



**Notice of Regular Meeting**  
**Oceano Community Services District - Board of Directors Agenda**  
**WEDNESDAY, October 25, 2017 – 5:30 P.M.**  
**Oceano Community Services District Board Room**  
**1655 Front Street, Oceano, CA**

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

All persons desiring to speak during any Public Comment period are asked to fill out a "Board Appearance Form" to submit to the General Manager prior to the start of the meeting. Each individual speaker is limited to a presentation time of THREE (3) minutes per item. Persons wishing to speak on more than one item shall limit 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.

1. CALL TO ORDER:
2. ROLL CALL:
3. FLAG SALUTE:
4. AGENDA REVIEW:
5. CLOSED SESSION:
  - A. Pursuant to Pursuant to Government Code 54956.9(d)(4): Conference with legal counsel to determine whether to initiate litigation. Number of cases: 1.
  - B. 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.,

6. PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA: **(NOT BEGINNING BEFORE 6:00 PM)**

*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.*

7. SPECIAL PRESENTATIONS & REPORTS:

A. STAFF REPORTS:

- i. Operations - Field Supervisor Tony Marraccino
- ii. FCFA Operations - Chief Steve Lieberman
- iii. OCSD General Manager – Paavo Ogren
- iv. Sheriff's South Station - Commander Stuart MacDonald

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. Director Angello
- ii. Director Brunet
- iii. President White
- iv. Vice President Austin
- v. Director Coalwell

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 Agenda Item #7 – Special Presentations and Reports. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.*

8. CONSENT AGENDA ITEMS:

**Public comment** Members of the public wishing to speak on consent agenda items may do so when recognized by the Presiding Officer. To facilitate public comment we request persons wishing to speak to fill out a speak request form and give it to the General Manager. Public comment is limited to three (3) minutes.

- A. Review and Approval of Minutes for the Regular Meeting on October 11, 2017
- B. Review and Approval of Cash Disbursements

9. BUSINESS ITEMS:

**Public comment** Members of the public wishing to speak on public hearing items may do so when recognized by the Presiding Officer. To facilitate public comment we request persons wishing to speak to fill out a speak request form and give it to the General Manager. Public comment is limited to three (3) minutes.

- A. Review of the District's Budget Status as of September 30, 2017
- B. Review of the District's Fiscal Year 2017-18 Quarter 1 Treasurer Report

10. HEARING ITEMS:

11. RECEIVED WRITTEN COMMUNICATIONS:

12. LATE RECEIVED WRITTEN COMMUNICATIONS:

13. FUTURE AGENDA ITEMS: District Policies Continued; Professional Service Proposals; Roles and Responsibilities with Related Agencies; Emergency Generator.

14. FUTURE HEARING ITEMS:

15. ADJOURNMENT:

AGENDA ADDENDUM MATERIALS:

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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.

**ASISTENCIA A DISCAPACITADO** Si usted está incapacitado de ninguna manera y necesita alojamiento para participar en la reunión de la Junta, por favor llame a la Secretaría de la Junta al (805) 481-6730 para recibir asistencia por lo menos tres (3) días antes de la reunión para que los arreglos necesarios puedan ser hechos.



**Oceano Community Services District**  
**Summary Minutes**  
**Regular Meeting Wednesday, October 11, 2017 – 5:30 P.M.**  
**Oceano Community Services District Board Room**  
**1655 Front Street, Oceano, CA**

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1. **CALL TO ORDER:** at 5:30 p.m. by President White
2. **FLAG SALUTE:** led by Director Brunet
3. **ROLL CALL:** Board members present Director Brunet, Director Angello, Vice President Austin, President White. Also present, District Legal Counsel Jeff Minnery, General Manager Paavo Ogren, Business and Accounting Manager Carey Casciola and Board Secretary Celia Ruiz. Board member absent Director Coalwell.
4. **AGENDA REVIEW:** Agenda approved as presented.
5. **CLOSED SESSION:** was entered at approximately 5:33pm. Open session was resumed at approximate 6:18pm  
No public comment
  - 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.,  
Reportable action: None
6. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA (NOT BEGINNING BEFORE 6:00 PM):**  
No public comment
7. **SPECIAL PRESENTATIONS & REPORTS:**
  - a. **STAFF REPORTS:**
    - i. Operations - Field Supervisor Tony Marraccino reported 7 work orders, 6 USA's, 1 after hour call outs, daily rounds, samples, meter change outs, cathartic protections on tanks checked, smog trucks, lead and copper testing at elementary schools, first month equipment checks, clean outs.
    - ii. FCFA - Chief Steve Lieberman – None
    - iii. OCSD General Manager – reported on CUCCAC meeting, backhoe delivered, website on going, meeting with Lynn Compton, RCAC income survey.
    - iv. Sheriff's South Station - Commander Stewart MacDonald – None
  - b. **BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:**
    - i. Director Angello - None
    - ii. Director Brunet – None
    - iii. President White – reported on SSLOCS D
    - iv. Vice President Austin – None
    - v. Director Coalwell – Absent
  - c. **PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:**  
No public comment.

<b>8 CONSENT AGENDA:</b>	<b>ACTION:</b>
<p>a. Review and Approval of Minutes for the Regular Meeting on September 27, 2017</p> <p>b. Review and Approval of Cash Disbursements</p>	<p>After an opportunity for public comment and brief Board discussion, staff recommendations were approved with a motion from Vice President Austin, a second by Director Angello and a 4-0 vote.</p> <p>No public comment.</p>
<b>9 A BUSINESS ITEM:</b>	<b>ACTION:</b>
<p>Consideration of a recommendation to authorize the District President to execute lease documents for a new Kyocera copier lease with Coastal Copy</p>	<p>After an opportunity for public comment and brief Board discussion, staff recommendations were approved with a motion from Director Brunet, a second by Vice President Austin and a 4-0 vote.</p> <p>No public comment.</p>
<b>9 B BUSINESS ITEM:</b>	<b>ACTION:</b>
<p>Approval of a Recommendation Authorizing the General Manager to Issue Requests for Proposals for Professional Services to prepare the Water Resource Reliability Program (WRRP) and optional work for design services</p>	<p>After an opportunity for public comment and brief Board discussion, staff recommendations were approved with a motion from Director Brunet, a second by President White and a 4-0 vote.</p> <p>No public comment.</p>
<b>9 C BUSINESS ITEM:</b>	<b>ACTION:</b>
<p>Consideration of a Standby Power Evaluation for the Emergency Generator Replacement Project and a recommendation to authorize the President to execute an agreement with Wilson Engineering to prepare the final project design and electrical permit in the amount of \$8,000</p>	<p>After an opportunity for public comment and brief Board discussion, staff recommendations were approved with a motion from Vice President Austin, a second by Director Brunet and a 4-0 vote.</p> <p>No public comment.</p>
<b>10 HEARING ITEM:</b>	<b>ACTION:</b>
<p>A public hearing to consider a recommendation to adopt an Ordinance to reduce water rates by implementing Post Drought Consumption Charges and by reducing the Supplemental Water Charge established in Ordinance 2015-01</p>	<p>After an opportunity for public comment and brief Board discussion, staff recommendations were approved with a motion from Director Brunet, a second by Director Angello and a 4-0 roll call vote.</p> <p>No public comment.</p>

11. **RECEIVED WRITTEN COMMUNICATIONS:** None
12. **LATE RECEIVED WRITTEN COMMUNICATIONS:** None
13. **FUTURE AGENDA ITEMS:** District Policies Continued; Professional Service Proposals; Roles and Responsibilities with Related Agencies; Emergency Generator.
14. **FUTURE HEARING ITEMS:** None
15. **ADJOURNMENT:** at approximately 7:38 pm



# Oceano Community Services District

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

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

**Date:** October 25, 2017

**To:** Board of Directors

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

**Subject:** Agenda Item #8B: Recommendation to Approve Cash Disbursements

## Recommendation

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

## Discussion

The following is a summary of the attached cash disbursements:

Description	Check Sequence	Amounts
	56547 - 56576	
<b><u>Disbursements Requiring Board Approval prior to Payment:</u></b>		
Regular Payable Register – paid 10/25/17	56556 - 56576	\$318,820.24
Subtotal:		\$318,820.24
<b><u>Reoccurring Payments for Board Review (authorized by Resolution 2016-07):</u></b>		
Payroll Gross Wages - period ending 10/14/2017	N/A	\$26,983.28
Reoccurring Utility Disbursements – paid 10/11/2017	56547 - 56553	\$2,101.40
Reoccurring Health/Benefits – paid 10/11/2017	56554 - 56555	\$196.77
Subtotal:		\$29,281.45
<b>Grand Total:</b>		<b>\$348,101.69</b>

**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.

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:	-----							
1-1001-000	10/20/2017	CHECK	056556	PETTY CASH	53.64CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056557	CANNON	2,743.25CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056558	DUKES ROOT CONTROL INC.	6,666.87CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056559	AUTOSYS, INC.	270.00CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056560	COASTLINE EQUIPMENT	85,473.66CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056561	CROSNO CONSTRUCTION, INC	7,345.00CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056562	DIVERSIFIED PROJECT SERVICES I	1,260.00CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056563	ARAMARK	121.00CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056564	SWRCB/ DRINKING WATER OP CERT	90.00CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056565	CENTRAL COAST TECHNOLOGY CONSU	160.00CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056566	BRUNET, ANDREW J.	500.00CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056567	GSI WATER SOLUTIONS, INC.	3,680.66CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056568	CLINICAL LAB OF SAN BERNARDINO	630.00CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056569	RABOBANK VISA CARD	71.00CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056570	J.B. DEWAR, INC.	208.09CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056571	FIVE CITIES FIRE AUTHORITY	202,132.50CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056572	GROVER BEACH, CITY OF	2,367.17CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056573	MINER'S ACE HARDWARE, INC.	137.55CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056574	SSLOCS	150.00CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056575	CHAPARRAL BUSINESS MACHINES, I	394.89CR	OUTSTND	A	0/00/0000
1-1001-000	10/20/2017	CHECK	056576	AQUA-METRIC	4,364.96CR	OUTSTND	A	0/00/0000

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: 056556 THRU 056576

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:				318,820.24CR
				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:				318,820.24CR
				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 October 27, 2017**

	(*)	
<u>Gross Wages</u>	9/30/2017	10/14/2017
Regular	\$21,823.66	\$21,823.66
Overtime Wages	\$1,119.41	\$1,726.14
Stand By	\$700.00	\$700.00
Gross Wages	\$23,643.07	\$24,249.80
 <u>Disbursements</u>		
Net Wages	\$17,551.86	\$17,912.04
State and Federal Agencies	\$5,404.65	\$5,584.99
CalPERS - Normal	\$3,486.25	\$3,486.25
Total Disbursements processed with Payroll	\$26,442.76	\$26,983.28
 Health & Other (Disbursed with reoccurring bills)	 \$3,418.97	 \$3,418.97
Total District Payroll Related Costs	\$29,861.73	\$30,402.25

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



10/19/2017 10:15 AM  
 COMPANY: 99 - POOLED CASH FUND  
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 1  
 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: 056547 THRU 056553

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	10/11/2017	CHECK	056547	NORCAST TELECOM NETWORKS	388.13CR	OUTSTND	A	0/00/0000
1-1001-000	10/11/2017	CHECK	056548	AGP VIDEO INC.	1,170.00CR	OUTSTND	A	0/00/0000
1-1001-000	10/11/2017	CHECK	056549	CHARTER COMMUNICATIONS	130.00CR	OUTSTND	A	0/00/0000
1-1001-000	10/11/2017	CHECK	056550	DIGITAL WEST NETWORKS, INC.	50.00CR	OUTSTND	A	0/00/0000
1-1001-000	10/11/2017	CHECK	056551	VERIZON WIRELESS	206.45CR	OUTSTND	A	0/00/0000
1-1001-000	10/11/2017	CHECK	056552	THE GAS COMPANY	67.32CR	OUTSTND	A	0/00/0000
1-1001-000	10/11/2017	CHECK	056553	STANLEY CONVERGENT SECURITY SO	89.50CR	OUTSTND	A	0/00/0000
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	2,101.40CR		
				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:	2,101.40CR		
				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: 056554 THRU 056555

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK: -----								
1-1001-000	10/11/2017	CHECK	056554	TASC -CLIENT INVOICES	53.33CR	OUTSTND	A	0/00/0000
1-1001-000	10/11/2017	CHECK	056555	SEIU LOCAL 620	143.44CR	OUTSTND	A	0/00/0000
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	196.77CR		
				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:	196.77CR		
				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

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**Date:** October 27, 2017

**To:** Board of Directors

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

**Subject:** Agenda Item #9A – Review of the District’s Budget Status as of September 30, 2017

## Recommendation

It is recommended that your Board review and discuss the District’s budget status as of September 30, 2017 and provide direction to staff as you deem appropriate.

## Discussion

The attached worksheets have been prepared to review the status of this year’s budget. They have been designed to include the following:

- ✓ Current fiscal year adopted budget
- ✓ Current fiscal year actual revenues and expenditures as of September 30, 2017
- ✓ Current percentage of adopted budget
- ✓ Chronology of Budget Actions

In reviewing the worksheets we can spot items of significance. The column containing the percent of the 2017/18 budget utilized in the first quarter of fiscal year 2017-2018 illustrates that revenues and costs are on track to remain within the budget.

There are a few expenses that are front loaded and paid at the beginning of the fiscal year that look as though the District has spent more than 25% of the overall budget. The front loaded expenses are as follows:

1. Water Supply from Lopez Expense and State Water
2. Local Agency Formation Commission Expense (LAFCO)
3. Membership Expense (CRWA)
4. Boot Allowance Expense
5. Annual Software Maintenance



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Other Expense items running high are from the change in accounting practices and procedures the District has implemented since the adoption of the two year budget. The original amounts budgeted were distributed to the Administrative, Water and Sewer Funds which, when combined, significantly exceed actual costs. Then when the actual costs are paid, only the Administrative Fund is charged and then allocated to the operating funds through the Administrative Cost allocation. The expenses are as follows:

1. Utility Billing Mailing Expense
2. Communication & Dispatch
3. Clothing Expense

There are revenues that are higher than the budgeted income for the first quarter. These revenues arise from the timing of the September 30<sup>th</sup> review:

1. Water and Sewer Sales – two of the six billing periods in the year were recorded in the first quarter. As a result, the District has recognized approximately 35% of the budgeted revenues although only 25% of the year was elapsed. Seasonally we would expect the July and September billing periods to be higher in consumption but the amount budgeted still reflects the best estimate of the annual revenues that is anticipated.
2. Landfill Savings Payment – unbudgeted revenues for 2016-17 and 2017-18. The amount is provided in the franchise agreement and will result in unanticipated revenues of \$7,756.
3. Five Cities Fire Authority Rent – two of the four quarters have been paid by Five Cities Fire Authority.

Closely monitoring the budget in a conservative manner will help ensure remaining within budget. The 2<sup>nd</sup> quarter results, as of December 31, 2017, will be provided to your Board at your second regular meeting in January 2018.

## **Other Agency Involvement**

The County of San Luis Obispo.



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## Other Financial Considerations

Items that are to influence the budget in the future:

1. Emergency Generator Project – the project is now anticipated to move forward in 2018 and be funded through Public Facilities Fees, which exceed \$200,000 and are more than sufficient to cover project costs that were proposed for the Sheriffs building, Fire Station and the Administration building for a cost of \$85,000. The option of purchasing a portable generator for Well #8 at an estimated \$130,000 would create more flexibility in a case of emergency. Options of leasing a portable generator are currently being researched by staff and will be brought to your board at the third quarter budget review when we can allocate savings from other Water Fund expenses.
2. Utility Relocation Projects with the County of San Luis Obispo –
  - a. Highway One Project – The utility relocation project will cost \$109,868 and a budget adjustment was proposed on January 25<sup>th</sup> when the inter-agency agreement with the County was approved by your Board.
  - b. Airpark Drive Bridge Replacement Project – The utility relocation project will cost \$115,000 and budget adjustment was proposed on September 13<sup>th</sup> when the inter-agency agreement with the County was approved by your Board.
3. The board approved the final pay-off (Redemption) of the outstanding 1979 revenue bonds. The budget for fiscal year 2017/18 includes \$15,000 of principal reduction plus interest for a total of \$18,375. Water Fund budgetary savings from the charges for debt will drop off on the State Water (CCWA) invoices in 2018 and provide the District with the ability to pay-off the additional principal amount of \$30,000. This will save the District on two years of interest payments.

## Results

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

Attachments: Budget Worksheets  
Two Year Chronology of Budget Actions



# GENERAL FUND



**GENERAL FUND  
REVENUE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Revenues and Other Sources:	Year to Date Actual		Final Budget 2017/18
	9/30/2017	25%	
<b>Revenues</b>			
Prop Tax: Current Secured	1,370	0%	911,406
Prop Tax: Current Unsecured	80	0%	21,778
Unitary Taxes		0%	15,152
Homeowners' Prop Tax Relief		0%	6,664
Will Serve Letter Fee	270		
Firework Permit Fees	2,000	133%	1,500
CO Collection Chg: SB2557		0%	(20,000)
Utility Reimbursement-Leases	280		0
<b>Encumbrance:</b> Grant Revenue (LHMG Board Approved 4/26/2017)		0%	47,931
<b>Encumbrance:</b> Cancellation of Reserves (Board Approval 8/24/2016)		0%	25,000
<b>Encumbrance:</b> Website	2,000	21%	9,500
Cancellation of Contingency Reserve - OCSD Roof (Budget Adj 7/12/17)		0%	217
<b>Total Revenues</b>	<b>6,000</b>	<b>1%</b>	<b>1,019,148</b>



# ADMINISTRATIVE BUDGET





**ADMINISTRATIVE BUDGET  
EXPENDITURE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Operations & Maintenance: Expenditure Accounts 4100		Year to Date Actual		Final Budget 2017/18
		9/30/2017	25%	
<b>Personnel</b>				
010	Wages and Salaries	100,022	26%	390,028
020	Overtime	831	11%	7,673
061	PERS	12,103	25%	48,666
	PERS UAL Payment		0%	22,735
070	SUI (Unemp Ins)		0%	3,038
071	Medicare Employer Portion	1,435	25%	5,767
075	State Compensation Ins	4,023	28%	14,454
080	Boot Allowance	750	100%	750
090	Employee Insurances	11,092	29%	38,400
097	Cell Phone Allowance	225	25%	900
<b>Total Personnel</b>		<b>130,481</b>	<b>24%</b>	<b>532,411</b>
<b>Total Personnel Cost</b>				
<b>Services and Supplies</b>				
110	Communications & Dispatch	2,080	41%	5,125
100	Clothing	918		0
150	Insurance (100% in Admin, then allocated, in 2015-16)		0%	24,100
170	Maint: Equipment	116	3%	3,600
173	Maint: Structures	2,197	21%	10,250
180	Memberships		0%	6,150
190+191	Over and Short + misc		0%	200
192	Penalties and Interest	15		0
193	Bank Fees	32	2%	2,000
200	Office Expense	1,779	28%	6,300
205	Outside UB Mailing Expense	4,457	58%	7,688
210	Postage	101	20%	500
218	Audit		0%	20,500
220	Professional Services (AGP, Chapparel, other)	4,974	26%	19,000
221	Information Technology	1,258	25%	5,000
223	Legal Services	15,089	18%	84,000
226	Annual Software Maint.	7,477	56%	13,325
225	Board Member Stipends	3,250	18%	18,000
230	Legal Notices		0%	2,000
235	Books/Journals/Subsc		0%	1,500
241	Rents/Leases: Equip		0%	3,000
247	LAFCO	15,280	102%	15,000
248	Permits Licenses and Fees	119	12%	1,000
280	Private Vehicle Mileage	158	32%	500
283	Job Advertising Expense		0%	1,550
285	Classes/Seminars	96	2%	5,125
286	Board Member Training/Travel/Expense	132	9%	1,550
290	Utilities	2,427	25%	9,750
<b>Total Services and Supplies</b>		<b>61,955</b>	<b>23%</b>	<b>266,713</b>

**ADMINISTRATIVE BUDGET  
EXPENDITURE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Operations & Maintenance: Expenditure Accounts 4100		Year to Date Actual		Final Budget 2017/18
		9/30/2017	25%	
<b>Other Expenditures</b>				
	Encumbrance: Backhoe approved 8/24/16		0%	25,000
	Encumbrance: LHMG Board Approved 4/26/2017		0%	47,931
	Encumbrance: Website	2,000	21%	9,500
376	Allocation/Adm Exp			
	Fire 4.0000%		0%	(31,965)
	Lighting 1.0000%		0%	(7,991)
	Water 45.0000%		0%	(359,605)
	Sewer 40.0000%		0%	(319,649)
	Garbage 6.0000%		0%	(47,947)
	Facilities 4.0000%		0%	(31,965)
382	Contingency 100%			
499	Claims & Settlements	4,900		
<b>Total Other Expenditures Cost</b>		<b>6,900</b>	<b>-1%</b>	<b>(716,691)</b>
<b>Reserve Designations</b>				
	Contingencies	0	0%	1,180
<b>Total Reserve Designations Cost</b>		<b>0</b>	<b>0%</b>	<b>1,180</b>
<b>Total Expenditures</b>		<b>199,336</b>	<b>197%</b>	<b>83,613</b>



# FIRE BUDGET



**FIRE BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Operations & Maintenance: Expenditure Accounts 4200		Year to Date Actual		Final Budget 2017/18
		09/30/17	25.00%	
<b>Personnel</b>				
010	Wages and Salaries	18	1%	1,750
020	Overtime		0%	600
061	PERS Contribution	2	0%	4,955
071	Medicare Employer Portion	0	0%	45
090	Employee Insurances		0%	300
<b>Total Personnel</b>		<b>20</b>	<b>0%</b>	<b>7,650</b>
<b>Services and Supplies</b>				
077	JPA Quarterly Pmts	202,133	25%	806,464
090	Ins: Group Health/Life	3		
110	Communications & Dispatch	7,230	24%	30,650
173	Maint: Structures	487		
220	Professional/Special Services	165		
290	Utilities	1,073	21%	5,125
<b>Total Services and Supplies</b>		<b>211,091</b>	<b>25%</b>	<b>842,239</b>
<b>Other Expenditures</b>				
	Allocation/Adm Exp		0%	31,965
<b>Total Other Expenditures</b>		<b>0</b>	<b>0%</b>	<b>31,965</b>
<b>Reserve Designations</b>				
				0
<b>Total Reserves</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>211,111</b>	<b>24%</b>	<b>881,854</b>



# LIGHTING BUDGET



**LIGHTING BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Operations & Maintenance: Expenditure Accounts 4195		Year to Date Actual		Final Budget 2017/18
		9/30/2017		
<b>Personnel</b>				
010	Wages and Salaries		0%	620
020	Overtime		0%	420
061	PERS		0%	105
071	Medicare Employer Portion		0%	20
090	Employee Insurances		0%	310
<b>Total Personnel</b>		<b>0</b>	<b>0%</b>	<b>1,475</b>
<b>Services and Supplies</b>				
175	Sys Parts/Oper Supplies		0%	1,000
295	Lighting	8,926	21%	43,000
	Budget Adj 7/12/207 - OCSD Roof			217
<b>Total Services and Supplies</b>		<b>8,926</b>	<b>20%</b>	<b>44,217</b>
<b>Other Expenditures</b>				
376	Allocation/Adm Exp	0	0%	7,991
<b>Total Other Expenditures</b>		<b>0</b>	<b>0%</b>	<b>7,991</b>
<b>Reserve Designations</b>				
	Equipment			
<b>Total Expenditures</b>		<b>8,926</b>	<b>17%</b>	<b>53,683</b>



# EQUIPMENT FUND



**EQUIPMENT FUND  
REVENUE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Revenues and Other Sources:	Year to Date Actual		Final Budget 2017/18
	9/30/2017		
<b>Revenues</b>			
<b>Encumbrance:</b> Cont from Gov't Fund (Board Approval 8/24/2016)		0%	25,000
Truck Rental from Water	1,636	25%	6,545
Vehicle Charges to Water	2,500	25%	10,000
<b>Encumbrance:</b> Cont from Water (Board Approval 8/24/2016)		0%	25,000
<b>Total From Water</b>	<b>4,136</b>	<b>10%</b>	<b>41,545</b>
Truck Rental from Sewer	1,636	25%	6,545
Vehicle Charges to Sewer	1,250	25%	5,000
<b>Encumbrance:</b> Cont from Sewer (Board Approval 8/24/2016)		0%	25,000
<b>Total From Sewer</b>	<b>2,886</b>	<b>8%</b>	<b>36,545</b>
Vehicle Charges to Garbage	250	25%	1,000
<b>Encumbrance:</b> Cont from Garbage (Board Approval 8/24/2016)		0%	5,000
<b>Total From Garbage</b>	<b>250</b>	<b>4%</b>	<b>6,000</b>
<b>Total Revenues and Other Sources</b>	<b>14,544</b>	<b>13%</b>	<b>109,090</b>



**EQUIPMENT BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Operations & Maintenance:		Year to Date Actual		Final Budget 2017/18
		9/30/2017	25%	
<b>Services and Supplies</b>				
171	Maint Vehicles	204	3%	6,500
172	Gas and Oil	1,343	14%	9,500
<b>Total Services and Supplies</b>		<b>1,547</b>	<b>10%</b>	<b>16,000</b>
<b>Other Expenditures</b>				
320	Equipment Lease	2,267	25%	9,067
	Encumbrance: Backhoe Purchase (Board Approval 8/24/2016)		0%	80,000
<b>Total Other Expenditures</b>		<b>2,267</b>	<b>3%</b>	<b>89,067</b>
<b>Reserve Designations</b>				
	Equipment Replacement	0	0%	4,023
<b>Total Reserves</b>		<b>0</b>	<b>0%</b>	<b>4,023</b>
<b>Total Expenditures</b>		<b>3,814</b>	<b>3%</b>	<b>109,090</b>



# FACILITIES FUND



**FACILITIES FUND  
REVENUE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Revenues and Other Sources:		Year to Date Actual		Final Budget 2017/18
		9/30/2017	25%	
<b>Revenues</b>				
3260	Sheriff Substation Rent	18,990	17%	113,940
	New Fire Station	7,500	50%	15,000
	Old Fire Station	2,037	17%	11,700
	Public Facilities Fees	4,108	27%	15,000
	Utility Reimbursements			0
	Interest Income - Facility Fees			0
	Interfund Repayment from Water		0%	31,500
3300	Interest Income - Interfund	0		
	Cancellation of Reserves (Board Approved 7/12/2017)			20,000
	Transfer in from funds (Board Approved 7/12/2017)			20,000
	Encumbrance: Emergency Generator Project			13,210
<b>Total Revenues and Other Sources</b>		<b>32,635</b>	<b>16%</b>	<b>240,350</b>

**FACILITIES BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Operations & Maintenance:		Year to Date Actual		Final Budget 2017/18
		9/30/2017	25%	
<b>Personnel</b>				
010	Wages and Salaries	394	16%	2,500
020	Overtime	152	30%	500
061	PERS	70	28%	250
071	Medicare Employer Portion	9	9%	100
090	Employee Insurances	80	11%	750
<b>Total Personnel</b>		<b>705</b>	<b>17%</b>	<b>4,100</b>
<b>Services and Supplies</b>				
110	Communications	6		0
163	Maint: Structures	4,488	30%	15,000
173	Maint Structures	308	15%	2,000
220	Professional Services	550		
<b>Total Services and Supplies</b>		<b>5,352</b>	<b>31%</b>	<b>17,000</b>
<b>Other Expenditures</b>				
376	Allocation/Adm Exp		0%	31,965
	Repayment to Sewer Fund		0%	113,940
366	<b>Encumbrance: Emergency Generator Project</b>	<b>536</b>	<b>4%</b>	<b>13,210</b>
	<b>Budget Adj 7/12/2017 - OCSD Roof (Fac Fund)</b>		<b>0%</b>	<b>20,000</b>
	<b>Budget Adj 7/12/2017 - OCSD Roof (Other Funds)</b>		<b>0%</b>	<b>20,000</b>
		<b>536</b>	<b>0%</b>	<b>199,115</b>
<b>Reserve Designations</b>				
	Contingencies		0%	20,135
<b>Total Reserves</b>		<b>0</b>	<b>0%</b>	<b>20,135</b>
<b>Total Expenditures</b>		<b>6,593</b>	<b>3%</b>	<b>240,350</b>



# WATER FUND



**WATER FUND  
REVENUE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Revenues and Other Sources:	Year to Date Actual		Final
	09/30/17	25%	Budget 2017/18
Water Sales	632,871	35%	1,789,070
Lopez Remediation: Sales	186,285	39%	474,378
Water Connection Fees - Reimbursables		0%	10,000
Water Front Footage Fees		0%	12,500
UB Courtesy Notice Fees	1,397	30%	4,700
UB Sec Notc/Door Hgr Fees	6,005	22%	27,000
Capacity Charges	5,515	32%	17,500
Connection / Meter Fees	2,700	33%	8,100
Lopez / SWP Connection Fees	1,000	25%	4,000
New UB A/C Setup	1,020	26%	4,000
CYN Crest /Christie/ AG Wheeling	8,917	36%	25,000
Revenue from other sources/FU (Grants)	763		
Inspection Fees	50	25%	200
Interest		0%	2,500
Claims and Settlements	4,128		0
<b>Encumbrance:</b> WRRP Grant Revenue (Bdgt AJE 12/14/16)		0%	198,397
<b>Encumbrance:</b> Drainage Project Bdgt AJE 1/25/2017		0%	71,390
<b>Encumbrance:</b> Backhoe approved 8/24/16		0%	25,000
<b>Encumbrance:</b> Meter Reading Handhelds		0%	10,491
Cancellation of Contingency Reserve - Facility CIP - Utilities Yard (Budget Adj 7/12/17)		0%	10,000
Cancellation of Contingency Reserve - OCSD Roof (Budget Adj 7/12/17)		0%	9,783
Cancellation of Contingency Reserve - Air Park Drive (Budget Adj 9/13/17)		0%	46,000
<b>Total Revenues and Other Sources</b>	<b>850,651</b>	<b>31%</b>	<b>2,750,009</b>

**WATER BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Operations & Maintenance:		Year to Date Actual		Final Budget 2017/18
		09/30/17	25%	
<b>Personnel</b>				
010	Wages and Salaries	24,301	19%	126,483
020	Overtime	3,257	10%	31,096
	Standby		0%	12,227
061	PERS	2,726	17%	16,253
071	Medicare Employer Portion	367	15%	2,462
075	State Compensation Ins		0%	14,276
090	Employee Insurances	4,056	21%	19,296
<b>Total Personnel</b>		<b>34,707</b>	<b>16%</b>	<b>222,093</b>
<b>Services and Supplies</b>				
100	Clothing	632	25%	2,563
110	Communications & Dispatch		0%	5,638
163	Maint: Wtr/Swr Struct	665	13%	5,125
170	Maint: Equipment		0%	5,125
171	Maint: Vehicles	6		0
173	Maint: Structures	4,309	42%	10,250
175	Sys Parts/Oper Supp	579	4%	16,400
176	Water Meters	3,470	34%	10,250
177	Safety Expense	129	25%	520
180	Memberships	1,764	114%	1,550
190	Misc		0%	250
200	Office Expense	375	47%	800
205	Outside UB Mailing Expense		0%	6,150
220	Professional Services (Water Quality; Backflow Program)	2,505	14%	17,425
221	Information Technology		0%	550
222	Contract Engineering	266	5%	5,125
226	Engineering & Other Reimburse	2,418	24%	10,000
230	Legal Notices	169	16%	1,025
231	Bad Debt		0%	525
241	Rents/Leases: Equip		0%	2,050
248	Permits, Fees, Licenses		0%	8,750
250	Small Tools		0%	2,500
261	Water Supply - Lopez	234,839	50%	474,378
398	State Water Project Pmts	439,021	42%	1,057,704
285	Classes/Seminars		0%	5,125
290	Utilities	4,116	16%	25,625
<b>Total Services and Supplies</b>		<b>695,263</b>	<b>41%</b>	<b>1,675,403</b>
<b>Other Expenditures</b>				
297	Pass-Thru: Crest/Christie	10,232	41%	25,000
362	Litigation: SMGB	6,429	78%	8,200
376	Allocation/Adm Exp		0%	359,605
	Charges from the Equipment Fund	4,136	25%	16,545
380	NCMA Expense	(32)	0%	35,875

**WATER BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Operations & Maintenance:	Year to Date Actual		Final Budget 2017/18
	09/30/17		
		25%	
General Fund Loan Payment		0%	31,500
391 Garbage Fund Loan Payment		0%	7,500
393 1979 Revenue Bond Pmts		0%	18,375
499 Claims & Settlements	11,149		0
349 <b>Encumbrance:</b> Drainage Improvement Project (Board Approval 1/25/2017)		0%	71,390
<b>Encumbrance:</b> WRRP Program (Bdgt AJE approved 12/14/16)		0%	198,397
<b>Encumbrance:</b> Contribution of Reserves (Backhoe approved 8/24/16)		0%	25,000
<b>Encumbrance:</b> Meter Reading Handhelds	10,478	100%	10,491
<b>Budget Adj 9/13/2017 -</b> Air Park Dr Relocation	2,918	6%	46,000
<b>Budget Adj 7/12/17 -</b> Facility CIP - Utilities Yard		0%	10,000
<b>Budget Adj 7/12/17 -</b> OCSD Roof		0%	9,783
<b>Total Other Expenditures</b>	<b>45,310</b>	<b>5%</b>	<b>873,661</b>
<b>Reserve Designations</b>			
Contingencies	0	0%	(21,148)
<b>Total Reserves</b>	<b>0</b>	<b>0%</b>	<b>(21,148)</b>
<b>Total Expenditures</b>	<b>775,280</b>	<b>28%</b>	<b>2,750,009</b>





# SEWER FUND



**SEWER FUND  
REVENUE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Revenues and Other Sources:	Year to Date Actual		Final Budget 2017/18
	9/30/17	25%	
Sewer Sales	131,466	33%	400,000
Connection Fees	500	13%	4,000
Inspection Fees	25	13%	200
FOG Program Inspections	560	70%	800
Repayment from General Fund		0%	113,940
Use of Reserves		0%	23,114
Encumbrance: Backhoe approved 8/24/16		0%	25,000
Encumbrance: Drainage Project Bdgt AJE 1/25/2017		0%	38,478
Cancellation of Contingency Reserve - Facility CIP - Utilities Yard (Budget Adj 7/12/17)		0%	10,000
Cancellation of Contingency Reserve - OCSD Roof (Budget Adj 7/12/17)		0%	8,696
Cancellation of Contingency Reserve - Air Park Drive (Budget Adj 9/13/17)		0%	69,000
<b>Total Revenues</b>	<b>132,551</b>	<b>19%</b>	<b>693,228</b>

**SEWER BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Operations & Maintenance:		Year to Date Actual		Final Budget 2017/18
		09/30/17	25%	
<b>Personnel</b>				
010	Wages and Salaries	12,995	21%	62,297
020	Overtime	1,651	11%	15,316
	Standby		0%	6,022
061	PERS	1,643	21%	8,005
071	Medicare Employer Portion	229	19%	1,213
075	State Compensation Ins		0%	7,698
090	Employee Insurances	2,615	28%	9,504
<b>Total Personnel</b>		<b>19,133</b>	<b>17%</b>	<b>110,055</b>
<b>Services and Supplies</b>				
100	Clothing		0%	692
110	Communications & Dispatch	81	4%	2,050
163	Maint: Wtr/Swr Struct		0%	10,250
170	Maint: Equipment	50	2%	3,075
171	Maint: Vehicles	6		0
173	Maint: Structures	780	76%	1,025
175	Sys Parts/Oper Supp	3,409	44%	7,688
177	Safety Expense		0%	2,550
180	Memberships	306		0
200	Office Expense	334	33%	1,025
205	Outside UB Mailing Expense		0%	6,150
220	Professional Services	510	20%	2,550
222	Contract Engineering		0%	2,550
231	Bad Debt		0%	250
241	Rents/Leases: Equip		0%	2,550
248	Regulatory Permits and Fees		0%	3,800
285	Classes/Seminars		0%	2,550
290	Utilities	240	12%	2,050
<b>Total Services and Supplies</b>		<b>5,716</b>	<b>11%</b>	<b>50,805</b>
<b>Other Expenditures</b>				
	Sewer Lateral Program		0%	50,000
376	Allocation/Adm Exp		0%	319,649
	Rental Payments to Equipment Fund	2,886	25%	11,545
	<b>Encumbrance: Drainage Improvement Project (Board Approval 1/25/2017)</b>		0%	38,478
	<b>Encumbrance: Contribution of Reserves (Backhoe approved 8/24/16)</b>		0%	25,000
	<b>Budget Adj 7/12/2017 - Facility CIP - Utilities Yard</b>		0%	10,000

**SEWER BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Operations & Maintenance:		Year to Date Actual		Final Budget 2017/18
		09/30/17		
	Budget Adj 7/12/2017 - OCSD Roof		25%	8,696
	Budget Adj 9/13/2017 - Air Park Relocation		0%	69,000
<b>Total Other Expenditures</b>		<b>2,886</b>	<b>1%</b>	<b>532,368</b>
<b>Reserve Designations</b>				
		0	0%	0
		0	0	0
<b>Total Expenditures</b>		<b>27,735</b>	<b>4%</b>	<b>693,228</b>



# GARBAGE FUND



**GARBAGE FUND  
REVENUE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Revenues and Other Sources:		Year to Date Actual		Final Budget 2017/18
		9/30/2017	25%	
<b>Revenues</b>				
3501	Garbage Franchise Fees	31,507	39%	80,000
	Landfill Savings Payment	7,756		0
	Interfund Loan Repayment from Water		0%	7,500
	Use of Reserves		0%	10,333
	<b>Encumbrance:</b> Backhoe approved 8/24/16		0%	5,000
	<b>Encumbrance:</b> Garbage Claw		0%	5,000
	Cancellation of Contingency Reserve - Facility CIP - Utilities Yard (Budget Adj 7/12/17)		0%	5,000
	Cancellation of Contingency Reserve - OCSD Roof (Budget Adj 7/12/17)		0%	1,304
<b>Total Revenues and Other Sources</b>		<b>39,263</b>	<b>34%</b>	<b>114,137</b>

**GARBAGE BUDGET  
OPERATIONS AND MAINTENANCE WORKSHEET  
FISCAL YEAR 2017/18 Q1 Review**

Operations & Maintenance:		Year to Date Actual		Final Budget 2017/18
		9/30/2017	25%	
<b>Personnel</b>				
010	Wages and Salaries	181	1%	18,363
020	Overtime	104	4%	2,605
061	PERS	36	2%	1,679
071	Medicare Employer Portion	4	1%	315
075	State Compensation Ins		0%	852
090	Employee Insurances	46	1%	3,072
<b>Total Personnel Cost</b>		<b>371</b>	<b>1%</b>	<b>26,886</b>
<b>Services and Supplies</b>				
100	Clothing		0%	250
110	Communications & Dispatch	37	7%	500
170	Maint: Equipment		0%	500
175	Sys Parts/Oper Supp		0%	1,500
200	Office Expense		0%	1,000
210	Postage		0%	500
220	Professional Services	150	8%	2,000
230	Legal Notices		0%	250
290	Utilities		0%	500
<b>Total Services and Supplies</b>		<b>187</b>	<b>3%</b>	<b>7,000</b>
<b>Other Expenditures</b>				
376	Allocation/Adm Exp		0%	47,947
	Signage & Cans		0%	15,000
	Vehicle Charges from Equipment Fund	250	25%	1,000
	<b>Encumbrance: Garbage Claw</b>		0%	5,000
351	<b>Encumbrance: Contribution of Reserves (Backhoe approved 8/24/16)</b>		0%	5,000
	<b>Budget Adj 7/12/2017 - Water Yard</b>		0%	5,000
	<b>Budget Adj 7/12/2017 - OCSD Roof</b>		0%	1,304
<b>Total Other Expenditures Cost</b>		<b>250</b>	<b>0%</b>	<b>80,251</b>
<b>Reserve Designations</b>				
	Unassigned Reserves	0		0
<b>Total Reserves Designations Cost</b>		<b>0</b>		<b>0</b>
<b>Total Expenditures</b>		<b>808</b>	<b>1%</b>	<b>114,137</b>

Oceano Community Services District  
 Chronology of Budget Actions  
 Fiscal Years 2016-17 & 2017-18

Date	Action
<b>FISCAL YEAR 2016-17 BUDGET ADJUSTMENTS</b>	
June 29, 2016	Approved the Two Year Preliminary Budget for Fiscal Years 2016-17 & 2017-18
August 24, 2016	<p>Approved the Two Year Final Budget for Fiscal Years 2016-17 &amp; 2017-18, with the following allocation of estimated budgetary savings from Fiscal Year 2015-16.</p> <ul style="list-style-type: none"> <li><b>(1)</b> Allocate \$6,600 to the Government Fund reserve for “Equipment Replacement” for lighting maintenance. The lighting fund savings in 2015 – 2016 was \$7,600; therefore \$1,000 of the savings will increase the General Fund reserves</li> <li><b>(2)</b> Allocate the reserves for the backhoe replacement as follows:             <ul style="list-style-type: none"> <li>a. \$25,000 Government Fund</li> <li>b. \$25,000 Water Fund</li> <li>c. \$25,000 Sewer Fund</li> <li>d. \$5,000 Garbage Fund</li> </ul> </li> <li><b>(3)</b> Allocate \$5,000 to the Government Fund reserve for “Infrastructure/ Capital Outlay” for new flooring in the fire staff employee housing.</li> <li><b>(4)</b> Allocate \$25,459 to the Government Fund reserve for “Contingencies,” which will increase reserves to \$45,000, or slightly more than 5% of the annual Fire Budget.</li> </ul>
Sept. 28, 2016	Approved a Budget Adjustment increasing Facilities Fund Appropriations by \$5,000 for new/replacement flooring in fire staff employee housing and cancelling reserves established on August 24, 2016.
Nov. 9, 2016	Approved a Budget Adjustment increasing Garbage Fund Appropriations by \$9,193.17 to pay for September Clean-up Week from contingencies; leaving a remaining contingency balance of \$30,639, and total estimated reserves of \$333,345 at June 30, 2017.
Dec. 14, 2016	Approved a Budget Adjustment increasing Water Fund Appropriations by \$198,397 from Unanticipated Grant Revenues (Prop. 84) for the Water Resource Reliability Program.
Jan. 11, 2017	Approved a Budget Adjustment increasing the Lighting Fund Appropriations by \$3,300 for the replacement of lighting and sensors on Front Street and cancelling reserves established on August 24, 2016.
Jan. 25, 2017	Approved a Budget Adjustment of \$71,390 increasing the Water Fund and \$38,478 increasing the Sewer Fund to approve the Utility Relocation Agreement with the County of San Luis Obispo in conjunction with the County’s Highway One Drainage project.



Apr. 26, 2017	Approved a Budget Adjustment of \$47,390.94 increasing the Government Fund to approve the Local Hazard Mitigation Grant to prepare the Oceano LHMP.
June 28, 2017	<p>Approved the final Budget Adjustments to the Fiscal Year 2016-17 with the following:</p> <p><b>(1)</b> Approved a Budget Adjustment of \$28,400 to the Government Fund for Administrative Appropriations funded by the Admin Cost Allocation.</p> <p><b>(2)</b> Approved a decrease in the Sewer Fund revenue and appropriations of \$8,000.</p>
<b>ENCUMBRANCES</b>	
Sept 14, 2016	Approved a contract with GSI Water Solutions for \$38,212 to the Water Fund
Nov. 9, 2016	Approved a contract with Caliber Audit for \$24,000 to the Government Fund
Apr. 26,2017	Approved purchase order of meter reading handhelds for \$10,491 from the Water Fund
Apr. 26, 2017	Approved purchase order for new website of \$9,500 the Government Fund
<b>FISCAL YEAR 2017-18 BUDGET ADJUSTMENTS</b>	
July 12, 2017	<p>Approved a Budget Adjustment to the Fiscal Year 2017-18 of \$40,000 in the Facilities Fund with the following:</p> <p style="padding-left: 40px;">a. \$20,000 from the Facilities Fund Contingencies Reserves</p> <p>Transfers in to the Facilities Fund from the following funds:</p> <p style="padding-left: 40px;">b. \$217 from the Lighting Fund</p> <p style="padding-left: 40px;">c. \$9,783 from the Water fund</p> <p style="padding-left: 40px;">d. \$8,696 from the Sewer Fund</p> <p style="padding-left: 40px;">e. \$1,304 from the Garbage Fund.</p>
August 8, 2017	Approved a Budget Adjustment to Fiscal Year 2017-18 of \$25,000 for the utilities yard site plan with \$10,000 from the Water Fund, \$10,000 from the Sewer Fund and \$5,000 from the Garbage Fund.
Sept. 13, 2017	Approved a Budget Adjustment to Fiscal Year 2017-18 of an increase of \$46,000 to water fund expenditures and a \$69,000 increase to sewer fund expenditures for the Utility Agreement with SLO County for the Airpark Drive Bridge Replacement Project. For both the water and sewer fund reserves will be cancelled for a remaining reserve balance of \$957,175 in water and \$819,443 in sewer.



# Oceano Community Services District

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**Date:** October 27, 2017

**To:** Board of Directors

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

**Subject:** Agenda Item #9B – Review of the District’s Fiscal Year 2017-18 Quarter 1 Treasurer Report

## Recommendation

It is recommended that your Board review and discuss the District’s 2017-18 Quarter 1 Treasurer Report and provide direction to staff as you deem appropriate.

## Discussion

Government Code section 61053(f) requires the District treasurer to report to the board of directors quarterly regarding the receipts, disbursements and the balances in each account controlled by the District. The attached worksheet has been prepared to review the District’s first quarter treasurer report.

The District holds accounts with the County of San Luis Obispo and Rabobank. Attachment “A” provides a summary of each account held by the District which have been reconciled against the District’s general ledger.

Alternative approaches for the presentation of account details, and ultimately incorporating the quarterly budget numbers are not required but District staff is working on the details in a manner that will be consistent with the cash flows statements that are presented in the audited financial statements.

## Other Agency Involvement

The County of San Luis Obispo



## **Other Financial Considerations**

The 2017/18 Quarter 1 Budget review has been presented in a separate item.

## **Results**

Establishing good budget monitoring procedures and compliance with the Government Code 61000-61250 regarding Community Service Districts will help ensure that the District's costs are managed in a financially prudent manner and promotes prosperous and well governed communities.

Attachment A - 2017-18 Quarter 1 Treasurer Report

# Oceano Community Services District 2017-18 Treasurer Report - Quarter 1

<u>Account</u>	<u>Month</u>	<u>Beginning Balance</u>	<u>Credits</u>	<u>Debits</u>	<u>Ending Balance</u>	<u>Total</u>
<b><u>County of San Luis Obispo Accounts:</u></b>						
<b>Oceano CSD - Water Rev - 31215</b>	Jul-17	\$102.51	\$0.00	\$0.00	\$102.51	
	Aug-17	\$102.51	\$0.00	\$0.00	\$102.51	
	Sep-17	\$102.51	\$0.00	\$0.00	\$102.51	
<b>Oceano CSD - 41005</b>	Jul-17	\$2,283,639.46	\$0.00	(\$4,107.71)	\$2,279,531.75	
	Aug-17	\$2,279,531.75	\$1,450.78	\$0.00	\$2,280,982.53	
	Sep-17	\$2,280,982.53	\$4,053.42	\$0.00	\$2,285,035.95	
<b>Oceano CSD - 41045</b>	Jul-17	\$4.14	\$0.00	\$0.00	\$4.14	
	Aug-17	\$4.14	\$0.00	\$0.00	\$4.14	
	Sep-17	\$4.14	\$0.00	\$0.00	\$4.14	\$2,285,142.60
<b><u>Rabobank Accounts:</u></b>						
<b>Public Checking - 1101</b>	Jul-17	\$371,890.16	\$520,118.34	(\$565,453.28)	\$326,555.22	
	Aug-17	\$326,555.22	\$442,018.47	(\$397,238.94)	\$371,334.75	
	Sep-17	\$371,334.75	\$105,968.04	(\$295,846.35)	\$181,456.44	
<b>Public Investment Money Market - 5783</b>	Jul-17	\$619,103.90	\$78.17	(\$425,000.00)	\$194,182.07	
	Aug-17	\$194,182.07	\$32.99	\$0.00	\$194,215.06	
	Sep-17	\$194,215.06	\$30.86	\$0.00	\$194,245.92	
<b>Public Fund CD - 7655</b>	Jul-17	\$23,911.13	\$11.96	\$0.00	\$23,923.09	
	Aug-17	\$23,923.09	\$12.36	\$0.00	\$23,935.45	
	Sep-17	\$23,935.45	\$12.36	\$0.00	\$23,947.81	\$399,650.17
					<b>Total</b>	<b>\$2,684,792.77</b>