



Notice of Regular Meeting
Oceano Community Services District - Board of Directors Agenda
WEDNESDAY, AUGUST 23, 2023 – 6:00 P.M.
Oceano Community Services District Board Room
1655 Front Street Oceano, CA

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

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

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

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

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

C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

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

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 the of Minutes for the Regular Meeting held on August 9, 2023
- B. Review of Cash Disbursements
- C. Submittal of the District's Fiscal Year 2022-23 Quarter 4 Investment Report ending June 30, 2023

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. 2023 Committee Assignments
- B. Discussion of the District Expenditure Control Guidelines
- C. Review of Fiscal Year 2022-23 Budget Status as of June 30, 2023, and consideration of a recommendation to approve year-end encumbrances

9. HEARING ITEMS:

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

- A. Consideration of a Recommendation to Approve the Final 2023-24 Budget

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, August 9, 2023 – 6:00 P.M.

Location: OCSD BOARD ROOM

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

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

Bonnie Ernst	Provided comment on Agenda Item 8B.
Karen White	Provided comment on the previous Board meeting.
Kerry Langford	Provided comment on condition of Director chairs.
Julie Tacker	Provided comment on previous meetings and Board members.

6. **SPECIAL PRESENTATIONS & REPORTS**

A. **STAFF REPORTS:**

- i. **Sheriff’s South Station** – Commander Keith Scott – Absent
- ii. **Five Cities Fire Authority** – Steve Lieberman, Fire Chief – Absent
- iii. **Operations** - Utility Systems Manager - Tony Marraccino
Completed weekly & monthly samples.
12 Work Orders / 12 Customer Service Calls / 29 USAs / 2 After Hours Call Outs
Completed meter reads, re-reads high/low report, leak notifications and comment codes.
90% completed with three-year lead and copper testing.
1,000-gal tank has been cleaned, triple rinsed and removed
Completed hydrant maintenance and are now painting hydrants.
Completed four Ready311 tickets.
Lopez = 63 AF and State Water = 0
- iv. **OCSD General Manager** – Will Clemens
C.A.R.E.4Paws event held on 8/6/2023 was successful and they will be returning 8/11/2023 & 8/18/2023. Met with the State Director of USDA – funding for waterline projects (grant through Congressman Carbajal).

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

- i. **President Villa** – None
- ii. **Vice President Gibson** – None
- iii. **Director Austin** – reported on the 8/2/2023 South San Luis Obispo County Sanitation District (SSLOCSD) meeting.
- iv. **Director Joyce-Suneson** – None
- v. **Director Varni** – reported on SLOCOG’s Cycle 7 of the transportation grant, routes to parks grant, and other various grants.

C. **PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:**

Julie Tacker	Provided comment on SSLOCSD.
Kerry Langford	Asked a question about SLOCOG.

7. CONSENT AGENDA:	ACTION:
<ul style="list-style-type: none"> a) Review the of Minutes for the Regular Meeting held on July 12, 2023 b) Review the of Minutes for the Special Meeting held on July 26, 2023 c) Review of Cash Disbursements d) Consideration of Approving an Amendment to the Contract with Rincon Consultants, Inc. in the amount of \$30,773 for the Water System Improvement Projects e) Adoption of Plans and Specifications and Authorization of Advertisement for Construction Bids for Phase 1 of the Stormwater Capture and Groundwater Recharge Project (Contract No. 2023-01) 	<p>After an opportunity for public comment, Board and staff discussion, Vice President Gibson made a motion to approve the consent agenda with a second from President Villa a 5-0 roll call vote.</p> <p>Public Comment: Julie Tacker – Provided comment on minutes, legal bills and director compensation. April Dury – Provided comment on legal bills.</p>

8A. BUSINESS ITEMS:	ACTION:
<p>Consideration of Authorizing the General Manager and Board Members to Speak for District before the Board of Supervisors and Approval of a Letter Regarding Fire Protection Services</p>	<p>After an opportunity for public comment, Board and staff discussion, Vice President Gibson made a motion to approve the letter to the Board of Supervisors with a second from President Villa a 5-0 roll call vote.</p> <p>After an opportunity for public comment, Board and staff discussion, Director Varni made a motion to authorize the General Manager, the Board President and Director Varni to speak at the Board of Supervisors meeting regarding fire and emergency services in Oceano with a second from Director Joyce-Suneson a 3-2 roll call vote. Vice President Gibson and Director Austin dissented.</p> <p>Public Comment: Julie Tacker – Provided comment in support of a Special Meeting.</p>

8B. BUSINESS ITEMS:	ACTION:
<p>Discussion and consideration of changes to board self governance and interactions with staff</p>	<p>After an opportunity for public comment, Board and staff discussion, President Villa made a motion to place the bylaws as future agenda and a second future agenda item for policies and procedures with a second from Vice President Gibson with a 5-0 roll call vote.</p> <p>Public Comment: Julie Tacker – Provided comments in support of the changes. April Dury – Provided comments in support of the changes. Karen White – Provided comments in opposition of the changes. Bonnie Ernst – Provided comments in support of the changes. Sonny Paz – Provided comments in opposition of the changes.</p>

9. **HEARING ITEMS:** None

10. **RECEIVED WRITTEN COMMUNICATIONS:** August 2, 2023, Correspondence & August 4, 2023, Correspondence.

Public Comment:

Julie Tacker	Provided comment in opposition of the correspondence on August 2 nd and in support of the correspondence on August 4 th
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11. **LATE RECEIVED WRITTEN COMMUNICATIONS:** None

12. **FUTURE AGENDA ITEMS:**

Director Varni made a motion to place committee assignments on a future agenda with a second from Director Joyce-Suneson.

Director Varni made a motion to request an update from the District Administrator of the SSLOCSD on a future agenda with a second from President Villa.

13. **FUTURE HEARING ITEMS:** Final FY 2023-24 Budget Hearing – August 23, 2023

14. **CLOSED SESSION ITEMS:**

PUBLIC COMMENT ON CLOSED SESSION ITEMS:

April Dury	In opposition of the General Manager.
April Paz	In support of the General Manager.
Karen White	In support of the General Manager.

President Villa made a motion to adjourn to closed session approximately at 8:40 p.m. with a second from Director Varni and a 5-0 roll call vote.

A. Pursuant to Government Code §54957: Performance evaluation – General Manager

The board returned from closed session approximately at 9:13p.m.

No reportable action out of closed session and the item will be continued to a future agenda item.

15. **ADJOURNMENT:** at approximately 9:15 p.m.

A motion to adjourn was made by Director Austin with a second from President Villa and a 4-0 vote.

Absent: Director Varni



Oceano Community Services District

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

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

Date: August 23, 2023

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
Disbursements:	60388 - 60401	
Regular Payable Register - paid 8/10/2023	60388 - 60396	\$ 76,920.14
Subtotal:		\$ 76,920.14
Reoccurring Payments for Board Review (authorized by Resolution 2020-06):		
Payroll Disbursements - PPE 08/12/2023	N/A	\$ 34,340.49
Five Star Bank Mastercard Online Payment - paid 08/14/2023	N/A	\$ 895.17
Reoccurring Utility Disbursements - paid 08/10/2023	60397 - 60400	\$ 1,447.05
Reoccurring Health Disbursements - paid 08/10/2023	60401	\$ 56.21
Subtotal:		\$ 36,738.92
Grand Total:		\$ 113,659.06

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: 060388 THRU 060396

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:	-----							
1-1001-000	8/10/2023	CHECK	060388	ARAMARK	102.52CR	OUTSTND	A	0/00/0000 01 5-4100-100 CLOTHING
1-1001-000	8/10/2023	CHECK	060389	ADVANTAGE TECHNICAL SERVICES,	10,210.00CR	OUTSTND	A	0/00/0000 02 5-4400-437 CIP - WATER TANK REHAB
1-1001-000	8/10/2023	CHECK	060390	CANNON	1,833.85CR	OUTSTND	A	0/00/0000 02 5-4400-361 CIP - PROP1: STORMWATER
1-1001-000	8/10/2023	CHECK	060391	CARQUEST AUTO PARTS	7.15CR	OUTSTND	A	0/00/0000 12 5-4350-171 MAINTENANCE: VEHICLES
1-1001-000	8/10/2023	CHECK	060392	MINER'S ACE HARDWARE, INC.	268.45CR	OUTSTND	A	0/00/0000 02 5-4400-163 MAINT: STRUCTURES/IMPRVS
1-1001-000	8/10/2023	CHECK	060393	MULLAHEY FORD INC	61,702.17CR	OUTSTND	A	0/00/0000 12 5-4350-387 CAP: EQUIP/VEHICLES/MACH
1-1001-000	8/10/2023	CHECK	060394	PRO-TECH LANDSCAPE MANAGEMENT,	410.00CR	OUTSTND	A	0/00/0000 01 5-4100-173 MAINT:STRUCTURES/IMPROVE 205.00 10 5-4300-173 SO: MAINT. STRUCTURES/IM 205.00
1-1001-000	8/10/2023	CHECK	060395	VARNI, CHARLES	675.00CR	OUTSTND	A	0/00/0000 01 5-4100-285 CLASSES/SEMINARS/TRAININ
1-1001-000	8/10/2023	CHECK	060396	ZENITH INSURANCE COMPANY	1,711.00CR	OUTSTND	A	0/00/0000 01 5-4100-075 COMPENSATION INSURANCE
TOTALS FOR ACCOUNT 1-1001-0				CHECK TOTAL:	76,920.14CR			
				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:	76,920.14CR			
				DEPOSIT TOTAL:	0.00			
				INTEREST TOTAL:	0.00			
				MISCELLANEOUS TOTAL:	0.00			
				SERVICE CHARGE TOTAL:	0.00			
				EFT TOTAL:	0.00			
				BANK-DRAFT TOTAL:	0.00			

Payroll Summary Report
Board of Directors - Agenda Date August 23, 2023

	(*)	
<u>Gross Wages</u>	7/29/2023	8/12/2023
Regular	\$29,571.77	\$29,568.63
Overtime Wages	\$754.16	\$343.76
Stand By	\$720.00	\$840.00
	<u>\$31,045.93</u>	<u>\$30,752.39</u>
Cell Phone Allowance	\$75.00	\$0.00
Total Wages	<u>\$31,120.93</u>	<u>\$30,752.39</u>

<u>Disbursements</u>		
Net Wages	\$23,962.41	\$23,707.29
State and Federal Agencies	\$5,722.96	\$5,605.28
CalPERS - Normal	\$4,874.26	\$4,874.26
SEIU - Union Fees	\$153.66	\$153.66
Total Disbursements processed with Payroll	<u>\$34,713.29</u>	<u>\$34,340.49</u>
Health (Disbursed with reoccurring bills)	\$6,483.63	\$6,483.63
Total District Payroll Related Costs	<u>\$41,196.92</u>	<u>\$40,824.12</u>

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

Oceano Community Services District
 Five Star Bank Mastercard

A/P Mastercard Credit Card Disbursement

Date	Name	Amount	Description	GL Account #
07/17/2023	INTUIT *QBOOKS ONLINE CL.INTUIT.COMCA	\$55.00	PERMITS, FEES LICENSES	01-5-4100-248
07/17/2023	WAL-MART #2556 ARROYO GRANDECA	\$22.58	OFFICE EXPENSE	01-5-4100-200
07/13/2023	CALIFORNIA SPECIAL DIS SACRAMENTO CA	\$675.00	CLASSES/SEMINARS/TRAINING FEES - WC	01-5-4100-285
07/06/2023	PAYPAL *BRENT H IVE 4029357733 CA	\$95.00	CLASSES/SEMINARS/TRAINING FEES - WC	01-5-4100-285
07/02/2023	ZOOM.US 888-799-9666 SAN JOSE CA	\$47.59	OFFICE EXPENSE	01-5-4100-200

Total ACH - 08/14/2023 \$895.17

08/23/2023 Board Meeting - Five Star Bank Mastercard Online Payment - paid 08/14/2023	\$895.17
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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: 060397 THRU 060400

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	8/10/2023	CHECK	060397	AGP VIDEO INC.	785.00CR	OUTSTND	A	0/00/0000 01 5-4100-220 PROFESSIONAL/SPECIAL SER
1-1001-000	8/10/2023	CHECK	060398	CHARTER COMMUNICATIONS	150.00CR	OUTSTND	A	0/00/0000 01 5-4100-110 COMMUNICATIONS
1-1001-000	8/10/2023	CHECK	060399	DIGITAL WEST NETWORKS, INC.	415.44CR	OUTSTND	A	0/00/0000 01 5-4100-110 COMMUNICATIONS
1-1001-000	8/10/2023	CHECK	060400	SO CAL GAS	96.61CR	OUTSTND	A	0/00/0000 01 5-4100-290 UTILITIES
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	1,447.05CR		
				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:	1,447.05CR		
				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: 060401 THRU 060401

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK: -----								
1-1001-000	8/10/2023	CHECK	060401	TASC -CLIENT INVOICES	56.21CR	OUTSTND	A	0/00/0000 01 5-4100-090 INS: GROUP HEALTH/LIFE
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: August 23, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #7(C): Submittal of the District's Fiscal Year 2022-23 Quarter 4 Investment Report ending June 30, 2023**

Recommendation

It is recommended that your Board receive and file the District's 2022-23 Quarter 4 Investment Report ending June 30, 2023.

Discussion

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

The Managed Investment Portfolio book value (cost) was (\$2,098,547), County of San Luis Obispo Pooled Investment Fund (\$28,781), Cash/Time Deposits (\$1,630,232), and Bank Trustee/Fiduciary Funds (\$24,645.32) continue to be invested in accordance with the Government Code and the District Investment Policy. Accrued interest on investments totaled \$8,723 this quarter.

During the quarter, seven investments totaling \$2,098,547 were purchased. Certificates of deposit totaling: \$924,000 & U.S. Treasury bonds/notes/bills totaling: \$1,174,547. Pooled investments balances: County Pool (SLO) was \$28,781.

Two-year Treasuries yielding 4.06% at the beginning of the quarter ended higher at the end of the quarter at 4.87%, which was an increase of 81 basis points for the quarter.

As of June 30, 2023, the Weighted Yield to Maturity on the Managed Investment Portfolio was 4.63%.

At the end of this quarter, the Weighted Average Maturity of the Managed Investment Portfolio was 0.75 years.



The Federal Open Market Committee (FOMC) meets approximately every six weeks and determines the level of the Federal Funds Rate. At their May 3 meeting, the FOMC voted to increase the Federal Funds Rate by 0.25%, raising it to 5.25%. At the June 14 meeting, the FOMC voted to maintain the Federal Funds Rate target range at its current level of 5.25%.

Summary from the June 14th meeting:

“Recent indicators suggest that economic activity has continued to expand at a modest pace. Job gains have been robust in recent months, and the unemployment rate has remained low. Inflation remains elevated. The U.S. banking system is sound and resilient. Tighter credit conditions for households and businesses are likely to weigh on economic activity, hiring, and inflation. The extent of these effects remains uncertain. The Committee remains highly attentive to inflation risks. The Committee seeks to achieve maximum employment and inflation at the rate of 2 percent over the longer run. In support of these goals, the Committee decided to maintain the target range for the federal funds rate at 5 to 5-1/4 percent.”

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

Other Agency Involvement

The County of San Luis Obispo.

Other Financial Considerations

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

The fiscal year 2022-23 Quarter 4 budget review is business item 8(C) of this agenda package.

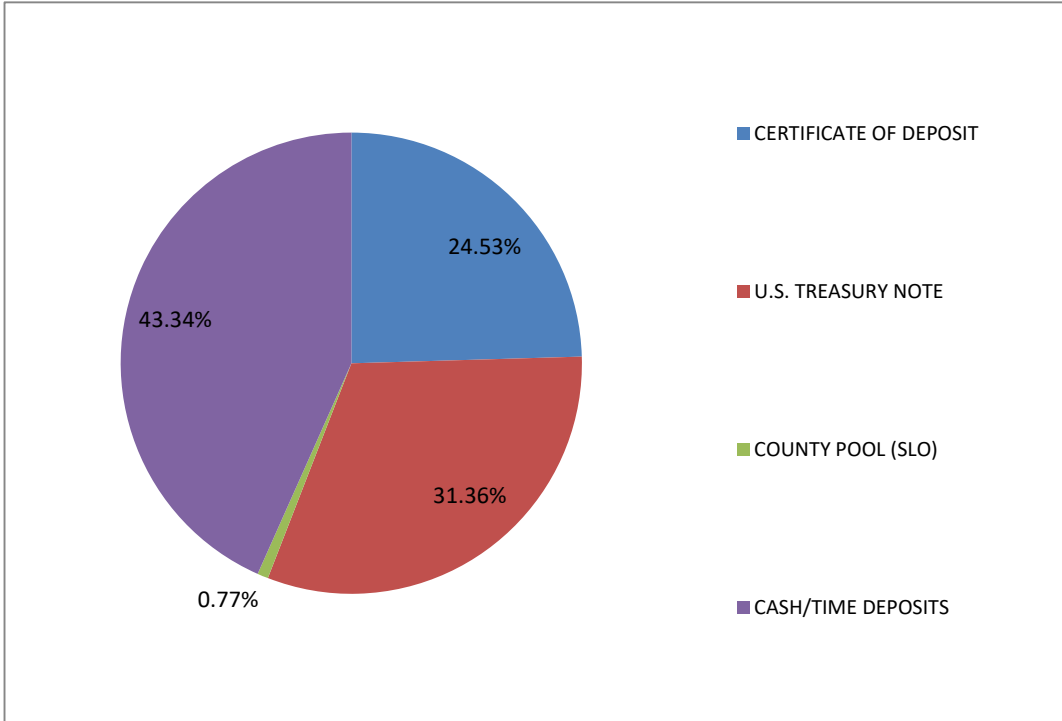
Results

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.

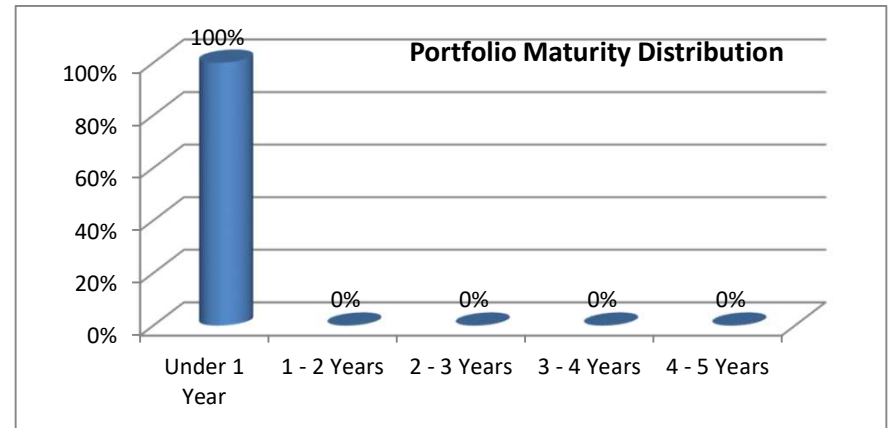
- Attachment A – Investment Report for the 2022-23 4th Quarter Ending June 30, 2023
- Attachment B – 2022-23 4th Quarter Summary of Cash and Investment as of June 30, 2023

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

Portfolio Summary and Key Statistics



Portfolio Key Statistics		
PAR Value	\$	2,152,781
Book Value (COST)	\$	2,127,329
Market Value	\$	2,131,374
Weighted Average Maturity (in years)		0.75
Weighted Yield to Maturity		4.63%



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

U.S. Treasury Yields - Quarterly Comparison

Maturity	June 2023	March 2023	Change
3-Month	5.43%	4.85%	0.58%
1-Year	5.40%	4.64%	0.76%
2-Year	4.87%	4.06%	0.81%
3-Year	4.49%	3.81%	0.68%
5-Year	4.13%	3.60%	0.53%
10-Year	3.81%	3.48%	0.33%

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

June 2023	June 2022	June 2021	June 2020
4.87%	2.92%	0.25%	0.16%

Portfolio Maturity	PAR Maturing	% Maturing
Under 1 Year	\$ 2,124,000	100%
1 - 2 Years	\$ -	0%
2 - 3 Years	\$ -	0%
3 - 4 Years	\$ -	0%
4 - 5 Years	\$ -	0%
Total	\$ 2,124,000	100%

Interest Earnings	FY2022	FY2023	Change
April		\$ -	\$ -
May		\$ -	\$ -
June		\$ 8,723	\$ 8,723
Total for Quarter	\$ -	\$ 8,723	\$ 8,723

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

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

Investment Type	Par Value	Market Value	Book Value	% of Portfolio
Managed Investment Portfolio				
U.S. Treasury Bond/Bill/Note	1,200,000	1,179,774	\$1,174,547	31.19%
Certificate of Deposit	924,000	922,819	\$924,000	24.53%
Managed Investment Portfolio Subtotal	2,124,000	2,102,593	2,098,547	55.72%
Pooled Investments				
County Pool (SLO)	28,781	28,781	28,781	0.76%
Pooled Investments Subtotal	28,781	28,781	28,781	0.76%
Cash/Time Deposits	1,630,232	1,630,232	1,630,232	43.28%
Accrued Interest	8,723	8,723	8,723	N/A
Total Cash & Investments Held by the City	\$3,791,737	\$3,770,329	\$3,766,284	100.00%
Held by Bank Trustee/Fiduciary Funds (1)				
Cash with Fiscal Agents	24,645	24,645	24,645	0.65%
Total Held by Bank Trustee/Fiduciary Funds	\$24,645	\$24,645	\$24,645	0.65%
Total Portfolio	\$3,791,737	\$3,770,329	\$3,766,284	100.65%

Notes:

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



Oceano Community Services District

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

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

Date: August 23, 2023
To: Board of Directors
From: Will Clemens, General Manager

Subject: Agenda Item #8(A) – 2023 Committee Assignments

Recommendation

It is recommended that your Board discuss 2023 Committee Assignments and any necessary revisions thereto.

Discussion

At your January 11, 2023, meeting, your Board considered 2023 Committee Assignments. Attached is the roster of the current year Committee Assignments.

There are four types of committee assignments:

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



Committee Assignments to other agency Boards and Committees

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

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

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

Other Agency Involvement

n/a

Other Financial Considerations

n/a

Results

Participation in Board Committees helps to promote a well governed community.

Attachment: 2023 Committee Assignments

2023 COMMITTEE & SUBJECT MATTER ASSIGNMENTS

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

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



Oceano Community Services District

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

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

Date: August 23, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Via: Will Clemens, General Manager

Subject: **Agenda Item #8(B):** Discussion of the District Expenditure Control Guidelines

Recommendations

It is recommended that your Board discuss any necessary revisions to the District Expenditure Control Guidelines and provide staff direction.

Discussion

The attached Expenditure Control Guidelines authorize the General Manager to approve certain recurring payments for specific purposes, payees, and vendors. The Guidelines also authorize the General Manager to approve payments for professional and other goods and services up to \$25,000. This allows payments to be issued to meet deadlines, to avoid late payment fees, and take advantage of discounts for all vendors. The Guidelines require that all payments are included in the Board's agenda material and limit the General Manager's purchasing authority to only items that are within the Board approved budget.

A Director has suggested reducing the General Manager's authority below the \$25,000 limit. Outlined below is a sampling of other agencies staff spending authority without going the Board for those agencies that provide similar services:

County Department of Public Works	\$200,000
Los Osos CSD	\$50,000
Templeton CSD	\$50,000
Nipomo CSD	\$25,000
Oceano CSD	\$25,000



Oceano Community Services District

Board of Directors Meeting

Other Agency Involvement

N/A

Other Financial Considerations

Reasonable expenditure authority allows for prompt payment of invoices, avoidance of late fees and penalties, and efficient and cost-effective use of District resources.

Results

Consideration of the Expenditure Control Guidelines will promote administrative efficiencies, health and safety, and a well governed community.

Attachments:

- Expenditure Control Guidelines

OCEANO COMMUNITY SERVICES DISTRICT EXPENDITURE CONTROL GUIDELINES



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I. Introduction

This expenditure control system is an integral part of the internal control structure of Oceano Community Services District (OCSD). As such, it is intended to provide reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and those transactions are executed in accordance with management's authorization and recorded properly in the general ledger.

It is the intent of the District to control expenditures before it is obligated to pay for goods or services. This system is designed to accomplish this goal while providing a clearly documented record of the entire process.

The system is intended to be used in conjunction with the existing internal control structure. Any significant change in other aspects of the control environment will require a review of the effectiveness of this system.

In the event of an emergency, where time is limited, the General Manager or their authorized representative may assume the responsibility for any deviations from this policy.

II. Expenditure Classifications

The control mechanism and method of documentation is determined by the type of expenditure. OCSD recognizes the following types of expenditures:

1. **Recurring:** Included are utilities, debt service payments, payroll, payroll taxes and benefits, insurance, postage, office supplies, and various normal items (i.e. water supply) provided by the County of San Luis Obispo, etc.
2. **Contract:** Included are formal contracts for goods and services and construction contracts.
3. **Travel:** Included are advances and reimbursements for travel, mileage reimbursements for use of personal automobiles and meal expenses.
4. **Petty Cash:** Included are reimbursements of expenditures from the petty cash fund and increases in petty cash or change funds.
5. **Customer Refunds:** Included are refunds of deposits and overpayments to our customers.
6. **Purchase Order:** Included are all purchases of goods and services which require a purchase order.
7. **Emergency Procurement:** Included are purchases or expenditures necessary to permit the continued conduct of District operations, services, or construction work, or to avoid danger to life, health or property in cases of emergency.
8. **Other:** Included are all expenditures which cannot be classified in one of the above categories.

III. Control System

Expenditures will be controlled in the classifications indicated in section II by the following procedures:

1. **Recurring:** These expenditures will be controlled by the budget. The Board will adopt a budget that includes line items such as electricity, natural gas, telephone, telemetry, payroll, payroll taxes and employee benefits, debt payments, insurances, water supply provided by the County of San Luis Obispo, and other budgeted line items. Such expenditures will not normally require a purchase order.

Management will monitor the relationship of year-to-date expenditures in these line items with the adopted budget. If it becomes apparent that there is insufficient budget to cover an expenditure, a budget adjustment will be prepared for the Board's review and consideration for approval.

2. **Contract:** Contracts fall into three categories.
 - a. Construction work follows the requirements of the California Uniform Public Construction Cost Accounting Act (CUPCCAA) (OCSD Code 3.10). Budgeted public projects costing up to \$60,000 will be classified as Purchase Order expenditures and approved by the General Manager. Public projects costing \$60,000 to \$200,000 will require informal bidding procedures as defined in the CUPCCAA. Public projects costing \$200,000 or more will require formal bidding procedures as defined in the CUPCCAA. The dollar limits will automatically update with any changes in the dollar limits found in the CUPCCAA.
 - b. Professional Services (architectural, engineering, legal, environmental, land surveying, professional consultation, and construction project management) costing up to \$25,000 and identified in the annual budget will be approved by the General Manager. Formal contracts for individual projects costing over \$25,000 and not reflected in the budget will be brought to the Board for review and consideration for approval, where no emergency condition exists.
 - c. Other Goods and Services costing up to \$25,000 will be classified as Purchase Order expenditures. A purchase order approved by the General Manger will be required for budgeted projects costing up to \$25,000. The Board will approve the formal contracts for Other Goods and Services costing over \$25,000.
3. **Travel:** All employees will have a Training and Travel Authorization Request form (Attachment 1) approved by their supervisor and General Manager before travel.

Use of private vehicles by staff for travel (i.e. outside San Luis Obispo County) will be approved by the Business and Accounting Manager and reviewed by the General Manager. Such use by a Manager will be approved in advance by the General Manager. All reimbursement for personal automobile use will be made at the currently applicable Federal business mileage rate approved by the Internal Revenue Service.

Travel and meal advances may be made before the intended travel. Reimbursement for all meals and lodging will be done at the Federal per diem rate approved by the

Internal Revenue Service: (<http://www.gsa.gov/portal/category/100120>).

All receipts for travel expenses (airfare or similar) and lodging must be turned in after the travel or event. An accounting must be made for these expenditures and any excess advance returned at the completion of event or activity.

All expenditures described in this section will require the completion of an OCSD Travel Expense Report (Attachment 2). These expenditures will be limited by the budget as described for Recurring expenditures (section III-1). Travel expenditures do not normally require a purchase order.

4. **Petty Cash:** Reimbursement of expenditures requires an accounting of petty cash expenditures. Such reimbursements will be approved by the Business and Accounting Manager or General Manger. Petty cash will be kept at a balance of \$300; increases in the amount of petty cash or change fund will require Board approval. Petty cash will be reconciled and replenished as needed. Individual reimbursement requests are to not exceed a total of \$75; amounts in excess of \$75 should be processed through accounts payable.
5. **Customer Refunds:** These expenditures are processed as part of the utility billing system. Normally, a closing bill will be printed which shows a balance due to the customer. Such refunds will be approved by the Business and Accounting Manager during the regular accounts payable process. Customer refunds do not normally require a purchase order.
6. **Purchase Order:** The purchase of all non-recurring supplies, materials and capital assets will require a purchase order (Attachment 3).

Budgeted purchases costing up to \$25,000 will be approved by the General Manager. Budgeted purchases costing over \$25,000 will be approved by the Board.

All purchase orders will be pre-numbered. See section IV for additional information regarding purchase orders.
7. **Emergency Procurement:** California Public Contract Code Section 22050 governs procurement procedures when emergencies exist. When the Board of Directors declares an emergency by a four-fifths vote and repair or replacements, services and/or materials are necessary to permit the continued conduct of District operations or services, or to avoid danger to life, health or property, the General Manager may proceed, at once, to replace or repair District facility(s) or infrastructure and/or procure the necessary goods and/or services without the benefit of competitive purchasing, either formal or informal. The General Manager shall report to the Board at successive regular meetings stating the justification for continuing with the emergency work.
8. **Other:** All other expenditures will be approved in advance when possible and upon receipt of goods or services otherwise. The Board or General Manager will approve the purchase in accordance with the limits on approval of Purchase Orders. Expenditures of \$500 or less will require a purchase claim number only.

IV. Purchase Order System Documentation and Implementation

1. **Regular Purchase Orders:**

Purchase orders will be prepared by staff and signed by the General Manager and a copy will be provided to Accounts Payable. Upon receipt of an invoice, staff will verify the invoice against the approved purchase order.

The Business and Accounting Manager is responsible for the purchase order issued and for ensuring that total departmental purchase order expenditures do not exceed the Board-approved budget line item. The Business and Accounting Manager will provide a quarterly budget report to the Board of Directors and the General Manager.

2. **Charge Accounts:** For vendors from whom numerous regular purchases are made, the District will employ annual open charge accounts. A list of active charge accounts will be maintained by Accounts Payable and reviewed by the Business and Accounting Manager on an annual basis for best pricing and any needed changes in vendors.

Each charge account authorization will indicate an annual expiration date, a total monthly dollar limit allowed on that charge account, a list of employees authorized to make purchases, and the maximum dollar amount for any one purchase. No more than one charge account may be active at any time for a vendor. Department Managers will have copies of active charge account authorizations for their departments. All orders or invoices received against a charge account will be checked and signed by the Department Manager before being processed by Accounts Payable.

OCSD Credit Cards: For purchases too small to warrant regular or charge accounts, but too large for petty cash. Receipts from credit card purchases must be retained, signed or initialed by the Department Manager, and matched to the statement at the end of the month before the statement is paid by Accounts Payable. Statements will be reviewed monthly by the Business and Accounting Manager and General Manager as part of the payment process (see Section VI – Disbursements).

V. Approval System

A Disbursement approval form will be completed by Accounts Payable for each invoice or statement to be paid (Attachment 4). The classification of expenditure will be clearly indicated on the disbursement approval form. The disbursement approval form will indicate all invoices or statements to be paid with one check.

All supporting documents including invoices, purchase order, proof of receipt, packing slip, etc. will be attached to the disbursement approval form. The form will be approved in accordance with the chart in the disbursement section and the signers will verify that the documents are internally consistent, that invoices being paid are original, that receipt of goods or services has been acknowledged by the appropriate OCSD employee and that

amounts agree between documents.

The check stub will be attached to the form when the check is sent to the vendor. All paid disbursement approval forms are filed by vendor, separated by the fiscal year in which the payment was made, and retained for 7 years after the completion of the audit, per District Document Retention Policy.

VI. Disbursements

The OCSD checking accounts will require signatures by any of the following officials:

- General Manager
- Business and Accounting Manager
- Any member of the Board of Directors

The signing official of the check is to examine the full invoice/receipt and disbursement approval form before signing any check.

Board of Director's checks for compensation will be issued only after the Director's Monthly Request For Compensation Form (Attachment 5) and the Committee Notes Form (Attachment 6), if applicable, for meeting attendance and the disbursement approval form (Attachment 1) has been signed indicating approval by the General Manger. Any disbursement approval form approved by one of the above signing officials will be signed by a different official, not the official that approved the disbursement for payment.

The General Manager is authorized to update the "Authorized Signatures" form provided by the County of San Luis Obispo for the payment of water supply to the County.

Lost checks will be re-issued less the amount of the bank's Stop Payment fee, to cover the cost of the stop payment order for the lost check.

Checks will be issued as needed to meet deadlines and take advantage of discounts. Check writing will routinely be batched and done on every 1st and 3rd Thursday of the month. Invoices need to be received by Accounts Payable no later than 12:00 pm on every 1st and 3rd Thursday to be included in the batcha batch must be received by Accounts Payable no later than 12:00 pm. Checks issued outside of a regular batch may only be authorized by the General Manager to meet deadlines and are within budget. Payroll will be issued bi-weekly on alternate Fridays.

The Business and Accounting Manger will reconcile the checking account within five (5) working days of receipt of monthly bank statements and verify that all checks were written in accordance with these guidelines.

VII. Summary

Good control over expenditures depends upon advance authorization and adequate documentation. The use of purchase orders and disbursement approval forms provides a basis for such control and documentation.

The success of this system depends upon the understanding and cooperation of all staff. Questions are welcomed and will be promptly answered by the General Manager or Business and Accounting Manager. Unusual situations should be documented by memorandum or letter. Suggestions for improvement are welcome and will be carefully considered by management.

Oceano Community Services District



Training & Travel Authorization Request

Director/Employee	Position	Training	Travel	Total

Destination	No. of Days	Account No.	Amount

PURPOSE

COST SUMMARY

Description	Vendor	Payment Method	Amount
TOTAL			\$ -

ITINERARY

Departure	Return	Approved Reg Hours	Approved OT Hours

APPROVALS

Employee	Date
Supervisor	Date
General Manager	Date

Oceano Community Services District

Travel Expense Report



TRAVEL EXPENSE DETAIL

DESCRIPTION	Date						TOTAL

RECEIPTS MUST BE ATTACHED FOR ALL EXPENSES

TOTAL

MILEAGE DETAIL- PERSONAL VEHICLE

DEPARTURE/DESTINATION	Odometer Readings		Trip Mileage
	Starting Mileage	Ending Mileage	
Total Miles- Personal Vehicle Reimbursement @			0
(IRS Rate 2020) \$ XXXX per mile			\$ -

By signing this expense report, the employee certifies that the amounts listed were incurred in conformance with the District's travel guidelines and that no part is claimed for reimbursement of a personal nature.

TRAVEL EXPENSE SUMMARY

Amount Due Employee (District)	Total Travel Expenses	
	Accounts Payable/Credit Card	
	Cash Expenses Paid By Employee	
	Cash Advance to Employee	

Employee	Date	Supervisor	Date
----------	------	------------	------

PURCHASE ORDER

VENDOR: Coastline Equipment Name: Address: City: PH: Fax: Email:	PURCHASE ORDER: Code To:
---	--

SHIPPING ADDRESS: OCEANO COMMUNITY SERVICES DISTRICT 1655 FRONT STREET OCEANO, CA 93445	BILLING ADDRESS: OCEANO COMMUNITY SERVICES DISTRICT P O BOX 599 OCEANO, CA 93475-0599 (805) 481-6730
--	--

DATE OF ISSUANCE:

SCOPE OF WORK:

COMPLETION REQUIREMENTS: N/A

AMOUNT:

This purchase order is subject to Terms and Conditions incorporated herein by reference on the attached documents.

Signature

Date

Conditions of Purchase

1. The only terms that will be honored are those issued by the Oceano Community Services District (District).
2. No acknowledgment of this order is required. If this purchase order is the result of a written bid or quotation, the purchase order shall serve as acceptance thereof. If this purchase order is the result of an informal oral or written quote, acceptance will be assumed unless otherwise advised within (10) days of the date of the order. Unless otherwise specified, the U.S. Mail shall be the accepted means of communication.
3. Purchase order numbers shall appear on all invoices, packages, crates, boxes, etc.
4. Invoices must include only items shown on this order. In the event any item included on this order is not delivered, please notify the District at once as to the reason for the delay and the date we can expect delivery. Do not include any item which is back ordered on your invoice. Any invoice or claim on this contract must be presented within 1 year from delivery of goods or services.
5. Changes of any kind are not authorized without permission from the District.
6. The District reserves the right to cancel any or all items not shipped within the time specified on the order.
7. No charges for transportation, containers, packing, etc. will be allowed unless specified on the order.
8. All material furnished must be as specified and will be subject to inspection and approval of the District after delivery. The right is reserved to reject and return at the risk and expense of the supplier such portion of any shipment which may be defective or fail to comply with specifications without invalidating the remainder of the order. Rejected material will be held for disposition at the expense and risk of the seller.
9. This order is subject to sales tax, exempt from federal tax. Certificate of exemption will be provided upon request.
10. All goods and/or services shall be in compliance with all federal, state and local law including but not limited to OSHA and CAL OSHA.
11. The seller shall provide the District with a Material Safety Data Sheet for each product containing substances on the List of Hazardous Substances published by the California Administrative Code, Title S, Section 5194. These sheets must be sent to Oceano Community Services District at P O Box 599, Oceano, CA 93475-0599. Please reference the above purchase order number.

INSURANCE REQUIREMENTS

INDEMNIFICATION

To the fullest extent permitted by law, CONTRACTOR shall indemnify, defend and hold harmless the District and its officers, agents, employees, and volunteers from and against all claims, demands, damages, liabilities, loss, costs, and expense (including attorney's fees and costs of litigation) of every nature arising out of or in connection with Contractor's performance or attempted performance of work hereunder or its failure to comply with any of its obligations contained in the agreement, except such loss or damage which was caused by sole negligence or willful misconduct of the District.

INSURANCE COVERAGE

Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Contractor, its agents, representatives, or employees.

MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

1. Commercial General Liability (CGL); Insurance Services Office (ISO) Form CG 0001 covering CGL on an "occurrence" basis for bodily injury and property damage, including products-completed, operations, personal injury and advertising injury, with limits no less than \$1,000,000 per occurrence. If a general aggregate limit applies either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability: ISO Form Number CA 0001 covering, Code 1 (any auto), or if Contractor has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than \$1,000,000 per accident for bodily injury and property damages.
3. Worker Compensation insurance as required by the State of California, with Statutory Limits, and Employer's Liability insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease. If Contractor will provide leased employees, or is an employee leasing or temporary staffing firm or a professional employer organization (PEO), coverage shall also include an Alternate Employer Endorsement (providing scope of coverage equivalent to ISO policy form WC 00 03 01 A) naming the District as the Alternate Employer, and the endorsement form shall be modified to provide that District will receive not less than thirty (30) days advance written notice of cancellation of this coverage provision. If applicable to Contractor's operations, coverage also shall be arranged to satisfy the requirements of any federal workers or workmen's compensation law or any federal occupational disease law.
(Not required if Contractor provides written verification it has no employees)

If the contractor maintains higher limits than the minimums shown above, the District requires and shall be entitled to coverage for the higher limits maintained by the contractor.

OTHER INSURANCE PROVISIONS

The insurance policies are to contain, or be endorsed to contain, the following provisions:

Additional Insured Status:

The District, its officers, officials, employees, and volunteers are to be covered as insureds on the auto policy with respect to liability arising out of automobiles owned, leased, hired or borrowed by, or on behalf of the Contractor; and on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10, 11 85 or both CG 20 10 and CG 23 37 forms if later revisions used).

Primary Coverage

For any claims related to this contract, the Contractor's insurance coverage shall be primary insurance as respects the District, its officers, officials, employees, and volunteers. Any insurance of self-insurance maintained by the District, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

Notice of Cancellation

Each insurance policy required above shall state that coverage shall not be canceled, except after thirty (30) days prior written notice (10 days for non-payment) has been given to the District.

Failure to Maintain Insurance

Contractor's failure to maintain or to provide acceptable evidence that it maintains the required insurance shall constitute a material breach of the Contract upon which the District immediately may withhold payments due to Contractor, and/or suspend or terminate this Contract. The District, at its sole discretion, may obtain damages from Contractor resulting from said breach.

Waiver of Subrogation

Contractor hereby grants to District a waiver of any right to subrogation which any insurer of said Contractor may acquire against the District by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the District has received a waiver of subrogation endorsement from the insurer.

Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to and approved by the District. The District may require the Contractor to provide proof of ability to pay losses and related

investigation, claim administration, and defense expenses within the retention.

Acceptability of Insurers

Insurance is to be placed with insurers with a current A.A. Best's rating of no less than A: VII, unless otherwise acceptable to the District.

Claims Made Policies

If any of the required policies provide coverage on a claims-made basis:

1. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work;
2. Insurance must be maintained, and evidence of insurance must be provided for at least five (5) years after completion of the contract of work;
3. If coverage is canceled or non-renewed, and not replaced with another claims- made policy form with a Retroactive date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years.

Separation of Insured's

All liability policies shall provide cross-liability coverage as would be afforded by the standard ISO (Insurance Services Office, Inc.) separate of insured's provision with no insured versus insured exclusions or limitation.

Verification of Coverage

Contractor shall furnish the District with original certificates and mandatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by the District before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The District reserves the right to required complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

Certificates and copies of any required endorsements shall be sent to:

Oceano Community Services District
P.O. Box 599
Oceano, CA 93475-0599

Subcontractors

Contractor shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein.

Special Risks or Circumstances

District reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

Attachment 4

A/P			
Vendor #: _____	Vendor Name: _____		
Invoice #: _____	Amount: \$ _____		
Code to:	Fund:	Invoice Copied:	Recommend for Approval: <div style="border: 1px solid black; height: 80px; width: 100%; background-color: #f0f0f0;"></div>
	<input type="checkbox"/> 01 General	<input type="checkbox"/> Reimbursable	
	<input type="checkbox"/> 02 Water	<input type="checkbox"/> Reimbursable	
	<input type="checkbox"/> 03 Sewer	<input type="checkbox"/> Reimbursable	
	<input type="checkbox"/> 06 Garbage	<input type="checkbox"/> Reimbursable	
	<input type="checkbox"/> 10 Facilities	<input type="checkbox"/> Reimbursable	
	<input type="checkbox"/> 12 Equipment	<input type="checkbox"/> Reimbursable	
Line Item:	_____		\$
	_____		\$
	_____		\$
	_____		\$
	Total:		\$ _____
PO/PC or Project # _____	FY: 19/20	<input type="checkbox"/> Copied	
PO/PC Amt: \$ _____			
PO/PC Bal: \$ _____	Posted:		

Attachment 5

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

NAME: _____

DATE: _

FOR THE MONTH OF: _

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

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

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

MEETING DATES: _____ and _

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

COMMITTEE MEETING(S) OR OTHER REIMBURSEMENT(S)

DATE: _____ MEETING: _____ AMOUNT: \$ _____

DATE: _____ MEETING: _____ AMOUNT: \$ _____

DATE: _____ MEETING: _____ AMOUNT: \$ _____

DATE: _____ MEETING: _____ AMOUNT: \$ _____

TOTAL COMPENSATION: \$ _

SIGNATURE: _____

Attachment 6

Meeting Date:

Director Name:

Public Meeting / Hearing:

Notes:

Attached Agenda / Other Meeting Documents: Yes No

Signature

Date



Oceano Community Services District

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

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

Date: August 23, 2023

To: Board of Directors

From: Carey Casciola, Accounting and Business Manager

Subject: **Agenda Item #8(C): Review of Fiscal Year 2022-23 Budget Status as of June 30, 2023, and consideration of a recommendation to approve year-end encumbrances**

Recommendation

It is recommended that your Board:

- A. Review the Fiscal Year 2022-23 Budget Status as of June 30, 2023
- B. Approve establishing encumbrances for previously approved contracts as illustrated in Exhibit "A"

Discussion

On August 24, 2022, your Board approved the District's budget for fiscal year 2022-23. Exhibit "B" provides a chronology of 2022-23 budget adjustments.

The 4th quarter report includes:

- ✓ Fiscal Year 2022-23 Adopted Budget
- ✓ Approved Budget Adjustments
- ✓ Current Fiscal Year 2022-23 Budget
- ✓ Estimated June 30, 2023
- ✓ Estimated 2022-23 Budget Variance

The following table summarizes the variances for the Governmental Fund Revenues and Expenditures:

GENERAL FUND	Final 2022-23 Budget	Estimated June 30, 2023	Variance Favorable / (Unfavorable)
General Revenues – Property Taxes	\$ 1,187,619	\$ 1,318,080	\$ 126,902
General Revenues – Other Sources of Funds (Admin Allocation from General and Enterprise Funds)	1,145,967	1,005,799	(140,168)



Oceano Community Services District

Board of Directors Meeting

GENERAL FUND CONTINUED	Final 2022-23 Budget	Estimated June 30, 2023	Variance Favorable / (Unfavorable)
Facilities Revenues	165,375	155,271	(10,104)
Total General Revenues	\$ 2,498,961	\$ 2,479,150	\$ (23,370)
Administrative Expenditures	\$ 1,145,967	\$ 1,005,799	\$ 140,168
Fire Expenditures	1,183,977	1,175,333	8,644
Lighting Expenditures	56,873	55,633	1,240
Facilities Expenditures	117,173	108,635	8,539
Total General Expenditures	\$ 2,503,990	\$ 2,345,399	\$ 158,591
Operating Surplus/ (Deficit)	\$ (5,029)	\$ 133,751	\$ 135,221

Variance Explanations:

- Property taxes came in approximately \$87,000 higher than expected for the fiscal year.
- The shortfall of \$140,168 in the General Fund under “other sources” is from the reimbursement for the administrative and operating crew overhead allocations. The expenditures in the Administrative budget came in under budget by \$140,168 resulting from reimbursement from the other funds and those funds will be under budget by the same amount.
- The Public Facilities Fees collected by the County from new development were under budget by \$11,000.

The following table summarizes the variances for the Water Fund Revenue and Expenditures:

WATER FUND	Final 2022-23 Budget	Estimated June 30, 2023	Variance
Water Revenue	\$ 6,194,019	\$ 6,030,567	\$ (163,452)
Water Expenditures	6,416,316	6,130,687	231,667
Operating Surplus/ (Deficit)	\$ (222,297)	\$ (100,120)	\$ 68,215

Variance Estimates:

- Overall revenues from water sales are under budget by (\$163,452).
- The expenditures in the Water Fund show a large savings. This is mostly from personnel and the administration cost savings.



Oceano Community Services District

Board of Directors Meeting

The following table summarizes the variances for the Wastewater Fund Revenue and Expenditures:

WASTEWATER FUND	Final 2022-23 Budget	Estimated June 30, 2023	Variance
Wastewater Revenue	\$ 406,200	\$ 406,470	\$ 270
Wastewater Expenditures	546,391	396,373	123,037
Operating Surplus/ (Deficit)	\$ (140,191)	\$ 10,097	\$ 123,307

Variance Estimates:

- The revenue is on budget with a positive variance of \$270.
- The expenditures in the Wastewater Fund saw a savings of \$123,037 which was related to personnel costs, supplies and the administrative allocation. It is important to note that the variances above reflect the revenues and expenditures. This was the last year of the transfer from the Facilities Fund to the Wastewater Fund for the repayment of the Sheriffs building.

The following table summarizes the variances for the Garbage Fund Revenue and Expenditures:

GARBAGE FUND	Final 2022-23 Budget	Estimated June 30, 2023	Variance
Garbage Revenue	\$ 58,935	\$ 68,132	\$ 9,197
Garbage Expenditures	146,299	112,655	33,644
Operating Surplus/ (Deficit)	\$ (87,363)	\$ (44,523)	\$ 42,840

Variance Estimates:

- Garbage franchise revenues from SCS Inc. came in on budget.
- The positive estimated variance in expenditures is result of the saving in personnel and the administration allocation.

Other Agency Involvement

Numerous other agencies are involved in the development of the District's budget including the Five Cities Fire Authority and the County of San Luis Obispo.



Other Financial Considerations

The purpose of establishing encumbrances is to recognize that contracts and purchase orders have been approved but costs have not been fully incurred. Encumbering the unexpended balances creates a restriction so that the unexpended funds are not spent in the subsequent year for other purposes.

Results

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

Attachments:

- Exhibit A – 2022-23 Encumbrances
- Exhibit B – Fiscal Year 2022-23 Budget Adjustments
- Budget Worksheets
- Revenue Data as 6/30/2023



Oceano Community Services District

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

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

EXHIBIT "A" – List of Encumbrances

- A professional services agreement with GSI Water Solutions Inc. was issued to prepare the 2022 Annual Report for the Northern Cities Management Area in the amount of \$39,705 with a contingency of \$3,570 for a total contract amount of \$43,275. The remaining amount outstanding on this contract is \$15,302 and will roll forward to FY 2023-24.
- During FY 2022-23 Water Systems Consulting, Inc was hired to provide staff extension services for the Northern Cities Management Area Technical Group and to assist with the updating of the 2002 Management Agreement. The remaining outstanding balance of \$8,276 will roll forward to FY 2023-24.
- The Proposition 1 grant revenues for the Stormwater Capture and Groundwater Recharge Project of \$2,580,090 were budgeted with a contract with Cannon for consultant services in the amount of \$607,300 in FY 2021-22. The remaining balance of \$2,239,297 will roll forward to FY 2023-24.
- The Proposition 1 grant revenues for the Water Resource Reliability Program Project #1-1 and #1-9 of \$300,000 were budgeted in FY 2021-22. The remaining balance of \$21,225 in revenues will roll forward to FY 2023-24.
- The Small Community Drought Relief Grant Program revenues for the Water Resource Reliability Program Project #1-1 and #1-9 of \$268,000 were budgeted in FY 2022-23. The total balance will roll forward to FY 2023-24.
- The Community Development Block Grant revenues for the Water Tank Rehabilitation Project of \$225,000 were budgeted with a contract with Advanced Technical Services, Inc for consultant services for \$58,077 in FY 2022-23. The remaining balance of \$290,025 will roll forward to FY 2023-24.
- A professional service agreement with Rincon Consultants, Inc to complete the National Environmental Protection Act (NEPA) and California Environmental Quality Act process for the waterline upgrades projects were budgeted in FY 2022-23. The remaining balance of \$56,321 will roll forward to FY 2023-24.
- A professional service agreement with Charged Future was entered into for electric vehicle charging stations to be funded by rebates. The remaining balance of \$9,707 will roll forward to FY 2023-24.
- On December 14, 2022 the Board approved a budget adjustment for a new service truck and the total cost of \$122,000 will roll forward to FY 2023-24.

Oceano Community Services District
 Chronology of Budget Actions
 Fiscal Years 2022-23

Date	Action
FISCAL YEAR 2022-23 BUDGET ADJUSTMENTS	
June 22, 2022	Approved the Preliminary Budget for Fiscal Year 2022-23
August 24, 2022	Approved the Final Budget for Fiscal Year 2022-23
November 9, 2022	Approved a \$60,000 budget adjustment from Facilities Fund reserves for the parking lot resurfacing and office lobby remodel project with \$36,000 from Water Reserves, \$18,000 from Wastewater Reserves, and \$2,400 from Garbage Reserves.
November 9, 2022	Approved a \$268,000 budget adjustment from Small Community Drought Relief Grant Program Revenues for the Water Resource Reliability Project 1-1 & 1-9
December 14, 2022	Approved a \$6,500 budget adjustment from Facilities Fund reserves for a new entrance gate auto opener at the Sheriff's building.
December 14, 2022	Approved a budget adjustment of \$122,000 from the Equipment Fund for a new utility truck with \$69,540 from Water Reserves, \$48,800 from Wastewater Reserves, and \$3,660 from Garbage Reserves.
February 22, 2023	Approve a budget adjustment in the amount of \$325,000 in the Water Fund from \$225,000 from CDBG grant revenues and \$100,000 from Water Fund reserves for the Water Tank Rehabilitation Project.
February 22, 2023	Approve a budget adjustment in the amount of \$33,085 for grant writing services for a Clean California Grant Application to CalTrans with MNS Engineers, Inc with the following allocation: \$11,028 from Garbage Fund Reserves, \$11,028 from Lighting Fund Reserves and \$11,029 from Facilities Fund Reserves.

FY 2022-23 OCSD Q4 BUDGET REVIEW



BUDGET SUMMARY





GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	2022/23 ADOPTED BUDGET		2022/23 APPROVED BUDGET	ACTUAL AT 6/30/2023	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET			
SOURCES OF FUNDS							
	Fire	\$0	\$0	\$0	\$0	0%	\$0
	Lighting	\$0	\$0	\$0	\$0	0%	\$0
	Facilities	\$165,375	\$0	\$165,375	\$155,271	94%	\$155,271
	Admin	\$2,333,586	\$0	\$2,333,586	\$2,310,564	99%	\$2,323,879
	Total Sources of Funds	\$2,498,961	\$0	\$2,498,961	\$2,465,834	99%	\$2,479,150
USES OF FUNDS							
	Fire	\$1,183,977	\$0	\$1,183,977	\$1,174,933	99%	\$1,175,333
	Lighting	45,845	\$11,028	\$56,873	\$55,500	98%	\$55,633
	Facilities	\$39,644	\$77,529	\$117,173	\$108,368	92%	\$108,635
	Admin	\$1,145,967	\$0	\$1,145,967	\$992,483	87%	\$1,005,799
	Total Expenditures	\$2,415,433	\$88,557	\$2,503,990	\$2,331,284	93%	\$2,345,399
OPERATING SURPLUS/(DEFICIT)							
	Fire	(\$1,183,977)	\$0	(\$1,183,977)	(\$1,174,933)		(\$1,175,333)
	Lighting	(\$45,845)	(\$11,028)	(\$56,873)	(\$55,500)		(\$55,633)
	Facilities	\$125,731	(\$77,529)	\$48,202	\$46,903		\$46,636
	Admin	\$1,187,619	\$0	\$1,187,619	\$1,318,080		\$1,318,080
	OPERATING SURPLUS/(DEFICIT)	\$83,528	(\$88,557)	(\$5,029)	\$134,550		\$133,751
TRANSFERS & ENCUMBRANCES							
	Transfers In - From Water, Wastewater, Garbage- Nov 9, 2022 Budget Adj for Office and Parking lot	31,500	56,400	87,900	56,266		87,766
	(Transfers Out) - To Water and Wastewater	(109,441)	0	(109,441)	0		(109,441)
	Encumbrances - Sources of Funding	0	0	0	0		0
	Encumbrances - (Designated Funds)	0	0	0	0		0
	NET TRANSFERS & ENCUMBRANCES	(\$77,941)	\$56,400	(\$21,541)	\$56,266		(\$21,675)



ADMINISTRATIVE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2022/23		2022/23	ACTUAL AT		ESTIMATED	2022/23
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	6/30/2023	ACTUAL	EST. BUDGET VARIANCE	
SOURCES OF FUNDS								
	Revenues	\$1,187,619	\$0	\$1,187,619	\$1,318,080	111%	\$1,318,080	\$126,902
	Other Sources of Funds	\$1,145,967	\$0	\$1,145,967	\$992,483	87%	\$1,005,799	(\$140,168)
	Total Sources of Funds	\$2,333,586	\$0	\$2,333,586	\$2,310,564	99%	\$2,323,879	(\$13,266)
USES OF FUNDS								
	Salaries & Wages	\$451,000	\$0	\$451,000	\$422,981	94%	\$422,981	\$28,019
	Benefits	\$163,322	\$0	\$163,322	\$138,246	85%	\$138,246	\$25,076
	Personnel Services	\$614,322	\$0	\$614,322	\$561,226	91%	\$561,226	\$53,096
	Services & Supplies	\$309,645	\$0	\$309,645	\$267,945	87%	\$281,261	\$28,384
	Operating Crew Benefits Allocation	\$222,000	\$0	\$222,000	\$163,312	74%	\$163,312	\$58,688
	Administrative Cost	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Expenditures	\$1,145,967	\$0	\$1,145,967	\$992,483	87%	\$1,005,799	\$140,168
OPERATING SURPLUS/(DEFICIT)		\$1,187,619	\$0	\$1,187,619	\$1,318,080		\$1,318,080	\$126,902
TRANSFERS & ENCUMBRANCES								
	Transfers In - From Facilities Fund	45,514	0	45,514	0		2,058	43,456
	(Transfers Out) - Fire & Lighting	(1,242,545)	0	(1,242,545)	(1,230,433)		(1,242,689)	144
	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)	\$0	(\$1,197,031)	(\$1,230,433)		(\$1,240,631)	\$43,600



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 6/30/2023	100%	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	1,236,305	107%	1,236,305	86,207
01-4-3101-000	Property Taxes: Current Year - Unsecured	36,778		36,778	40,578	110%	40,578	3,800
01-4-3102-000	Property Taxes: Prior Year - Secured	0		0	(2,787)		(2,787)	(2,787)
01-4-3103-000	Property Taxes: Prior Year - Unsecured	0		0	519		519	519
01-4-3105-000	Penalties & Interest	0		0	24,526		24,526	24,526
01-4-3120-000	Homeowners' Prop Tax Relief	6,141		6,141	6,315	103%	6,315	174
01-4-3121-000	SB 1090	10,064		10,064	21,769	216%	21,769	11,705
01-4-3213-100	Will Serve Letter Fee	0		0	780		780	780
01-4-3230-600	Misc Income	0		0	3,559		3,559	
01-4-3238-200	Fireworks Permit	1,697		1,697	1,273	75%	1,273	(424)
01-4-3260-100	IRS/EDD Refunds	0		0	3,263		3,263	3,263
01-4-3557-000	CO Charge: SB 2557	(17,159)		(17,159)	(18,019)	105%	(18,019)	(860)
Total Revenues		\$1,187,619	\$0	\$1,187,619	\$1,318,080	111%	\$1,318,080	\$126,902
OTHER SOURCES OF FUNDS								
	Allocated Administrative Overhead	923,967		923,967	829,171	90%	842,487	(81,480)
	Allocated Operating Crew Overhead	222,000		222,000	163,312	74%	163,312	(58,688)
Total Other Sources of Funds		\$1,145,967	\$0	\$1,145,967	\$992,483	87%	\$1,005,799	(\$140,168)
Total Sources of Funds		\$2,333,586	\$0	\$2,333,586	\$2,310,564	99%	\$2,323,879	(\$13,266)
USES OF FUNDS								
SALARIES & WAGES								
01-5-4100-010	Salary & Wages	442,000		442,000	422,513	96%	422,513	19,487
01-5-4100-020	Overtime	9,000		9,000	468	5%	468	8,532
Total Salaries & Wages		\$451,000	\$0	\$451,000	\$422,981	94%	\$422,981	\$28,019
BENEFITS								
01-5-4100-061	PERS Contribution	65,000		65,000	52,648	81%	52,648	12,352
01-5-4100-062	PERS UAL Payment	5,752		5,752	5,872	103%	5,872	(120)
01-5-4100-070	SUI	2,170		2,170	2,096	97%	2,096	74
01-5-4100-071	Medicare	7,300		7,300	6,517	89%	6,517	783
01-5-4100-072	FICA	2,200		2,200	2,319	105%	2,319	(119)
01-5-4100-075	Compensation Insurance	5,000		5,000	4,696	94%	4,696	304
01-5-4100-090	Insurance	75,000		75,000	63,198	84%	63,198	11,802
01-5-4100-097	Cell Phone Allowance	900		900	900	100%	900	0
Total Benefits		\$163,322	\$0	\$163,322	\$138,246	85%	\$138,246	\$25,076
Total Personnel Services		\$614,322	\$0	\$614,322	\$561,226	91%	\$561,226	\$53,096
SERVICES & SUPPLIES								
01-5-4100-110	Communications & Dispatch	10,800		10,800	10,673	99%	10,673	127
01-5-4100-150	Insurance	32,000		32,000	35,552	111%	35,552	(3,552)
01-5-4100-170	Maintenance: Equipment	3,810		3,810	325	9%	325	3,485
01-5-4100-173	Maint: Structures/Improvements	10,815		10,815	12,621	117%	12,621	(1,806)
01-5-4100-180	Memberships	8,300		8,300	8,686	105%	8,686	(386)
01-5-4100-193	Bank Fees	5,950		5,950	6,590	111%	6,590	(640)
01-5-4100-200	Office Expense	7,175		7,175	4,763	66%	4,763	2,412
01-5-4100-210	Postage	2,575		2,575	1,414	55%	1,414	1,161
01-5-4100-218	Audit	21,290		21,290	21,290	100%	21,290	0
01-5-4100-220	Professional Services	34,000		34,000	43,011	127%	43,011	(9,011)
01-5-4100-221	Information Technology	5,000		5,000	649	13%	649	4,352
01-5-4100-223	Legal Services	75,000		75,000	53,826	72%	53,826	21,175
01-5-4100-225	Board Stipends	12,000		12,000	9,300	78%	9,300	2,700
01-5-4100-226	Annual Software Maintenance	19,200		19,200	19,271	100%	19,271	(71)
01-5-4100-230	Required Legal Notice	1,200		1,200	368	31%	368	832
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,700		1,700	365	21%	365	1,335
01-5-4100-247	LAFCO Annual Charge	11,900		11,900	12,079	102%	12,079	(179)
01-5-4100-248	Permits, Fees, Licenses	2,500		2,500	2,295	92%	2,295	205
01-5-4100-260	Election Expense	24,000		24,000	10,684	45%	24,000	0
01-5-4100-280	Private Vehicle/ Mileage Expense	530		530	0	0%	0	530
01-5-4100-283	Job Advertising Expense	0		0	368		368	(368)
01-5-4100-285	Classes/ Seminars/ Training Fee	6,200		6,200	3,830	62%	3,830	2,370
01-5-4100-286	Board Member Travel	2,200		2,200	50	2%	50	2,150
01-5-4100-290	Utilities	11,500		11,500	9,018	78%	9,018	2,482
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	0		0	918		918	(918)
Total Services & Supplies		\$309,645	\$0	\$309,645	\$267,945	87%	\$281,261	\$28,384
Operating Crew Benefits & Direct Labor Cost Allocations								
	Leave time	54,000		54,000	38,762	72%	38,762	15,238
	Salaries & Wages (Admin)	7,500		7,500	2,346	31%	2,346	5,154
	PERS Contribution	44,000		44,000	30,017	68%	30,017	13,983
	Medicare	5,400		5,400	4,089	76%	4,089	1,311
	P/R Fed & State Taxes	4,500		4,500	2,268	50%	2,268	2,232
	SUI	1,750		1,750	1,736	99%	1,736	14
	Insurance	83,400		83,400	64,126	77%	64,126	19,274
	Boot Allowance	1,250		1,250	1,000	80%	1,000	250
	Clothing	6,500		6,500	6,858	106%	6,858	(358)
	Standby	13,700		13,700	12,110	88%	12,110	1,590
Total Operating Crew Benefits		\$222,000	\$0	\$222,000	\$163,312	74%	\$163,312	\$58,688
Total Expenditures		\$1,145,967	\$0	\$1,145,967	\$992,483	87%	\$1,005,799	\$140,168
OPERATING SURPLUS/(DEFICIT)		\$1,187,619	\$0	\$1,187,619	\$1,318,080		\$1,318,080	\$126,902
TRANSFERS & ENCUMBRANCES								
	Transfers In - Facilities Fund	45,514		45,514	0		2,058	43,456
	(Transfers Out) - Fire and Lighting	(1,242,545)		(1,242,545)	(1,230,433)		(1,242,689)	144
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	0		0	0		0	0
NET TRANSFERS & ENCUMBRANCES		(\$1,197,031)	\$0	(\$1,197,031)	(\$1,230,433)		(\$1,240,631)	\$43,600



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2022/23		2022/23	ACTUAL AT		ESTIMATED	2022/23
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	6/30/2023	ACTUAL	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	\$0	\$1,900	\$0	0%	\$0	\$1,900
	Benefits	\$1,110	\$0	\$1,110	\$817	74%	\$817	\$293
	Personnel Services	\$3,010	\$0	\$3,010	\$817	27%	\$817	\$2,193
	Services & Supplies	\$1,153,248	\$0	\$1,153,248	\$1,149,242	100%	\$1,149,242	\$4,006
	Capital Overlay	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Administrative Cost Allocation	\$27,719	\$0	\$27,719	\$24,875	90%	\$25,275	\$2,444
	Total Expenditures	\$1,183,977	\$0	\$1,183,977	\$1,174,933	99%	\$1,175,333	\$8,644
	OPERATING SURPLUS/(DEFICIT)	(\$1,183,977)	\$0	(\$1,183,977)	(\$1,174,933)		(\$1,175,333)	\$8,644



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2022/23		2022/23	ACTUAL AT 6/30/2023	100%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET				
SOURCES OF FUNDS								
REVENUES								
					0			0
	Total Revenues	\$0	\$0	\$0	\$0		\$0	\$0
OTHER SOURCES OF FUNDS								
		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	1,900		1,900	0	0%	0	1,900
	Total Salaries & Wages	\$1,900	\$0	\$1,900	\$0	0%	\$0	\$1,900
BENEFITS								
	Operating Crew Benefits Allocation	1,110		1,110	817	74%	817	293
	Total Benefits	\$1,110	\$0	\$1,110	\$817	74%	\$817	\$293
	Total Personnel Services	\$3,010	\$0	\$3,010	\$817	27%	\$817	\$2,193
SERVICES & SUPPLIES								
01-5-4200-077	JPA - Quarterly Payments	1,138,148		1,138,148	1,138,148	100%	1,138,148	0
01-5-4200-110	Communication	0		0	546		546	(546)
	Community Outreach	2,000		2,000	0	0%	0	2,000
01-5-4200-200	Office Expense	0		0	213		213	(213)
01-5-4200-220	Professional Services	7,500		7,500	7,145	95%	7,145	355
01-5-4200-290	Utilities	5,000		5,000	1,504	30%	1,504	3,496
01-5-4200-291	Sandbags	600		600	1,686	281%	1,686	(1,086)
	Total Services & Supplies	\$1,153,248	\$0	\$1,153,248	\$1,149,242	100%	\$1,149,242	\$4,006
CAPITAL OVERLAY								
	Total Capital Overlay	\$0	\$0	\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION								
01-5-4200-376	Allocated Overhead - Admin	27,719		27,719	24,875	90%	25,275	2,444
	Total Administrative Cost Allocation	\$27,719	\$0	\$27,719	\$24,875	90%	\$25,275	\$2,444
	Total Expenditures	\$1,183,977	\$0	\$1,183,977	\$1,174,933	99%	\$1,175,333	\$8,644
OPERATING SURPLUS/(DEFICIT)		(\$1,183,977)	\$0	(\$1,183,977)	(\$1,174,933)		(\$1,175,333)	\$8,644
TRANSFERS & ENCUMBRANCES								
	Transfers In - Property Taxes & Fac Fund	1,195,990		1,195,990	1,174,933		1,187,346	(8,644)
	(Transfers Out) - Water & Wastewater	(12,013)		(12,013)	0		(12,013)	0
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	0		0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$1,183,977	\$0	\$1,183,977	\$1,174,933		\$1,175,333	(\$8,644)



LIGHTING BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2022/23		2022/23	ACTUAL AT 6/30/2023	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	\$0	\$1,900	\$0	0%	\$0	\$1,900
	Benefits	\$1,110	\$0	\$1,110	\$817	74%	\$817	\$293
	Personnel Services	\$3,010	\$0	\$3,010	\$817	27%	\$817	\$2,193
	Services & Supplies	\$33,595	\$11,028	\$44,623	\$46,391	104%	\$46,391	(\$1,768)
	Capital Outlay	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Administrative Cost	\$9,240	\$0	\$9,240	\$8,292	90%	\$8,425	\$815
	Total Expenditures	\$45,845	\$11,028	\$56,873	\$55,500	98%	\$55,633	\$1,240
	OPERATING SURPLUS/(DEFICIT)	(\$45,845)	(\$11,028)	(\$56,873)	(\$55,500)		(\$55,633)	\$1,240



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2022/23		2022/23	ACTUAL AT 6/30/2023	100%	ESTIMATED ACTUAL	2022/23
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				EST. BUDGET VARIANCE
SOURCES OF FUNDS								
REVENUES								
Total Revenues		\$0	\$0	\$0	\$0		\$0	\$0
OTHER SOURCES OF FUNDS								
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
USES OF FUNDS								
SALARIES & WAGES								
01-5-4195-010	Salaries & Wages	1,900		1,900	0	0%	0	1,900
Total Salaries & Wages		\$1,900	\$0	\$1,900	\$0	0%	\$0	\$1,900
BENEFITS								
Operating Crew Benefits Allocation		1,110	0	1,110	817	74%	817	293
Total Benefits		\$1,110	\$0	\$1,110	\$817	74%	\$817	\$293
Total Personnel Services		\$3,010	\$0	\$3,010	\$817	27%	\$817	\$2,193
SERVICES & SUPPLIES								
01-5-4195-175	Operating Supplies	1,595		1,595	5,692	357%	5,692	(4,097)
01-5-4195-295	Street Lighting	32,000		32,000	29,524	92%	29,524	2,476
Feb 22, 2022 Budget Adjustment - MNS Grant Writing Services		0	11,028	11,028	11,175	101%	11,175	(147)
Total Services & Supplies		\$33,595	\$11,028	\$44,623	\$46,391	104%	\$46,391	(\$1,768)
CAPITAL OUTLAY								
Total Capital Outlay		\$0	\$0	\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION								
01-5-4195-376	Administrative Cost Allocation	9,240		9,240	8,292	90%	8,425	815
Total Administrative Cost Allocation		\$9,240	\$0	\$9,240	\$8,292	90%	\$8,425	\$815
Total Expenditures		\$45,845	\$11,028	\$56,873	\$55,500	98%	\$55,633	\$1,240
OPERATING SURPLUS/(DEFICIT)		(\$45,845)	(\$11,028)	(\$56,873)	(\$55,500)		(\$55,633)	\$1,240
TRANSFERS & ENCUMBRANCES								
Transfers In - Property Taxes		46,555	0	57,584	55,500		55,343	(2,241)
(Transfers Out) - Water & Wastewater		(711)	0	(711)	0		(711)	0
Encumbrances - Sources of Funding		0	0	0	0		0	0
Encumbrances - (Designated)		0	0	0	0		0	0
NET TRANSFERS & ENCUMBRANCES		\$45,844	\$0	\$56,873	\$55,500		\$54,632	(\$2,241)



FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 06/30/2023	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$165,375	\$0	\$165,375	\$155,271	94%	\$155,271	(\$10,104)
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$165,375	\$0	\$165,375	\$155,271	94%	\$155,271	(\$10,104)
USES OF FUNDS								
	Salaries & Wages	\$3,700	\$0	\$3,700	\$3,788	102%	\$3,788	(\$88)
	Benefits	\$2,220	\$0	\$2,220	\$1,633	74%	\$1,633	\$587
	Personnel Services	\$5,920	\$0	\$5,920	\$5,421	92%	\$5,421	\$499
	Services & Supplies	\$15,245	\$11,029	\$26,274	\$20,187	77%	\$20,187	\$6,087
	Capital Outlay	\$0	\$66,500	\$66,500	\$66,177	100%	\$66,177	\$323
	Administrative Cost	\$18,479	\$0	\$18,479	\$16,583	90%	\$16,850	\$1,630
	Total Expenditures	\$39,644	\$77,529	\$117,173	\$108,368	92%	\$108,635	\$8,539
OPERATING SURPLUS/(DEFICIT)		\$125,731	(\$77,529)	\$48,202	\$46,903		\$46,636	(\$1,565)
TRANSFERS & ENCUMBRANCES								
	Transfers In - From General, Water, Wastewater, Garbage- Nov 9, 2022 Budget Adj for Office and Parking lot	31,500	56,400	87,900	56,266		87,766	(134)
	(Transfers Out) - To General, Water & Wastewater	(142,231)	0	(142,231)	0		(132,344)	9,887
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	(\$110,731)	\$56,400	(\$54,331)	\$56,266		(\$44,578)	\$9,753



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2022/23		2022/23	ACTUAL AT 6/30/2023	100%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				
SOURCES OF FUNDS								
REVENUES								
10-4-3257-000	Utility Reimbursement	1,200		1,200	2,233	186%	2,233	1,033
10-4-3258-000	Old Fire Station Rent	12,000		12,000	12,000	100%	12,000	0
10-4-3259-000	Fire Rent	15,000		15,000	15,000	100%	15,000	0
10-4-3260-000	Lease - Sheriff Facility	122,175		122,175	122,175	100%	122,175	0
	Public Facilities Fees	15,000		15,000	3,863	26%	3,863	(11,137)
Total Revenues		\$165,375	\$0	\$165,375	\$155,271	94%	\$155,271	(\$10,104)
OTHER SOURCES OF FUNDS								
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$165,375	\$0	\$165,375	\$155,271	94%	\$155,271	(\$10,104)
USES OF FUNDS								
SALARIES & WAGES								
10-5-4300-010	Salary & Wages	3,700		3,700	3,473	94%	3,473	227
10-5-4300-010	Overtime	0		0	315		315	(315)
Total Salaries & Wages		\$3,700	\$0	\$3,700	\$3,788	102%	\$3,788	(\$88)
BENEFITS								
	Operating Crew Overhead	2,220		2,220	1,633	74%	1,633	587
Total Benefits		\$2,220	\$0	\$2,220	\$1,633	74%	\$1,633	\$587
Total Personnel Services		\$5,920	\$0	\$5,920	\$5,421	92%	\$5,421	\$499
SERVICES & SUPPLIES								
10-5-4300-110	Communication	0		0	24		24	(24)
10-5-4300-163	Maint: Structure/ Improvements	10,000		10,000	4,268	43%	4,268	5,732
10-5-4300-173	So: Maint. Structures/ Improvements	3,700		3,700	4,028	109%	4,028	(328)
10-5-4300-220	Professional Services	1,545		1,545	839	54%	839	706
	Feb 22, 2022 Budget Adjustment - MNS Grant Writing Services	0	11,029	11,029	11,028	100%	11,028	1
Total Services & Supplies		\$15,245	\$11,029	\$26,274	\$20,187	77%	\$20,187	\$6,087
CAPITAL OUTLAY								
10-5-4300-320	Nov 9, 2022 Budget Adjustment - Office Remodel & Parking Lot Resurface Project	0	60,000	60,000	59,857	100%	59,857	143
10-5-4300-320	Dec 14, 2022 Budget Adjustment - Sheriff's Building Gate	0	6,500	6,500	6,320	97%	6,320	180
Total Capital Outlay		\$0	\$66,500	\$66,500	\$66,177	100%	\$66,177	\$323
ADMINISTRATIVE COST ALLOCATION								
10-5-4300-376	Admin Allocation	18,479		18,479	16,583	90%	16,580	1,630
Total Administrative Cost Allocation		\$18,479	\$0	\$18,479	\$16,583	90%	\$16,850	\$1,630
Total Expenditures		\$39,644	\$77,529	\$117,173	\$108,368	92%	\$108,635	\$8,539
OPERATING SURPLUS/(DEFICIT)		\$125,731	(\$77,529)	\$48,202	\$46,903		\$46,636	(\$1,565)
TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water, Wastewater, Garbage- Nov 9, 2022 Budget Adj for Office and Parking lot	31,500	56,400	87,900	56,266		87,766	(134)
	(Transfers Out) - To General, Water & Wastewater	(142,231)		(142,231)	0		(132,344)	9,887
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	0		0	0		0	0
NET TRANSFERS & ENCUMBRANCES		(\$110,731)	\$56,400	(\$54,331)	\$56,266		(\$44,578)	\$9,753



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

ACCOUNT NO.	ENTERPRISE FUNDS	2022/23		2022/23	ACTUAL AT 6/30/2023	ESTIMATED ACTUAL	2022/23	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE	
SOURCES OF FUNDS								
	Water	\$5,701,019	\$493,000	\$6,194,019	\$3,450,015	56%	\$6,030,567	(\$163,452)
	Wastewater	\$406,200	\$0	\$406,200	\$406,470	100%	\$406,470	\$270
	Garbage	\$58,935	\$0	\$58,935	\$68,132	116%	\$68,132	\$9,197
	Equipment	\$36,825	\$0	\$36,825	\$21,175	58%	\$21,173	(\$15,652)
	Total Sources of Funds	\$6,202,979	\$493,000	\$6,695,979	\$3,945,792	59%	\$6,526,341	(\$169,638)
USES OF FUNDS								
	Water	\$5,823,316	\$593,000	\$6,416,316	\$3,629,710	57%	\$6,184,595	\$231,721
	Wastewater	\$546,391	\$0	\$546,391	\$419,413	77%	\$423,407	\$122,983
	Garbage	\$135,271	\$11,028	\$146,299	\$112,122	90%	\$112,655	\$33,644
	Equipment	\$32,800	\$122,000	\$154,800	\$17,150	11%	\$139,150	\$15,650
	Total Expenditures	\$6,537,777	\$726,028	\$7,263,805	\$4,178,394	58%	\$6,859,807	\$403,998
OPERATING SURPLUS/(DEFICIT)								
	Water	(\$122,297)	(\$100,000)	(\$222,297)	(\$179,694)		(\$154,027)	\$68,269
	Wastewater	(\$140,191)	\$0	(\$140,191)	(\$12,943)		(\$16,938)	\$123,253
	Garbage	(\$76,335)	(\$11,028)	(\$87,363)	(\$43,991)		(\$44,523)	\$42,840
	Equipment	\$4,025	(\$122,000)	(\$117,975)	\$4,025		(\$117,977)	(\$2)
	OPERATING SURPLUS/(DEFICIT)	(\$334,798)	(\$233,028)	(\$567,826)	(\$232,603)		(\$333,466)	\$234,360
TRANSFERS & ENCUMBRANCES								
	Transfers In - From General, Water, Wastewater, Garbage	119,783	122,000	241,783	0		241,783	0
	(Transfers Out) - Water, Wastewater, Garbage & Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 for Service Truck	(78,667)	(178,400)	(257,067)	(103,470)		(241,415)	15,652
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$41,116	(\$56,400)	(\$15,284)	(\$103,470)		\$368	\$15,652



WATER FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2022/23		2022/23	ACTUAL AT 6/30/2023	ESTIMATED ACTUAL	2022/23	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE	
SOURCES OF FUNDS								
	Revenues	\$3,099,268	\$0	\$3,099,268	\$2,935,816	95%	\$2,935,816	(\$163,452)
	Other Sources of Funds	\$2,601,751	\$493,000	\$3,094,751	\$514,199	17%	\$3,094,751	\$0
	Total Sources of Funds	\$5,701,019	\$493,000	\$6,194,019	\$3,450,015	56%	\$6,030,567	(\$163,452)
USES OF FUNDS								
	Salaries & Wages	\$234,000	\$0	\$234,000	\$193,498	83%	\$193,498	\$40,502
	Benefits	\$149,580	\$0	\$149,580	\$111,563	75%	\$111,563	\$38,017
	Personnel Services	\$383,580	\$0	\$383,580	\$305,061	80%	\$305,061	\$78,519
	Services & Supplies	\$1,924,786	\$0	\$1,924,786	\$1,881,086	98%	\$1,881,086	\$43,700
	Capital Outlay	2,906,608	\$593,000	\$3,499,608	\$892,153	25%	\$3,439,049	\$60,559
	Debt Service	\$53,961	\$0	\$53,961	\$53,908	100%	\$53,908	\$54
	Administrative Cost	\$554,380	\$0	\$554,380	\$497,503	90%	\$505,492	\$48,888
	Total Expenditures	\$5,823,316	\$593,000	\$6,416,316	\$3,629,710	57%	\$6,184,595	\$231,721
OPERATING SURPLUS/(DEFICIT)		(\$122,297)	(\$100,000)	(\$222,297)	(\$179,694)		(\$154,027)	\$68,215
TRANSFERS & ENCUMBRANCES								
	Transfers In - From General & Garbage	11,325	0	11,325	0		11,325	0
	(Transfers Out) - To General, Garbage, Equipment, Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 Budget Adj for Service Truck	(59,945)	(105,540)	(165,485)	(62,758)		(156,583)	8,902
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	(\$48,620)	(\$105,540)	(\$154,160)	(\$62,758)		(\$145,257)	\$8,902



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 6/30/2023	100%	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	2,817,183	95%	2,817,183	(154,477)
02-4-3206-000	Front Footage Fees	16,320		16,320	4,080	25%	4,080	(12,240)
02-4-3207-000	Sales: U/B Courtesy Notice	4,500		4,500	3,810	85%	3,810	(690)
02-4-3208-000	Delinquent U/B Acct Fees	27,000		27,000	62,425	231%	62,425	35,425
02-4-3209-000	Capacity Charges	27,498		27,498	6,421	23%	6,421	(21,077)
02-4-3210-000	Meter Fees	5,400		5,400	8,250	153%	8,250	2,850
02-4-3211-000	Lopez Connection Fees	4,000		4,000	2,000	50%	2,000	(2,000)
02-4-3212-000	New Account Setup Fee	3,240		3,240	4,650	144%	4,650	1,410
02-4-3217-297	Wheeling/Fire Protection	25,000		25,000	20,993	84%	20,993	(4,007)
02-4-3230-000	Sales: Miscellaneous	0		0	969		969	969
02-4-3230-350	Reimbursement - New Development	11,150		11,150	1,533	14%	1,533	(9,617)
02-4-3255-000	Inspection Fees	200		200	75	38%	75	(125)
02-4-3224-000	Backflow Fees	3,300		3,300	3,427	104%	3,427	127
Total Revenues		\$3,099,268	\$0	\$3,099,268	\$2,935,816	95%	\$2,935,816	(\$163,452)
Total Other Sources of Funds								
Prop 1 Grant - Stormwater Recharge Project		2,332,473		2,332,473	266,146	11%	2,332,473	0
Prop 1 Grant - WRRP Project 1-1 & 1-9		269,278		269,278	248,053	92%	269,278	0
Nov 9, 2022 Budget Adj - Small Community Drought Grant - WRRP Project 1-1 & 1-9		0	268,000	268,000	0	0%	268,000	0
Feb 22, 2023 Budget Adj - CDBG Grant - Water Tank Rehab Project		0	225,000	225,000	0	0%	225,000	0
Total Other Sources of Funds		\$2,601,751	\$493,000	\$3,094,751	\$514,199	17%	\$3,094,751	\$0
Total Sources of Funds		\$5,701,019	\$493,000	\$6,194,019	\$3,450,015	56%	\$6,030,567	(\$163,452)
USES OF FUNDS								
SALARIES & WAGES								
02-5-4400-010	Salaries and Wages	205,000		205,000	184,457	90%	184,457	20,543
02-5-4400-020	Overtime	29,000		29,000	9,040	31%	9,040	19,960
Total Salaries & Wages		\$234,000	\$0	\$234,000	\$193,498	83%	\$193,498	\$40,502
BENEFITS								
02-5-4400-075	Workers Compensation Insurance	7,500		7,500	7,044	94%	7,044	456
	Operating Crew Benefits Allocation	142,080		142,080	104,520	74%	104,520	37,560
Total Benefits		\$149,580	\$0	\$149,580	\$111,563	75%	\$111,563	\$38,017
Total Personnel Services		\$383,580	\$0	\$383,580	\$305,061	80%	\$305,061	\$78,519
SERVICES & SUPPLIES								
02-5-4400-110	Communications	3,500		3,500	2,850	81%	2,850	650
02-5-4400-163	Maint: Structures/ Improvements	8,900		8,900	5,692	64%	5,692	3,208
02-5-4400-164	Paving	3,000		3,000	4,645	155%	4,645	(1,645)
02-5-4400-170	Maintenance - Equipment	3,200		3,200	10,064	315%	10,064	(6,864)
02-5-4400-173	Maint: Shared Structures/ Improvements	10,815		10,815	4,569	42%	4,569	6,246
02-5-4400-175	System Parts/ Operating Supplies	17,510		17,510	15,211	87%	15,211	2,299
02-5-4400-176	Water Meters	24,000		24,000	23,896	100%	23,896	104
02-5-4400-177	Safety Expense	570		570	1,012	178%	1,012	(442)
02-5-4400-178	Chemicals	5,000		5,000	2,622	52%	2,622	2,378
02-5-4400-180	Membership	3,600		3,600	2,416	67%	2,416	1,184
02-5-4400-200	Office Expense	620		620	918	148%	918	(298)
02-5-4400-205	Outside UB Mail Service	10,500		10,500	7,444	71%	7,444	3,056
02-5-4400-220	Professional Services	44,635		44,635	39,120	88%	39,120	5,515
02-5-4400-221	Information Technology	575		575	0	0%	0	575
02-5-4400-222	Contracted Engineering	5,665		5,665	2,495	44%	2,495	3,170
02-5-4400-226	Engineering & Other Reimbursements	10,815		10,815	10,811	100%	10,811	4
02-5-4400-230	Legal Notices	1,250		1,250	439	35%	439	811
02-5-4400-231	Bad Debt Expense	575		575	0	0%	0	575
02-5-4400-241	Rents/ Leases - Equipment	2,200		2,200	1,223	56%	1,223	977
02-5-4400-248	Permits, Fees, Licenses	10,500		10,500	12,367	118%	12,367	(1,867)
02-5-4400-250	Small Tools and Instruments	2,650		2,650	596	22%	596	2,054
02-5-4400-285	Classes/ Seminars	3,000		3,000	1,901	63%	1,901	1,099
02-5-4400-261	Water Supply - Lopez	531,120		531,120	531,120	100%	531,120	(0)
02-5-4400-262	Water Supply - State Water	1,080,000		1,080,000	1,085,141	100%	1,085,141	(5,141)
02-5-4400-290	Utilities	30,000		30,000	31,712	106%	31,712	(1,712)
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265		26,265	20,993	80%	20,993	5,272
02-5-4400-320	Fixed Assets - Equipment	10,995		10,995	14,266	130%	14,266	(3,271)
02-5-4400-380	NCMA Tec	65,826		65,826	47,324	72%	47,324	18,502
02-5-4400-499	Claim & Settlements	7,500		7,500	239	3%	239	7,261
Total Services & Supplies		\$1,924,786	\$0	\$1,924,786	\$1,881,086	98%	\$1,881,086	\$43,700

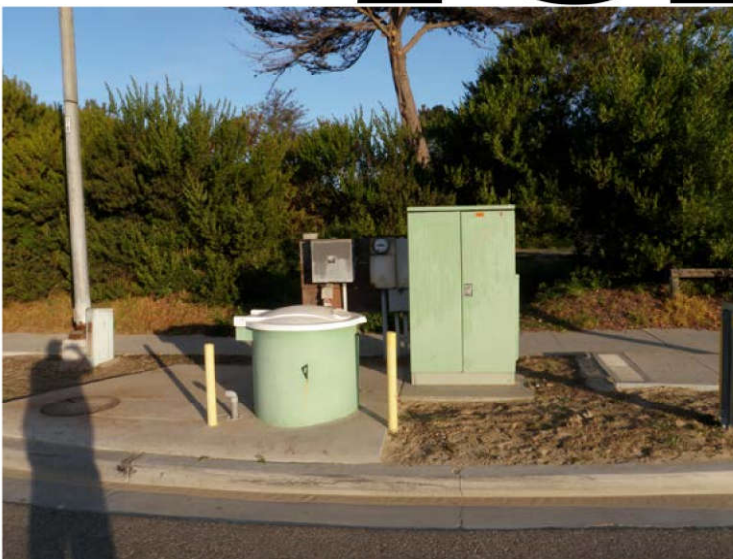


**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2022/23		2022/23	ACTUAL AT 6/30/2023	100%	ESTIMATED ACTUAL	2022/23
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				EST. BUDGET VARIANCE
CAPITAL OUTLAY								
02-5-4400-354	CIP - Overlay	0		0	2,621		2,621	(2,621)
02-5-4400-361	Prop 1: Stormwater Recapture	2,461,830		2,461,830	222,533	9%	2,461,830	0
02-5-4400-439	Prop 1: WRRP #1-1 & # 1-9	294,778		294,778	294,778	100%	294,778	0
02-5-4400-440	Nov 9, 2022 Budget Adj - Small Community Drought Grant - WRRP Project 1-1 & 1-9	0	268,000	268,000	250,425	93%	268,000	0
02-5-4400-336	Feb 22, 2023 Budget Adj - CDBG Grant - Water Tank Rehab Project	0	325,000	325,000	34,976	11%	325,000	0
02-5-4400-438	CIP - WRRP 1-4, 5, 7, 8, 10	0		0	81		81	(81)
	Annual CIP Projects	150,000		150,000	86,739	58%	86,739	63,261
Total Capital Outlay		2,906,608	\$593,000	\$3,499,608	\$892,153	25%	\$3,439,049	\$60,559
DEBT SERVICE								
	CalPERS UAL Funding	53,961		53,961	53,908	100%	53,908	54
Total Debt Service		\$53,961	\$0	\$53,961	\$53,908	100%	\$53,908	\$54
ADMINISTRATIVE COST ALLOCATION								
02-5-4400-376	Administrative Cost Allocation	554,380		554,380	497,503	90%	505,492	48,888
Total Administrative Cost Allocation		\$554,380	\$0	\$554,380	\$497,503	90%	\$505,492	\$48,888
Total Expenditures		\$5,823,316	\$593,000	\$6,416,316	\$3,629,710	57%	\$6,130,687	\$231,667
OPERATING SURPLUS/(DEFICIT)		(\$122,297)	(\$100,000)	(\$222,297)	(\$179,694)		(\$100,120)	\$68,215
TRANSFERS & ENCUMBRANCES								
	Transfers In- From General & Garbage	11,325		11,325	0		11,325	0
	(Transfers Out) - To General , Garbage, Equipment, Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 Budget Adj for Service Truck	(59,945)	(105,540)	(165,485)	(62,758)		(156,583)	8,902
	Encumbrances - Sources of Funding			0			0	0
	Encumbrances - (Designated Funds)	0		0			0	0
NET TRANSFERS & ENCUMBRANCES		(\$48,620)	(\$105,540)	(\$154,160)	(\$62,758)		(\$145,257)	\$8,902



WASTE WATER FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2022/23		2022/23	ACTUAL AT 6/30/2023	ESTIMATED ACTUAL	2022/23	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE	
SOURCES OF FUNDS								
	Revenues	\$406,200	\$0	\$406,200	\$406,470	100%	\$406,470	\$270
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$406,200	\$0	\$406,200	\$406,470	100%	\$406,470	\$270
USES OF FUNDS								
	Salaries & Wages	\$91,500	\$0	\$91,500	\$63,464	69%	\$63,464	\$28,036
	Benefits	\$57,480	\$0	\$57,480	\$43,139	75%	\$43,139	\$14,341
	Personnel Services	\$148,980	\$0	\$148,980	\$106,603	72%	\$106,603	\$42,377
	Services & Supplies	\$68,240	\$0	\$68,240	\$37,023	54%	\$37,023	\$31,217
	Capital Outlay	25,000	\$0	\$25,000	\$0	0%	\$0	\$25,000
	Debt Service	26,981	\$0	\$26,981	27,035	100%	27,035	(\$54)
	Administrative Cost	\$277,190	\$0	\$277,190	\$248,751	90%	\$252,746	\$24,444
	Total Expenditures	\$546,391	\$0	\$546,391	\$419,413	77%	\$423,407	\$122,983
OPERATING SURPLUS/(DEFICIT)		(\$140,191)	\$0	(\$140,191)	(\$12,943)		(\$16,938)	\$123,253
TRANSFERS & ENCUMBRANCES								
	Transfers In - From General Fund	100,958	0	100,958	0		100,958	0
	(Transfers Out) - Equipment Fund & Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 Budget Adj for Service Truck	(14,615)	(66,800)	(81,415)	(33,761)		(75,203)	6,212
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$86,343	(\$66,800)	\$19,543	(\$33,761)		\$25,755	\$6,212



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 6/30/2023	100%	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	399,947	100%	399,947	(53)
03-4-3211-000	Sewer Connections	2,000		2,000	500	25%	500	(1,500)
03-4-3230-000	Sales: Miscellaneous	0		0	223		223	223
03-4-3255-000	Inspection Fees	100		100	25	25%	25	(75)
03-4-3256-000	FOG Program	4,100		4,100	5,775	141%	5,775	1,675
Total Revenues		\$406,200	\$0	\$406,200	\$406,470	100%	\$406,470	\$270
OTHER SOURCES OF FUNDS								
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$406,200	\$0	\$406,200	\$406,470	100%	\$406,470	\$270
USES OF FUNDS								
SALARIES & WAGES								
03-5-4500-010	Salaries and Wages	79,000		79,000	60,369	76%	60,369	18,632
03-5-4500-020	Overtime	12,500		12,500	3,096	25%	3,096	9,404
Total Salaries & Wages		\$91,500	\$0	\$91,500	\$63,464	69%	\$63,464	\$28,036
BENEFITS								
03-5-4500-075	Workers Compensation Insurance	4,200		4,200	3,944	94%	3,944	256
	Operating Crew Benefits Allocation	53,280		53,280	39,195	74%	39,195	14,085
Total Benefits		\$57,480	\$0	\$57,480	\$43,139	75%	\$43,139	\$14,341
Total Personnel Services		\$148,980	\$0	\$148,980	\$106,603	72%	\$106,603	\$42,377
SERVICES & SUPPLIES								
03-5-4500-110	Communication	515		515	318	62%	318	197
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,000		10,000	6,360	64%	6,360	3,640
03-5-4500-170	Maintenance: Equipment	3,400		3,400	8,426	248%	8,426	(5,026)
03-5-4500-171	Maintenance: Vehicles	3,600		3,600	0	0%	0	3,600
03-5-4500-172	Gas and Oil	3,500		3,500	0	0%	0	3,500
03-5-4500-173	Maint: Structures/ Improvements	5,135		5,135	506	10%	506	4,629
03-5-4500-175	System Parts/ Operating Supplies	8,240		8,240	2,423	29%	2,423	5,817
03-5-4500-177	Safety Expense	2,850		2,850	330	12%	330	2,520
03-5-4500-180	Memberships	1,050		1,050	706	67%	706	344
03-5-4500-200	Office Expense	515		515	177	34%	177	338
03-5-4500-205	Outside UB Mailing Expense	9,300		9,300	7,444	80%	7,444	1,856
03-5-4500-220	Professional Services	2,575		2,575	0	0%	0	2,575
03-5-4500-222	Contracted Engineering	2,835		2,835	410	14%	410	2,425
03-5-4500-241	Rents & Leases/ Equipment	2,575		2,575	5,142	200%	5,142	(2,567)
03-5-4500-248	Regulatory Permits & Fees	4,500		4,500	3,453	77%	3,453	1,047
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800		2,800	430	15%	430	2,370
03-5-4500-290	Utilities	2,600		2,600	899	35%	899	1,701
03-5-4500-390	Bad Debt Expense	350		350	0	0%	0	350
03-5-4500-499	Claims & Settlements	1,900		1,900	0	0%	0	1,900
Total Services & Supplies		\$68,240	\$0	\$68,240	\$37,023	54%	\$37,023	\$31,217
CAPITAL OUTLAY								
	CIP - Wastewater Collection System Study	25,000		25,000	0	0%	0	25,000
Total Capital Outlay		25,000	\$0	25,000	\$0	0%	\$0	\$25,000
DEBT SERVICE								
	CaIPERs UAL Funding	26,981		26,981	27,035	100%	27,035	(54)
Total Debt Service		\$26,981	\$0	\$26,981	\$27,035	100%	\$27,035	(54)
ADMINISTRATIVE COST ALLOCATION								
	Administrative Cost Allocation	277,190		277,190	248,751	90%	252,746	24,444
Total Administrative Cost Allocation		\$277,190	\$0	\$277,190	\$248,751	90%	\$252,746	\$24,444
Total Expenditures		\$546,391	\$0	\$546,391	\$419,413	77%	\$396,373	\$123,037
OPERATING SURPLUS/(DEFICIT)		(\$140,191)	\$0	(\$140,191)	(\$12,943)		\$10,097	\$123,307
TRANSFERS & ENCUMBRANCES								
	Transfers In - From General Fund & Garbage	100,958		100,958			100,958	0
	(Transfers Out) - Equipment Fund & Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 Budget Adj for Service Truck	(14,615)	(66,800)	(81,415)	(33,761)		(75,203)	6,212
	Encumbrances - Sources of Funding	0		0			0	0
	Encumbrances - (Designated Funds)	0		0			0	0
NET TRANSFERS & ENCUMBRANCES		\$86,343	(\$66,800)	\$19,543	(\$33,761)		\$25,755	\$6,212



GARBAGE FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 GARBAGE FUND - 06

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2022/23		2022/23	ACTUAL AT 6/30/2023	ESTIMATED ACTUAL	2022/23	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE	
SOURCES OF FUNDS								
	Revenues	\$58,935	\$0	\$58,935	\$68,132	116%	\$68,132	\$9,197
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$58,935	\$0	\$58,935	\$68,132	116%	\$68,132	\$9,197
USES OF FUNDS								
	Salaries & Wages	\$32,000	\$0	\$32,000	\$16,054	50%	\$16,054	\$15,946
	Benefits	\$23,200	\$0	\$23,200	\$17,270	74%	\$17,270	\$5,930
	Personnel Services	\$55,200	\$0	\$55,200	\$33,324	60%	\$33,324	\$21,876
	Services & Supplies	\$43,112	\$11,028	\$54,140	\$45,631	84%	\$45,631	\$8,509
	Capital Outlay	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Administrative Cost	\$36,959	\$0	\$36,959	\$33,167	90%	\$33,699	\$3,259
	Total Expenditures	\$135,271	\$11,028	\$146,299	\$112,122	90%	\$112,655	\$33,644
OPERATING SURPLUS/(DEFICIT)		(\$76,335)	(\$11,028)	(\$87,363)	(\$43,991)		(\$44,523)	\$42,840
TRANSFERS & ENCUMBRANCES								
	Transfers In - From General Fund	7,500	0	7,500	0		7,500	0
	(Transfers Out) - Water, Wastewater, Equipment, Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 Budget Adj for Service Truck	(4,107)	(6,060)	(10,167)	(6,951)		(9,629)	538
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$3,393	(\$6,060)	(\$2,667)	(\$6,951)		(\$2,129)	\$538



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2022/23		2022/23	ACTUAL AT		ESTIMATED ACTUAL	2022/23
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	6/30/2023	100%		EST. BUDGET VARIANCE
SOURCES OF FUNDS								
REVENUES								
06-4-3501-000	Franchise Fees	50,000		50,000	57,911	116%	57,911	7,911
06-4-3501-741	Landfill Savings Payment	8,935		8,935	10,221	114%	10,221	1,286
Total Revenues		\$58,935	\$0	\$58,935	\$68,132	116%	\$68,132	\$9,197
OTHER SOURCES OF FUNDS								
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$58,935	\$0	\$58,935	\$68,132	116%	\$68,132	\$9,197
USES OF FUNDS								
SALARIES & WAGES								
06-5-4900-010	Salaries & Wages	32,000		32,000	16,035	50%	16,035	15,965
06-5-4900-020	Overtime Wages	0		0	18		18	(18)
Total Salaries & Wages		\$32,000	\$0	\$32,000	\$16,054	50%	\$16,054	\$15,946
BENEFITS								
06-5-4900-075	Compensation Insurance	1,000		1,000	939	94%	939	61
	Operating Crew Benefits Allocation	22,200		22,200	16,331	74%	16,331	5,869
Total Benefits		\$23,200	\$0	\$23,200	\$17,270	74%	\$17,270	\$5,930
Total Personnel Services		\$55,200	\$0	\$55,200	\$33,324	60%	\$33,324	\$21,876
SERVICES & SUPPLIES								
06-5-4900-110	Communication	1,000		1,000	622	62%	622	378
06-5-4900-171	Maintenance - Vehicles	530		530	0	0%	0	530
06-5-4900-173	Maint - Shared Structures/ Improvements	550		550	220	40%	220	330
06-5-4900-175	Operating Supplies	1,600		1,600	0	0%	0	1,600
06-5-4900-200	Office Expense	1,065		1,065	0	0%	0	1,065
06-5-4900-210	Postage	530		530	0	0%	0	530
06-5-4900-219	Special Admin Expense - SCSS Retroactive Charges	18,332		18,332	18,332	100%	18,332	0
06-5-4900-220	Professional Services	8,940		8,940	5,430	61%	5,430	3,510
	Feb 22, 2022 Budget Adjustment - MNS Grant Writing Services	0	11,028	11,028	11,028	100%	11,028	(0)
06-5-4900-290	Utilities	565		565	0	0%	0	565
06-5-4900-291	School Outreach Programs	10,000		10,000	10,000	100%	10,000	0
Total Services & Supplies		\$43,112	\$11,028	\$54,140	\$45,631	84%	\$45,631	\$8,509
CAPITAL OUTLAY								
Total Capital Outlay		\$0	\$0	\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION								
06-5-4900-376	Administrative Cost Allocation	36,959		36,959	33,167	90%	33,699	3,259
Total Administrative Cost Allocation		\$36,959	\$0	\$36,959	\$33,167	90%	\$33,699	\$3,259
Total Expenditures		\$135,271	\$11,028	\$146,299	\$112,122	77%	\$112,655	\$33,644
OPERATING SURPLUS/(DEFICIT)		(\$76,335)	(\$11,028)	(\$87,363)	(\$43,991)		(\$44,523)	\$42,840
TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	7,500		7,500	0		7,500	0
	(Transfers Out) - Water, Wastewater, Equipment, Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 Budget Adj for Service Truck	(4,107)	(6,060)	(10,167)	(6,951)		(9,629)	538
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	0		0	0		0	0
NET TRANSFERS & ENCUMBRANCES		\$3,393	(\$6,060)	(\$2,667)	(\$6,951)		(\$2,129)	\$538



EQUIPMENT FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	2022/23		2022/23	ACTUAL AT 6/30/2023	ESTIMATED ACTUAL	2022/23	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE	
SOURCES OF FUNDS								
	Revenues	\$36,825	\$0	\$36,825	\$21,175	58%	\$21,173	(\$15,652)
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$36,825	\$0	\$36,825	\$21,175	58%	\$21,173	(\$15,652)
USES OF FUNDS								
	Salaries & Wages	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Services & Supplies	\$17,800	\$0	\$17,800	\$17,150	96%	\$17,150	\$650
	Capital Outlay	\$0	\$122,000	\$122,000	\$0	0%	\$122,000	\$0
	Debt Service	\$15,000	\$0	\$15,000	\$0	0%	\$0	\$15,000
	Total Expenditures	\$32,800	\$122,000	\$154,800	\$17,150	11%	\$139,150	\$15,650
OPERATING SURPLUS/(DEFICIT)		\$4,025	(\$122,000)	(\$117,975)	\$4,025		(\$117,977)	(\$2)
TRANSFERS & ENCUMBRANCES								
	Transfers In - Water, Wastewater & Garbage Dec 14, 2022 Budget Adj for Service Truck	0	122,000	122,000	0		122,000	0
	(Transfers Out)	0	0	0	0		0	0
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$122,000	\$122,000	\$0		\$122,000	\$0

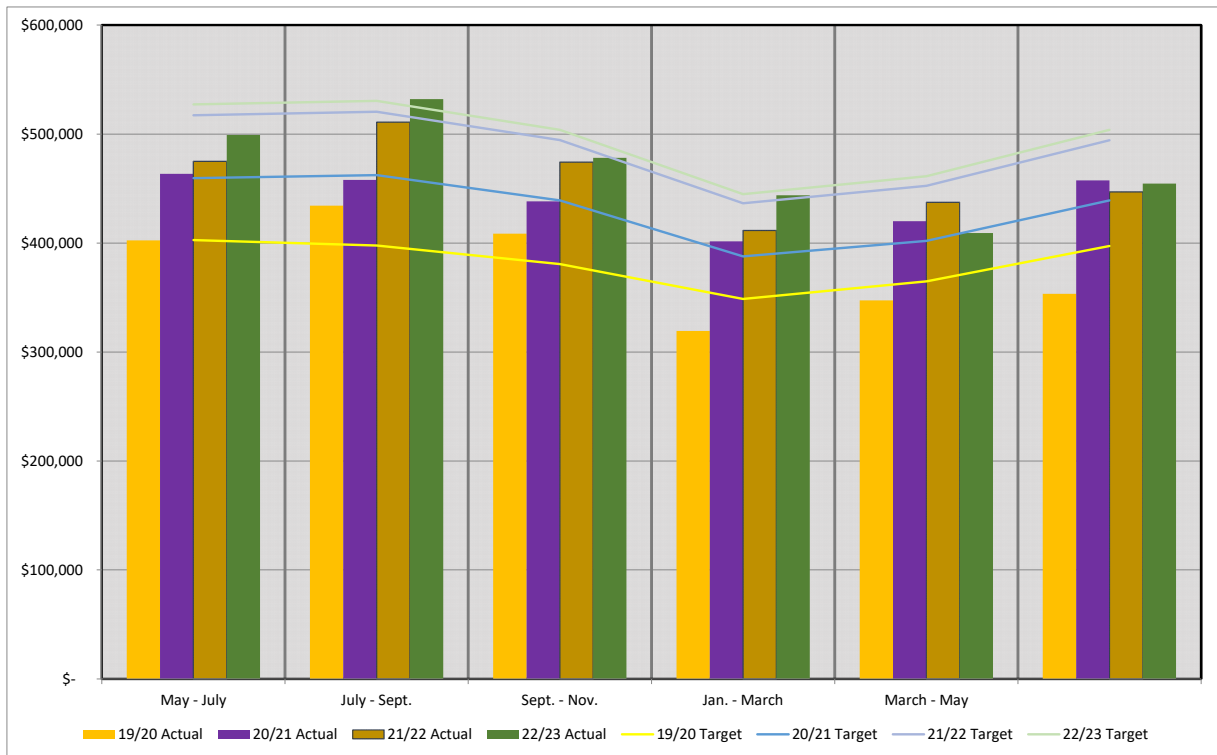


**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12**

ACCOUNT NO.	EQUIPMENT FUND - 12	2022/23		2022/23	ACTUAL AT 6/30/2023	100%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				
SOURCES OF FUNDS								
REVENUES								
12-4-3800-001	Lease Revenue from Water	20,945		20,945	12,044	58%	12,043	(8,902)
12-4-3800-002	Lease Revenue from Sewer	14,615		14,615	8,404	58%	8,403	(6,212)
12-4-3800-005	Lease Revenue from Garbage	1,265		1,265	727	58%	727	(538)
Total Revenues		\$36,825	\$0	\$36,825	\$21,175	58%	\$21,173	(\$15,652)
OTHER SOURCES OF FUNDS								
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$36,825	\$0	\$36,825	\$21,175	58%	\$21,173	(\$15,652)
USES OF FUNDS								
SALARIES & WAGES								
Total Salaries & Wages		\$0	\$0	\$0	\$0		\$0	\$0
BENEFITS								
Total Benefits		\$0	\$0	\$0	\$0		\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0		\$0	\$0
SERVICES & SUPPLIES								
12-5-4350-171	Maintenance - Vehicles	8,000		8,000	5,467	68%	5,467	2,533
12-5-4350-172	Fuel	9,800		9,800	11,683	119%	11,683	(1,883)
Total Services & Supplies		\$17,800	\$0	\$17,800	\$17,150	96%	\$17,150	\$650
CAPITAL OUTLAY								
	Dec 14, 2022 Budget Adj for Service Truck	0	122,000	122,000	0		122,000	0
Total Capital Outlay		\$0	\$122,000	\$122,000	\$0		\$122,000	\$0
DEBT SERVICE								
12-5-4350-320	Equipment Lease	15,000		15,000	0	0%	0	15,000
Total Debt Service		\$15,000	\$0	\$15,000	\$0	0%	\$0	\$15,000
Total Expenditures		\$32,800	\$122,000	\$154,800	\$17,150	11%	\$139,150	\$15,650
OPERATING SURPLUS/(DEFICIT)		\$4,025	(\$122,000)	(\$117,975)	\$4,025		(\$117,977)	(\$2)
TRANSFERS & ENCUMBRANCES								
	Transfers In - Water, Wastewater & Garbage - Dec 14, 2022 Budget Adj for Service Truck	0	122,000	122,000	0		122,000	0
	(Transfers Out)	0		0				0
	Encumbrances - Sources of Funding	0		0				0
	Encumbrances - (Designated Funds)	0		0				0
NET TRANSFERS & ENCUMBRANCES		\$0	\$122,000	\$122,000	\$0		\$122,000	\$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	\$ 499,156
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	\$ 478,264
Nov. - Jan.	\$ 348,741	\$ 319,387	\$ 387,755	\$ 401,511	\$ 436,508	\$ 411,596	\$ 444,901	\$ 443,890
Jan. - March	\$ 364,822	\$ 347,461	\$ 402,013	\$ 420,025	\$ 452,559	\$ 437,466	\$ 461,260	\$ 409,222
March - May	\$ 397,345	\$ 353,371	\$ 439,161	\$ 457,470	\$ 494,378	\$ 447,006	\$ 503,884	\$ 454,518
Totals	\$ 2,292,000	\$ 2,265,646	\$ 2,589,960	\$ 2,638,815	\$ 2,915,599	\$ 2,756,207	\$ 2,971,660	\$ 2,817,182
(Shortfall)/Overfall		\$ (26,354)		\$ 48,855		\$ (159,392)		\$ (154,478)
								\$ (291,368)





Oceano Community Services District

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

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

Date: August 23, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: Agenda Item #9(A): Consideration of a Recommendation to Approve the Final 2023-24 Budget

Recommendation

It is recommended that your Board approve the attached Final 2023-24 budget.

Discussion

The 2023-24 Preliminary Budget approved on June 28, 2023, established the revenue and expenditure plans illustrated in the attached budget schedules (Exhibit A), which now also include encumbrances (Exhibit B) for contracts and related grant revenues that carry-over from fiscal year 2022-23, reserves (Exhibit C) and the schedule of budget adjustments (Exhibit D). Since approval of the Preliminary Budget established the revenue and expenditure plans, the primary purpose of adopting the final budget is to establish the District's financial reserves for Fiscal Year 2023-24.

Reserve amounts are based on the initial closing of accounting records on June 30, 2023. Some adjustments may occur once the final accounting closing is complete, along with the audit, in the next few months. Significant adjustments are not expected since the initial closing has evaluated the accounting of significant items.

The District's detailed reserves in the Final Budget are included in Exhibit C. The exhibit illustrating reserves includes beginning balances (including fund balance available and encumbrances), additions, cancellations, and estimated ending reserve balances on June 30, 2024. It also provides the reserve details for each fund. Establishing the details is a Board discretionary decision, except for restricted reserves which have legal conditions for their use. The District's primary restricted reserves are for Public Facilities Fees, which must be expended on allowable fire fund equipment and facilities. Ending reserve balances on June 30, 2024, will vary from estimates based on revenues and expenditure variances that develop during fiscal year 20223-24.



Oceano Community Services District

Board of Directors Meeting

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

Fund	Estimated Beginning July 1, 2023	Increase/ (Decrease)	Estimated Ending June 30, 2024
General	\$ 175,563	\$ 43,692	\$ 219,255
Facilities	139,437	(34,893)	104,544
Total General	\$ 279,973	\$ 8,799	\$ 323,799
Water	\$ 1,289,250	42,278	\$ 1,331,528
Wastewater	1,201,009	14,190	1,215,199
Garbage	187,159	(65,149)	122,010
Equipment	36,265	4,025	40,290
Total Enterprise	\$ 2,713,683	\$ (4,656)	\$ 2,709,028
District Totals	\$ 3,028,683	\$ 4,143	\$ 3,032,826

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

1. The increase in General Fund reserves of \$8,799 is a result of utilizing last year’s fund balance available (FBA), which is the total operation surplus from the prior year of \$135,087.
2. The Water Fund reserves will increase by \$42,278 based on the FBA from the prior year and the new water rates established with Ordinance 2020-01.
3. The Wastewater Fund will increase reserves by \$14,190 based on the FBA from the prior year.
4. The Garbage Fund reserves will decrease by (\$65,149) based on the prior year FBA and Resolution 2020-02 that reduced the franchise fee payment from South County Sanitary from 10% to 5%.

Other Agency Involvement

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

Other Financial Considerations

Grant revenues continue to be important for the District. The Water Fund has received or been recommended for \$875,000 for the Water Resource Reliability Program, \$2.5 Million for the Stormwater Capture and Groundwater Recharge Project, \$1.15 Million for additional waterlines from Proposition 1 grant



Oceano Community Services District

Board of Directors Meeting

funds, and recently \$3 Million from Carbajal Community Project Funding. The Garbage Fund has received \$21,650 from the Integrated Waste Management Authorities Technical Assistance Grant Program and the County Off-Highway Vehicle fund. The most recent adopted water rates established funding for the long-term capital improvement plans which will be funded through a combination of pay-as-you-go, grant funds, and debt financed projects.

Results

The review of the Final 2023-24 budget and reserves helps to support financial transparency and a well governed community.

Attachments:

- A. FY 2023-24 Final Budget
- B. Encumbrances from FY 2022-23
- C. Summary of Reserves FY 2023-24
- D. FY 2023-24 Budget Adjustments



**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Fire	\$0
	Lighting	\$0
	Parks & Recreation	\$0
	Facilities	\$291,966
	Admin	\$2,444,137
Total Sources of Funds		\$2,736,103
USES OF FUNDS		
	Fire	\$1,195,322
	Lighting	\$49,868
	Parks & Recreation	\$19,500
	Facilities	\$359,230
	Admin	\$1,151,804
Total Expenditures		\$2,775,723
OPERATING SURPLUS/(DEFICIT)		
	Fire	(\$1,195,322)
	Lighting	(\$49,868)
	Parks & Recreation	(\$19,500)
	Facilities	(\$67,263)
	Admin	\$1,292,333
OPERATING SURPLUS/(DEFICIT)		(\$39,620)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water & Garbage Funds	55,373
	(Transfers Out) - To Water & Wastewater Funds	(132,334)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(9,707)
NET TRANSFERS & ENCUMBRANCES		(\$86,668)
RESERVES		
	Prior Year FBA	(135,087)
	(Use of Reserves)	
	Additions to Reserves	8,799
	Other Adjustments	
RESERVES - INCREASE / (DECREASE)		(\$126,288)
NET BUDGETARY SOURCES/USES		
		(\$0)
RESERVES		
	Beginning Reserves	\$450,087
	Operating Surplus / (Deficit)	(\$39,620)
	Transfers & Encumbrances	(\$86,668)
ENDING RESERVES		\$323,799



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$1,292,333
	Other Sources of Funds	\$1,151,804
	Total Sources of Funds	\$2,444,137
USES OF FUNDS		
PERSONNEL SERVICES		
	Salaries & Wages	\$466,000
	Benefits	\$150,325
	Personnel Services	\$616,325
	Services & Supplies	\$306,389
	Operating Crew Benefits Allocation	\$229,090
	Administrative Cost	\$0
	Total Expenditures	\$1,151,804
	OPERATING SURPLUS/(DEFICIT)	\$1,292,333
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Facilities Fund	0
	(Transfers Out) - Fire, Lighting & Parks and Rec (Property Taxes)	(1,383,728)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	(1,383,728)
RESERVES		
	Prior FBA	(135,087)
	(Use of Reserves)	0
	Additions to Reserves	43,692
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(91,395)
	NET BUDGETARY SOURCES/USES	\$0
RESERVES		
	Beginning Reserves	310,650
	Operating Surplus / (Deficit)	1,292,333
	Transfers & Encumbrances	(1,383,728)
	ENDING RESERVES	219,255



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
01-4-3100-000	Property Taxes: Current Year - Secured	1,243,348
01-4-3101-000	Property Taxes: Current Year - Unsecured	39,809
01-4-3120-000	Homeowners' Prop Tax Relief	6,314
01-4-3121-000	SB 1090	13,866
01-4-3238-200	Fireworks Permit	1,748
01-4-3300-000	Interest Income	4,922
01-4-3557-000	CO Charge: SB 2557	(17,674)
Total Revenues		\$1,292,333
OTHER SOURCES OF FUNDS		
01-5-4100-376	Allocated Administrative Overhead	922,714
01-5-4100-377	Allocated Operating Crew Overhead	229,090
Total Other Sources of Funds		\$1,151,804
Total Sources of Funds		\$2,444,137
USES OF FUNDS		
SALARIES & WAGES		
01-5-4100-010	Salary & Wages	461,000
01-5-4100-020	Overtime	5,000
Total Salaries & Wages		\$466,000
BENEFITS		
01-5-4100-061	PERS Contribution	56,000
01-5-4100-062	PERS UAL Payment	0
01-5-4100-070	SUI	2,200
01-5-4100-071	Medicare	6,825
01-5-4100-072	FICA	2,400
01-5-4100-075	Compensation Insurance	5,000
01-5-4100-090	Insurance	77,000
01-5-4100-097	Cell Phone Allowance	900
Total Benefits		\$150,325
Total Personnel Services		\$616,325



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
SERVICES & SUPPLIES		
01-5-4100-110	Communications & Dispatch	9,795
01-5-4100-150	Insurance	37,000
01-5-4100-170	Maintenance: Equipment	3,810
01-5-4100-173	Maint: Structures/ Improvements	13,000
01-5-4100-180	Memberships	9,000
01-5-4100-193	Bank Fees	6,200
01-5-4100-200	Office Expense	5,875
01-5-4100-210	Postage	2,575
01-5-4100-218	Audit	25,000
01-5-4100-220	Professional Services	35,000
01-5-4100-221	Information Technology	5,000
01-5-4100-223	Legal Services	75,000
01-5-4100-225	Board Stipends	12,000
01-5-4100-226	Annual Software Maintenance	22,800
01-5-4100-230	Required Legal Notice	1,200
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,700
01-5-4100-247	LAFCO Annual Charge	12,804
01-5-4100-248	Permits, Fees, Licenses	2,500
01-5-4100-280	Private Vehicle/ Milage Expense	530
01-5-4100-285	Classes/ Seminars/ Training Fee	6,350
01-5-4100-286	Board Member Travel	2,200
01-5-4100-290	Utilities	11,500
01-5-4100-320	Fixed Assets - Hearing Impaired Stationary System	5,550
Total Services & Supplies		\$306,389
Operating Crew Benefits & Direct Labor Cost Allocations		
01-5-4100-600	Leave time	54,000
01-5-4100-010	Salaries & Wages (Admin)	6,400
01-5-4100-601	PERS Contribution	40,000
01-5-4100-602	Medicare	5,500
01-5-4100-192	P/R Fed & State Taxes	4,500
01-5-4100-070	SUI	1,750
01-5-4100-603	Insurance	92,000
01-5-4100-080	Boot Allowance	1,500
01-5-4100-100	Clothing	7,000
01-5-4100-604	Standby	16,440
Total Operating Crew Benefits		\$229,090
Total Expenditures		\$1,151,804



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
OPERATING SURPLUS/(DEFICIT)		\$1,292,333
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - Fire, Lighting & Parks and Rec (Property Taxes)	(1,383,728)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		(\$1,383,728)
	RESERVES	
	Prior Year FBA	(135,087)
	(Use of Reserves)	0
	Additions to Reserves	43,692
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$91,395)
NET BUDGETARY SOURCES/USES		\$0
	RESERVES	
	Beginning Reserves	\$310,650
	Operating Surplus / (Deficit)	\$1,292,333
	Transfers & Encumbrances	(\$1,383,728)
ENDING RESERVES		\$219,255



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$1,995
	Benefits	\$1,145
	Personnel Services	\$3,140
	Services & Supplies	\$1,164,500
	Capital Overlay	\$0
	Administrative Cost Allocation	\$27,681
	Total Expenditures	\$1,195,322
OPERATING SURPLUS/(DEFICIT)		(\$1,195,322)



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
		0
	Total Revenues	\$0
OTHER SOURCES OF FUNDS		
		0
	Total Other Sources of Funds	\$0
Total Sources of Funds		\$0
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
01-5-4200-010	Salary & Wages	1,995
01-5-4200-020	Overtime	0
	Total Salaries & Wages	\$1,995
BENEFITS		
01-5-4200-377	Operating Crew Benefits Allocation	1,145
	Total Benefits	\$1,145
Total Personnel Services		\$3,140
SERVICES & SUPPLIES		
01-5-4200-220	Contract Fire and Emergency Services	1,150,000
01-5-4200-110	Communication	1,000
01-5-4200-220	Professional Services	7,500
01-5-4200-290	Utilities	5,000
01-5-4200-291	Sandbags	1,000
	Total Services & Supplies	\$1,164,500



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2023/24
	CAPITAL OVERLAY	
		0
	Total Capital Overlay	\$0
	ADMINISTRATIVE COST ALLOCATION	
01-5-4200-376	Allocated Overhead - Admin	27,681
	Total Administrative Cost Allocation	\$27,681
	Total Expenditures	\$1,195,322
OPERATING SURPLUS/(DEFICIT)		(\$1,195,322)
	TRANSFERS & ENCUMBRANCES	
	Transfers In - Property Taxes	1,307,712
	(Transfers Out) - Water & Wastewater Funds	(112,390)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$1,195,322



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$1,995
	Benefits	\$1,145
	Personnel Services	\$3,140
	Services & Supplies	\$37,500
	Capital Outlay	\$0
	Administrative Cost	\$9,227
	Total Expenditures	\$49,868
OPERATING SURPLUS/(DEFICIT)		(\$49,868)



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
		0
Total Revenues		\$0
OTHER SOURCES OF FUNDS		
		\$0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$0
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
01-5-4195-010	Salaries & Wages	1,995
01-5-4195-020	Overtime Wages	0
Total Salaries & Wages		\$1,995
BENEFITS		
01-5-4195-377	Operating Crew Benefits Allocation	1,145
Total Benefits		\$1,145
Total Personnel Services		\$3,140
SERVICES & SUPPLIES		
01-5-4195-175	Operating Supplies	2,500
01-5-4195-295	Street Lighting	35,000
Total Services & Supplies		\$37,500
CAPITAL OUTLAY		
		0
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
01-5-4195-376	Administrative Cost Allocation	9,227
Total Administrative Cost Allocation		\$9,227
Total Expenditures		\$49,868



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2023/24
OPERATING SURPLUS/(DEFICIT)		(\$49,868)
TRANSFERS & ENCUMBRANCES		
	Transfers In - Property Taxes	56,516
	(Transfers Out) - Water & Wastewater Fund	(6,648)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
NET TRANSFERS & ENCUMBRANCES		\$49,868



**OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 PARKS & RECREATION - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$0
	Benefits	\$0
	Personnel Services	\$0
	Services & Supplies	\$14,886
	Capital Outlay	\$0
	Administrative Cost	\$4,614
	Total Expenditures	\$19,500
OPERATING SURPLUS/(DEFICIT)		(\$19,500)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
PARKS & RECREATION - GENERAL FUND - FUND 01**

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION- 01	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
		0
Total Revenues		\$0
OTHER SOURCES OF FUNDS		
		\$0
Total Sources of Funds		\$0
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
01-5-4850-010	Salaries & Wages	0
01-5-4850-020	Overtime Wages	0
Total Salaries & Wages		\$0
BENEFITS		
01-5-4850-377	Operating Crew Benefits Allocation	0
Total Benefits		\$0
Total Personnel Services		\$0
SERVICES & SUPPLIES		
01-5-4850-220	Professional Services	14,886
Total Services & Supplies		\$14,886
CAPITAL OUTLAY		
		0
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
01-5-4850-376	Administrative Cost Allocation	4,614
Total Administrative Cost Allocation		\$4,614
Total Expenditures		\$19,500

OPERATING SURPLUS/(DEFICIT)		(\$19,500)
	TRANSFERS & ENCUMBRANCES	
	Transfers In - Property Taxes	19,500
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
	NET TRANSFERS & ENCUMBRANCES	\$19,500
	RESERVES	
	(Use of Reserves)	0
	Additions to Reserves	0
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	\$0
NET BUDGETARY SOURCES/USES		\$0



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$152,022
	Other Sources of Funds	\$139,944
	Total Sources of Funds	\$291,966
USES OF FUNDS		
	Salaries & Wages	\$4,000
	Benefits	\$2,291
	Personnel Services	\$6,291
	Services & Supplies	\$26,774
	Capital Outlay	\$312,324
	Administrative Cost	\$13,841
	Total Expenditures	\$359,230
OPERATING SURPLUS/(DEFICIT)		(\$67,263)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	55,373
	(Transfers Out) - To Water & Wastewater Funds	(13,296)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(9,707)
	NET TRANSFERS & ENCUMBRANCES	\$32,370
RESERVES		
	(Use of Reserves)	(49,893)
	Additions to Reserves	15,000
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$34,893)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$139,437
	Operating Surplus / (Deficit)	(\$67,263)
	Transfers & Encumbrances	\$32,370
	ENDING RESERVES	\$104,544



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
10-4-3257-000	Utility Reimbursement	1,200
10-4-3258-000	Old Fire Station Rent	12,000
10-4-3260-000	Lease - Sheriff Facility	123,822
	Public Facilities Fees	15,000
Total Revenues		\$152,022
OTHER SOURCES OF FUNDS		
	Electric Vehicle Charging Stations Grant	139,944
Total Other Sources of Funds		\$139,944
Total Sources of Funds		\$291,966
USES OF FUNDS		
SALARIES & WAGES		
10-5-4300-010	Salary & Wages	4,000
10-5-4300-010	Overtime	0
10-5-4300-071	Medicare	0
Total Salaries & Wages		\$4,000
BENEFITS		
10-5-4300-377	Operating Crew Overhead	2,291
Total Benefits		\$2,291
Total Personnel Services		\$6,291
SERVICES & SUPPLIES		
10-5-4300-163	Maint: Structure/ Improvements	10,500
10-5-4300-173	So: Maint. Structures/ Improvements	3,700
10-5-4300-220	Professional Services	12,574
Total Services & Supplies		\$26,774
CAPITAL OUTLAY		
10-5-4300-320	Sheriff's Building - Flooring	90,000
10-5-4300-320	HWY 1 Beautification Project	71,619
10-5-4300-320	Diesel Tank Removal	8,000
10-5-4300-320	Electric Vehicle Charging Stations	142,705
Total Capital Outlay		\$312,324
ADMINISTRATIVE COST ALLOCATION		
10-5-4300-376	Admin Allocation	13,841
Total Administrative Cost Allocation		\$13,841
Total Expenditures		\$359,230



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2023/24
OPERATING SURPLUS/(DEFICIT)		(\$67,263)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water & Garbage Funds	55,373
	(Transfers Out) - To Water & Wastewater Funds	(13,296)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(9,707)
NET TRANSFERS & ENCUMBRANCES		\$32,370
RESERVES		
	Prior Year FBA	0
	(Use of Reserves)	(49,893)
	Additions to Reserves	15,000
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$34,893)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$139,437
	Operating Surplus / (Deficit)	(\$67,263)
	Transfers & Encumbrances	\$32,370
ENDING RESERVES		\$104,544



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

ACCOUNT NO.	ENTERPRISE FUNDS	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Water	\$3,123,787
	Wastewater	\$439,871
	Garbage	\$68,255
	Equipment	\$72,025
Total Sources of Funds		\$3,703,938
USES OF FUNDS		
	Water	\$3,089,959
	Wastewater	\$530,734
	Garbage	\$127,833
	Equipment	\$68,000
Total Expenditures		\$3,816,525
OPERATING SURPLUS/(DEFICIT)		
	Water	\$33,828
	Wastewater	(\$90,863)
	Garbage	(\$59,577)
	Equipment	\$4,025
OPERATING SURPLUS/(DEFICIT)		(\$112,588)
TRANSFERS & ENCUMBRANCES		
	Transfers In	166,276
	(Transfers Out)	(161,340)
	Encumbrances - Sources of Funding	2,601,777
	Encumbrances - (Designated Funds)	(2,748,796)
NET TRANSFERS & ENCUMBRANCES		(\$142,083)
RESERVES		
	Prior Year FBA	(250,013)
	(Use of Reserves)	(4,658)
	Additions to Reserves	
	Other Adjustments	
RESERVES - INCREASE / (DECREASE)		(\$254,671)
NET BUDGETARY SOURCES/USES		
		(\$0)
RESERVES		
Beginning Reserves		
	Water	1,366,367
	Wastewater	1,330,528
	Garbage	230,537
	Equipment	36,265
Beginning Reserves		2,963,697
Operating Surplus / (Deficit)		
	Water	\$33,828
	Wastewater	(\$90,863)
	Garbage	(\$59,577)
	Equipment	\$4,025
Operating Surplus / (Deficit)		(112,588)
Transfers & Encumbrances		
	Water	(\$68,667)
	Wastewater	(\$24,466)
	Garbage	(\$48,950)
	Equipment	\$0
Transfers & Encumbrances		(142,083)
ENDING RESERVES		\$2,709,026



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$3,123,787
	Other Sources of Funds	\$0
	Total Sources of Funds	\$3,123,787
USES OF FUNDS		
	Salaries & Wages	\$218,000
	Benefits	\$154,218
	Personnel Services	\$372,218
	Services & Supplies	\$1,960,108
	Capital Outlay	\$150,000
	Debt Service	\$54,005
	Administrative Cost	\$553,628
	Total Expenditures	\$3,089,959
	OPERATING SURPLUS/(DEFICIT)	\$33,828
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From General & Garbage Funds	105,857
	(Transfers Out) - To General, Garbage, Equipment	(79,965)
	Encumbrances - Sources of Funding	2,601,777
	Encumbrances - (Designated Funds)	(2,696,336)
	NET TRANSFERS & ENCUMBRANCES	(\$68,667)
	RESERVES	
	Prior Year FBA	(77,117)
	(Use of Reserves)	0
	Additions to Reserves	42,278
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$34,839)
	NET BUDGETARY SOURCES/USES	\$0
RESERVES		
	Beginning Reserves	\$1,366,367
	Operating Surplus / (Deficit)	\$33,828
	Transfers & Encumbrances	(\$68,667)
	ENDING RESERVES	\$1,331,528



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
02-4-3200-000	Water Sales	2,916,408
02-4-3206-000	Front Footage Fees	24,480
02-4-3207-000	Sales: U/B Courtesy Notice	4,500
02-4-3208-000	Delinquent U/B Acct Fees	40,000
02-4-3209-000	Capacity Charges	40,704
02-4-3210-00	Meter Fees	8,100
02-4-3211-000	Lopez Connection Fees	6,000
02-4-3212-000	New Account Setup Fee	6,000
02-4-3217-297	Wheeling/Fire Protection	25,000
02-4-3230-350	Reimbursement - New Development	11,150
02-4-3255-000	Inspection Fees	300
02-4-3300-002	Interest	36,145
02-4-3224-000	Backflow Fees	5,000
Total Revenues		\$3,123,787
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$3,123,787
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
02-5-4400-010	Salaries and Wages	208,000
02-5-4400-020	Overtime	10,000
Total Salaries & Wages		\$218,000
BENEFITS		
02-5-4400-075	Workers Compensation Insurance	7,600
02-5-4400-377	Operating Crew Benefits Allocation	146,618
Total Benefits		\$154,218
Total Personnel Services		\$372,218



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2023/24
SERVICES & SUPPLIES		
02-5-4400-110	Communications	3,000
02-5-4400-163	Maint: Structures/ Improvements	5,000
02-5-4400-164	Paving	7,000
02-5-4400-170	Maintenance - Equipment	5,000
02-5-4400-173	Maint: Shared Structures/ Improvements	5,000
02-5-4400-175	System Parts/ Operating Supplies	13,000
02-5-4400-176	Water Meters	24,000
02-5-4400-177	Safety Expense	1,000
02-5-4400-178	Chemicals	5,000
02-5-4400-180	Membership	3,600
02-5-4400-200	Office Expense	1,000
02-5-4400-205	Outside UB Mail Service	10,000
02-5-4400-220	Professional Services	25,000
02-5-4400-221	Information Technology	575
02-5-4400-222	Contracted Engineering	2,000
02-5-4400-226	Engineering & Other Reimbursements	10,815
02-5-4400-230	Legal Notices	1,000
02-5-4400-241	Rents/ Leases - Equipment	1,000
02-5-4400-248	Permits, Fees, Licenses	10,500
02-5-4400-250	Small Tools and Instruments	1,000
02-5-4400-285	Classes/ Seminars	1,000
02-5-4400-261	Water Supply - Lopez	543,858
02-5-4400-262	Water Supply - State Water	1,151,000
02-5-4400-290	Utilities	35,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265
02-5-4400-320	Fixed Assets - Equipment	10,995
02-5-4400-380	NCMA Tec	50,000
02-5-4400-499	Claim & Settlements	7,500
Total Services & Supplies		\$1,960,108
CAPITAL OUTLAY		
02-5-4400-320	CIP - 21st St Valve Replacement	15,000
02-5-4400-320	CIP Upgrade Projects	135,000
Total Capital Outlay		\$150,000



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2023/24
DEBT SERVICE		
02-5-4400-310	CalPERs UAL Funding	54,005
Total Debt Service		\$54,005
ADMINISTRATIVE COST ALLOCATION		
02-5-4400-376	Administrative Cost Allocation	553,628
Total Administrative Cost Allocation		\$553,628
Total Expenditures		\$3,089,959
OPERATING SURPLUS/(DEFICIT)		\$33,828
TRANSFERS & ENCUMBRANCES		
Transfers In- From General & Garbage Funds		105,857
(Transfers Out) - To General , Garbage, Equipment		(79,965)
Encumbrances - Sources of Funding		2,601,777
Encumbrances - (Designated Funds)		(2,696,336)
NET TRANSFERS & ENCUMBRANCES		(\$68,667)
RESERVES		
Prior Year FBA		(77,117)
(Use of Reserves)		
Additions to Reserves		42,278
Other Adjustments		
RESERVES - INCREASE / (DECREASE)		(\$34,839)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
Beginning Reserves		\$1,366,367
Operating Surplus / (Deficit)		\$33,828
Transfers & Encumbrances		(68,667)
ENDING RESERVES		\$1,331,528



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$439,871
	Other Sources of Funds	\$0
	Total Sources of Funds	\$439,871
USES OF FUNDS		
	Salaries & Wages	\$91,500
	Benefits	\$59,182
	Personnel Services	\$150,682
	Services & Supplies	\$68,240
	Capital Outlay	\$8,000
	Debt Service	\$26,998
	Administrative Cost	\$276,814
	Total Expenditures	\$530,734
	OPERATING SURPLUS/(DEFICIT)	(\$90,863)
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From General & Garbage Funds	52,919
	(Transfers Out) - To Equipment Fund	(28,585)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(48,800)
	NET TRANSFERS & ENCUMBRANCES	(\$24,466)
	RESERVES	
	Prior Year FBA	(129,519)
	(Use of Reserves)	0
	Additions to Reserves	14,190
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$115,329)
	NET BUDGETARY SOURCES/USES	\$0
RESERVES		
	Beginning Reserves	\$1,330,528
	Operating Surplus / (Deficit)	(\$90,863)
	Transfers & Encumbrances	(\$24,466)
	ENDING RESERVES	\$1,215,199



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
03-4-3210-000	Sales - Sewer	400,000
03-4-3211-000	Sewer Connections	2,000
03-4-3255-000	Inspection Fees	100
03-4-3256-000	FOG Program	4,100
03-4-3257-000	Interest Income	33,671
Total Revenues		\$439,871
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$439,871
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
03-5-4500-010	Salaries and Wages	79,000
03-5-4500-020	Overtime	12,500
Total Salaries & Wages		\$91,500
BENEFITS		
03-5-4500-075	Workers Compensation Insurance	4,200
03-5-4500-377	Operating Crew Benefits Allocation	54,982
Total Benefits		\$59,182
Total Personnel Services		\$150,682



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2023/24
SERVICES & SUPPLIES		
03-5-4500-110	Communication	515
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,000
03-5-4500-170	Maintenance: Equipment	3,400
03-5-4500-171	Maintenance: Vehicles	3,600
03-5-4500-172	Gas and Oil	3,500
03-5-4500-173	Maint: Structures/ Improvements	5,135
03-5-4500-175	System Parts/ Operating Supplies	8,240
03-5-4500-177	Safety Expense	2,850
03-5-4500-180	Memberships	1,050
03-5-4500-200	Office Expense	515
03-5-4500-205	Outside UB Mailing Expense	9,300
03-5-4500-220	Professional Services	2,575
03-5-4500-222	Contracted Engineering	2,835
03-5-4500-241	Rents & Leases/ Equipment	2,575
03-5-4500-248	Regulatory Permits & Fees	4,500
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800
03-5-4500-290	Utilities	2,600
03-5-4500-390	Bad Debt Expense	350
03-5-4500-499	Claims & Settlements	1,900
Total Services & Supplies		\$68,240
CAPITAL OUTLAY		
03-5-4500-320	CIP - Beach St. Sewer Lateral Replacement	8,000
Total Capital Outlay		\$8,000
DEBT SERVICE		
03-5-4500-310	CalPERs UAL Funding	26,998
Total Debt Service		\$26,998
ADMINISTRATIVE COST ALLOCATION		
03-5-4500-376	Administrative Cost Allocation	276,814
Total Administrative Cost Allocation		\$276,814
Total Expenditures		\$530,734



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2023/24
OPERATING SURPLUS/(DEFICIT)		(\$90,863)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund & Garbage	52,919
	(Transfers Out) - Equipment Fund	(28,585)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(48,800)
NET TRANSFERS & ENCUMBRANCES		(\$24,466)
RESERVES		
	Prior Year FBA	(129,519)
	(Use of Reserves)	0
	Additions to Reserves	14,190
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$115,329)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$1,330,528
	Operating Surplus / (Deficit)	(\$90,863)
	Transfers & Encumbrances	(\$24,466)
ENDING RESERVES		\$1,215,199



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$68,255
	Other Sources of Funds	\$0
	Total Sources of Funds	\$68,255
USES OF FUNDS		
	Salaries & Wages	\$32,000
	Benefits	\$23,909
	Personnel Services	\$55,909
	Services & Supplies	\$20,015
	Capital Outlay	\$15,000
	Administrative Cost	\$36,909
	Total Expenditures	\$127,833
OPERATING SURPLUS/(DEFICIT)		(\$59,577)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(52,790)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(3,660)
NET TRANSFERS & ENCUMBRANCES		(\$48,950)
RESERVES		
	Prior Year FBA	(43,378)
	(Use of Reserves)	(65,149)
	Additions to Reserves	0
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$108,527)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$230,537
	Operating Surplus / (Deficit)	(\$59,577)
	Transfers & Encumbrances	(\$48,950)
ENDING RESERVES		\$122,010



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
06-4-3300-003	Interest Income	5,263
06-4-3501-000	Franchise Fees	52,465
06-4-3501-741	Landfill Savings Payment	10,528
Total Revenues		\$68,255
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$68,255
USES OF FUNDS		
PERSONNEL SERVICES		
SALARIES & WAGES		
06-5-4900-010	Salaries & Wages	32,000
06-5-4900-020	Overtime Wages	0
Total Salaries & Wages		\$32,000
BENEFITS		
06-5-4900-075	Compensation Insurance	1,000
06-5-4900-377	Operating Crew Benefits Allocation	22,909
Total Benefits		\$23,909
Total Personnel Services		\$55,909
SERVICES & SUPPLIES		
06-5-4900-110	Communication	1,000
06-5-4900-173	Maint - Shared Structures/ Improvements	550
06-5-4900-175	Operating Supplies	300
06-5-4900-200	Office Expense	300
06-5-4900-210	Postage	300
06-5-4900-220	Professional Services	7,000
06-5-4900-290	Utilities	565
06-5-4900-291	School Outreach Programs	10,000
Total Services & Supplies		\$20,015



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2023/24
CAPITAL OUTLAY		
06-5-4900-320	Trash Cans	15,000
Total Capital Outlay		\$15,000
ADMINISTRATIVE COST ALLOCATION		
06-5-4900-376	Administrative Cost Allocation	36,909
Total Administrative Cost Allocation		\$36,909
Total Expenditures		\$127,833
OPERATING SURPLUS/(DEFICIT)		(\$59,577)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(52,790)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(3,660)
NET TRANSFERS & ENCUMBRANCES		(\$48,950)
RESERVES		
	Prior Year FBA	(43,378)
	(Use of Reserves)	(65,149)
	Additions to Reserves	0
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$108,527)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$230,537
	Operating Surplus / (Deficit)	(\$59,577)
	Transfers & Encumbrances	(\$48,950)
ENDING RESERVES		\$122,010



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
	Revenues	\$72,025
	Other Sources of Funds	\$0
	Total Sources of Funds	\$72,025
USES OF FUNDS		
	Salaries & Wages	\$0
	Benefits	\$0
	Personnel Services	\$0
	Services & Supplies	\$23,000
	Capital Outlay	\$30,000
	Debt Service	\$15,000
	Total Expenditures	\$68,000
	OPERATING SURPLUS/(DEFICIT)	\$4,025
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$0
	RESERVES	
	(Use of Reserves)	0
	Additions to Reserves	4,025
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	\$4,025
	NET BUDGETARY SOURCES/USES	\$0
RESERVES		
	Beginning Reserves	\$36,265
	Operating Surplus / (Deficit)	\$4,025
	Transfers & Encumbrances	\$0
	ENDING RESERVES	\$40,290



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2023/24
SOURCES OF FUNDS		
REVENUES		
12-4-3800-001	Lease Revenue from Water	40,965
12-4-3800-002	Lease Revenue from Sewer	28,585
12-4-3800-005	Lease Revenue from Garbage	2,475
Total Revenues		\$72,025
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$72,025
USES OF FUNDS		
SALARIES & WAGES		
12-5-4350-010	Salaries & Wages	0
Total Salaries & Wages		\$0
BENEFITS		
		0
Total Benefits		\$0
Total Personnel Services		\$0
SERVICES & SUPPLIES		
12-5-4350-171	Maintenance - Vehicles	8,000
12-5-4350-172	Fuel	15,000
Total Services & Supplies		\$23,000
CAPITAL OUTLAY		
12-5-4350-320	Fixed Assets - Service Truck	30,000
Total Capital Outlay		\$30,000



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2023/24
	DEBT SERVICE	
12-5-4350-320	Equipment Lease	15,000
	Total Debt Service	\$15,000
	Total Expenditures	\$68,000
OPERATING SURPLUS/(DEFICIT)		\$4,025
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$0
	RESERVES	
	(Use of Reserves)	
	Additions to Reserves	4,025
	Other Adjustments	
	RESERVES - INCREASE / (DECREASE)	\$4,025
NET BUDGETARY SOURCES/USES		\$0
	RESERVES	
	Beginning Reserves	\$36,265
	Operating Surplus / (Deficit)	\$4,025
	Transfers & Encumbrances	\$0
	ENDING RESERVES	\$40,290

**OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE**
For the Fiscal Year Ending June 30, 2024

Step Differential: Step:	A Step #1	2.50% B Step #2	2.50% C Step #3	5.00% D Step #4	5.00% E Step #5	5.00% F Step #6	5.00% G Step #7	5.00% Longevity Step #8
General Manager								
Hourly	\$ 93.75	\$ 99.38						
Annual	\$195,000	\$206,710						
Business and Accounting Manager I								
Hourly	\$ 28.90	\$ 29.62	\$ 30.36	\$ 31.88	\$ 33.47	\$ 35.14	\$ 36.90	\$ 38.75
Annual	\$60,112	\$61,610	\$63,149	\$66,310	\$69,618	\$73,091	\$76,752	\$80,600
Business and Accounting Manager II								
Hourly	\$ 34.66	\$ 35.53	\$ 36.42	\$ 38.24	\$ 40.15	\$ 42.16	\$ 44.27	\$ 46.48
Annual	\$72,093	\$73,902	\$75,754	\$79,539	\$83,512	\$87,693	\$92,082	\$96,678
Business and Accounting Manager III								
Hourly	\$ 46.95	\$ 48.12	\$ 49.32	\$ 51.79	\$ 54.38	\$ 57.10	\$ 59.96	\$ 62.96
Annual	\$97,656	\$100,090	\$102,586	\$107,723	\$113,110	\$118,768	\$124,717	\$130,957
Account Administrator I								
Hourly	\$ 21.67	\$ 22.21	\$ 22.77	\$ 23.91	\$ 25.11	\$ 26.37	\$ 27.69	\$ 29.07
Annual	\$45,074	\$46,197	\$47,362	\$49,733	\$52,229	\$54,850	\$57,595	\$60,466
Account Administrator II								
Hourly	\$ 23.29	\$ 23.87	\$ 24.47	\$ 25.69	\$ 26.97	\$ 28.32	\$ 29.74	\$ 31.23
Annual	\$48,443	\$49,650	\$50,898	\$53,435	\$56,098	\$58,906	\$61,859	\$64,958
Account Administrator III								
Hourly	\$ 25.05	\$ 25.68	\$ 26.32	\$ 27.64	\$ 29.02	\$ 30.47	\$ 31.99	\$ 33.59
Annual	\$52,104	\$53,414	\$54,746	\$57,491	\$60,362	\$63,378	\$66,539	\$69,867
Utilities System Manager								
Hourly	\$ 46.95	\$ 48.12	\$ 49.32	\$ 51.79	\$ 54.38	\$ 57.10	\$ 59.96	\$ 62.96
Annual	\$97,656	\$100,090	\$102,586	\$107,723	\$113,110	\$118,768	\$124,717	\$130,957
Lead Operator								
Hourly	\$ 30.52	\$ 31.28	\$ 32.06	\$ 33.66	\$ 35.34	\$ 37.11	\$ 38.97	\$ 40.92
Annual	\$63,482	\$65,062	\$66,685	\$70,013	\$73,507	\$77,189	\$81,058	\$85,114
Utilities Operator I								
Hourly	\$ 22.89	\$ 23.46	\$ 24.05	\$ 25.25	\$ 26.51	\$ 27.84	\$ 29.23	\$ 30.69
Annual	\$47,611	\$48,797	\$50,024	\$52,520	\$55,141	\$57,907	\$60,798	\$63,835
Utilities Operator II								
Hourly	\$ 24.60	\$ 25.22	\$ 25.85	\$ 27.14	\$ 28.50	\$ 29.93	\$ 31.43	\$ 33.00
Annual	\$51,168	\$52,458	\$53,768	\$56,451	\$59,280	\$62,254	\$65,374	\$68,640
Utilities Operator III								
Hourly	\$ 26.44	\$ 27.10	\$ 27.78	\$ 29.17	\$ 30.63	\$ 32.16	\$ 33.77	\$ 35.45
Annual	\$54,995	\$56,368	\$57,782	\$60,674	\$63,710	\$66,893	\$70,242	\$73,736
Operator In Training								
Hourly	\$ 21.30	\$ 21.83	\$ 22.38	\$ 23.50	\$ 24.68	\$ 25.91	\$ 27.21	\$ 28.57
Annual	\$ 44,304	\$ 45,406	\$ 46,550	\$ 48,880	\$ 51,334	\$ 53,893	\$ 56,597	\$ 59,426
Position Allocation List Approved Positions:								
	Permanent	Temporary	Full Time	Part Time	Part Time Hours			
General Manager	1	0	1	0	n/a			
Business and Accounting Manager I/II/III	1	0	1	0	n/a			
Account Administrator I/II/III	3	0	2	1	=< 24/wk			
Utilities System Manager	1	0	1	0	n/a			
Lead Operator/ Utilities Operator I/II/III / OIT	3	0	3	0	n/a			
Total	9	0	8	1	n/a			



Oceano Community Services District

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

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

EXHIBIT "B" – List of Encumbrances

- A professional services agreement with GSI Water Solutions Inc. was issued to prepare the 2022 Annual Report for the Northern Cities Management Area in the amount of \$39,705 with a contingency of \$3,570 for a total contract amount of \$43,275. The remaining amount outstanding on this contract is \$15,302 and will roll forward to FY 2023-24.
- During FY 2022-23 Water Systems Consulting, Inc was hired to provide staff extension services for the Northern Cities Management Area Technical Group and to assist with the updating of the 2002 Management Agreement. The remaining outstanding balance of \$8,276 will roll forward to FY 2023-24.
- The Proposition 1 grant revenues for the Stormwater Capture and Groundwater Recharge Project of \$2,580,090 were budgeted with a contract with Cannon for consultant services in the amount of \$607,300 in FY 2021-22. The remaining balance of \$2,239,297 will roll forward to FY 2023-24.
- The Proposition 1 grant revenues for the Water Resource Reliability Program Project #1-1 and #1-9 of \$300,000 were budgeted in FY 2021-22. The remaining balance of \$21,225 in revenues will roll forward to FY 2023-24.
- The Small Community Drought Relief Grant Program revenues for the Water Resource Reliability Program Project #1-1 and #1-9 of \$268,000 were budgeted in FY 2022-23. The total balance will roll forward to FY 2023-24.
- The Community Development Block Grant revenues for the Water Tank Rehabilitation Project of \$225,000 were budgeted with a contract with Advanced Technical Services, Inc for consultant services for \$58,077 in FY 2022-23. The remaining balance of \$290,025 will roll forward to FY 2023-24.
- A professional service agreement with Rincon Consultants, Inc to complete the National Environmental Protection Act (NEPA) and California Environmental Quality Act process for the waterline upgrade projects were budgeted in FY 2022-23. The remaining balance of \$56,321 will roll forward to FY 2023-24.
- A professional service agreement with Charged Future was entered into for electric vehicle charging stations to be funded by rebates. The remaining balance of \$9,707 will roll forward to FY 2023-24.
- On December 14, 2022 the Board approved a budget adjustment for a new service truck and the total cost of \$122,000 will roll forward to FY 2023-24.

OCEANO COMMUNITY SERVICES DISTRICT
 BUDGET SUMMARY - Reserves
 FISCAL YEAR 2023-24

	Governmental	Administration	Fire	Lighting	Parks & Recreation	Total Governmental Fund	Facilities	Total General Fund	Water	Wastewater	Garbage	Equipment	Total Enterprise Funds	Total
RESERVE DESIGNATIONS														
BEGINNING RESERVES														
Type R=Restricted; C=Commitment														
Fund Balance Available	\$ 135,087					\$ 135,087	\$ -	\$ 135,087	\$ 77,117	\$ 129,519	\$ 43,378	\$ -	\$ 250,014	\$ 385,101
FY 22-23 Encumbrances						\$ -	\$ (9,707)	\$ (9,707)	\$ (94,559)	\$ (48,800)	\$ (3,660)	\$ -	\$ (147,019)	\$ (156,726)
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,437	\$ 139,437	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 163,494
C Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,502	\$ 350,000	\$ 112,646	\$ -	\$ 783,148	\$ 783,148
C Emergency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 400,000	\$ -	\$ -	\$ 500,000	\$ 500,000
C Minimum	\$ 175,563	\$ -	\$ -	\$ -	\$ -	\$ 175,563	\$ -	\$ 175,563	\$ 785,000	\$ 125,000	\$ 30,000	\$ -	\$ 940,000	\$ 1,115,563
C Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 38,332	\$ 36,265	\$ 174,597	\$ 174,597
C Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,460	\$ 51,200	\$ 6,181	\$ -	\$ 87,841	\$ 87,841
U Unassigned (Ent) / Commitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,231	\$ 174,809	\$ -	\$ -	\$ 204,040	\$ 204,040
Total Beginning Reserves	\$ 175,563	\$ -	\$ -	\$ -	\$ -	\$ 175,563	\$ 139,437	\$ 315,000	\$ 1,289,250	\$ 1,201,009	\$ 187,159	\$ 36,265	\$ 2,713,683	\$ 3,028,683
RESERVES INCREASES														
R Facility Fees Acc Leave Water Bonds						\$ -	\$ 15,000	\$ 15,000					\$ -	\$ 15,000
C Infrastructure						\$ -	\$ -	\$ -	42,278				42,278	42,278
C Emergency						\$ -	\$ -	\$ -						
C Minimum	43,692					\$ 43,692	\$ -	\$ 43,692						43,692
C Equipment Replacement						\$ -	\$ -	\$ -				4,025	4,025	4,025
C Contingencies						\$ -	\$ -	\$ -						
U Unassigned (Ent) / Commitment						\$ -	\$ -	\$ -		14,190			14,190	14,190
Total Reserve Increases	\$ 43,692	\$ -	\$ -	\$ -	\$ -	\$ 43,692	\$ 15,000	\$ 58,692	\$ 42,278	\$ 14,190	\$ -	\$ 4,025	\$ 60,493	\$ 119,185
RESERVES CANCELLATIONS														
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (49,893)	\$ (49,893)					\$ -	\$ (49,893)
C Infrastructure						\$ -	\$ -	\$ -			(65,149)		(65,149)	(65,149)
C Emergency						\$ -	\$ -	\$ -						
C Minimum						\$ -	\$ -	\$ -						
C Equipment Replacement						\$ -	\$ -	\$ -						
C Contingencies						\$ -	\$ -	\$ -						
U Unassigned (Ent) / Commitment						\$ -	\$ -	\$ -						
Total Reserve Decreases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (49,893)	\$ (49,893)	\$ -	\$ -	\$ (65,149)	\$ -	\$ (65,149)	\$ (115,042)
ENDING RESERVES														
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,544	\$ 104,544	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 128,601
C Infrastructure									362,780	350,000	47,497		760,277	760,277
C Emergency									100,000	400,000			500,000	500,000
C Minimum	219,255					219,255		219,255	785,000	125,000	30,000		940,000	1,159,255
C Equipment Replacement										100,000	38,332	40,290	178,622	178,622
C Contingencies									30,460	51,200	6,181		87,841	87,841
U Unassigned (Ent) / Commitment (GF)									29,231	188,999			218,231	218,230
Total Ending Reserves	\$ 219,255	\$ -	\$ -	\$ -	\$ -	\$ 219,255	\$ 104,544	\$ 323,799	\$ 1,331,528	\$ 1,215,199	\$ 122,010	\$ 40,290	\$ 2,709,028	\$ 3,032,826

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

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