



Notice of Regular Meeting
Oceano Community Services District - Board of Directors Agenda
WEDNESDAY, OCTOBER 26, 2022 – 6:00 P.M.
Oceano Community Services District Board Room
1655 Front Street Oceano, CA

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

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

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

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

6. SPECIAL PRESENTATIONS & REPORTS:

A. STAFF REPORTS:

- i. Sheriff's South Station - Commander Keith Scott
- 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. President White
- ii. Vice President Villa
- iii. Director Gibson
- iv. Director Austin
- v. Director Montes

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 September 28, 2022
- B. Review and Approval of Minutes for the Special Meeting of October 6, 2022
- C. Review of Cash Disbursements
- D. Submittal of the District's Public Facilities Fee Annual Report

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. Review of the District's Budget Status as of September 30, 2022, approve a \$60,000 budget adjustment from Facilities Fund reserves for the parking lot resurfacing and office lobby remodel project and a \$268,000 budget adjustment from Small Community Drought Relief Grant Program Revenues for the Water Resource Reliability Project 1-1 & 1-9

9. HEARING ITEMS: None

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.

10. RECEIVED WRITTEN COMMUNICATIONS:

11. LATE RECEIVED WRITTEN COMMUNICATIONS:

12. FUTURE AGENDA ITEMS:

13. FUTURE HEARING ITEMS:

14. CLOSED SESSION:

15. ADJOURNMENT:

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

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, September 28, 2022 – 6:00 P.M.

Location: OCSD BOARD ROOM

1. **CALL TO ORDER:** at approximately 6:00 p.m. by President White
2. **ROLL CALL:**
Board members present: President White, Vice President Villa, Director Gibson, Director Austin and Director Montes.
Staff present: Will Clemens, General Manager, Carey Casciola, Business & Accounting Manager and Jeff Minnery, Legal Counsel
3. **FLAG SALUTE:** Led by President White
4. **AGENDA REVIEW:** Agenda accepted as presented
5. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA:**

Charles Varni	In support of the District pursuing resources for curbs, gutters and sidewalks, and issues concerning the unhoused community.
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6. **SPECIAL PRESENTATIONS & REPORTS:**

A. FIRE PREVENTION WEEK

Adoption of a Resolution Proclaiming October 9-15, 2022, as Fire Prevention Week.	After reading the proposed resolution, an opportunity for public comment, and a brief presentation from Chief Lieberman, a motion was made by Director Austin to adopt the resolution as presented with a second from Vice President Villa and a 5-0 vote. Public Comment: None
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B. STAFF REPORTS:

- i. **FCFA** - Chief Steve Lieberman – Busy past few weeks; multiple calls this past weekend run out of two stations where we could not respond to a third call and CalFire was called in to respond as a mutual aid request for any available units. Year over year increase is typically 4.8% and it's already over 10% for this year. The City Managers for Arroyo Grande and Grover Beach have been meeting regularly to discuss the wind down period and what the future of fire services for the communities will look like. Will Clemens will be joining meetings.
- ii. **Sheriff's South Station** – Commander Keith Scott – Absent
- iii. **Operations** - Utility Systems Manager - Tony Marraccino
Lopez is at 23.8% full which is 11,754 AF.
4 Work orders / 6 USAs / 8 Customer Service Calls / 3 After Hours Calls
Clogged exterior drain at 1685 Front St. – we responded and jetted the line.
Continuing with annual sewer jetting
Assisted the SSLOCSD with jetting a line
Exercising valves for the new water main replacement for the Hwy 1 & Alley way at 19th project
Completed weekly & monthly samples
FOG Permitting is complete
Meter reads, re-reads and leak detection is complete; Replacing meters as needed
Continuing with trash clean up
- iv. **OCSD General Manager** – Will Clemens
Notice to proceed issued for SCI Construction to start the waterline project; progress is good, they are nearly complete with the alley way and will begin work on Hwy 1. We have been providing information to MKN Engineering who is doing engineering studies for Ken Mar Gardens and Halcyon to provide options for their water service. We have been coordinating with the Central Coast Blue engineering team as some of their lines will be coming down

Truman and Norswing where we have a proposed water looping project for the District – the hope is construct both at the same time to reduce costs.

C. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. **Vice President Villa** – None
- ii. **Director Austin** – Reported on the Zone 1/1A meeting.
- iii. **President White** – Reported on the Five Cities Fire Authority meeting.
- iv. **Director Gibson** – None
- v. **Director Montes** – None

D. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

Charles Varni	Asked if the residents at Ken Mar Gardens are able to vote in the District election.
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7. CONSENT AGENDA:	ACTION:
a. Review and Approval of Minutes for the Regular Board Meeting of September 14, 2022	After an opportunity for public comment, Board and staff discussion, Director Gibson made a motion to approve the consent agenda as presented with a second from President White and a 5-0 roll call vote.
b. Review of Cash Disbursements	
	Public Comment: None

8A. BUSINESS ITEMS:	ACTION:
Consideration of an appeal by Myron and Helena Leal on a water bill and provide staff direction as deemed appropriate.	After information provided by the General Manager, opportunity for public comment, Board and staff discussion, Director Gibson made a motion to approve staff recommendations to request water spicket locks and a flume device to monitor water at the property with a second from Vice President Villa and a 5-0 roll call vote.
	Public Comment: None

8B. BUSINESS ITEMS:	ACTION:
Appointment to fill the Division 3 seat on the Board of Directors	After an opportunity for public comment, Board and staff discussion, direction was given to set a special meeting for October 6, 2022, with a time TBD to consider the item.
	Public Comment: Beverly Joyce-Suneson introduced herself as a potential candidate for the vacant seat.

- 9. **HEARING ITEMS:** None
- 10. **RECEIVED WRITTEN COMMUNICATIONS:** None
- 11. **LATE RECEIVED WRITTEN COMMUNICATIONS:** None
- 12. **FUTURE AGENDA ITEMS:** Director Austin requested a resolution of appreciation for Lynn Compton and to establish a policy for campaigning and elections.
- 13. **FUTURE HEARING ITEMS:** None
- 14. **CLOSED SESSION:** None
- 15. **ADJOURNMENT:** Approximately 6:50 p.m.



Oceano Community Services District

Summary Minutes

Special Meeting Wednesday, October 06, 2022 – 3:00 P.M.

Location: OCSD BOARD ROOM

1. **CALL TO ORDER:** at approximately 3:00 p.m. by President White
2. **ROLL CALL:**
Board members present: President White, Vice President Villa, Director Gibson, Director Austin and Director Montes.
Staff present: Will Clemens, General Manager and Carey Casciola, Business & Accounting Manager
3. **FLAG SALUTE:** Led by President White
4. **CLOSED SESSION:** None

5. **BUSINESS ITEM:**

Appointment to fill the Division 3 seat on the Board of Directors	After brief presentations from the two candidates, Board and staff discussion and an opportunity for public comment, a motion was made by Director Gibson to recommend appointment of Beverly Joyce – Suneson with a second from Vice President Villa and a 4-1 vote, Director Montes dissented. Public Comment: None
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6. **ADJOURNMENT:** Approximately 3:25 p.m.



Oceano Community Services District

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

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

Date: October 26, 2022

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #7(C): Recommendation to Review Cash Disbursements**

Recommendation

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

Discussion

The following is a summary of the attached cash disbursements:

Description	Check Sequence	Amounts
	59785 - 59838	
Disbursements:		
Regular Payable Register - paid 10/06/2022	59785 - 59808	\$ 193,246.09
Regular Payable Register - paid 10/20/2022	59817 - 59833	\$ 84,320.99
Subtotal:		\$ 277,567.08
Reoccurring Payments for Board Review (authorized by Resolution 2020-06):		
Payroll Disbursements - PPE 09/24/2022	N/A	\$ 29,111.26
Payroll Disbursements - PPE 10/08/2022	N/A	\$ 28,534.58
Board Member Stipends - September 2022	N/A	\$ 484.43
Mechanics Bank Visa Card Online Payment - paid 10/18/2022	N/A	\$ 1,325.69
Reoccurring Utility Disbursements - paid 10/06/2022	59809 - 59816	\$ 10,556.19
Reoccurring Utility Disbursements - paid 10/20/2022	59834 - 59837	\$ 939.28
Reoccurring Health Disbursements - paid 10/20/2022	59838	\$ 112.42
Subtotal:		\$ 71,063.85
Grand Total:		\$ 348,630.93

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: 059785 THRU 059808

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
CHECK:	-----								
1-1001-000	10/06/2022	CHECK	059785	AQUA-METRIC	380.74CR	OUTSTND	A	0/00/0000	INVENTORY
1-1001-000	10/06/2022	CHECK	059786	ARAMARK	331.14CR	OUTSTND	A	0/00/0000	UNIFORMS
1-1001-000	10/06/2022	CHECK	059787	ARROYO GRANDE CHEVROLET	496.70CR	OUTSTND	A	0/00/0000	VEHICLE MAINTENANCE
1-1001-000	10/06/2022	CHECK	059788	BAR NEHEMYA, DBA QUALITY LOCKS	6,669.93CR	OUTSTND	A	0/00/0000	LOCK MAINTENANCE
1-1001-000	10/06/2022	CHECK	059789	BURDINE PRINTING	42.96CR	OUTSTND	A	0/00/0000	BUSINESS CARDS
1-1001-000	10/06/2022	CHECK	059790	BRENT SARKISON DBA CALTEC COMP	30.00CR	OUTSTND	A	0/00/0000	MONTHLY STD BKUP
1-1001-000	10/06/2022	CHECK	059791	CANNON	16,719.60CR	OUTSTND	A	0/00/0000	CIP-HWY1/ALLEYWAY TO 19TH
1-1001-000	10/06/2022	CHECK	059792	CARQUEST AUTO PARTS	201.14CR	OUTSTND	A	0/00/0000	VEHICLE MAINTENANCE
1-1001-000	10/06/2022	CHECK	059793	CITY OF ARROYO GRANDE	4,619.61CR	OUTSTND	A	0/00/0000	WHEELING SVCS
1-1001-000	10/06/2022	CHECK	059794	CLEMENS, WILL	1,125.39CR	OUTSTND	A	0/00/0000	REIM TRAINING EXPENSE
1-1001-000	10/06/2022	CHECK	059795	CLINICAL LAB OF SAN BERNARDINO	850.00CR	OUTSTND	A	0/00/0000	WATER SAMPLES
1-1001-000	10/06/2022	CHECK	059796	ELECTRICRAFT, INC.	1,836.50CR	OUTSTND	A	0/00/0000	EQUIPMENT MAINTENANCE
1-1001-000	10/06/2022	CHECK	059797	GSI WATER SOLUTIONS, INC.	4,968.26CR	OUTSTND	A	0/00/0000	NCMA 2021 ANNUAL REPORT
1-1001-000	10/06/2022	CHECK	059798	ICONIX WATERWORKS (US) INC.	255.59CR	OUTSTND	A	0/00/0000	SYSTEM PARTS
1-1001-000	10/06/2022	CHECK	059799	J.B. DEWAR, INC.	889.09CR	OUTSTND	A	0/00/0000	FUEL
1-1001-000	10/06/2022	CHECK	059800	MINER'S ACE HARDWARE, INC.	81.60CR	OUTSTND	A	0/00/0000	SYSTEM PARTS AND SUPPLIES
1-1001-000	10/06/2022	CHECK	059801	R & T EMBROIDERY, INC.	186.38CR	OUTSTND	A	0/00/0000	FIELD SUPPLIES
1-1001-000	10/06/2022	CHECK	059802	RINCON CONSULTANTS, INC.	5,290.75CR	OUTSTND	A	0/00/0000	WATERLINE IMP PROJECT USDA NEPA
1-1001-000	10/06/2022	CHECK	059803	SLO CO TAX COLLECTOR	557.60CR	OUTSTND	A	0/00/0000	UTILITY
1-1001-000	10/06/2022	CHECK	059804	SPECIALTY CONSTRUCTION INC.	140,907.42CR	OUTSTND	A	0/00/0000	CIP-HWY1/ALLEYWAY TO 19TH
1-1001-000	10/06/2022	CHECK	059805	UNITED RENTALS (NORTH AMERICA)	2,570.79CR	OUTSTND	A	0/00/0000	EQUIPMENT RENTAL
1-1001-000	10/06/2022	CHECK	059806	USA BLUEBOOK	125.43CR	OUTSTND	A	0/00/0000	SYSTEM PARTS

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: 059785 THRU 059808

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
CHECK:									
1-1001-000	10/06/2022	CHECK	059807	WATER SYSTEMS CONSULTING, INC.	2,364.47CR	OUTSTND	A	0/00/0000	NCMA STAFF EXTN SVCS FY 22-23
1-1001-000	10/06/2022	CHECK	059808	ZENITH INSURANCE COMPANY	1,745.00CR	OUTSTND	A	0/00/0000	WORKERS COMP INSURANCE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	193,246.09CR			
				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:	193,246.09CR			
				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: 059817 THRU 059833

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
CHECK:									
1-1001-000	10/20/2022	CHECK	059817	ADAMSKI MOROSKI MADDEN CUMBERL	3,446.00CR	OUTSTND	A	0/00/0000	LEGAL SERVICES
1-1001-000	10/20/2022	CHECK	059818	AQUA-METRIC	2,300.00CR	OUTSTND	A	0/00/0000	ANNUAL SOFTWARE MAINTENANCE
1-1001-000	10/20/2022	CHECK	059819	ARAMARK	219.21CR	OUTSTND	A	0/00/0000	UNIFORMS
1-1001-000	10/20/2022	CHECK	059820	ARROYO GRANDE CHEVROLET	1,416.03CR	OUTSTND	A	0/00/0000	VEHICLE MAINTENANCE
1-1001-000	10/20/2022	CHECK	059821	BURDINE PRINTING	2,077.35CR	OUTSTND	A	0/00/0000	MAILING, U/B MAIL & POSTAGE
1-1001-000	10/20/2022	CHECK	059822	CANNON	49,961.00CR	OUTSTND	A	0/00/0000	USDA PRELIM ENGR RPT, CIP-PROP 1 SWGP
1-1001-000	10/20/2022	CHECK	059823	CSDA	8,236.00CR	OUTSTND	A	0/00/0000	ANNUAL MEMBERSHIP, LABOR POSTERS
1-1001-000	10/20/2022	CHECK	059824	GSI WATER SOLUTIONS, INC.	459.38CR	OUTSTND	A	0/00/0000	NCMA 2022 ANNUAL REPORT
1-1001-000	10/20/2022	CHECK	059825	ICONIX WATERWORKS (US) INC.	8,438.55CR	OUTSTND	A	0/00/0000	EQUIPMENT, SYSTEM PARTS
1-1001-000	10/20/2022	CHECK	059826	J.B. DEWAR, INC.	495.74CR	OUTSTND	A	0/00/0000	FUEL
1-1001-000	10/20/2022	CHECK	059827	MINER'S ACE HARDWARE, INC.	136.12CR	OUTSTND	A	0/00/0000	SYSTEM PARTS
1-1001-000	10/20/2022	CHECK	059828	PETTY CASH	4.20CR	OUTSTND	A	0/00/0000	U/B ADDR FORWARD NOTICE POSTAGE DUE
1-1001-000	10/20/2022	CHECK	059829	PRO-TECH LANDSCAPE MANAGEMENT,	410.00CR	OUTSTND	A	0/00/0000	LANDSCAPING
1-1001-000	10/20/2022	CHECK	059830	QUILL CORPORATION	743.81CR	OUTSTND	A	0/00/0000	OFFICE & YARD SUPPLIES
1-1001-000	10/20/2022	CHECK	059831	R&R ROLL-OFF LLC	829.30CR	OUTSTND	A	0/00/0000	BULK TRASH
1-1001-000	10/20/2022	CHECK	059832	SLO CO PUBLIC HEALTH DEPT.	434.30CR	OUTSTND	A	0/00/0000	BACKFLOW SERVICES
1-1001-000	10/20/2022	CHECK	059833	TYLER TECHNOLOGIES	4,714.00CR	OUTSTND	A	0/00/0000	ANNUAL SOFTWARE MAINTENANCE, SUPPORT
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	84,320.99CR			
				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: 059817 THRU 059833

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

TOTALS FOR POOLED CASH FUND	CHECK	TOTAL:	84,320.99CR
	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 26, 2022

	(*)		
Gross Wages	9/10/2022	9/24/2022	10/8/2022
Regular	\$35,015.40	\$25,147.87	\$25,146.39
Overtime Wages	\$788.67	\$241.83	\$311.20
Stand By	\$450.00	\$350.00	\$250.00
	<u>\$36,254.07</u>	<u>\$25,739.70</u>	<u>\$25,707.59</u>
Cell Phone Allowance	\$0.00	\$0.00	\$75.00
Total Wages	<u>\$36,254.07</u>	<u>\$25,739.70</u>	<u>\$25,782.59</u>

Disbursements			
Net Wages	\$28,152.73	\$19,882.75	\$19,555.62
State and Federal Agencies	\$6,993.64	\$5,157.21	\$4,957.66
CalPERS - Normal	\$4,441.47	\$3,981.18	\$3,931.18
SEIU - Union Fees	\$125.04	\$90.12	\$90.12
Total Disbursements processed with Payroll	<u>\$39,712.88</u>	<u>\$29,111.26</u>	<u>\$28,534.58</u>
Health (Disbursed with reoccurring bills)	\$6,292.40	\$0.00	\$5,382.81
Total District Payroll Related Costs	<u>\$46,005.28</u>	<u>\$29,111.26</u>	<u>\$33,917.39</u>

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

Board Member Stipend Summary Report
Board of Directors - Agenda Date October 26, 2022

	(*)	
Gross Stipends	8/30/2022	9/30/2022
Board Member Stipends	<u>\$250.00</u>	<u>\$450.00</u>
Gross Stipends	<u><u>\$250.00</u></u>	<u><u>\$450.00</u></u>
Disbursements		
Net Stipends	\$230.87	\$415.57
State and Federal Agencies	\$38.26	\$68.86
Total Disbursements processed with Stipends	<u><u>\$269.13</u></u>	<u><u>\$484.43</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
OCT 05 2022

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME: Steve Montes DATE: 10/4/22

FOR THE MONTH OF: September

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: 9/14 and 9/28

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

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

RECEIVED
SEP 29 2022

DIRECTOR'S MONTHLY REQUEST FOR COMPENSATION FOR MEETING ATTENDANCE

NAME: KAREN M. WHITE

DATE: 9/29/2022

FOR THE MONTH OF: September

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: 9/14/2022 and 9/28/2022

No. of Meetings _____ x \$100.00 = \$ 200 ²⁰⁰/₁₀₀

COMMITTEE MEETING(S) OR OTHER REIMBURSEMENT(S)

DATE: 9/27/2022 MEETING: FIVE CITIES FIRE AMOUNT: \$ 50 ⁰⁰/₁₀₀

DATE: _____ MEETING: _____ AMOUNT: \$ _____

DATE: _____ MEETING: _____ AMOUNT: \$ _____

DATE: _____ MEETING: _____ AMOUNT: \$ _____

TOTAL COMPENSATION: \$ 250 ⁰⁰/₁₀₀

SIGNATURE: 



Oceano Community Services District

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

RECEIVED

SEP 29 2022

Meeting Date: 9/27/2022

Director Name: KAREN M. WHITE

Public Meeting / Hearing: Five Cities Fire Authority

Notes: ① Accepted \$13,500 grant from Cal Fire Foundation for hoses, etc for new brush-type fire truck on order from Pierce Co.
② Received report truck could arrive in late fall

③ Received reports from Steve Herberman, fire chief, on ④ 2 open firefighter positions

⑤ ongoing meetings before Oceano leaves FCBA and ⑥ possibilities for new public-private programs for ambulance services

Attached: Agenda / Other Documents [] Yes No

[Redacted Signature]

9/28/2022

Signature

Oceano Community Services District
 Mechanics Bank Visa Card

A/P Visa Card Disbursement

Date	Transaction Name	Amount	Description	GL Account #
10/03/2022	DEBIT ZOOM.US 888-799-9666 WWW.ZOOM.	(46.74)	OFFICE EXPENSE	01-5-4100-200
10/03/2022	DEBIT INDEED 203-564-2	(20.00)	JOB ADVERTISING EXPENSE	01-5-4100-283
09/26/2022	DEBIT INDEED 203-564-2	(580.00)	JOB ADVERTISING EXPENSE	01-5-4100-283
09/19/2022	DEBIT INTUIT *QBooks Online CL.INTUIT.	(55.00)	PERMITS, FEES LICENSES	01-5-4100-248
09/19/2022	DEBIT NEOGOV HTTPSWWW.N	(199.00)	JOB ADVERTISING EXPENSE	01-5-4100-283
09/14/2022	DEBIT IN *BRAND CREATIVE WES 805-66821	(371.17)	CIP-HWY1/ALLEYWAY TO 19TH	02-5-4400-439
09/12/2022	DEBIT UNIGUEST INC - USD NASHVILLE	(7.04)	OFFICE EXPENSE	01-5-4100-200
09/06/2022	DEBIT ZOOM.US 888-799-9666 WWW.ZOOM.	(46.74)	OFFICE EXPENSE	01-5-4100-200

Total ACH - 10/18/2022 (1,325.69)

10/26/2022 Board Meeting - Mechanics Visa Card Online Payment - paid 10/18/2022

\$1,325.69

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: 059809 THRU 059816

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
CHECK:									
1-1001-000	10/06/2022	CHECK	059809	MAP COMMUNICATIONS, INC. DBA A	304.66CR	OUTSTND	A	0/00/0000	ANSWERING SVC
1-1001-000	10/06/2022	CHECK	059810	AGP VIDEO INC.	1,570.00CR	OUTSTND	A	0/00/0000	BOD STREAM, ARCHIVE INDEX
1-1001-000	10/06/2022	CHECK	059811	COASTAL COPY, INC.	330.98CR	OUTSTND	A	0/00/0000	COPIES/MAINTENANCE
1-1001-000	10/06/2022	CHECK	059812	DE LAGE LANDEN FINANCIAL SERVI	150.15CR	OUTSTND	A	0/00/0000	COPIER LEASE
1-1001-000	10/06/2022	CHECK	059813	HIRIARTE'S INDOOR CLEANING SER	825.00CR	OUTSTND	A	0/00/0000	CLEANING SERVICE
1-1001-000	10/06/2022	CHECK	059814	PACIFIC GAS & ELECTRIC	7,059.32CR	OUTSTND	A	0/00/0000	UTILITY
1-1001-000	10/06/2022	CHECK	059815	SO CAL GAS	83.31CR	OUTSTND	A	0/00/0000	UTILITY
1-1001-000	10/06/2022	CHECK	059816	VERIZON WIRELESS	232.77CR	OUTSTND	A	0/00/0000	FIELD CELL SVC
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	10,556.19CR			
				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:	10,556.19CR			
				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: 059834 THRU 059837

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
CHECK:									
1-1001-000	10/20/2022	CHECK	059834	CHARTER COMMUNICATIONS	150.00CR	OUTSTND	A	0/00/0000	INTERNET - COMMUNICATIONS
1-1001-000	10/20/2022	CHECK	059835	DIGITAL WEST NETWORKS, INC.	425.51CR	OUTSTND	A	0/00/0000	PHONES
1-1001-000	10/20/2022	CHECK	059836	SO CAL GAS	142.35CR	OUTSTND	A	0/00/0000	UTILITY
1-1001-000	10/20/2022	CHECK	059837	STANLEY CONVERGENT SECURITY SO	221.42CR	OUTSTND	A	0/00/0000	WELLS AND FIRE MONITOR
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	939.28CR			
				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:	939.28CR			
				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: 059838 THRU 059838

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK: -----								
1-1001-000	10/20/2022	CHECK	059838	TASC -CLIENT INVOICES	112.42CR	OUTSTND	A	0/00/0000 FSA ADM FEE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	112.42CR		
				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:	112.42CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		



Oceano Community Services District

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

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

Date: October 26, 2022

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: Agenda Item #7(D): Submittal of the District's Public Facilities Fee Annual Report

Recommendation

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

Discussion

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

Other Agency Involvement

The County of San Luis Obispo

Other Financial Considerations

The PFFs are held in a separate Bank account that is included in each of the District's Quarterly Treasurer Reports.

Results

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

Attachment A – Public Facilities Fee Annual Report



Oceano Community Services District

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

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

Date: October 26, 2022

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #8(A): Review of the District's Budget Status as of September 30, 2022, approve a \$60,000 budget adjustment from Facilities Fund reserves for the parking lot resurfacing and office lobby remodel project and a \$268,000 budget adjustment from Small Community Drought Relief Grant Program Revenues for the Water Resource Reliability Project 1-1 & 1-9.**

Recommendation

It is recommended that your Board review and discuss:

1. The District's budget status as of September 30, 2022
2. Approve a \$60,000 budget adjustment from Facilities Fund reserves for the parking lot resurfacing and office lobby remodel project
3. Approve a \$268,000 budget adjustment from Small Community Drought Relief Grant Program Revenues for the Water Resource Reliability Project 1-1 & 1-9.

Discussion

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

- ✓ Current fiscal year adopted budget
- ✓ Current fiscal year actual revenues and expenditures as of September 30, 2022
- ✓ Current percentage of adopted budget
- ✓ Estimated total on June 30, 2023

In reviewing the worksheets, items of significance can be identified. The column containing the percent of the 2022-23 budget utilized in the first quarter of fiscal year illustrates that revenues and costs are on track to remain within budget for all the funds.



Oceano Community Services District

Board of Directors Meeting

Expenditures:

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

The front-loaded expenses are as follows:

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

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

Water Fund

1. Maintenance - Equipment - during the first quarter Well #8's motor had to be reassembled. Staff has since installed a reader on the power source feeding Well #8 to monitor the power supply.

Budget:	Expensed @ 9/30:	Estimate - Year End:	(Over)/Under:
\$3,200	\$7,518 (235%)	\$ 8,319	\$ (5,119)

2. Utilities – The District has been pumping groundwater in the first quarter:

Budget:	Expensed @ 9/30:	Estimate - Year End:	(Over)/Under:
\$30,000	\$10,785 (36%)	\$ 43,141	\$ (13,141)

Wastewater Fund

1. Equipment Maintenance & Rent, Leases Equipment - during the first quarter the District's sewer jetter needed a suction hose mounted and a seal replaced. In the interim, staff has rented a vacuum trailer while the equipment is being serviced.



Oceano Community Services District

Board of Directors Meeting

Maintenance Budget: \$3,400	Expensed @ 9/30: \$2,121 (62%)	Estimate - Year End: \$ 8,485	(Over)/Under: \$ (5,085)
Rent & Lease Equipment Budget: \$2,575	Expensed @ 9/30: \$2,571	Estimate - Year End: \$10,283	(Over)/Under: \$ (7,708)

Revenues:

Certain revenues appear to be lower than the budgeted income for the first quarter. These revenues arise from the timing of the September 30th review:

1. Property Taxes - 60% of property taxes will be paid in December 2022 with the remaining expected to come in April 2023. This is consistent with previous years based on the County's collection system.
2. Water and Sewer Sales – Two of the six billing periods in the year were recorded in the first quarter. The most recent billing period went out the end of September. As a result, the District has recognized approximately 33% of the budgeted revenues although 25% of the year has elapsed. Seasonally we expect the July and September billing periods to be one of the higher billing cycles for consumption, however the amount budgeted still reflects the best estimate of the annual revenues that is anticipated. The revenue comparisons between the targeted revenue and the actual are attached from 2019 to September 2022.
3. Landfill Saving Payment – each year South County Sanitary Services Inc. (SCSS) issues the district a landfill savings payment to recognize the capital improvement saving at the landfill by entering into the Franchise Agreement.

Budget Adjustments:

The proposed budget adjustment of \$60,000 from Facilities Fund reserves is for the lobby remodel and the parking lot resurfacing project. The administration allocation percentages are used to transfer in the shared costs by each Enterprise Fund.

The proposed budget adjustment of \$268,000 from Small Community Drought Relief Program granted to the District by Department of Water Resources for the District's Water Resource Reliability Programs Project 1-1 & 1-9 on Highway One and the alleyway at 19th St.

Other Agency Involvement

N/A



Oceano Community Services District

Board of Directors Meeting

Other Financial Considerations

The District was notified by SCSS that the solid waste rates are increasing by 9.1% based on the Consumer Price Index (CPI-U) on January 1, 2023.

The wind down period of the Joint Powers Agreement (JPA) with Five Cities Fire Authority (FCFA) was triggered when the June 2022 special tax failed. The analysis to distribute FCFA assets and liabilities amongst the three JPA members is underway and will impact Fiscal Year 2023-24.

Results

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

Attachments: Budget Worksheets
 Water Revenue Data

FY 2022-2023 OCSD q1 BUDGET review



BUDGET SUMMARY





GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	FINAL BUDGET FY 2022/23	2022/23		2022/23	ACTUAL AT 9/30/2022	ESTIMATED ACTUAL	2022/23
			ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET			EST. BUDGET VARIANCE
SOURCES OF FUNDS								
	Fire	\$0	\$0	\$0	\$0	\$0	0%	\$0
	Lighting	\$0	\$0	\$0	\$0	\$0	0%	\$0
	Facilities	\$165,375	\$165,375	\$0	\$165,375	\$26,166	16%	\$150,879
	Admin	\$2,333,586	\$2,333,586	\$0	\$2,333,586	\$321,369	2%	\$2,265,914
	Total Sources of Funds	\$2,498,961	\$2,498,961	\$0	\$2,498,961	\$347,535	14%	\$2,416,793
USES OF FUNDS								
	Fire	\$1,183,977	\$1,183,977	\$0	\$1,183,977	\$293,378	25%	\$1,168,101
	Lighting	\$45,845	\$45,845	\$0	\$45,845	\$10,777	24%	\$41,295
	Facilities	\$39,644	\$39,644	\$60,000	\$99,644	\$8,463	8%	\$85,742
	Admin	\$1,145,967	\$1,145,967	\$0	\$1,145,967	\$300,683	26%	\$1,019,864
	Total Expenditures	\$2,415,433	\$2,415,433	\$60,000	\$2,475,433	\$613,301	25%	\$2,315,003
OPERATING SURPLUS/(DEFICIT)								
	Fire	(\$1,183,977)	(\$1,183,977)	\$0	(\$1,183,977)	(\$293,378)		(\$1,168,101)
	Lighting	(\$45,845)	(\$45,845)	\$0	(\$45,845)	(\$10,777)		(\$41,295)
	Facilities	\$125,731	\$125,731	(\$60,000)	\$65,731	\$17,703		\$65,137
	Admin	\$1,187,619	\$1,187,619	\$0	\$1,187,619	\$20,686		\$1,246,050
	OPERATING SURPLUS/(DEFICIT)	\$83,528	\$83,528	(\$60,000)	\$23,528	(\$265,766)		\$101,791
TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water, Wastewater, Garbage- Proposed Budget Adj for Office and Parking lot	31,500	31,500	56,400	87,900	0		87,900
	(Transfers Out) - To Water and Wastewater	(109,441)	(109,441)	0	(109,441)	0		(109,441)
	Encumbrances - Sources of Funding	0	0	0	0	0		0
	Encumbrances - (Designated Funds)	0	0	0	0	0		0
	NET TRANSFERS & ENCUMBRANCES	(\$77,941)	(\$77,941)	\$56,400	(\$21,541)	\$0		(\$21,541)



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 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022	ESTIMATED ACTUAL	2022/23 EST. BUDGET	2022/23 VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
	Revenues	\$1,187,619	\$1,187,619	\$0	\$1,187,619	\$20,686	2%	\$1,246,050	\$58,431
	Other Sources of Funds	\$1,145,967	\$1,145,967	\$0	\$1,145,967	\$300,683	0%	\$1,019,864	(\$126,103)
	Total Sources of Funds	\$2,333,586	\$2,333,586	\$0	\$2,333,586	\$321,369	2%	\$2,265,914	(\$67,672)
USES OF FUNDS									
	Salaries & Wages	\$451,000	\$451,000	\$0	\$451,000	\$121,413	27%	\$431,125	\$19,875
	Benefits	\$163,322	\$163,322	\$0	\$163,322	\$44,753	27%	\$161,397	\$1,925
	Personnel Services	\$614,322	\$614,322	\$0	\$614,322	\$166,166	27%	\$592,521	\$21,801
	Services & Supplies	\$309,645	\$309,645	\$0	\$309,645	\$91,007	29%	\$256,305	\$53,341
	Operating Crew Benefits Allocation	\$222,000	\$222,000	\$0	\$222,000	\$43,510	20%	\$171,038	\$50,962
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Expenditures	\$1,145,967	\$1,145,967	\$0	\$1,145,967	\$300,683	26%	\$1,019,864	\$126,103
OPERATING SURPLUS/(DEFICIT)		\$1,187,619	\$1,187,619	\$0	\$1,187,619	\$20,686		\$1,246,050	\$58,431
TRANSFERS & ENCUMBRANCES									
	Transfers In - From Facilities Fund	45,514	45,514	0	45,514	0		45,514	0
	(Transfers Out) - Fire & Lighting	(1,242,545)	(1,242,545)	0	(1,242,545)	(304,155)		(1,222,120)	(20,425)
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,197,031)	(\$1,197,031)	\$0	(\$1,197,031)	(\$304,155)		(\$1,176,606)	(\$20,425)



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022	25%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
REVENUES									
01-4-3100-000	Property Taxes: Current Year - Secured	1,150,098	1,150,098		1,150,098	2,931	0%	1,195,532	45,434
01-4-3101-000	Property Taxes: Current Year - Unsecured	36,778	36,778		36,778	14,800	40%	39,847	3,069
01-4-3102-000	Property Taxes: Prior Year - Secured	0	0		0	58		233	233
01-4-3103-000	Property Taxes: Prior Year - Unsecured	0	0		0	168		672	672
01-4-3105-000	Penalties & Interest	0	0		0	8		33	33
01-4-3120-000	Homeowners' Prop Tax Relief	6,141	6,141		6,141	0	0%	6,203	62
01-4-3121-000	SB 1090	10,064	10,064		10,064	0	0%	15,369	5,305
01-4-3213-100	Will Serve Letter Fee	0	0		0	210		840	840
01-4-3230-100	Misc Income	0	0		0	91		364	364
01-4-3238-200	Fireworks Permit	1,697	1,697		1,697	0	0%	1,697	0
01-4-3260-100	IRS/EDD Refunds	0	0		0	2,178		2,178	2,178
01-4-3262-200	Utility Reimbursement - Leases	0	0		0	242		242	242
01-4-3557-000	CO Charge: SB 2557	(17,159)	(17,159)		(17,159)	0	0%	(17,159)	0
01-4-3606-205	PG&E Energy Rebate	0	0		0	0		0	0
Total Revenues		\$1,187,619	\$1,187,619	\$0	\$1,187,619	\$20,686	2%	\$1,246,050	\$58,431
OTHER SOURCES OF FUNDS									
Allocated Administrative Overhead		923,967	923,967		923,967	257,173	28%	848,826	(75,141)
Allocated Operating Crew Overhead		222,000	222,000		222,000	43,510	20%	171,038	(50,962)
Total Other Sources of Funds		\$1,145,967	\$1,145,967	\$0	\$1,145,967	\$300,683	26%	\$1,019,864	(\$126,103)
Total Sources of Funds		\$2,333,586	\$2,333,586	\$0	\$2,333,586	\$321,369	14%	\$2,265,914	(\$67,672)
USES OF FUNDS									
SALARIES & WAGES									
01-5-4100-010	Salary & Wages	442,000	442,000		442,000	121,340	27%	431,125	10,875
01-5-4100-020	Overtime	9,000	9,000		9,000	73	1%	0	9,000
Total Salaries & Wages		\$451,000	\$451,000	\$0	\$451,000	\$121,413	27%	\$431,125	\$19,875
BENEFITS									
01-5-4100-061	PERS Contribution	65,000	65,000		65,000	16,274	25%	65,097	(97)
01-5-4100-062	PERS UAL Payment	5,752	5,752		5,752	5,872	102%	5,872	(120)
01-5-4100-070	SUI	2,170	2,170		2,170	0		0	2,170
01-5-4100-071	Medicare	7,300	7,300		7,300	1,940	27%	7,759	(459)
01-5-4100-072	FICA	2,200	2,200		2,200	536	24%	2,143	57
01-5-4100-075	Compensation Insurance	5,000	5,000		5,000	1,550	31%	6,200	(1,200)
01-5-4100-090	Insurance	75,000	75,000		75,000	18,356	24%	73,425	1,575
01-5-4100-097	Cell Phone Allowance	900	900		900	225	25%	900	0
Total Benefits		\$163,322	\$163,322	\$0	\$163,322	\$44,753	27%	\$161,397	\$1,925
Total Personnel Services		\$614,322	\$614,322	\$0	\$614,322	\$166,166	27%	\$592,521	\$21,801
SERVICES & SUPPLIES									
01-5-4100-110	Communications & Dispatch	10,800	10,800		10,800	2,612	24%	10,447	353
01-5-4100-150	Insurance	32,000	32,000		32,000	25,743	80%	32,000	0
01-5-4100-170	Maintenance: Equipment	3,810	3,810		3,810	0	0%	0	3,810
01-5-4100-173	Maint: Structures/ Improvements	10,815	10,815		10,815	2,265	21%	9,060	1,755
01-5-4100-180	Memberships	8,300	8,300		8,300	0	0%	8,300	0
01-5-4100-193	Bank Fees	5,950	5,950		5,950	0	0%	0	5,950
01-5-4100-200	Office Expense	7,175	7,175		7,175	602	8%	2,408	4,767
01-5-4100-205	Outside UB Mail Service	0	0		0	61		61	(61)
01-5-4100-210	Postage	2,575	2,575		2,575	0	0%	0	2,575
01-5-4100-218	Audit	21,290	21,290		21,290	6,000	28%	21,290	0
01-5-4100-220	Professional Services	34,000	34,000		34,000	8,577	25%	34,307	(307)
01-5-4100-221	Information Technology	5,000	5,000		5,000	299	6%	1,196	3,804
01-5-4100-223	Legal Services	75,000	75,000		75,000	12,913	17%	51,652	23,348
01-5-4100-225	Board Stipends	12,000	12,000		12,000	1,100	9%	4,400	7,600
01-5-4100-226	Annual Software Maintenance	19,200	19,200		19,200	10,560	55%	19,200	0
01-5-4100-230	Required Legal Notice	1,200	1,200		1,200	187	16%	750	450
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,700	1,700		1,700	0	0%	0	1,700
01-5-4100-247	LAFCD Annual Charge	11,900	11,900		11,900	12,079	102%	12,079	(179)
01-5-4100-248	Permits, Fees, Licenses	2,500	2,500		2,500	2,295	92%	2,295	205
01-5-4100-260	Election Expense	24,000	24,000		24,000	0	0%	24,000	0
01-5-4100-280	Private Vehicle/ Mileage Expense	530	530		530	0	0%	0	530
01-5-4100-283	Job Advertising Expense	0	0		0	290		1,160	(1,160)
01-5-4100-285	Classes/ Seminars/ Training Fee	6,200	6,200		6,200	2,596	42%	10,384	(4,184)
01-5-4100-286	Board Member Travel	2,200	2,200		2,200	0	0%	0	2,200
01-5-4100-290	Utilities	11,500	11,500		11,500	1,912	17%	7,647	3,853
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	0	0		0	917		3,670	(3,670)
Total Services & Supplies		\$309,645	\$309,645	\$0	\$309,645	\$91,007	29%	\$256,305	\$53,341
Operating Crew Benefits & Direct Labor Cost Allocations									
Leave time		54,000	54,000		54,000	13,894	26%	55,574	(1,574)
Salaries & Wages (Admin)		7,500	7,500		7,500	0	0%	0	7,500
PERS Contribution		44,000	44,000		44,000	6,818	15%	27,270	16,730
Medicare		5,400	5,400		5,400	956	18%	3,824	1,576
P/R Fed & State Taxes		4,500	4,500		4,500	0	0%	0	4,500
SUI		1,750	1,750		1,750	0	0%	0	1,750
Insurance		83,400	83,400		83,400	15,555	19%	62,222	21,178
Boot Allowance		1,250	1,250		1,250	1,000	80%	1,000	250
Clothing		6,500	6,500		6,500	2,087	32%	8,348	(1,848)
Standby		13,700	13,700		13,700	3,200	23%	12,800	900
Total Operating Crew Benefits		\$222,000	\$222,000	\$0	\$222,000	\$43,510	20%	\$171,038	\$50,962
Total Expenditures		\$1,145,967	\$1,145,967	\$0	\$1,145,967	\$300,683	26%	\$1,019,864	\$126,103
OPERATING SURPLUS/(DEFICIT)		\$1,187,619	\$1,187,619	\$0	\$1,187,619	\$20,686		\$1,246,050	\$58,431
TRANSFERS & ENCUMBRANCES									
Transfers In - Facilities Fund		45,514	45,514		45,514			45,514	0
(Transfers Out) - Fire and Lighting		(1,242,545)	(1,242,545)		(1,242,545)	(304,155)		(1,222,120)	(20,425)
Encumbrances - Sources of Funding		0	0		0	0		0	0
Encumbrances - (Designated Funds)		0	0		0	0		0	0
NET TRANSFERS & ENCUMBRANCES		(\$1,197,031)	(\$1,197,031)	\$0	(\$1,197,031)	(\$304,155)		(\$1,176,606)	(\$20,425)



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 2022/23	2022/23		2022/23		ACTUAL AT 9/30/2022	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET				
SOURCES OF FUNDS									
	Revenues	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
USES OF FUNDS									
	Salaries & Wages	\$1,900	\$1,900	\$0	\$1,900	\$0	0%	\$0	\$1,900
	Benefits	\$1,110	\$1,110	\$0	\$1,110	\$218	20%	\$855	\$255
	Personnel Services	\$3,010	\$3,010	\$0	\$3,010	\$218	7%	\$855	\$2,155
	Services & Supplies	\$1,153,248	\$1,153,248	\$0	\$1,153,248	\$285,445	25%	\$1,141,781	\$11,467
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Administrative Cost Allocation	\$27,719	\$27,719	\$0	\$27,719	\$7,715	28%	\$25,465	\$2,254
	Total Expenditures	\$1,183,977	\$1,183,977	\$0	\$1,183,977	\$293,378	25%	\$1,168,101	\$15,876
	OPERATING SURPLUS/(DEFICIT)	(\$1,183,977)	(\$1,183,977)	\$0	(\$1,183,977)	(\$293,378)		(\$1,168,101)	\$15,876



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2022/23	2022/23		2022/23		2022/23		
			ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 9/30/2022	ESTIMATED ACTUAL	EST. BUDGET VARIANCE	
SOURCES OF FUNDS									
	REVENUES	0			0				0
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	OTHER SOURCES OF FUNDS	0	0	0	0	0	0	0	0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
	SALARIES & WAGES								
01-5-4200-010	Salary & Wages	1,900	1,900		1,900	0	0%	0	1,900
	Total Salaries & Wages	\$1,900	\$1,900	\$0	\$1,900	\$0	0%	\$0	\$1,900
	BENEFITS								
	Operating Crew Benefits Allocation	1,110	1,110		1,110	218	20%	855	255
	Total Benefits	\$1,110	\$1,110	\$0	\$1,110	\$218	20%	\$855	\$255
	Total Personnel Services	\$3,010	\$3,010	\$0	\$3,010	\$218	7%	\$855	\$2,155
	SERVICES & SUPPLIES								
01-5-4200-077	JPA - Quarterly Payments	1,138,148	1,138,148		1,138,148	284,537	25%	1,138,148	0
01-5-4200-110	Communication	0	0		0	109		437	(437)
	Community Outreach	2,000	2,000		2,000	0		0	2,000
01-5-4200-200	Office Expense	0	0		0	123		492	(492)
01-5-4200-220	Professional Services	7,500	7,500		7,500	0	0%	0	7,500
01-5-4200-290	Utilities	5,000	5,000		5,000	676	14%	2,704	2,296
01-5-4200-291	Sandbags	600	600		600	0	0%	0	600
	Total Services & Supplies	\$1,153,248	\$1,153,248	\$0	\$1,153,248	\$285,445	25%	\$1,141,781	\$11,467
	CAPITAL OVERLAY								
	Total Capital Overlay	\$0	\$0	\$0	\$0	\$0		\$0	\$0
	ADMINISTRATIVE COST ALLOCATION								
01-5-4200-376	Allocated Overhead - Admin	27,719	27,719		27,719	7,715	28%	25,465	2,254
	Total Administrative Cost Allocation	\$27,719	\$27,719	\$0	\$27,719	\$7,715	28%	\$25,465	\$2,254
	Total Expenditures	\$1,183,977	\$1,183,977	\$0	\$1,183,977	\$293,378	25%	\$1,168,101	\$15,876
	OPERATING SURPLUS/(DEFICIT)	(\$1,183,977)	(\$1,183,977)	\$0	(\$1,183,977)	(\$293,378)		(\$1,168,101)	\$15,876
	TRANSFERS & ENCUMBRANCES								
	Transfers In - Property Taxes & Fac Fund	1,195,990	1,195,990		1,195,990	293,378		1,180,114	(15,876)
	(Transfers Out) - Water & Wastewater	(12,013)	(12,013)		(12,013)	0		(12,013)	0
	Encumbrances - Sources of Funding	0	0		0	0		0	0
	Encumbrances - (Designated Funds)	0	0		0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$1,183,977	\$1,183,977	\$0	\$1,183,977	\$293,378		\$1,168,101	(\$15,876)



LIGHTING BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2022/23	2022/23		2022/23	ACTUAL AT 9/30/2022	ESTIMATED ACTUAL	2022/23
			ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE
SOURCES OF FUNDS								
	Revenues	\$0	\$0	\$0	\$0	\$0	0%	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	0%	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	0%	\$0
USES OF FUNDS								
	Salaries & Wages	\$1,900	\$1,900	\$0	\$1,900	\$0	0%	\$0
	Benefits	\$1,110	\$1,110	\$0	\$1,110	\$218	0%	\$855
	Personnel Services	\$3,010	\$3,010	\$0	\$3,010	\$218	7%	\$855
	Services & Supplies	\$33,595	\$33,595	\$0	\$33,595	\$7,988	24%	\$31,952
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	0%	\$0
	Administrative Cost	\$9,240	\$9,240	\$0	\$9,240	\$2,572	28%	\$8,488
	Total Expenditures	\$45,845	\$45,845	\$0	\$45,845	\$10,777	24%	\$41,295
	OPERATING SURPLUS/(DEFICIT)	(\$45,845)	(\$45,845)	\$0	(\$45,845)	(\$10,777)		(\$41,295)
								\$4,549



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022	25%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
REVENUES									
		0							
	Total Revenues	\$0	\$0	\$0	\$0	\$0		\$0	\$0
OTHER SOURCES OF FUNDS									
								0	
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0		\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0		\$0	\$0
USES OF FUNDS									
SALARIES & WAGES									
01-5-4195-010	Salaries & Wages	1,900	1,900		1,900	0	0%	0	1,900
	Total Salaries & Wages	\$1,900	\$1,900	\$0	\$1,900	\$0	0%	\$0	\$1,900
BENEFITS									
	Operating Crew Benefits Allocation	1,110	1,110	0	1,110	218	20%	855	255
	Total Benefits	\$1,110	\$1,110	\$0	\$1,110	\$218		\$855	\$255
	Total Personnel Services	\$3,010	\$3,010	\$0	\$3,010	\$218	7%	\$855	\$2,155
SERVICES & SUPPLIES									
01-5-4195-175	Operating Supplies	1,595	1,595		1,595	0	0%	0	1,595
01-5-4195-295	Street Lighting	32,000	32,000		32,000	7,988	25%	31,952	48
	Total Services & Supplies	\$33,595	\$33,595	\$0	\$33,595	\$7,988	24%	\$31,952	\$1,643
CAPITAL OUTLAY									
		0	0						
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION									
01-5-4195-376	Administrative Cost Allocation	9,240	9,240		9,240	2,572	28%	8,488	751
	Total Administrative Cost Allocation	\$9,240	\$9,240	\$0	\$9,240	\$2,572	28%	\$8,488	\$751
	Total Expenditures	\$45,845	\$45,845	\$0	\$45,845	\$10,777	24%	\$41,295	\$4,549
OPERATING SURPLUS/(DEFICIT)		(\$45,845)	(\$45,845)	\$0	(\$45,845)	(\$10,777)		(\$41,295)	\$4,549
TRANSFERS & ENCUMBRANCES									
	Transfers In - Property Taxes	46,555	46,555	0	46,555	10,777		42,006	(4,549)
	(Transfers Out) - Water & Wastewater	(711)	(711)	0	(711)	0		(711)	0
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated)	0	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$45,844	\$45,844	\$0	\$45,844	\$10,777		\$41,295	(\$4,549)



FACILITIES FUND





OCEANO COMMUNITY SERVICES DISTRICT									
FUND LEVEL ANALYSIS									
FACILITIES - FUND 10									
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2022/2023	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022		ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
	Revenues	\$165,375	\$165,375	\$0	\$165,375	\$26,166	16%	\$150,879	(\$14,496)
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$165,375	\$165,375	\$0	\$165,375	\$26,166	16%	\$150,879	(\$14,496)
USES OF FUNDS									
	Salaries & Wages	\$3,700	\$3,700	\$0	\$3,700	\$685	19%	\$2,740	\$960
	Benefits	\$2,220	\$2,220	\$0	\$2,220	\$435	20%	\$1,710	\$510
	Personnel Services	\$5,920	\$5,920	\$0	\$5,920	\$1,120	19%	\$4,451	\$1,469
	Services & Supplies	\$15,245	\$15,245	\$60,000	\$75,245	\$2,199	3%	\$64,315	\$10,930
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Administrative Cost	\$18,479	\$18,479	\$0	\$18,479	\$5,143	28%	\$16,977	\$1,503
	Total Expenditures	\$39,644	\$39,644	\$60,000	\$99,644	\$8,463	8%	\$85,742	\$13,902
	OPERATING SURPLUS/(DEFICIT)	\$125,731	\$125,731	(\$60,000)	\$65,731	\$17,703		\$65,137	(\$594)
TRANSFERS & ENCUMBRANCES									
	Transfers In - From General, Water, Wastewater, Garbage- Proposed Budget Adj for Office and Parking lot	31,500	31,500	56,400	87,900	0		87,900	0
	(Transfers Out) - To General, Water & Wastewater	(142,231)	(142,231)	0	(142,231)	0		(142,231)	0
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	(\$110,731)	(\$110,731)	\$56,400	(\$54,331)	\$0		(\$54,331)	\$0



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022	25%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
REVENUES									
10-4-3257-000	Utility Reimbursement	1,200	1,200		1,200	426	36%	1,704	504
10-4-3258-000	Old Fire Station Rent	12,000	12,000		12,000	3,000	25%	12,000	0
10-4-3259-000	Fire Rent	15,000	15,000		15,000	3,750	25%	15,000	0
10-4-3260-000	Lease - Sheriff Facility	122,175	122,175		122,175	18,990	16%	122,175	0
	Public Facilities Fees	15,000	15,000		15,000	0	0%	0	(15,000)
	Total Revenues	\$165,375	\$165,375	\$0	\$165,375	\$26,166	16%	\$150,879	(\$14,496)
OTHER SOURCES OF FUNDS									
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0		\$0	\$0
	Total Sources of Funds	\$165,375	\$165,375	\$0	\$165,375	\$26,166	16%	\$150,879	(\$14,496)
USES OF FUNDS									
SALARIES & WAGES									
10-5-4300-010	Salary & Wages	3,700	3,700		3,700	685	19%	2,740	960
10-5-4300-010	Overtime	0	0		0	0		0	0
	Total Salaries & Wages	\$3,700	\$3,700	\$0	\$3,700	\$685	19%	\$2,740	\$960
BENEFITS									
	Operating Crew Overhead	2,220	2,220		2,220	435	20%	1,710	510
	Total Benefits	\$2,220	\$2,220	\$0	\$2,220	\$435	20%	\$1,710	\$510
	Total Personnel Services	\$5,920	\$5,920	\$0	\$5,920	\$1,120	19%	\$4,451	\$1,469
SERVICES & SUPPLIES									
10-5-4300-110	Communication	0	0		0	7		28	(28)
10-5-4300-163	Maint: Structure/ Improvements	10,000	10,000		10,000	457	5%	1,827	8,173
10-5-4300-173	So: Maint. Structures/ Improvements	3,700	3,700		3,700	615	17%	2,460	1,240
10-5-4300-220	Professional Services	1,545	1,545		1,545	0	0%	0	1,545
10-5-4300-320	Proposed Budget Adjustment - Office Remodel & Parking Lot Resurface Project	0	0	60,000	60,000	0	0%	60,000	0
	Total Services & Supplies	\$15,245	\$15,245	\$60,000	\$75,245	\$2,199	3%	\$64,315	\$10,930
CAPITAL OUTLAY									
10-5-4300-320	Fixed Assets	0	0		0	0		0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION									
10-5-4300-376	Admin Allocation	18,479	18,479		18,479	5,143	28%	16,977	1,503
	Total Administrative Cost Allocation	\$18,479	\$18,479	\$0	\$18,479	\$5,143	28%	\$16,977	\$1,503
	Total Expenditures	\$39,644	\$39,644	\$60,000	\$99,644	\$8,463	8%	\$85,742	\$13,902
	OPERATING SURPLUS/(DEFICIT)	\$125,731	\$125,731	(\$60,000)	\$65,731	\$17,703		\$65,137	(\$594)
TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water, Wastewater, Garbage- Proposed Budget Adj for Office and Parking lot	31,500	31,500	56,400	87,900	0		87,900	0
	(Transfers Out) - To General, Water & Wastewater	(142,231)	(142,231)		(142,231)	0		(142,231)	0
	Encumbrances - Sources of Funding	0	0		0	0		0	0
	Encumbrances - (Designated Funds)	0	0		0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	(\$110,731)	(\$110,731)	\$56,400	(\$54,331)	\$0		(\$54,331)	\$0



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

ACCOUNT NO.	ENTERPRISE FUNDS	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022		ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
	Water	\$5,701,019	\$5,701,019	\$268,000	\$5,969,019	\$1,136,737	34%	\$6,096,713	\$127,694
	Wastewater	\$406,200	\$406,200	\$0	\$406,200	\$134,221	33%	\$408,862	\$2,662
	Garbage	\$58,935	\$58,935	\$0	\$58,935	\$16,584	28%	\$58,935	\$0
	Equipment	\$36,825	\$36,825	\$0	\$36,825	\$8,469	23%	\$36,801	(\$24)
	Total Sources of Funds	\$6,202,979	\$6,202,979	\$268,000	\$6,470,979	\$1,296,010	20%	\$6,601,311	\$130,332
USES OF FUNDS									
	Water	\$5,823,316	\$5,823,316	\$268,000	\$6,091,316	\$1,213,801	20%	\$5,900,967	\$190,349
	Wastewater	\$546,391	\$546,391	\$0	\$546,391	\$117,239	21%	\$417,144	\$129,247
	Garbage	\$135,271	\$135,271	\$0	\$135,271	\$40,379	28%	\$100,494	\$34,776
	Equipment	\$32,800	\$32,800	\$0	\$32,800	\$4,444	0%	\$32,776	\$24
	Total Expenditures	\$6,537,777	\$6,537,777	\$268,000	\$6,805,777	\$1,375,862	20%	\$6,451,381	\$354,396
OPERATING SURPLUS/(DEFICIT)									
	Water	(\$122,297)	(\$122,297)	\$0	(\$122,297)	(\$77,064)		\$195,746	\$318,043
	Wastewater	(\$140,191)	(\$140,191)	\$0	(\$140,191)	\$16,982		(\$8,282)	\$131,909
	Garbage	(\$76,335)	(\$76,335)	\$0	(\$76,335)	(\$23,795)		(\$41,559)	\$34,776
	Equipment	\$4,025	\$4,025	\$0	\$4,025	\$4,025		\$4,025	(\$0)
	OPERATING SURPLUS/(DEFICIT)	(\$334,798)	(\$334,798)	\$0	(\$334,798)	(\$79,852)		\$149,930	\$484,728
TRANSFERS & ENCUMBRANCES									
	Transfers In - From General Fund	119,783	119,783	0	119,783	0		119,783	0
	(Transfers Out) - Facilities - Proposed Budget Adj for Office and Parking lot	(78,667)	(78,667)	(56,400)	(135,067)	(11,311)		(135,043)	24
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$41,116	\$41,116	(\$56,400)	(\$15,284)	(\$11,311)		(\$15,260)	\$24



WATER FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022		ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
	Revenues	\$3,099,268	\$3,099,268	\$0	\$3,099,268	\$1,043,832	34%	\$3,226,962	\$127,694
	Other Sources of Funds	\$2,601,751	\$2,601,751	\$268,000	\$2,869,751	\$92,905	0%	\$2,869,751	\$0
	Total Sources of Funds	\$5,701,019	\$5,701,019	\$268,000	\$5,969,019	\$1,136,737	34%	\$6,096,713	\$127,694
USES OF FUNDS									
	Salaries & Wages	\$234,000	\$234,000	\$0	\$234,000	\$44,076	19%	\$176,303	\$57,697
	Benefits	\$149,580	\$149,580	\$0	\$149,580	\$30,172	20%	\$118,766	\$30,814
	Personnel Services	\$383,580	\$383,580	\$0	\$383,580	\$74,247	19%	\$295,069	\$88,511
	Services & Supplies	\$1,924,786	\$1,924,786	\$0	\$1,924,786	\$891,572	46%	\$1,865,412	\$59,374
	Capital Outlay	\$2,906,608	2,906,608	\$268,000	\$3,174,608	\$83,795	3%	\$3,177,229	(\$2,621)
	Debt Service	\$53,961	\$53,961	\$0	\$53,961	\$9,882	18%	\$53,961	\$0
	Administrative Cost	\$554,380	\$554,380	\$0	\$554,380	\$154,304	28%	\$509,295	\$45,085
	Total Expenditures	\$5,823,316	\$5,823,316	\$268,000	\$6,091,316	\$1,213,801	20%	\$5,900,967	\$190,349
	OPERATING SURPLUS/(DEFICIT)	(\$122,297)	(\$122,297)	\$0	(\$122,297)	(\$77,064)		\$195,746	\$318,043
TRANSFERS & ENCUMBRANCES									
	Transfers In - From General & Garbage	11,325	11,325	0	11,325	0		11,325	0
	Transfers Out - To General, Garbage, Equipment, Facilities - Proposed Budget Adj for Office and Parking lot	(59,945)	(59,945)	(36,000)	(95,945)	(4,817)		(95,931)	14
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	(\$48,620)	(\$48,620)	(\$36,000)	(\$84,620)	(\$4,817)		(\$84,606)	\$14



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022	25%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
REVENUES									
02-4-3200-000	Water Sales	2,971,660	2,971,660		2,971,660	1,031,289	35%	3,093,868	122,208
02-4-3206-000	Front Footage Fees	16,320	16,320		16,320	0	0%	16,320	0
02-4-3207-000	Sales: U/B Courtesy Notice	4,500	4,500		4,500	1,259	28%	4,500	0
02-4-3208-000	Delinquent U/B Acct Fees	27,000	27,000		27,000	41	0%	27,000	0
02-4-3209-000	Capacity Charges	27,498	27,498		27,498	0	0%	27,498	0
02-4-3210-000	Meter Fees	5,400	5,400		5,400	0	0%	5,400	0
02-4-3211-000	Lopez Connection Fees	4,000	4,000		4,000	0	0%	4,000	0
02-4-3212-000	New Account Setup Fee	3,240	3,240		3,240	1,740	54%	5,220	1,980
02-4-3217-297	Wheeling/Fire Protection	25,000	25,000		25,000	9,502	38%	28,507	3,507
02-4-3230-350	Reimbursement - New Development	11,150	11,150		11,150	0	0%	11,150	0
02-4-3255-000	Inspection Fees	200	200		200	0	0%	200	0
02-4-3224-000	Backflow Fees	3,300	3,300		3,300	0	0%	3,300	0
Total Revenues		\$3,099,268	\$3,099,268	\$0	\$3,099,268	\$1,043,832	34%	\$3,226,962	\$127,694
Prop 1 Grant - Stormwater Recharge Project		2,332,473	2,332,473		2,332,473	92,905	4%	2,332,473	0
Prop 1 Grant - WRRP Project 1-1 & 1-9		269,278	269,278		269,278	0	0%	269,278	0
Proposed Budget Adj - Small Community Drought Grant - WRRP Project 1-1 & 1-9		0	0	268,000	268,000	0	0%	268,000	0
Total Other Sources of Funds		\$2,601,751	\$2,601,751	\$268,000	\$2,869,751	\$92,905	0%	\$2,869,751	\$0
Total Sources of Funds		\$5,701,019	\$5,701,019	\$268,000	\$5,969,019	\$1,136,737	19%	\$6,096,713	\$127,694
USES OF FUNDS									
SALARIES & WAGES									
02-5-4400-010	Salaries and Wages	205,000	205,000		205,000	41,819	20%	167,277	37,723
02-5-4400-020	Overtime	29,000	29,000		29,000	2,257	8%	9,027	19,973
Total Salaries & Wages		\$234,000	\$234,000	\$0	\$234,000	\$44,076	19%	\$176,303	\$57,697
BENEFITS									
02-5-4400-075	Workers Compensation Insurance	7,500	7,500		7,500	2,325	31%	9,302	(1,802)
	Operating Crew Benefits Allocation	142,080	142,080		142,080	27,846	20%	109,464	32,616
Total Benefits		\$149,580	\$149,580	\$0	\$149,580	\$30,172	20%	\$118,766	\$30,814
Total Personnel Services		\$383,580	\$383,580	\$0	\$383,580	\$74,247	19%	\$295,069	\$88,511
SERVICES & SUPPLIES									
02-5-4400-110	Communications	3,500	3,500		3,500	671	19%	2,686	814
02-5-4400-163	Maint: Structures/ Improvements	8,900	8,900		8,900	245	3%	980	7,920
02-5-4400-164	Paving	3,000	3,000		3,000	576	19%	2,304	696
02-5-4400-170	Maintenance - Equipment	3,200	3,200		3,200	7,518	235%	8,319	(5,119)
02-5-4400-173	Maint: Shared Structures/ Improvements	10,815	10,815		10,815	0	0%	0	10,815
02-5-4400-175	System Parts/ Operating Supplies	17,510	17,510		17,510	2,735	16%	10,939	6,571
02-5-4400-176	Water Meters	24,000	24,000		24,000	11,132	46%	24,000	0
02-5-4400-177	Safety Expense	570	570		570	62	11%	249	321
02-5-4400-178	Chemicals	5,000	5,000		5,000	1,230	25%	4,521	79
02-5-4400-180	Membership	3,600	3,600		3,600	2,416	67%	3,600	0
02-5-4400-200	Office Expense	620	620		620	524	85%	2,096	(1,476)
02-5-4400-205	Outside UB Mail Service	10,500	10,500		10,500	2,655	25%	10,620	(120)
02-5-4400-220	Professional Services	44,635	44,635		44,635	8,628	19%	34,511	10,124
02-5-4400-221	Information Technology	575	575		575	0	0%	0	575
02-5-4400-222	Contracted Engineering	5,665	5,665		5,665	0	0%	0	5,665
02-5-4400-226	Engineering & Other Reimbursements	10,815	10,815		10,815	2,057	19%	8,227	2,588
02-5-4400-230	Legal Notices	1,250	1,250		1,250	0	0%	0	1,250
02-5-4400-231	Bad Debt Expense	575	575		575	0	0%	0	575
02-5-4400-241	Rents/ Leases - Equipment	2,200	2,200		2,200	0	0%	0	2,200
02-5-4400-248	Permits, Fees, Licenses	10,500	10,500		10,500	2,645	25%	10,580	(80)
02-5-4400-250	Small Tools and Instruments	2,650	2,650		2,650	205	8%	821	1,829
02-5-4400-285	Classes/ Seminars	3,000	3,000		3,000	0	0%	0	3,000
02-5-4400-261	Water Supply - Lopez	531,120	531,120		531,120	265,560	50%	531,120	0
02-5-4400-262	Water Supply - State Water	1,080,000	1,080,000		1,080,000	546,449	51%	1,080,000	0
02-5-4400-290	Utilities	30,000	30,000		30,000	10,785	36%	43,141	(13,141)
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265	26,265		26,265	4,883	19%	19,531	6,734
02-5-4400-320	Fixed Assets - Equipment	10,995	10,995		10,995	5,205	47%	5,205	5,790
02-5-4400-380	NCMA Tec	65,826	65,826		65,826	15,151	23%	60,605	5,221
02-5-4400-499	Claim & Settlements	7,500	7,500		7,500	239	3%	958	6,542
Total Services & Supplies		\$1,924,786	\$1,924,786	\$0	\$1,924,786	\$891,572	46%	\$1,865,412	\$59,374



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022	25%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
CAPITAL OUTLAY									
02-5-4400-354	CIP - Overlay	0	0		0	2,621		2,621	(2,621)
02-5-4400-361	Prop 1: Stormwater Recapture	2,461,830	2,461,830		2,461,830	81,174	3%	2,461,830	0
02-5-4400-439	Prop 1: WRRP #1-1 & # 1-9	294,778	294,778		294,778	0	0%	294,778	0
02-5-4400-439	Proposed Budget Adj - WRRP Project 1-1 & 1-9	0	0	268,000	268,000	0		268,000	0
	Annual CIP Projects	150,000	150,000		150,000	0	0%	150,000	0
	Total Capital Outlay	\$2,906,608	\$2,906,608	\$268,000	\$3,174,608	\$83,795	3%	\$3,177,229	(\$2,621)
DEBT SERVICE									
	CalIPERs UAL Funding	53,961	53,961		53,961	9,882	18%	53,961	0
	Total Debt Service	\$53,961	\$53,961	\$0	\$53,961	\$9,882	18%	\$53,961	\$0
ADMINISTRATIVE COST ALLOCATION									
02-5-4400-376	Administrative Cost Allocation	554,380	554,380		554,380	154,304	28%	509,295	45,085
	Total Administrative Cost Allocation	\$554,380	\$554,380	\$0	\$554,380	\$154,304	28%	\$509,295	\$45,085
	Total Expenditures	\$5,823,316	\$5,823,316	\$268,000	\$6,091,316	\$1,213,801	20%	\$5,847,006	\$190,349
	OPERATING SURPLUS/(DEFICIT)	(\$122,297)	(\$122,297)	\$0	(\$122,297)	(\$77,064)		\$249,708	\$318,043
TRANSFERS & ENCUMBRANCES									
	Transfers In- From General & Garbage	11,325	11,325		11,325	0		11,325	0
	(Transfers Out) - To General, Garbage, Equipment, Facilities - Proposed Budget Adj for Office and Parking lot	(59,945)	(59,945)	(36,000)	(95,945)	(4,817)		(95,931)	14
	Encumbrances - Sources of Funding				0			0	0
	Encumbrances - (Designated Funds)		0		0			0	0
	NET TRANSFERS & ENCUMBRANCES	(\$48,620)	(\$48,620)	(\$36,000)	(\$84,620)	(\$4,817)		(\$84,606)	\$14



WATER FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE	
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
	Revenues	\$406,200	\$406,200	\$0	\$406,200	\$134,221	33%	\$408,862	\$2,662
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$406,200	\$406,200	\$0	\$406,200	\$134,221	33%	\$408,862	\$2,662
USES OF FUNDS									
	Salaries & Wages	\$91,500	\$91,500	\$0	\$91,500	\$14,257	16%	\$57,029	\$34,471
	Benefits	\$57,480	\$57,480	\$0	\$57,480	\$11,745	20%	\$46,258	\$11,222
	Personnel Services	\$148,980	\$148,980	\$0	\$148,980	\$26,002	17%	\$103,287	\$45,693
	Services & Supplies	\$68,240	\$68,240	\$0	\$68,240	\$9,145	13%	\$32,229	\$36,011
	Capital Outlay	\$25,000	\$25,000	\$0	\$25,000	\$0	0%	\$0	\$25,000
	Debt Service	\$26,981	\$26,981	\$0	\$26,981	\$4,940	18%	\$26,981	\$0
	Administrative Cost	\$277,190	\$277,190	\$0	\$277,190	\$77,152	28%	\$254,648	\$22,542
	Total Expenditures	\$546,391	\$546,391	\$0	\$546,391	\$117,239	21%	\$417,144	\$129,247
	OPERATING SURPLUS/(DEFICIT)	(\$140,191)	(\$140,191)	\$0	(\$140,191)	\$16,982		(\$8,282)	\$131,909
TRANSFERS & ENCUMBRANCES									
	Transfers In - From General Fund	100,958	100,958	0	100,958	0		100,958	0
	(Transfers Out) - To Equipment Fund & Facilities - Proposed Budget Adj for Office and Parking lot	(14,615)	(14,615)	(18,000)	(32,615)	(3,361)		(32,605)	10
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$86,343	\$86,343	(\$18,000)	\$68,343	(\$3,361)		\$68,353	\$10



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022	25%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
REVENUES									
03-4-3210-000	Sales - Sewer	400,000	400,000		400,000	134,221	34%	402,662	2,662
03-4-3211-000	Sewer Connections	2,000	2,000		2,000	0	0%	2,000	0
03-4-3255-000	Inspection Fees	100	100		100	0	0%	100	0
03-4-3256-000	FOG Program	4,100	4,100		4,100	0	0%	4,100	0
Total Revenues		\$406,200	\$406,200	\$0	\$406,200	\$134,221	33%	\$408,862	\$2,662
OTHER SOURCES OF FUNDS									
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$406,200	\$406,200	\$0	\$406,200	\$134,221	33%	\$408,862	\$2,662
USES OF FUNDS									
SALARIES & WAGES									
03-5-4500-010	Salaries and Wages	79,000	79,000		79,000	13,752	17%	55,008	23,992
03-5-4500-020	Overtime	12,500	12,500		12,500	505	4%	2,020	10,480
Total Salaries & Wages		\$91,500	\$91,500	\$0	\$91,500	\$14,257	16%	\$57,029	\$34,471
BENEFITS									
03-5-4500-075	Workers Compensation Insurance	4,200	4,200		4,200	1,302	31%	5,209	(1,009)
	Operating Crew Benefits Allocation	53,280	53,280		53,280	10,442	20%	41,049	12,231
Total Benefits		\$57,480	\$57,480	\$0	\$57,480	\$11,745	20%	\$46,258	\$11,222
Total Personnel Services		\$148,980	\$148,980	\$0	\$148,980	\$26,002	17%	\$103,287	\$45,693
SERVICES & SUPPLIES									
03-5-4500-110	Communication	515	515		515	91	18%	364	151
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,000	10,000		10,000	0	0%	0	10,000
03-5-4500-170	Maintenance: Equipment	3,400	3,400		3,400	2,121	62%	8,485	(5,085)
03-5-4500-171	Maintenance: Vehicles	3,600	3,600		3,600	0	0%	0	3,600
03-5-4500-172	Gas and Oil	3,500	3,500		3,500	0	0%	0	3,500
03-5-4500-173	Maint: Structures/ Improvements	5,135	5,135		5,135	0	0%	0	5,135
03-5-4500-175	System Parts/ Operating Supplies	8,240	8,240		8,240	435	5%	1,741	6,499
03-5-4500-177	Safety Expense	2,850	2,850		2,850	62	2%	249	2,601
03-5-4500-180	Memberships	1,050	1,050		1,050	706		1,050	0
03-5-4500-200	Office Expense	515	515		515	177	34%	708	(193)
03-5-4500-205	Outside UB Mailing Expense	9,300	9,300		9,300	2,655	29%	8,045	1,255
03-5-4500-220	Professional Services	2,575	2,575		2,575	0	0%	0	2,575
03-5-4500-222	Contracted Engineering	2,835	2,835		2,835	0	0%	0	2,835
03-5-4500-241	Rents & Leases/ Equipment	2,575	2,575		2,575	2,571	100%	10,283	(7,708)
03-5-4500-248	Regulatory Permits & Fees	4,500	4,500		4,500	0	0%	0	4,500
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800	2,800		2,800	0	0%	0	2,800
03-5-4500-290	Utilities	2,600	2,600		2,600	326	13%	1,305	1,295
03-5-4500-390	Bad Debt Expense	350	350		350	0	0%	0	350
03-5-4500-499	Claims & Settlements	1,900	1,900		1,900	0	0%	0	1,900
Total Services & Supplies		\$68,240	\$68,240	\$0	\$68,240	\$9,145	13%	\$32,229	\$36,011
CAPITAL OUTLAY									
	CIP - Wastewater Collection System Study	25,000	25,000		25,000	0	0%	0	25,000
Total Capital Outlay		\$25,000	\$25,000	\$0	\$25,000	\$0	0%	\$0	\$25,000
DEBT SERVICE									
	CalPERS UAL Funding	26,981	26,981		26,981	4,940	18%	26,981	0
Total Debt Service		\$26,981	\$26,981	\$0	\$26,981	\$4,940	18%	\$26,981	\$0
ADMINISTRATIVE COST ALLOCATION									
	Administrative Cost Allocation	277,190	277,190		277,190	77,152	28%	254,648	22,542
Total Administrative Cost Allocation		\$277,190	\$277,190	\$0	\$277,190	\$77,152	28%	\$254,648	\$22,542
Total Expenditures		\$546,391	\$546,391	\$0	\$546,391	\$117,239	21%	\$390,163	\$129,247
OPERATING SURPLUS/(DEFICIT)		(\$140,191)	(\$140,191)	\$0	(\$140,191)	\$16,982		\$18,698	\$131,909
TRANSFERS & ENCUMBRANCES									
	Transfers In - From General Fund & Garbage	100,958	100,958		100,958			100,958	0
	(Transfers Out) - Equipment Fund & Facilities - Proposed Budget Adj for Office and Parking lot	(14,615)	(14,615)	(18,000)	(32,615)	(3,361)		(32,605)	10
	Encumbrances - Sources of Funding	0	0		0			0	0
	Encumbrances - (Designated Funds)	0	0		0			0	0
NET TRANSFERS & ENCUMBRANCES		\$86,343	\$86,343	(\$18,000)	\$68,343	(\$3,361)		\$68,353	\$10



GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE	
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
	Revenues	\$58,935	\$58,935	\$0	\$58,935	\$16,584	28%	\$58,935	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$58,935	\$58,935	\$0	\$58,935	\$16,584	28%	\$58,935	\$0
USES OF FUNDS									
	Salaries & Wages	\$32,000	\$32,000	\$0	\$32,000	\$4,072	13%	\$16,289	\$15,711
	Benefits	\$23,200	\$23,200	\$0	\$23,200	\$4,661	20%	\$18,344	\$4,856
	Personnel Services	\$55,200	\$55,200	\$0	\$55,200	\$8,733	16%	\$34,633	\$20,567
	Services & Supplies	\$43,112	\$43,112	\$0	\$43,112	\$21,358	50%	\$30,438	\$12,674
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	0%	\$1,471	(\$1,471)
	Administrative Cost	\$36,959	\$36,959	\$0	\$36,959	\$10,287	28%	\$33,953	\$3,006
	Total Expenditures	\$135,271	\$135,271	\$0	\$135,271	\$40,379	28%	\$100,494	\$34,776
	OPERATING SURPLUS/(DEFICIT)	(\$76,335)	(\$76,335)	\$0	(\$76,335)	(\$23,795)		(\$41,559)	\$34,776
TRANSFERS & ENCUMBRANCES									
	Transfers In - From General Fund	7,500	7,500	0	7,500	0		7,500	0
	(Transfers Out) - Equipment & Facilities - Proposed Budget Adj for Office and Parking lot	(4,107)	(4,107)	(2,400)	(6,507)	(3,133)		(6,506)	1
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$3,393	\$3,393	(\$2,400)	\$993	(\$3,133)		\$994	\$1



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022	25%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
REVENUES									
06-4-3501-000	Franchise Fees	50,000	50,000		50,000	16,584	33%	50,000	0
06-4-3501-741	Landfill Savings Payment	8,935	8,935		8,935	0	0%	8,935	0
Total Revenues		\$58,935	\$58,935	\$0	\$58,935	\$16,584	28%	\$58,935	\$0
OTHER SOURCES OF FUNDS									
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$58,935	\$58,935	\$0	\$58,935	\$16,584	28%	\$58,935	\$0
USES OF FUNDS									
SALARIES & WAGES									
06-5-4900-010	Salaries & Wages	32,000	32,000		32,000	4,054	13%	16,215	15,785
06-5-4900-020	Overtime Wages	0	0		0	18		73	(73)
Total Salaries & Wages		\$32,000	\$32,000	\$0	\$32,000	\$4,072	13%	\$16,289	\$15,711
BENEFITS									
06-5-4900-075	Compensation Insurance	1,000	1,000		1,000	310	31%	1,240	(240)
	Operating Crew Benefits Allocation	22,200	22,200		22,200	4,351	20%	17,104	5,096
Total Benefits		\$23,200	\$23,200	\$0	\$23,200	\$4,661	20%	\$18,344	\$4,856
Total Personnel Services		\$55,200	\$55,200	\$0	\$55,200	\$8,733	16%	\$34,633	\$20,567
SERVICES & SUPPLIES									
06-5-4900-110	Communication	1,000	1,000		1,000	42	4%	168	832
06-5-4900-171	Maintenance - Vehicles	530	530		530	0	0%	0	530
06-5-4900-173	Maint - Shared Structures/ Improvements	550	550		550	40		160	390
06-5-4900-175	Operating Supplies	1,600	1,600		1,600	0	0%	0	1,600
06-5-4900-200	Office Expense	1,065	1,065		1,065	0	0%	0	1,065
06-5-4900-210	Postage	530	530		530	0	0%	0	530
06-5-4900-219	Special Admin Expense - SCS5 Retroactive Charges	18,332	18,332		18,332	18,332	100%	18,332	0
06-5-4900-220	Professional Services	8,940	8,940		8,940	2,945	33%	11,778	(2,838)
06-5-4900-290	Utilities	565	565		565	0	0%	0	565
06-5-4900-291	School Outreach Programs	10,000	10,000		10,000	0	0%	0	10,000
Total Services & Supplies		\$43,112	\$43,112	\$0	\$43,112	\$21,358	50%	\$30,438	\$12,674
CAPITAL OUTLAY									
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0		\$1,471	(\$1,471)
ADMINISTRATIVE COST ALLOCATION									
06-5-4900-376	Administrative Cost Allocation	36,959	36,959		36,959	10,287	28%	33,953	3,006
Total Administrative Cost Allocation		\$36,959	\$36,959	\$0	\$36,959	\$10,287	28%	\$33,953	\$3,006
Total Expenditures		\$135,271	\$135,271	\$0	\$135,271	\$40,379	30%	\$100,494	\$34,776
OPERATING SURPLUS/(DEFICIT)		(\$76,335)	(\$76,335)	\$0	(\$76,335)	(\$23,795)		(\$41,559)	\$34,776
TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water Fund	7,500	7,500		7,500	0		7,500	0
	(Transfers Out) - Water, Wastewater, Equipment Fund, Facilities - Proposed Budget Adj for Office and Parking lot	(4,107)	(4,107)	(2,400)	(6,507)	(3,133)		(6,506)	1
	Encumbrances - Sources of Funding	0	0		0	0		0	0
	Encumbrances - (Designated Funds)	0	0		0	0		0	0
NET TRANSFERS & ENCUMBRANCES		\$3,393	\$3,393	(\$2,400)	\$993	(\$3,133)		\$994	\$1



EQUIPMENT FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS								
	Revenues	\$36,825	\$36,825	\$0	\$36,825	\$8,469 23%	\$36,801	(\$24)
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0 0%	\$0	\$0
	Total Sources of Funds	\$36,825	\$36,825	\$0	\$36,825	\$8,469 23%	\$36,801	(\$24)
USES OF FUNDS								
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0 0%	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0 0%	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0 0%	\$0	\$0
	Services & Supplies	\$17,800	\$17,800	\$0	\$17,800	\$4,444 25%	\$17,776	\$24
	Capital Outlay	\$0	\$0	\$0	\$0	\$0 0%	\$0	\$0
	Debt Service	\$15,000	\$15,000	\$0	\$15,000	\$0 0%	\$15,000	\$0
	Total Expenditures	\$32,800	\$32,800	\$0	\$32,800	\$4,444 0%	\$32,776	\$24
	OPERATING SURPLUS/(DEFICIT)	\$4,025	\$4,025	\$0	\$4,025	\$4,025	\$4,025	(\$49)
TRANSFERS & ENCUMBRANCES								
	Transfers In - From General Fund	0	0	0	0	0	0	0
	Transfers Out	0	0	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022	25%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
REVENUES									
12-4-3800-001	Lease Revenue from Water	20,945	20,945		20,945	4,817	23%	20,931	(14)
12-4-3800-002	Lease Revenue from Sewer	14,615	14,615		14,615	3,361	23%	14,605	(10)
12-4-3800-005	Lease Revenue from Garbage	1,265	1,265		1,265	291	23%	1,264	(1)
Total Revenues		\$36,825	\$36,825	\$0	\$36,825	\$8,469	23%	\$36,801	(\$24)
OTHER SOURCES OF FUNDS									
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$36,825	\$36,825	\$0	\$36,825	\$8,469	23%	\$36,801	(\$24)
USES OF FUNDS									
SALARIES & WAGES									
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0		\$0	\$0
BENEFITS									
Total Benefits		\$0	\$0	\$0	\$0	\$0		\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0	\$0		\$0	\$0
SERVICES & SUPPLIES									
12-5-4350-171	Maintenance - Vehicles	8,000	8,000		8,000	1,658	21%	6,634	1,366
12-5-4350-172	Fuel	9,800	9,800		9,800	2,785	28%	11,142	(1,342)
Total Services & Supplies		\$17,800	\$17,800	\$0	\$17,800	\$4,444	25%	\$17,776	\$24
CAPITAL OUTLAY									
12-5-4350-320	Fixed Assets	0	0		0	0		0	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0		\$0	\$0
DEBT SERVICE									
12-5-4350-320	Equipment Lease	15,000	15,000		15,000	0	0%	15,000	0
Total Debt Service		\$15,000	\$15,000	\$0	\$15,000	\$0	0%	\$15,000	\$0
Total Expenditures		\$32,800	\$32,800	\$0	\$32,800	\$4,444	14%	\$32,776	\$24
OPERATING SURPLUS/(DEFICIT)		\$4,025	\$4,025	\$0	\$4,025	\$4,025		\$4,025	(\$0)
TRANSFERS & ENCUMBRANCES									
Transfers In		0	0		0				0
(Transfers Out)		0	0		0				0
Encumbrances - Sources of Funding		0	0		0				0
Encumbrances - (Designated Funds)		0	0		0				0
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$0	\$0		\$0	\$0

Oceano Community Services District
Water Revenue Comparisons - Target to Actual
Billing Periods Ending in:
Fiscal Years 2019/20, 2020/21, 2021/22, 2022/23

	<u>19/20 Target</u>	<u>19/20 Actual</u>	<u>20/21 Target</u>	<u>20/21 Actual</u>	<u>21/22 Target</u>	<u>21/22 Actual</u>	<u>22/23 Target</u>	<u>22/23 Actual</u>
May - July	\$ 402,665	\$ 402,499	\$ 459,524	\$ 463,594	\$ 517,301	\$ 474,941	\$ 527,247	\$ 499,160
July - Sept.	\$ 397,740	\$ 434,372	\$ 462,282	\$ 457,925	\$ 520,405	\$ 510,911	\$ 530,411	\$ 532,132
Sept. - Nov.	\$ 380,687	\$ 408,556	\$ 439,225	\$ 438,290	\$ 494,449	\$ 474,288	\$ 503,956	\$ -
Nov. - Jan.	\$ 348,741	\$ 319,387	\$ 387,755	\$ 401,511	\$ 436,508	\$ 411,596	\$ 444,901	\$ -
Jan. - March	\$ 364,822	\$ 347,461	\$ 402,013	\$ 420,025	\$ 452,559	\$ 437,466	\$ 461,260	\$ -
March - May	\$ 397,345	\$ 353,371	\$ 439,161	\$ 457,470	\$ 494,378	\$ 447,006	\$ 503,884	\$ -
Totals	\$ 2,292,000	\$ 2,265,646	\$ 2,589,960	\$ 2,638,815	\$ 2,915,599	\$ 2,756,207	\$ 2,971,660	\$ 1,031,292
(Shortfall)/Overfall		<u>\$ (26,354)</u>		<u>\$ 48,855</u>		<u>\$ (159,392)</u>		<u>\$ (26,367)</u>
								<u>\$ (163,257)</u>

