



Notice of Regular Meeting
Oceano Community Services District - Board of Directors Agenda
WEDNESDAY, APRIL 27, 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 Jay Wells
- ii. FCFA Operations - Chief Steve Lieberman
- iii. Operations – Utility System Manager Tony Marraccino
- iv. OCSD General Manager – Will Clemens

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

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

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 April 13, 2022
- B. Review of Cash Disbursements
- C. Submittal of the District's Fiscal Year 2021-22 Quarter 3 Treasurer Report
- D. 2021 NCMA Report prepared by GSI Water Solutions Inc.

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. Consideration and approval of the Alternate Special Districts Representative for the San Luis Obispo Local Agency Formation Commission; Candidate Vote; Submittal of Vote
- B. Review of the District's Budget Status as of March 31, 2022

9. HEARING ITEMS:

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

10. RECEIVED WRITTEN COMMUNICATIONS:

11. LATE RECEIVED WRITTEN COMMUNICATIONS:

12. FUTURE AGENDA ITEMS: Deferred Infrastructure Program (as needed), Lopez Water Contract Amendments (2022), Wastewater CIP (Future year), Social Media Policy/ Live Stream Board Meetings (As directed), Bill insert/ mailing policy (As directed), Policy & Procedure Manual review (As directed), CSDA Transparency Certification (As directed), Solid Waste Education Center (As directed), Special Tax Town Hall Meeting (April 30, 2022 at 1:30pm)

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, April 13, 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 Austin, and Director Gibson.
Staff present: General Manager Will Clemens, Business and Accounting Manager Carey Casciola, Celia Ruiz, Account Administrator III and Chase Martin, 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:**

Lucia Casalnuovo	In support of the upcoming town hall meeting on 4/30/2022 and in support of the District encouraging the County of San Luis Obispo to attend; if unable to attend she'd like to see the written response from the County of SLO.
Fern Godden	Asked questions regarding fire tax, PG&E relating to electric vehicles and RV camping on Hwy 1.

6. **SPECIAL PRESENTATIONS & REPORTS:**

A. STAFF REPORTS:

i. **Sheriff's South Station** – Commander Jay Wells – Absent

ii. **FCFA** - Chief Steve Lieberman

Board meeting on Friday with a budget proposal. It is the third year of the fiscal funding defined by the third amendment, thus no additional contributions from Arroyo Grande, Grover Beach or Oceano. The call volume increased 4.5% over last year with over 4,100 annual calls. The last reserve firefighter will be retiring the end of this month. A meeting with the District and City managers to discuss the impacts and another possible shift that might be at risk in Oceano due to the loss of this position. Weed abatement inspections have been completed and notice of violations will be going out (including alley ways).

iii. **Operations** - Utility Systems Manager - Tony Marraccino – Absent (AWWA conference)

iv. **OCSD General Manager – Will Clemens**

Work on grants continues. Met with Regional Water Management Group on the last round of Prop 1 implementation grant funding. We are going to apply for another \$245,000 to 1mil in funding requests. SLO Board of Supervisors will be considering a list of community development block grant funding allocations. The District applied for \$225,000 for the water tank rehabilitation project. We will also be requesting community project funding from Congressman Salud Carbajal for the WRRP projects.

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

i. Vice President Villa – reported on the 4/13/2022 Integrated Waste Management Authority (IWMA) meeting.

ii. Director Austin – None

iii. President White – reported on the 4/6/2022 South San Luis Obispo County Sanitation District (SSLOCSD) meeting

iv. Director Gibson – None

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

7. CONSENT AGENDA:	ACTION:
<ul style="list-style-type: none"> a. Review and Approval of Minutes for the Regular Meeting of March 23, 2022 b. Review of Cash Disbursements c. Approval of a letter of support for the San Luis Obispo County Planning and Building Department's recommendation to include the Oceano Community Services District's Water Tank Rehabilitation Project for 2022 Community Development Block Grant Funds d. Approval of an Application for Community Project Funding and Letter of Support through the Office of Congressman Salud Carbajal for Projects in the District's Water Resource Reliability Program 	<p>After an opportunity for public comment, Board and staff discussion, Director Gibson made a motion to approve consent agenda items as presented with a second from Director Austin and a 4-0 roll call vote.</p> <p>Public Comment: None</p>

8A BUSINESS ITEMS:	ACTION:
Consideration of Appointing Financial Consultants for the USDA Financing of the Water System Improvement Projects	<p>After an opportunity for public comment, Board and staff discussion, Director Austin made a motion to approve agenda item 8A with staff recommendations with a second from Director Gibson and a 4-0 roll call vote.</p> <p>Public Comment: None</p>

8B BUSINESS ITEMS:	ACTION:
Consideration of whether to fill the vacancy on the Board of Directors by appointment until the person elected in the November 2022 election to fill the vacancy has been qualified	<p>After an opportunity for public comment, Board and staff discussion, Director Gibson made a motion to start the appointment process and post the notice of vacancy with a second from Director Austin and a 4-0 roll call vote.</p> <p>Public Comment: None</p>

8C BUSINESS ITEMS:	ACTION:
Adopt a Resolution Re-Authorizing Remote Teleconference Meetings	<p>After an opportunity for public comment, Board and staff discussion no action was taken.</p> <p>Public Comment: None</p>

- 9. **HEARING ITEMS:** None
- 10. **RECEIVED WRITTEN COMMUNICATIONS:** None
- 11. **LATE RECEIVED WRITTEN COMMUNICATIONS:** None
- 12. **FUTURE AGENDA ITEMS:**
 Deferred Infrastructure Program (as needed), Lopez Water Contract Amendments (2022), Wastewater CIP (Future year), Social Media Policy/Live Stream Board Meetings (as directed), Bill insert/mailling policy (as directed), Policy & Procedure Manual review (As directed), CSDA Transparency Certification (as directed), Solid Waste Education Center (As directed), Measure A-22 Town Hall Meeting (April 30, 2022 at 1:30 PM)
- 13. **FUTURE HEARING ITEMS:** None
- 14. **CLOSED SESSION:** None
- 15. **ADJOURNMENT:** Approximately 7:00 pm



Oceano Community Services District

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

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

Date: April 27, 2022

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

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

Recommendation

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

Discussion

The following is a summary of the attached cash disbursements:

Description	Check Sequence	Amounts
	59515 - 59539	
Disbursements:		
Regular Payable Register - paid 04/20/2022 *	59515 - 59533	\$ 15,543.81
	-	
Subtotal:		\$ 15,543.81
Reoccurring Payments for Board Review (authorized by Resolution 2020-06):		
Payroll Disbursements - PPE 04/09/2022	N/A	\$ 28,981.61
Mechanics Bank Visa Card Online Payment - paid 4/15/2022	N/A	\$ 2,913.06
Reoccurring Utility Disbursements - paid 04/20/2022	59534 - 59538	\$ 1,121.72
Reoccurring Health Disbursements - paid 04/20/2022	59539	\$ 56.21
Subtotal:		\$ 33,072.60
Grand Total:		\$ 48,616.41

Check #59295 VOIDED - vendor advised check was rejected. Stop payment submitted.

*Check #59530 issued for Quill invoice #20835919.

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: 059515 THRU 059533

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
CHECK:	-----								
1-1001-000	4/20/2022	CHECK	059515	ARAMARK	179.40CR	OUTSTND	A	0/00/0000	UNIFORMS
1-1001-000	4/20/2022	CHECK	059516	BURDINE PRINTING & GRAPHICS	1,849.01CR	OUTSTND	A	0/00/0000	U/B MAIL & POSTAGE, INSERT
1-1001-000	4/20/2022	CHECK	059517	BURKE AND PACE OF ARROYO GRAND	133.18CR	OUTSTND	A	0/00/0000	VEHICLE MAINTENANCE
1-1001-000	4/20/2022	CHECK	059518	CANNON	2,551.00CR	OUTSTND	A	0/00/0000	CIP-HWY1/ALLEYWAY TO 19TH
1-1001-000	4/20/2022	CHECK	059519	CLINICAL LAB OF SAN BERNARDINO	400.00CR	OUTSTND	A	0/00/0000	WATER SAMPLES
1-1001-000	4/20/2022	CHECK	059520	FAMCON PIPE & SUPPLY, INC.	539.47CR	OUTSTND	A	0/00/0000	SYSTEM PARTS
1-1001-000	4/20/2022	CHECK	059521	SLO CO FARM SUPPLY CO INC, DBA	48.48CR	OUTSTND	A	0/00/0000	FIELD SUPPLIES
1-1001-000	4/20/2022	CHECK	059522	GATOR CRUSHING & RECYCLING	20.00CR	OUTSTND	A	0/00/0000	ASPHALT RECYCLE
1-1001-000	4/20/2022	CHECK	059523	GSI WATER SOLUTIONS, INC.	3,959.50CR	OUTSTND	A	0/00/0000	NCMA 2021 ANNUAL REPORT
1-1001-000	4/20/2022	CHECK	059524	IZZY PLUMBING INC.	750.00CR	OUTSTND	A	0/00/0000	SEWER MAINTENANCE
1-1001-000	4/20/2022	CHECK	059525	J.B. DEWAR, INC.	347.15CR	OUTSTND	A	0/00/0000	FUEL
1-1001-000	4/20/2022	CHECK	059526	MARRACCINO, ANTHONY	237.98CR	OUTSTND	A	0/00/0000	REIMBURSABLE TRAINING
1-1001-000	4/20/2022	CHECK	059527	MINER'S ACE HARDWARE, INC.	152.11CR	OUTSTND	A	0/00/0000	VEHICLE MAINTENANCE, SYSTEM PARTS
1-1001-000	4/20/2022	CHECK	059528	PETTY CASH	30.97CR	OUTSTND	A	0/00/0000	POSTAGE DUE, CIP-HWY1/ALLEYWAY TO 19TH
1-1001-000	4/20/2022	CHECK	059529	PRO-TECH LANDSCAPE MANAGEMENT,	410.00CR	OUTSTND	A	0/00/0000	LANDSCAPING
1-1001-000	4/20/2022	CHECK	059530	QUILL CORPORATION	107.23CR	OUTSTND	A	0/00/0000	OFFICE SUPPLIES
1-1001-000	4/20/2022	CHECK	059531	R & T EMBROIDERY, INC.	186.38CR	OUTSTND	A	0/00/0000	UNIFORMS
1-1001-000	4/20/2022	CHECK	059532	SLO CO DEPT OF PUBLIC WORKS	1,333.00CR	OUTSTND	A	0/00/0000	CIP-HWY1/ALLEYWAY TO 19TH
1-1001-000	4/20/2022	CHECK	059533	WATER SYSTEMS CONSULTING, INC.	2,308.95CR	OUTSTND	A	0/00/0000	NCMA STAFF EXTN SVCS FY 21-22
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	15,543.81CR			
				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: 059515 THRU 059533

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

TOTALS FOR POOLED CASH FUND	CHECK	TOTAL:	15,543.81CR
	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 April 27, 2022

	(*)	
Gross Wages	3/26/2022	4/9/2022
Regular	\$29,557.28	\$25,213.21
Overtime Wages	\$234.76	\$256.59
Stand By	\$450.00	\$350.00
	<u>\$30,242.04</u>	<u>\$25,819.80</u>
Cell Phone Allowance	\$0.00	\$75.00
Total Wages	<u>\$30,242.04</u>	<u>\$25,894.80</u>
Disbursements		
Net Wages	\$23,661.90	\$19,125.63
State and Federal Agencies	\$5,014.28	\$4,651.37
CalPERS - Normal	\$5,599.49	\$5,079.57
SEIU - Union Fees	\$159.96	\$125.04
Total Disbursements processed with Payroll	<u>\$34,435.63</u>	<u>\$28,981.61</u>
Health (Disbursed with reoccurring bills)	\$0.00	\$5,877.28
Total District Payroll Related Costs	<u>\$34,435.63</u>	<u>\$34,858.89</u>

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

Oceano Community Services District
Mechanics Bank Visa Card

A/P Visa Card Disbursement

Date	Transaction Name	Amount	Description	GL Account #
03/18/2022	DEBIT INDEED 203-564-2	\$ (630.00)	JOB ADVERTISING EXPENSE	01-5-4100-283
03/18/2022	DEBIT HOTEL*RESERVATIONS.COM 855-956-2	\$ (730.83)	CLASSES/SEMINARS/TRAINING FEE	02-5-4400-285
03/18/2022	DEBIT WWW.RESERVATIONS.COM WWW.RESERV	\$ (19.99)	CLASSES/SEMINARS/TRAINING FEE	02-5-4400-285
03/18/2022	DEBIT INTUIT *QuickBooks Onl CL.INTUIT	\$ (50.00)	PERMITS, FEES LICENSES	01-5-4100-248
03/15/2022	DEBIT INDEED 203-564-2	\$ (540.00)	JOB ADVERTISING EXPENSE	01-5-4100-283
03/15/2022	DEBIT NEOGOV HTTPSWWW.N	\$ (199.00)	JOB ADVERTISING EXPENSE	01-5-4100-283
03/15/2022	DEBIT WATER/WASTEWATER JOBS WATERANDWA	\$ (185.00)	JOB ADVERTISING EXPENSE	01-5-4100-283
03/10/2022	DEBIT YOURMEMBER-CAREERS 727-497-6	\$ (299.00)	JOB ADVERTISING EXPENSE	01-5-4100-283
03/10/2022	DEBIT BROWN AND CALDWELL 925-21022	\$ (200.00)	JOB ADVERTISING EXPENSE	01-5-4100-283
03/07/2022	DEBIT MSFT * E0400HR1JE MSBILL.IN	\$ (12.50)	PERMITS, FEES LICENSES	01-5-4100-248
03/04/2022	DEBIT ZOOM.US 888-799-9666 WWW.ZOOM.	\$ (46.74)	OFFICE EXPENSE	01-5-4100-200

Total ACH - 4/15/2022

(\$2,913.06)

04/27/2022 Board Meeting - Mechanics Visa Card Online Payment - paid
04/15/2022

\$2,913.06

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: 059534 THRU 059538

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
CHECK:									
1-1001-000	4/20/2022	CHECK	059534	CHARTER COMMUNICATIONS	150.00CR	OUTSTND	A	0/00/0000	INTERNET - COMMUNICATIONS
1-1001-000	4/20/2022	CHECK	059535	COASTAL COPY, INC.	275.70CR	OUTSTND	A	0/00/0000	COPIES/MAINTENANCE
1-1001-000	4/20/2022	CHECK	059536	DIGITAL WEST NETWORKS, INC.	401.15CR	OUTSTND	A	0/00/0000	PHONES
1-1001-000	4/20/2022	CHECK	059537	SO CAL GAS	184.16CR	OUTSTND	A	0/00/0000	UTILITY
1-1001-000	4/20/2022	CHECK	059538	STANLEY CONVERGENT SECURITY SO	110.71CR	OUTSTND	A	0/00/0000	WELLS AND FIRE MONITOR
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	1,121.72CR			
				DEPOSIT	TOTAL:	0.00			
				INTEREST	TOTAL:	0.00			
				MISCELLANEOUS	TOTAL:	0.00			
				SERVICE CHARGE	TOTAL:	0.00			
				EFT	TOTAL:	0.00			
				BANK-DRAFT	TOTAL:	0.00			
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	1,121.72CR			
				DEPOSIT	TOTAL:	0.00			
				INTEREST	TOTAL:	0.00			
				MISCELLANEOUS	TOTAL:	0.00			
				SERVICE CHARGE	TOTAL:	0.00			
				EFT	TOTAL:	0.00			
				BANK-DRAFT	TOTAL:	0.00			

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

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 059539 THRU 059539

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK: -----								
1-1001-000	4/20/2022	CHECK	059539	TASC -CLIENT INVOICES	56.21CR	OUTSTND	A	0/00/0000 FSA ADM FEE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	56.21CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	56.21CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		



Oceano Community Services District

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

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

Date: April 27, 2022

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: Agenda Item #7(c): Submittal of the District's Fiscal Year 2021-22 Quarter 3 Treasurer Report

Recommendation

It is recommended that your Board receive and file the District's 2021-22 Quarter 3 Treasurer Report.

Discussion

Government Code section 61053(f) requires the District Treasurer to report to the Board of Directors quarterly regarding receipts, disbursements and balances in each account controlled by the District. At the January 26th meeting, your Board approved Resolution 2022-02 to adopt the District's 2022 Investment Policy which is required by Government Code section 53646(A)(2). Section 7 of the Investment Policy requires the Financial Officer/Treasurer to provide a quarterly report. The attached worksheet has been prepared to review the District's third quarter report for fiscal year 2021-22.

The District holds accounts with the County of San Luis Obispo and Mechanics Bank. Attachment "A" provides a summary of each account held by the District which have been reconciled against the District's general ledger.

Other Agency Involvement

The County of San Luis Obispo

Other Financial Considerations

The fiscal year 2021-22 Quarter 3 budget review is business item 8(a) of this agenda package.

Results

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

- Attachment A – 2021-22 3rd Quarter Treasurer Report

Oceano Community Services District
2021-22 Treasurer Report - Quarter 3

<u>Account</u>	<u>Month</u>	<u>Beginning Balance</u>	<u>Credits</u>	<u>Debits</u>	<u>Ending Balance</u>	<u>Quarter Ending Balance</u>
<u>County of San Luis Obispo Accounts:</u>						
Oceano CSD - 41005	Jan-22	\$1,824,298.20	\$38,875.47	\$0.00	\$1,863,173.67	
(Property Taxes)	Feb-22	\$1,863,173.67	\$56,241.14	\$0.00	\$1,919,414.81	
	Mar-22	\$1,919,414.81	\$80,957.14	(\$779.84)	\$1,999,592.11	\$1,999,592.11
					County Total	\$1,999,592.11
<u>Mechanics Bank Accounts:</u>						
Public Checking - 1101	Jan-22	\$1,758,231.04	\$82,406.31	(\$1,001,214.97)	\$839,422.38	
(General Checking Acct)	Feb-22	\$839,422.38	\$446,774.10	(\$156,044.23)	\$1,130,152.25	
	Mar-22	\$1,130,152.25	\$74,188.56	(\$463,938.68)	\$740,402.13	\$740,402.13
Public Fund CD - 7655	Jan-22	\$24,571.94	\$12.52	\$0.00	\$24,584.46	
(Water Fund Deposit)	Feb-22	\$24,584.46	\$12.53	\$0.00	\$24,596.99	
	Mar-22	\$24,596.99	\$11.32	\$0.00	\$24,608.31	\$24,608.31
Public Investment Money Market - 0161	Jan-22	\$200,828.07	\$6.82	\$0.00	\$200,834.89	
(Public Facilities Fees)	Feb-22	\$200,834.89	\$6.16	\$0.00	\$200,841.05	
	Mar-22	\$200,841.05	\$6.82	\$0.00	\$200,847.87	\$200,847.87
					Mechanics Total	\$965,858.31
					Total	\$2,965,450.42



Oceano Community Services District

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

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

Date: April 27, 2022

To: Board of Directors

From: Will Clemens, General Manager

Subject: **Agenda Item #7(D):** 2021 NCMA Report prepared by GSI Water Solutions Inc.

Recommendation

It is recommended that your Board receive and file the 2021 NCMA Report prepared by GSI Water Solutions Inc.

Discussion

The preparation of an annual report for the Northern Cities Management Area (NCMA) is required by the 2005 Settlement Stipulation and 2008 Judgement for the Santa Maria Valley Groundwater Basin. The 2021 Annual Report can be found on the District website at this [link](#).

In summary, each of the NCMA agencies are pumping groundwater to varying degrees but overall NCMA pumping has been significantly reduced. However, due to the lack of rainfall, the health of the basin is declining slightly with decreasing groundwater levels and storage within the basin as compared to 2020. The condition of the basin is still in a tenuous position with little ability to withstand future continued drought. The district has been relying mostly on State Water supplies recently with the ability to have stored water from San Luis Reservoir delivered to Oceano. This has allowed minimum groundwater pumping from the basin and deliveries of Lopez Water. The District shifted to taking State Water deliveries for its needs on April 1, 2021, in order to retain as much Lopez water in the reservoir as possible during the municipal reductions outlined under the Low Reservoir Response Plan.

District legal counsel and staff have been participating in the “meet and confer” efforts that are part of the groundwater litigation and providing the Board of Directors with updates during closed session, as provided by the Brown Act and to maintain the legal confidentiality requirements of those discussions.



Other Agency Involvement

The Cities of Arroyo Grande, Grover Beach, and Pismo Beach are the other agencies in the Northern Cities Management Area responsible for the preparation of the annual report.

Other Financial Considerations

There are no financial impacts as a result of this item.

Results

Groundwater monitoring, analysis, and reporting are important efforts that provide information necessary for the long-term appropriate management of groundwater. It will lead to improved reliability of drinking water supplies, which promotes health and safety and livable communities. Cooperating with other local agencies promotes well-governed communities.



Oceano Community Services District

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

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

www.oceanocsd.org

Date: April 27, 2022

To: Board of Directors

From: Will Clemens, General Manager

Subject: Agenda Item # 8(A): Consideration and approval of the Alternate Special Districts Representative for the San Luis Obispo Local Agency Formation Commission; Candidate Vote; Submittal of Vote

Recommendation

It is recommended that your Board vote for one of the candidates listed on the Memo from LAFCO and direct the General Manager to submit the District's vote to LAFCO before June 6, 2022.

Discussion

Attached is correspondence from LAFCO which provides candidate information and statements for candidates running for the alternate Special Districts representative on the LAFCO Board.

Other Agency Involvement

There are thirty-five special districts in San Luis Obispo County.

Other Financial Considerations

N/A

Results

Participating in LAFCO promotes inter-agency collaboration and well governed communities.

Attachments:

- April 6, 2022, Memo from LAFCO
- Candidate Information



LAFCO - San Luis Obispo - Local Agency Formation Commission
SLO LAFCO - Serving the Area of San Luis Obispo County

COMMISSIONERS

Chairperson
ED WAAGE
City Member

Vice-Chair
DEBBIE ARNOLD
County Member

LYNN COMPTON
County Member

MARSHALL OCHYLSKI
Special District Member

ROBERT ENNS
Special District Member

STEVE GREGORY
City Member

HEATHER JENSEN
Public Member

ALTERNATES

DAWN ORTIZ-LEGG
County Member

ED EBY
Special District Member

CHARLES BOURBEAU
City Member

David Watson
Public Member

STAFF

ROB FITZROY
Executive Officer

BRIAN A. PIERIK
Legal Counsel

IMELDA MARQUEZ
Analyst

TO: EACH INDEPENDENT SPECIAL DISTRICT

FROM: ROB FITZROY, EXECUTIVE OFFICER *RF*

DATE: APRIL 6, 2022

RE: ELECTION FOR LAFCO ALTERNATE SPECIAL DISTRICT MEMBER

Background. The term of the current LAFCO Alternate Special District seat expired in December 2021. The new term will last until December 2025. The Cortese-Knox-Hertzberg Act allows the existing Commissioner to remain on LAFCO until the nomination and election process is complete. A nomination period commenced on February 15, 2022, and closed March 31, 2022. This is a request to submit a ballot for one of the nominees. Two nominees have been identified:

- Ed Eby – Nipomo Community Services District
- Devin Capps – Heritage Ranch Community Services District

Due to ongoing challenges with obtaining quorums, and impacts related to Covid-19, the election will be conducted via electronic format with intent to increase participation and improve efficiency, as allowed by the Cortese, Knox, Hertzberg Act. Directions are provided below.

Instructions. Each district may submit one ballot for one of the nominees, see attached ballot for your use. The election period will be 60 days and commence on April 6, 2022 and end on June 6, 2022. **BALLOTS DUE BY JUNE 6, 2022 at 5PM.** If your District wishes to submit a ballot, please place this item on an agenda at a meeting of your Board of Directors as soon as possible, or if you have already been delegated by your Board as the representative of your district, you may submit a ballot on behalf of your district.

The completed ballot form may be submitted to LAFCO via email to rfitzroy@slolafco.com. Please make sure the form is signed by the Board President or General Manager.

Thank you and please contact me with any questions.

Attachments: Ballot

cc: Members of the Local Agency Formation Commission
Brian Peirik, LAFCO Legal Counsel



**San Luis Obispo
Local Agency Formation Commission**

1042 Pacific Street, Suite A, San Luis Obispo, CA 93401

Tel: (805) 781-5795 | Fax: (805) 788-2072 | rfitzroy@slolafco.com

**BALLOT FOR LAFCO
ALTERNATE SPECIAL DISTRICT MEMBER ELECTION**

The _____
(Insert Name of Special District)

Hereby selects the following individual for the Alternate Special District Member seat on the San Luis Obispo Local Agency Formation Commission:

- Ed Eby – Nipomo Community Services District
- Devin Capps – Heritage Ranch Community Services District

The Board of Director’s action was taken on an agenda item on:

(Insert Date of Board Agenda and Action)

(General Manager or Chairman/President)

April 8, 2022

All Districts,

I'm Devin Capps, the CEO of Capps Construction & Concrete and a second-generation builder. I live in beautiful Heritage Ranch with my wife and two children. We love living in this wonderful community and are working to keep it a beautiful, family-friendly place to live for years to come. I started Capps Construction in 2005 with a focus on customer satisfaction. Over the years, we have become experts in building homes and the various aspects associated with building a home, I am well versed in all types of home building, concrete contracting, masonry, drought-proof landscaping, and more. We take pride in our work and our community. I would bring a valuable perspective to the LAFCO board. Thank you for your consideration.

Devin Capps

Ed Eby

Nominee for LAFCO Alternate Special District Member



San Luis Obispo County Activities

- Former LAFCO Vice Chair, Commissioner and Alternate Commissioner representing Special Districts - Held elected positions on LAFCO from 2006 to 2012 and 2016 to present.
- President and Past Vice President, Nipomo Community Services District (NCSD) Board of Directors
- 16 years as NCSD Director
- Chairman NCSD Waterline Intertie Project Committee
- Chairman, 2006-2007 South County Advisory Council
- Past Elected Representative, Nipomo Community Advisory Council
- Member and Alternate Member, Water Resources Advisory Committee 2005-2012 and 2014 to present.
- Former Member, Technical Review Committee, South County Air Quality Mitigation Program
- Member, The Land Conservancy of San Luis Obispo County

Statement of Interest and Background

My primary interest on LAFCO has been to assure that annexations are supported by robust municipal services. At the Nipomo Community Services District, I have supported and directed a multi-million dollar project to bring an additional 3,000 acre-feet of water per year to the Nipomo Mesa, totally rebuilding our sewer plant, and merging the Black Lake Village and Town sewer plants. I am currently reviewing the NCSD water and sewer modifications required for a potential new development with 1,300-1,400 new homes.

Prior to my 1999 retirement from Hughes Space and Communications Co., I spent 35 years as a design engineer and program manager in Southern California's aerospace industry. I am a UCLA graduate with Bachelor of Science and Master of Science in Engineering degrees, and post-graduate studies in technical and management programs. I have lived in Nipomo for the last 20 years. In my spare time, I enjoy hiking and growing fruits, vegetables, and native plants.



Oceano Community Services District

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

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

Date: April 27, 2022

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #8(B): Review of the District's Budget Status as of March 31, 2022**

Recommendation

It is recommended that your Board review and discuss the District's budget status as of March 31, 2022.

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 actual revenues and expenditures as of March 31, 2022
- ✓ Current percentage of adopted budget
- ✓ Current fiscal year adopted budget

In reviewing the worksheets, items of significance can be identified. The column containing the percent of the 2021-22 budget utilized in the third quarter of fiscal year 2021-22 illustrates that revenues and costs are on track to remain within budget for all the funds.

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 75% 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 for Lopez
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, State Water Control Board, and Municode)
5. Local Agency Formation Commission Expense (LAFCO)
6. Liability Insurance



Oceano Community Services District

Board of Directors Meeting

7. Membership Expense (Cal Rural Water Association and California Special District 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 by the end of the fiscal year, including the following:

1. Water Meter Expense – at the beginning of the year the utilities crew replaced old meters on multiple properties.

Budget: \$23,000	Expensed @ 3/31: \$21,809 (95%)	Estimate - Year End: \$ 23,000	Over/Under: -0-
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2. Chemicals & Utilities – in the last three quarters the District increased groundwater pumping. The difference is reflected in the State Water supply savings.

Chemicals: \$3,800	Expensed @ 3/31: \$3,600 (95%)	Estimate - Year End: \$ 4,800	Over/Under: (\$1,000)
Utilities: \$20,000	Expensed @ 3/31: \$21,674 (108%)	Estimate – Year End: \$28,898	Over/Under: (\$8,898)

3. Classes & Seminars- tuition for a utility staff member to obtain their Class A license was split in the Water and Wastewater Funds.

Water Budget: \$2,900	Expensed @ 3/31: \$2,809 (97%)	Estimate - Year End: \$ 2,900	Over/Under: -0-
Wastewater Budget: \$2,800	Expensed @ 3/31: \$2,524 (90%)	Estimate – Year End: \$2,800	Over/Under: -0-

4. Fixed Assets – a booster pump was replaced, and new handhelds were purchased for meter reading.

Water Budget: \$0	Expensed @ 3/31: \$23,789	Estimate - Year End: \$ 0	Over/Under: (\$23,789)
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Revenues:

In the General Fund, property tax revenues are estimated to come in as budgeted based on the County's January 2022 projections.

The water sales appear to be lower than expected after five of the six billing periods have been recorded in the third quarter. Based on the first five billing cycles revenues are projected to fall short by \$135,082 this is



Oceano Community Services District

Board of Directors Meeting

due to the total consumption dropping from last year by over 10,000 units from drought related conservation. The revenue comparisons between the targeted revenue and the actual are attached from 2019 to March 2022.

Wastewater sales are tracking with the budget after five billing cycles since consumption does not affect wastewater revenues with the District's current rate structure.

The Franchisee Fees in the Garbage Fund are coming in lower than expected from South County Sanitary Services, Inc (SCSS). The District received the final rate application from SCSS in the third quarter and this initiated the Proposition 218 process to increase the solid waste rates.

Closely monitoring the budget in a conservative manner will help ensure remaining within budget. The 4th quarter results, as of June 30, 2022, will be provided to your Board in July 2022.

Other Agency Involvement

N/A

Other Financial Considerations

SCSS Inc. sent the District a rate application which initiates the Proposition 218 process to increase solid waste rates for Oceano residents in 2022. This item will be considered at the June 8, 2022 Board meeting.

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
 Budget Adjustments



GENERAL FUND



 OCEANO COMMUNITY SERVICES DISTRICT GENERAL FUND - QUARTER 3 REVIEW SUMMARY								
ACCOUNT NO.	GENERAL FUND (GF)	FINAL BUDGET FY 2021/22	2021/22 APPROVED ADJUSTMENTS	2021/2022 APPROVED BUDGET	ACTUAL AT 3/31/2022	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE	
SOURCES OF FUNDS								
	Fire	\$0	\$0	\$0	\$0	0%	\$0	
	Lighting	\$0	\$0	\$0	\$0	0%	\$0	
	Facilities	\$157,140	\$0	\$157,140	\$106,704	68%	\$157,272	
	Admin	\$2,241,224	\$0	\$2,241,224	\$1,609,810	72%	\$2,109,687	
	Total Sources of Funds	\$2,398,364	\$0	\$2,398,364	\$1,716,514	76%	\$2,266,959	
	(\$131,620)							
USES OF FUNDS								
	Fire	\$1,174,772	\$7,500	\$1,182,272	\$882,703	75%	\$1,173,320	
	Lighting	\$43,025	\$0	\$43,025	\$26,503	62%	\$35,041	
	Facilities	\$37,404	\$0	\$37,404	\$17,033	46%	\$22,118	
	Admin	\$1,099,875	\$0	\$1,099,875	\$739,842	67%	\$958,508	
	Total Expenditures	\$2,355,076	\$7,500	\$2,362,576	\$1,666,080	71%	\$2,188,987	
	\$173,589							
OPERATING SURPLUS/(DEFICIT)								
	Fire	(\$1,174,772)	(\$7,500)	(\$1,182,272)	(\$882,703)		(\$1,173,320)	
	Lighting	(\$43,025)	\$0	(\$43,025)	(\$26,503)		(\$35,041)	
	Facilities	\$119,736	\$0	\$119,736	\$89,671		\$135,154	
	Admin	\$1,141,349	\$0	\$1,141,349	\$869,968		\$1,151,179	
	OPERATING SURPLUS/(DEFICIT)	\$43,288	(\$7,500)	\$35,788	\$50,433		\$77,972	
	\$41,969							
TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	31,500		31,500	0		31,500	
	(Transfers Out) - To Water and Wastewater	(126,172)		(126,172)	0		(126,172)	
	Encumbrances - Sources of Funding	0		0	0		0	
	Encumbrances - (Designated Funds) - NDC & Tyler Incode	(24,621)		(24,621)	7,146		(24,621)	
	NET TRANSFERS & ENCUMBRANCES	(\$119,293)	\$0	(\$119,293)	\$7,146		(\$119,293)	
	\$0							



ADMINISTRATIVE BUDGET





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 REVIEW
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2021/22	ACTUAL AT 3/31/2022	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE	
SOURCES OF FUNDS						
	Revenues	\$1,141,349	\$869,968	76%	\$1,151,179	\$9,616
	Other Sources of Funds	\$1,099,875	\$739,842	67%	\$958,508	(\$141,367)
	Total Sources of Funds	\$2,241,224	\$1,609,810	72%	\$2,109,687	(\$131,752)
USES OF FUNDS						
	Salaries & Wages	\$440,000	\$326,284	74%	\$424,169	\$15,831
	Benefits	\$146,370	\$121,065	83%	\$159,602	(\$13,232)
	Personnel Services	\$586,370	\$447,349	76%	\$583,771	\$2,599
	Services & Supplies	\$297,605	\$152,398	51%	\$184,659	\$112,946
	Operating Crew Benefits Allocation	\$215,900	\$140,096	65%	\$190,078	\$25,822
	Administrative Cost	\$0	\$0	0%	\$0	\$0
	Total Expenditures	\$1,099,875	\$739,842	67%	\$958,508	\$141,368
OPERATING SURPLUS/(DEFICIT)		\$1,141,349	\$869,968		\$1,151,179	\$9,616
TRANSFERS & ENCUMBRANCES						
	Transfers In - From Facilities Fund	21,068	0		21,068	0
	(Transfers Out) - Fire & Lighting	(1,228,800)	(909,206)		(1,219,366)	(9,434)
	Encumbrances - Sources of Funding	0	0		0	0
	Encumbrances - (Designated Funds) - NDC & Tyler Incode	(24,621)	(7,146)		(24,621)	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,232,353)	(\$916,352)		(\$1,222,919)	(\$9,434)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 REVIEW
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2021/22	ACTUAL AT 3/31/2022	75%	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
REVENUES						
01-4-3100-000	Property Taxes: Current Year - Secured	1,101,742	811,087	74%	1,103,745	2,003
01-4-3101-000	Property Taxes: Current Year - Unsecured	37,695	37,028	98%	35,743	(1,952)
01-4-3102-000	Property Taxes: Prior Year - Secured	0	(2,267)		(2,267)	(2,267)
01-4-3103-000	Property Taxes: Prior Year - Unsecured	0	608		608	608
	Unitary Tax	10,575	8,548	81%	10,079	(496)
01-4-3105-000	Penalties & Interest	0	3,605		3,605	3,605
01-4-3106-000	Delinq Garbage Charges	0	3,479		3,479	3,479
01-4-3120-000	Homeowners' Prop Tax Relief	6,134	3,105	51%	6,210	76
01-4-3213-100	Will Serve Letter Fee	0	540		540	540
01-4-3230-100/195	Misc Income	0	2,635		2,635	2,635
01-4-3230-600	Misc Income		214		214	
01-4-3238-200	Firework Permit	1,648	0	0%	1,648	0
01-4-3250-100	Reimbursement for Engineering Services		1,385		1,385	1,385
01-4-3557-000	CO Charge: SB 2557	(16,445)	0	0%	(16,445)	0
Total Revenues		\$1,141,349	\$869,968	76%	\$1,151,179	\$9,616
OTHER SOURCES OF FUNDS						
	Allocated Administrative Overhead	883,975	599,746	68%	768,430	(115,545)
	Allocated Operating Crew Overhead	215,900	140,096	65%	190,078	(25,822)
Total Other Sources of Funds		\$1,099,875	\$739,842	67%	\$958,508	(\$141,367)
Total Sources of Funds		\$2,241,224	\$1,609,810	72%	\$2,109,687	(\$131,752)
USES OF FUNDS						
SALARIES & WAGES						
01-5-4100-010	Salary & Wages	431,000	326,059	76%	423,877	7,123
01-5-4100-020	Overtime	9,000	225	2%	292	8,708
Total Salaries & Wages		\$440,000	\$326,284	74%	\$424,169	\$15,831
BENEFITS						
01-5-4100-061	PERS Contribution	54,000	48,639	90%	63,231	(9,231)
01-5-4100-062	PERS UAL Payment	5,600	5,575	100%	5,575	25
01-5-4100-070	SUI	2,170	0	0%	1,896	274
01-5-4100-071	Medicare	6,400	5,439	85%	7,071	(671)
01-5-4100-072	FICA	1,800	1,586	88%	2,061	(261)
01-5-4100-075	Compensation Insurance	4,700	3,261	69%	4,348	352
01-5-4100-090	Insurance	70,800	55,890	79%	74,520	(3,720)
01-5-4100-097	Cell Phone Allowance	900	675	75%	900	0
Total Benefits		\$146,370	\$121,065	83%	\$159,602	(\$13,232)
Total Personnel Services		\$586,370	\$447,349	76%	\$583,771	\$2,599



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 REVIEW
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2021/22	ACTUAL AT 3/31/2022		ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
				75%		
SERVICES & SUPPLIES						
01-5-4100-110	Communications	10,800	7,643	71%	10,191	609
01-5-4100-150	Insurance	29,600	21,981	74%	30,561	(961)
01-5-4100-170	Maintenance: Equipment	3,810	0	0%	0	3,810
01-5-4100-173	Maint: Structures/ Improvements	10,815	4,320	40%	5,760	5,055
01-5-4100-180	Memberships	8,000	8,115	101%	8,115	(115)
01-5-4100-193	Bank Fees	4,790	4,335	91%	5,780	(990)
01-5-4100-200	Office Expense	7,175	3,985	56%	5,313	1,862
01-5-4100-210	Postage	2,575	355	14%	473	2,102
01-5-4100-218	Audit	20,570	20,570	100%	20,570	0
01-5-4100-220	Professional Services	34,000	6,953	20%	9,271	24,729
01-5-4100-221	Information Technology	8,000	2,004	25%	2,672	5,328
01-5-4100-223	Legal Services	92,000	25,803	28%	34,405	57,595
01-5-4100-225	Board Stipends	12,000	4,600	38%	6,133	5,867
01-5-4100-226	Annual Software Maintenance	18,500	17,370	94%	18,500	0
01-5-4100-230	Required Legal Notice	450	1,072	238%	1,072	(622)
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,590	0	0%	0	1,590
01-5-4100-247	LAFCO Annual Charge	12,200	11,120	91%	11,120	1,080
01-5-4100-248	Permits, Fees, Licenses	1,065	2,295	215%	2,295	(1,230)
01-5-4100-280	Private Vehicle/ Milage Expense	530	0	0%	0	530
01-5-4100-285	Classes/ Seminars/ Training Fee	6,010	2,230	37%	2,973	3,037
01-5-4100-286	Board Member Travel	2,125	0	0%	0	2,125
01-5-4100-290	Utilities	11,000	5,427	49%	7,235	3,765
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	0	2,220		2,220	(2,220)
Total Services & Supplies		\$297,605	\$152,398	51%	\$184,659	\$112,946
Operating Crew Benefits & Direct Labor Cost Allocations						
01-5-4100-600	Leave time	53,000	47,023	89%	61,130	(8,130)
	Salaries & Wages (Admin)	6,100	4,325	71%	5,623	478
01-5-4100-601	PERS Contribution	41,000	24,766	60%	32,195	8,805
01-5-4100-602	Medicare	5,200	2,887	56%	3,753	1,447
	P/R Fed & State Taxes	4,500	0	0%	4,500	0
	SUI	1,750	0	0%	1,750	0
01-5-4100-603	Insurance	83,400	45,660	55%	60,879	22,521
01-5-4100-080	Boot Allowance	1,250	1,000	80%	1,000	250
01-5-4100-100	Clothing	6,000	3,685	61%	4,914	1,086
04-5-4100-604	Standby	13,700	10,750	78%	14,333	(633)
Total Operating Crew Benefits		\$215,900	\$140,096	65%	\$190,078	\$25,822
Total Expenditures		\$1,099,875	\$739,842	67%	\$958,508	\$141,368
OPERATING SURPLUS/(DEFICIT)		\$1,141,349	\$869,968		\$1,151,179	\$9,616
TRANSFERS & ENCUMBRANCES						
	Transfers In - Facilitis Fund	21,068	0		21,068	0
	(Transfers Out) - Fire and Lighting	(1,228,800)	(909,206)		(1,219,366)	(9,434)
	Encumbrances - Sources of Funding	0	0		0	0
	Encumbrances - (Designated Funds) - NDC & Tyler Incode	(24,621)	(7,146)		(24,621)	0
NET TRANSFERS & ENCUMBRANCES		(\$1,232,353)	(\$916,352)		(\$1,222,919)	(\$9,434)



FIRE BUDGET





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS - QUARTER 3 REVIEW
 FIRE DEPARTMENT - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2021/22	2021/22 APPROVED ADJUSTMENTS	2021/22 APPROVED BUDGET	ACTUAL AT 3/31/2022	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS							
	Revenues	\$0	\$0	\$0	\$0	0%	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
USES OF FUNDS							
	Salaries & Wages	\$1,510	\$0	\$1,510	\$181	12%	\$242
	Benefits	\$1,080	\$0	\$1,080	\$700	65%	\$950
	Personnel Services	\$2,590	\$0	\$2,590	\$882	34%	\$1,192
	Services & Supplies	\$1,145,663	\$7,500	\$1,153,163	\$863,829	75%	\$1,149,075
	Capital Overlay	\$0	\$0	\$0	\$0		\$0
	Administrative Cost Allocation	\$26,519	\$0	\$26,519	\$17,992	68%	\$23,053
	Total Expenditures	\$1,174,772	\$7,500	\$1,182,272	\$882,703	75%	\$1,173,320
	OPERATING SURPLUS/(DEFICIT)	(\$1,174,772)	(\$7,500)	(\$1,182,272)	(\$882,703)		(\$1,173,320)
							\$8,952



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS - QUARTER 3 REVIEW
 FIRE DEPARTMENT - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2021/22	2021/22 APPROVED ADJUSTMENTS	2021/22 APPROVED BUDGET	ACTUAL AT 3/31/2022	75%	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE	
SOURCES OF FUNDS									
REVENUES									
		0		0				0	
	Total Revenues	\$0	\$0	\$0	\$0		\$0	\$0	
OTHER SOURCES OF FUNDS									
		0		0	0		0	0	
	Total Other Sources of Funds	\$0	\$0	\$0	\$0		\$0	\$0	
	Total Sources of Funds	\$0	\$0	\$0	\$0		\$0	\$0	
USES OF FUNDS									
SALARIES & WAGES									
01-5-4200-010	Salary & Wages	1,510		1,510	181	12%	242	1,268	
	Total Salaries & Wages	\$1,510	\$0	\$1,510	\$181	12%	\$242	\$1,268	
BENEFITS									
	Operating Crew Benefits Allocation	1,080		1,080	700	65%	950	130	
	Total Benefits	\$1,080	\$0	\$1,080	\$700	65%	\$950	\$130	
	Total Personnel Services	\$2,590	\$0	\$2,590	\$882	34%	\$1,192	\$1,398	
SERVICES & SUPPLIES									
01-5-4200-077	JPA - Quarterly Payments	1,138,148		1,138,148	853,611	75%	1,138,148	0	
01-5-4200-110	Communication	0		0	628		837	(837)	
	Community Outreach	2,000		2,000			0	2,000	
01-5-4200-320	11/10/2021 - Budget Adjustment - NBS - Professional Services	0	7,500	7,500	7,500	100%	7,500	0	
01-5-4200-290	Utilities	5,000		5,000	1,500	30%	2,000	3,000	
01-5-4200-291	Sandbags	515		515	590	115%	590	(75)	
	Total Services & Supplies	\$1,145,663	\$7,500	\$1,153,163	\$863,829	75%	\$1,149,075	\$4,088	
CAPITAL OVERLAY									
		0		0					
	Total Capital Overlay	\$0	\$0	\$0	\$0		\$0	\$0	
ADMINISTRATIVE COST ALLOCATION									
01-5-4200-376	Allocated Overhead - Admin	26,519		26,519	17,992	68%	23,053	3,466	
	Total Administrative Cost Allocation	\$26,519	\$0	\$26,519	\$17,992	68%	\$23,053	\$3,466	
	Total Expenditures	\$1,174,772	\$7,500	\$1,182,272	\$882,703	75%	\$1,173,320	\$8,952	
OPERATING SURPLUS/(DEFICIT)			(\$1,174,772)	(\$7,500)	(\$1,182,272)		(\$882,703)	(\$1,173,320)	\$8,952
TRANSFERS & ENCUMBRANCES									
	Transfers In - Property Taxes & Fac Fund	1,185,162		1,185,162	882,703		1,183,710	(1,452)	
	(Transfers Out) - Water & Wastewater	(10,390)		(10,390)	0		(10,390)	0	
	Encumbrances - Sources of Funding	0		0	0		0	0	
	Encumbrances - (Designated Funds)	0		0	0		0	0	
	NET TRANSFERS & ENCUMBRANCES	\$1,174,772	\$0	\$1,174,772	\$882,703		\$1,173,320	(\$1,452)	



LIGHTING BUDGET





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
 LIGHTING - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2021/22	ACTUAL AT 3/31/2022	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS					
	Revenues	\$0	\$0	0%	\$0
	Other Sources of Funds	\$0	\$0	0%	\$0
	Total Sources of Funds	\$0	\$0	0%	\$0
USES OF FUNDS					
	Salaries & Wages	\$1,510	\$55	4%	\$1,437
	Benefits	\$1,080	\$700	65%	\$130
	Personnel Services	\$2,590	\$755	29%	\$1,023
	Services & Supplies	\$31,595	\$19,751	63%	\$5,261
	Capital Outlay	\$0	\$0	0%	\$0
	Administrative Cost	\$8,840	\$5,997	68%	\$1,156
	Total Expenditures	\$43,025	\$26,503	62%	\$7,984
	OPERATING SURPLUS/(DEFICIT)	(\$43,025)	(\$26,503)		\$7,984



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
 LIGHTING - GENERAL FUND - FUND 01

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2021/22	ACTUAL AT 3/31/2022	75%	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
REVENUES						
		0				
Total Revenues		\$0	\$0		\$0	\$0
OTHER SOURCES OF FUNDS						
					0	
Total Other Sources of Funds		\$0	\$0		\$0	\$0
Total Sources of Funds		\$0	\$0		\$0	\$0
USES OF FUNDS						
SALARIES & WAGES						
01-5-4195-010	Salaries & Wages	1,510	55	4%	73	1,437
Total Salaries & Wages		\$1,510	\$55	4%	\$73	\$1,437
BENEFITS						
	Operating Crew Benefits Allocation	1,080	700	65%	950	130
Total Benefits		\$1,080	\$700	65%	\$950	\$130
Total Personnel Services		\$2,590	\$755	29%	\$1,023	\$1,567
SERVICES & SUPPLIES						
01-5-4195-175	Operating Supplies	1,595	0	0%	0	1,595
01-5-4195-295	Street Lighting	30,000	19,751	66%	26,334	3,666
Total Services & Supplies		\$31,595	\$19,751	63%	\$26,334	\$5,261
CAPITAL OUTLAY						
		0	0		0	
Total Capital Outlay		\$0	\$0	0%	\$0	\$0
ADMINISTRATIVE COST ALLOCATION						
01-5-4195-376	Administrative Cost Allocation	8,840	5,997	68%	7,684	1,156
Total Administrative Cost Allocation		\$8,840	\$5,997	68%	\$7,684	\$1,156
Total Expenditures		\$43,025	\$26,503	62%	\$35,041	\$7,984
OPERATING SURPLUS/(DEFICIT)		(\$43,025)	(\$26,503)		(\$35,041)	\$7,984
TRANSFERS & ENCUMBRANCES						
	Transfers In - Property Taxes	43,638	26,503		35,656	(7,982)
	(Transfers Out) - Water & Wastewater	(614)	0		(614)	0
	Encumbrances - Sources of Funding	0	0		0	0
	Encumbrances - (Designated)	0	0		0	0
NET TRANSFERS & ENCUMBRANCES		\$43,024	\$26,503		\$35,042	(\$7,982)



FACILITIES FUND





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
FACILITIES - FUND 10**

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2020/2021	ACTUAL AT 3/31/2022		ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
	Revenues	\$157,140	\$106,704	68%	\$157,272	\$132
	Other Sources of Funds	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$157,140	\$106,704	68%	\$157,272	\$132
USES OF FUNDS						
	Salaries & Wages	\$3,020	\$829	27%	\$1,106	\$1,914
	Benefits	\$2,159	\$1,401	65%	\$1,901	\$258
	Personnel Services	\$5,179	\$2,230	43%	\$3,006	\$2,173
	Services & Supplies	\$14,545	\$2,807	19%	\$3,743	\$10,802
	Capital Outlay	\$0	\$0	0%	\$0	\$0
	Administrative Cost	\$17,680	\$11,995	68%	\$15,369	\$2,311
	Total Expenditures	\$37,404	\$17,033	46%	\$22,118	\$15,286
OPERATING SURPLUS/(DEFICIT)		\$119,736	\$89,671		\$135,154	\$15,418
TRANSFERS & ENCUMBRANCES						
	Transfers In - From General Fund	31,500	0		31,500	0
	(Transfers Out) - To General, Water & Wastewater	(136,237)	0		(136,237)	(0)
	Encumbrances - Sources of Funding	0	0		0	0
	Encumbrances - (Designated Funds)	0	0		0	0
NET TRANSFERS & ENCUMBRANCES		(\$104,737)	\$0		(\$104,737)	(\$0)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
FACILITIES - FUND 10**

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2021/22	ACTUAL AT 3/31/2022 75%	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS					
REVENUES					
10-4-3257-000	Utility Reimbursement	1,200	999 83%	1,332	132
10-4-3258-000	Old Fire Station Rent	12,000	9,000 0%	12,000	0
10-4-3259-000	Fire Rent	15,000	11,250 75%	15,000	0
10-4-3260-000	Lease - Sheriff Facility	113,940	85,455 75%	113,940	0
	Public Facilities Fees	15,000	0 0%	15,000	0
Total Revenues		\$157,140	\$106,704 68%	\$157,272	\$132
OTHER SOURCES OF FUNDS					
Total Other Sources of Funds		\$0	\$0 0%	\$0	\$0
Total Sources of Funds		\$157,140	\$106,704 68%	\$157,272	\$132
USES OF FUNDS					
SALARIES & WAGES					
10-5-4300-010	Salary & Wages	3,020	829 27%	1,106	1,914
Total Salaries & Wages		\$3,020	\$829 27%	\$1,106	\$1,914
BENEFITS					
	Operating Crew Overhead	2,159	1,401 65%	1,901	258
Total Benefits		\$2,159	\$1,401 65%	\$1,901	\$258
Total Personnel Services		\$5,179	\$2,230 43%	\$3,006	\$2,173
SERVICES & SUPPLIES					
10-5-4300-110	Communication	0	19	25	(25)
10-5-4300-163	Maint: Structure/ Improvements	10,000	165 2%	220	9,780
10-5-4300-173	So: Maint. Structures/ Improvements	3,000	2,624 87%	3,498	(498)
10-5-4300-220	Professional Services	1,545	0 0%	0	1,545
Total Services & Supplies		\$14,545	\$2,807 19%	\$3,743	\$10,802
CAPITAL OUTLAY					
Total Capital Outlay		\$0	\$0 0%	\$0	\$0
ADMINISTRATIVE COST ALLOCATION					
10-5-4300-376	Admin Allocation	17,680	11,995 68%	15,369	2,311
Total Administrative Cost Allocation		\$17,680	\$11,995 68%	\$15,369	\$2,311
Total Expenditures		\$37,404	\$17,033 46%	\$22,118	\$15,286
OPERATING SURPLUS/(DEFICIT)		\$119,736	\$89,671	\$135,154	\$15,418
TRANSFERS & ENCUMBRANCES					
	Transfers In - From Water Fund	31,500	0	31,500	0
	(Transfers Out) - To General, Water & Wastewater	(136,237)	0	(136,237)	(0)
	Encumbrances - Sources of Funding	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0
NET TRANSFERS & ENCUMBRANCES		(\$104,737)	\$0	(\$104,737)	(\$0)



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
 ENTERPRISE FUNDS

ACCOUNT NO.	ENTERPRISE FUNDS	FINAL BUDGET FY 2021/22	2021/22 APPROVED ADJUSTMENTS	2021/22 CURRENT BUDGET	ACTUAL AT 3/31/2022	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS							
	Water	\$3,042,406	\$2,725,233	\$5,767,639	\$2,358,263	78%	\$5,618,081 (\$149,558)
	Wastewater	\$406,200	\$0	\$406,200	\$332,018	82%	\$401,060 (\$5,140)
	Garbage	\$68,675	\$0	\$68,675	\$46,634	68%	\$59,363 (\$9,312)
	Equipment	\$35,025	\$0	\$35,025	\$15,545	44%	\$32,497 (\$2,528)
	Total Sources of Funds	\$3,552,306	\$2,725,233	\$6,277,539	\$2,752,460	44%	\$6,111,002 (\$166,537)
USES OF FUNDS							
	Water	\$2,993,873	\$2,880,090	\$5,873,963	\$2,229,801	73%	\$5,561,501 \$312,462
	Wastewater	\$498,447	\$0	\$498,447	\$317,135	64%	\$404,633 \$93,814
	Garbage	\$113,430	\$0	\$113,430	\$60,686	54%	\$83,341 \$30,089
	Equipment	\$31,000	\$0	\$31,000	\$11,520	37%	\$28,472 \$2,528
	Total Expenditures	\$3,636,750	\$2,880,090	\$6,516,840	\$2,619,143	40%	\$6,077,947 \$438,893
OPERATING SURPLUS/(DEFICIT)							
	Water	\$48,532	(\$154,857)	(\$106,325)	\$128,462		\$56,580 \$162,904
	Wastewater	(\$92,247)	\$0	(\$92,247)	\$14,883		(\$3,573) \$88,674
	Garbage	(\$44,755)	\$0	(\$44,755)	(\$14,053)		(\$23,978) \$20,777
	Equipment	\$4,025	\$0	\$4,025	\$4,025		\$4,025 (\$0)
	OPERATING SURPLUS/(DEFICIT)	(\$84,444)	(\$154,857)	(\$239,301)	\$133,317		\$33,055 \$272,356
TRANSFERS & ENCUMBRANCES							
	Transfers In	136,128	0	136,128	0		136,128 0
	(Transfers Out)	(76,483)	0	(76,483)	0		(73,955) 1,438
	Encumbrances - Sources of Funding - WRRP & IWMA Grant	18,873	0	18,873	0		18,873 0
	Encumbrances - (Designated Funds) - WRRP, Cannon - USDA, GSI - NCMA, WSC - NCMA, IWMA Grant	(80,911)	0	(80,911)	(10,250)		(80,910) 0
	NET TRANSFERS & ENCUMBRANCES	(\$2,393)	\$0	(\$2,393)	(\$10,250)		\$136 \$1,438



WATER FUND





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
WATER FUND - 02**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2021/22	2021/22 APPROVED ADJUSTMENTS	2021/22 CURRENT BUDGET	ACTUAL AT 3/31/2022		ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS								
	Revenues	\$3,042,406	\$0	\$3,042,406	\$2,358,263	78%	\$2,892,848	(\$149,558)
	Other Sources of Funds	\$0	\$2,725,233	\$2,725,233	\$0	0%	\$2,725,233	\$0
	Total Sources of Funds	\$3,042,406	\$2,725,233	\$5,767,639	\$2,358,263	78%	\$5,618,081	(\$149,558)
USES OF FUNDS								
	Salaries & Wages	\$226,000	\$0	\$226,000	\$118,135	52%	\$157,513	\$68,487
	Benefits	\$144,076	\$0	\$144,076	\$93,755	65%	\$127,108	\$16,968
	Personnel Services	\$370,076	\$0	\$370,076	\$211,890	57%	\$284,621	\$85,455
	Services & Supplies	\$1,971,756	\$0	\$1,971,756	\$1,514,085	77%	\$1,814,681	\$157,075
	Capital Outlay	\$75,000	\$2,880,090	\$2,955,090	\$97,927	131%	\$2,955,090	\$0
	Debt Service	\$46,656	\$0	\$46,656	\$46,051	99%	\$46,051	\$605
	Administrative Cost	\$530,385	\$0	\$530,385	\$359,848	68%	\$461,058	\$69,327
	Total Expenditures	\$2,993,873	\$2,880,090	\$5,873,963	\$2,229,801	73%	\$5,561,501	\$312,462
OPERATING SURPLUS/(DEFICIT)		\$48,532	(\$154,857)	(\$106,325)	\$128,462		\$56,580	\$162,904
TRANSFERS & ENCUMBRANCES								
	Transfers In - From General Fund & Garbage	9,792	0	9,792	0		9,792	0
	(Transfers Out) - To General, Garbage, Equipment	(58,920)	0	(58,920)	(8,840)		(57,482)	1,438
	Encumbrances - Sources of Funding - WRRP	8,873	0	8,873	0		8,873	0
	Encumbrances - (Designated Funds) - WRRP, Cannon - USDA, GSI - NCMA, WSC - NCMA	(62,511)	0	(62,511)	(10,250)		(62,511)	0
	NET TRANSFERS & ENCUMBRANCES	(\$102,766)	\$0	(\$102,766)	(\$19,090)		(\$101,328)	\$1,438



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
WATER FUND - 02**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2021/22	2021/22 APPROVED ADJUSTMENTS	2021/22 CURRENT BUDGET	ACTUAL AT 3/31/2022	75%	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS								
REVENUES								
02-4-3200-000	Water Sales	2,915,599		2,915,599	2,307,829	79%	2,780,517	(135,082)
02-4-3206-000	Front Footage Fees	16,320		16,320	0	0%	16,320	0
02-4-3207-000	Sales: U/B Courtesy Notice	4,500		4,500	3,201	71%	3,857	(643)
02-4-3208-000	Delinquent U/B Acct Fees	27,000		27,000	10,351	38%	12,471	(14,529)
02-4-3209-000	Capacity Charges	26,697		26,697	0	0%	26,697	0
02-4-3210-000	Meter Fees	5,400		5,400	0	0%	5,400	0
02-4-3211-000	Lopez Connection Fees	4,000		4,000	0	0%	4,000	0
02-4-3212-000	New Account Setup Fee	3,240		3,240	3,960	122%	4,771	1,531
02-4-3217-297	Wheeling/Fire Protection	25,000		25,000	17,905	72%	21,573	(3,427)
02-4-3230-000	Sales: Miscellaneous	0		0	1,220		1,220	1,220
02-4-3260-350	Reimbursement - New Development	11,150		11,150	8,013	72%	9,654	(1,496)
02-4-3255-000	Inspection Fees	200		200	0	0%	200	0
02-4-3224-000	Backflow Fees	3,300		3,300	1,880	57%	2,265	(1,035)
02-4-3905-000	Claims & Settlements	0		0	3,904		3,904	3,904
Total Revenues		\$3,042,406	\$0	\$3,042,406	\$2,358,263	78%	\$2,892,848	(\$149,558)
OTHER SOURCES OF FUNDS								
	12/8/2021 Budget Adjustment - CIP - Prop 1: Stormwater Recapture	0	2,450,733	2,450,733	0	0%	2,450,733	0
	2/9/2022 Budget Adjustment - CIP - Prop 1: WRRP #1-1 & #1-9	0	274,500	274,500	0	0%	274,500	0
Total Other Sources of Funds		\$0	\$2,725,233	\$2,725,233	\$0		\$2,725,233	\$0
Total Sources of Funds		\$3,042,406	\$2,725,233	\$5,767,639	\$2,358,263	78%	\$5,618,081	(\$149,558)
USES OF FUNDS								
SALARIES & WAGES								
02-5-4400-010	Salaries and Wages	197,000		197,000	112,831	57%	150,442	46,558
02-5-4400-020	Overtime	29,000		29,000	5,303	18%	7,071	21,929
Total Salaries & Wages		\$226,000	\$0	\$226,000	\$118,135	52%	\$157,513	\$68,487
BENEFITS								
02-5-4400-075	Workers Compensation Insurance	5,900		5,900	4,094	69%	5,458	442
	Operating Crew Benefits Allocation	138,176		138,176	89,661	65%	121,650	16,526
Total Benefits		\$144,076	\$0	\$144,076	\$93,755	65%	\$127,108	\$16,968
Total Personnel Services		\$370,076	\$0	\$370,076	\$211,890	57%	\$284,621	\$85,455
SERVICES & SUPPLIES								



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
WATER FUND - 02**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2021/22	2021/22 APPROVED ADJUSTMENTS	2021/22 CURRENT BUDGET	ACTUAL AT 3/31/2022	75%	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
02-5-4400-110	Communications	3,500		3,500	2,136	61%	2,848	652
02-5-4400-163	Maint: Structures/ Improvments	8,900		8,900	1,420	16%	1,893	7,007
02-5-4400-164	Paving	3,000		3,000	1,101	37%	1,468	1,532
02-5-4400-170	Maintenance - Equipment	3,000		3,000	1,950	65%	2,600	400
02-5-4400-173	Maint: Shared Structures/ Improvements	10,815		10,815	2,616	24%	3,488	7,327
02-5-4400-175	System Parts/ Operating Supplies	17,510		17,510	7,865	45%	10,486	7,024
02-5-4400-176	Water Meters	23,000		23,000	21,809	95%	23,000	0
02-5-4400-177	Safety Expense	570		570	11	2%	14	556
02-5-4400-178	Chemicals	3,800		3,800	3,600	95%	4,800	(1,000)
02-5-4400-180	Memberships	3,500		3,500	2,370	68%	3,500	0
02-5-4400-200	Office Expense	620		620	285	46%	380	240
02-5-4400-205	Outside UB Mail Service	10,000		10,000	5,792	58%	7,722	2,278
02-5-4400-220	Professional Services	42,745		42,745	8,085	19%	10,780	31,965
02-5-4400-221	Information Technology	575		575	0	0%	0	575
02-5-4400-222	Contracted Engineering	5,665		5,665	840	15%	1,120	4,545
02-5-4400-226	Engineering & Other Reimbursements	10,815		10,815	11,590	107%	15,453	(4,638)
02-5-4400-230	Legal Notices	1,200		1,200	0	0%	0	1,200
02-5-4400-231	Bad Debt Expense	545		545	0	0%	0	545
02-5-4400-241	Rents/ Leases - Equipment	2,115		2,115	0	0%	0	2,115
02-5-4400-248	Permits, Fees, Licenses	6,500		6,500	10,112	156%	10,112	(3,612)
02-5-4400-250	Small Tools and Instruments	2,575		2,575	0	0%	0	2,575
02-5-4400-285	Classes/ Seminars	2,900		2,900	2,809	97%	2,900	0
02-5-4400-261	Water Supply - Lopez	507,141		507,141	521,317	103%	521,317	(14,176)
02-5-4400-262	Water Supply - State Water	1,151,000		1,151,000	818,271	71%	1,080,000	71,000
02-5-4400-290	Utilities	20,000		20,000	21,674	108%	28,898	(8,898)
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265		26,265	14,755	56%	19,674	6,591
02-5-4400-320	Fixed Assets - Equipment	0		0	23,789		23,789	(23,789)
02-5-4400-362	Litigation: SMGB	50,000		50,000	0	0%	0	50,000
02-5-4400-380	NCMA Tec	46,000		46,000	25,647	56%	34,196	11,804
02-5-4400-499	Claim & Settlements	7,500		7,500	4,243	57%	4,243	3,257
Total Services & Supplies		\$1,971,756	\$0	\$1,971,756	\$1,514,085	77%	\$1,814,681	\$157,075
CAPITAL OUTLAY								
	CIP Projects FY 21-22	75,000		75,000	0	0%	75,000	0
02-5-4400-361	12/8/2021 Budget Adjustment - CIP - Prop 1: Stormwater Recapture	0	2,580,090	2,580,090	97,927	4%	2,580,090	0
	2/9/2022 Budget Adjustment - CIP - Prop 1: WRRP #1-1 & #1-9	0	300,000	300,000	0	0%	300,000	0
Total Capital Outlay		\$75,000	\$2,880,090	\$2,955,090	\$97,927	131%	\$2,955,090	\$0
DEBT SERVICE								
02-5-4400-310	CaIPERs UAL Funding	46,656		46,656	46,051	99%	46,051	605
Total Debt Service		\$46,656	\$0	\$46,656	\$46,051	99%	\$46,051	\$605
ADMINISTRATIVE COST ALLOCATION								
02-5-4400-376	Administrative Cost Allocation	530,385		530,385	359,848	68%	461,058	69,327
Total Administrative Cost Allocation		\$530,385	\$0	\$530,385	\$359,848	68%	\$461,058	\$69,327
Total Expenditures		\$2,993,873	\$2,880,090	\$5,873,963	\$2,229,801	74%	\$5,561,501	\$312,462
OPERATING SURPLUS/(DEFICIT)		\$48,532	(\$154,857)	(\$106,325)	\$128,462		\$56,580	\$162,904
TRANSFERS & ENCUMBRANCES								
	Transfers In- From General & Garbage	9,792		9,792	0		9,792	0
	(Transfers Out) - To General, Garbage, Equipment	(58,920)		(58,920)	(8,840)		(57,482)	1,438
	Encumbrances - Sources of Funding - WRRP	8,873		8,873	0		8,873	0
	Encumbrances - (Designated Funds) - WRRP, Cannon - USDA, GSI - NCMA, WSC - NCMA	(62,511)		(62,511)	(10,250)		(62,511)	0
NET TRANSFERS & ENCUMBRANCES		(\$102,766)	\$0	(\$102,766)	(\$19,090)		(\$101,328)	\$1,438



Waste water FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
 WASTEWATER DEPARTMENT - FUND - 03

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2021/22	ACTUAL AT 3/31/2022	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE	
SOURCES OF FUNDS						
	Revenues	\$406,200	\$332,018	82%	\$401,060	(\$5,140)
	Other Sources of Funds	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$406,200	\$332,018	82%	\$401,060	(\$5,140)
USES OF FUNDS						
	Salaries & Wages	\$87,700	\$57,883	66%	\$77,177	\$10,523
	Benefits	\$55,016	\$35,843	65%	\$48,579	\$6,437
	Personnel Services	\$142,716	\$93,726	66%	\$125,756	\$16,960
	Services & Supplies	\$67,210	\$20,463	30%	\$25,326	\$41,884
	Capital Outlay	\$0	\$0	0%	\$0	\$0
	Debt Service	\$23,328	\$23,022	99%	\$23,022	\$306
	Administrative Cost	\$265,193	\$179,924	68%	\$230,529	\$34,664
	Total Expenditures	\$498,447	\$317,135	64%	\$404,633	\$93,814
OPERATING SURPLUS/(DEFICIT)		(\$92,247)	\$14,883		(\$3,573)	\$88,674
TRANSFERS & ENCUMBRANCES						
	Transfers In - From General Fund	118,836	0		118,836	0
	(Transfers Out) - To Equipment Fund	(13,900)	(6,170)		(12,897)	1,003
	Encumbrances - Sources of Funding	0	0		0	0
	Encumbrances - (Designated Funds)	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$104,936	(\$6,170)		\$105,939	\$1,003



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
WASTEWATER DEPARTMENT - FUND 03**

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2021/22	ACTUAL AT 3/31/2022	75%	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
REVENUES						
03-4-3210-000	Sales - Sewer	400,000	326,835	82%	393,777	(6,223)
03-4-3211-000	Sewer Connections	2,000	0	0%	2,000	0
03-4-3230-000	Sales: Miscellaneous		624		624	624
03-4-3255-000	Inspection Fees	100	0	0%	100	0
03-4-3256-000	FOG Program	4,100	4,560	111%	4,560	460
Total Revenues		\$406,200	\$332,018	82%	\$401,060	(\$5,140)
OTHER SOURCES OF FUNDS						
Total Other Sources of Funds		\$0	\$0	0%	\$0	\$0
Total Sources of Funds		\$406,200	\$332,018	82%	\$401,060	(\$5,140)
USES OF FUNDS						
SALARIES & WAGES						
03-5-4500-010	Salaries and Wages	75,500	56,321	75%	75,094	406
03-5-4500-020	Overtime	12,200	1,562	13%	2,083	10,117
Total Salaries & Wages		\$87,700	\$57,883	66%	\$77,177	\$10,523
BENEFITS						
03-5-4500-075	Workers Compensation Insurance	3,200	2,220	69%	2,960	240
	Operating Crew Benefits Allocation	51,816	33,623	65%	45,619	6,197
Total Benefits		\$55,016	\$35,843	65%	\$48,579	\$6,437
Total Personnel Services		\$142,716	\$93,726	66%	\$125,756	\$16,960



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
WASTEWATER DEPARTMENT - FUND 03**

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2021/22	ACTUAL AT 3/31/2022		ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
				75%		
SERVICES & SUPPLIES						
03-5-4500-110	Communication	515	242	47%	323	192
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,000	1,221	12%	1,628	8,372
03-5-4500-170	Maintenance: Equipment	3,300	1,406	43%	1,875	1,425
03-5-4500-171	Maintenance: Vehicles	3,500	1,561	45%	2,081	1,419
03-5-4500-172	Gas and Oil	3,500	0	0%	0	3,500
03-5-4500-173	Maint: Structures/ Improvements	5,135	706	14%	941	4,194
03-5-4500-175	System Parts/ Operating Supplies	8,240	2,859	35%	3,812	4,428
03-5-4500-177	Safety Expense	2,850	441	15%	588	2,262
03-5-4500-180	Memberships	1,000	733	73%	977	23
03-5-4500-200	Office Expense	515	132	26%	176	339
03-5-4500-205	Outside UB Mailing Expense	9,000	3,807	42%	5,076	3,924
03-5-4500-220	Professional Services	2,575	0	0%	0	2,575
03-5-4500-222	Contracted Engineering	2,835	0	0%	0	2,835
03-5-4500-241	Rents & Leases/ Equipment	2,575	0	0%	0	2,575
03-5-4500-248	Regulatory Permits & Fees	4,020	4,179	104%	4,179	(159)
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800	2,524	90%	2,800	0
03-5-4500-290	Utilities	2,600	651	25%	868	1,732
03-5-4500-390	Bad Debt Expense	350	0	0%	0	350
03-5-4500-499	Claims & Settlements	1,900	0	0%	0	1,900
Total Services & Supplies		\$67,210	\$20,463	30%	\$25,326	\$41,884
CAPITAL OUTLAY						
Total Capital Outlay		\$0	\$0	0%	\$0	\$0
DEBT SERVICE						
03-5-4500-310	CalPERS UAL Funding	23,328	23,022	99%	23,022	306
Total Debt Service		\$23,328	\$23,022	99%	\$23,022	\$306
ADMINISTRATIVE COST ALLOCATION						
	Administrative Cost Allocation	265,193	179,924	68%	230,529	34,664
Total Administrative Cost Allocation		\$265,193	\$179,924	68%	\$230,529	\$34,664
Total Expenditures		\$498,447	\$317,135	64%	\$404,633	\$93,814
OPERATING SURPLUS/(DEFICIT)		(\$92,247)	\$14,883		(\$3,573)	\$88,674
TRANSFERS & ENCUMBRANCES						
	Transfers In - From General Fund & Garbage	118,836	0		118,836	0
	(Transfers Out) - Equipment Fund	(13,900)	(6,170)		(12,897)	1,003
	Encumbrances - Sources of Funding	0	0		0	0
	Encumbrances - (Designated Funds)	0	0		0	0
NET TRANSFERS & ENCUMBRANCES		\$104,936	(\$6,170)		\$105,939	\$1,003



GARBAGE FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
 GARBAGE FUND - 06

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2021/22	2021/22 APPROVED ADJUSTMENTS	2021/22 CURRENT BUDGET	ACTUAL AT 3/31/2022	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS							
	Revenues	\$68,675	\$0	\$68,675	\$46,634	68%	(\$9,312)
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
	Total Sources of Funds	\$68,675	\$0	\$68,675	\$46,634	68%	(\$9,312)
USES OF FUNDS							
	Salaries & Wages	\$31,000	\$0	\$31,000	\$12,722	41%	\$14,037
	Benefits	\$22,440	\$0	\$22,440	\$14,599	65%	\$2,646
	Personnel Services	\$53,440	\$0	\$53,440	\$27,321	51%	\$16,683
	Services & Supplies	\$24,631	\$0	\$24,631	\$9,375	38%	\$8,784
	Capital Outlay	\$0	\$0	\$0	\$0	0%	\$0
	Administrative Cost	\$35,359	\$0	\$35,359	\$23,990	68%	\$4,622
	Total Expenditures	\$113,430	\$0	\$113,430	\$60,686	54%	\$30,089
	OPERATING SURPLUS/(DEFICIT)	(\$44,755)	\$0	(\$44,755)	(\$14,053)		(\$23,978)
TRANSFERS & ENCUMBRANCES							
	Transfers In - From Water Fund	7,500	0	7,500	0		0
	(Transfers Out) - Water, Wastewater, Equipment Fund	(3,663)	0	(3,663)	(2,993)		87
	Encumbrances - Sources of Funding - IWMA Grant	10,000	0	10,000	0		0
	Encumbrances - (Designated Funds) - IWMA Grant	(18,400)	0	(18,400)	(18,399)		1
	NET TRANSFERS & ENCUMBRANCES	(\$4,563)	\$0	(\$4,563)	(\$21,392)		\$88



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
GARBAGE FUND - 06**

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2021/22	ACTUAL AT 3/31/2022	75%	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
REVENUES						
06-4-3501-000	Franchise Fees	60,000	38,189	64%	50,918	(9,082)
06-4-3501-741	Landfill Savings Payment	8,675	8,445	97%	8,445	(230)
Total Revenues		\$68,675	\$46,634	68%	\$59,363	(\$9,312)
OTHER SOURCES OF FUNDS						
Total Other Sources of Funds		\$0	\$0		\$0	\$0
Total Sources of Funds		\$68,675	\$46,634	68%	\$59,363	(\$9,312)
USES OF FUNDS						
SALARIES & WAGES						
06-5-4900-010	Salaries & Wages	31,000	12,722	41%	16,963	14,037
Total Salaries & Wages		\$31,000	\$12,722	41%	\$16,963	\$14,037
BENEFITS						
06-5-4900-075	Compensation Insurance	850	590	69%	786	64
	Operating Crew Benefits Allocation	21,590	14,010	65%	19,008	2,582
Total Benefits		\$22,440	\$14,599	65%	\$19,794	\$2,646
Total Personnel Services		\$53,440	\$27,321	51%	\$36,757	\$16,683



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
GARBAGE FUND - 06**

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2021/22	ACTUAL AT 3/31/2022		ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
				75%		
SERVICES & SUPPLIES						
06-5-4900-110	Communication	930	562	60%	749	181
06-5-4900-171	Maintenance - Vehicles	530	0	0%	0	530
06-5-4900-173	Maint - Shared Structures/ Improvements	490	65	13%	87	403
06-5-4900-175	Operating Supplies	1,600	0	0%	0	1,600
06-5-4900-200	Office Expense	1,065	0	0%	0	1,065
06-5-4900-210	Postage	530	179	34%	239	291
06-5-4900-220	Professional Services	8,940	3,579	40%	4,773	4,167
06-5-4900-290	Utilities	546	0	0%	0	546
06-5-4900-291	School Outreach Programs	10,000	4,990	50%	10,000	0
Total Services & Supplies		\$24,631	\$9,375	38%	\$15,847	\$8,784
CAPITAL OUTLAY						
Total Capital Outlay		\$0	\$0	0%	\$0	\$0
ADMINISTRATIVE COST ALLOCATION						
	Administrative Cost Allocation	35,359	23,990	68%	30,737	4,622
Total Administrative Cost Allocation		\$35,359	\$23,990	68%	\$30,737	\$4,622
Total Expenditures		\$113,430	\$60,686	54%	\$83,341	\$30,089
OPERATING SURPLUS/(DEFICIT)		(\$44,755)	(\$14,053)		(\$23,978)	\$20,777
TRANSFERS & ENCUMBRANCES						
	Transfers In - From Water Fund	7,500	0		7,500	0
	(Transfers Out) - Water, Wastewater, Equipment Fund	(3,663)	(2,993)		(3,576)	87
	Encumbrances - Sources of Funding - IWMA Grant	10,000	0		10,000	0
	Encumbrances - (Designated Funds) - IWMA Grant	(18,400)	(18,399)		(18,399)	1
NET TRANSFERS & ENCUMBRANCES		(\$4,563)	(\$21,392)		(\$4,475)	\$88



EQUIPMENT FUND





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
EQUIPMENT FUND - 12**

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2021/22	ACTUAL AT 3/31/2022		ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
	Revenues	\$35,025	\$15,545	44%	\$32,497	(\$2,528)
	Other Sources of Funds	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$35,025	\$15,545	44%	\$32,497	(\$2,528)
USES OF FUNDS						
	Salaries & Wages	\$0	\$0	0%	\$0	\$0
	Benefits	\$0	\$0	0%	\$0	\$0
	Personnel Services	\$0	\$0	0%	\$0	\$0
	Services & Supplies	\$16,000	\$11,520	72%	\$13,472	\$2,528
	Capital Outlay	\$0	\$0	0%	\$0	\$0
	Debt Service	\$15,000	\$0	0%	\$15,000	\$0
	Total Expenditures	\$31,000	\$11,520	37%	\$28,472	\$2,528
OPERATING SURPLUS/(DEFICIT)		\$4,025	\$4,025		\$4,025	(\$5,056)
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



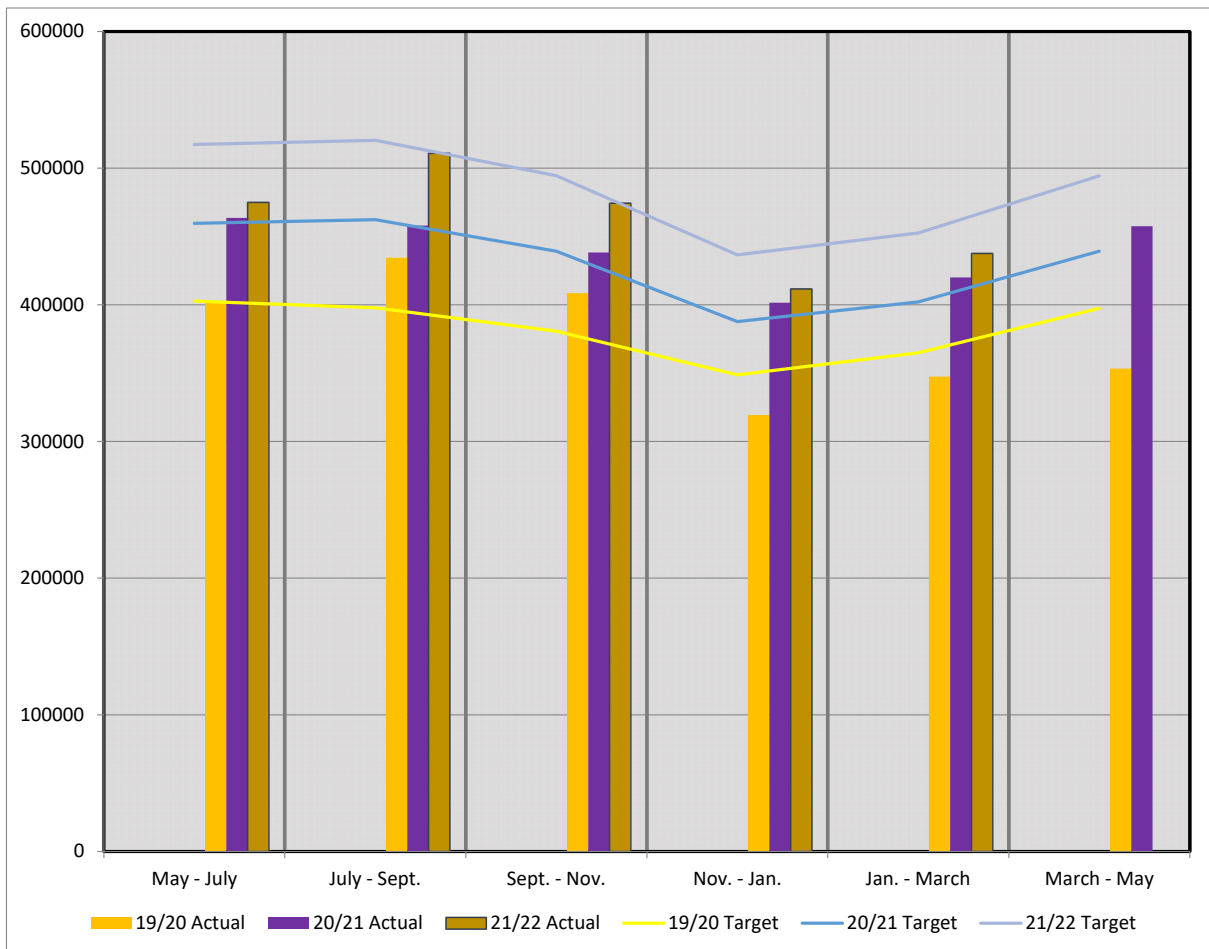
**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 3 BUDGET REVIEW
EQUIPMENT FUND - 12**

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2021/22	ACTUAL AT 3/31/2022	75%	ESTIMATED ACTUAL	2021/22 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
REVENUES						
12-4-3800-001	Lease Revenue from Water	19,920	8,840	44%	18,482	(1,438)
12-4-3800-002	Lease Revenue from Sewer	13,900	6,170	44%	12,897	(1,003)
12-4-3800-005	Lease Revenue from Garbage	1,205	535	44%	1,118	(87)
Total Revenues		\$35,025	\$15,545	44%	\$32,497	(\$2,528)
OTHER SOURCES OF FUNDS						
Total Other Sources of Funds		\$0	\$0		\$0	\$0
Total Sources of Funds		\$35,025	\$15,545	44%	\$32,497	(\$2,528)
USES OF FUNDS						
SALARIES & WAGES						
		0	0		0	0
Total Salaries & Wages		\$0	\$0		\$0	\$0
BENEFITS						
		0	0		0	0
Total Benefits		\$0	\$0		\$0	\$0
Total Personnel Services		\$0	\$0		\$0	\$0
SERVICES & SUPPLIES						
12-5-4350-171	Maintenance - Vehicles	6,500	6,666	103%	7,000	(500)
12-5-4350-172	Fuel	9,500	4,854	51%	6,472	3,028
Total Services & Supplies		\$16,000	\$11,520	72%	\$13,472	\$2,528
CAPITAL OUTLAY						
12-5-4350-320	Fixed Assets	0				
Total Capital Outlay		\$0	\$0		\$0	\$0
DEBT SERVICE						
12-5-4350-320	Equipment Lease	15,000	0	0%	15,000	0
Total Debt Service		\$15,000	\$0	0%	\$15,000	\$0
Total Expenditures		\$31,000	\$11,520	37%	\$28,472	\$2,528
OPERATING SURPLUS/(DEFICIT)		\$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

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

	<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>
May - July	\$ 402,665	\$ 402,499	\$ 459,524	\$ 463,594	\$ 517,301	\$ 474,941
July - Sept.	\$ 397,740	\$ 434,372	\$ 462,282	\$ 457,925	\$ 520,405	\$ 510,911
Sept. - Nov.	\$ 380,687	\$ 408,556	\$ 439,225	\$ 438,290	\$ 494,449	\$ 474,288
Nov. - Jan.	\$ 348,741	\$ 319,387	\$ 387,755	\$ 401,511	\$ 436,508	\$ 411,596
Jan. - March	\$ 364,822	\$ 347,461	\$ 402,013	\$ 420,025	\$ 452,559	\$ 437,520
March - May	\$ 397,345	\$ 353,371	\$ 439,161	\$ 457,470	\$ 494,378	
Totals	\$ 2,292,000	\$ 2,265,646	\$ 2,589,960	\$ 2,638,815	\$ 2,915,599	\$ 2,309,256
(Shortfall)/Overfall		\$ (26,354)		\$ 48,855		\$ (111,965)

\$ (89,465)



Oceano Community Services District
 Chronology of Budget Actions
 Fiscal Years 2021-22

Date	Action
FISCAL YEAR 2021-22 BUDGET ADJUSTMENTS	
June 23, 2021	Approved the Preliminary Budget for Fiscal Year 2021-22
August 25, 2021	Approved the Final Budget for Fiscal Year 2021-22
November 10, 2021	Approved a Budget Adjustment for \$7,500 from General Fund reserves for the costs for NBS District Consulting Group providing parcel tax modeling services.
December 8, 2021	Approved a Budget Adjustment for \$129,357 in the Water Fund and \$2,450,733 from Prop 1 grant revenues for the Stormwater Capture and Groundwater Recharge Project.
February 9, 2022	Approved a Budget Adjustment for \$25,500 from the Water Fund and 274,500 from Prop 1 Grants for the WRRP's Project #1-1 & #1-9 (HWY One/ Alleyway to 19 th St)