NOTICE OF REGULAR MEETING

OCEANO COMMUNITY SERVICES DISTRICT – BOARD OF DIRECTORS

WEDNESDAY, AUGUST 12, 2026, AT 6:00 PM

1655 FRONT STREET, OCEANO, CA

Board meetings may be viewed remotely at slo-span.org during or after the meeting. 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.

The Oceano Community Services District encourages your active participation in the public process. 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. If you wish to speak to an item NOT on the agenda, you may do so during the "Public Comment On Matters Not on the Agenda" period. Each individual speaker is limited to a presentation time of THREE (3) minutes per item. The time limits allocated to speakers are subject to change. Time limits may not be yielded to or shared with other speakers.

The purpose of the Board meeting is to conduct the business of the community in an effective and efficient manner. For the benefit of the community, the Oceano Community Services District asks that you follow the Board meeting guidelines while attending Board meetings and treat everyone with respect and dignity.

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **FLAG SALUTE**
4. **AGENDA REVIEW**
5. **REPORT OUT OF THE CLOSED SESSION FOR THE SPECIAL MEETING ON AUGUST 12, 2026 AT 5:15PM**
6. **PUBLIC COMMENT FOR ITEMS 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.

7. SPECIAL PRESENTATIONS AND REPORTS:

A. STAFF REPORTS

- **i. Sheriff's South Station – Commander John McDaniel**
- **ii. FCFA Operations – Fire Chief Scott Hallett**
- **iii. OCSD Operations – Utilities Systems Manager Tony Marraccino**
- **iv. OCSD Administration – Interim General Manager Will Clemens**

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- **i. Board President Shirley Gibson (Zone 3 and RWQCB)**
- **ii. Vice President Kim Rose (RWMG, State Water Contractors, and Airport Land Use)**
- **iii. Director Linda Austin (SSLOCSD, OCIP, and Zone 1/1A)**
- **iv. Director Allene Villa (WRAC and OPARC)**
- **v. Director Beverly Joyce-Suneson (CSDA, OCIP, and OPARC)**

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, Public comment is limited to three (3) minutes.

8. CONSENT AGENDA ITEMS:

Consent Items are considered routine and may be approved by one motion. Any member of the Board or staff may request that an item be removed from the Consent Calendar. If an item is pulled, the President of the Board may consider hearing the item separately from the rest of the consent items. Members of the public wishing to speak on consent items may do so when recognized by the Presiding Officer.

Page 4 **A.** Action: Review and Approve the Minutes for the Regular Board Meeting held on July 8, 2026

Page 7 **B.** Information: Cash Disbursements

Page 26 **C.** Action: Submittal of the District's Fiscal Year 2025-26 Quarter 4 Investment Report ending June 30, 2026

9. BUSINESS ITEMS:

Page 31 A. Action: Approval of a Letter of Support to the Office of Environmental Health Hazard Assessment (OEHHA) regarding SB 535 Disadvantaged Communities Designation

Page 53 B. Action: Review of the Fiscal Year 2025-26 Budget Status as of June 30, 2026, and approve the year-end encumbrances

10. HEARING ITEMS:

Page 92 A. Action: Consideration of a Recommendation to Approve the Final FY 2026-27 Budget

11. RECEIVED WRITTEN COMMUNICATIONS:

12. FUTURE AGENDA ITEMS:

13. CLOSED SESSION:

14. ADJOURNMENT:

This agenda was prepared and posted pursuant to Government Code Section 54954.2. The 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

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ASSISTANCE FOR THE DISABLED If you are disabled in any way and need accommodation to participate in the Board meeting, please call the Clerk of the Board at (805) 481-6730 for assistance at least three (3) working days prior to the meeting so necessary arrangements can be made.

Oceano Community Services District

Summary Minutes – Regular Board Meeting

Wednesday, July 8, 2026, 6:00 P.M.
OCSD BOARD ROOM

1. **CALL TO ORDER:** The meeting was called to order at approximately 6:05 PM by President Gibson
2. **ROLL CALL:** Board members present: Director Austin, Director Joyce-Suneson, Director Villa, Vice President Rose, and President Gibson.
   Staff present: Will Clemens, Interim General Manager, Carey Casciola, Business & Accounting Manager, and Rob Schultz, Interim Legal Counsel.
3. **FLAG SALUTE:** Led by Director Villa
4. **AGENDA REVIEW:** Agenda accepted as presented.
5. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA:**

Kerry Langford	In support of improved Board behavior and decorum.
April Paz	In support of improved Board behavior and decorum.
Julie Tacker	In support of the Board placing a complaint filed with the SLO County Board of Supervisors (BOS) on the agenda.
Sunny Paz	In support of the Clear for Cheer event in 2025.
Wanda Monson	Asked a clarifying question and provided information regarding OPARC.

6. **SPECIAL PRESENTATIONS & REPORTS**

   A. STAFF REPORTS:

   i. **Sheriff's South Station** – Commander McDaniel
   June 2026 Calls For Service were 307 / 386 in June 2025
   1 assault & battery / 29 disturbance calls / 2 burglaries / 1 vandalism / 46 AOA (assist other agency) / 3 suspicious subjects and 9 arrests
   July 4th update – quieter overall/over previous year. An estimated 30 violations were issued. 20 by foot patrol and 10 via drone footage.

   ii. **Five Cities Fire Authority** – Chief Hallett - Absent

   iii. **Operations** – Utility Systems Manager, Tony Marraccino
   Lopez is currently 84.4 % (41,782 AF)
   Lopez 43.06 AF / Total Lopez 120.7 AF / State 15 AF / Total State 169.06 AF
   Pumped .05 AF / Total pump 14.93 AF / Zero June SSOs
   1st of the month equipment startups and alarm functions checks
   Daily rounds / Samples: Weekly & Monthly
   Work Orders: 10/ USAs: 22 / Customer Service Calls:11 / After-Hour Call Outs:5
   Replaced Well 8 piping and installed a new static mixer
   Poured a concrete pad for the new eyewash station and installed it at Well 8
   Recycled 4 loads of metal from Well 8
   Camera and cleaned the lateral 1830 19th St Boys and girls
   End-of-year inventory for the yard and all service trucks
   Put up flags on HWY-1
   Lookoffs due to no payments
   Weed abatement on HWY-1 between the homes that the District owns
   Working on fire hydrant maintenance
   Vacuumed and cleaned out lift station before the 4th

Still picking up trash 3 311 tickets
1st of the month's sewer laterals
Chris toured Lopez WTP before his T2 test, and he passed

iv. **General Manager Report –** Will Clemens, Interim General Manager
Focus has been on the Halcyon consolidation project that is being funded by the State.
Environmental documents are currently in review. Discussions with Halcyon residents to access property for installation.
Attended the CSDA General Managers conference.
We currently have twelve candidates for the open general manager position.
Closed session next month to discuss the Lopez litigation.
Final design on the first three sewer collection projects, and we will go out to bid this year.
Division 2 and 3 elections will be held this November.

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

i. **President Gibson** (Zone 3 and RWQCB) – No reports.
ii. **Vice President Rose** (RWMG, State Water Contractors, and Airport Land Use) – No reports.
iii. **Director Austin** (SSLOCSD and Zone 1/1A) – Reported on the 7/1/2026 SSLOCSD meeting.
iv. **Director Villa** (WRAC and Finance & Budget Committee) – No reports.
v. **Director Joyce-Suneson** (OPARC and CSDA) – No reports.

C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

Charles Varni	In support of the upcoming SSLOCSD study.

7. CONSENT AGENDA:	ACTION:
A. Action: Review and Approve the Minutes for the Regular Board Meeting held on June 10, 2026 B. Action: Review and Approve the Minutes for the Special Board Meeting held on June 10, 2026 C. Information: Cash Disbursements	After an opportunity for public comment and Board and staff discussion, Director Austin moved to approve the consent agenda items with a second from Vice President Rose; the motion carried on a 4-1 roll call vote. Dissented: Director Joyce-Suneson Public Comment: Wanda Monson – Question regarding the budget and OPARC.

8A. BUSINESS ITEMS:	ACTION:
Action: Review and consider approving the necessary documents related to a request from the San Luis Obispo County Sheriff Department to install a license plate reader at 1681 Front St.	After a presentation by Commander Doughty, an opportunity for public comment and Board and staff discussion: President Gibson moved to deny the request, with a second from Director Villa, and a 3-2 roll call vote. Dissented: Director Austin and Vice President Rose Public Comment: Lanicia Hernandez – In opposition of ALPR request. Clara Fulks – In opposition of ALPR request. Julie Tacker – In opposition of ALPR request. Cathy Gonzalez – In opposition of ALPR request. April Dury – In opposition of ALPR request. Charles Varni – In opposition of ALPR request. Wanda Monson – In opposition of ALPR request.

8B. BUSINESS ITEMS:	ACTION:
Action: Consideration of recommendations to award the construction contract for the Airpark Dr and Railroad St Valve Replacement Project (Project #2026-01) to John Madonna Construction, as the lowest responsible and responsive bid	After an opportunity for public comment and Board and staff discussion, Vice President Rose moved to approve staff recommendations, with a second from Director Villa; the motion carried on a 5-0 roll call vote. Public Comment: None

8C. BUSINESS ITEMS:	ACTION:
Action: Consideration of a recommendation to approve a sole source Consultant Services Agreement with Ardurra Group Inc. for the Ken Mar Gardens, Halcyon Water System, Halcyon Estates, and Grande Mobile Manor Water Consolidation Project in an amount not to exceed $144,783	After an opportunity for public comment and Board and staff discussion, Director Villa moved to approve staff recommendations, with a second from President Gibson; the motion carried on a 5-0 roll call vote. Public Comment: None

8D. BUSINESS ITEMS:	ACTION:
Action: Consideration and approval of a Consultant Services Agreement with Bill Gaines Audio, Inc. of $94,303 to upgrade the audio-visual in the Board Chambers through the County of San Luis Obispo's Public Education Government (PEG) Funds	After an opportunity for public comment and Board and staff discussion, Director Austin moved to approve staff recommendations, with a second from President Gibson, the motion carried on a 5-0 roll call vote. Public Comment: None

9. **HEARING ITEMS:** None
10. **RECEIVED WRITTEN COMMUNICATIONS:**
    a. Received Communication from Paul Bischoff

    Public Comment: Julie Tacker – requested the SLO County BOS complaint be included on written communication.
11. **FUTURE AGENDA ITEMS:** Brown Act training.
12. **CLOSED SESSION:** None
13. **ADJOURNMENT:** President Gibson adjourned the meeting at approximately 7:55PM

Oceano Community Services District

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

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

Date: August 12, 2026

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #8(B): Recommendation to Review Cash Disbursements**

Recommendation

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

Discussion

The following is a summary of the attached cash disbursements. The table captures the payments from last meeting to this meeting.

Description	Check Sequence	Amounts
	62354 - 62405	
Disbursements:		
Regular Payable Register - paid 07/08/2026	62354 - 62373	$ 622,649.92
Regular Payable Register - paid 07/08/2026	62379 - 62379	$ 300.00
Regular Payable Register - paid 07/27/2026	62380 - 62398	$ 1,246,920.77
Subtotal:		$ 1,869,870.69
Reoccurring Payments for Board Review (authorized by Resolution 2020-06):		
Payroll Disbursements - PPE 07/11/2026	N/A	$ 32,390.87
Payroll Disbursements - PPE 07/25/2026	N/A	$ 30,902.12
Board Member Stipends - 07/31/2026	N/A	$ 430.60
Five Star Bank Mastercard Online Payment - paid 07/07/2026	N/A	$ 778.22
Reoccurring Utility Disbursements - paid 07/08/2026	62374 - 62377	$ 1,393.85
Reoccurring Health Disbursements - paid 07/08/2026	62378 - 62378	$ 56.21
Reoccurring Utility Disbursements - paid 07/27/2026	62399 - 62401	$ 1,652.87
Reoccurring Health Disbursements - paid 07/27/2026	62402 - 62405	$ 6,705.67
Subtotal:		$ 74,310.41
Grand Total:		$ 1,944,181.10

Other Agency Involvement

N/A

Other Financial Considerations

Amounts are within the authorized Fund level budgets.

RINCON CONSULTANTS, $10,595.50, NEPA/ ENVIROMENTAL
SLO CO PUBLIC WORKS, $331,611.51, FY 2026-27 LOPEZ WATER SUPPLY
SLO CO PUBLIC WORKS, $270,569.19, STATE WATER SUPPLY
SAN LUIS OBISPO COUNTY FIRE, $10,008.00, OFFICE LEASE - AUGUST 2026
SAN LUIS OBISPO COUNTY AUDITOR, $928,377.26, FY 2024-25 PROP TAX, PFF'S, SHERIFF RENT, FBA (DIVESTITURE)
SAN LUIS OBISPO COUNTY AUDITOR, $210,499.73, JUNE - OCT 2026 PROP TAX (DIVESTITURE)
SAN LUIS OBISPO COUNTY AUDITOR, $16,900.65, FY 2026-27 ANNUAL LAFCO FEE

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.

VENDOR SET: 01 Oceano CSD, CA
BANK: AP ACCOUNTS PAYABLE
DATE RANGE: 0/00/0000 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0027	PETTY CASH							
I-202607022605	PETTY CASH	R	7/08/2026			062354		
02 5-4400-210	POSTAGE	PETTY CASH		12.16				12.16
0122	MARRACCINO, ANTHONY							
I-FY26/27 BOOT ALLOW	MARRACCINO, ANTHONY	R	7/08/2026			062355		
01 5-4100-080	BOOT ALLOWANCE	MARRACCINO, ANTHONY		300.00				300.00
0180	VESTIS GROUP, INC. DBA VESTIS							
I-5021057785	VESTIS GROUP, INC. DBA VESTIS	R	7/08/2026			062356		
01 5-4100-100	CLOTHING	VESTIS GROUP, INC. D		139.91				139.91
0196	SWRCB/ DRINKING WATER OP CERT							
I-CLOMELIT3	SWRCB/ DRINKING WATER OP CERT	R	7/08/2026			062357		
02 5-4400-248	PERMITS, FEES, LICENSES	SWRCB/ DRINKING WATE		60.00				60.00
0263	GROUNDWATER SOLUTIONS INC, DBA							
I-0672-012-8	GROUNDWATER SOLUTIONS INC, DBA	R	7/08/2026			062358		
02 5-4400-380	NCMA TEC	GROUNDWATER SOLUTION		2,419.76				2,419.76
0266	SAFETY NOW SOLUTIONS LLC							
I-802	SAFETY NOW SOLUTIONS LLC	R	7/08/2026			062359		
06 5-4900-110	COMMUNICATIONS	SAFETY NOW SOLUTIONS		450.00				450.00
0300	TROESH RECYCLING INC. DBA ROXS							
I-55725	TROESH RECYCLING INC. DBA ROXS	R	7/08/2026			062360		
06 5-4900-173	MAINT: SHARED STRUCTURE/IMPRV	TROESH RECYCLING INC		25.00				25.00
0314	BRENT SARKISON DBA CALTEC COMP							
I-11036	BRENT SARKISON DBA CALTEC COMP	R	7/08/2026			062361		
01 5-4100-221	INFORMATION TECHNOLOGY	BRENT SARKISON DBA C		480.00				480.00
0325	CLEMENS, WILL							
I-REIM-CSDA-GM-CONF	CLEMENS, WILL	R	7/08/2026			062362		
01 5-4100-285	CLASSES/SEMINARS/TRAINING FEE	CLEMENS, WILL		1,420.21				1,420.21
0333	MCCLATCHY COMPANY LLC							
I-130287	MCCLATCHY COMPANY LLC	R	7/08/2026			062363		
02 5-4400-230	LEGAL NOTICES	MCCLATCHY COMPANY LL		244.61				244.61
0344	MENDOZA MENDEZ, ANDRES							
I-FY26/27 BOOT ALLOW	MENDOZA MENDEZ, ANDRES	R	7/08/2026			062364		
01 5-4100-080	BOOT ALLOWANCE	MENDOZA MENDEZ, ANDR		300.00				300.00

VENDOR SET: 01 Oceano CSD, CA
BANK: AP ACCOUNTS PAYABLE
DATE RANGE: 0/00/0000 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0345	RINCON CONSULTANTS, INC.							
I-74924	RINCON CONSULTANTS, INC.	R	7/08/2026			062365		
02 5-4400-220	PROFESSIONAL/SPECIAL SERVICES	RINCON CONSULTANTS,		7,092.75				
I-75437	RINCON CONSULTANTS, INC.	R	7/08/2026			062365		
02 5-4400-220	PROFESSIONAL/SPECIAL SERVICES	RINCON CONSULTANTS,		3,502.75				10,595.50
0412	LOMELI, CHRISTOPHER							
I-CLOMELICHARGING	LOMELI, CHRISTOPHER	R	7/08/2026			062366		
02 5-4400-285	CLASSES/SEMINARS/TRAINING FEE	LOMELI, CHRISTOPHER		44.35				
I-FY2627 BOOT ALLOW	LOMELI, CHRISTOPHER	R	7/08/2026			062366		
01 5-4100-080	BOOT ALLOWANCE	LOMELI, CHRISTOPHER		300.00				344.35
1292	MINER'S ACE HARDWARE, INC.							
I-589132	MINER'S ACE HARDWARE, INC.	R	7/08/2026			062367		
02 5-4400-175	SYSTEM PARTS/OPERATING SUPP	MINER'S ACE HARDWARE		16.30				
I-589157	MINER'S ACE HARDWARE, INC.	R	7/08/2026			062367		
02 5-4400-175	SYSTEM PARTS/OPERATING SUPP	MINER'S ACE HARDWARE		131.53				
I-589207	MINER'S ACE HARDWARE, INC.	R	7/08/2026			062367		
02 5-4400-175	SYSTEM PARTS/OPERATING SUPP	MINER'S ACE HARDWARE		67.39				
I-K88882	MINER'S ACE HARDWARE, INC.	R	7/08/2026			062367		
02 5-4400-175	SYSTEM PARTS/OPERATING SUPP	MINER'S ACE HARDWARE		25.37				
I-K88883	MINER'S ACE HARDWARE, INC.	R	7/08/2026			062367		
02 5-4400-175	SYSTEM PARTS/OPERATING SUPP	MINER'S ACE HARDWARE		249.04				489.63
1318	NOBLE SAW, INC							
I-688353	NOBLE SAW, INC	R	7/08/2026			062368		
02 5-4400-171	MAINTENANCE: VEHICLES	NOBLE SAW, INC		198.72				
I-688354	NOBLE SAW, INC	R	7/08/2026			062368		
02 5-4400-170	MAINTENANCE: EQUIPMENT	NOBLE SAW, INC		265.28				464.00
1426	SLO CO DEPT OF PUBLIC WORKS							
I-1045	SLO CO DEPT OF PUBLIC WORKS	R	7/08/2026			062369		
02 5-4400-261	WATER SUPPLY - LOPEZ	SLO CO DEPT OF PUBLI		331,611.51				331,611.51
1426	SLO CO DEPT OF PUBLIC WORKS							
I-2982	SLO CO DEPT OF PUBLIC WORKS	R	7/08/2026			062370		
02 5-4400-262	WATER SUPPLY - STATE WATER	SLO CO DEPT OF PUBLI		270,569.19				270,569.19
1426	SLO CO DEPT OF PUBLIC WORKS							
I-ENC20270011	SLO CO DEPT OF PUBLIC WORKS	R	7/08/2026			062371		
02 5-4400-248	PERMITS, FEES, LICENSES	SLO CO DEPT OF PUBLI		1,949.00				1,949.00
1483	O'REILLY AUTO ENTERPRISES, LLC							
I-3025-149614	O'REILLY AUTO ENTERPRISES, LLC	R	7/08/2026			062372		
12 5-4350-171	MAINTENANCE: VEHICLES	O'REILLY AUTO ENTERP		96.75				
I-3025-152834	O'REILLY AUTO ENTERPRISES, LLC	R	7/08/2026			062372		
12 5-4350-171	MAINTENANCE: VEHICLES	O'REILLY AUTO ENTERP		56.53				153.28

VENDOR SET: 01 Oceano CSD, CA
BANK: AP ACCOUNTS PAYABLE
DATE RANGE: 0/00/0000 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1814	WATER SYSTEMS CONSULTING, INC.							
I-12721-OCSD	WATER SYSTEMS CONSULTING, INC.	R	7/08/2026			062373		
02 5-4400-380	NCMA TEC	WATER SYSTEMS CONSUL		621.81				621.81

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	20			622,649.92	0.00	622,649.92
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 5-4100-080	BOOT ALLOWANCE	900.00
01 5-4100-100	CLOTHING	139.91
01 5-4100-221	INFORMATION TECHNOLOGY	480.00
01 5-4100-285	CLASSES/SEMINARS/TRAINING FEE	1,420.21
	*** FUND TOTAL ***	2,940.12
02 5-4400-170	MAINTENANCE: EQUIPMENT	265.28
02 5-4400-171	MAINTENANCE: VEHICLES	198.72
02 5-4400-175	SYSTEM PARTS/OPERATING SUPP	489.63
02 5-4400-210	POSTAGE	12.16
02 5-4400-220	PROFESSIONAL/SPECIAL SERVICES	10,595.50
02 5-4400-230	LEGAL NOTICES	244.61
02 5-4400-248	PERMITS, FEES, LICENSES	2,009.00
02 5-4400-261	WATER SUPPLY - LOPEZ	331,611.51
02 5-4400-262	WATER SUPPLY - STATE WATER	270,569.19
02 5-4400-285	CLASSES/SEMINARS/TRAINING FEE	44.35
02 5-4400-380	NCMA TEC	3,041.57
	*** FUND TOTAL ***	619,081.52
06 5-4900-110	COMMUNICATIONS	450.00
06 5-4900-173	MAINT: SHARED STRUCTURE/IMPRV	25.00
	*** FUND TOTAL ***	475.00
12 5-4350-171	MAINTENANCE: VEHICLES	153.28
	*** FUND TOTAL ***	153.28

VENDOR SET: 01 Oceano CSD, CA
BANK: AP ACCOUNTS PAYABLE
DATE RANGE: 0/00/0000 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: AP TOTALS:	20	622,649.92	0.00	622,649.92
BANK: AP TOTALS:	20	622,649.92	0.00	622,649.92
REPORT TOTALS:	20	622,649.92	0.00	622,649.92

VENDOR SET: 01 Oceano CSD, CA
BANK: AP ACCOUNTS PAYABLE
DATE RANGE: 0/00/0000 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0305	SPARLING, DOUG							
I-FY26/27 BOOT ALLOW	SPARLING, DOUG	R	7/08/2026			062379		
01 5-4100-080	BOOT ALLOWANCE	SPARLING, DOUG		300.00				300.00

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	1			300.00	0.00	300.00
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 5-4100-080	BOOT ALLOWANCE	300.00
	*** FUND TOTAL ***	300.00

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: AP TOTALS:	1	300.00	0.00	300.00
BANK: AP TOTALS:	1	300.00	0.00	300.00
REPORT TOTALS:	1	300.00	0.00	300.00

VENDOR SET: 01 Oceano CSD, CA
BANK: AP ACCOUNTS PAYABLE
DATE RANGE: 0/00/0000 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0093	HD SUPPLY, INC. DBA USABLUEBOO							
I-INV01094773	HD SUPPLY, INC. DBA USABLUEBOO	R	7/27/2026			062380		
02 5-4400-175	SYSTEM PARTS/OPERATING SUPP	HD SUPPLY, INC. DBA		126.05				126.05
0160	U.S. POSTAL SERVICE							
I-072026	U.S. POSTAL SERVICE	R	7/27/2026			062381		
01 5-4100-210	POSTAGE	U.S. POSTAL SERVICE		820.00				820.00
0180	VESTIS GROUP, INC. DBA VESTIS							
I-2580727811	VESTIS GROUP, INC. DBA VESTIS	R	7/27/2026			062382		
01 5-4100-100	CLOTHING	VESTIS GROUP, INC. D		139.91				
I-2580729708	VESTIS GROUP, INC. DBA VESTIS	R	7/27/2026			062382		
01 5-4100-100	CLOTHING	VESTIS GROUP, INC. D		139.91				
I-5021061786	VESTIS GROUP, INC. DBA VESTIS	R	7/27/2026			062382		
01 5-4100-100	CLOTHING	VESTIS GROUP, INC. D		139.91				419.73
0196	SWRCB/ DRINKING WATER OP CERT							
I-AMM D2 FEE	SWRCB/ DRINKING WATER OP CERT	R	7/27/2026			062383		
02 5-4400-248	PERMITS, FEES, LICENSES	SWRCB/ DRINKING WATE		60.00				60.00
0196	SWRCB/ DRINKING WATER OP CERT							
I-AMM T2 TEST	SWRCB/ DRINKING WATER OP CERT	R	7/27/2026			062384		
02 5-4400-248	PERMITS, FEES, LICENSES	SWRCB/ DRINKING WATE		45.00				45.00
0259	ZENITH INSURANCE COMPANY							
I-FP137727205011	ZENITH INSURANCE COMPANY	R	7/27/2026			062385		
01 5-4100-075	COMPENSATION INSURANCE	ZENITH INSURANCE COM		1,263.00				
I-ST137727206003	ZENITH INSURANCE COMPANY	R	7/27/2026			062385		
01 5-4100-075	COMPENSATION INSURANCE	ZENITH INSURANCE COM		2,006.00				3,269.00
0338	BRAND CREATIVE							
I-963	BRAND CREATIVE	R	7/27/2026			062386		
01 5-4100-100	CLOTHING	BRAND CREATIVE		239.66				239.66
0370	OPTIMIZED INVESTMENT PARTNERS,							
I-1738	OPTIMIZED INVESTMENT PARTNERS,	R	7/27/2026			062387		
01 5-4100-220	PROFESSIONAL SERVICES	OPTIMIZED INVESTMENT		683.99				683.99
0415	SAN LUIS OBISPO COUNTY FIRE							
I-AUG2026	SAN LUIS OBISPO COUNTY FIRE	R	7/27/2026			062388		
01 5-4100-202	OFFICE LEASE	SAN LUIS OBISPO COUN		10,008.00				10,008.00
0433	CAPITAL ONE PUBLIC FUNDING, LL							
I-08012026	CAPITAL ONE PUBLIC FUNDING, LL	R	7/27/2026			062389		
02 5-4400-310	CALPERS UAL FINANCE AGREEMENT	CAPITAL ONE PUBLIC F		7,342.49				
03 5-4500-310	CALPERS UAL FINANCE AGREEMENT	CAPITAL ONE PUBLIC F		3,670.69				
02 2-2601-001	LTP UAL Refunding Liability	CAPITAL ONE PUBLIC F		40,002.00				
03 2-2504-001	LTP UAL Refunding Liability	CAPITAL ONE PUBLIC F		19,998.00				71,013.18

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0434	KEITH D. JANNI LANSCAPING, INC							
I-79253	KEITH D. JANNI LANSCAPING, INC	R	7/27/2026			062390		
10 5-4300-163	MAINT: STRUC/IMPROV	KEITH D. JANNI LANSC		996.00				996.00
1094	CLINICAL LAB OF SAN BERNARDINO							
I-1024681	CLINICAL LAB OF SAN BERNARDINO	R	7/27/2026			062391		
02 5-4400-220	PROFESSIONAL/SPECIAL SERVICES	CLINICAL LAB OF SAN		800.00				800.00
1136	J.B. DEWAR, INC.							
I-481413	J.B. DEWAR, INC.	R	7/27/2026			062392		
12 5-4350-172	FUEL	J.B. DEWAR, INC.		261.15				
I-48361	J.B. DEWAR, INC.	R	7/27/2026			062392		
12 5-4350-172	FUEL	J.B. DEWAR, INC.		151.68				
I-484513	J.B. DEWAR, INC.	R	7/27/2026			062392		
12 5-4350-172	FUEL	J.B. DEWAR, INC.		454.79				867.62
1292	MINER'S ACE HARDWARE, INC.							
I-589911	MINER'S ACE HARDWARE, INC.	R	7/27/2026			062393		
02 5-4400-175	SYSTEM PARTS/OPERATING SUPP	MINER'S ACE HARDWARE		61.93				
I-590009	MINER'S ACE HARDWARE, INC.	R	7/27/2026			062393		
02 5-4400-175	SYSTEM PARTS/OPERATING SUPP	MINER'S ACE HARDWARE		32.59				
I-590313	MINER'S ACE HARDWARE, INC.	R	7/27/2026			062393		
03 5-4500-175	SYSTEM PARTS/OPERATING SUPP.	MINER'S ACE HARDWARE		75.95				
I-591031	MINER'S ACE HARDWARE, INC.	R	7/27/2026			062393		
12 5-4350-171	MAINTENANCE: VEHICLES	MINER'S ACE HARDWARE		33.68				
I-591173	MINER'S ACE HARDWARE, INC.	R	7/27/2026			062393		
02 5-4400-175	SYSTEM PARTS/OPERATING SUPP	MINER'S ACE HARDWARE		54.34				258.49
1436	SLO CO AUDITOR-CONTROLLER							
I-120026-1	SLO CO AUDITOR-CONTROLLER	R	7/27/2026			062394		
01 5-4100-219	SPECIAL ADM EXP	SLO CO AUDITOR-CONTR		928,377.26				928,377.26
1436	SLO CO AUDITOR-CONTROLLER							
I-120026-2	SLO CO AUDITOR-CONTROLLER	R	7/27/2026			062395		
01 5-4100-219	SPECIAL ADM EXP	SLO CO AUDITOR-CONTR		210,499.73				210,499.73
1436	SLO CO AUDITOR-CONTROLLER							
I-LAFCO 2026-2027	SLO CO AUDITOR-CONTROLLER	R	7/27/2026			062396		
01 5-4100-247	LAFCO ANNUAL CHARGE	SLO CO AUDITOR-CONTR		16,900.65				16,900.65
1544	USA NORTH 811							
I-1573922026	USA NORTH 811	R	7/27/2026			062397		
02 5-4400-180	MEMBERSHIPS	USA NORTH 811		227.50				
03 5-4500-180	MEMBERSHIPS	USA NORTH 811		227.51				455.01

VENDOR SET: 01 Oceano CSD, CA
BANK: AP ACCOUNTS PAYABLE
DATE RANGE: 0/00/0000 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1814	WATER SYSTEMS CONSULTING, INC.							
I-12910-OCSD	WATER SYSTEMS CONSULTING, INC.	R	7/27/2026			062398		
02 5-4400-380	NCMA TEC	WATER SYSTEMS CONSUL		1,081.40				1,081.40

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	19			1,246,920.77	0.00	1,246,920.77
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 5-4100-075	COMPENSATION INSURANCE	3,269.00
01 5-4100-100	CLOTHING	659.39
01 5-4100-202	OFFICE LEASE	10,008.00
01 5-4100-210	POSTAGE	820.00
01 5-4100-219	SPECIAL ADM EXP	1,138,876.99
01 5-4100-220	PROFESSIONAL SERVICES	683.99
01 5-4100-247	LAFCO ANNUAL CHARGE	16,900.65
	*** FUND TOTAL ***	1,171,218.02
02 2-2601-001	LTP UAL Refunding Liability	40,002.00
02 5-4400-175	SYSTEM PARTS/OPERATING SUPP	274.91
02 5-4400-180	MEMBERSHIPS	227.50
02 5-4400-220	PROFESSIONAL/SPECIAL SERVICES	800.00
02 5-4400-248	PERMITS, FEES, LICENSES	105.00
02 5-4400-310	CALPERS UAL FINANCE AGREEMENT	7,342.49
02 5-4400-380	NCMA TEC	1,081.40
	*** FUND TOTAL ***	49,833.30
03 2-2504-001	LTP UAL Refunding Liability	19,998.00
03 5-4500-175	SYSTEM PARTS/OPERATING SUPP.	75.95
03 5-4500-180	MEMBERSHIPS	227.51
03 5-4500-310	CALPERS UAL FINANCE AGREEMENT	3,670.69
	*** FUND TOTAL ***	23,972.15
10 5-4300-163	MAINT: STRUC/IMPROV	996.00
	*** FUND TOTAL ***	996.00

VENDOR SET: 01 Oceano CSD, CA
BANK: AP ACCOUNTS PAYABLE
DATE RANGE: 0/00/0000 THRU 99/99/9999

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
12 5-4350-171	MAINTENANCE: VEHICLES	33.68
12 5-4350-172	FUEL	867.62
	*** FUND TOTAL ***	901.30

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: AP TOTALS:	19	1,246,920.77	0.00	1,246,920.77
BANK: AP TOTALS:	19	1,246,920.77	0.00	1,246,920.77
REPORT TOTALS:	19	1,246,920.77	0.00	1,246,920.77

Payroll Summary Report
Board of Directors - Agenda Date August 12, 2026

Gross Wages	(*) 6/27/2026	7/11/2026	7/25/2026
Regular	$26,555.07	$27,892.73	$26,602.40
Overtime Wages	$1,284.93	$795.72	$499.22
Stand By	$840.00	$840.00	$840.00
Gross Wages	$28,680.00	$29,528.45	$27,941.62
Cell Phone Allowance	$0.00	$0.00	$0.00
Health Pay-Out	$0.00	$0.00	$0.00
Total Wages	$28,680.00	$29,528.45	$27,941.62

Disbursements			
Net Wages	$23,148.30	$23,889.70	$22,414.63
State and Federal Agencies	$4,439.17	$4,558.53	$4,340.93
CalPERS	$3,805.42	$3,799.07	$4,002.99
SEIU - Union Fees	$143.57	$143.57	$143.57
Total Disbursements processed with Payroll	$31,536.46	$32,390.87	$30,902.12
Health (Disbursed with reoccurring bills)	$4,215.28	$4,257.98	$4,257.98
Total District Payroll Related Costs	$35,751.74	$36,648.85	$35,160.10

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

Board Member Stipend Summary Report
Board of Directors - Agenda Date August 12, 2026

Gross Stipends	(*) 6/30/2026	7/31/2026
Board Member Stipen `	$400.00	$400.00
Gross Stipends	$400.00	$400.00

Disbursements

Net Stipends	$369.40	$369.40
State and Federal Agencies	$61.20	$61.20
Total Disbursements processed with Stipends	$430.60	$430.60

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

BOARD OF DIRECTOR'S
REGULAR & SPECIAL MEETING COMPENSATION FORM

BOARD MEETING: July 8, 2026

DIRECTORS	SIGNATURE	DATE	ELIGIBLE/TAKEN COMPENSATION
PRESIDENT GIBSON	[illegible]	—	$ 0.00
VICE PRESIDENT ROSE	Kim Rose	7-8-26	$100.00
DIRECTOR AUSTIN	Linda Austin	7-8-26	$100.00
DIRECTOR JOYCE-SUNESON	Beverly Joyce Suneson	7-8-26	$100.00
DIRECTOR VILLA	[illegible]	7-8-26	$100.00

Oceano Community Services District - BYLAW's

Section 8.1: Each Director is authorized to receive one hundred dollars ($100.00) as compensation for each Regular or Special Meeting.

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

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

Oceano Community Services District **A/P Mastercard Credit Card Disbursement**

Five Star Bank Mastercard

Date	Name	Amount	Description	GL Account #
6/2/2026	ZOOM.COM 888-799-9666 SAN JOSE CA	$55.24	OFFICE EXPENSE	01-5-4100-200
6/17/2026	INTUIT *QBOOKS ONLINE SAN DIEGO CA	$75.00	PERMITS, FEES LICENSES	01-5-4100-248
6/25/2026	ASSOCIATIO* CSDA CAREE HUNT VALLEY MD	$300.00	JOB ADVERTISING EXPENSE	01-5-4100-283
6/25/2026	ADOBE SAN JOSE CA	$47.98	PERMITS, FEES LICENSES	01-5-4100-248
6/25/2026	ASSOCIATIO* CSDA CAREE HUNT VALLEY MD	$300.00	JOB ADVERTISING EXPENSE	01-5-4100-283

Total ACH - 07/07/2026 $778.22

08/12/2026 Board Meeting - Five Star Bank Mastercard Online Payment - paid 07/07/2026	**$778.22**

VENDOR SET: 01 Oceano CSD, CA
BANK: AP ACCOUNTS PAYABLE
DATE RANGE: 0/00/0000 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0280	DE LAGE LANDEN FINANCIAL SERVI							
I-597786739	DE LAGE LANDEN FINANCIAL SERVI	R	7/08/2026			062374		
01 5-4100-220	PROFESSIONAL SERVICES	DE LAGE LANDEN FINAN		437.53				437.53
1010	LIVE, LLC DBA ADVANTAGE ANSWER							
I-000040-930-191	LIVE, LLC DBA ADVANTAGE ANSWER	R	7/08/2026			062375		
01 5-4100-110	COMMUNICATIONS	LIVE, LLC DBA ADVANT		680.41				680.41
1138	ASTOUND BUSINESS SOLUTIONS							
I-127069701-0012313	ASTOUND BUSINESS SOLUTIONS	R	7/08/2026			062376		
01 5-4100-110	COMMUNICATIONS	ASTOUND BUSINESS SOL		201.53				201.53
1484	SO CAL GAS							
I-JUNE1655-2026	SO CAL GAS	R	7/08/2026			062377		
01 5-4100-290	UTILITIES	SO CAL GAS		28.87				
I-JUNE1689-2026	SO CAL GAS	R	7/08/2026			062377		
01 5-4100-290	UTILITIES	SO CAL GAS		45.51				74.38

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	4			1,393.85	0.00	1,393.85
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 5-4100-110	COMMUNICATIONS	881.94
01 5-4100-220	PROFESSIONAL SERVICES	437.53
01 5-4100-290	UTILITIES	74.38
	*** FUND TOTAL ***	1,393.85

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: AP TOTALS:	4	1,393.85	0.00	1,393.85
BANK: AP TOTALS:	4	1,393.85	0.00	1,393.85
REPORT TOTALS:	4	1,393.85	0.00	1,393.85

VENDOR SET: 01 Oceano CSD, CA
BANK: AP ACCOUNTS PAYABLE
DATE RANGE: 0/00/0000 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0192	TASC -CLIENT INVOICES							
I-IN3782336	TASC -CLIENT INVOICES	R	7/08/2026			062378		
01 5-4100-090	INS: GROUP HEALTH/LIFE	TASC -CLIENT INVOICE		56.21				56.21

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	1			56.21	0.00	56.21
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 5-4100-090	INS: GROUP HEALTH/LIFE	56.21
	*** FUND TOTAL ***	56.21

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: AP TOTALS:	1	56.21	0.00	56.21
BANK: AP TOTALS:	1	56.21	0.00	56.21
REPORT TOTALS:	1	56.21	0.00	56.21

VENDOR SET: 01 Oceano CSD, CA
BANK: AP ACCOUNTS PAYABLE
DATE RANGE: 0/00/0000 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0172	HIRIARTE'S INDOOR CLEANING SER							
I-2QTR2026	HIRIARTE'S INDOOR CLEANING SER	R	7/27/2026			062399		
01 5-4100-173	MAINT:STRUCTURES/IMPROVEMENTS	HIRIARTE'S INDOOR CL		850.00				850.00
1012	AGP VIDEO INC.							
I-10025	AGP VIDEO INC.	R	7/27/2026			062400		
01 5-4100-220	PROFESSIONAL SERVICES	AGP VIDEO INC.		785.00				785.00
1484	SO CAL GAS							
I-JUNE1935-2026	SO CAL GAS	R	7/27/2026			062401		
01 5-4100-290	UTILITIES	SO CAL GAS		17.87				17.87

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	3			1,652.87	0.00	1,652.87
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 5-4100-173	MAINT:STRUCTURES/IMPROVEMENTS	850.00
01 5-4100-220	PROFESSIONAL SERVICES	785.00
01 5-4100-290	UTILITIES	17.87
	*** FUND TOTAL ***	1,652.87

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: AP TOTALS:	3	1,652.87	0.00	1,652.87
BANK: AP TOTALS:	3	1,652.87	0.00	1,652.87
REPORT TOTALS:	3	1,652.87	0.00	1,652.87

VENDOR SET: 01 Oceano CSD, CA
BANK: AP ACCOUNTS PAYABLE
DATE RANGE: 0/00/0000 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0059	BLUE SHIELD OF CALIFORNIA							
I-HEA202607012603	HEALTH INSURANCE	R	7/27/2026			062402		
01 5-4100-090	INS: GROUP HEALTH/LIFE	HEALTH INSURANCE		935.48				
01 5-4100-603	UTILITY CREW - EMPLOYEE INSUR	HEALTH INSURANCE		1,872.63				
I-HEA202607142606	HEALTH INSURANCE	R	7/27/2026			062402		
01 5-4100-090	INS: GROUP HEALTH/LIFE	HEALTH INSURANCE		984.52				
01 5-4100-603	UTILITY CREW - EMPLOYEE INSUR	HEALTH INSURANCE		1,823.59				5,616.22
0192	TASC -CLIENT INVOICES							
I-08012026	TASC -CLIENT INVOICES	R	7/27/2026			062403		
01 5-4100-090	INS: GROUP HEALTH/LIFE	TASC -CLIENT INVOICE		56.21				56.21
0301	PRINCIPAL LIFE INSURANCE COMPA							
I-INS202607012603	LONG TERM DISABILITY	R	7/27/2026			062404		
01 5-4100-090	INS: GROUP HEALTH/LIFE	LONG TERM DISABILITY		55.22				
01 5-4100-603	UTILITY CREW - EMPLOYEE INSUR	LONG TERM DISABILITY		46.73				
I-INS202607142606	LONG TERM DISABILITY	R	7/27/2026			062404		
01 5-4100-090	INS: GROUP HEALTH/LIFE	LONG TERM DISABILITY		58.87				
01 5-4100-603	UTILITY CREW - EMPLOYEE INSUR	LONG TERM DISABILITY		50.75				
I-LIF202607012603	LIFE INS.	R	7/27/2026			062404		
01 5-4100-090	INS: GROUP HEALTH/LIFE	LIFE INS.		35.02				
01 5-4100-603	UTILITY CREW - EMPLOYEE INSUR	LIFE INS.		30.56				
I-LIF202607142606	LIFE INS.	R	7/27/2026			062404		
01 5-4100-090	INS: GROUP HEALTH/LIFE	LIFE INS.		42.49				
01 5-4100-603	UTILITY CREW - EMPLOYEE INSUR	LIFE INS.		33.12				352.76
0379	HUMANA INSURANCE CO.							
I-DNT202607012603	DENTAL	R	7/27/2026			062405		
01 5-4100-090	INS: GROUP HEALTH/LIFE	DENTAL		150.31				
01 5-4100-603	UTILITY CREW - EMPLOYEE INSUR	DENTAL		157.49				
I-DNT202607142606	DENTAL	R	7/27/2026			062405		
01 5-4100-090	INS: GROUP HEALTH/LIFE	DENTAL		155.20				
01 5-4100-603	UTILITY CREW - EMPLOYEE INSUR	DENTAL		152.60				
I-VIS202607012603	VISION INS.	R	7/27/2026			062405		
01 5-4100-090	INS: GROUP HEALTH/LIFE	VISION INS.		10.56				
01 5-4100-603	UTILITY CREW - EMPLOYEE INSUR	VISION INS.		21.88				
I-VIS202607142606	VISION INS.	R	7/27/2026			062405		
01 5-4100-090	INS: GROUP HEALTH/LIFE	VISION INS.		11.12				
01 5-4100-603	UTILITY CREW - EMPLOYEE INSUR	VISION INS.		21.32				680.48

VENDOR SET: 01 Oceano CSD, CA
BANK: AP ACCOUNTS PAYABLE
DATE RANGE: 0/00/0000 THRU 99/99/9999

VENDOR I.D.	NAME	STATUS	CHECK DATE	AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT

* * T O T A L S * *	NO		INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	4		6,705.67	0.00	6,705.67
HAND CHECKS:	0		0.00	0.00	0.00
DRAFTS:	0		0.00	0.00	0.00
EFT:	0		0.00	0.00	0.00
NON CHECKS:	0		0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS 0.00			
		VOID CREDITS 0.00	0.00	0.00	

TOTAL ERRORS: 0

** G/L ACCOUNT TOTALS **

G/L ACCOUNT	NAME	AMOUNT
01 5-4100-090	INS: GROUP HEALTH/LIFE	2,495.00
01 5-4100-603	UTILITY CREW - EMPLOYEE INSUR	4,210.67
	*** FUND TOTAL ***	6,705.67

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: AP TOTALS:	4	6,705.67	0.00	6,705.67
BANK: AP TOTALS:	4	6,705.67	0.00	6,705.67
REPORT TOTALS:	4	6,705.67	0.00	6,705.67

Oceano Community Services District

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

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

Date: **August 12, 2026**

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #8(C): Submittal of the District's Fiscal Year 2025-26 Quarter 4 Investment Report ending June 30, 2026**

Recommendation

It is recommended that the OCSD Board receive and file the District's 2025-26 Quarter 4 Investment Report ending June 30, 2026.

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 District fiscal account. Attachment 1 is the District's investment report for the fourth quarter ending June 30, 2026. This report meets the reporting requirements outlined in the California Government Code Sections 53600 et seq. and the Oceano CSD Investment Policy and Guidelines adopted with Resolution 2026-19, the District's Investment Policy, which is required by Government Code section 53646(A)(2).

The total cash and investment portfolio book value (cost) held by the District as of June 30, 2026, was $4,478,887.

The cash and investments held by the District include the following components: Managed Investment Portfolio ($1,876,145), LAIF ($372), CAMP ($4,000), County of San Luis Obispo Pooled Investment Fund ($1,517), Cash/Time Deposits ($2,588,268), earned interest on investments ($36,152), and accrued interest on investments ($8,585) this quarter. The "*earned interest"* is the interest earned on investments over a specific period, while *accrued interest* is the interest that an investment has earned, but hasn't yet been received, and *paid interest* is the interest that has already been received as payment.

Cash and investments held by the District and the trustees continue to be invested in accordance with the Government Code and the Board Investment Policy.

During the quarter, one Certificate of Deposit in the amount of $100,000 matured.

Two-year Treasuries were yielding 3.79% at the beginning of the quarter and 4.14% at the end, an increase of 35 basis points.

As of June 30, 2026, the Weighted Yield to Maturity on the Managed Investment Portfolio was 3.81%.

At the end of this quarter, the Weighted Average Maturity of the Managed Investment Portfolio was 2.13 years.

The Federal Open Market Committee (FOMC) meets approximately every six weeks and sets the Federal Funds Rate. At the June 17th meeting, the FOMC voted to maintain the target range for the federal funds rate at 3 ½ to 3 ¾ percent.

Summary from the June 17th FOMC meeting:

"The Committee decided to maintain the target range for the federal funds rate at 3½ to 3¾ percent, in support of the Federal Reserve's dual mandate. The Committee reaffirmed its policy of maintaining ample reserves in the banking system.

Economic activity is expanding at a solid pace despite elevated uncertainty that owes, in part, to the conflict in the Middle East. Productivity growth and capital investment are strong. Job gains have kept pace with the workforce, and the unemployment rate has changed little.

Inflation remains elevated relative to the Committee's 2 percent goal, in part reflecting supply shocks that have driven price increases in certain sectors. Including energy. The Committee will deliver price stability."

Finance staff hired Optimized Investment Partners in February 2023 to improve investment returns for the District and to ensure compliance with the California Government Code by safeguarding principal and maintaining sufficient liquidity for operations. Ongoing portfolio management activity will continue to be performed in partnership with Optimized Investment Partners, the General Manager, and the Business & Accounting Manager.

Staff have reviewed the decision contemplated by this action and have determined that it is not site-specific; consequently, the real property holdings of the Board members do not create a disqualifying real property-related financial conflict of interest under the Political Reform Act (Cal. Gov't Code § 87100 et seq.). Staff is not independently aware, and has not been informed by any Board member, of any other fact that may constitute a basis for a decision-maker conflict of interest in this matter.

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 meet its overall cash flow needs comfortably over the next six months. There is no direct fiscal impact of this action. The FY 2025-26 Adopted Budget projected $120,000 in interest during the fiscal year. Based on the fourth quarter budget review, the District earned a total of $144,970.

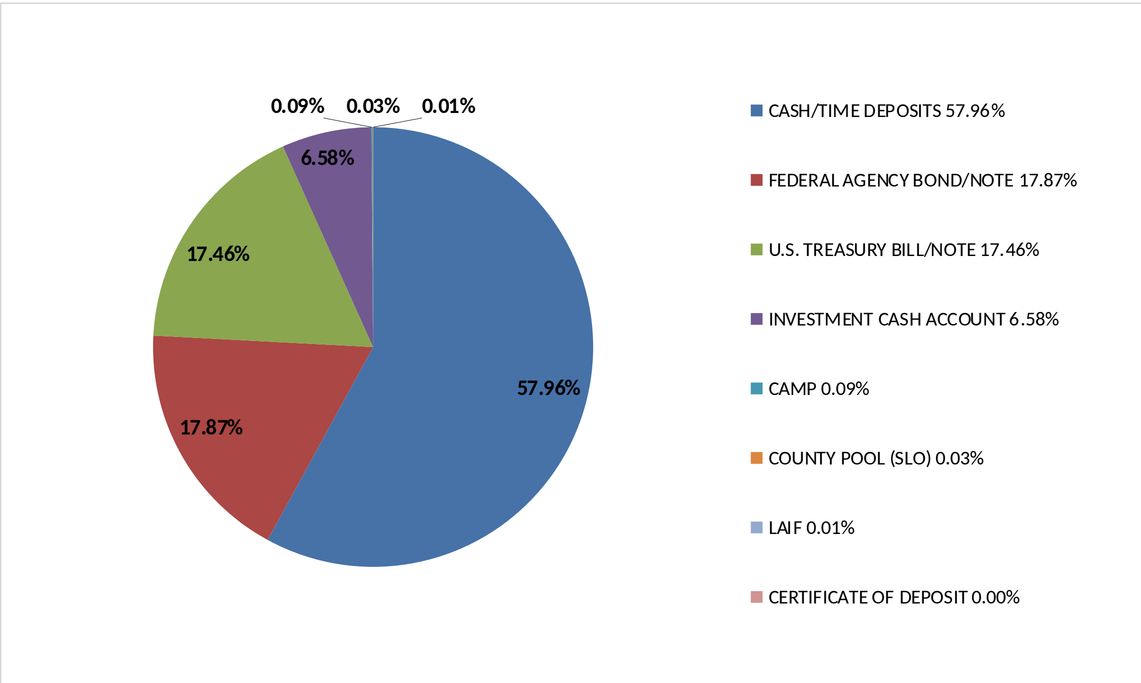
Results

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

- Attachment 1 – Investment Report for the 2025-26 4th Quarter Ending June 30, 2026
- Attachment 2 – 2025-26 4th Quarter Summary of Cash and Investments as of June 30, 2026

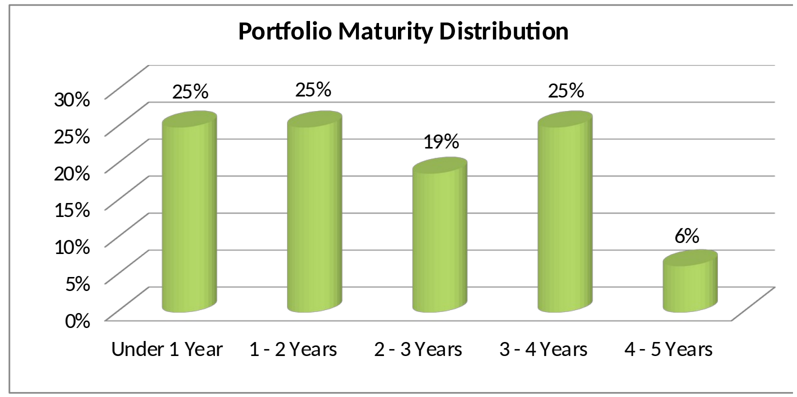
Oceano Community Services District
Investment Report for the Quarter Ended June 30, 2026

Investment Portfolio Summary and Key Statistics



Portfolio Key Statistics	
PAR Value	$1,899,935
Book Value (COST)	$1,882,034
Market Value	$1,877,486
Weighted Average Maturity (in years)	**2.13**
Weighted Yield to Maturity*	**3.81%**

*Note: Cash/time deposits not included in WYTM and WAM



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

Portfolio Maturity	PAR Maturing	% Maturing
Under 1 Year	$ 400,000	25%
1 - 2 Years	$ 400,000	25%
2 - 3 Years	$ 300,000	19%
3 - 4 Years	$ 400,000	25%
4 - 5 Years	$ 100,000	6%
Total	$ 1,600,000	100%

U.S. Treasury Yields - Quarterly Comparison

Maturity	Jun 2026	Mar 2026	Change
3-Month	3.87%	3.70%	0.17%
1-Year	3.98%	3.68%	0.30%
2-Year	4.14%	3.79%	0.35%
3-Year	4.15%	3.81%	0.34%
5-Year	4.19%	3.92%	0.27%
10-Year	4.44%	4.30%	0.14%

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

Jun 2026	Jun 2025	Jun 2024	Jun 2023
4.14%	3.72%	4.71%	4.87%

Interest Earnings	FY 24-25	FY 25-26	Change
Apr	**$ 12,575**	**$ 11,877**	**$ (698)**
May	**$ 13,554**	**$ 11,851**	**$ (1,703)**
Jun	**$ 15,552**	**$ 12,424**	**$ (3,128)**
Total for Quarter	**$ 41,681**	**$ 36,152**	**$ (5,529)**

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

Oceano Community Services District
Summary of Cash and Investments for the Quarter Ended June 30, 2026

Portfolio Assets	Par Value (1)	Market Value (2)	Book Value (3)	% of Portfolio
Cash & Investments Held by District				
Investment Portfolio				
Managed Investments				
U.S. Bank Custodial Cash Account	$ 294,046	$ 294,046	$ 294,046	6.58%
U.S. Treasury Bill/ Note	$ 800,000	$ 779,651	$ 777,649	17.40%
Federal Agency Bond	$ 800,000	$ 797,900	$ 804,450	18.00%
Certificate of Deposit	$ -	$ -	$ -	0.00%
Managed Investments Subtotal	**$ 1,894,046**	**$ 1,871,597**	**$ 1,876,145**	**41.97%**
Pooled Investments				
State of CA Local Agency Investment Fund	$ 372	$ 372	$372	0.01%
CAMP	$ 4,000	$ 4,000	$4,000	
County Pool-SLO	$ 1,517	$ 1,517	$1,517	0.03%
Pooled Investments Subtotal	**$ 5,889**	**$ 5,889**	**$ 5,889**	**0.13%**
Investment Portfolio Subtotal	**$ 1,899,935**	**$ 1,877,486**	**$ 1,882,034**	**42.10%**
Cash/Time Deposits	$ 2,588,268	$ 2,588,268	$ 2,588,268	57.90%
Funds Available for Investment	**$ 4,488,203**	**$ 4,465,754**	**$ 4,470,302**	**100.00%**
Accrued Interest	$ 8,585	$ 8,585	$ 8,585	
Total Cash & Investments Held by District	**$ 4,496,788**	**$ 4,474,339**	**$4,478,887**	

Notes:

1. Par value is the principal amount of the investment on maturity.
2. Market values contained herein are received from sources we believe are reliable; however, we do not guarantee their accuracy.
3. 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 12, 2026**

To: Board of Directors

From: Will Clemens, General Manager

Subject: **Agenda Item #9(A)**: Approval of a Letter of Support to the Office of Environmental Health Hazard Assessment (OEHHA) regarding SB 535 Disadvantaged Communities Designation

Recommendation

It is recommended that the Board review, approve, and authorize the President to sign the attached letter of support to the Office of Environmental Health Hazard Assessment (OEHHA) regarding SB 535's Disadvantaged Communities Designation

Discussion

The District was designated as a disadvantaged community based on median household income (MHI) surveys prepared by RCAC in 2017 and 2022. Due to this designation, the District has received several grants. Some State Water Board grant applications are reserved for disadvantaged communities; other grants reduce the amount of match the District is required to provide. The District's goal is to continue repairing and upgrading aging, undersized, leaking waterlines and wastewater infrastructure throughout the community using grant funds.

The District received the attached letter of support from One Cool Earth, requesting that CalEPA OEHHA consider supplementing the CalEnviroScreen methodology with additional mechanisms for identifying disadvantaged communities in counties where census tract data does not accurately reflect local conditions. The disadvantaged classification would increase the District's ability to receive more grant funds.

Other Agency Involvement

California Environmental Protection Agency Office of Environmental Health Hazard Assessment.

Financial Considerations

The District's list of capital improvement projects in the Water Resource Reliability Program and the Sanitary Sewer Capital Improvement Plan would financially benefit the community if completed with grant funds.

Results

Pursuing grant funding helps support a well-governed, healthy, safe, and livable community.

Attachments: Letter of Support

PUBLIC COMMENT

CalEnviroScreen 5.0 and the Accompanying SB 535 Disadvantaged Communities Designation

To	Office of Environmental Health Hazard Assessment (OEHHA); California Environmental Protection Agency (CalEPA)
From	[Coalition name and signatories]
Re	Systematic invisibility of rural disadvantaged communities in San Luis Obispo County — census tracts 122.01 and 122.02 (Oceano), 100.16 (San Miguel), 103.01 and 103.03 (Shandon), 124.03–124.06 (Nipomo town and attendance area), and 123.06 (Nipomo Mesa)

THE PROBLEM

CalEnviroScreen 5.0 reports several rural, agricultural communities in San Luis Obispo County as unremarkable — yet a legally mandated **complete count of their children** shows socioeconomic disadvantage three to more than six times higher than the tool records, alongside a state-recognized air-quality violation and top-decile drinking-water burden the tool cannot fully see.

OUR REQUEST

OEHHA → Revise the tool: add a reliability screen for socioeconomic inputs, score large rural tracts at block-group level, add a coarse-particulate (PM10) indicator, and publish reliability information.

CalEPA → Act on the evidence directly: adopt a categorical SB 535 designation pathway for tracts with demonstrated socioeconomic data failure plus documented environmental burden — whether or not the tool changes.

Figure 1. The communities addressed in this comment. All lie in the agricultural interior and south coast of San Luis Obispo County.

Introduction and Summary

This letter documents how CalEnviroScreen 5.0 fails to identify a set of genuinely disadvantaged communities in San Luis Obispo County, and what OEHHA and CalEPA can do about it. The failure is systematic rather than incidental, and it operates on both sides of the tool's multiplicative formula: the socioeconomic indicators rest on American Community Survey estimates that are statistically unreliable and systematically biased downward for the resident population (Section 1); the pollution indicators omit a state-recognized particulate violation (Section 2), even as the improved drinking-water indicator confirms top-decile water burden in these same communities (Section 3). Section 4 asks CalEPA to extend its existing unreliable-data designation pathway to communities in exactly this position, using criteria administrable statewide from existing public data.

The letter's requests run on two tracks throughout, addressed to two decision-makers. The first track asks **OEHHA** to revise the tool — indicator additions, data-source changes, and geographic fixes that would change tract scores. The second track asks **CalEPA** to act on the evidence directly through its SB 535 designation authority, whether or not the tool changes.

Every figure in this letter traces to a government or government-sponsored source: OEHHA's published CES 5.0 results, the Census Bureau's published estimates and margins of error, California School Accountability Report Cards, the County APCD's annual air quality report, the Central Coast Water Board's sampling and TMDL records, and the County Public Health-sponsored SLOMICS community study. The quantified school-to-ACS reconciliation underlying Section 1 is provided in full in **Attachment A (Technical Appendix)**.

Section 1 Systematic Undercount and Unreliability of the ACS-Based Socioeconomic Indicators

1.1 Our key observation: CES uses data that is statistically unreliable and systematically biased downward

CalEnviroScreen 5.0's socioeconomic indicators are drawn from 2020–2024 American Community Survey (ACS) estimates. In San Luis Obispo County's rural, agricultural census tracts, those estimates fail in two compounding ways: they are **statistically unreliable**, with the Census Bureau's own published margins of error yielding coefficients of variation of 35–82% on the core inputs; and they are **systematically biased downward** for the very populations CalEnviroScreen exists to identify. The ACS Post-Enumeration Survey documents a 4.99% national net undercount of Hispanic/Latino residents [8], local research finds up to one in four farmworkers went uncounted [9], and the county's estimated 3,430–8,000 Indigenous Mexican residents are nearly invisible to English/Spanish-only survey instruments [9].

The published margin of error captures only sampling error. ACS census coverage failures bias critical metrics downward — omission from the Master Address File, the current-residence rule that excludes seasonal workers, language exclusion, and enforcement-driven nonresponse. All of these coverage failures are **non-sampling errors that no margin of error reflects** [1]. CalEnviroScreen nonetheless treats the ACS point estimates as ground truth.

3–6×	45%	82%
school-measured disadvantage vs. the ACS-based indicator	of Nipomo Elementary children are homeless (McKinney-Vento)	coefficient of variation on a core ACS input (Oceano)

This comment demonstrates the failure directly, testing OEHHA's published CES 5.0 results [13] against **universe-count administrative data** — California School Accountability Report Cards, which enumerate every enrolled child under state law. Where households hide from federal surveys, their children still attend the neighborhood school, and the divergence is not marginal: complete counts of resident children show socioeconomic disadvantage **three to more than six times higher** than the ACS-based indicators, gaps that survive full accounting for the definitional and population differences between the two systems (quantified community by community in **Attachment A**). In the starkest case, the tract containing a school where 45% of enrolled children are homeless receives the lowest Population Characteristics score of any tract in this comment.

1.2 The core evidence: major discrepancies between CES 5.0 indicator vs. universe-count local data from schools

The figure below shows, the gap between what CalEnviroScreen roughly estimates (the light dots) and what a legally state mandated complete count of children established from School Accountability Report Cards (SARC) (the dark dots).

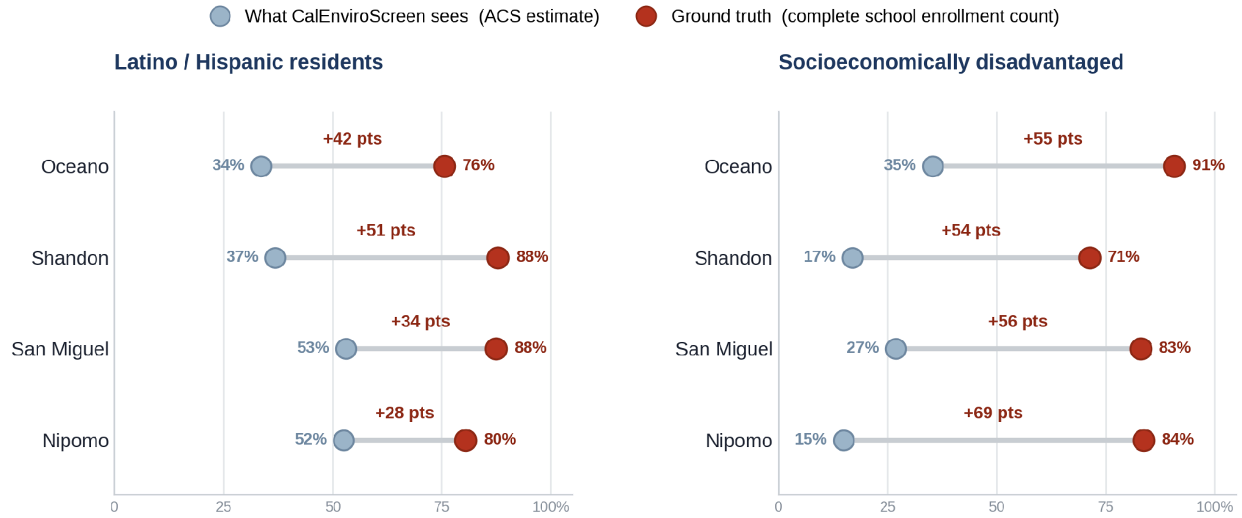


Figure 2. What the tool sees vs. who actually lives there. Left: Latino/Hispanic share. Right: socioeconomic disadvantage. Sources: CES 5.0 results file [13]; complete-enrollment SARCs [2–5].

The table below summarizes the same discrepancy at the community level. Socioeconomically disadvantaged (SED) determinations are made using the Federal Poverty Level (FPL), abbreviated in the table below. **Attachment A** shows that definitional and methodological differences between the ACS and SARC do not account for the difference — the biases are more deeply systemic.

Community (school / tracts)	CES 5.0 / ACS tract picture	Universe-count school data (SARC)	Unexplained residual after full adjustment [Att. A]
Oceano — Oceano Elementary / 122.01, 122.02 (overall CES 34th–45th pctl)	33.5% Latino; 35.3% below 2× FPL; linguistic isolation **3rd pctl** (122.02) to 27th (122.01) [13]	75.6% Latino; **90.7% disadvantaged**; 33.2% homeless; 35.5% English learners [2]	Latino +7.9 to +28.8 pts; **SED +35.7 to +42.4 pts**
Shandon — Shandon Elementary / 103.01, 103.03 (overall CES 29th, 50th)	36.7% Latino; 16.9% below 2× FPL; ling. isolation 10th–17th pctl [13]	87.9% Latino; **71.3% SED**; 28.0% homeless; 47.1% EL [5]	Latino +17.2 to +37.6 pts; **SED +43.8 to +47.6 pts**
San Miguel — Lillian Larsen Elementary / 100.16 (overall CES 51st; labeled "Paso Robles" in the CES file)	53.0% Latino; 26.8% below 2× FPL; ling. isolation 33rd pctl [13]	87.5% Latino; **83.0% SED**; 52.0% EL; 19.2% homeless [4]	Latino +5.1 to +21.2 pts; **SED +40.5 to +46.0 pts**
Nipomo — Nipomo Elementary / 124.03–124.06 (overall CES 12th–29th; Pop. Char. as low as **17th**)	52.5% Latino; 14.9% below 2× FPL; ling. isolation **0.5th pctl** (124.04) to 45th (124.03) [13]	80.5% Latino; **83.7% SED**; 45.0% homeless; 33.0% EL [3]	Latino +0 to +14.6 pts; **SED +59.3 to +62.7 pts**

All CES figures are from the CalEnviroScreen 5.0 results file (July 2026) [13]; school figures are complete enrollment counts from the most recent published SARCs [2–5].

Read any row across: the two left columns are CalEnviroScreen's rough estimates for these communities; the two right columns are what a legally mandated complete count of their children establishes, after **Attachment A** credits every defensible age-structure, private-school, and definitional adjustment. None of those adjustments, singly or stacked, closes gaps that remain as large as roughly 38 points on ethnicity and 63 points on socioeconomic disadvantage (**Attachment A**, §§ 3–4). The starkest case is Nipomo: the tract physically containing Nipomo Elementary — where 83.7% of children are disadvantaged and 45% are homeless — scores at the **21st percentile for**

poverty and the 17th percentile for Population Characteristics, the lowest of any tract in this comment. And the ACS's own internals show why the tract estimates cannot bear the weight CES places on them: **in Tract 122.01 the ACS estimates 40 ±54 children aged 1–4 — a 90% confidence interval that includes zero children** — in a community whose elementary school enrolls hundreds and reports one in three of them homeless [2, 14]. Bad data is worse than no data.

1.3 Evidence of systematic undercount - the observed discrepancies are not definitional

We take seriously the methodological response that school and ACS figures measure different populations under different definitions. Three differences are real — *age composition* (CES covers all persons, and children are both scarcer and poorer than the tract average), *definition breadth* (CALPADS' SARC socioeconomic disadvantage reaches meal eligibility, parental education, and categorical statuses including homelessness), and *private-school selection*. **Attachment A quantifies each as a bounded range, from a conservative to a most-generous estimate, and applies them cumulatively for every community.**

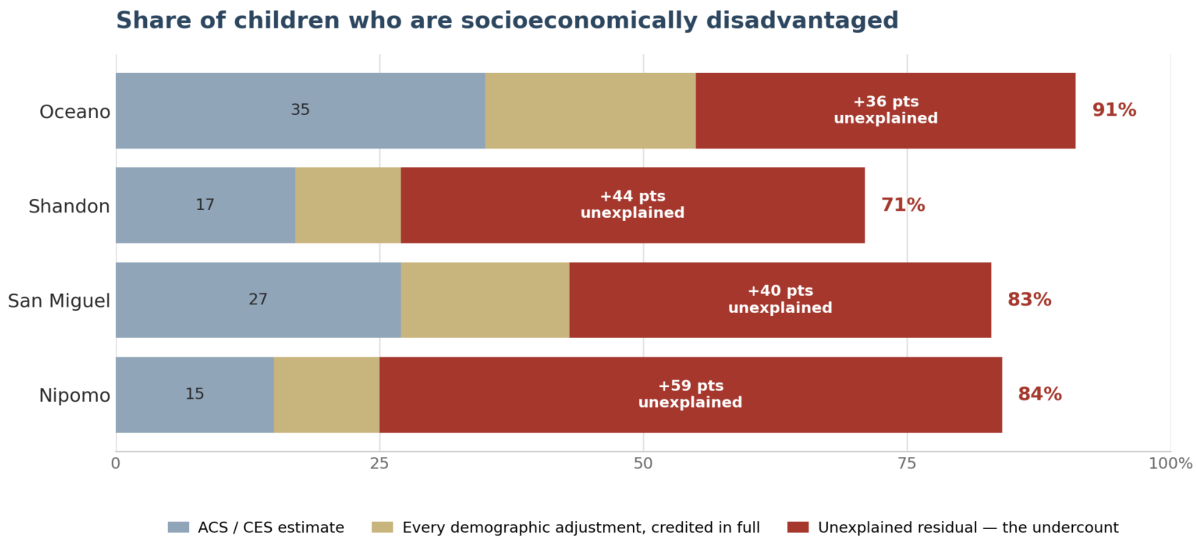


Figure 3. Even crediting every demographic adjustment at its most generous value, a large unexplained residual remains in every community — largest at Nipomo (+59 pts). The residual is the undercount. Source: Attachment A, §§ 3–4.

The result is proof: crediting all three mechanisms at the most generous end of every range, no community's socioeconomic residual falls below roughly 35 points, and Nipomo's exceeds 59 (Attachment A, § 6). Stacked and applied as generously as the arithmetic allows, these effects can move Oceano's expected school-disadvantage rate into the 50s or low 60s; they cannot produce the measured 90.7% with a third of children homeless. **The unexplained residual is a strong indication of a systematic undercount.**

1.5 Additional evidence of a systematic undercount - a local Public Health sponsored survey

The 2025 San Luis Obispo County Immigrant Study documents a 3.54% census undercount of California's Latine population, an estimated 12% undercount of first- and second-generation Latines, and estimates that **up to one in four farmworkers was left out of the 2020 Census entirely**

[9]. The 2024 SLOMICS study — a 325-respondent survey conducted in Mixteco and Spanish by trained Indigenous interviewers, sponsored by the County Public Health Department — quantifies the gap directly: the ACS reports 6,767 agricultural workers county-wide, while the SLOMICS expert-adjusted estimate is **9,000–15,000** [16]. On the ACS's own agricultural-employment measure, between a quarter and more than half of this county's farmworkers do not exist. SLOMICS estimates the county's Mexican Indigenous community at **3,430–8,000 residents** — and locates it: 23% in San Miguel, 13% in Nipomo, 2% in Shandon [16]. With up to one in four of these residents missing from ACS data, the resultant CES 5.0 figures are skewed downward.

1.6 Beyond systematic undercounting: ACS unreliability — extreme margins of error

Coefficient of variation (CV = standard error ÷ estimate) is the standard federal reliability measure; estimates with CVs above roughly 30% are widely treated as unreliable for decision-making in federal and state statistical practice. The published margins of error on the exact inputs underlying these tracts' CES socioeconomic scores are extraordinary [14]:

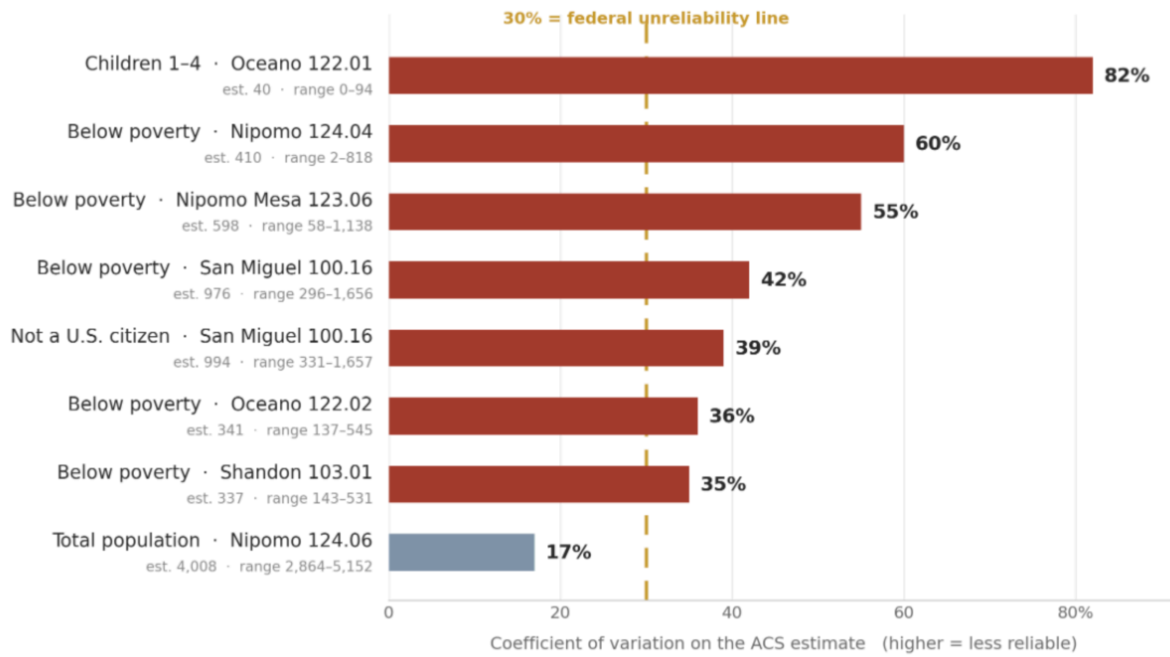


Figure 4. Coefficient of variation on the ACS inputs feeding these tracts' scores. Bars above the 30% line are, by federal convention, unreliable for decision-making. The Oceano children-1–4 interval (0–94) includes zero. Source: ACS 2020–2024 Table S0701 [14].

Tract	ACS measure (CES indicator it feeds)	Estimate ±MOE (90%)	90% confidence interval	CV
122.01 Oceano	Children aged 1–4 (sensitive population)	40 ±54	0 – 94 children	**82%**
124.04 Nipomo	Below 100% poverty (Poverty indicator)	410 ±408	2 – 818 persons	**60%**
123.06 Nipomo Mesa	Below 100% poverty	598 ±540	58 – 1,138	**55%**
100.16 San Miguel	Below 100% poverty	976 ±680	296 – 1,656	**42%**
100.16 San Miguel	Not a U.S. citizen	994 ±643	351 – 1,637	**39%**
122.02 Oceano	Below 100% poverty	341 ±204	137 – 545	**36%**

Tract	ACS measure (CES indicator it feeds)	Estimate ±MOE (90%)	90% confidence interval	CV
103.01 Shandon	Below 100% poverty	337 ±194	143 – 531	**35%**
124.06 Nipomo	**Total tract population**	4,008 ±1,144	2,864 – 5,152	17%

These are the Census Bureau's own published uncertainty bounds — before accounting for any of the non-sampling coverage failures described below, which the MOE does not measure and which push all of these estimates in one direction: down. Attachment A (§ 5) adds further examples across the full tract set.

1.7 How the ACS underestimates SLO County's rural agricultural populations

1. **Missing housing units are missing forever.** Research shows that unpermitted and low-visibility housing is often omitted from the Master Address File—a major source of Latino immigrant undercount. In California farmworker communities, omitted households accounted for roughly half, and in some communities nearly two-thirds, of the total undercount [10]. Because the ACS samples from this file, these households remain permanently outside the sampling frame, and no margin of error captures them. SLOMICS documents an average household size of seven people (up to 15), with as many as eleven people sharing a single bedroom [16]. Additionally, 82% of SLOMICS families earn under $2,500 per month [16]—well below 200% of the federal poverty level for households this large—meaning nearly all belong in the CES Poverty indicator but are absent from it. County planning documents reinforce this pattern: more than one-third of very low-income renters in Oceano and San Miguel live in overcrowded housing [11, 12].
2. **Language exclusion runs deeper than Spanish.** The American Community Survey is administered only in English and Spanish [1], and the Census Bureau's supplemental language-assistance materials for the decennial count do not extend to the Indigenous Mesoamerican languages spoken across the Central Coast farm workforce [25]. The Mexican Indigenous community documented above speaks Mixteco, Zapoteco, and other Indigenous languages [9, 16]; for these households a mailed or online English/Spanish form is not merely difficult but unusable. The SLOMICS study demonstrates the barrier by the very fact of having had to overcome it — reaching this population at all required a verbal questionnaire fielded in Mixteco by trained Indigenous interviewers [16]. Language-driven non-response is not random: it falls on the lowest-income, most linguistically isolated residents the socioeconomic indicators exist to identify, and it compounds the enforcement-related distrust described below. A household the survey cannot address in a language it speaks does not appear as *linguistically isolated* in the CES data — it does not appear at all.
3. **Homelessness is structurally underrepresented in the ACS.** Because the survey samples housing units, many students experiencing homelessness under the federal McKinney-Vento definition [2–5]—including those living doubled up, in garages, vehicles, or motels—are missed or inadequately represented, biasing tract-level estimates of poverty, housing burden, and linguistic isolation downward.
4. **The Census Bureau's own coverage audit underscores the problem.** The 2020 Post-Enumeration Survey found statistically significant net undercounts of the Hispanic/Latino population (−4.99%, more than triple 2010's −1.54%), as well as renters and young children [8]. Because these characteristics are disproportionately concentrated in our rural agricultural communities, the national estimates likely understate the risk of census

undercoverage in these tracts, although the Census Bureau does not publish tract-level undercount estimates.

5. **The current-residence rule erases the seasonal workforce.** The ACS counts a person only at an address occupied at least two consecutive months. The North County vineyard cycle and South County row-crop cycle bring large seasonal workforces into these tracts; surveys conducted outside peak windows structurally exclude them, cyclically and predictably [1].
6. **Data recency bias.** Sixty percent of SLOMICS respondents arrived within the previous four years [16] — recency the ACS 5-year average is structurally slow to reflect even for households it can reach.
7. **The count is politically contingent, and the politics run one direction.** The attempt to add a citizenship question to the 2020 Census — struck down in *Department of Commerce v. New York* (2019) — was projected by the Census Bureau's own researchers to reduce self-response among households containing a noncitizen by roughly **5.8 percentage points**, concentrated among Hispanic and immigrant households [24]. Although the question was excluded, the surrounding litigation and the broader enforcement climate produced a documented chilling effect on participation among immigrant and mixed-status households [24, 9]. Because ACS population controls are anchored to the decennial count, this effect propagates into the estimates CalEnviroScreen consumes — a coverage failure that is neither random, nor stable across estimate vintages, nor reflected in any published margin of error. A screening tool that treats the ACS point estimate as ground truth treats a politically depressed count as if it were a neutral one.

1.8 Why SARC data is the most credible supplemental source

The universe-count alternative is the state's own audited enrollment system. School Accountability Report Cards (SARCs) are mandated by the California Constitution (Proposition 98) and Education Code section 33126; every public school must publish one annually, drawing on CALPADS, the state's longitudinal pupil-level database. Four properties make this data categorically stronger than a household survey for exactly the populations at issue:

- *It is a census, not a sample.* Education is compulsory (Ed. Code § 48200) and enrollment may not be conditioned on immigration status (*Plyler v. Doe*). The families documented above still enroll their children — the closest thing that exists to a true census of children in these communities, and children are precisely the sensitive population the Population Characteristics component is designed to protect.
- *Its poverty measure is verified, not self-reported.* Socioeconomic disadvantage is keyed to free/reduced-price meal eligibility (≈185% FPL) and substantially established by **direct certification** — automated matching against CalFresh, CalWORKs, and Medi-Cal. A household that never answers a survey is still counted the moment it uses a benefit program.
- *Its language measure is an administered assessment, not a checkbox.* English-learner status is determined by the ELPAC, a standardized test given to every pupil whose home-language survey indicates another language.
- *The state already stakes billions on this data.* Local Control Funding Formula supplemental and concentration grants are allocated annually on these same audited counts. Data the Legislature deems reliable enough to distribute school funding statewide is reliable enough to inform a screening tool's socioeconomic score.

SARC data is also *current* — published annually, against the ACS's five-year rolling average. We do not ask OEHHA to replace the ACS; we ask it to stop treating an unverified sample as more authoritative than a verified census whenever the two diverge by multiples. And on geography, the exposure logic cuts in our favor: even where a child's residence falls in an adjacent tract, that child spends roughly **180 school days per year physically within the school's community** — the very geographic zone whose environmental burden CalEnviroScreen exists to characterize.

1.9 Requested actions — socioeconomic indicators and designation

1-A (OEHHA) Adopt a reliability screen: where the CV on a tract's ACS socioeconomic input exceeds a defined threshold (e.g., 30%), flag the indicator as unreliable and permit substitution or augmentation with universe-count administrative data already collected statewide under law — CALPADS/SARC disadvantage and English-learner enrollment, McKinney-Vento homeless counts, and Medi-Cal enrollment. OEHHA already applies exactly this principle to its health indicators (ZIP codes with <12 cases and tracts with <50 births are excluded as unreliable) [22]. The socioeconomic indicators are the only component of the model whose inputs face no reliability screen at all.

1-B (OEHHA) Score socioeconomic indicators at block-group level in geographically large rural tracts, where ACS block-group data exists, so village cores are not averaged into surrounding ranchland. Where the tract-level CV already runs 35–82%, a block-group estimate of the village core trades away no meaningful precision.

1-C (OEHHA) Publish reliability information (MOE or CV) alongside every tract's Population Characteristics percentile, so downstream users can see which percentiles rest on estimates the underlying data cannot support.

1-D (CalEPA) In the SB 535 designation accompanying CES 5.0, extend CalEPA's existing unreliable-data pathway to tracts where (a) ACS socioeconomic inputs exceed defined unreliability thresholds or diverge beyond a defined margin from universe-count administrative data, and (b) documented environmental burden exists. The criteria are administrable statewide with existing public data.

Section 2 The Nipomo Mesa PM10 Record: A State-Recognized Air Quality Violation That CalEnviroScreen Cannot See

2.1 The burden, in the regulators' own words

The Nipomo Mesa and Oceano host one of California's most intensively documented particulate pollution problems, produced by windblown dust from the Oceano Dunes State Vehicular Recreation Area (ODSVRA). San Luis Obispo County Air Pollution Control District's has recorded[17]:

- In 2025, the California 24-hour PM10 standard (50 μg/m³) was exceeded on **28 days** countywide — **26 days at the CDF monitor and 15 at Mesa2**, both located in the residential Mesa communities downwind of the dunes.
- Both CDF and Mesa2 **exceeded the state annual-average PM10 standard** (20 μg/m³) in 2025.
- District Rule 1001 — a local rule that exists solely because of this dust problem — was **violated 17 times in 2025, up from 10 in 2024**.
- The APCD's own analysis finds that without the dune mitigation projects, the median *wind-event-day* PM10 concentration at CDF would be 78 μg/m³ — half again the state standard

— and that mitigations have prevented “possibly ten federal and more than 170 exceedances of the California state standard” [17].

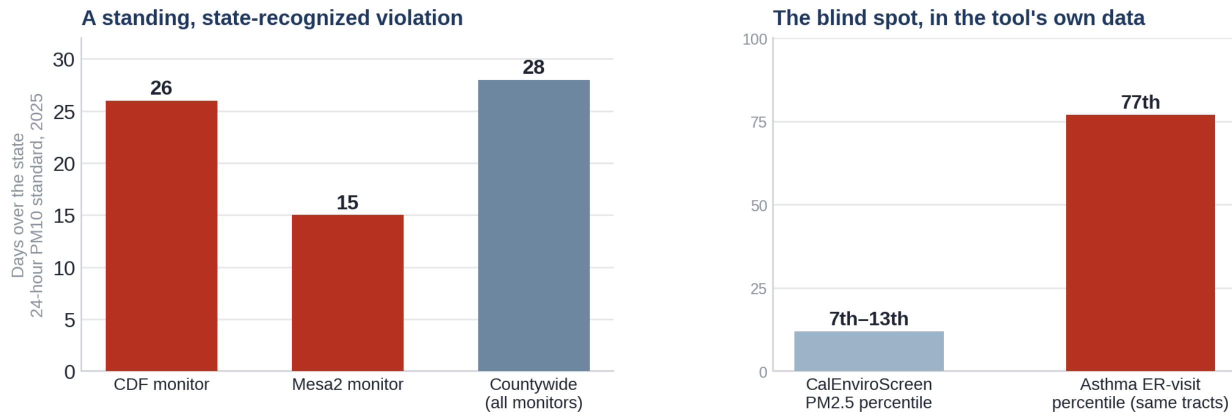


Figure 5. Left: days over the state 24-hour PM10 standard in 2025. Right: the blind spot — on CES 5.0’s particulate axis these tracts score among California’s cleanest (7th–13th pctl PM2.5), while their asthma ER-visit rate sits at the 77th percentile. Sources: APCD 2025 report [17]; CES 5.0 [13].

The health consequence is visible in OEHHA’s own data: the Oceano tracts rank at the **77th percentile statewide for asthma emergency-department visits** [13]. PM10 is an established asthma trigger that worsens symptoms and increases hospitalizations [18]. We acknowledge the long-term trend that the record shows substantial improvement since 2013. But, a community that exceeded the state 24-hour standard 26 times and the state annual standard in the most recent reporting year is a community in violation of California’s health-based air-quality law — improvement notwithstanding.

2.2 The blind spot

CalEnviroScreen 5.0 contains no PM10 indicator. Its particulate exposure indicators are PM2.5 and diesel PM [15] — and the same APCD report documents that the county comfortably attains all PM2.5 standards, because the dune emissions are overwhelmingly coarse-fraction mineral dust [17]. The result, visible in OEHHA’s published scores, is that the tool assigns the Oceano tracts PM2.5 percentiles of 10–13 and the Mesa tract a 7 [13]. **On CalEnviroScreen’s particulate axis, the community under the state’s most-documented coastal dust plume is scored as one of the cleanest places in California.**

This is not a data-quality dispute; it is a category absence. San Luis Obispo County is designated **nonattainment for the state PM10 standard** — a formal, annually reviewed CARB determination. A cumulative-burden screening tool that assigns zero weight to a standing state-law air quality violation, in the precise tracts where the violating monitors sit, is structurally blind to a burden the state itself has formally recognized for over a decade.

2.3 Requested actions — PM10

> **2-A (OEHHA)** Add a coarse-particulate indicator to CES using data OEHHA already has statewide at consistent quality: CARB’s annual **area designations for the state PM10 standard**, refined where monitors exist by monitored 24-hour exceedance-day counts. No commenter raised coarse particulates in the 5.0 draft cycle [23], so this request arrives on a clean record, and it satisfies OEHHA’s seven published selection criteria — the affected communities span the Nipomo Mesa,

Imperial and Coachella Valleys, Owens Valley, and the San Joaquin Valley. This requires no new monitoring and no statewide concentration surface — only that the tool stop ignoring CARB's existing findings.

2-B (CalEPA) Independent of whether OEHHA adds the indicator, treat this PM10 record — a formal CARB nonattainment designation, 26 monitored exceedance days at a residential monitor in the most recent year, both community monitors above the state annual standard, and 17 rule violations — as satisfying the environmental-burden criterion (Section 4.3(b)) for the Oceano tracts (122.01, 122.02) and the Nipomo Mesa tract (123.06).

2-C (OEHHA) If OEHHA declines the indicator, we ask that its response state the mechanism by which a community with a documented, regulator-recognized, health-based particulate violation can ever be visible to the state's cumulative-burden screen.

Section 3 Drinking Water: OEHHA's Improved 5.0 Indicator Confirms Top-Decile Burden — Which the Designation Pathway Should Recognize

3.1 The improved 5.0 methodology validates these communities' burden

We begin by acknowledging a significant improvement. The CES 5.0 Technical Report (pp. 78–85) documents that the Drinking Water Contaminants indicator now characterizes areas **outside** public and state small water system boundaries using ambient groundwater data from eight GAMA projects — expressly including **GAMA–Domestic Wells**, the project to which the Central Coast Water Board's San Luis Obispo County pilot uploaded its results — calculated at one-square-mile PLSS sections, with a depth filter adapted from the State Water Board's Aquifer Risk Map [22]. This addresses a long-standing structural gap that rural well-reliant communities have raised for years, and OEHHA deserves credit for it.

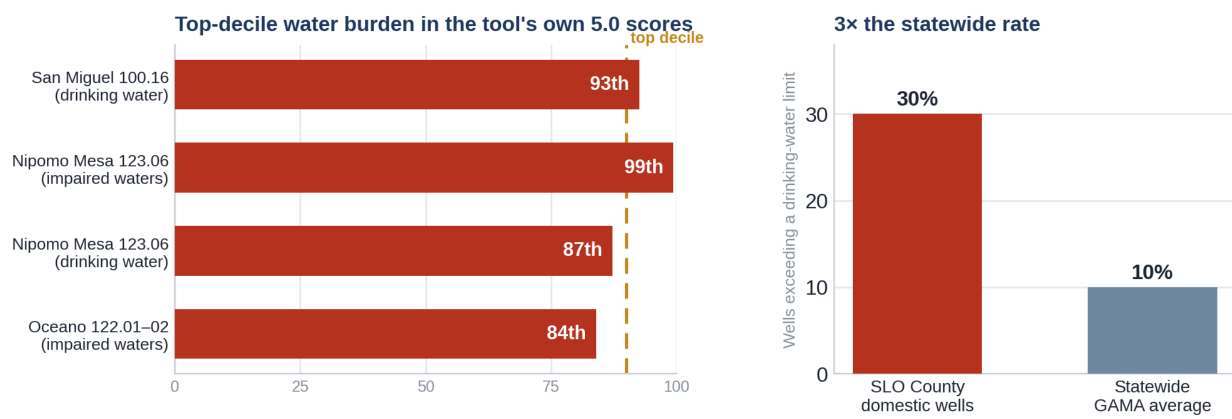


Figure 6. Left: CES 5.0's own drinking-water and impaired-waters percentiles for these tracts, mostly in the top decile. Right: measured domestic-well contamination runs 3× the statewide GAMA rate. Sources: CES 5.0 [13]; Central Coast Water Board pilot [19]; statewide GAMA / AB 222 [20].

That improvement gives the indicator's output real evidentiary weight — and its output for these communities is unambiguous. The 5.0 indicator scores San Miguel's Tract 100.16 at the **92.6th percentile statewide**, the Nipomo Mesa tract at the 87th, and the Nipomo core tracts at the 70th–72nd [13].

3.2 The convergent record

Independent lines of evidence corroborate what the improved indicator reports. The Central Coast Water Board's own San Luis Obispo County Domestic Well Sampling Pilot — 190 wells sampled in 2017–18 — found **approximately 30% exceeded a maximum contaminant level: 22% for arsenic and 9% for nitrate** [19]; the statewide GAMA domestic-well program finds roughly 10% exceed a standard [20], making this county's measured exceedance rate **three times the statewide experience**. The contamination pathway is documented and ongoing: Oso Flaco Creek is 303(d)-listed for nitrate, with monitored concentrations routinely at 30–60+ mg/L against a 10 mg/L human-health objective and irrigated crop production identified by the Regional Board as the primary source [21]. CalEnviroScreen's Impaired Waters indicator scores the Oceano tracts at the 83rd–85th percentile and the Mesa tract at the **99th** [13]. Regulator-sampled wells, a standing TMDL, and two of OEHHA's own indicators now all point the same direction.

The exposed population is precisely the one documented in Section 1. SLOMICS reports by census tract that **39% of respondents in San Miguel's Tract 10016 and 42% in adjacent Tract 10303 experience problems with their domestic water**, and that **73% of the full sample purchases bottled water for daily use** [16] — a private remediation cost borne by households of seven averaging under $2,500 per month.

3.3 Requested action — route the water record to the designation pathway

> **3-A (CalEPA)** Treat this water record — a **92.6th-percentile score on OEHHA's own improved drinking-water indicator**, a 99th-percentile Impaired Waters score, domestic-well MCL exceedance rates three times the statewide experience, a standing nitrate TMDL, and a documented low-income, well-reliant population — as satisfying the environmental-burden criterion (Section 4.3(b)). For San Miguel's Tract 100.16 in particular, this record is the environmental-burden showing that pairs with the socioeconomic data failure in Section 1: San Miguel's designation case under the two-part test rests on water — a case the 5.0 indicator itself now makes.

Section 4 Request to CalEPA: Extend the Existing Unreliable-Data Designation Pathway

4.1 The precedent CalEPA has already set

In its 2022 SB 535 designation, CalEPA recognized that CalEnviroScreen's formula output should not control where the underlying data fails: it designated census tracts in the highest 5% of Pollution Burden that lacked an overall CES score because socioeconomic data was missing or unreliable, and it maintained DAC status for all tracts designated in 2017 "regardless of whether their CalEnviroScreen scores changed" [23]. Those decisions established the operative principle — **where the socioeconomic inputs cannot be trusted, or where score mechanics rather than ground conditions would strip recognition, documented burden may carry the designation.** The same Response to Comments confirms that CalEPA's "separate public process for DAC designation… will begin shortly after the release of CalEnviroScreen 5.0" [23]. This section is addressed to that proceeding.

4.2 Why the formula cannot reach these communities even when corrected

We have modeled possible changes in the CES 5.0 tool. Using OEHHA's published CES 5.0 results, adding a PM10 indicator (Section 2) moves the Oceano tracts roughly six to nine percentile points; a corrected Population Characteristics score consistent with the universe-count data in Section 1 moves the town-core tracts substantially further. **Combined**, our estimates place San Miguel at approximately the 75th percentile — and Nipomo's, Oceano's, and Shandon's core tracts in roughly the 58th–70th range: materially higher, demonstrably burdened, and still below the line. The corrections this letter requests are necessary on their own terms, but for most of these communities the formula, even repaired, will not reach them this cycle. That is not an argument against the repairs; it is the demonstration of why the Legislature left designation authority with CalEPA rather than with a formula.

4.3 The requested category

We ask CalEPA, in the designation accompanying CalEnviroScreen 5.0, to adopt a categorical pathway for census tracts meeting **both** of the following administrable criteria:

> **(a)** **Demonstrated socioeconomic data failure —** ACS inputs to the Population Characteristics score exceeding a defined unreliability threshold (e.g., CV above 30% on core inputs), *or* divergence beyond a defined margin between ACS-derived indicators and universe-count administrative data (CALPADS/SARC disadvantage, English-learner, and McKinney-Vento counts); **and**
>
> **(b)** **Documented environmental burden —** state-standard nonattainment for a pollutant without a CES indicator, a top-decile CES score on one or more pollution indicators, or an equivalent regulator-recognized exposure record.

Every element is computable statewide from existing public data: Census Bureau published MOEs, CDE enrollment files, CARB area designations, and OEHHA's own results. The tracts documented in this letter are presented as the evidentiary record for the category, not as a request for individualized exceptions: Section 1 and Attachment A establish criterion (a) for each community with the Census Bureau's own numbers and the state's own enrollment counts; Sections 2 and 3 establish criterion (b) with CARB's, the APCD's, the Regional Board's, and OEHHA's.

4.4 What is at stake

> *These are communities where nine in ten schoolchildren are socioeconomically disadvantaged, where one child in three is homeless under federal definitions, where the state's own monitors record dozens of annual violations of its own air standard, and where three in ten tested wells exceed drinking-water limits — and where CalEnviroScreen 5.0 currently reports every tract as unremarkable. The tool is not wrong because its authors erred; it is wrong because its inputs cannot see these residents and its geometry dilutes what it does see. The Legislature anticipated exactly this circumstance when it lodged designation authority with CalEPA. We ask the agency to use it.*

Consolidated Requested Actions

- ☐ **1** Adopt an ACS reliability screen (CV threshold) permitting substitution or augmentation with universe-count administrative data (CALPADS/SARC, McKinney-Vento, Medi-Cal). **(OEHHA)**
- ☐ **2** Score socioeconomic indicators at block-group level in geographically large rural tracts, so village cores are not averaged into surrounding ranchland. **(OEHHA)**
- ☐ **3** Publish MOE/CV reliability information alongside every tract's Population Characteristics percentile. **(OEHHA)**
- ☐ **4** Add a coarse-particulate (PM10) indicator built on CARB area designations and monitored exceedance days. **(OEHHA)**
- ☐ **5** Treat the top-decile CES 5.0 drinking-water record and convergent regulator evidence as satisfying the environmental-burden criterion for SB 535 designation. **(CalEPA)**
- ☐ **6** In the SB 535 designation accompanying CES 5.0, adopt the two-criteria categorical pathway set out in Section 4.3. **(CalEPA)**

Consolidated Sources

[1] U.S. Census Bureau. (2024). *American Community Survey and Puerto Rico Community Survey Design and Methodology* (Version 4.0). MOE = SE × 1.645; Successive Difference Replication captures sampling variance only; current-residence rule.

[2] Oceano Elementary School, *2024–25 School Accountability Report Card*, Lucia Mar Unified School District.

[3] Nipomo Elementary School, *2024–25 School Accountability Report Card*, Lucia Mar Unified School District.

[4] Lillian Larsen Elementary School, *2024–25 School Accountability Report Card*, San Miguel Joint Union School District.

[5] Shandon Elementary, *2023–24 School Accountability Report Card*, Shandon Joint Unified School District.

[6] County of San Luis Obispo, *2024 Point-in-Time Count Community Report*: 1,175 persons experiencing homelessness; 800 unsheltered.

[7] Community Foundation SLO County, *San Luis Obispo County Immigrant Study* (Jan. 13, 2025), at 31 (PIT Count limitations).

[8] U.S. Census Bureau, Jensen & Kennel, *Who Was Undercounted, Overcounted in the 2020 Census?* (Mar. 10, 2022), Table 2 (Hispanic/Latino net undercount −4.99% vs. −1.54% in 2010).

[9] Community Foundation SLO County, *San Luis Obispo County Immigrant Study* (Jan. 13, 2025), at 43 (3.54% CA Latine undercount; up to 1 in 4 farmworkers uncounted; 3,430–8,000 indigenous Mexican residents).

[10] Telles, E., & Espinosa, K. (2017). Differential undercount of Mexican immigrant families in the United States. *Statistical Journal of the IAOS*, 33(3), 779–786.

[11] County of San Luis Obispo, *2020–2028 Housing Element* (overcrowding in unincorporated communities; farmworker housing).

[12] Urban County of San Luis Obispo, *2020–2024 Consolidated Plan* (HUD): over one-third of very low-income renters in Oceano and San Miguel overcrowded.

[13] OEHHA, *CalEnviroScreen 5.0 Results* (July 2026 release): all CES scores, indicator raw values, and percentiles cited herein.

[14] U.S. Census Bureau, *American Community Survey 2020–2024 5-Year Estimates*, Table S0701, census tracts 100.16, 103.01, 122.01, 122.02, 123.06, 124.03–124.06 (accessed July 17, 2026).

[15] OEHHA, *CalEnviroScreen 5.0 Results Data Dictionary and Information on Zeros and Missing Values* (July 2026).

[16] Espinoza-Kulick, M.A.V., et al., *San Luis Obispo County Mexican Indigenous Community Study: Report of Findings* (SLOMICS) (April 2024) (325 respondents interviewed in Mixteco and Spanish; sponsored by County Public Health, Cuesta College, MICOP, First 5 SLO).

[17] San Luis Obispo County Air Pollution Control District, *2025 Annual Air Quality Report* (Board agenda item B4): 28 state 24-hour PM10 exceedance days; 17 Rule 1001 violations; DRI mitigation estimates.

[18] U.S. EPA, *Health and Environmental Effects of Particulate Matter (PM)*; CARB, *Particulate Matter and Health Fact Sheet*.

[19] Central Coast Regional Water Quality Control Board, *San Luis Obispo County Domestic Well Sampling Pilot Project — Project Summary* (Oct. 2018): 190 wells sampled; ~30% exceeded an MCL (22% arsenic, 9% nitrate).

[20] State Water Resources Control Board, *AB 222 Report — Communities That Rely on a Contaminated Groundwater Source for Drinking Water* (~10% of 1,067 sampled domestic wells statewide exceeded a standard).

[21] Central Coast Water Board, *Water Quality Report Card: Nitrate in Oso Flaco Creek* (Oct. 2024): 303(d) listing; Santa Maria Watershed Nutrients TMDL (2013); nitrate routinely 30–60+ mg/L against the 10 mg/L objective.

[22] OEHHA, *CalEnviroScreen 5.0 Technical Report* (July 2026): pp. 78–85 (drinking-water/GAMA methodology); p. 15 (tract-geography rationale); pp. 180, 187, 196 (health-indicator unreliability screens); pp. 219–220, 213–214 (Poverty and Linguistic Isolation methods).

[23] OEHHA, *Responses to Major Comments on the CalEnviroScreen 5.0 Draft* (July 2026): pp. 5–6 (ACS limitations); p. 8 (DAC designation process; 2022 designation maintained 2017 status); pp. 15–16 (new-indicator criteria); p. 19 (CARB satellite-augmented air layers).

[24] *Department of Commerce v. New York*, 588 U.S. 752 (2019); J. Brown et al., U.S. Census Bureau, *Understanding the Quality of Alternative Citizenship Data Sources for the 2020 Census* (2018) (self-response decline of ~5.8 pts among households with a noncitizen).

ATTACHMENT A

Technical Appendix: Reconciling School Enrollment Demographics with ACS and CalEnviroScreen 5.0 Estimates for Rural San Luis Obispo County Census Tracts

Attachment to the Comment Letter on CalEnviroScreen 5.0 and the accompanying SB 535 Disadvantaged Communities Designation; provides the quantified reconciliation referenced in Section 1.2 of the letter. Source numbers in brackets refer to the letter's Consolidated Sources.

A-1 Purpose and Summary of Findings

CalEnviroScreen 5.0 relies on American Community Survey (ACS) estimates for its socioeconomic indicators. In the rural, agricultural census tracts examined here, another official state dataset — the School Accountability Report Cards (SARCs) published by the California Department of Education for the public elementary schools serving these same communities — describes populations that are dramatically more Latino and more socioeconomically disadvantaged than the ACS-derived tract estimates suggest.

A skeptical reader could attribute this divergence to three well-known mechanical differences between school enrollment and tract population data: (1) larger household sizes and younger age structure among Latino families; (2) selective opt-out of higher-income and non-Hispanic White families into private schools, homeschooling, and interdistrict transfers; and (3) differences in how the two systems classify race/ethnicity and socioeconomic status. This appendix quantifies each mechanism as a bounded range, from a conservative to a most-generous estimate, using local data wherever possible, and shows that even at the most generous end of every range the mechanisms explain only part of the observed gaps. **Residual gaps of up to roughly 38 percentage points remain for the Latino population share, and residuals of roughly 36 to 63 percentage points remain for socioeconomic disadvantage, across the four communities examined.**

These residuals are consistent with the Census Bureau's own Post-Enumeration Survey finding [8] that the 2020 Census undercounted Hispanic/Latino residents nationally by 4.99 percent — the largest such undercount on record — and with the very large ACS margins of error in these low-population tracts documented in Section A-5. They indicate that the socioeconomic indicators feeding these tracts' CalEnviroScreen 5.0 scores systematically understate the disadvantage of the resident population, particularly its farmworker component.

Summary of results

Ranges span the conservative to most-generous parameter sets defined in Section A-3.

Community (school / tract)	Hispanic gap (SARC – tract)	Hispanic gap explained	SED gap (SARC – CES)	Residual gaps (Hispanic / SED)
Oceano (Oceano ES / 122.01–122.02)	+42.1 pts	13.3–34.2 pts	+55.4 pts	**7.9–28.8 / 35.7–42.4**
Shandon (Shandon ES / 103.01 + 103.03)	+51.2 pts	13.6–34.0 pts	+54.4 pts	**17.2–37.6 / 43.8–47.6**
San Miguel (Lillian Larsen ES / 100.16)	+34.5 pts	13.3–29.4 pts	+56.2 pts	**5.1–21.2 / 40.5–46.0**
Nipomo (Nipomo ES / 124.03–124.06)	+28.0 pts	13.4–28.0 pts	+68.8 pts	**0–14.6 / 59.3–62.7**

A-2 Data Sources

School data are drawn from the most recent published SARCs: Oceano Elementary (2024–25, Lucia Mar USD) [2], Nipomo Elementary (2024–25, Lucia Mar USD) [3], Shandon Elementary (2023–24, Shandon Joint USD) [5], and Lillian Larsen Elementary (2024–25, San Miguel Joint USD) [4]. Tract data are drawn from the CalEnviroScreen 5.0 results file (July 2026) [13], whose demographic and socioeconomic fields are ACS-derived, and from ACS 2020–2024 five-year estimates (Table S0701) [14]. (Tract 103.03 is drawn from the CES 5.0 file only.)

Throughout, the CalEnviroScreen "poverty" indicator refers to the share of residents living below 200 percent of the federal poverty level (FPL). The SARC category "Socioeconomically Disadvantaged" (SED) captures students eligible for free or reduced-price meals (household income at or below 185 percent of FPL, or categorical eligibility through direct certification, homelessness, foster status, or migrant status) or whose parents lack a high school diploma. The two definitions are close enough in income threshold (185 vs. 200 percent of FPL) that they are directly comparable, a point developed in Section A-3.

A-3 Method: Quantifying the Three Mechanisms

A-3.1 Household size and age structure

Public-school enrollment reflects only school-age children, whereas CalEnviroScreen describes the entire tract population. In San Luis Obispo County, children comprise a relatively small share of residents (9.1 percent under age 10, population-weighted across the CES 5.0 file), and roughly three-quarters of households contain no children under 18. The overall scarcity of children does not itself shift the Latino share of children, but it means tract-wide averages describe many households that schools never see.

We bound this difference using two approaches. **A conservative lower bound** comes from statewide ACS individual-level data: Latinos represent approximately 40 percent of California's population and 52 percent of its under-18 population, implying a Latino relative child prevalence (odds ratio) of (0.52/0.40) ÷ (0.48/0.60) ≈ **1.6**. **A more generous upper bound** comes from a population-weighted regression across the 69 SLO County tracts with populations ≥ 500 in the CES 5.0 file, implying r ≈ **3.6** — an ecological estimate that likely overstates the true individual-level relationship because it absorbs geographic differences (coastal retirement communities have few children; inland agricultural communities have many). Given tract Latino share A, the implied Latino share of school-age children is $A \cdot r \div [A \cdot r + (1 - A)]$. Across the four communities, this adjustment increases the expected Latino share of children by approximately 11 points (r = 1.6) to 31 points (r = 3.6) — the largest of the three mechanisms.

A similar adjustment applies to income. Children are disproportionately in lower-income households. Using California ACS estimates of the population and child shares below 200 percent FPL, we apply a child low-income multiplier of approximately **1.30 to 1.45** to each tract's CES low-income estimate, a 4–16 percentage-point effect.

A-3.2 Private school, homeschool, and transfer opt-out

If higher-income and non-Hispanic White families are more likely to enroll children in private school, homeschool, or transfer, public-school enrollment may overstate the Latino and low-income shares relative to the underlying resident child population. Statewide, approximately 9–10% of non-Hispanic White children attend private school versus approximately 4% of Latino children; private-school options are generally more limited in these rural communities. We model this as a sensitivity range: a lower-bound scenario of 12% (non-Hispanic White/non-low-income) versus 4% (Latino/low-income), and an upper-bound scenario of 16% versus 2%. Applied after the age-structure adjustment, this increases the estimated Latino and low-income shares by only approximately **2–4 percentage points**.

A-3.3 Classification and definitional differences

For **race/ethnicity**, this mechanism contributes approximately zero: both systems treat "Hispanic or Latino" as an ethnicity of any race and assign it as a mutually exclusive category, so the definitions align by construction.

For **socioeconomic status**, the measures differ in three ways. *Population base:* the ACS/CES estimate describes the entire tract population, whereas SARC describes only enrolled children — quantified separately as the age-structure adjustment in A-3.1. *Income threshold:* the CES 200%-FPL line is actually broader than the schools' 185% line, so this factor, viewed alone, would *widen* the gap; we do not credit it toward explaining the higher SARC percentages. *Categorical criteria:* SARC SED also includes students qualifying through homelessness, foster, migrant status, direct certification, or parental education.

The categorical effect can be bounded. The largest possible contribution would occur if every student identified through a non-income pathway qualified solely on that basis:

School (SARC year)	Homeless	Migrant	Foster	Total categorical
Oceano (2024–25)	33.2	2.4	1.9	**37.5**

School (SARC year)	Homeless	Migrant	Foster	Total categorical
Nipomo (2024–25)	45.0	7.3	1.4	**53.7**
Shandon (2023–24)	28.0	—	—	**28.0**
San Miguel — Lillian Larsen (2024–25)	19.2	1.8	0.7	**21.7**

All figures are percent of total enrollment. Shandon reports no migrant or foster enrollment, so homelessness is its only categorical pathway.

Even under this extreme case, an unexplained residual remains at every site: Oceano 0–4.9 points, Nipomo 5.6–9.0, Shandon 15.8–19.6, San Miguel 18.8–24.3. In reality the effect is much smaller: these categories overlap heavily with income eligibility (doubled-up homeless, migrant, and foster households almost all live in economically disadvantaged homes) and overlap with one another (a student may be both homeless and migrant), so the simple sum double-counts. Any increase from the categorical factor is simultaneously counteracted by the narrower SARC income band (185% vs. 200% FPL). For this reason, this factor is not credited toward the difference.

A-4 Community-by-Community Decomposition

Each table begins with the ACS/CES tract estimate and applies the three adjustments cumulatively, reporting every quantity as a range from the conservative parameter set (r = 1.6; opt-out 12 vs. 4 percent; child low-income factor 1.30) to the most-generous set (r = 3.6; opt-out 16 vs. 2 percent; factor 1.45). The residual is the portion of the gap that none of the three mechanisms can explain.

A-4.1 Oceano — Oceano Elementary vs. Tracts 122.01 and 122.02

Oceano Elementary's attendance area corresponds closely to the Oceano community itself, making this the cleanest comparison in the set. SARC (2024–25): 75.6% Hispanic/Latino, 90.7% socioeconomically disadvantaged, 35.5% English learners, 33.2% homeless, 2.4% migrant. Tract values are population-weighted across 122.01 and 122.02.

	Hispanic / Latino share	Socioec. disadvantaged / low-income share
Tract population estimate (ACS / CES 5.0)	33.5%	35.3% below 2× FPL
+ Household size / age structure	44.7–64.3% (+11.1 to +30.7)	45.9–51.2% (+10.6 to +15.9)
+ Private school and opt-out adjustment	(+2.2 to +3.5)	(+2.4 to +3.8)
+ Classification differences	≈0	see A-3.3
Expected public-school value (all credited)	**46.8–67.7%**	**48.3–55.0%**
Actually reported by school (SARC)	**75.6%**	**90.7%**
Residual gap — unexplained	**7.9–28.8 points**	**35.7–42.4 points**

A-4.2 Shandon — Shandon Elementary vs. Tracts 103.01 and 103.03

Shandon Joint USD's attendance area spans eastern San Luis Obispo County and corresponds to tracts 103.01 (the town) and 103.03 (the rural eastern remainder). SARC (2023–24): 87.9% Hispanic/Latino, 71.3% socioeconomically disadvantaged, 47.1% English learners, 28.0% homeless.

	Hispanic / Latino share	Socioec. disadvantaged / low-income share
Tract population estimate (ACS / CES 5.0)	36.7%	16.9% below 2× FPL
+ Household size / age structure	48.1–67.4% (+11.4 to +30.7)	22.0–24.5% (+5.1 to +7.6)
+ Private school and opt-out adjustment	(+2.2 to +3.3)	(+1.7 to +3.0)
+ Classification differences	≈0	see A-3.3
Expected public-school value (all credited)	**50.3–70.7%**	**23.7–27.5%**
Actually reported by school (SARC)	**87.9%**	**71.3%**
Residual gap — unexplained	**17.2–37.6 points**	**43.8–47.6 points**

A-4.3 San Miguel — Lillian Larsen Elementary vs. Tract 100.16

SARC (2024–25): 87.5% Hispanic/Latino, 83.0% socioeconomically disadvantaged, 52.0% English learners, 19.2% homeless, 1.8% migrant. Tract 100.16 is labeled "Paso Robles" in the CES 5.0 file after its nearest incorporated city, but covers the unincorporated community of San Miguel served by Lillian Larsen Elementary.

	Hispanic / Latino share	Socioec. disadvantaged / low-income share
Tract population estimate (ACS / CES 5.0)	53.0%	26.8% below 2× FPL
+ Household size / age structure	64.3–80.1% (+11.3 to +27.1)	34.8–38.8% (+8.0 to +12.0)
+ Private school and opt-out adjustment	(+2.0 to +2.3)	(+2.2 to +3.7)
+ Classification differences	≈0	see A-3.3
Expected public-school value (all credited)	**66.3–82.4%**	**37.0–42.5%**
Actually reported by school (SARC)	**87.5%**	**83.0%**
Residual gap — unexplained	**5.1–21.2 points**	**40.5–46.0 points**

A-4.4 Nipomo — Nipomo Elementary vs. Tracts 124.03–124.06

Nipomo is served by more than one elementary school, and Nipomo Elementary draws primarily from the older core of the community rather than from the newer subdivisions — so some of the residual reflects within-tract attendance-area composition, itself a form of the dilution problem this comment describes. SARC (2024–25): 80.5% Hispanic/Latino, 83.7% socioeconomically disadvantaged, 33.0% English learners, 45.0% homeless, 7.3% migrant. Tract values are population-weighted across 124.03–124.06. (Adjacent tract 123.06 — the Nipomo Mesa/Woodlands area — is excluded as largely outside the attendance area; its inclusion would widen every gap shown.)

	Hispanic / Latino share	Socioec. disadvantaged / low-income share
Tract population estimate (ACS / CES 5.0)	52.5%	14.9% below 2× FPL
+ Household size / age structure	63.9–79.8% (+11.4 to +27.2)	19.4–21.6% (+4.5 to +6.7)

	Hispanic / Latino share	Socioec. disadvantaged / low-income share
+ Private school and opt-out adjustment	(+2.0 to +2.4)	(+1.6 to +2.8)
+ Classification differences	≈0	see A-3.3
Expected public-school value (all credited)	**65.9–82.1%**	**21.0–24.4%**
Actually reported by school (SARC)	**80.5%**	**83.7%**
Residual gap — unexplained	**0–14.6 points**	**59.3–62.7 points**

The socioeconomic residual at Nipomo Elementary is the largest in the set: a school reporting 83.7 percent socioeconomic disadvantage and 45.0 percent homelessness sits inside tracts whose ACS-derived low-income share is under 15 percent. No combination of household-size, opt-out, and definitional adjustments approaches that distance.

A-5 ACS Instability in These Tracts

The residuals above should also be read against the statistical fragility of the underlying ACS estimates. In these low-population tracts the 2020–2024 five-year margins of error are extraordinary: the Hispanic/Latino population of tract 100.16 is estimated at 2,876 ± 820 (±29 percent); tract 122.01 at 1,132 ± 425 (±38 percent); tract 124.06 at 2,486 ± 1,072 (±43 percent). The below-poverty population of tract 100.16 is estimated at 976 ± 680 (±70 percent) and of tract 124.04 at 410 ± 408 (**±100 percent — statistically indistinguishable from double its value**). The school-age (5–17) population of tract 123.06 is estimated at 156 ± 135. Indicators built on estimates of this quality cannot reliably distinguish a disadvantaged community from a non-disadvantaged one, whereas SARC figures are administrative counts of every enrolled child, verified annually.

A-6 Conclusion

Household size, private-school opt-out, and classification differences are real phenomena, and this appendix credits them across the full range of defensible values — the household-size mechanism alone with as much as 27 to 31 percentage points at its ecological ceiling. What remains is a consistent, unexplained residual: on ethnicity, 7.9 to 28.8 points in Oceano, 17.2 to 37.6 in Shandon, 5.1 to 21.2 in San Miguel, and up to 14.6 in Nipomo; on socioeconomic disadvantage, 35.7 to 42.4 points in Oceano, 43.8 to 47.6 in Shandon, 40.5 to 46.0 in San Miguel, and 59.3 to 62.7 in Nipomo. **The socioeconomic finding is robust to any parameterization: even granting the ecological household-size ceiling that Section A-3.1 shows to be an overstatement, no community's socioeconomic residual falls below 35 points.**

OEHHA and CalEPA should treat the socioeconomic indicators for these tracts as lower bounds, consider administrative school data as corroborating evidence of community characteristics in low-population agricultural tracts, and weigh this systematic understatement when determining whether these communities qualify for SB 535 Disadvantaged Community designation.

A-7 Appendix: Parameters and Formulas

- **Child-share adjustment:** if A is the tract Latino population share and r the relative number of school-age children per capita, the Latino share of children is $A \cdot r \div [A \cdot r + (1 - A)]$. Bounding estimates: statewide individual-level ACS ratio r = 1.6 (conservative); population-weighted ecological regression across the 69 SLO County tracts with population ≥ 500 (under-10 share = 5.57% + 14.29% × Latino share), implying r = 3.56 (generous, biased upward by geographic aggregation).
- **Opt-out adjustment:** with opt-out rates p_1 for Latino/low-income children and p_2 for others (conservative 4% and 12%; generous 2% and 16%), the public-school share is $C(1 - p_1) \div [C(1 - p_1) + (1 - C)(1 - p_2)]$, where C is the child share.
- **Child low-income factor:** conservative 1.30, generous 1.45, applied to the CES below-200%-FPL share.
- **County age-structure context:** 9.1 percent of county residents are under age 10 (population-weighted, CES 5.0 file); approximately three-quarters of county households contain no children under 18 (ACS county household data).
- **Provenance:** SARC values as published by CDE for the years cited; tract values from the CES 5.0 data file and ACS 2020–2024 Table S0701; population weights for multi-tract aggregates use CES 5.0 ACS 2024 populations.

Oceano Community Services District

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Date: **August 12, 2026**

To: Board of Directors

From: Carey Casciola, Accounting and Business Manager

Subject: **Agenda Item #9(B): Review of the Fiscal Year 2025-26 Budget Status as of June 30, 2026, and approve the year-end encumbrances**

Recommendation

It is recommended that the Board of Directors:

A. Review and discuss the Fiscal Year 2025-26 Budget Status as of June 30, 2026
B. Review and adopt the encumbrances for previously approved contracts as illustrated in "Attachment 1".

Discussion

On August 13, 2025, the OCSD Board approved the District's budget for fiscal year 2025-26. "Attachment 2" provides a chronology of 2025-26 budget adjustments.

The fourth quarter report includes the following:

- ✓ Fiscal Year 2025-26 Adopted Budget
- ✓ Approved Budget Adjustments
- ✓ Current Fiscal Year 2025-26 Budget
- ✓ Estimated June 30, 2026
- ✓ Estimated 2025-26 Budget Variance

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

GENERAL FUND	Final 2025-26 Budget	Estimated June 30, 2026	Variance Favorable / (Unfavorable)
General Revenues – Property Taxes & Interest	$ 63,518	$293,580	$ 230,062
General Revenues – Other Sources of Funds (Admin Allocation from General and Enterprise Funds)	1,521,403	1,424,066	(97,337)

Facilities Revenues	14,200	121,632	107,432
Total General Revenues	$ 1,599,121	$ 1,838,810	$ 240,157
Administrative Expenditures	$ 1,521,403	$ 1,424,066	$ 97,337
Fire Expenditures	189,270	180,711	8,559
Lighting Expenditures	56,838	52,922	3,916
Parks and Rec Expenditures	16,489	12,660	3,829
Facilities Expenditures	31,321	44,064	(12,743)
Total General Expenditures	$ 1,815,321	$ 1,714,423	$ 100,898
Operating Surplus/ (Deficit)	$ (216,200)	$ 124,387	$ 341,055

Variance Estimates:

- Property taxes came in higher than expected since the County of San Luis Obispo and the District's Transfer of Revenue Agreement adopted in September 2024 was not implemented until October 2025. The revenues were returned to the County of SLO in July 2026.
- The shortfall of $97,337 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 $97,337, resulting from reimbursement from the other funds, and those funds will be under budget in the administration allocation expenditure line item.
- The additional $107,432 in Facilities revenues is from the County of SLO's Public Education Governmental Funds for the District's audio-visual upgrades in the Board Chambers. The grant revenues and purchase order have been included in the FY 2025-26 encumbrances in "Attachment 1".

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

WATER FUND	Final 2025-26 Budget	Estimated June 30, 2026	Variance
Water Revenue	$ 3,819,985	$ 3,821,530	$ 1,545
Water Expenditures	3,762,292	3,302,679	459,613
Operating Surplus/ (Deficit)	$ 57,693	$ 518,851	$ 461,158

Variance Estimates:

- Overall revenues from water rate sales are slightly under budget by $26,631. "Attachment 4" illustrates the six billing cycles compared to the targeted water rates. The variance in revenues is related to ratepayers' water consumption being lower than anticipated. The water rates were established with Resolution 2025-10, and the rates have increased for the July – September 2026 billing cycle by 8%.
- The expenditures in the Water Fund incurred significant savings. The majority of the savings is from personnel, state water charges, and the $230,000 allocated to Annual CIP Projects based on the Water Rate Study adopted in June 2025.

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

WASTEWATER FUND	Final 2025-26 Budget	Estimated June 30, 2026	Variance
Wastewater Revenue	$ 871,354	$ 801,143	$ (70,211)
Wastewater Expenditures	801,724	677,678	124,046
Operating Surplus/ (Deficit)	$ 69,630	$ 123,466	$ 53,836

Variance Estimates:

- The Wastewater revenues are slightly under budget with a variance of ($70,211). The wastewater rates were established with Resolution 2025-09, and the rates have increased for the July – September 2026 billing cycle by 65%.
- The expenditures in the Wastewater Fund incurred savings of $123,466, which were related to personnel costs and supplies.

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

SOLID WATES FUND	Final 2025-26 Budget	Estimated June 30, 2026	Variance
Solid Waste Revenue	$ 129,819	$ 179,973	$ 56,405
Solid Waste Expenditures	136,996	119,959	17,037
Operating Surplus/ (Deficit)	$ (7,177)	$ 60,014	$ 73,442

Variance Estimates:

- Solid waste franchise revenues from the District's hauler, South County Sanitary Services Inc., came in higher than budgeted after the increase to Solid Waste Rates was adopted with Resolution 2025-04 and Resolution 2024-15 was adopted in November 2024, increasing the District's franchisee fees from 5% to 10%.
- The positive estimated variance in expenditures is the result of the savings in personnel since staff have been able to efficiently remove solid waste in the public right of way with the Ready 311 program.

Other Agency Involvement

Numerous other agencies are involved in the development of the District's budget, including the County of San Luis Obispo and South County Sanitary Services, Inc.

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 management procedures will help ensure that the District's costs are managed in a financially prudent manner and help to promote a prosperous and well-governed community.

Attachments:

1. 2025-26 Encumbrances
2. Fiscal Year 2025-26 Budget Adjustments
3. Q4 Budget Worksheets
4. Water Revenue Data as of 6/30/2026

Oceano Community Services District

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FY 2025-26 Encumbrances

- A professional services agreement with GSI Water Solutions, Inc. was issued to prepare the 2025 Annual Report for the Northern Cities Management Area in the amount of $49,191 with a contingency of $4,062 for a total contract amount of $53,253. The remaining amount outstanding on this contract is $6,606 and will roll forward to FY 2026-27.

- During FY 2024-25, 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 $6,165 will roll forward to FY 2026-27.

- The Proposition 1 grant revenues for the Water Resources Reliability Program Projects 1-4,1-5,1-7,1-8, and 1-10 of $600,000 were budgeted with a construction contract with JF Will Co for a total maximum contract of $637,556. A professional service agreement with Cannon for consultant services in the amount of $37,864 in FY 2024-25. The entire amount has been paid to the contractors and engineers, and the reimbursement of $600,000 grant funds has been applied for through the County and State and will be received in FY 2026-27.

- 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, to provide additional AB 52 and Section 106 support, and provide coastal permitting support was budgeted in FY 2023-24. The remaining balance of $4,251 will roll forward to FY 2026-27.

- A professional service agreement with Cannon, Inc., to update the Preliminary Engineering Report for USDA's review of the District's capital improvement projects of $17,000 was budgeted in FY 2023-24. The remaining balance of $8,380 will roll forward to FY 2026-27.

- A professional service agreement with Cannon, Inc., to design the remaining waterline projects included in the Water Resource Reliability Program to pursue future grants or issue debt of $134,970 was budgeted in FY 2024-25. The remaining balance of $75,376 will roll forward to FY 2026-27.

- A professional service agreement with MKN Engineering for the Sanitary Sewer CIP for capital improvement projects in the wastewater system of $277,532 was budgeted in FY 2024-25. The remaining balance of $47,699 will roll forward to FY 2026-27

- A resolution was adopted by the Board authorizing staff to finance a Jetter/ Vacuum Truck from Haaker Equipment at a cost not to exceed $660,000. A purchase order was issued during FY 2025-26, and the equipment is expected to be completed by February 2027. The entire balance will roll forward to FY 2026-27.

- A professional service agreement with Ardurra Group Inc. for the Ken Mar Gardens, Halcyon Water System, Halcyon Estates, and Grande Mobile Manor Water Consolidation Project in an amount not to exceed $144,783 funded through the CA State Water Resources Control Board's Expedited Drinking Water Grant for $9,427,000 was issued during FY 2025-26. The grant revenues and expenditures will roll forward to FY 2026-27.

- A professional service agreement with Bill Gains Auto in the Facilities Fund to upgrade the audio-visual in the Board Chambers through the County of SLO's Public Education Government Funds was issued during FY 2025-26. The entire balance of $94,303 will roll forward to FY 2026-27.

- A purchase order was issued to Santa Maria Tire for $1,465 to replace the tires on the backhoe for FY 2025-26; the entire balance will roll forward to FY 2026-27.

Oceano Community Services District
Chronology of Budget Actions
Fiscal Years 2025-26

Date	Action
FISCAL YEAR 2025-26 BUDGET ADJUSTMENTS	
June 25, 2025	Approved the Preliminary Budget for Fiscal Year 2025-26
August 13, 2025	Approved the Final Budget for Fiscal Year 2025-26
August 13, 2025	Approved a revised professional services agreement for construction management of the Waterline Replacement Project with Cannon Engineering, increasing the original $37,864 contract by $11,314, for an amount not to exceed $49,178 and use previously approved contingencies for the required work
January 14, 2026	Approved and adopted a resolution to authorize staff to finance a Water and Sewer System Jetter/Vacuum Truck from Haaker Equipment at a cost not to exceed of $660,000.
January 14, 2026	Approved a budget adjustment from General Fund Reserves of $189,270 to close out the CalPERs Safety Plan.
February 11, 2026	Approved a budget adjustment amount of up to $35,000 for the rehabilitation of Well House #8.

FY 2025-2026
OCSD q4 BUDGET Review

BUDGET SUMMARY

GENERAL FUND

OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY

ACCOUNT NO.	GENERAL FUND (GF)	2025/26 FINAL BUDGET	2025/26 ADOPTED BUDGET	APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026		ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	Fire	$0	$0	$0	$0	$0	0%	$0	$0
	Lighting	$0	$0	$0	$0	$0	0%	$0	$0
	Parks & Recreation	$0	$0	$0	$0	$0	0%	$0	$0
	Facilities	$14,200	$14,200	$0	$14,200	$121,632	857%	$121,632	$107,432
	Admin	$1,584,921	$1,584,921	$0	$1,584,921	$1,717,178	108%	$1,717,178	$132,726
	Total Sources of Funds	$1,599,121	$1,599,121	$0	$1,599,121	$1,838,810	115%	$1,838,810	$240,157
	USES OF FUNDS								
	Fire	$0	$0	$189,270	$189,270	$180,711	20%	$180,711	$8,559
	Lighting	$56,838	$56,838	$0	$56,838	$52,922	93%	$52,922	$3,916
	Parks & Recreation	$16,489	$16,489	$0	$16,489	$12,660	77%	$12,660	$3,829
	Facilities	$31,321	$31,321	$0	$31,321	$44,064	141%	$44,064	($12,743)
	Admin	$1,521,403	$1,521,403	$0	$1,521,403	$1,424,066	94%	$1,424,066	$97,337
	Total Expenditures	$1,626,051	$1,626,051	$189,270	$1,815,321	$1,714,423	94%	$1,714,423	$100,898
	OPERATING SURPLUS/(DEFICIT)								
	Fire	$0	$0	($189,270)	($189,270)	($180,711)		($180,711)	$8,559
	Lighting	($56,838)	($56,838)	$0	($56,838)	($52,922)		($52,922)	$3,916
	Parks & Recreation	($16,489)	($16,489)	$0	($16,489)	($12,660)		($12,660)	$3,829
	Facilities	($17,121)	($17,121)	$0	($17,121)	$77,568		$77,568	$94,689
	Admin	$63,518	$63,518	$0	$63,518	$293,112		$293,112	$230,062
	OPERATING SURPLUS/(DEFICIT)	($26,930)	($26,929)	($189,270)	($216,200)	$124,387		$124,387	$341,055
	TRANSFERS & ENCUMBRANCES								
	Transfers In	39,000	39,000		39,000	0		39,000	0
	(Transfers Out)	0	0		0	0		0	0
	Encumbrances - Sources of Funding	0	0		0	0		0	0
	Encumbrances - (Designated Funds)	(3,846)	(3,846)		(3,846)	(1,346)		(3,846)	0
	NET TRANSFERS & ENCUMBRANCES	$35,154	$35,154	$0	$35,154	($1,346)		$35,154	$0

ADMINISTRATIVE BUDGET

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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2025/26 FINAL BUDGET	2025/26 ADOPTED BUDGET	APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026		ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	Revenues	**$63,518**	**$63,518**	$0	**$63,518**	$293,112	**461%**	**$293,112**	$230,062
	Other Sources of Funds	**$1,521,403**	**$1,521,403**	$0	**$1,521,403**	$1,424,066	**94%**	**$1,424,066**	($97,337)
	Total Sources of Funds	**$1,584,921**	**$1,584,921**	$0	**$1,584,921**	$1,717,178	**108%**	**$1,717,178**	$132,726
	USES OF FUNDS								
	PERSONNEL SERVICES								
	Salaries & Wages	$515,500	$515,500	$0	$515,500	$522,364	101%	$522,364	($6,864)
	Benefits	$219,800	$219,800	$0	$219,800	$204,022	93%	$204,022	$15,778
	Personnel Services	**$735,300**	**$735,300**	**$0**	**$735,300**	**$726,386**	**99%**	**$726,386**	**$8,914**
	Services & Supplies	**$484,853**	**$484,853**	**$0**	**$484,853**	**$436,429**	**90%**	**$436,429**	**$48,424**
	Operating Crew Benefits Allocation	**$301,250**	**$301,250**	**$0**	**$301,250**	**$261,252**	**87%**	**$261,252**	**$39,998**
	Administrative Cost	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**	**$0**	**$0**
	Total Expenditures	**$1,521,403**	**$1,521,403**	**$0**	**$1,521,403**	**$1,424,066**	**94%**	**$1,424,066**	**$97,337**
	OPERATING SURPLUS/(DEFICIT)	**$63,518**	**$63,518**	**$0**	**$63,518**	**$293,112**		**$293,112**	**$230,062**
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From Facilities Fund	0	0	0	0	0		0	0
	(Transfers Out) - Fire, Lighting, Parks & Rec (Property Taxes)	(73,327)	(73,327)	(189,270)	(262,597)	(247,639)		(69,411)	(14,958)
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	(3,846)	(3,846)	0	(3,846)	(1,346)		(3,846)	0
	NET TRANSFERS & ENCUMBRANCES	**($77,173)**	**($77,173)**	**($189,270)**	**($266,443)**	**($248,985)**		**($73,257)**	**($14,958)**

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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET 2025/26	2025/26 ADOPTED BUDGET	APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026	100%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	REVENUES								
01-4-3100-000	Property Taxes: Current Year - Secured	56,135	56,135		56,135	221,443	394%	221,443	165,308
01-4-3101-000	Property Taxes: Current Year - Unsecured	0	0		0	47,419		47,419	47,419
01-4-3102-000	Property Taxes: Prior Year - Secured	0	0		0	(272)		(272)	272
01-4-3103-000	Property Taxes: Prior Year - Unsecured	0	0		0	38		38	(38)
01-4-3105-000	Penalties & Interest	0	0		0	367		367	367
01-4-3106-000	Delinq Garbage Charges	0	0		0	2,160		2,160	2,160
01-4-3106-000	Delinq Water/ Wastewater Charges	0	0		0	5,169		5,169	5,169
01-4-3120-000	Homeowners' Prop Tax Relief	0	0		0	2,252		2,252	2,252
01-4-3213-100	Will Serve Letter Fee	0	0		0	1,620		1,620	1,620
01-4-3230-100	Misc Income	0	0		0	1,268		1,268	1,268
01-4-3239-000	Banner & Deco Fee	0	0		0	340		340	340
01-4-3300-000	Interest Income	7,383	7,383		7,383	8,919	121%	8,919	1,536
01-4-3900-012	Grant Revenue - Rose Grant	0	0		0	2,390		2,390	2,390
	Total Revenues	**$63,518**	**$63,518**	$0	**$63,518**	$293,112	461%	**$293,112**	$230,062
	OTHER SOURCES OF FUNDS								
01-54100-376	Allocated Administrative Overhead	1,220,153	1,220,153		1,220,153	1,162,815	95%	1,162,815	(57,338)
01-54100-376	Allocated Operating Crew Overhead	301,250	301,250		301,250	261,252	87%	261,252	(39,998)
	Total Other Sources of Funds	**$1,521,403**	**$1,521,403**	**$0**	**$1,521,403**	$1,424,066	94%	**$1,424,066**	($97,337)
	Total Sources of Funds	**$1,584,921**	**$1,584,921**	**$0**	**$1,584,921**	$1,717,178	108%	**$1,717,178**	$132,726
	USES OF FUNDS								
	PERSONNEL SERVICES								
	SALARIES & WAGES								
01-5-4100-010	Salary & Wages	507,000	507,000		507,000	522,148	103%	522,148	(15,148)
01-5-4100-020	Overtime	8,500	8,500		8,500	216	3%	216	8,284
	Total Salaries & Wages	**$515,500**	**$515,500**	**$0**	**$515,500**	**$522,364**	101%	**$522,364**	**($6,864)**
	BENEFITS								
01-5-4100-061	PERS Contribution	68,000	68,000		68,000	70,260	103%	70,260	(2,260)
01-5-4100-062	PERS UAL Payment	31,460	31,460		31,460	31,460	100%	31,460	0
01-5-4100-070	SUI	2,285	2,285		2,285	2,123	93%	2,123	162
01-5-4100-071	Medicare	8,295	8,295		8,295	9,618	116%	9,618	(1,323)
01-5-4100-072	FICA	2,870	2,870		2,870	2,369	83%	2,369	501
01-5-4100-075	Compensation Insurance	5,790	5,790		5,790	5,287	91%	5,287	503
01-5-4100-090	Insurance	99,600	99,600		99,600	81,405	82%	81,405	18,195
01-5-4100-097	Cell Phone Allowance	1,500	1,500		1,500	1,500	100%	1,500	0
	Total Benefits	**$219,800**	**$219,800**	**$0**	**$219,800**	**$204,022**	93%	**$204,022**	**$15,778**
	Total Personnel Services	**$735,300**	**$735,300**	**$0**	**$735,300**	**$726,386**	99%	**$726,386**	**$8,914**
	SERVICES & SUPPLIES								
01-5-4100-110	Communications	11,800	11,800		11,800	10,527	89%	10,527	1,273
01-5-4100-150	Insurance	48,000	48,000		48,000	50,481	105%	50,481	(2,481)
01-5-4100-170	Maintenance: Equipment	3,962	3,962		3,962	450	11%	450	3,512
01-5-4100-173	Maint: Structures/ Improvements	14,050	14,050		14,050	8,377	60%	8,377	5,673
01-5-4100-180	Memberships	9,900	9,900		9,900	9,891	100%	9,891	9
01-5-4100-193	Bank Fees	6,450	6,450		6,450	5,588	87%	5,588	862
01-5-4100-200	Office Expense	8,530	8,530		8,530	12,559	147%	12,559	(4,029)
01-5-4100-202	Office Lease	119,051	119,051		119,051	116,470	98%	116,470	2,581
01-5-4100-205	Outside UB Mail Service	1,000	1,000		1,000	59	6%	59	941
01-5-4100-210	Postage	2,680	2,680		2,680	118	4%	118	2,562
01-5-4100-218	Audit	28,080	28,080		28,080	23,500	84%	23,500	4,580
01-5-4100-220	Professional Services	38,750	38,750		38,750	43,193	111%	43,193	(4,443)
01-5-4100-221	Information Technology	5,000	5,000		5,000	9,992	200%	9,992	(4,992)
01-5-4100-223	Legal Services	88,400	88,400		88,400	70,946	80%	70,946	17,454
01-5-4100-225	Board Stipends	9,400	9,400		9,400	4,700	50%	4,700	4,700
01-5-4100-226	Annual Software Maintenance	27,820	27,820		27,820	23,679	85%	23,679	4,141
01-5-4100-230	Required Legal Notice	1,250	1,250		1,250	112	9%	112	1,138
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	5,200	5,200		5,200	2,988	57%	2,988	2,212
01-5-4100-247	LAFCO Annual Charge	14,050	14,050		14,050	15,803	112%	15,803	(1,753)
01-5-4100-248	Permits, Fees, Licenses	6,760	6,760		6,760	9,641	143%	9,641	(2,881)
01-5-4100-280	Private Vehicle/ Milage Expense	1,100	1,100		1,100	1,699	154%	1,699	(599)
01-5-4100-283	Job Advertising Expense	1,250	1,250		1,250	2,569	206%	2,569	(1,319)
01-5-4100-285	Classes/ Seminars/ Training Fee	15,050	15,050		15,050	2,016	13%	2,016	13,034
01-5-4100-286	Board Member Travel	2,290	2,290		2,290	0	0%	0	2,290
01-5-4100-290	Utilities	13,520	13,520		13,520	9,804	73%	9,804	3,716
01-5-4100-297	Pass-thur: Delinquent Garbage/ Tax Roll	1,510	1,510		1,510	1,269	84%	1,269	241
	Total Services & Supplies	**$484,853**	**$484,853**	**$0**	**$484,853**	**$436,429**	90%	**$436,429**	**$48,424**
	Operating Crew Benefits & Direct Labor Cost Allocations								
01-5-4100-600	Leave time	76,050	76,050		76,050	101,471	133%	101,471	(25,421)
01-5-4100-605	Salaries & Wages (Admin)	3,000	3,000		3,000	7,893	263%	7,893	(4,893)
01-5-4100-601	PERS Contribution	48,000	48,000		48,000	33,440	70%	33,440	14,560
01-5-4100-602	Medicare	7,050	7,050		7,050	4,551	65%	4,551	2,499
01-5-4100-606	P/R Fed & State Taxes	4,680	4,680		4,680	3,361	72%	3,361	1,319
01-5-4100-607	SUI	2,170	2,170		2,170	1,534	71%	1,534	636
01-5-4100-603	Insurance	128,400	128,400		128,400	80,035	62%	80,035	48,365
01-5-4100-080	Boot Allowance	1,500	1,500		1,500	600	40%	600	900
01-5-4100-100	Clothing	8,500	8,500		8,500	8,327	98%	8,327	173
01-5-4100-604	Standby	21,900	21,900		21,900	20,040	92%	20,040	1,860
	Total Operating Crew Benefits	**$301,250**	**$301,250**	**$0**	**$301,250**	**$261,252**	87%	**$261,252**	**$39,998**
	Total Expenditures	**$1,521,403**	**$1,521,403**	**$0**	**$1,521,403**	**$1,424,066**	94%	**$1,424,066**	**$97,337**
	OPERATING SURPLUS/(DEFICIT)	**$63,518**	**$63,518**	**$0**	**$63,518**	**$293,112**		**$293,112**	**$230,062**
	TRANSFERS & ENCUMBRANCES								
	Transfers In	0	0		0	0		0	0
	(Transfers Out) - Lighting, Parks & Rec (Property Taxes) Fire CalPERs Safety Plan	(73,327)	(73,327)	(189,270)	(262,597)	(247,639)		(247,639)	(14,958)
	Encumbrances - Sources of Funding	0	0		0	0		0	0
	Encumbrances - (Designated Funds)	(3,846)	(3,846)		(3,846)	(1,346)		(3,846)	0
	NET TRANSFERS & ENCUMBRANCES	**($77,173)**	**($77,173)**	**($189,270)**	**($266,443)**	**($248,985)**		**($251,485)**	**($14,958)**

FIRE BUDGET

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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	APPROVED ADJUSTMENTS	2025/26 APPROVED BUDGET	ACTUAL AT 6/30/2026	%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	Revenues	**$0**	**$0**	**$0**	$0	$0	**0%**	$0	$0
	Other Sources of Funds	**$0**	**$0**	**$0**	$0	$0	**0%**	$0	$0
	Total Sources of Funds	**$0**	**$0**	**$0**	$0	$0	**0%**	$0	$0
	USES OF FUNDS								
	PERSONNEL SERVICES								
	Salaries & Wages	$0	$0	$0	$0	$0	0%	$0	$0
	Benefits	$0	$0	$189,270	$189,270	$180,711	0%	$180,711	$8,559
	Personnel Services	**$0**	**$0**	**$189,270**	**$189,270**	**$180,711**	**0%**	**$180,711**	**$8,559**
	Services & Supplies	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**	**$0**	**$0**
	Capital Overlay	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**	**$0**	**$0**
	Administrative Cost Allocation	**$0**	**$0**	**$0**	**$0**	**$0**	**0%**	**$0**	**$0**
	Total Expenditures	**$0**	**$0**	**$189,270**	**$189,270**	**$180,711**	**20%**	**$180,711**	**$8,559**
	OPERATING SURPLUS/(DEFICIT)	**$0**	**$0**	**($189,270)**	**($189,270)**	**($180,711)**		**($180,711)**	**$8,559**

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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	2025/26 APPROVED ADJUSTMENTS	2025/26 APPROVED BUDGET	ACTUAL AT 6/30/2026	100%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	REVENUES								
		0			0			0	0
	Total Revenues	**$0**	**$0**	$0	$0	$0		$0	$0
	OTHER SOURCES OF FUNDS								
	Total Other Sources of Funds	$0	**$0**	$0	$0	$0		$0	$0
	Total Sources of Funds	**$0**	**$0**	$0	$0	$0		$0	$0
	USES OF FUNDS								
	PERSONNEL SERVICES								
	SALARIES & WAGES								
	Total Salaries & Wages	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**
	BENEFITS								
01-5-4200-062	Budget Adjustment Approved January 14, 2026 - CalPERs Safety Plan	0	0	189,270	189,270	180,711		180,711	8,559
	Total Benefits	**$0**	**$0**	**$189,270**	**$189,270**	**$180,711**		**$180,711**	**$8,559**
	Total Personnel Services	**$0**	**$0**	**$189,270**	**$189,270**	**$180,711**		**$180,711**	**$8,559**
	SERVICES & SUPPLIES								
	Total Services & Supplies	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**
	CAPITAL OVERLAY								
	Total Capital Overlay	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**
	ADMINISTRATIVE COST ALLOCATION								
	Total Administrative Cost Allocation	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**
	Total Expenditures	**$0**	**$0**	**$189,270**	**$189,270**	**$180,711**		**$180,711**	**$8,559**
	OPERATING SURPLUS/(DEFICIT)	**$0**	**$0**	**($189,270)**	**($189,270)**	**($180,711)**		**($180,711)**	**$8,559**
	TRANSFERS & ENCUMBRANCES								
	Transfers In - General Fund Reserves - CalPERs Safety Plan	0	0	189,270	189,270	180,711		180,711	(8,559)
	(Transfers Out)	0			0			0	0
	Encumbrances - Sources of Funding	0			0			0	0
	Encumbrances - (Designated Funds)	0			0			0	0
	NET TRANSFERS & ENCUMBRANCES	**$893,971**	**$0**	**$189,270**	**$189,270**	**$180,711**		**$180,711**	**($8,559)**

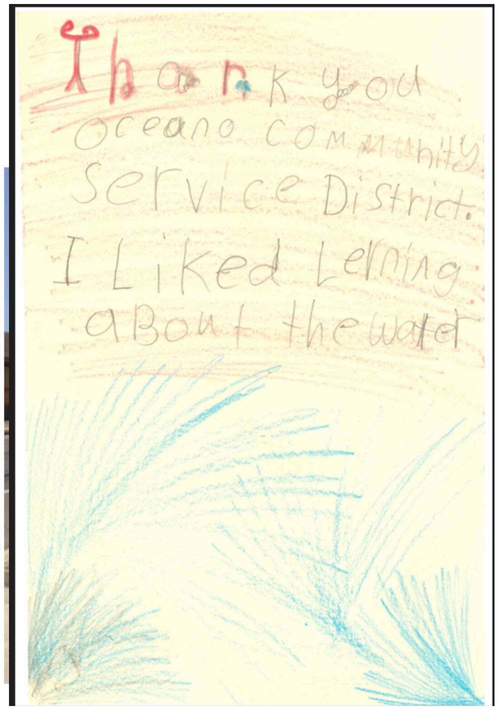
LIGHTING BUDGET

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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2025/26 ADOPTED BUDGET	2025/26 ADOPTED BUDGET	2025/26 APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026	%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	Revenues	$0	$0	$0	$0	$0	0%	$0	$0
	Other Sources of Funds	$0	$0	$0	$0	$0	0%	$0	$0
	Total Sources of Funds	$0	$0	$0	$0	$0	0%	$0	$0
	USES OF FUNDS								
	PERSONNEL SERVICES								
	Salaries & Wages	$2,050	$2,050	$0	$2,050	$244	12%	$244	$1,806
	Benefits	$1,506	$1,506	$0	$1,506	$1,306	87%	$1,306	$200
	Personnel Services	$3,556	$3,556	$0	$3,556	$1,550	44%	$1,550	$2,006
	Services & Supplies	$41,080	$41,080	$0	$41,080	$39,743	97%	$39,743	$1,337
	Capital Outlay	$0	$0	$0	$0	$0	0%	$0	$0
	Administrative Cost	$12,202	$12,202	$0	$12,202	$11,628	95%	$11,628	$573
	Total Expenditures	$56,838	$56,838	$0	$56,838	$52,922	93%	$52,922	$3,916
OPERATING SURPLUS/(DEFICIT)		($56,838)	($56,838)	$0	($56,838)	($52,922)		($52,922)	$3,916
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From General Fund	56,838	56,838	0	56,838	52,922		52,922	(3,916)
	(Transfers Out)	0	0	0	0	0		0	0
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	$56,838	$56,838	$0	$56,838	$52,922		$52,922	($3,916)

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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026	100%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	REVENUES								
	Total Revenues	$0	**$0**	$0	$0	$0		$0	$0
	OTHER SOURCES OF FUNDS								
	Total Other Sources of Funds	$0	**$0**	$0	$0	$0		$0	$0
	Total Sources of Funds	$0	**$0**	$0	$0	$0		$0	$0
	USES OF FUNDS								
	PERSONNEL SERVICES								
	SALARIES & WAGES								
01-5-4195-010	Salaries & Wages	2,050	2,050		2,050	244	**12%**	244	1,806
	Total Salaries & Wages	**$2,050**	**$2,050**	**$0**	**$2,050**	**$244**	**12%**	**$244**	**$1,806**
	BENEFITS								
	Operating Crew Benefits Allocation	1,506	1,506	0	1,506	1,306	**87%**	1,306	200
	Total Benefits	**$1,506**	**$1,506**	**$0**	**$1,506**	**$1,306**	**87%**	**$1,306**	**$200**
	Total Personnel Services	**$3,556**	**$3,556**	**$0**	**$3,556**	**$1,550**	**44%**	**$1,550**	**$2,006**
	SERVICES & SUPPLIES								
01-5-4195-175	Operating Supplies	2,600	2,600		2,600	885	**34%**	885	1,715
01-5-4195-295	Steet Lighting	38,480	38,480		38,480	38,858	**101%**	38,858	(378)
	Total Services & Supplies	**$41,080**	**$41,080**	**$0**	**$41,080**	**$39,743**	**97%**	**$39,743**	**$1,337**
	CAPITAL OUTLAY								
	Total Capital Outlay	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	**$0**
	ADMINISTRATIVE COST ALLOCATION								
01-5-4195-376	Administrative Cost Allocation	12,202	12,202		12,202	11,628	**95%**	11,628	573
	Total Administrative Cost Allocation	**$12,202**	**$12,202**	**$0**	**$12,202**	**$11,628**	**95%**	**$11,628**	**$573**
	Total Expenditures	**$56,838**	**$56,838**	**$0**	**$56,838**	**$52,922**	**93%**	**$52,922**	**$3,916**
	OPERATING SURPLUS/(DEFICIT)	**($56,838)**	**($56,838)**	**$0**	**($56,838)**	**($52,922)**		**($52,922)**	**$3,916**
	TRANSFERS & ENCUMBRANCES								
	Transfers In - Property Taxes	56,838	56,838		56,838	52,922		52,922	(3,916)
	(Transfers Out)	0	0		0	0		0	0
	Encumbrances - Sources of Funding	0	0		0	0		0	0
	Encumbrances - (Designated)	0	0		0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	**$56,838**	**$56,838**	**$0**	**$56,838**	**$52,922**		**$52,922**	**($3,916)**



PARKS & RECREATION BUDGET

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

ACCOUNT NO.	GENERAL FUND (GF) PARKS AND RECREATION DEPARTMENT - 01	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	2025/26 APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026	100%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	Revenues	$0	$0	$0	$0	$0	0%	$0	$0
	Other Sources of Funds	$0	$0	$0	$0	$0	0%	$0	$0
	Total Sources of Funds	$0	$0	$0	$0	$0	0%	$0	$0
	USES OF FUNDS								
	Salaries & Wages	$0	$0	$0	$0	$0	0%	$0	$0
	Benefits	$0	$0	$0	$0	$0	0%	$0	$0
	Personnel Services	$0	$0	$0	$0	$0	0%	$0	$0
	Services & Supplies	$4,287	$4,287	$0	$4,287	$1,032	24%	$1,032	$3,255
	Capital Overlay	$0	$0	$0	$0	$0	0%	$0	$0
	Administrative Cost Allocation	$12,202	$12,202	$0	$12,202	$11,628	95%	$11,628	$574
	Total Expenditures	$16,489	$16,489	$0	$16,489	$12,660	77%	$12,660	$3,829
	OPERATING SURPLUS/(DEFICIT)	($16,489)	($16,489)	$0	($16,489)	($12,660)		($12,660)	$3,829
	TRANSFERS & ENCUMBRANCES								
	Transfers In - Property Taxes	20,335	20,335	0	20,335	14,006		20,335	(6,329)
	(Transfers Out)	0	0	0	0	0		0	0
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	(3,846)	(3,846)	0	(3,846)	(1,346)		(3,846)	2,500
	NET TRANSFERS & ENCUMBRANCES	$16,489	$16,489	$0	$16,489	$12,660		$16,489	($3,829)

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

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 01	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026	100%	ESTIMATED FY 2025/26	2025/2026 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	REVENUES								
	Total Revenues	$0	$0	$0	$0	$0		$0	$0
	OTHER SOURCES OF FUNDS								
	Total Other Sources of Funds	$0	$0	$0	$0	$0		$0	$0
	Total Sources of Funds	$0	$0	$0	$0	$0		$0	$0
	USES OF FUNDS								
	PERSONNEL SERVICES								
	SALARIES & WAGES								
01-5-4850-010	Salaries & Wages	0	0		0	0		0	0
	Total Salaries & Wages	$0	$0	$0	$0	$0		$0	$0
	BENEFITS								
01-5-4850-377	Operating Crew Benefits Allocation	0	0	0	0	0		0	0
	Total Benefits	$0	$0	$0	$0	$0		$0	$0
	Total Personnel Services	$0	$0	$0	$0	$0		$0	$0
	SERVICES & SUPPLIES								
	Oceano Parks & Recreation	4,287	4,287		4,287	1,032	24%	1,032	3,255
	Total Services & Supplies	$4,287	$4,287	$0	$4,287	$1,032	24%	$1,032	$3,255
	CAPITAL OUTLAY								
		0	0		0			0	0
	Total Capital Outlay	$0	$0	$0	$0	$0		$0	$0
	ADMINISTRATIVE COST ALLOCATION								
01-5-4850-376	Administrative Cost Allocation	12,202	12,202		12,202	11,628	95%	11,628	574
	Total Administrative Cost Allocation	$12,202	$12,202	$0	$12,202	$11,628	95%	$11,628	$574
	Total Expenditures	$16,489	$16,489	$0	$16,489	$12,660	77%	$12,660	$3,829
	OPERATING SURPLUS/(DEFICIT)	($16,489)	($16,489)	$0	($16,489)	($12,660)		($12,660)	$3,829
	TRANSFERS & ENCUMBRANCES								
	Transfers In - Property Taxes	20,335	20,335		20,335	14,006		14,006	(6,329)
	(Transfers Out)	0	0		0	0		0	0
	Encumbrances - Sources of Funding	0	0		0	0		0	0
	Encumbrances - (Designated)	(3,846)	(3,846)		(3,846)	(1,346)		(1,346)	2,500
	NET TRANSFERS & ENCUMBRANCES	$16,489	$16,489	$0	$16,489	$12,660		$12,660	($3,829)

FACILITIES FUND

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES - FUND 10

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	2025/26 APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026		ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	Revenues	**$14,200**	**$14,200**	$0	$14,200	$121,632	857%	**$121,632**	$107,432
	Other Sources of Funds	**$0**	**$0**	$0	$0	$0	0%	**$0**	$0
	Total Sources of Funds	**$14,200**	**$14,200**	$0	$14,200	$121,632	857%	**$121,632**	$107,432
	USES OF FUNDS								
	Salaries & Wages	$4,500	$4,500	$0	$4,500	$2,088	46%	$2,088	$2,412
	Benefits	$4,519	$4,519	$0	$4,519	$3,919	87%	$3,919	$600
	Personnel Services	**$9,019**	**$9,019**	**$0**	**$9,019**	**$6,006**	67%	**$6,006**	**$3,013**
	Services & Supplies	**$4,000**	**$4,000**	**$0**	**$4,000**	**$20,615**	515%	**$20,615**	**($16,615)**
	Capital Outlay	**$0**	-	**$0**	**$0**	**$0**	0%	**$0**	**$0**
	Administrative Cost	**$18,302**	**$18,302**	**$0**	**$18,302**	**$17,442**	95%	**$17,442**	**$860**
	Total Expenditures	**$31,321**	**$31,321**	**$0**	**$31,321**	**$44,064**	141%	**$44,064**	**($12,743)**
	OPERATING SURPLUS/(DEFICIT)	**($17,121)**	**($17,121)**	**$0**	**($17,121)**	**$77,568**		**$77,568**	**$94,689**
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	39,000	39,000	0	39,000	0		39,000	0
	(Transfers Out)	0	0	0	0	0		0	0
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	**$39,000**	**$39,000**	**$0**	**$39,000**	**$0**		**$39,000**	**$0**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES - FUND 10

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026	100%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	REVENUES								
10-4-3257-000	Utility Reimbursement	2,200	2,200		2,200	15,497	704%	15,497	13,297
10-4-3258-000	Old Fire Station Rent	12,000	12,000		12,000	12,690	106%	12,690	690
10-4-3261-000	Grant Revenues - PEG Funding	0	0		0	93,444		93,444	93,444
	Total Revenues	$14,200	$14,200	$0	$14,200	$121,632	857%	$121,632	$107,432
	OTHER SOURCES OF FUNDS								
	Total Other Sources of Funds	$0	$0	$0	$0	$0		$0	$0
	Total Sources of Funds	$14,200	$14,200	$0	$14,200	$121,632	857%	$121,632	$107,432
	USES OF FUNDS								
	SALARIES & WAGES								
10-5-4300-010	Salary & Wages	4,500	4,500		4,500	2,088	46%	2,088	2,412
	Total Salaries & Wages	$4,500	$4,500	$0	$4,500	$2,088	46%	$2,088	$2,412
	BENEFITS								
	Operating Crew Overhead	4,519	4,519		4,519	3,919	87%	3,919	600
	Total Benefits	$4,519	$4,519	$0	$4,519	$3,919	87%	$3,919	$600
	Total Personnel Services	$9,019	$9,019	$0	$9,019	$6,006	67%	$6,006	$3,013
	SERVICES & SUPPLIES								
10-5-4300-163	Maint: Structure/ Improvements	3,000	3,000		3,000	17,897	597%	17,897	(14,897)
10-5-4300-173	So: Maint. Structures/ Improvements	1,000	1,000		1,000	2,718	272%	2,718	(1,718)
	Total Services & Supplies	$4,000	$4,000	$0	$4,000	$20,615	515%	$20,615	($16,615)
	CAPITAL OUTLAY								
10-5-4300-320	Fixed Assets - Boardroom Improvements (PEG Funding)	0	0		0	0		0	0
	Total Capital Outlay	-	-	$0	$0	$0		$0	$0
	ADMINISTRATIVE COST ALLOCATION								
10-5-4300-376	Admin Allocation	18,302	18,302		18,302	17,442	95%	17,442	860
	Total Administrative Cost Allocation	$18,302	$18,302	$0	$18,302	$17,442	95%	$17,442	$860
	Total Expenditures	$31,321	$31,321	$0	$31,321	$44,064	141%	$44,064	($12,743)
	OPERATING SURPLUS/(DEFICIT)	($17,121)	($17,121)	$0	($17,121)	$77,568		$77,568	$94,689
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	39,000	39,000		39,000	0		39,000	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	$39,000	$39,000	$0	$39,000	$0		$39,000	$0

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ENTERPRISE FUNDS

ACCOUNT NO.	ENTERPRISE FUNDS	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	2025/26 APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026		ESTIMATED ACTUAL	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	Water Rate Revenue	$3,819,985	$3,819,985	$0	$3,819,985	$3,731,632	98%	$3,821,530	$1,545
	Wastewater Rate Revenue	$871,354	$871,354	$0	$871,354	$799,043	92%	$801,143	($70,211)
	Solid Waste Franchisee Fee Revenue	$129,819	$129,819	$0	$129,819	$179,973	139%	$179,973	$56,405
	Equipment (Funded by the three Enterprise Funds)	$27,944	$27,944	$0	$27,944	$13,695	49%	$13,695	($14,249)
	Total Sources of Funds	**$4,849,102**	**$4,849,102**	**$0**	**$4,849,102**	**$4,724,344**	**97%**	**$4,816,342**	**($26,509)**
	USES OF FUNDS								
	Water	$3,715,978	$3,715,978	$46,314	$3,762,292	$3,291,365	87%	$3,302,679	$459,613
	Wastewater	$801,724	$801,724	$0	$801,724	$601,584	75%	$677,678	$124,046
	Solid Waste	$136,996	$136,996	$0	$136,996	$119,959	866%	$119,959	$17,037
	Equipment	$23,920	$23,920	$0	$23,920	$9,670	0%	$9,670	$14,250
	Total Expenditures	**$4,678,618**	**$4,678,618**	**$46,314**	**$4,724,932**	**$4,022,578**	**98%**	**$4,109,986**	**$614,946**
	OPERATING SURPLUS/(DEFICIT)								
	Water	$104,007	$104,007	($46,314)	$57,693	$440,268		$518,851	$461,158
	Wastewater	$69,630	$69,630	$0	$69,630	$197,460		$123,466	$53,836
	Solid Waste	($7,177)	($7,177)	$0	($7,177)	$60,014		$60,014	$73,442
	Equipment	$4,024	$4,024	$0	$4,024	$4,025		$4,025	$1
	OPERATING SURPLUS/(DEFICIT)	**$170,484**	**$170,484**	**($46,314)**	**$124,170**	**$701,766**		**$706,356**	**$588,437**
	TRANSFERS & ENCUMBRANCES								
	Transfers In	0	0	0	0	0		0	0
	(Transfers Out)	(66,944)	(66,944)	0	(66,944)	(52,695)		(66,944)	0
	Encumbrances - Sources of Funding	600,000	600,000	0	600,000	11,496		600,000	0
	Encumbrances - (Designated Funds)	(1,072,409)	(1,072,409)	0	(1,072,409)	(845,272)		(1,072,409)	0
	NET TRANSFERS & ENCUMBRANCES	**($539,353)**	**($539,353)**	**$0**	**($539,353)**	**($886,471)**		**($539,353)**	**$0**

WATER FUND

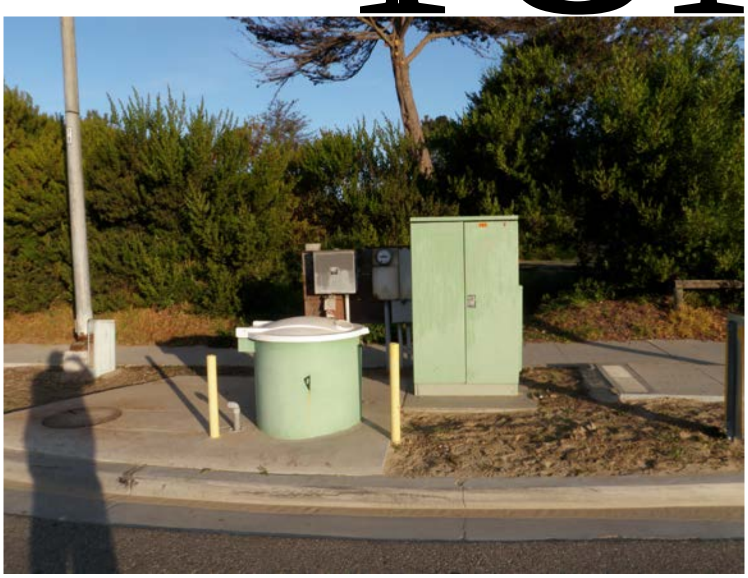
OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	2025/26 APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026		ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	Revenues (Water Rate Revenue)	**$3,819,985**	**$3,819,985**	$0	$3,819,985	$3,731,632	**98%**	$3,821,530	$1,545
	Other Sources of Funds	**$0**	**$0**	$0	$0	$0	**0%**	$0	$0
	Total Sources of Funds	**$3,819,985**	**$3,819,985**	$0	$3,819,985	$3,731,632	**98%**	$3,821,530	$1,545
	USES OF FUNDS								
	Salaries & Wages	$305,250	$305,250	$0	$305,250	$229,377	75%	$229,377	$75,873
	Benefits	$200,700	$200,700	$0	$200,700	$174,603	87%	$174,603	$26,097
	Personnel Services	**$505,950**	**$505,950**	**$0**	**$505,950**	**$403,980**	**80%**	**$403,980**	**$101,970**
	Services & Supplies	**$2,193,890**	**$2,193,890**	**$0**	**$2,193,890**	**$2,096,839**	**96%**	**$2,096,839**	**$97,051**
	Capital Outlay	**$230,046**	**230,046**	**$46,314**	**$276,360**	**$38,857**	**14%**	**$50,171**	**$226,189**
	Debt Service	**$54,000**	**54,000**	**$0**	**$54,000**	**$54,000**	**100%**	**$54,000**	**$0**
	Administrative Cost	**$732,092**	**$732,092**	**$0**	**$732,092**	**$697,689**	**95%**	**$697,689**	**$34,403**
	Total Expenditures	**$3,715,978**	**$3,715,978**	**$46,314**	**$3,762,292**	**$3,291,365**	**87%**	**$3,302,679**	**$459,613**
	OPERATING SURPLUS/(DEFICIT)	**$104,007**	**$104,007**	**($46,314)**	**$57,693**	**$440,268**		**$518,851**	**$461,158**
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From General & Solid Waste Funds	0	0	0	0	0		0	0
	(Transfers Out) - To General, Solid Waste, Equipment	(54,894)	(54,894)	0	(54,894)	(46,790)		(54,894)	0
	Encumbrances - Sources of Funding	600,000	600,000	0	600,000	11,496		600,000	0
	Encumbrances - (Designated Funds)	(893,715)	(893,715)	0	(893,715)	(742,165)		(893,715)	0
	NET TRANSFERS & ENCUMBRANCES	**($348,609)**	**($348,609)**	**$0**	**($348,609)**	**($777,459)**		**($348,609)**	**$0**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	2025/26 APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026	100%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	REVENUES								
02-4-3200-000	Water Rate Revenue - PROP 218	3,571,834	3,571,834		3,571,834	3,545,203	99%	3,545,203	(26,631)
02-4-3206-000	Front Footage Fees	24,480	24,480		24,480	0	0%	24,480	0
02-4-3207-000	Sales: U/B Courtesy Notice	3,700	3,700		3,700	3,310	89%	3,310	(390)
02-4-3208-000	Delinquent U/B Acct Fees	65,000	65,000		65,000	79,325	122%	79,325	14,325
02-4-3209-000	Capacity Charges	40,704	40,704		40,704	0	0%	40,704	0
02-4-3210-000	Meter Fees	8,100	8,100		8,100	0	0%	8,100	0
02-4-3211-000	Lopez Connection Fees	6,000	6,000		6,000	0	0%	6,000	0
02-4-3212-000	New Account Setup Fee	4,500	4,500		4,500	3,810	85%	3,810	(690)
02-4-3217-297	Wheeling/Fire Protection	25,000	25,000		25,000	28,844	115%	28,844	3,844
02-4-3230-350	Reimbursement - New Development	11,150	11,150		11,150	836	7%	11,150	0
02-4-3255-000	Inspection Fees	300	300		300	0	0%	300	0
02-4-3300-000	Interest Income	54,217	54,217		54,217	65,498	121%	65,498	11,281
02-4-3224-000	Backflow Fees	5,000	5,000		5,000	4,806	96%	4,806	(194)
	Total Revenues	**$3,819,985**	**$3,819,985**	$0	$3,819,985	$3,731,632	98%	$3,821,530	$1,545
	OTHER SOURCES OF FUNDS								
	Total Other Sources of Funds	**$0**	**$0**	$0	$0	$0		$0	$0
	Total Sources of Funds	**$3,819,985**	**$3,819,985**	$0	$3,819,985	$3,731,632	98%	$3,821,530	$1,545
	USES OF FUNDS								
	PERSONNEL SERVICES								
	UTILITIES STAFF: SALARIES & WAGES								
02-5-4400-010	Salaries and Wages	265,000	265,000		265,000	215,864	81%	215,864	49,136
02-5-4400-020	Overtime	40,250	40,250		40,250	13,513	34%	13,513	26,737
	Total Salaries & Wages	**$305,250**	**$305,250**	**$0**	**$305,250**	**$229,377**	75%	**$229,377**	**$75,873**
	UTILITIES STAFF: BENEFITS								
02-5-4400-075	Workers Compensation Insurance	7,900	7,900		7,900	7,402	94%	7,402	498
	Operating Crew Benefits Allocation	192,800	192,800		192,800	167,201	87%	167,201	25,599
	Total Benefits	**$200,700**	**$200,700**	**$0**	**$200,700**	**$174,603**	87%	**$174,603**	**$26,097**
	Total Personnel Services	**$505,950**	**$505,950**	**$0**	**$505,950**	**$403,980**	80%	**$403,980**	**$101,970**
	SERVICES & SUPPLIES								
02-5-4400-110	Communications	3,120	3,120		3,120	2,389	77%	2,389	731
02-5-4400-163	Maint: Structures/ Improvements	19,295	19,295		19,295	40,285	209%	40,285	(20,990)
02-5-4400-164	Paving	5,410	5,410		5,410	5,288	98%	5,288	122
02-5-4400-170	Maintenance - Equipment	3,640	3,640		3,640	3,998	110%	3,998	(358)
02-5-4400-173	Maint: Shared Structures/ Improvements	10,400	10,400		10,400	13,741	132%	13,741	(3,341)
02-5-4400-175	System Parts/ Operating Supplies	19,590	19,590		19,590	40,858	209%	40,858	(21,268)
02-5-4400-176	Water Meters	50,000	50,000		50,000	48,341	97%	48,341	1,659
02-5-4400-177	Safety Expense	1,095	1,095		1,095	2,993	273%	2,993	(1,898)
02-5-4400-178	Chemicals	7,500	7,500		7,500	2,710	36%	2,710	4,790
02-5-4400-180	Membership	3,900	3,900		3,900	2,108	54%	2,108	1,792
02-5-4400-200	Office Expense	1,050	1,050		1,050	1,426	136%	1,426	(376)
02-5-4400-205	Outside UB Mail Service	10,815	10,815		10,815	10,895	101%	10,895	(80)
02-5-4400-220	Professional Services	42,640	42,640		42,640	30,221	71%	30,221	12,419
02-5-4400-221	Information Technology	600	600		600	0	0%	0	600
02-5-4400-222	Contracted Engineering	5,200	5,200		5,200	3,381	65%	3,381	1,819
02-5-4400-226	Engineering & Other Reimbursements	14,900	14,900		14,900	18,289	123%	18,289	(3,389)
02-5-4400-230	Legal Notices	1,040	1,040		1,040	1,581	152%	1,581	(541)
02-5-4400-241	Rents/ Leases - Equipment	1,450	1,450		1,450	2,942	203%	2,942	(1,492)
02-5-4400-248	Permits, Fees, Licenses	21,850	21,850		21,850	20,041	92%	20,041	1,809
02-5-4400-250	Small Tools and Instruments	1,200	1,200		1,200	0	0%	0	1,200
02-5-4400-285	Classes/ Seminars	3,200	3,200		3,200	2,288	72%	2,288	912
02-5-4400-261	Water Supply - Lopez	608,955	608,955		608,955	595,783	98%	595,783	13,172
02-5-4400-262	Water Supply - State Water	1,222,915	1,222,915		1,222,915	1,140,872	93%	1,140,872	82,043
02-5-4400-290	Utilities - Groundwater Pumping	36,400	36,400		36,400	26,527	73%	26,527	9,873
02-5-4400-297	Pass-Thru: Crest/Christie/AG	23,455	23,455		23,455	28,844	123%	28,844	(5,389)
02-5-4400-380	NCMA TG	60,320	60,320		60,320	51,037	85%	51,037	9,283
02-5-4400-387	Interest Expense - Interfund	2,500	2,500		2,500	0	0%	0	2,500
02-5-4400-499	Claim & Settlements	11,450	11,450		11,450	0	0%	0	11,450
	Total Services & Supplies	**$2,193,890**	**$2,193,890**	**$0**	**$2,193,890**	**$2,096,839**	96%	**$2,096,839**	**$97,051**
	CAPITAL OUTLAY								
	Annual CIP Projects	230,046	230,046		230,046	0	0%	0	230,046
	Budget Adjustment Approved August 13, 2025 - Cannon CM Contract	0	0	11,314	11,314	0	0%	11,314	0
	Budget Adjustment Approved February 11, 2026 - Well House #8	0	0	35,000	35,000	38,857	111%	38,857	(3,857)
	Total Capital Outlay	**$230,046**	**$230,046**	**$46,314**	**$276,360**	**$38,857**	14%	**$50,171**	**$226,189**
	DEBT SERVICE								
02-5-4400-310	CalPERS UAL Funding	54,000	54,000		54,000	54,000	100%	54,000	0
	Total Debt Service	**$54,000**	**$54,000**	**$0**	**$54,000**	**$54,000**	100%	**$54,000**	**$0**
	ADMINISTRATIVE COST ALLOCATION								
02-5-4400-376	Administrative Cost Allocation	732,092	732,092		732,092	697,689	95%	697,689	34,403
	Total Administrative Cost Allocation	**$732,092**	**$732,092**	**$0**	**$732,092**	**$697,689**	95%	**$697,689**	**$34,403**
	Total Expenditures	**$3,715,978**	**$3,715,978**	**$46,314**	**$3,762,292**	**$3,291,365**	87%	**$3,302,679**	**$459,613**
	OPERATING SURPLUS/(DEFICIT)	**$104,007**	**$104,007**	**($46,314)**	**$57,693**	**$440,268**		**$518,851**	**$461,158**
	TRANSFERS & ENCUMBRANCES								
	Transfers In- From General & Solid Waste Fund	0	0		0	0		0	0
	(Transfers Out) - To General , Solid Waste, Equipment	(54,894)	(54,894)		(54,894)	(46,790)		(54,894)	0
	Encumbrances - Sources of Funding	600,000	600,000		600,000	11,496		600,000	0
	Encumbrances - (Designated Funds)	(893,715)	(893,715)		(893,715)	(742,165)		(893,715)	0
	NET TRANSFERS & ENCUMBRANCES	**($348,609)**	**($348,609)**	**$0**	**($348,609)**	**($777,459)**		**($348,609)**	**$0**

Waste water FUND



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	2025/26 APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026		2025/26 FINAL BUDGET	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	Revenues (Wastewater Rates)	$871,354	$871,354	$0	$871,354	$799,043	92%	$801,143	($70,211)
	Other Sources of Funds	$0	$0	$0	$0	$0	0%	$0	$0
	Total Sources of Funds	$871,354	$871,354	$0	$871,354	$799,043	92%	$801,143	($70,211)
	USES OF FUNDS								
	PERSONNEL SERVICES								
	Salaries & Wages	$118,840	$118,840	$0	$118,840	$63,452	53%	$63,452	$55,388
	Benefits	$76,900	$76,900	$0	$76,900	$66,930	87%	$66,930	$9,970
	Personnel Services	$195,740	$195,740	$0	$195,740	$130,382	140%	$130,382	$65,358
	Services & Supplies	$86,360	$86,360	$0	$86,360	$55,306	64%	$55,306	$31,054
	Capital Outlay	$20,000	$20,000	$0	$20,000	$11,000	0%	$11,000	$9,000
	Debt Service	$103,074	$103,074	$0	$103,074	$26,980	26%	$103,074	$0
	Administrative Cost	$396,550	$396,550	$0	$396,550	$377,915	95%	$377,915	$18,635
	Total Expenditures	$801,724	$801,724	$0	$801,724	$601,584	75%	$677,678	$124,046
	OPERATING SURPLUS/(DEFICIT)	$69,630	$69,630	$0	$69,630	$197,460		$123,466	$53,836
	TRANSFERS & ENCUMBRANCES								
	Transfers In	0	0	0	0	0		0	0
	(Transfers Out) - To Equipment Fund	(11,090)	(11,090)	0	(11,090)	(5,435)		(11,090)	0
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	(174,693)	(174,693)	0	(174,693)	(99,724)		(174,693)	0
	NET TRANSFERS & ENCUMBRANCES	($185,783)	($185,783)	$0	($185,783)	($105,160)		($185,783)	$0

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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2025/26 FINAL BUDGET	2025/26 ADOPTED BUDGET	APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026	100%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	REVENUES								
03-4-3210-000	Wastewater Rate Revenue - PROP 218	810,548	810,548		810,548	732,628	90%	732,628	(77,920)
03-4-3211-000	Wastewater Connections	2,000	2,000		2,000	0	0%	2,000	0
03-4-3255-000	Inspection Fees	100	100		100	0	0%	100	0
03-4-3256-000	FOG Program	8,200	8,200		8,200	5,400	66%	5,400	(2,800)
03-4-3257-000	Interest Income	50,506	50,506		50,506	61,015	121%	61,015	10,509
	Total Revenues	$871,354	$871,354	$0	$871,354	$799,043	92%	$801,143	($70,211)
	OTHER SOURCES OF FUNDS								
	Total Other Sources of Funds	$0	$0	$0	$0	$0		$0	$0
	Total Sources of Funds	$871,354	$871,354	$0	$871,354	$799,043	92%	$801,143	($70,211)
	USES OF FUNDS								
	PERSONNEL SERVICES								
	UTILITIES STAFF: SALARIES & WAGES								
03-5-4500-010	Salaries and Wages	101,575	101,575		101,575	59,663	59%	59,663	41,912
03-5-4500-020	Overtime	17,265	17,265		17,265	3,790	22%	3,790	13,475
	Total Salaries & Wages	$118,840	$118,840	$0	$118,840	$63,452	53%	$63,452	$55,388
	UTILITIES STAFF: BENEFITS								
03-5-4500-075	Workers Compensation Insurance	4,600	4,600		4,600	4,229	92%	4,229	371
	Operating Crew Benefits Allocation	72,300	72,300		72,300	62,700	87%	62,700	9,600
	Total Benefits	$76,900	$76,900	$0	$76,900	$66,930	87%	$66,930	$9,970
	Total Personnel Services	$195,740	$195,740	$0	$195,740	$130,382	67%	$130,382	$65,358
	SERVICES & SUPPLIES								
03-5-4500-110	Communication	550	550		550	388	71%	388	162
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,400	10,400		10,400	9,975	96%	9,975	425
03-5-4500-170	Maintenance: Equipment	5,000	5,000		5,000	10,163	203%	10,163	(5,163)
03-5-4500-171	Maintenance: Vehicles	3,745	3,745		3,745	119	3%	119	3,626
03-5-4500-172	Gas and Oil	3,640	3,640		3,640	0	0%	0	3,640
03-5-4500-173	Maint: Structures/ Improvements	7,655	7,655		7,655	6,570	86%	6,570	1,085
03-5-4500-175	System Parts/ Operating Supplies	8,570	8,570		8,570	2,677	31%	2,677	5,893
03-5-4500-177	Safety Expense	15,000	15,000		15,000	3,581	24%	3,581	11,419
03-5-4500-180	Memberships	475	475		475	151	32%	151	324
03-5-4500-200	Office Expense	555	555		555	100	18%	100	455
03-5-4500-205	Outside UB Mailing Expense	10,000	10,000		10,000	10,854	109%	10,854	(854)
03-5-4500-220	Professional Services	1,100	1,100		1,100	0	0%	0	1,100
03-5-4500-222	Contracted Engineering	3,000	3,000		3,000	440	15%	440	2,560
03-5-4500-241	Rents & Leases/ Equipment	3,120	3,120		3,120	8,827	283%	8,827	(5,707)
03-5-4500-248	Regulatory Permits & Fees	5,500	5,500		5,500	0	0%	0	5,500
03-5-4500-285	Classes/ Seminars/ Training Fees	2,950	2,950		2,950	0	0%	0	2,950
03-5-4500-290	Utilities	2,775	2,775		2,775	1,461	53%	1,461	1,314
03-5-4500-390	Bad Debt Expense	350	350		350	0	0%	0	350
03-5-4500-499	Claims & Settlements	1,975	1,975		1,975	0		0	1,975
	Total Services & Supplies	$86,360	$86,360	$0	$86,360	$55,306	64%	$55,306	$31,054
	CAPITAL OUTLAY								
03-5-4500-320	CIP - Beach St. Sewer Lateral Replacement	20,000	20,000		20,000	11,000		11,000	9,000
	Total Capital Outlay	$20,000	$20,000	$0	$20,000	$11,000		$11,000	$9,000
	DEBT SERVICE								
03-5-4500-310	CalPERs UAL Funding	26,980	26,980		26,980	26,980	100%	26,980	0
	Vehicle Loan - Cleaning Truck	76,094	76,094		76,094	0	0%	76,094	0
	Total Debt Service	$103,074	$103,074	$0	$103,074	$26,980	26%	$103,074	$0
	ADMINISTRATIVE COST ALLOCATION								
03-5-4500-376	Administrative Cost Allocation	396,550	396,550		396,550	377,915	95%	377,915	18,635
	Total Administrative Cost Allocation	$396,550	$396,550	$0	$396,550	$377,915	95%	$377,915	$18,635
	Total Expenditures	$801,724	$801,724	$0	$801,724	$601,584	75%	$677,678	$124,046
	OPERATING SURPLUS/(DEFICIT)	$69,630	$69,630	$0	$69,630	$197,460		$123,466	$53,836
	TRANSFERS & ENCUMBRANCES								
	Transfers In	0	0		0	0		0	0
	(Transfers Out) - Equipment Fund	(11,090)	(11,090)		(11,090)	(5,435)		(11,090)	0
	Encumbrances - Sources of Funding	0	0		0	0		0	0
	Encumbrances - (Designated Funds)	(174,693)	(174,693)		(174,693)	(99,724)		(174,693)	0
	NET TRANSFERS & ENCUMBRANCES	($185,783)	($185,783)	($185,783)	($185,783)	($105,160)		($185,783)	$0

Solid waste FUND

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SOLID WASTE FUND - 06

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	2025/26 APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026		ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	Revenues (Franchisee Fees)	**$129,819**	**$129,819**	$0	**$129,819**	$179,973	**139%**	$179,973	$56,405
	Other Sources of Funds	**$0**	**$0**	$0	**$0**	$0	**0%**	$0	$0
	Total Sources of Funds	**$129,819**	**$129,819**	$0	**$129,819**	$179,973	**139%**	$179,973	$56,405
	USES OF FUNDS								
	Salaries & Wages	$34,000	$34,000	$0	$34,000	$15,783	46%	$15,783	$18,217
	Benefits	$31,625	$31,625	$0	$31,625	$27,086	86%	$27,086	$4,539
	Personnel Services	**$65,625**	**$65,625**	**$0**	**$65,625**	**$42,869**	**132%**	**$42,869**	**$22,756**
	Services & Supplies	**$20,565**	**$20,565**	**$0**	**$20,565**	**$19,720**	**96%**	**$19,720**	**$845**
	Capital Outlay	**$2,000**	**$2,000**	**$0**	**$2,000**	**$10,857**	**543%**	**$10,857**	**($8,857)**
	Administrative Cost	**$48,806**	**$48,806**	**$0**	**$48,806**	**$46,513**	**95%**	**$46,513**	**$2,293**
	Total Expenditures	**$136,996**	**$136,996**	**$0**	**$136,996**	**$119,959**	**$9**	**$119,959**	**$17,037**
	OPERATING SURPLUS/(DEFICIT)	**($7,177)**	**($7,177)**	**$0**	**($7,177)**	**$60,014**		**$60,014**	**$73,442**
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	0	0	0	0	0		0	0
	(Transfers Out) - Equipment Fund	(960)	(960)	0	(960)	(470)		(960)	0
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	(4,001)	(4,001)	0	(4,001)	(3,382)		(4,001)	0
	NET TRANSFERS & ENCUMBRANCES	**($4,961)**	**($4,961)**	**$0**	**($4,961)**	**($3,853)**		**($4,961)**	**$0**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SOLID WASTE FUND - 06

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	2025/26 FINAL BUDGET	2025/26 ADOPTED BUDGET	APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026	100%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	REVENUES								
06-4-3300-003	Interest Income	7,894	7,894		7,894	9,537	121%	9,537	7,894
06-4-3501-000	Franchise Fees	110,000	110,000		110,000	158,571	144%	158,571	48,571
06-4-3501-741	Landfill Savings Payment	11,925	11,925		11,925	11,865	99%	11,865	(60)
	Total Revenues	$129,819	$129,819	$0	$129,819	$179,973	139%	$179,973	$56,405
	OTHER SOURCES OF FUNDS								
	Total Other Sources of Funds	$0	$0	$0	$0	$0		$0	$0
	Total Sources of Funds	$129,819	$129,819	$0	$129,819	$179,973	139%	$179,973	$56,405
	USES OF FUNDS								
	PERSONNEL SERVICES								
	UTILITIES STAFF: SALARIES & WAGES								
06-5-4900-010	Salaries & Wages	34,000	34,000		34,000	15,783	46%	15,783	18,217
	Total Salaries & Wages	$34,000	$34,000	$0	$34,000	$15,783	46%	$15,783	$18,217
	UTILIITIES STAFF: BENEFITS								
06-5-4900-075	Compensation Insurance	1,500	1,500		1,500	961	64%	961	539
	Operating Crew Benefits Allocation	30,125	30,125		30,125	26,125	87%	26,125	4,000
	Total Benefits	$31,625	$31,625	$0	$31,625	$27,086	86%	$27,086	$4,539
	Total Personnel Services	$65,625	$65,625	$0	$65,625	$42,869	65%	$42,869	$22,756
	SERVICES & SUPPLIES								
06-5-4900-110	Communication	1,050	1,050		1,050	178	17%	178	872
06-5-4900-173	Maint - Shared Structures/ Improvements	575	575		575	2,496	434%	2,496	(1,921)
06-5-4900-175	Operating Supplies	315	315		315	25	8%	25	290
06-5-4900-200	Office Expense	315	315		315	129	41%	129	187
06-5-4900-210	Postage	315	315		315	40	13%	40	275
06-5-4900-220	Professional Services	7,400	7,400		7,400	6,852	93%	6,852	548
06-5-4900-290	Utilities	595	595		595	0	0%	0	595
06-5-4900-291	School Outreach Programs	10,000	10,000		10,000	10,000	100%	10,000	0
	Total Services & Supplies	$20,565	$20,565	$0	$20,565	$19,720	96%	$19,720	$845
	CAPITAL OUTLAY								
06-5-4900-320	Trash Cans	2,000	2,000		2,000	10,857	543%	10,857	(8,857)
	Total Capital Outlay	$2,000	$2,000	$0	$2,000	$10,857	543%	$10,857	($8,857)
	ADMINISTRATIVE COST ALLOCATION								
06-5-4900-376	Administrative Cost Allocation	48,806	48,806		48,806	46,513	95%	46,513	2,293
	Total Administrative Cost Allocation	$48,806	$48,806	$0	$48,806	$46,513	95%	$46,513	$2,293
	Total Expenditures	$136,996	$136,996	$0	$136,996	$119,959	88%	$119,959	$17,037
	OPERATING SURPLUS/(DEFICIT)	($7,177)	($7,177)	$0	($7,177)	$60,014		$60,014	$73,442
	TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	0	0		0	0		0	0
	(Transfers Out) - Equipment Fund	(960)	(960)		(960)	(470)		(960)	0
	Encumbrances - Sources of Funding	0	0		0	0		0	0
	Encumbrances - (Designated Funds)	(4,001)	(4,001)		(4,001)	(3,382)		(4,001)	0
	NET TRANSFERS & ENCUMBRANCES	($4,961)	($4,961)	$0	($4,961)	($3,853)		($4,961)	$0

EQUIPMENT FUND

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12

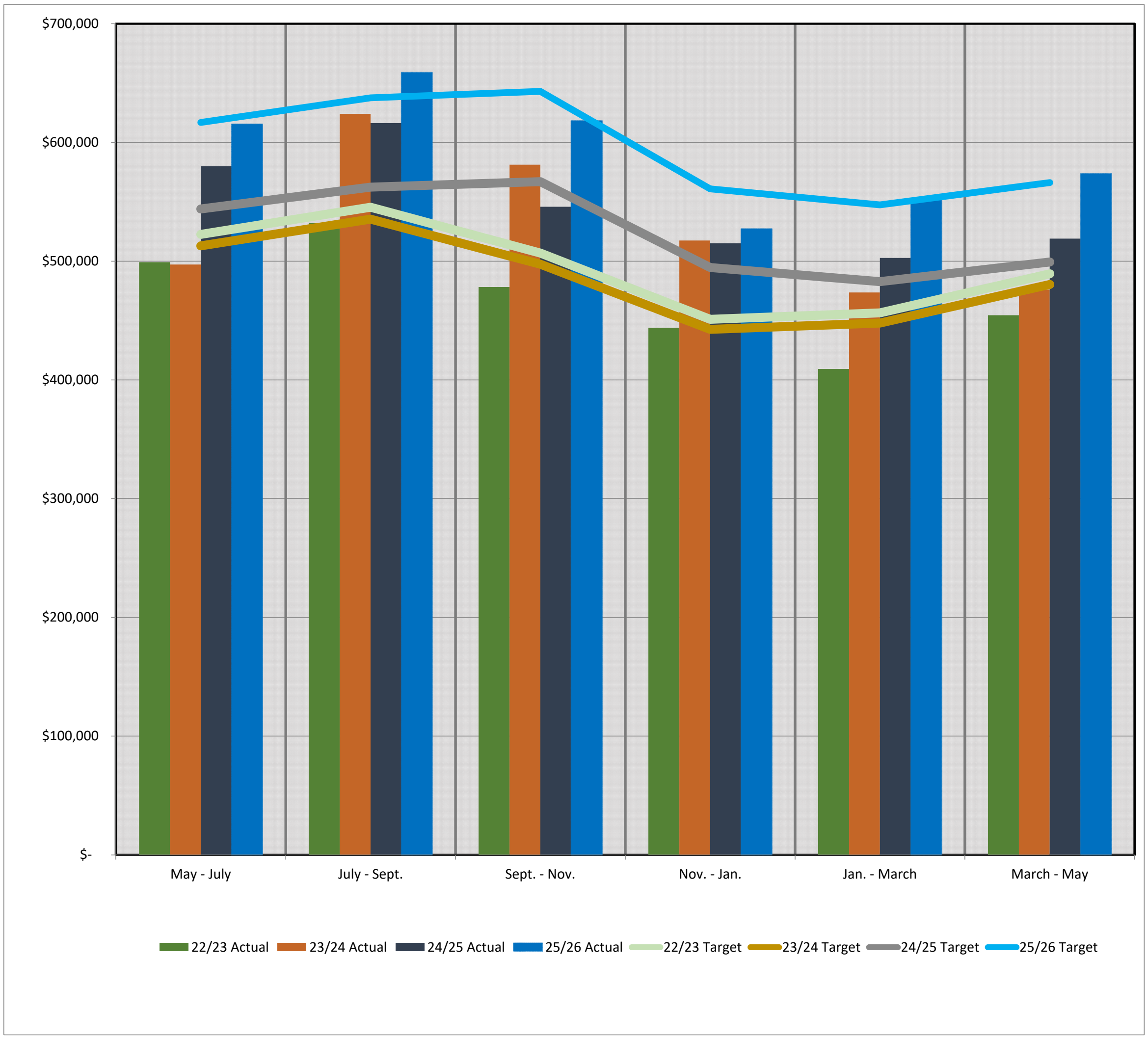
ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	APPROVED ADJUSTMENTS	2025/ CURRENT BUDGET	ACTUAL AT 6/30/2026		ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	Revenues	$27,944	$27,944	$0	$27,944	$13,695	49%	$13,695	($14,249)
	Other Sources of Funds	$0	$0	$0	$0	$0	0%	$0	$0
	Total Sources of Funds	$27,944	$27,944	$0	$27,944	$13,695	49%	$13,695	($14,249)
	USES OF FUNDS								
	Salaries & Wages	$0	$0	$0	$0	$0	0%	$0	$0
	Benefits	$0	$0	$0	$0	$0	0%	$0	$0
	Personnel Services	$0	$0	$0	$0	$0	0%	$0	$0
	Services & Supplies	$23,920	$23,920	$0	$23,920	$9,670	40%	$9,670	$14,250
	Capital Outlay	$0	$0	$0	$0	$0	0%	$0	$0
	Debt Service	$0	$0	$0	$0	$0	0%	$0	$0
	Total Expenditures	$23,920	$23,920	$0	$23,920	$9,670	0%	$9,670	$14,250
	OPERATING SURPLUS/(DEFICIT)	$4,024	$4,024	$0	$4,024	$4,025		$4,025	$1
	TRANSFERS & ENCUMBRANCES								
	Transfers In	0	0	0	0	0		0	0
	(Transfers Out)	0	0	0	0	0		0	0
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	$0	$0	$0	$0	$0		$0	$0

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2025/26	2025/26 ADOPTED BUDGET	2025/26 APPROVED ADJUSTMENTS	2025/26 CURRENT BUDGET	ACTUAL AT 6/30/2026	100%	ESTIMATED FY 2025/26	2025/26 EST. BUDGET VARIANCE
	SOURCES OF FUNDS								
	REVENUES								
12-4-3800-001	Lease Revenue from Water	15,894	15,894		15,894	7,790	49%	7,790	(8,104)
12-4-3800-002	Lease Revenue from Sewer	11,090	11,090		11,090	5,435	49%	5,435	(5,655)
12-4-3800-005	Lease Revenue from Garbage	960	960		960	470	49%	470	(490)
	Total Revenues	$27,944	$27,944	$0	$27,944	$13,695	49%	$13,695	($14,249)
	OTHER SOURCES OF FUNDS								
	Total Other Sources of Funds	$0	$0	$0	$0	$0		$0	$0
	Total Sources of Funds	$27,944	$27,944	$0	$27,944	$13,695	49%	$13,695	($14,249)
	USES OF FUNDS								
	SALARIES & WAGES								
	Total Salaries & Wages	$0	$0	$0	$0	$0		$0	$0
	BENEFITS								
	Total Benefits	$0	$0	$0	$0	$0		$0	$0
	Total Personnel Services	$0	$0	$0	$0	$0		$0	$0
	SERVICES & SUPPLIES								
12-5-4350-171	Maintenance - Vehicles	8,320	8,320		8,320	3,329	40%	3,329	4,991
12-5-4350-172	Fuel	15,600	15,600		15,600	6,342	41%	6,342	9,258
	Total Services & Supplies	$23,920	$23,920	$0	$23,920	$9,670	40%	$9,670	$14,250
	CAPITAL OUTLAY								
	Fixed Assets	0	0		0	0			0
	Total Capital Outlay	$0	$0	$0	$0	$0		$0	$0
	DEBT SERVICE								
	Total Debt Service	$0	$0	$0	$0	$0		$0	$0
	Total Expenditures	$23,920	$23,920	$0	$23,920	$9,670	40%	$9,670	$14,250
	OPERATING SURPLUS/(DEFICIT)	$4,024	$4,024	$0	$4,024	$4,025		$4,025	$1
	TRANSFERS & ENCUMBRANCES								
	Transfers In	0	0		0			0	0
	(Transfers Out)	0	0		0			0	0
	Encumbrances - Sources of Funding	0	0		0			0	0
	Encumbrances - (Designated Funds)	0	0		0			0	0
	NET TRANSFERS & ENCUMBRANCES	$0	$0	$0	$0	$0		$0	$0

Oceano Community Services District
Water Revenue Comparisons - Target to Actual
Billing Periods Ending in:
Fiscal Years 2022/23, 2023/24, 2024/25, 2025/26

	22/23 Target	22/23 Actual	23/24 Target	23/24 Actual	24/25 Target	24/25 Actual	25/26 Target	25/26 Actual	
May - July	$ 522,606	$ 499,156	$ 512,889	$ 497,121	$ 543,974	$ 579,926	$ 616,821	$ 615,312	
July - Sept.	$ 545,454	$ 532,132	$ 535,313	$ 624,018	$ 562,325	$ 616,217	$ 637,629	$ 658,902	
Sept. - Nov.	$ 506,828	$ 478,264	$ 497,404	$ 581,282	$ 567,000	$ 545,775	$ 642,930	$ 618,079	
Nov. - Jan.	$ 450,981	$ 443,890	$ 442,595	$ 517,385	$ 494,684	$ 514,958	$ 560,930	$ 527,157	
Jan. - March	$ 456,381	$ 409,222	$ 447,896	$ 473,630	$ 482,743	$ 502,765	$ 547,390	$ 552,232	
March - May	$ 489,411	$ 454,518	$ 480,311	$ 476,059	$ 499,274	$ 519,021	$ 566,134	$ 573,521	
Totals	$ 2,971,660	$ 2,817,182	$ 2,916,408	$ 3,169,494	$ 3,150,000	$ 3,278,662	$ 3,571,834	$ 3,545,203	
(Shortfall)/Overfall		$ (154,478)		$ 253,086		$ 128,662		$ (26,632)	(*)
								$ 200,639	



(*) The comparison between Target vs Actual in the current year only includes the billing cycles that have been recorded.

Oceano Community Services District

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

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

Date: **August 12, 2026**

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #10(A): Consideration of a Recommendation to Approve the Final FY 2026-27 Budget**

Recommendation

It is recommended that the Oceano Community Services Board approve the Final Budget for Fiscal Year (FY) 2026-27.

Discussion

The FY 2026-27 Preliminary Budget approved on June 10, 2026, with Resolution 2026-24, established the revenue and expenditure plans illustrated in the attached budget schedules (Attachment 1), which now also include encumbrances (Attachment 2) for contracts and related grant revenues that carry over from FY 2025-26, and reserves (Attachment 3). Since the 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 position, anticipated expenditures, and reserves for FY 2026-27.

Reserve amounts are based on the initial closing of accounting records on June 30, 2026. Some adjustments may occur once the final accounting closing and audit are complete in the next few months. Significant adjustments are not expected because the initial closing has evaluated the accounting for significant items.

The District's detailed reserves in the Final Budget are included in Attachment 3. The exhibit illustrates reserves include beginning balances, the Fund Balance Available (FBA), and encumbrances from FY 2025-26, additions, cancellations, and estimated ending reserve balances on June 30, 2027. It also provides the reserve details for each fund. Establishing the details and categories is a Board discretionary decision, except for restricted reserves, which have legal conditions for their use, which in the past included the District's Public Facilities Fees (PFF's), which, based on the Transfer of Revenue Agreement adopted in September 2024, were returned to the County in July 2026. The PFF's, Property Taxes, General Fund Interest, and Rental Income from the Sheriff's Building balances included in the agreement have been provided in Attachments 4 and 5, which were a part of the District's divestiture process. The County couldn't place the perimeters of the Revenue Agreement into effect until October 2025, and the District was required to return $1,138,877 to the County. The payment to the County has been included in the FY 2026-27 Summary of Reserves (Attachment 3). The ending balances on June 30, 2027, will vary from estimates based on revenues and expenditure variances that develop during FY 2026-27.

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

Fund	Estimated Beginning July 1, 2026	Increase/(Decrease)	Divestiture– Prop Tax, PFF's, Rent to County	Estimated Ending June 30, 2027
General	$ 551,100	$ 250,791	$ (678,053)	$ 123,838
Facilities	469,170	15,740	(460,824)	24,086
Total General	**$ 1,020,270**	**$ 266,531**	**$ (1,138,877)**	**$ 147,924**
Water	$ 2,401,165	$ 438,149	$ 0	$ 2,839,314
Wastewater	823,829	201,187	0	1,025,016
Solid Waste	139,475	113,222	0	252,697
Equipment	60,015	2,560	0	62,575
Total Enterprise	**$ 3,424,484**	**$ 755,118**	**$ 0**	**$ 4,179,603**
District Totals	**$ 4,444,754**	**$ 1,021,649**	**$ (1,138,877)**	**$ 4,327,526**

The following are the primary items related to the Final Budget reserves. Please note that all enterprise utility fund reserves are increasing, which demonstrates that the District is balancing revenues with expenditures and not spending more money than it has:

1. The increase in General Fund reserves of $250,791 resulted from the FBA from FY 2025-26 since the Transfer of Revenue Agreement with the County wasn't put into place until October 2025 and the District was sent property taxes totaling $678,053 over the agreement.

2. The decrease in Facilities Fund reserves of $460,824 is based on the divestiture of Fire and Emergency services to the County of San Luis Obispo. The Public Facilities Fees reserves of $260,598, $90,000 for facility improvements, $39,682 for the FY 2023-24 FBA, and the rental income for the Sheriff's Building of $65,816 received during FY 2024-25 were issued to the County of San Luis Obispo based on Attachment 5.

3. The Water Fund reserves will increase by $438,149 based on Resolution 2025-10 adjusting the water system service charges adopted at the public hearing on June 11th and increasing on July 18th of each year.

4. The Wastewater Fund will increase reserves by $201,187 based on Resolution 2025-09 adjusting the wastewater system service charges adopted at the public hearing on June 11th and increasing on July 18th of each year.

5. The Solid Waste Fund reserves will increase by $113,222 based on Resolution 2025-04 adopting South County Sanitary Service (SCSS) integrated solid waste rates and Resolution 2024-15 increasing the Franchise Fees received by the District from SCSS from 5% to 10%.

Other Agency Involvement

Once approved, the County Auditor and the Local Agency Formation Commission (LAFCo) are provided with copies of the District's annual budget. The County of San Luis Obispo provides the estimated property tax in the General Fund. SCSS provides the Franchise Fee report that is used to estimate Solid Waste revenues.

Other Financial Considerations

Grant revenues have funded many capital improvement projects for the District. The Water Fund has received $875,000 for the Water Resource Reliability Program, $1.9 million for the Stormwater Capture and Groundwater Recharge Project, $1.15 million for additional waterlines from Proposition 1 grant funds, and recently $1 million from Carbajal Community Project Funding. The Solid Waste Fund has received $10,000 from the Integrated Waste Management Authorities Technical Assistance Grant Program and $11,650 from the County of San Luis Obispo Off-Highway Motor Vehicle Grant Program. The General Fund has received $47,904 for the Local Hazard Mitigation Plan through CA OES, $2,500 for the Oceano Plaza Event through the County for the Community Project Grant, and $15,904 for the Field Trips to State Parks and Beaches Program through Parks California. The Facilities Fund has received $38,358 for the Emergency Generator through the Nuclear Power Preparedness Grant, $6,608 for the charging stations at the Water Yard through the APCD, and $93,444 for the upgrades to the Boardroom through the County's PED Fund.

The new five-year (2026-2030 FY) water and wastewater rates that went into effect July 18, 2025, established funding for the long-term capital improvement plans and utility staffing/operations, which will be funded through a combination of pay-as-you-go, grant funds, and debt-financed projects.

The final closeout of the District's Divestiture of Fire and Emergency Services has been finalized with the return of the funds included in Attachment 5 and 6 to the County of San Luis Obispo. This current budget should only receive the revenues agreed upon in the Transfer of Revenue Agreement.

Results

Reviewing the Final 2026-27 budget and reserves helps support financial transparency and a well-governed community.

Attachments:

1. FY 2026-27 Final Budget
2. Encumbrances from FY 2025-26
3. Summary of Reserves FY 2026-27
4. FY 2026-27 Salary Schedule
5. SLO County FY 2024-25 Property Taxes, PFF's, Interest, & Sheriff's Rent Invoice 120026-1
6. SLO County FY 2025-26 Property Tax Invoice 120026-2

OCSD FY 2026-2027
FINAL BUDGET

BUDGET SUMMARY

GENERAL FUND

OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY

ACCOUNT NO.	GENERAL FUND (GF)	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Fire	$0
	Lighting	$0
	Parks & Recreation	$0
	Facilities	$29,000
	Admin	$1,644,675
	Total Sources of Funds	$1,673,675
	USES OF FUNDS	
	Fire	$0
	Lighting	$59,215
	Parks & Recreation	$0
	Facilities	$52,646
	Admin	$1,581,035
	Total Expenditures	$1,692,896
	OPERATING SURPLUS/(DEFICIT)	
	Fire	$0
	Lighting	($59,215)
	Parks & Recreation	$0
	Facilities	($23,646)
	Admin	$63,640
	OPERATING SURPLUS/(DEFICIT)	($19,220)
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From Water Fund	39,000
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(94,303)
	NET TRANSFERS & ENCUMBRANCES	($55,303)
	RESERVES	
	Prior Year FBA	(341,055)
	(Use of Reserves)	0
	Additions to Reserves	266,531
	Other Adjustments - FY 2024-25 & FY 2025-26 Property Taxes, PFF's, FY 2024-25 Rental Income & FBA to the County of SLO (Fire Divestiture)	(1,138,877)
	RESERVES - INCREASE / (DECREASE)	($1,213,401)
	NET BUDGETARY SOURCES/USES	($1,138,878)

	RESERVES	
	Beginning Reserves & Prior Year FBA	$1,361,325
	Operating Surplus / (Deficit)	($19,220)
	Transfers & Encumbrances	($55,303)
	Other Adjustments - FY 2024-25 & FY 2025-26 Property Taxes, PFF's, FY 2024-25 Rental Income & FBA to the County of SLO (Fire Divestiture)	($1,138,877)
	ENDING RESERVES	$147,925

ADMINISTRATIVE BUDGET

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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues	**$63,640**
	Other Sources of Funds	**$1,581,035**
	Total Sources of Funds	**$1,644,675**
	USES OF FUNDS	
	PERSONNEL SERVICES	
	Salaries & Wages	$533,380
	Benefits	$237,745
	Personnel Services	**$771,125**
	Services & Supplies	**$522,115**
	Operating Crew Benefits Allocation	**$287,795**
	Administrative Cost	**$0**
	Total Expenditures	**$1,581,035**
	OPERATING SURPLUS/(DEFICIT)	**$63,640**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - Lighting Fund (Property Taxes)	(59,215)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	**($59,215)**
	RESERVES	
	Prior FBA	(246,366)
	(Use of Reserves)	0
	Additions to Reserves	250,791
	Other Adjustments - FY 2024-25 & FY 2025-26 Property Taxes (Fire Divestiture)	(678,053)
	RESERVES - INCREASE / (DECREASE)	**($673,628)**
	NET BUDGETARY SOURCES/USES	**($678,053)**
	RESERVES	
	Beginning Reserves & Prior Year FBA	$797,466
	Operating Surplus / (Deficit)	$63,640
	Transfers & Encumbrances	($59,215)
	Other Adjustments - FY 2024-25 & FY 2025-26 Property Taxes	($678,053)
	ENDING RESERVES	**$123,838**

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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
01-4-3100-000	Property Taxes: Current Year - Secured	56,258
01-4-3300-000	Interest Income	7,383
	Total Revenues	**$63,640**
	OTHER SOURCES OF FUNDS	
01-54100-376	Allocated Administrative Overhead	1,293,240
01-54100-376	Allocated Operating Crew Overhead	287,795
	Total Other Sources of Funds	**$1,581,035**
	Total Sources of Funds	**$1,644,675**
	USES OF FUNDS	
	PERSONNEL SERVICES	
	SALARIES & WAGES	
01-5-4100-010	Salary & Wages	523,820
01-5-4100-020	Overtime	9,560
	Total Salaries & Wages	**$533,380**
	BENEFITS	
01-5-4100-061	PERS Contribution	75,190
01-5-4100-062	PERS UAL Payment	33,360
01-5-4100-070	SUI	2,375
01-5-4100-071	Medicare	9,575
01-5-4100-072	FICA	3,120
01-5-4100-192	P/R Fed & State Taxes	2,600
01-5-4100-075	Compensation Insurance	6,225
01-5-4100-090	Insurance	103,800
01-5-4100-097	Cell Phone Allowance	1,500
	Total Benefits	**$237,745**
	Total Personnel Services	**$771,125**

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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2026/27 FINAL BUDGET
	SERVICES & SUPPLIES	
01-5-4100-110	Communications	12,275
01-5-4100-150	Insurance	52,500
01-5-4100-170	Maintenance: Equipment	4,120
01-5-4100-173	Maint: Structures/ Improvements	14,615
01-5-4100-180	Memberships	10,295
01-5-4100-193	Bank Fees	6,710
01-5-4100-200	Office Expense	12,610
01-5-4100-202	Office Lease	120,100
01-5-4100-205	Outside UB Mail Service	1,040
01-5-4100-210	Postage	2,785
01-5-4100-218	Audit	29,205
01-5-4100-220	Professional Services	40,300
01-5-4100-221	Information Technology	7,065
01-5-4100-223	Legal Services	91,935
01-5-4100-225	Board Stipends	9,800
01-5-4100-226	Annual Software Maintenance	28,950
01-5-4100-230	Required Legal Notice	1,300
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	5,500
01-5-4100-247	LAFCO Annual Charge	16,435
01-5-4100-248	Permits, Fees, Licenses	7,050
01-5-4100-260	Election Expense	10,000
01-5-4100-280	Private Vehicle/ Milage Expense	2,555
01-5-4100-283	Job Advertising Expense	1,300
01-5-4100-285	Classes/ Seminars/ Training Fee	15,650
01-5-4100-286	Board Member Travel	2,385
01-5-4100-290	Utilities	14,065
01-5-4100-297	Pass-thur: Delinquent Garbage/ Tax Roll	1,570
	Total Services & Supplies	**$522,115**
	Operating Crew Benefits & Direct Labor Cost Allocations	
01-5-4100-600	Leave time	80,000
01-5-4100-605	Salaries & Wages (Admin)	10,115
01-5-4100-601	PERS Contribution	49,600
01-5-4100-602	Medicare	7,335
01-5-4100-606	P/R Fed & State Taxes	4,865
01-5-4100-607	SUI	2,170
01-5-4100-603	Insurance	101,400
01-5-4100-080	Boot Allowance	1,560
01-5-4100-100	Clothing	8,850
01-5-4100-604	Standby	21,900
	Total Operating Crew Benefits	**$287,795**

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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2026/27 FINAL BUDGET
	Total Expenditures	**$1,581,035**
	OPERATING SURPLUS/(DEFICIT)	**$63,640**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - Lighting Fund (Property Taxes)	(59,215)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	**($59,215)**
	RESERVES	
	Prior Year FBA	(246,366)
	(Use of Reserves)	0
	Additions to Reserves	250,791
	Other Adjustments - FY 2024-25 & FY 2025-26 Property Taxes (Fire Divestiture)	(678,053)
	RESERVES - INCREASE / (DECREASE)	**($673,628)**
	NET BUDGETARY SOURCES/USES	**($678,053)**
	RESERVES	
	Beginning Reserves & Prior Year FBA	$797,466
	Operating Surplus / (Deficit)	$63,640
	Transfers & Encumbrances	($59,215)
	Other Adjustments - FY 2024-25 & FY 2025-26 Property Taxes	($678,053)
	ENDING RESERVES	**$123,838**

FIRE BUDGET

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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues	$0
	Other Sources of Funds	$0
	Total Sources of Funds	$0
	USES OF FUNDS	
	PERSONNEL SERVICES	
	Salaries & Wages	$0
	Benefits	$0
	Personnel Services	**$0**
	Services & Supplies	**$0**
	Capital Overlay	**$0**
	Administrative Cost Allocation	**$0**
	Total Expenditures	**$0**
	OPERATING SURPLUS/(DEFICIT)	**$0**

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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
	Total Revenues	$0
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	$0
	USES OF FUNDS	
	PERSONNEL SERVICES	
	SALARIES & WAGES	
	Total Salaries & Wages	**$0**
	BENEFITS	
	Total Benefits	**$0**
	Total Personnel Services	**$0**
	SERVICES & SUPPLIES	
	Total Services & Supplies	**$0**
	CAPITAL OVERLAY	
	Total Capital Overlay	**$0**
	ADMINISTRATIVE COST ALLOCATION	
	Total Administrative Cost Allocation	**$0**
	Total Expenditures	**$0**
	OPERATING SURPLUS/(DEFICIT)	**$0**
	TRANSFERS & ENCUMBRANCES	
	Transfers In - Property Taxes	0
	(Transfers Out) - Water & Wastewater Funds	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	**$0**

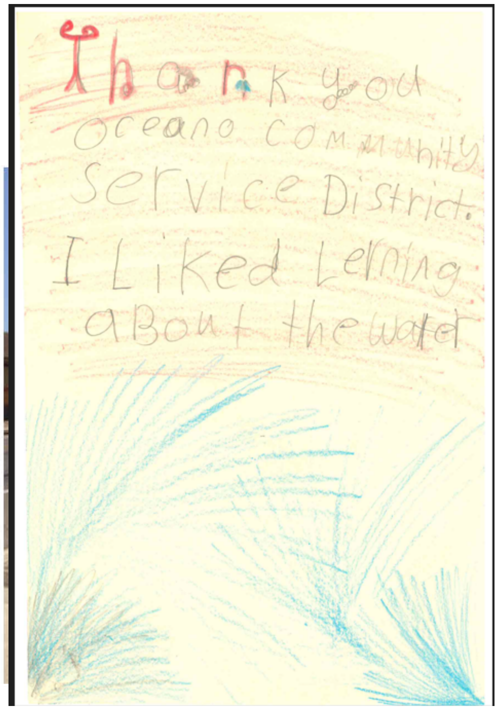
LIGHTING BUDGET

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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues	$0
	Other Sources of Funds	$0
	Total Sources of Funds	$0
	USES OF FUNDS	
	PERSONNEL SERVICES	
	Salaries & Wages	$2,120
	Benefits	$1,439
	Personnel Services	**$3,559**
	Services & Supplies	**$42,724**
	Capital Outlay	**$0**
	Administrative Cost	**$12,932**
	Total Expenditures	**$59,215**
OPERATING SURPLUS/(DEFICIT)		**($59,215)**

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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
	Total Revenues	$0
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	$0
	USES OF FUNDS	
	PERSONNEL SERVICES	
	SALARIES & WAGES	
01-5-4195-010	Salaries & Wages	2,120
	Total Salaries & Wages	**$2,120**
	BENEFITS	
	Operating Crew Benefits Allocation	1,439
	Total Benefits	**$1,439**
	Total Personnel Services	**$3,559**
	SERVICES & SUPPLIES	
01-5-4195-175	Operating Supplies	2,704
01-5-4195-295	Steet Lighting	40,020
	Total Services & Supplies	**$42,724**
	CAPITAL OUTLAY	
	Total Capital Outlay	**$0**
	ADMINISTRATIVE COST ALLOCATION	
01-5-4195-376	Administrative Cost Allocation	12,932
	Total Administrative Cost Allocation	**$12,932**
	Total Expenditures	**$59,215**
	OPERATING SURPLUS/(DEFICIT)	**($59,215)**
	TRANSFERS & ENCUMBRANCES	
	Transfers In - Property Taxes	59,215
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
	NET TRANSFERS & ENCUMBRANCES	**$59,215**



PARKS & RECREATION BUDGET

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

ACCOUNT NO.	GENERAL FUND (GF) PARKS AND RECREATION DEPARTMENT - 01	2026/27 FINAL BUDGET
	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	**$0**
	Capital Overlay	**$0**
	Administrative Cost Allocation	**$0**
	Total Expenditures	**$0**
	OPERATING SURPLUS/(DEFICIT)	**$0**

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

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 01	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
	Total Revenues	$0
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	**$0**
	USES OF FUNDS	
	PERSONNEL SERVICES	
	SALARIES & WAGES	
01-5-4850-010	Salaries & 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	
	Oceano Parks & Recreation	0
	Total Services & Supplies	**$0**
	CAPITAL OUTLAY	
	Total Capital Outlay	**$0**
	ADMINISTRATIVE COST ALLOCATION	
01-5-4850-376	Administrative Cost Allocation	0
	Total Administrative Cost Allocation	**$0**
	Total Expenditures	**$0**
OPERATING SURPLUS/(DEFICIT)		**$0**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
	NET TRANSFERS & ENCUMBRANCES	**$0**

FACILITIES FUND

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES - FUND 10

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues	**$29,000**
	Other Sources of Funds	**$0**
	Total Sources of Funds	**$29,000**
	USES OF FUNDS	
	Salaries & Wages	$5,060
	Benefits	$4,317
	Personnel Services	**$9,377**
	Services & Supplies	**$23,870**
	Capital Outlay	**$0**
	Administrative Cost	**$19,399**
	Total Expenditures	**$52,646**
	OPERATING SURPLUS/(DEFICIT)	**($23,646)**
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From Water Fund	39,000
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(94,303)
	NET TRANSFERS & ENCUMBRANCES	**($55,303)**
	RESERVES	
	Prior Year FBA	(94,689)
	(Use of Reserves)	0
	Additions to Reserves	15,740
	Other Adjustments - PFF's and Sheriff Facility Improvements	(460,824)
	RESERVES - INCREASE / (DECREASE)	**($539,773)**
	NET BUDGETARY SOURCES/USES	**($460,824)**
	RESERVES	
	Beginning Reserves & Prior Year FBA	$563,859
	Operating Surplus / (Deficit)	($23,646)
	Transfers & Encumbrances	($55,303)
	Other Adjustments - PFF's , FY 2024-25 Rental Income and FBA to County of SLO (Divestiture)	($460,824)
	ENDING RESERVES	**$24,086**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES - FUND 10

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
10-4-3257-000	Utility Reimbursement	17,000
10-4-3258-000	Old Fire Station Rent	12,000
	Total Revenues	**$29,000**
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	**$29,000**
	USES OF FUNDS	
	SALARIES & WAGES	
10-5-4300-010	Salary & Wages	5,060
	Total Salaries & Wages	**$5,060**
	BENEFITS	
	Operating Crew Overhead	4,317
	Total Benefits	**$4,317**
	Total Personnel Services	**$9,377**
	SERVICES & SUPPLIES	
10-5-4300-163	Maint: Structure/ Improvements	20,120
10-5-4300-173	So: Maint. Structures/ Improvements	3,750
	Total Services & Supplies	**$23,870**
	CAPITAL OUTLAY	
	Total Capital Outlay	**$0**
	ADMINISTRATIVE COST ALLOCATION	
10-5-4300-376	Admin Allocation	19,399
	Total Administrative Cost Allocation	**$19,399**
	Total Expenditures	**$52,646**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES - FUND 10

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2026/27 FINAL BUDGET
	OPERATING SURPLUS/(DEFICIT)	**($23,646)**
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From Water Fund	39,000
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(94,303)
	NET TRANSFERS & ENCUMBRANCES	**($55,303)**
	RESERVES	
	Prior Year FBA	(94,689)
	(Use of Reserves)	0
	Additions to Reserves	15,740
	Other Adjustments - PFF's , FY 2024-25 Rental Income and FBA to County of SLO (Divestiture)	(460,824)
	RESERVES - INCREASE / (DECREASE)	**($539,773)**
	NET BUDGETARY SOURCES/USES	**($460,824)**
	RESERVES	
	Beginning Reserves & Prior Year FBA	$563,859
	Operating Surplus / (Deficit)	($23,646)
	Transfers & Encumbrances	($55,303)
	Other Adjustments - PFF's, FY 2024-25 Rental Income and FBA to County of SLO (Divestiture)	($460,824)
	ENDING RESERVES	**$24,086**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ENTERPRISE FUNDS

ACCOUNT NO.	ENTERPRISE FUNDS	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Water Rate Revenue	$4,133,648
	Wastewater Rate Revenue	$1,407,171
	Solid Waste Franchisee Fee Revenue	$198,299
	Equipment (Funded by the three Enterprise Funds)	$28,905
	Total Sources of Funds	**$5,768,023**
	USES OF FUNDS	
	Water	$3,999,051
	Wastewater	$1,200,651
	Solid Waste	$157,524
	Equipment	$24,880
	Total Expenditures	**$5,382,106**
	OPERATING SURPLUS/(DEFICIT)	
	Water	$134,597
	Wastewater	$206,520
	Solid Waste	$40,775
	Equipment	$4,025
	OPERATING SURPLUS/(DEFICIT)	**$385,917**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out)	(67,905)
	Encumbrances - Sources of Funding	600,000
	Encumbrances - (Designated Funds)	(751,330)
	NET TRANSFERS & ENCUMBRANCES	**($219,235)**
	RESERVES	
	Prior Year FBA	(588,436)
	(Use of Reserves)	0
	Additions to Reserves	755,118
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$166,682**
	NET BUDGETARY SOURCES/USES	**($0)**
	RESERVES	
	Beginning Reserves	
	Water	$2,862,323
	Wastewater	$877,665
	Solid Waste	$212,917
	Equipment	$60,015
	Beginning Reserves	**4,012,920**
	Operating Surplus / (Deficit)	
	Water	$134,597
	Wastewater	$206,520
	Solid Waste	$40,775
	Equipment	$4,025
	Operating Surplus / (Deficit)	**385,917**
	Transfers & Encumbrances	
	Water	($157,606)
	Wastewater	($59,169)
	Solid Waste	($995)
	Equipment	($1,465)
	Transfers & Encumbrances	**(219,235)**
	ENDING RESERVES	**$4,179,602**

WATER FUND

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues (Water Rate Revenue)	$4,133,648
	Other Sources of Funds	$0
	Total Sources of Funds	$4,133,648
	USES OF FUNDS	
	Salaries & Wages	$317,493
	Benefits	$189,009
	Personnel Services	**$506,502**
	Services & Supplies	**$2,397,605**
	Capital Outlay	**$265,000**
	Debt Service	**$54,000**
	Administrative Cost	**$775,944**
	Total Expenditures	**$3,999,051**
	OPERATING SURPLUS/(DEFICIT)	**$134,597**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - To General & Equipment	(55,440)
	Encumbrances - Sources of Funding	600,000
	Encumbrances - (Designated Funds)	(702,166)
	NET TRANSFERS & ENCUMBRANCES	**($157,606)**
	RESERVES	
	Prior Year FBA	(461,158)
	(Use of Reserves)	0
	Additions to Reserves	438,149
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**($23,009)**
	NET BUDGETARY SOURCES/USES	**$0**

	RESERVES	
	Beginning Reserves & Prior Year FBA	$2,862,323
	Operating Surplus / (Deficit)	$134,597
	Transfers & Encumbrances	($157,606)
	ENDING RESERVES	**$2,839,314**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
02-4-3200-000	Water Rate Revenue - PROP 218	3,883,427
02-4-3206-000	Front Footage Fees	24,480
02-4-3207-000	Sales: U/B Courtesy Notice	3,550
02-4-3208-000	Delinquent U/B Acct Fees	67,600
02-4-3209-000	Capacity Charges	40,704
02-4-3210-000	Meter Fees	8,100
02-4-3211-000	Lopez Connection Fees	6,000
02-4-3212-000	New Account Setup Fee	4,120
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
02-4-3300-000	Interest Income	54,217
02-4-3224-000	Backflow Fees	5,000
	Total Revenues	$4,133,648
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	$4,133,648
	USES OF FUNDS	
	PERSONNEL SERVICES	
	UTILITIES STAFF: SALARIES & WAGES	
02-5-4400-010	Salaries and Wages	275,308
02-5-4400-020	Overtime	42,185
	Total Salaries & Wages	**$317,493**
	UTILITIES STAFF: BENEFITS	
02-5-4400-075	Workers Compensation Insurance	4,820
	Operating Crew Benefits Allocation	184,189
	Total Benefits	**$189,009**
	Total Personnel Services	**$506,502**

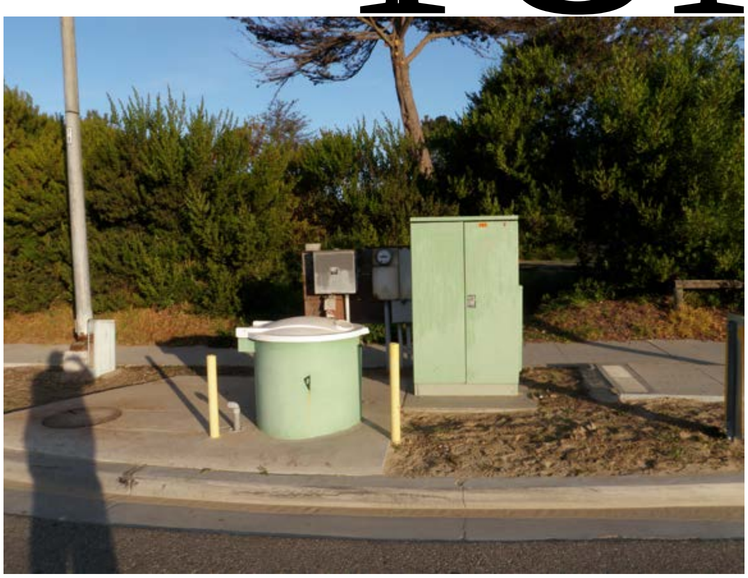
OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2026/27 FINAL BUDGET
	SERVICES & SUPPLIES	
02-5-4400-110	Communications	3,245
02-5-4400-163	Maint: Structures/ Improvements	48,000
02-5-4400-164	Paving	6,000
02-5-4400-170	Maintenance - Equipment	3,785
02-5-4400-173	Maint: Shared Structures/ Improvements	19,055
02-5-4400-175	System Parts/ Operating Supplies	40,570
02-5-4400-176	Water Meters	50,000
02-5-4400-177	Safety Expense	3,240
02-5-4400-178	Chemicals	7,500
02-5-4400-180	Membership	4,050
02-5-4400-200	Office Expense	1,095
02-5-4400-205	Outside UB Mail Service	11,250
02-5-4400-220	Professional Services	45,345
02-5-4400-221	Information Technology	625
02-5-4400-222	Contracted Engineering	5,400
02-5-4400-226	Engineering & Other Reimbursements	19,700
02-5-4400-230	Legal Notices	1,550
02-5-4400-241	Rents/ Leases - Equipment	4,100
02-5-4400-248	Permits, Fees, Licenses	22,745
02-5-4400-250	Small Tools and Instruments	1,200
02-5-4400-285	Classes/ Seminars	3,350
02-5-4400-261	Water Supply - Lopez	670,000
02-5-4400-262	Water Supply - State Water	1,285,000
02-5-4400-290	Utilities - Groundwater Pumping	37,850
02-5-4400-297	Pass-Thru: Crest/Christie/AG	24,000
02-5-4400-380	NCMA TG	65,000
02-5-4400-387	Interest Expense - Interfund	2,500
02-5-4400-499	Claim & Settlements	11,450
	Total Services & Supplies	**$2,397,605**
	CAPITAL OUTLAY	
02-5-4400-320	Annual CIP Projects	265,000
	Total Capital Outlay	**$265,000**
	DEBT SERVICE	
02-5-4400-310	CalPERS UAL Funding	54,000
	Total Debt Service	**$54,000**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2026/27 FINAL BUDGET
	ADMINISTRATIVE COST ALLOCATION	
02-5-4400-376	Administrative Cost Allocation	775,944
	Total Administrative Cost Allocation	**$775,944**
	Total Expenditures	**$3,999,051**
	OPERATING SURPLUS/(DEFICIT)	**$134,597**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - To General & Equipment	(55,440)
	Encumbrances - Sources of Funding	600,000
	Encumbrances - (Designated Funds)	(702,166)
	NET TRANSFERS & ENCUMBRANCES	**($157,606)**
	RESERVES	
	Prior Year FBA	(461,158)
	(Use of Reserves)	0
	Additions to Reserves	438,149
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**($23,009)**
	NET BUDGETARY SOURCES/USES	**($0)**
	RESERVES	
	Beginning Reserves & Prior Year FBA	$2,862,323
	Operating Surplus / (Deficit)	$134,597
	Transfers	($157,606)
	ENDING RESERVES	**$2,839,314**

Waste water FUND



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues (Wastewater Rates)	**$1,407,171**
	Other Sources of Funds	**$0**
	Total Sources of Funds	**$1,407,171**
	USES OF FUNDS	
	PERSONNEL SERVICES	
	Salaries & Wages	$124,075
	Benefits	$78,311
	Personnel Services	**$202,386**
	Services & Supplies	**$104,550**
	Capital Outlay	**$330,000**
	Debt Service	**$130,480**
	Administrative Cost	**$433,235**
	Total Expenditures	**$1,200,651**
	OPERATING SURPLUS/(DEFICIT)	**$206,520**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - To Equipment Fund	(11,470)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(47,699)
	NET TRANSFERS & ENCUMBRANCES	**($59,169)**
	RESERVES	
	Prior Year FBA	(53,836)
	(Use of Reserves)	0
	Additions to Reserves	201,187
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$147,351**
	NET BUDGETARY SOURCES/USES	**$0**

	RESERVES	
	Beginning Reserves & Prior Year FBA	$877,665
	Operating Surplus / (Deficit)	$206,520
	Transfers & Encumbrances	($59,169)
ENDING RESERVES		**$1,025,016**

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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
03-4-3210-000	Wastewater Rate Revenue - PROP 218	1,346,365
03-4-3211-000	Wastewater Connections	2,000
03-4-3255-000	Inspection Fees	100
03-4-3256-000	FOG Program	8,200
03-4-3257-000	Interest Income	50,506
	Total Revenues	$1,407,171
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	**$0**
	Total Sources of Funds	**$1,407,171**
	USES OF FUNDS	
	PERSONNEL SERVICES	
	UTILITIES STAFF: SALARIES & WAGES	
03-5-4500-010	Salaries and Wages	106,000
03-5-4500-020	Overtime	18,075
	Total Salaries & Wages	**$124,075**
	UTILITIES STAFF: BENEFITS	
03-5-4500-075	Workers Compensation Insurance	9,240
	Operating Crew Benefits Allocation	69,071
	Total Benefits	**$78,311**
	Total Personnel Services	**$202,386**

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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2026/27 FINAL BUDGET
	SERVICES & SUPPLIES	
03-5-4500-110	Communication	5,720
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,815
03-5-4500-170	Maintenance: Equipment	5,200
03-5-4500-171	Maintenance: Vehicles	3,895
03-5-4500-172	Gas and Oil	3,785
03-5-4500-173	Maint: Structures/ Improvements	9,115
03-5-4500-175	System Parts/ Operating Supplies	8,950
03-5-4500-177	Safety Expense	15,000
03-5-4500-180	Memberships	495
03-5-4500-200	Office Expense	575
03-5-4500-205	Outside UB Mailing Expense	10,400
03-5-4500-220	Professional Services	1,155
03-5-4500-222	Contracted Engineering	3,120
03-5-4500-241	Rents & Leases/ Equipment	12,250
03-5-4500-248	Regulatory Permits & Fees	5,720
03-5-4500-285	Classes/ Seminars/ Training Fees	3,065
03-5-4500-290	Utilities	2,885
03-5-4500-390	Bad Debt Expense	350
03-5-4500-499	Claims & Settlements	2,055
	Total Services & Supplies	**$104,550**
	CAPITAL OUTLAY	
02-5-4400-320	Annual CIP Projects	330,000
	Total Capital Outlay	**$330,000**
	DEBT SERVICE	
03-5-4500-310	CalPERs UAL Funding	26,980
	Vehicle Loan - Cleaning Truck	103,500
	Total Debt Service	**$130,480**
	ADMINISTRATIVE COST ALLOCATION	
03-5-4500-376	Administrative Cost Allocation	433,235
	Total Administrative Cost Allocation	**$433,235**
	Total Expenditures	**$1,200,651**

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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2026/27 FINAL BUDGET
	OPERATING SURPLUS/(DEFICIT)	**$206,520**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - Equipment Fund	(11,470)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(47,699)
	NET TRANSFERS & ENCUMBRANCES	**($59,169)**
	RESERVES	
	Prior Year FBA	(53,836)
	(Use of Reserves)	0
	Additions to Reserves	201,187
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$147,351**
	NET BUDGETARY SOURCES/USES	**($0)**
	RESERVES	
	Beginning Reserves & Prior Year FBA	$877,665
	Operating Surplus / (Deficit)	$206,520
	Transfers & Encumbrances	($59,169)
	ENDING RESERVES	**$1,025,016**

SOLID wASTE FUND

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SOLID WASTE FUND - 06

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues (Franchisee Fees)	**$198,299**
	Other Sources of Funds	**$0**
	Total Sources of Funds	**$198,299**
	USES OF FUNDS	
	Salaries & Wages	$42,500
	Benefits	$30,380
	Personnel Services	**$72,880**
	Services & Supplies	**$21,615**
	Capital Outlay	**$11,300**
	Administrative Cost	**$51,730**
	Total Expenditures	**$157,524**
	OPERATING SURPLUS/(DEFICIT)	**$40,775**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - Equipment Fund	(995)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	**($995)**
	RESERVES	
	Prior Year FBA	(73,442)
	(Use of Reserves)	0
	Additions to Reserves	113,222
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$39,780**
	NET BUDGETARY SOURCES/USES	**($0)**

	RESERVES	
	Beginning Reserves & Prior Year FBA	$212,917
	Operating Surplus / (Deficit)	$40,775
	Transfers & Encumbrances	($995)
	ENDING RESERVES	**$252,697**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SOLID WASTE FUND - 06

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
06-4-3300-003	Interest Income	7,894
06-4-3501-000	Franchise Fees	178,000
06-4-3501-741	Landfill Savings Payment	12,405
	Total Revenues	**$198,299**
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	**$198,299**
	USES OF FUNDS	
	PERSONNEL SERVICES	
	UTILITIES STAFF: SALARIES & WAGES	
06-5-4900-010	Salaries & Wages	42,500
06-5-4900-020	Overtime Wages	0
	Total Salaries & Wages	**$42,500**
	UTILIITIES STAFF: BENEFITS	
06-5-4900-075	Compensation Insurance	1,600
	Operating Crew Benefits Allocation	28,780
	Total Benefits	**$30,380**
	Total Personnel Services	**$72,880**
	SERVICES & SUPPLIES	
06-5-4900-110	Communication	1,095
06-5-4900-173	Maint - Shared Structures/ Improvements	600
06-5-4900-175	Operating Supplies	330
06-5-4900-200	Office Expense	300
06-5-4900-210	Postage	300
06-5-4900-220	Professional Services	8,370
06-5-4900-290	Utilities	620
06-5-4900-291	School Outreach Programs	10,000
	Total Services & Supplies	**$21,615**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SOLID WASTE FUND - 06

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE DEPARTMENT - 06	2026/27 FINAL BUDGET
	CAPITAL OUTLAY	
06-5-4900-320	Trash Cans	11,300
	Total Capital Outlay	**$11,300**
	ADMINISTRATIVE COST ALLOCATION	
06-5-4900-376	Administrative Cost Allocation	51,730
	Total Administrative Cost Allocation	**$51,730**
	Total Expenditures	**$157,524**
	OPERATING SURPLUS/(DEFICIT)	**$40,775**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out) - Equipment Fund	(995)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	**($995)**
	RESERVES	
	Prior Year FBA	(73,442)
	(Use of Reserves)	0
	Additions to Reserves	113,222
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$39,780**
	NET BUDGETARY SOURCES/USES	**$0**
	RESERVES	
	Beginning Reserves & Prior Year FBA	$212,917
	Operating Surplus / (Deficit)	$40,775
	Transfers & Encumbrances	($995)
	ENDING RESERVES	**$252,697**

EQUIPMENT FUND

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	Revenues	**$28,905**
	Other Sources of Funds	**$0**
	Total Sources of Funds	**$28,905**
	USES OF FUNDS	
	Salaries & Wages	$0
	Benefits	$0
	Personnel Services	**$0**
	Services & Supplies	**$24,880**
	Capital Outlay	**$0**
	Debt Service	**$0**
	Total Expenditures	**$24,880**
	OPERATING SURPLUS/(DEFICIT)	**$4,025**
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(1,465)
	NET TRANSFERS & ENCUMBRANCES	**($1,465)**
	RESERVES	
	(Use of Reserves)	0
	Additions to Reserves	2,560
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$2,560**
	NET BUDGETARY SOURCES/USES	**$0**

	RESERVES	
	Beginning Reserves & Prior Year FBA	$60,015
	Operating Surplus / (Deficit)	$4,025
	Transfers & Encumbrances	($1,465)
	ENDING RESERVES	**$62,575**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	2026/27 FINAL BUDGET
	SOURCES OF FUNDS	
	REVENUES	
12-4-3800-001	Lease Revenue from Water	16,440
12-4-3800-002	Lease Revenue from Sewer	11,470
12-4-3800-005	Lease Revenue from Garbage	995
	Total Revenues	**$28,905**
	OTHER SOURCES OF FUNDS	
	Total Other Sources of Funds	$0
	Total Sources of Funds	**$28,905**
	USES OF FUNDS	
	SALARIES & WAGES	
	Total Salaries & Wages	**$0**
	BENEFITS	
	Total Benefits	**$0**
	Total Personnel Services	**$0**
	SERVICES & SUPPLIES	
12-5-4350-171	Maintenance - Vehicles	8,655
12-5-4350-172	Fuel	16,225
	Total Services & Supplies	**$24,880**
	CAPITAL OUTLAY	
	Fixed Assets	0
	Total Capital Outlay	**$0**
	DEBT SERVICE	
	Total Debt Service	**$0**
	Total Expenditures	**$24,880**
	OPERATING SURPLUS/(DEFICIT)	**$4,025**

OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	2026/27 FINAL BUDGET
	TRANSFERS & ENCUMBRANCES	
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(1,465)
	NET TRANSFERS & ENCUMBRANCES	**($1,465)**
	RESERVES	
	(Use of Reserves)	0
	Additions to Reserves	2,560
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	**$2,560**
	NET BUDGETARY SOURCES/USES	**$0**
	RESERVES	
	Beginning Reserves	$60,015
	Operating Surplus / (Deficit)	$4,025
	Transfers & Encumbrances	($1,465)
	ENDING RESERVES	**$62,575**

Oceano Community Services District

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

(805) 481-6730 │ FAX (805) 481-6836

FY 2025-26 Encumbrances

- A professional services agreement with GSI Water Solutions, Inc. was issued to prepare the 2025 Annual Report for the Northern Cities Management Area in the amount of $49,191 with a contingency of $4,062 for a total contract amount of $53,253. The remaining amount outstanding on this contract is $6,606 and will roll forward to FY 2026-27.

- During FY 2024-25, 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 $6,165 will roll forward to FY 2026-27.

- The Proposition 1 grant revenues for the Water Resources Reliability Program Projects 1-4,1-5,1-7,1-8, and 1-10 of $600,000 were budgeted with a construction contract with JF Will Co for a total maximum contract of $637,556. A professional service agreement with Cannon for consultant services in the amount of $37,864 in FY 2024-25. The entire amount has been paid to the contractors and engineers, and the reimbursement of $600,000 grant funds has been applied for through the County and State and will be received in FY 2026-27.

- 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, to provide additional AB 52 and Section 106 support, and provide coastal permitting support was budgeted in FY 2023-24. The remaining balance of $4,251 will roll forward to FY 2026-27.

- A professional service agreement with Cannon, Inc., to update the Preliminary Engineering Report for USDA's review of the District's capital improvement projects of $17,000 was budgeted in FY 2023-24. The remaining balance of $8,380 will roll forward to FY 2026-27.

- A professional service agreement with Cannon, Inc., to design the remaining waterline projects included in the Water Resource Reliability Program to pursue future grants or issue debt of $134,970 was budgeted in FY 2024-25. The remaining balance of $75,376 will roll forward to FY 2026-27.

- A professional service agreement with MKN Engineering for the Sanitary Sewer CIP for capital improvement projects in the wastewater system of $277,532 was budgeted in FY 2024-25. The remaining balance of $47,699 will roll forward to FY 2026-27

- A resolution was adopted by the Board authorizing staff to finance a Jetter/ Vacuum Truck from Haaker Equipment at a cost not to exceed $660,000. A purchase order was issued during FY 2025-26, and the equipment is expected to be completed by February 2027. The entire balance will roll forward to FY 2026-27.

- A professional service agreement with Ardurra Group Inc. for the Ken Mar Gardens, Halcyon Water System, Halcyon Estates, and Grande Mobile Manor Water Consolidation Project in an amount not to exceed $144,783 funded through the CA State Water Resources Control Board's Expedited Drinking Water Grant for $9,427,000 was issued during FY 2025-26. The grant revenues and expenditures will roll forward to FY 2026-27.

- A professional service agreement with Bill Gains Auto in the Facilities Fund to upgrade the audio-visual in the Board Chambers through the County of SLO's Public Education Government Funds was issued during FY 2025-26. The entire balance of $94,303 will roll forward to FY 2026-27.

- A purchase order was issued to Santa Maria Tire for $1,465 to replace the tires on the backhoe for FY 2025-26; the entire balance will roll forward to FY 2026-27.

OCEANO COMMUNITY SERVICES DISTRICT
BUDGET SUMMARY - RESERVES
FISCAL YEAR 2026-27

Type		Governmental	Administration	Fire	Lighting	Parks & Recreation	Total Governmental Fund	Facilities	Total General Fund	Water	Wastewater	Solid Waste	Equipment	Total Enterprise Funds	Total
RESERVE DESIGNATIONS															
BEGINNING RESERVES															
Type	R=Restricted; C=Commitment														
	Fund Balance Available	$ 246,366					$ 246,366	$ 94,689	$ 341,055	$ 461,158	$ 53,836	$ 73,442	$ -	$ 588,436	$ 929,491
	FY 25-26 Encumbrances						$ -	$ (94,303)	$ (94,303)	$ (102,166)	$ (47,699)		$ (1,465)	$ (151,330)	$ (245,633)
R	Facility Fees | Acc Leave |Water Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ 265,316	$ 265,316	$ 24,057	$ -	$ -	$ -	$ 24,057	$ 289,373
C	Corp Yard Facilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 57,367	$ -	$ -	$ -	$ 57,367	$ 57,367
C	Infrastructure	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 195,703	$ 66,448	$ 37,531	$ -	299,682	299,682
C	Connection Fee Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 943,360	$ 47,535	$ -	$ -	990,895	990,895
C	Emergency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000	$ 400,000	$ -	$ -	700,000	700,000
C	Minimum	$ 551,100	$ -	$ -	$ -	$ -	$ 551,100	$ 203,854	$ 754,954	$ 794,740	$ 125,000	$ 30,000	$ -	949,740	1,704,694
C	Equipment Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ 38,332	$ 60,015	198,347	198,347
C	Contingencies	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,348	$ 23,784	$ 293	$ -	59,425	59,425
U	Unassigned (Ent) / Commitment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50,590	$ 61,062	$ 33,319	$ -	144,971	144,971
	Total Beginning Reserves (Less FY 2025-26 Budget Adjustments)	**$ 551,100**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 551,100**	**$ 469,170**	**$ 1,020,270**	**$ 2,401,165**	**$ 823,829**	**$ 139,475**	**$ 60,015**	**$ 3,424,484**	**$ 4,444,754**
RESERVES INCREASES															
R	Facility Fees | Acc Leave |Water Bonds)						$ -		$ -					$ -	$ -
C	Corp Yard Facilities						$ -		$ -					-	-
C	Infrastructure						$ -		$ -			25,000		25,000	25,000
C	Connection Fee Revenue						$ -		$ -	188,115	10,000			198,115	198,115
C	Emergency						$ -		$ -					-	-
C	Minimum	250,791					$ 250,791	15,740	$ 266,531			50,000		50,000	316,531
C	Equipment Replacement						$ -		$ -	250,034	191,187	25,000	2,560	468,781	468,781
C	Contingencies						$ -		$ -			13,222		13,222	13,222
U	Unassigned (Ent) / Commitment						$ -		$ -					-	-
	Total Reserve Increases	**$ 250,791**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 250,791**	**$ 15,740**	**$ 266,531**	**$ 438,149**	**$ 201,187**	**$ 113,222**	**$ 2,560**	**$ 755,118**	**$ 1,021,649**
RESERVES CANCELLATIONS															
R	Facility Fees | Acc Leave |Water Bonds)						$ -	$ (265,316)	$ (265,316)					$ -	$ (265,316)
C	Corp Yard Facilities						$ -		$ -					-	-
C	Infrastructure						$ -		$ -					-	-
C	Connection Fee Revenue						$ -		$ -					-	-
C	Emergency						$ -		$ -					-	-
C	Minimum	(678,053)					$ (678,053)	(195,508)	$ (873,561)					-	(873,561)
C	Equipment Replacement						$ -		$ -					-	-
C	Contingencies						$ -		$ -					-	-
U	Unassigned (Ent) / Commitment						$ -		$ -					-	-
	Total Reserve Decreases	**$ (678,053)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (678,053)**	**$ (460,824)**	**$ (1,138,877)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,138,877)**
ENDING RESERVES															
R	Facility Fees | Acc Leave |Water Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24,057	$ -	$ -	$ -	$ 24,057	$ 24,057
C	Corp Yard Facilities	-	-	-	-	-	-	-	-	57,367	-	-	-	57,367	57,367
C	Infrastructure	-	-	-	-	-	-	-	-	195,703	66,448	62,531	-	324,682	324,682
C	Connection Fee Revenue	-	-	-	-	-	-	-	-	1,131,475	57,535	-	-	1,189,010	1,189,010
C	Emergency	-	-	-	-	-	-	-	-	300,000	400,000	-	-	700,000	700,000
C	Minimum	123,838	-	-	-	-	123,838	24,086	147,924	794,740	125,000	80,000	-	999,740	1,147,664
C	Equipment Replacement	-	-	-	-	-	-	-	-	250,034	291,187	63,332	62,575	667,128	667,128
C	Contingencies	-	-	-	-	-	-	-	-	35,348	23,784	13,515	-	72,647	72,647
U	Unassigned (Ent) / Commitment (GF)	-	-	-	-	-	-	-	-	50,590	61,062	33,319	-	144,972	144,971
	Total Ending Reserves	**$ 123,838**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 123,838**	**$ 24,086**	**$ 147,924**	**$ 2,839,314**	**$ 1,025,016**	**$ 252,697**	**$ 62,575**	**$ 4,179,603**	**$ 4,327,526**
	FY 2026-27 Change in Reserves	**$ (427,262)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (427,262)**	**$ (445,084)**	**$ (872,346)**	**$ 438,149**	**$ 201,187**	**$ 113,222**	**$ 2,560**	**$ 755,119**	**$ (117,228)**

OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE
For the Fiscal Year Ending June 30, 2027

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	$ 82.88	$ 84.95	$ 87.08	$ 91.43	$ 96.00	$ 100.80	$ 105.84	N/A
Annual	$172,390	$176,696	$181,126	$190,174	$199,680	$209,664	$220,147	
Business and Accounting Manager I								
Hourly	$ 32.01	$ 32.81	$ 33.63	$ 35.31	$ 37.08	$ 38.93	$ 40.88	$ 42.92
Annual	$66,581	$68,245	$69,950	$73,445	$77,126	$80,974	$85,030	$89,274
Business and Accounting Manager II								
Hourly	$ 38.39	$ 39.35	$ 40.33	$ 42.35	$ 44.47	$ 46.69	$ 49.02	$ 51.47
Annual	$79,851	$81,848	$83,886	$88,088	$92,498	$97,115	$101,962	$107,058
Business and Accounting Manager III								
Hourly	$ 52.00	$ 53.30	$ 54.63	$ 57.36	$ 60.23	$ 63.24	$ 66.40	$ 69.72
Annual	$108,160	$110,864	$113,630	$119,309	$125,278	$131,539	$138,112	$145,018
Account Administrator I								
Hourly	$ 24.01	$ 24.61	$ 25.23	$ 26.49	$ 27.81	$ 29.20	$ 30.66	$ 32.19
Annual	$49,941	$51,189	$52,478	$55,099	$57,845	$60,736	$63,773	$66,955
Account Administrator II								
Hourly	$ 25.80	$ 26.45	$ 27.11	$ 28.47	$ 29.89	$ 31.38	$ 32.95	$ 34.60
Annual	$53,664	$55,016	$56,389	$59,218	$62,171	$65,270	$68,536	$71,968
Account Administrator III								
Hourly	$ 27.74	$ 28.43	$ 29.14	$ 30.60	$ 32.13	$ 33.74	$ 35.43	$ 37.20
Annual	$57,699	$59,134	$60,611	$63,648	$66,830	$70,179	$73,694	$77,376
Utilities System Manager								
Hourly	$ 52.00	$ 53.30	$ 54.63	$ 57.36	$ 60.23	$ 63.24	$ 66.40	$ 69.72
Annual	$108,160	$110,864	$113,630	$119,309	$125,278	$131,539	$138,112	$145,018
Lead Operator								
Hourly	$ 33.80	$ 34.65	$ 35.52	$ 37.30	$ 39.17	$ 41.13	$ 43.19	$ 45.35
Annual	$70,304	$72,072	$73,882	$77,584	$81,474	$85,550	$89,835	$94,328
Utilities Operator I								
Hourly	$ 25.35	$ 25.98	$ 26.63	$ 27.96	$ 29.36	$ 30.83	$ 32.37	$ 33.99
Annual	$52,728	$54,038	$55,390	$58,157	$61,069	$64,126	$67,330	$70,699
Utilities Operator II								
Hourly	$ 27.25	$ 27.93	$ 28.63	$ 30.06	$ 31.56	$ 33.14	$ 34.80	$ 36.54
Annual	$56,680	$58,094	$59,550	$62,525	$65,645	$68,931	$72,384	$76,003
Utilities Operator III								
Hourly	$ 29.29	$ 30.02	$ 30.77	$ 32.31	$ 33.93	$ 35.63	$ 37.41	$ 39.28
Annual	$60,923	$62,442	$64,002	$67,205	$70,574	$74,110	$77,813	$81,702
Operator In Training								
Hourly	$ 23.59	$ 24.18	$ 24.78	$ 26.02	$ 27.32	$ 28.69	$ 30.12	$ 31.63
Annual	$ 49,067	$ 50,294	$ 51,542	$ 54,122	$ 56,826	$ 59,675	$ 62,650	$ 65,790

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	4	0	4	0	n/a
Total	10	0	9	1	n/a

COUNTY OF SAN LUIS OBISPO
Office of James W. Hamilton, CPA
Auditor-Controller • Treasurer-Tax Collector • Public Administrator

Michael Stevens, Deputy
Justin Cooley, Deputy

Subject: Divestiture of the Oceano CSD Fire Services

Revised 7.9.2026

Invoice # **120026-1**
Date: **4/13/2026**
Due Date: **5/13/2026**
Total Due: **$ 928,377.26**

BILL TO:
Oceano Community Services District
Attn: Carey Casciola
PO Box 599
Oceano, CA 93475-0599

Tax Revenue (96.15%)		Amount Due:
FY 24/25	1,369,624	1,316,893
Less Retained Fire Authority (6 mo)	(852,996)	(852,996)
Total Tax Revenue Due		$ 463,897.00
General Fund Revenue FY 24/25		
Fireworks Permit Revenue	-	
Interest Income	3,656	
Rental Income	65,816	
Public Facility Fees	4,718	74,190
Total Tax Revenue Due		$ 74,190.48
General Fund Reserves		
FY 23/24 Fund Balance Available	129,692	
Fireworks Permit Reserves	-	
Public Facility Fees Reserves	260,598	390,290
Total Tax Revenue Due		$ 390,289.78

Total Due		$ 928,377.26

Please remit payment to either address below:

County of SLO Auditor Controller
Attn: EFS Ops
PO Box 1149
San Luis Obispo, CA 93406-1149

County of SLO Auditor Controller
Attn: EFS Ops
1055 Monterey Street, Room D290
San Luis Obispo, CA 93408

COUNTY OF SAN LUIS OBISPO
Office of James W. Hamilton, CPA
Auditor-Controller • Treasurer-Tax Collector • Public Administrator

Michael Stevens, Deputy
Justin Cooley, Deputy

Revised

Subject: Divestiture of the Oceano CSD Fire Services

Invoice # **120026-2**
Date: **4/13/2026**
Due Date: **5/13/2026**
Total Due: **$ 210,499.73**

BILL TO:
Oceano Community Services District
Attn: Carey Casciola
PO Box 599
Oceano, CA 93475-0599

Tax Revenue (96.15%)		Amount Due:
FY 25/26 (July 1 - Oct 30)	218,928	210,500
Total Revenue Due	$ 218,928.48	$ 210,499.73

Total Due		$ 210,499.73

Please remit payment to either address below:

County of SLO Auditor Controller
Attn: EFS Ops
PO Box 1149
San Luis Obispo, CA 93406-1149

County of SLO Auditor Controller
Attn: EFS Ops
1055 Monterey Street, Room D290
San Luis Obispo, CA 93408