>		<b>\$1,080</b>
<b>Total Personnel Services</b>		<b>\$2,590</b>
<b>SERVICES &amp; SUPPLIES</b>		
01-5-4195-175	Operating Supplies	1,595
01-5-4195-295	Street Lighting	30,000
<b>Total Services &amp; Supplies</b>		<b>\$31,595</b>
<b>CAPITAL OUTLAY</b>		
		0
<b>Total Capital Outlay</b>		<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>		
01-5-4195-376	Administrative Cost Allocation	8,840
<b>Total Administrative Cost Allocation</b>		<b>\$8,840</b>
<b>Total Expenditures</b>		<b>\$43,024</b>



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2021/22
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$43,024)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - Property Taxes	43,638
	(Transfers Out) - Water & Wastewater	(614)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$43,024</b>
<b>RESERVES</b>		
	(Use of Reserves)	0
	Additions to Reserves	0
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$0</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>



# FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2020/2021
<b>SOURCES OF FUNDS</b>		
	Revenues	\$157,140
	Other Sources of Funds	\$0
	<b>Total Sources of Funds</b>	<b>\$157,140</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$3,020
	Benefits	\$2,159
	<b>Personnel Services</b>	<b>\$5,179</b>
	Services & Supplies	\$14,545
	Capital Outlay	\$0
	Administrative Cost	\$17,680
	<b>Total Expenditures</b>	<b>\$37,404</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$119,736</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From General Fund	31,500
	(Transfers Out) - To General, Water & Wastewater	(136,237)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$104,737)</b>
<b>RESERVES</b>		
	Prior Year FBA	(3,905)
	(Use of Reserves)	0
	Additions to Reserves	18,905
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$15,000</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>(\$0)</b>
<b>RESERVES</b>		
	Beginning Reserves	\$136,563
	Operating Surplus / (Deficit)	\$119,736
	Transfers & Encumbrances	(104,737)
<b>ENDING RESERVES</b>		<b>\$151,563</b>



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
10-4-3257-000	Utility Reimbursement	1,200
10-4-3258-000	Old Fire Station Rent	12,000
10-4-3259-000	Fire Rent	15,000
10-4-3260-000	Lease - Sheriff Facility	113,940
	Public Facilities Fees	15,000
10-4-3300-003	Interest Income	0
<b>Total Revenues</b>		<b>\$157,140</b>
<b>OTHER SOURCES OF FUNDS</b>		
	Nuclear Power Preparedness - Emergency Generator	0
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$157,140</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
10-5-4300-010	Salary & Wages	3,020
10-5-4300-010	Overtime	0
<b>Total Salaries &amp; Wages</b>		<b>\$3,020</b>
<b>BENEFITS</b>		
	Operating Crew Overhead	2,159
<b>Total Benefits</b>		<b>\$2,159</b>
<b>Total Personnel Services</b>		<b>\$5,179</b>
<b>SERVICES &amp; SUPPLIES</b>		
10-5-4300-163	Maint: Structure/ Improvements	10,000
10-5-4300-173	So: Maint. Structures/ Improvements	3,000
10-5-4300-220	Professional Services	1,545
<b>Total Services &amp; Supplies</b>		<b>\$14,545</b>
<b>CAPITAL OUTLAY</b>		
10-5-4300-320	Fixed Assets	0
<b>Total Capital Outlay</b>		<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>		
10-5-4300-376	Admin Allocation	17,680
<b>Total Administrative Cost Allocation</b>		<b>\$17,680</b>
<b>Total Expenditures</b>		<b>\$37,404</b>



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2021/22
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$119,736</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From Water Fund	31,500
	(Transfers Out) - To General, Water & Wastewater	(136,237)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$104,737)</b>
<b>RESERVES</b>		
	Prior Year FBA (Use of Reserves)	(3,905)
	Additions to Reserves	18,905
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$15,000</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>(\$0)</b>
<b>RESERVES</b>		
	Beginning Reserves	\$136,563
	Operating Surplus / (Deficit)	\$119,736
	Transfers & Encumbrances	(\$104,737)
<b>ENDING RESERVES</b>		<b>\$151,563</b>



**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
ENTERPRISE FUNDS**

ACCOUNT NO.	ENTERPRISE FUNDS	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
	Water	\$3,042,406
	Wastewater	\$406,200
	Garbage	\$68,675
	Equipment	\$35,025
<b>Total Sources of Funds</b>		<b>\$3,552,306</b>
<b>USES OF FUNDS</b>		
	Water	\$2,993,873
	Wastewater	\$498,447
	Garbage	\$113,430
	Equipment	\$31,000
<b>Total Expenditures</b>		<b>\$3,636,750</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		
	Water	\$48,532
	Wastewater	(\$92,247)
	Garbage	(\$44,755)
	Equipment	\$4,025
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$84,444)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In	136,128
	(Transfers Out)	(76,483)
	Encumbrances - Sources of Funding - WRRP & IWMA Grant	18,873
	Encumbrances - (Designated Funds) - WRRP, Cannon - USDA, GSI - NCMA, WSC - NCMA, IWMA Grant	(80,911)
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$2,393)</b>
<b>RESERVES</b>		
	Prior Year FBA	(630,366)
	(Use of Reserves)	(4,328)
	Additions to Reserves	547,857
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$86,837)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
<b>Beginning Reserves</b>		
	Water	1,098,793
	Wastewater	1,210,098
	Garbage	327,587
	Equipment	28,215
<b>Beginning Reserves</b>		<b>2,664,693</b>
<b>Operating Surplus / (Deficit)</b>		
	Water	\$48,532
	Wastewater	(\$92,247)
	Garbage	(\$44,755)
	Equipment	\$4,025
<b>Operating Surplus / (Deficit)</b>		<b>(84,444)</b>
<b>Transfers &amp; Encumbrances</b>		
	Water	(\$102,766)
	Wastewater	\$104,936
	Garbage	(\$4,563)
	Equipment	\$0
<b>Transfers &amp; Encumbrances</b>		<b>(2,393)</b>
<b>ENDING RESERVES</b>		<b>\$2,577,856</b>





# WATER FUND





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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
	Revenues	\$3,042,406
	Other Sources of Funds	\$0
	<b>Total Sources of Funds</b>	<b>\$3,042,406</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$226,000
	Benefits	\$144,076
	Personnel Services	\$370,076
	Services & Supplies	\$1,971,756
	Capital Outlay	\$75,000
	Debt Service	\$46,656
	Administrative Cost	\$530,385
	<b>Total Expenditures</b>	<b>\$2,993,873</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$48,532</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From General Fund & Garbage	9,792
	(Transfers Out) - To General , Garbage, Equipment	(58,920)
	Encumbrances - Sources of Funding - WRRP	8,873
	Encumbrances - (Designated Funds) - WRRP, Cannon - USDA, GSI - NCMA, WSC - NCMA	(62,511)
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$102,766)</b>
<b>RESERVES</b>		
	Prior Year FBA	(485,874)
	(Use of Reserves)	0
	Additions to Reserves	431,640
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$54,234)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$1,098,793
	Operating Surplus / (Deficit)	\$48,532
	Transfers & Encumbrances	(\$102,766)
<b>ENDING RESERVES</b>		<b>\$1,044,559</b>



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
02-4-3200-000	Water Sales	2,915,599
02-4-3206-000	Front Footage Fees	16,320
02-4-3207-000	Sales: U/B Courtesy Notice	4,500
02-4-3208-000	Delinquent U/B Acct Fees	27,000
02-4-3209-000	Capacity Charges	26,697
02-4-3210-00	Meter Fees	5,400
02-4-3211-000	Lopez Connection Fees	4,000
02-4-3212-000	New Account Setup Fee	3,240
02-4-3217-297	Wheeling/Fire Protection	25,000
02-4-3260-350	Reimbursement - New Development	11,150
02-4-3255-000	Inspection Fees	200
02-4-3224-000	Backflow Fees	3,300
<b>Total Revenues</b>		<b>\$3,042,406</b>
<b>OTHER SOURCES OF FUNDS</b>		
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$3,042,406</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
02-5-4400-010	Salaries and Wages	197,000
02-5-4400-020	Overtime	29,000
<b>Total Salaries &amp; Wages</b>		<b>\$226,000</b>
<b>BENEFITS</b>		
02-5-4400-075	Workers Compensation Insurance	5,900
	Operating Crew Benefits Allocation	138,176
<b>Total Benefits</b>		<b>\$144,076</b>
<b>Total Personnel Services</b>		<b>\$370,076</b>



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2021/22
<b>SERVICES &amp; SUPPLIES</b>		
02-5-4400-110	Communications	3,500
02-5-4400-163	Maint: Structures/ Improvements	8,900
02-5-4400-164	Paving	3,000
02-5-4400-170	Maintenance - Equipment	3,000
02-5-4400-173	Maint: Shared Structures/ Improvements	10,815
02-5-4400-175	System Parts/ Operating Supplies	17,510
02-5-4400-176	Water Meters	23,000
02-5-4400-177	Safety Expense	570
02-5-4400-178	Chemicals	3,800
02-5-4400-180	Membership	3,500
02-5-4400-200	Office Expense	620
02-5-4400-205	Outside UB Mail Service	10,000
02-5-4400-220	Professional Services	42,745
02-5-4400-221	Information Technology	575
02-5-4400-222	Contracted Engineering	5,665
02-5-4400-226	Engineering & Other Reimbursements	10,815
02-5-4400-230	Legal Notices	1,200
02-5-4400-231	Bad Debt Expense	545
02-5-4400-241	Rents/ Leases - Equipment	2,115
02-5-4400-248	Permits, Fees, Licenses	6,500
02-5-4400-250	Small Tools and Instruments	2,575
02-5-4400-285	Classes/ Seminars	2,900
02-5-4400-261	Water Supply - Lopez	507,141
02-5-4400-262	Water Supply - State Water	1,151,000
02-5-4400-290	Utilities	20,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265
02-5-4400-362	Litigation: SMGB	50,000
02-5-4400-380	NCMA Tec	46,000
02-5-4400-499	Claim & Settlements	7,500
<b>Total Services &amp; Supplies</b>		<b>\$1,971,756</b>
<b>CAPITAL OUTLAY</b>		
	CIP Projects FY 21-22	75,000
<b>Total Capital Outlay</b>		<b>\$75,000</b>
<b>DEBT SERVICE</b>		
	CalPERS UAL Funding	46,656
<b>Total Debt Service</b>		<b>\$46,656</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>		
02-5-4400-376	Administrative Cost Allocation	530,385
<b>Total Administrative Cost Allocation</b>		<b>\$530,385</b>
<b>Total Expenditures</b>		<b>\$2,993,873</b>



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2021/22
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$48,532</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In- From General & Garbage	9,792
	(Transfers Out) - To General , Garbage, Equipment	(58,920)
	Encumbrances - Sources of Funding - WRRP	8,873
	Encumbrances - (Designated Funds) - WRRP, Cannon - USDA, GSI - NCMA, WSC - NCMA	(62,511)
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$102,766)</b>
<b>RESERVES</b>		
	Prior Year FBA	(485,874)
	(Use of Reserves)	0
	Additions to Reserves	431,640
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$54,234)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$1,098,793
	Operating Surplus / (Deficit)	\$48,532
	Transfers & Encumbrances	(\$102,766)
<b>ENDING RESERVES</b>		<b>\$1,044,559</b>



# Waste water FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
	Revenues	\$406,200
	Other Sources of Funds	\$0
	<b>Total Sources of Funds</b>	<b>\$406,200</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$87,700
	Benefits	\$55,016
	<b>Personnel Services</b>	<b>\$142,716</b>
	Services & Supplies	\$67,210
	Capital Outlay	\$0
	Debt Service	\$23,328
	Administrative Cost	\$265,193
	<b>Total Expenditures</b>	<b>\$498,447</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$92,247)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From General Fund	118,836
	(Transfers Out) - To Equipment Fund	(13,900)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$104,936</b>
<b>RESERVES</b>		
	Prior Year FBA	(99,503)
	(Use of Reserves)	0
	Additions to Reserves	112,192
	Other Adjustments	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>\$12,689</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	1,210,098
	Operating Surplus / (Deficit)	(\$92,247)
	Transfers & Encumbrances	\$104,936
	<b>ENDING RESERVES</b>	<b>\$1,222,787</b>



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
03-4-3210-000	Sales - Sewer	400,000
03-4-3211-000	Sewer Connections	2,000
03-4-3255-000	Inspection Fees	100
03-4-3256-000	FOG Program	4,100
<b>Total Revenues</b>		<b>\$406,200</b>
<b>OTHER SOURCES OF FUNDS</b>		
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$406,200</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
03-5-4500-010	Salaries and Wages	75,500
03-5-4500-020	Overtime	12,200
<b>Total Salaries &amp; Wages</b>		<b>\$87,700</b>
<b>BENEFITS</b>		
03-5-4500-075	Workers Compensation Insurance	3,200
	Operating Crew Benefits Allocation	51,816
<b>Total Benefits</b>		<b>\$55,016</b>
<b>Total Personnel Services</b>		<b>\$142,716</b>





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2021/22
<b>SERVICES &amp; SUPPLIES</b>		
03-5-4500-110	Communication	515
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,000
03-5-4500-170	Maintenance: Equipment	3,300
03-5-4500-171	Maintenance: Vehicles	3,500
03-5-4500-172	Gas and Oil	3,500
03-5-4500-173	Maint: Structures/ Improvements	5,135
03-5-4500-175	System Parts/ Operating Supplies	8,240
03-5-4500-177	Safety Expense	2,850
03-5-4500-180	Memberships	1,000
03-5-4500-200	Office Expense	515
03-5-4500-205	Outside UB Mailing Expense	9,000
03-5-4500-220	Professional Services	2,575
03-5-4500-222	Contracted Engineering	2,835
03-5-4500-241	Rents & Leases/ Equipment	2,575
03-5-4500-248	Regulatory Permits & Fees	4,020
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800
03-5-4500-290	Utilities	2,600
03-5-4500-390	Bad Debt Expense	350
03-5-4500-499	Claims & Settlements	1,900
<b>Total Services &amp; Supplies</b>		<b>\$67,210</b>
<b>CAPITAL OUTLAY</b>		
<b>Total Capital Outlay</b>		<b>\$0</b>
<b>DEBT SERVICE</b>		
	CalPERS UAL Funding	23,328
<b>Total Debt Service</b>		<b>\$23,328</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>		
	Administrative Cost Allocation	265,193
<b>Total Administrative Cost Allocation</b>		<b>\$265,193</b>
<b>Total Expenditures</b>		<b>\$498,447</b>



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2021/22
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$92,247)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From General Fund & Garbage	118,836
	(Transfers Out) - Equipment Fund	(13,900)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$104,936</b>
<b>RESERVES</b>		
	Prior Year FBA	(99,503)
	(Use of Reserves)	0
	Additions to Reserves	112,192
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$12,689</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	1,210,098
	Operating Surplus / (Deficit)	(92,247)
	Transfers & Encumbrances	104,936
<b>ENDING RESERVES</b>		<b>\$1,222,787</b>



# GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
	Revenues	\$68,675
	Other Sources of Funds	\$0
	<b>Total Sources of Funds</b>	<b>\$68,675</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$31,000
	Benefits	\$22,440
	<b>Personnel Services</b>	<b>\$53,440</b>
	Services & Supplies	\$24,631
	Capital Outlay	\$0
	Administrative Cost	\$35,359
	<b>Total Expenditures</b>	<b>\$113,430</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$44,755)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From Water Fund	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(3,663)
	Encumbrances - Sources of Funding - IWMA Grant	10,000
	Encumbrances - (Designated Funds) - IWMA Grant	(18,400)
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$4,563)</b>
<b>RESERVES</b>		
	Prior Year FBA	(44,989)
	(Use of Reserves)	(4,329)
	Additions to Reserves	0
	Other Adjustments	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$49,318)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$327,587
	Operating Surplus / (Deficit)	(\$44,755)
	Transfers & Encumbrances	(\$4,563)
	<b>ENDING RESERVES</b>	<b>\$278,269</b>



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
06-4-3501-000	Franchise Fees	60,000
06-4-3501-741	Landfill Savings Payment	8,675
<b>Total Revenues</b>		<b>\$68,675</b>
<b>OTHER SOURCES OF FUNDS</b>		
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$68,675</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
06-5-4900-010	Salaries & Wages	31,000
06-5-4900-020	Overtime Wages	0
<b>Total Salaries &amp; Wages</b>		<b>\$31,000</b>
<b>BENEFITS</b>		
06-5-4900-075	Compensation Insurance	850
	Operating Crew Benefits Allocation	21,590
<b>Total Benefits</b>		<b>\$22,440</b>
<b>Total Personnel Services</b>		<b>\$53,440</b>
<b>SERVICES &amp; SUPPLIES</b>		
06-5-4900-110	Communication	930
06-5-4900-171	Maintenance - Vehicles	530
06-5-4900-173	Maint - Shared Structures/ Improvements	490
06-5-4900-175	Operating Supplies	1,600
06-5-4900-200	Office Expense	1,065
06-5-4900-210	Postage	530
06-5-4900-220	Professional Services	8,940
06-5-4900-290	Utilities	546
06-5-4900-291	School Outreach Programs	10,000
<b>Total Services &amp; Supplies</b>		<b>\$24,631</b>
<b>CAPITAL OUTLAY</b>		
<b>Total Capital Outlay</b>		<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>		
	Administrative Cost Allocation	35,359
<b>Total Administrative Cost Allocation</b>		<b>\$35,359</b>
<b>Total Expenditures</b>		<b>\$113,430</b>



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2021/22
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$44,755)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From Water Fund	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(3,663)
	Encumbrances - Sources of Funding - IWMA Grant	10,000
	Encumbrances - (Designated Funds) - IWMA Grant	(18,400)
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$4,563)</b>
<b>RESERVES</b>		
	Prior Year FBA	(44,989)
	(Use of Reserves)	(4,329)
	Additions to Reserves	0
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$49,318)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$327,587
	Operating Surplus / (Deficit)	(\$44,755)
	Transfers & Encumbrances	(\$4,563)
<b>ENDING RESERVES</b>		<b>\$278,269</b>



# EQUIPMENT FUND





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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
	Revenues	\$35,025
	Other Sources of Funds	\$0
	<b>Total Sources of Funds</b>	<b>\$35,025</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$0
	Benefits	\$0
	Personnel Services	\$0
	Services & Supplies	\$16,000
	Capital Outlay	\$0
	Debt Service	\$15,000
	<b>Total Expenditures</b>	<b>\$31,000</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$4,025</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$0</b>
<b>RESERVES</b>		
	(Use of Reserves)	0
	Additions to Reserves	4,025
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$4,025</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$28,215
	Operating Surplus / (Deficit)	\$4,025
	Transfers & Encumbrances	\$0
<b>ENDING RESERVES</b>		<b>\$32,240</b>





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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
12-4-3800-001	Lease Revenue from Water	19,920
12-4-3800-002	Lease Revenue from Sewer	13,900
12-4-3800-005	Lease Revenue from Garbage	1,205
<b>Total Revenues</b>		<b>\$35,025</b>
<b>OTHER SOURCES OF FUNDS</b>		
		0
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$35,025</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
		0
<b>Total Salaries &amp; Wages</b>		<b>\$0</b>
<b>BENEFITS</b>		
		0
<b>Total Benefits</b>		<b>\$0</b>
<b>Total Personnel Services</b>		<b>\$0</b>
<b>SERVICES &amp; SUPPLIES</b>		
12-5-4350-171	Maintenance - Vehicles	6,500
12-5-4350-172	Fuel	9,500
<b>Total Services &amp; Supplies</b>		<b>\$16,000</b>
<b>CAPITAL OUTLAY</b>		
12-5-4350-320	Fixed Assets	0
<b>Total Capital Outlay</b>		<b>\$0</b>
<b>DEBT SERVICE</b>		
12-5-4350-320	Equipment Lease	15,000
12-5-4350-386	Interest Expense	0
<b>Total Debt Service</b>		<b>\$15,000</b>
<b>Total Expenditures</b>		<b>\$31,000</b>



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2021/22
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$4,025</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$0</b>
<b>RESERVES</b>		
	(Use of Reserves)	0
	Additions to Reserves	4,025
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$4,025</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$28,215
	Operating Surplus / (Deficit)	\$4,025
	Transfers & Encumbrances	\$0
<b>ENDING RESERVES</b>		<b>\$32,240</b>

**OCEANO COMMUNITY SERVICES DISTRICT  
PLAN OF PAYMENT AND COMPENSATION  
SALARY SCHEDULE**  
For the Fiscal Year Ending June 30, 2022

Step Differential: Step:	A Step #1	2.50% B Step #2	2.50% C Step #3	5.00% D Step #4	5.00% E Step #5	5.00% F Step #6	5.00% G Step #7	5.00% Longevity Step #8
<b>General Manager</b>								
Hourly	\$ 81.73	\$ 84.18	\$ 86.71	-	-	-	-	-
Annual	\$170,000	\$175,100	\$180,353	-	-	-	-	-
<b>Business and Accounting Manager I</b>								
Hourly	\$ 26.47	\$ 27.13	\$ 27.81	\$ 29.20	\$ 30.66	\$ 32.19	\$ 33.80	\$ 35.48
Annual	\$55,058	\$56,430	\$57,845	\$60,736	\$63,773	\$66,955	\$70,304	\$73,798
<b>Business and Accounting Manager II</b>								
Hourly	\$ 31.75	\$ 32.55	\$ 33.36	\$ 35.03	\$ 36.78	\$ 38.61	\$ 40.55	\$ 42.57
Annual	\$66,040	\$67,704	\$69,389	\$72,862	\$76,502	\$80,309	\$84,344	\$88,546
<b>Business and Accounting Manager III</b>								
Hourly	\$ 43.00	\$ 44.07	\$ 45.18	\$ 47.43	\$ 49.81	\$ 52.30	\$ 54.91	\$ 57.66
Annual	\$89,440	\$91,666	\$93,974	\$98,654	\$103,605	\$108,784	\$114,213	\$119,933
<b>Account Administrator I</b>								
Hourly	\$ 19.84	\$ 20.34	\$ 20.84	\$ 21.88	\$ 22.97	\$ 24.11	\$ 25.34	\$ 26.58
Annual	\$41,267	\$42,307	\$43,347	\$45,510	\$47,778	\$50,149	\$52,707	\$55,286
<b>Account Administrator II</b>								
Hourly	\$ 21.33	\$ 21.86	\$ 22.40	\$ 23.54	\$ 24.70	\$ 25.91	\$ 27.22	\$ 28.58
Annual	\$44,366	\$45,469	\$46,592	\$48,963	\$51,376	\$53,893	\$56,618	\$59,446
<b>Account Administrator III</b>								
Hourly	\$ 22.94	\$ 23.49	\$ 24.07	\$ 25.28	\$ 26.54	\$ 27.87	\$ 29.26	\$ 30.72
Annual	\$47,715	\$48,859	\$50,066	\$52,582	\$55,203	\$57,970	\$60,861	\$63,898
<b>Utilities System Manager</b>								
Hourly	\$ 43.00	\$ 44.07	\$ 45.18	\$ 47.43	\$ 49.81	\$ 52.30	\$ 54.91	\$ 57.66
Annual	\$89,440	\$91,666	\$93,974	\$98,654	\$103,605	\$108,784	\$114,213	\$119,933
<b>Lead Operator</b>								
Hourly	\$ 27.95	\$ 28.65	\$ 29.38	\$ 30.84	\$ 32.38	\$ 34.00	\$ 35.70	\$ 37.48
Annual	\$58,136	\$59,592	\$61,110	\$64,147	\$67,350	\$70,720	\$74,256	\$77,958
<b>Utilities Operator I</b>								
Hourly	\$ 20.96	\$ 21.48	\$ 22.00	\$ 23.11	\$ 24.29	\$ 25.49	\$ 26.78	\$ 28.12
Annual	\$43,597	\$44,678	\$45,760	\$48,069	\$50,523	\$53,019	\$55,702	\$58,490
<b>Utilities Operator II</b>								
Hourly	\$ 22.53	\$ 23.08	\$ 23.66	\$ 24.85	\$ 26.10	\$ 27.39	\$ 28.78	\$ 30.22
Annual	\$46,862	\$48,006	\$49,213	\$51,688	\$54,288	\$56,971	\$59,862	\$62,858
<b>Utilities Operator III</b>								
Hourly	\$ 24.21	\$ 24.81	\$ 25.44	\$ 26.72	\$ 28.05	\$ 29.45	\$ 30.93	\$ 32.47
Annual	\$50,357	\$51,605	\$52,915	\$55,578	\$58,344	\$61,256	\$64,334	\$67,538
<b>Operator In Training</b>								
Hourly	\$ 19.50	\$ 19.97	\$ 20.49	\$ 21.51	\$ 22.58	\$ 23.71	\$ 24.88	\$ 26.15
Annual	\$ 40,560	\$ 41,538	\$ 42,619	\$ 44,741	\$ 46,966	\$ 49,317	\$ 51,750	\$ 54,392

Position Allocation List Approved Positions:	Permanent	Temporary	Full Time	Part Time	Part Time Hours
General Manager	1	0	1	0	n/a
Business and Accounting Manager I/II/III	1	0	1	0	n/a
Account Administrator I/II/III	3	0	2	1	=< 24/wk
Utilities System Manager	1	0	1	0	n/a
Lead Operator/ Utilities Operator I/II/III / OIT	3	0	3	0	n/a
<b>Total</b>	<b>9</b>	<b>0</b>	<b>8</b>	<b>1</b>	<b>n/a</b>



## Oceano Community Services District

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

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

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### EXHIBIT "B" – List of Encumbrances

- The Water Resource Reliability Program (WRRP) was budgeted in the amount of \$198,397 for phase #1 in FY 2017-18 and \$177,750 for phase #2 in FY 2018-19. Since FY 2017-18, \$352,462 of the \$376,148 grant has been expensed and \$366,985 has been reimbursed. The remaining balance of \$23,686 will roll over to FY 2021-22.
- The Preliminary Engineering Report, being prepared by Cannon that is required to obtain low interest loans from the United States Department of Agriculture for funding the capital improvement projects included in the WRRP, has a remaining balance of \$7,854 that will roll over to FY 2021-22.
- A professional services agreement with GSI Water Solutions Inc. was issued to prepare the 2020 Annual Report for the Northern Cities Management Area in the amount of \$40,663 with a contingency of \$3,643 for a total contract amount of \$44,305. The remaining amount outstanding on this contract is \$12,324 and will roll forward to FY 2021-22.
- During FY 2020-21 Water Systems Consulting, Inc was hired to provide a staff extension services for the Northern Cities Management Area Technical Group and to assist with the updating of the 2002 Management Agreement. The remaining outstanding balance for this is \$18,647 and will roll forward to FY 2021-22.
- During FY 2020-21 National Demographics Corporation was hired as the District's demographer to transition the District from at-large to division-based elections for the November 2022 election. The remaining amount outstanding on the contract is \$20,000 and will roll forward to 2021-22.
- During FY 2020-21 a purchase order was issued to Tyler Incode to upgrade the District's billing software for electronic utility billing and output processing. The remaining amount of \$4,621 will roll forward to 2021-22.
- On February 10, 2021, the District was awarded the Technical Assistance Grant by the Integrated Waste Management Authority (IWMA) to install water bottle refill stations and dual trash and recycling cans. A purchase order was issued to Ferguson for the water refill stations for \$3,892 and a second was issued to Trashcans Warehouse for the dual cans of \$14,508. Both expenditures will be encumbered to FY 2021-22 as well as the \$10,000 in grant revenues from the IWMA and the District's \$10,000 in reserves.

OCEANO COMMUNITY SERVICES DISTRICT  
 BUDGET SUMMARY - Reserves  
 FISCAL YEAR 2021- 22

	Governmental	Administration	Fire	Lighting	Total Governmental Fund	Facilities	Total General Fund	Water	Wastewater	Garbage	Equipment	Total Enterprise Funds	Total
<b>RESERVE DESIGNATIONS</b>													
<b>BEGINNING RESERVES</b>													
Type R=Restricted; C=Commitment													
<b>Fund Balance Available</b>	\$ 49,948				\$ 49,948	\$ 3,905	\$ 53,853	\$ 485,874	\$ 99,503	\$ 44,989	\$ -	\$ 630,366	\$ 684,219
<b>FY 20-21 Encumbrances</b>	\$ (24,621)				\$ (24,621)	\$ -	\$ (24,621)	\$ (53,638)	\$ -	\$ (8,400)	\$ -	\$ (62,038)	\$ (86,659)
R Facility Fees   Acc Leave  Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,658	\$ 132,658	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 156,715
C Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 150,000	\$ -	\$ 500,000	\$ 500,000
C Emergency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 400,000
C Minimum	\$ 192,955	\$ -	\$ -	\$ -	\$ 192,955	\$ -	\$ 192,955	\$ 588,862	\$ 75,000	\$ 20,000	\$ -	\$ 683,862	\$ 876,817
C Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 75,000	\$ 28,215	\$ 203,215	\$ 203,215
C Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 37,598	\$ -	\$ 137,598	\$ 137,598
U Unassigned (Ent) / Commitment (GF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,595	\$ -	\$ -	\$ 85,595	\$ 85,595
<b>Total Beginning Reserves</b>	<b>\$ 192,955</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 192,955</b>	<b>\$ 132,658</b>	<b>\$ 325,613</b>	<b>\$ 612,919</b>	<b>\$ 1,110,595</b>	<b>\$ 282,598</b>	<b>\$ 28,215</b>	<b>\$ 2,034,327</b>	<b>\$ 2,359,940</b>
<b>RESERVES INCREASES</b>													
R Facility Fees   Acc Leave  Water Bonds					\$ -	\$ 15,000	\$ 15,000					\$ -	\$ 15,000
C Infrastructure					\$ -	\$ -	\$ -	270,502				270,502	270,502
C Emergency					\$ -	\$ -	\$ -						
C Minimum					\$ -	\$ 3,905	\$ 3,905	161,138	50,000	10,000		221,138	225,043
C Equipment Replacement					\$ -	\$ -	\$ -				4,025	4,025	4,025
C Contingencies					\$ -	\$ -	\$ -						
U Unassigned (Ent) / Commitment (GF)					\$ -	\$ -	\$ -		62,192			62,192	62,192
<b>Total Reserve Increases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,905</b>	<b>\$ 18,905</b>	<b>\$ 431,640</b>	<b>\$ 112,192</b>	<b>\$ 10,000</b>	<b>\$ 4,025</b>	<b>\$ 557,857</b>	<b>\$ 576,762</b>
<b>RESERVES CANCELLATIONS</b>													
R Facility Fees   Acc Leave  Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -
C Infrastructure					\$ -	\$ -	\$ -						
C Emergency					\$ -	\$ -	\$ -						
C Minimum	(41,056)				(41,056)		(41,056)						(41,056)
C Equipment Replacement					\$ -	\$ -	\$ -						
C Contingencies					\$ -	\$ -	\$ -			(14,329)		(14,329)	(14,329)
U Unassigned (Ent) / Commitment (GF)					\$ -	\$ -	\$ -						
<b>Total Reserve Decreases</b>	<b>\$ (41,056)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (41,056)</b>	<b>\$ -</b>	<b>\$ (41,056)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (14,329)</b>	<b>\$ -</b>	<b>\$ (14,329)</b>	<b>\$ (55,385)</b>
<b>ENDING RESERVES</b>													
R Facility Fees   Acc Leave  Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,658	\$ 147,658	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 171,715
C Infrastructure								270,502	350,000	150,000		770,502	770,502
C Emergency									400,000			400,000	400,000
C Minimum	151,899				151,899	3,905	155,804	750,000	125,000	30,000		905,000	1,060,804
C Equipment Replacement									100,000	75,000	32,240	207,240	207,240
C Contingencies									100,000	23,269		123,269	123,269
U Unassigned (Ent) / Commitment (GF)									147,787			147,788	147,787
<b>Total Ending Reserves</b>	<b>\$ 151,899</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 151,899</b>	<b>\$ 151,563</b>	<b>\$ 303,462</b>	<b>\$ 1,044,559</b>	<b>\$ 1,222,787</b>	<b>\$ 278,269</b>	<b>\$ 32,240</b>	<b>\$ 2,577,856</b>	<b>\$ 2,881,317</b>