



Notice of Regular Meeting
Oceano Community Services District - Board of Directors Agenda
WEDNESDAY, JUNE 12, 2024 – 6:00 P.M.
Oceano Community Services District Board Room
1655 Front Street Oceano, CA

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

The Oceano Community Services District strongly encourages your active participation in the public process, which is the cornerstone of democracy. 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 may change to facilitate the Board meeting better. 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. This is done by following meeting guidelines set forth in State law and Board policy. Disruptive conduct is not tolerated, including but not limited to addressing the Board without first being recognized; interrupting speakers, Board members, or staff; continuing to speak after the allotted time has expired; failing to relinquish the podium when directed to do so; and repetitiously addressing the same subject.

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. FLAG SALUTE**
- 4. AGENDA REVIEW**
- 5. CLOSED SESSION REPORT FROM THE SPECIAL MEETING OF JUNE 12, 2024**
- 6. PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA**

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

7. SPECIAL PRESENTATIONS & REPORTS:

A. STAFF REPORTS:

- i. Sheriff's South Station – Commander Ian Doughty
- ii. FCFA Operations – Fire Chief Scott Hallett
- iii. Operations – Utility System Manager Tony Marraccino
- iv. OCSD - General Manager Peter Brown

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. President Varni (Regional Water Mgt Group, State Water Subcontractors, Airport Land Use)
- ii. Vice President Joyce-Suneson (Parks & Recreation Advisory Committee, Budget & Finance Committee, CA Special District's Association)
 1. Oceano Parks and Recreation Committee meeting minutes for May 7, 2024
- iii. Director Austin (South San Luis Obispo County Sanitation District, Zone 1/1A)
- iv. Director Gibson (Zone 3, Regional Water Quality Control Board)
- v. Director Villa (Water Resource Advisory Committee, Local Agency Formation Commission)

C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

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

8. CONSENT AGENDA ITEMS:

Public comment Items appearing on the Consent Items are considered routine and may be approved by one motion. Any member of the Board may request to have an item removed from the Consent Items. If an item is pulled, the President has the sole discretion to determine when the item will be heard. Members of the public wishing to speak on Consent items may do so when recognized by the Presiding Officer. If a member of the public wishes to speak at this time, Public comment is limited to three (3) minutes.

- A. Review and Approve the Minutes for the Special Meeting held on May 15, 2024
- B. Review and Approve the Minutes for the Special Meeting held on May 22, 2024
- C. Review and Approve the Minutes for the Regular Meeting held on May 22, 2024
- D. Review of Cash Disbursements

9. BUSINESS ITEMS:

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

- A. Approve Request for qualifications and proposal for District General Counsel
- B. Review and discussion of a letter of support for the Active Transportation Program Cycle 7 grant for the Oceano Bicycle and Pedestrian Safety Enhancement Project
- C. Review of the District's Budget Status as of March 31, 2024, and approve a budget adjustment for the Parks California Grant for the Field Trips to State Parks and Beaches Grant to the Parks and Recreation Fund
- D. Workshop on the 2024-25 Budget with Board direction as deemed appropriate

10. HEARING ITEMS:

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

- A. Introduction of an Ordinance Adding to the District Code Chapter 3.13 Entitled District Seal and Logo
- B. Introduction of an Ordinance Amending Ordinance 2006-01 (District Code 06.06.030) Entitled Relief on Application to Allow for the Abatement of Late Fees Pending the Hearing on the Application for Relief

11. RECEIVED WRITTEN COMMUNICATIONS:

12. LATE RECEIVED WRITTEN COMMUNICATIONS:

13. FUTURE AGENDA ITEMS:

14. FUTURE HEARING ITEMS:

15. CLOSED SESSION:

16. 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

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 Parks and Recreation Committee Meeting

Summary Minutes

Tuesday, May 7, 2024 – 1:30 P.M.
Oceano Community Services District

1. **Call To Order:** The meeting was called to order by Chair Joyce-Suneson at 1:29 PM.

2. **Roll Call:** Present:

Beverly Joyce-Suneson, OPARC Chair Charles Varni, Board President OCSD Andy Stenson, Director of Facilities, LMUSD Jasmine Dexter, Boys & Girls Club	Wanda Monson, Safe Routes to School Chair Ray Monson, Member at Large Bruce Hilton, Co of SLO Parks Commissioner Nicole Miller, Account Administrator OCSD
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3. **Agenda Review:** Accepted as presented.

4. **Public Comment on Matters Not On the Agenda:**

Kerry Langford – Provided feedback and questions on Agenda Item 6A.

5A Consent Agenda	Discussion/Action:
Review and Approval of Minutes for the Oceano Parks and Recreation Committee Meeting of May 7, 2024	The minutes were accepted as presented, with a motion from Member Stenson, a second from Member Varni, and a 6-0-member vote. (Member Hilton was not present at the last meeting)
	Public Comment: None

6A Business Items	Discussion/Action:
Review and discussion of alternatives for non-profit, tax-deductible fundraising options and developing recommendations to the Board of Directors as deemed appropriate.	Committee discussion: <ul style="list-style-type: none"> •Member Varni would like to advise the OCSD Board of Directors to apply to Ecologistics to be OPARCs fiscal sponsor. •OCSD staff are unable to support non-profit efforts. •Ecologistics will allow for multiple fundraising projects at a time, with the current focus being the walking/jogging track at Oceano Elementary School.
	Member Varni motioned to recommend that the OCSD Board of Directors submit the attached application for fiscal sponsorship on behalf of OPARC with a second from Member Stenson and a 7-0 vote.
	Public Comment: None

6B Business Items 1-2	Discussion/Action:
<p>OPARC marketing discussion and recommendations:</p> <ol style="list-style-type: none"> 1. Creation of an OPARC logo 2. EZ up and/or tablecloth with logo (budget review) 	<p>Committee discussion:</p> <ul style="list-style-type: none"> •Member Stenson advised that students have been focused on required testing, but the digital media arts students would utilize the last month of school to create logo options for OPARC. This also assists students with necessary community service hours (a graduation requirement). •The Committee discussed color and design options <ul style="list-style-type: none"> -OCSD Colors -What speaks to recreation? -Capture people and movement -Multiple ideas may be merged into one logo •Once a logo is in place, the budget can be reviewed for costs associated with the purchase of an E-Z Up and/or other OPARC signage. <p>Public Comment: None</p>

6B Business Items 3	Discussion/Action:
<p>OPARC marketing discussion and recommendations:</p> <ol style="list-style-type: none"> 3. Social Media 	<p>Committee discussion:</p> <ul style="list-style-type: none"> •Social Media will launch when the landing page on the District website is published (after a logo and other misc. items are completed). •It was proposed to Member Stenson to photograph digital media arts students working on the logo. It provides a sense of community and grassroots efforts. <p>Public Comment: None</p>

6B Business Items 4	Discussion/Action:
<p>OPARC marketing discussion and recommendations:</p> <ol style="list-style-type: none"> 4. District website page for OPARC 	<p>Committee discussion:</p> <ul style="list-style-type: none"> •The landing page on the OCSD website is built and currently unpublished. •Member Varni discussed adding the OPARC logo when created; a link to Ecologistics, and list donors. •The committee will provide direction to OCSD staff on when to publish the landing page. <p>Public Comment: None</p>

6C Business Items 1-2	Discussion/Action:
<p>Event updates:</p> <ol style="list-style-type: none"> 1. Oceano Elementary School - Bike Rodeo on Saturday, April 13th, 2024 2. The Boys & Girls Club - Oceano Day of the Child on Sunday, April 14, 2024 	<p>Committee discussion:</p> <ul style="list-style-type: none"> •Member W. Monson provided an update on the Bike Rodeo, which has been moved to 5/11/2024, and other current bike-to-school events taking place at Oceano Elementary School •Member Dexter advised that the Day of the Child event was moved to June 23, 2024, due to rain. All vendors have confirmed, and there will be free hot dogs and other food items. <p>Public Comment: None</p>

6D Business Items	Discussion/Action:
State Parks Representative for OPARC update	<p>Committee discussion:</p> <ul style="list-style-type: none"> •Member Varni will follow up on his email to Mr. Jacobs and report back to the committee. <p>Public Comment: None</p>

6E Business Items	Discussion/Action:
OPARC/OES Track & Fundraiser discussion and update	<p>Committee discussion:</p> <ul style="list-style-type: none"> •Member Varni updated the committee on a CDBG Preventative Health Grant that was applied for – a \$50K grant request. Member Stenson inquired if there were spend-down requirements, and Member Varni will research and advise. <p>Other items to note are:</p> <ul style="list-style-type: none"> -Zero match required; no letters of support accepted -Mid-July is the anticipated award announcement <ul style="list-style-type: none"> •Member Varni drafted a sponsorship-level guide for “Champions for Oceano Track.” <p>Public Comment: None</p>

6F Business Items	Discussion/Action:
Safe Route to Beach Project discussion and update	<p>Committee discussion:</p> <ul style="list-style-type: none"> •Member Varni updated the committee on discussions with Caltrans regarding an area of concern on Hwy 1. Caltrans declined the option of installing channelizers. There is currently a white demarcation line to alert drivers, and Caltrans may consider installing a growler strip. The long-term goal is to install a concrete barrier to protect pedestrians. <p>Public Comment: None</p>

6G Business Items	Discussion/Action:
Fieldtrip Grant from State Parks Organization discussion and update	<p>Committee discussion:</p> <ul style="list-style-type: none"> •Member W. Monson provided an update: <ul style="list-style-type: none"> -Field trips have concluded for the school year, with the final field trip being with the Beaver Brigade. -All 1st – 6th grade students had the opportunity to go on field trips. •Member Hilton provided an update: <ul style="list-style-type: none"> -The County of SLO has completed a budget review and funds have been allocated to facilities for repairs and upgrades, including the Oceano Park, which will receive a new upgrade (play structures, etc.). The public will have an opportunity to provide design ideas at upcoming workshops. <p>Public Comment: None</p>

7. **Items for Next Agenda:** None

8. **Adjournment** at 2:25 PM.



Oceano Community Services District
Summary Minutes – Special Board Meeting
Monday, May 15, 2024 – 4:00 PM
OCSD BOARD ROOM

1. **CALL TO ORDER:** Called to order at approximately 4:15 PM by Vice President Joyce-Suneson.
2. **ROLL CALL:** Board members present: Vice President Joyce-Suneson, Director Gibson, and Director Villa.
Absent: President Varni and Director Austin.
Staff present: Carey Casciola, Business & Accounting Manager, and Robert Schultz, Legal Counsel
3. **FLAG SALUTE:** Led by Vice President Joyce-Suneson
4. **AGENDA REVIEW:** Agenda approved as presented
5. **PUBLIC COMMENT FOR ITEMS ON THE AGENDA:**

Giselle Naylor	Inquired about the topics eligible for closed session.
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Director Austin entered the meeting at 4:30 PM.

6. **CLOSED SESSION:**
 - A. PUBLIC EMPLOYMENT pursuant to Gov. Code Sec. 54957(b)(1) -- Title: General ManagerNo reportable action from the closed session.
7. **ADJOURNMENT:** Vice President Joyce-Suneson adjourned the meeting at 4:50 PM



Oceano Community Services District
Summary Minutes – Special Board Meeting
Monday, May 22, 2024 – 5:00 PM
OCSD BOARD ROOM

1. **CALL TO ORDER:** Called to order at approximately 5:01 PM by President Varni.
2. **ROLL CALL:** Board members present: President Varni, Vice President Joyce-Suneson, Director Austin, and Director Villa. Absent: Director Gibson .
Staff present: Carey Casciola, Business & Accounting Manager, and Robert Schultz, Legal Counsel
3. **FLAG SALUTE:** Led by President Varni
4. **AGENDA REVIEW:** Agenda approved as presented

Director Gibson entered at 5:02 PM.
5. **PUBLIC COMMENT FOR ITEMS ON THE AGENDA:** None
6. **CLOSED SESSION:**
 - A. Conference with Real Property Negotiator (Gov. Code §54956.8) It is the intention of the Board to meet in closed session to have a conference with its Real Property Negotiators concerning the following: Property Descriptions: APN 062-271-023, 062-271024; 062-051-021, 062-051-022, 062-271-006, 062-271-026, 062-271-001; 062-271-003, 062-271,027, and 062-261-022, 062-261-080. Agency Negotiators: Oceano Community Services District, Paavo Ogren, President Varni, and Director Austin. Parties with whom Negotiating: County of San Luis Obispo. Instructions to County Negotiator: Price, Terms, and Conditions.
 - B. PUBLIC EMPLOYMENT pursuant to Gov. Code Sec. 54957(b)(1) -- Title: General Manager
 - C. PUBLIC EMPLOYMENT pursuant to Gov. Code Sec. 54957(b)(1) -- Title: District Legal Counsel
 - D. Pursuant to Government Code 54956.9(a): Conference with legal counsel regarding Santa Maria Valley Water Conservation District v. City of Santa Maria, et al.,

The report out of the closed session was done in item 5 of the Special Board Meeting at 6pm on May 22, 2024: No reportable action from the closed session.

7. **ADJOURNMENT:** President Varni adjourned the meeting at 5:21 PM



Oceano Community Services District
Summary Minutes – Regular Board Meeting
Wednesday, May 22, 2024 – 6:00 P.M.
OCSD BOARD ROOM

1. **CALL TO ORDER:** Called at approximately 6:00 p.m. by President Varni
2. **ROLL CALL:** Board members present: President Varni, Vice President Joyce-Suneson, Director Gibson, Director Villa and Director Austin.
 Staff present: Carey Casciola, Business & Accounting Manager; and Robert Schultz, Legal Counsel
3. **FLAG SALUTE:** Led by President Varni
4. **AGENDA REVIEW:** Agenda items 8B and 8E (May 6th and 13th meeting minutes) have been corrected.
5. **CLOSED SESSION REPORT FROM THE SPECIAL MEETING OF MAY 22, 2024:**
 - A. Conference with Real Property Negotiator (Gov. Code §54956.8) It is the intention of the Board to meet in closed session to have a conference with its Real Property Negotiators concerning the following: Property Descriptions: APN 062-271-023, 062-271024; 062-051-021, 062-051-022, 062-271-006, 062-271-026, 062-271-001; 062-271-003, 062-271,027, and 062-261-022, 062-261-080. Agency Negotiators: Oceano Community Services District, Paavo Ogren, President Varni, and Director Austin. Parties with whom Negotiating: County of San Luis Obispo. Instructions to County Negotiator: Price, Terms, and Conditions.
 - B. PUBLIC EMPLOYMENT pursuant to Gov. Code Sec. 54957(b)(1) -- Title: General Manager
 - C. PUBLIC EMPLOYMENT pursuant to Gov. Code Sec. 54957(b)(1) -- Title: District Legal Counsel
 - D. Pursuant to Government Code 54956.9(a): Conference with legal counsel regarding Santa Maria Valley Water Conservation District v. City of Santa Maria, et al.,

No reportable action was taken by the Board of Directors.

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

Julie Tacker	In support of proper conduct by attendees at Board Meetings.
Kim Rose	In support of fiscal responsibility within the District.

7. **SPECIAL PRESENTATIONS & REPORTS**

A. STAFF REPORTS:

- i. **Sheriff's South Station** – Sr. Deputy Hernandez
 April 2024 Stats – 304 Calls for Service
 23 Disturbance / 2 Burglary / 4 Theft / 7 Vandalism / 1 Mail theft / 20 AOA (Assist Other Agencies) / 7 Suspicious Subject / 34 Enforcement stops and 15 arrests.
 Collaborated with Union Pacific Railroad for a clean-up of an area where an unhoused population had been residing.
- ii. **Five Cities Fire Authority** – FCFA Chief Hallet
 SB 1205 – State-mandated inspections and a second round of weed abatement inspections will begin next week.
 Oceano's contract extension will go to the Fire Board on June 4th and then await LAFCo's decision in the fall.
 1,846 calls for the year (5 cities) – 7% increase over 2023

- iii. **Operations** - Utility Systems Manager - Tony Marraccino
 Lopez is at 100% and is not spilling
 5 work orders / 9 USAs / 7 customer service calls / 1 after-hours call-out
 Continuing with weekly and monthly samples and sewer jetting
 Completed meter reads, re-reads, high/low reports and leak notifications, and weed abatement.
 OCSD hosted a 2-day prep class by Cal Rural Water; the District had one attendee who was free due to the District hosting the class. The District employee also toured the Lopez Water Treatment Plant in preparation for their upcoming test.
 Tank 2 is currently being sandblasted in preparation for paint
 The annual Consumer Confidence Report is completed and will be included in the June water bills and posted to the website.
 This is Public Works Week and several employees will be present at the SLO Farmer's Market this Thursday.

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. **President Varni:** Regional Water Mgt Group, State Water Subcontractors, Airport Land Use – None
- ii. **Vice President Joyce-Suneson:** Parks & Recreation Advisory Committee, Finance & Budget Committee, CA Special District's Association – None
- iii. **Director Austin:** South San Luis Obispo County Sanitation District, Zone 1/1A – None
- iv. **Director Gibson:** Zone 3, Regional Water Quality Control Board – reported on May 16, 2024, Zone 3 meeting.
- v. **Director Villa:** Water Resource Advisory Committee, Local Agency Formation Commission – reported on the May 1, 2024, WRAC meeting.

C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

April Dury	Requested an update on the Oceano Airport Commission.
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8. CONSENT AGENDA:	ACTION:
a) Review and Approve the Minutes for the Special Meeting held on May 3, 2024, at 12:30 PM	After an opportunity for public comment and Board and staff discussion, a motion was made by Director Gibson to approve the consent agenda with revisions to Agenda Items 8B and 8E with a second from Director Villa with a 5-0 roll call vote. Public Comment: None
b) Review and Approve the Minutes for the Special Meeting held on May 6, 2024, at 11:00 AM	
c) Review and Approve the Minutes for the Special Meeting held on May 9, 2024, at 5:00 PM	
d) Review and Approve the Minutes for the Special Meeting held on May 9, 2024, at 6:00 PM	
e) Review and Approve the Minutes for the Special Meeting held on May 13, 2024, at 9:00 AM	
f) Review of Cash Disbursements	
g) Consideration of a recommendation to receive and file a report on charges and delinquencies and to set a public hearing for July 10, 2024, to authorize collection on 2024-25 property tax bills	

9A. BUSINESS ITEMS:	ACTION:
Appointment of Peter J. Brown as General Manager / Discuss and determine compensation and fringe benefits / Approve Employment Contract	<p>After an opportunity for public comment and Board and staff discussion, a motion was made by Director Gibson to appoint Peter J. Brown as General Manager and approve the amended employment contract with a second from Director Austin with a 5-0 roll call vote.</p> <p>Public Comment: Julie Tacker – In support of finding additional candidates and in opposition to severance clauses. April Dury – In support of including the Hispanic community and a long term engagement. Peter J. Brown – Excited for the partnership and opportunity.</p>

9B. BUSINESS ITEMS:	ACTION:
Presentation by One Cool Earth regarding their “Earth Genius” program at Oceano Elementary School and consideration of a proposal for Fiscal Year 2024-25 of \$10,000 from the Garbage Fund for the “Earth Genius” Program and a second proposal of \$7,000 from the Water Fund for the Stormwater Capture and Groundwater Recharge Project Education	<p>After a presentation by Katharine Rondthaler Krieg, Executive Director of One Cool Earth, and an opportunity for public comment and board and staff discussion:</p> <p>Director Austin made a motion to approve the proposal for Fiscal Year 2024-25 of \$10,000 from the Garbage Fund for the “Earth Genius” Program with a second from Director Villa with a 5-0 roll call vote.</p> <p>Director Austin made a motion to approve the second proposal of \$7,000 from the Water Fund for the Stormwater Capture and Groundwater Recharge Project Education with a second from President Varni with a 5-0 roll call vote.</p> <p>Public Comment: Wanda Monson – In support of One Cool Earth</p>

9C. BUSINESS ITEMS:	ACTION:
Review and consideration of the Draft Initial Study and Mitigated Negative Declaration (IS-MND) for the Waterline Improvement Project	<p>After an opportunity for public comment and discussion with the Board and staff, the item was received and filed.</p> <p>Public Comment: Peter J. Brown – Suggested syncing CEQA and NEPA.</p>

10. **HEARING ITEMS:** None

11. **RECEIVED WRITTEN COMMUNICATION:** None

12. **LATE RECEIVED WRITTEN COMMUNICATIONS:** None

13. **FUTURE AGENDA ITEMS:**

Director Gibson made a motion to Invite David Swift to speak at a future Board meeting with a second by Director Austin.

Director Gibson made a motion to discuss Lucia Mar accepting funds for the track and discuss the application to Ecologistics with a second from Director Austin.

President Varni added the South County Regional Water Management Update.

14. **FUTURE HEARING ITEMS:** None

15. **CLOSED SESSION:** None

16. **ADJOURNMENT:** President Varni adjourned the meeting at 7:50pm.



Oceano Community Services District

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

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

Date: June 16, 2024

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

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

Recommendation

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

Discussion

The following is a summary of the attached cash disbursements:

Description	Check Sequence	Amounts
	60909 - 60963	
Disbursements:		
Regular Payable Register - paid 05/22/2024	60909 - 60930	\$ 255,051.65
Refund - Reimbursement Agreement, Deposit Refund - paid 05/22/2024	60931 - 60935	\$ 5,105.00
Regular Payable Register - paid 06/06/2024	60948 - 60963	\$ 10,098.71
Subtotal:		\$ 270,255.36
Reoccurring Payments for Board Review (authorized by Resolution 2020-06):		
Payroll Disbursements - PPE 05/18/2024	N/A	\$ 25,778.96
Reoccurring Utility Disbursements - paid 05/22/2024	60936	\$ 4,833.32
Reoccurring Health Disbursements - paid 05/22/2024	60937 - 60941	\$ 9,739.59
Reoccurring Utility Disbursements - paid 06/06/2024	60942 - 60946	\$ 1,184.09
Reoccurring Health Disbursements - paid 06/06/2024	60947	\$ 56.21
Subtotal:		\$ 41,592.17
Grand Total:		\$ 311,847.53

Other Agency Involvement

N/A

Other Financial Considerations

Amounts are within the authorized Fund level budgets.

Results

The Board's review of cash disbursements is an integral component of the District's system of internal controls and promotes a well governed community.

5/22/2024 1:56 PM
 COMPANY: 99 - POOLED CASH FUND
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK RECONCILIATION REGISTER

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 060909 THRU 060930

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:	-----							
1-1001-000	5/22/2024	CHECK	060909	ADVANTAGE TECHNICAL SERVICES,	17,047.50CR	OUTSTND	A	0/00/0000 02 5-4400-220 PROFESSIONAL/SPECIAL SER
1-1001-000	5/22/2024	CHECK	060910	ARROYO GRANDE CHEVROLET	770.10CR	OUTSTND	A	0/00/0000 12 5-4350-171 MAINTENANCE: VEHICLES
1-1001-000	5/22/2024	CHECK	060911	B&K VALVES & EQUIPMENT, INC.	2,558.02CR	OUTSTND	A	0/00/0000 02 5-4400-175 SYSTEM PARTS/OPERATING S
1-1001-000	5/22/2024	CHECK	060912	CANNON	9,730.52CR	OUTSTND	A	0/00/0000 02 5-4400-361 CIP - PROP1: STORMWATER
1-1001-000	5/22/2024	CHECK	060913	CLEATH-HARRIS GEOLOGISTS, INC.	4,387.50CR	OUTSTND	A	0/00/0000 02 5-4400-220 PROFESSIONAL/SPECIAL SER
1-1001-000	5/22/2024	CHECK	060914	CLINICAL LAB OF SAN BERNARDINO	690.00CR	OUTSTND	A	0/00/0000 02 5-4400-220 PROFESSIONAL/SPECIAL SER
1-1001-000	5/22/2024	CHECK	060915	CROSNO CONSTRUCTION, INC	203,378.85CR	OUTSTND	A	0/00/0000 02 5-4400-437 CIP - WATER TANK REHAB P
1-1001-000	5/22/2024	CHECK	060916	DELUXE	143.07CR	OUTSTND	A	0/00/0000 01 5-4100-200 OFFICE EXPENSE
1-1001-000	5/22/2024	CHECK	060917	GROUNDWATER SOLUTIONS INC, DBA	4,989.84CR	OUTSTND	A	0/00/0000 02 5-4400-380 NCMA TEC
1-1001-000	5/22/2024	CHECK	060918	J.B. DEWAR, INC.	341.13CR	OUTSTND	A	0/00/0000 12 5-4350-172 FUEL 341.1
1-1001-000	5/22/2024	CHECK	060919	LUCIA MAR UNIFIED SCHOOL DISTR	516.00CR	OUTSTND	A	0/00/0000 01 5-4850-302 GRANT EXPENSES 209.50
1-1001-000	5/22/2024	CHECK	060920	MARRACCINO, ANTHONY	120.00CR	OUTSTND	A	0/00/0000 02 5-4400-248 PERMITS, FEES, LICENSES
1-1001-000	5/22/2024	CHECK	060921	MINER'S ACE HARDWARE, INC.	158.34CR	OUTSTND	A	0/00/0000 10 5-4300-163 MAINT: STRUC/IMPROV 127.90 12 5-4350-172 FUEL 30.44
1-1001-000	5/22/2024	CHECK	060922	OPTIMIZED INVESTMENT PARTNERS	457.75CR	OUTSTND	A	0/00/0000 01 5-4100-220 PROFESSIONAL SERVICES
1-1001-000	5/22/2024	CHECK	060923	PETTY CASH	144.90CR	OUTSTND	A	0/00/0000 01 5-4100-210 POSTAGE
1-1001-000	5/22/2024	CHECK	060924	PRO-TECH LANDSCAPE MANAGEMENT,	410.00CR	OUTSTND	A	0/00/0000 01 5-4100-173 MAINT:STRUCTURES/IMPROVE 205.00 10 5-4300-173 SO: MAINT. STRUCTURES/IM 205.00
1-1001-000	5/22/2024	CHECK	060925	R&R ROLL-OFF LLC	921.41CR	OUTSTND	A	0/00/0000 06 5-4900-220 PROFESSIONAL SERV
1-1001-000	5/22/2024	CHECK	060926	RINCON CONSULTANTS, INC.	3,282.50CR	OUTSTND	A	0/00/0000 02 5-4400-220 PROFESSIONAL/SPECIAL SER
1-1001-000	5/22/2024	CHECK	060927	SLO BEAVER BRIGADE	792.00CR	OUTSTND	A	0/00/0000 01 5-4850-302 GRANT EXPENSES 209.50
1-1001-000	5/22/2024	CHECK	060928	SLO CO PUBLIC HEALTH DEPT.	975.80CR	OUTSTND	A	0/00/0000 02 5-4400-220 PROFESSIONAL/SPECIAL SER
1-1001-000	5/22/2024	CHECK	060929	VESTIS GROUP, INC. DBA VESTIS	306.66CR	OUTSTND	A	0/00/0000 01 5-4100-100 CLOTHING
1-1001-000	5/22/2024	CHECK	060930	WATER SYSTEMS CONSULTING, INC.	2,929.76CR	OUTSTND	A	0/00/0000 02 5-4400-380 NCMA TEC

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

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 060909 THRU 060930

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
TOTALS FOR ACCOUNT 1-1001-0					CHECK TOTAL:			
				DEPOSIT	TOTAL:			255,051.65CR
				INTEREST	TOTAL:			0.00
				MISCELLANEOUS	TOTAL:			0.00
				SERVICE CHARGE	TOTAL:			0.00
				EFT	TOTAL:			0.00
				BANK-DRAFT	TOTAL:			0.00
TOTALS FOR POOLED CASH FUND					CHECK TOTAL:			
				DEPOSIT	TOTAL:			255,051.65CR
				INTEREST	TOTAL:			0.00
				MISCELLANEOUS	TOTAL:			0.00
				SERVICE CHARGE	TOTAL:			0.00
				EFT	TOTAL:			0.00
				BANK-DRAFT	TOTAL:			0.00

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

CHECK DATE: 0/00/0000 THRU 99/99/9999
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 060931 THRU 060935

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	5/22/2024	CHECK	060931	MARILYN HOPSON	470.00CR	OUTSTND	A	0/00/0000 02 2-2200-001 DEPOSITS FROM DEVELOPMEN
1-1001-000	5/22/2024	CHECK	060932	MARTHA MARQUES	1,220.00CR	OUTSTND	A	0/00/0000 02 2-2200-001 DEPOSITS FROM DEVELOPMEN
1-1001-000	5/22/2024	CHECK	060933	JOSEPH LOUNDSBURY	1,470.00CR	OUTSTND	A	0/00/0000 02 2-2200-001 DEPOSITS FROM DEVELOPMEN
1-1001-000	5/22/2024	CHECK	060934	DP REAL ESTATE INVESTMENT	475.00CR	OUTSTND	A	0/00/0000 02 2-2200-001 DEPOSITS FROM DEVELOPMEN
1-1001-000	5/22/2024	CHECK	060935	ALAN&ELAINE CHESNUTT	1,470.00CR	OUTSTND	A	0/00/0000 02 2-2200-001 DEPOSITS FROM DEVELOPMEN
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	5,105.00CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	5,105.00CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		

6/6/2024 4:00 PM
 COMPANY: 99 - POOLED CASH FUND
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING
 TYPE: All
 STATUS: All
 FOLIO: All

CHECK RECONCILIATION REGISTER

PAGE: 1
 CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 060948 THRU 060963

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	6/06/2024	CHECK	060948	BRISCO'S	64.54CR	OUTSTND	A	0/00/0000 02 5-4400-175 SYSTEM PARTS/OPERATING S
1-1001-000	6/06/2024	CHECK	060949	BRENT SARKISON DBA CALTEC COMP	30.00CR	OUTSTND	A	0/00/0000 01 5-4100-221 INFORMATION TECHNOLOGY
1-1001-000	6/06/2024	CHECK	060950	CORE & MAIN LP	3,158.73CR	OUTSTND	A	0/00/0000 02 5-4400-176 WATER METERS
1-1001-000	6/06/2024	CHECK	060951	DIVERSIFIED PROJECT SERVICES I	1,025.00CR	OUTSTND	A	0/00/0000 02 5-4400-226 ENGINEERING & OTHER REIM
1-1001-000	6/06/2024	CHECK	060952	FAMCON PIPE & SUPPLY, INC.	175.89CR	OUTSTND	A	0/00/0000 02 5-4400-175 SYSTEM PARTS/OPERATING S
1-1001-000	6/06/2024	CHECK	060953	ICONIX WATERWORKS (US) INC.	993.14CR	OUTSTND	A	0/00/0000 02 5-4400-175 SYSTEM PARTS/OPERATING S
1-1001-000	6/06/2024	CHECK	060954	J.B. DEWAR, INC.	136.47CR	OUTSTND	A	0/00/0000 12 5-4350-172 FUEL
1-1001-000	6/06/2024	CHECK	060955	JUSTIFACTS CREDENTIAL VERIFICA	159.69CR	OUTSTND	A	0/00/0000 01 5-4100-283 JOB ADVERTISING EXPENSE
1-1001-000	6/06/2024	CHECK	060956	LUCIA MAR UNIFIED SCHOOL DISTR	544.00CR	OUTSTND	A	0/00/0000 01 5-4850-302 GRANT EXPENSES
1-1001-000	6/06/2024	CHECK	060957	MENDOZA MENDEZ, ANDRES	182.24CR	OUTSTND	A	0/00/0000 02 5-4400-285 CLASSES/SEMINARS/TRAININ
1-1001-000	6/06/2024	CHECK	060958	MINER'S ACE HARDWARE, INC.	284.57CR	OUTSTND	A	0/00/0000 *SEE BELOW
1-1001-000	6/06/2024	CHECK	060959	PRO-TECH LANDSCAPE MANAGEMENT,	410.00CR	OUTSTND	A	0/00/0000 01 5-4100-173 MAINT:STRUCTURES/IMPROVE 205.00 10 5-4300-173 SO: MAINT. STRUCTURES/IM 205.00
1-1001-000	6/06/2024	CHECK	060960	SWRCB/ DRINKING WATER OP CERT	55.00CR	OUTSTND	A	0/00/0000 02 5-4400-248 PERMITS, FEES, LICENSES
1-1001-000	6/06/2024	CHECK	060961	VESTIS GROUP, INC. DBA VESTIS	204.44CR	OUTSTND	A	0/00/0000 01 5-4100-100 CLOTHING
1-1001-000	6/06/2024	CHECK	060962	CAMERON A. WEIST, DBA THE WEIS	900.00CR	OUTSTND	A	0/00/0000 01 5-4100-223 LEGAL SERVICES
1-1001-000	6/06/2024	CHECK	060963	ZENITH INSURANCE COMPANY	1,775.00CR	OUTSTND	A	0/00/0000 01 5-4100-075 COMPENSATION INSURANCE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	10,098.71CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
							*MINER'S ACE HARDWARE, INC. 284.57	
							02 5-4400-320 FIXED ASSETS: EQUIPMENT 69.55	
							01 5-4195-175 OPERATING SUPPLIES 31.28	
							10 5-4300-163 MAINT: STRUC/IMPROV 35.88	
							02 5-4400-175 SYSTEM PARTS/OPERATING S 135.79	
							03 5-4500-175 SYSTEM PARTS/OPERATING S 12.07	

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

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 060948 THRU 060963

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT----	STATUS	FOLIO	CLEAR DATE
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:			
				DEPOSIT	TOTAL:			10,098.71CR
				INTEREST	TOTAL:			0.00
				MISCELLANEOUS	TOTAL:			0.00
				SERVICE CHARGE	TOTAL:			0.00
				EFT	TOTAL:			0.00
				BANK-DRAFT	TOTAL:			0.00

Payroll Summary Report
Board of Directors - Agenda Date June 12, 2024

	(*)	
<u>Gross Wages</u>	5/4/2024	5/18/2024
Regular	\$21,962.92	\$21,988.93
Overtime Wages	\$182.12	\$546.14
Stand By	\$420.00	\$840.00
Total Wages	<u>\$22,565.04</u>	<u>\$23,375.07</u>

<u>Disbursements</u>		
Net Wages	\$17,322.07	\$18,014.04
State and Federal Agencies	\$4,047.44	\$4,177.24
CalPERS - Normal	\$3,430.95	\$3,430.95
SEIU - Union Fees	\$156.73	\$156.73
Total Disbursements processed with Payroll	<u>\$24,957.19</u>	<u>\$25,778.96</u>
Health (Disbursed with reoccurring bills)	\$5,908.71	\$5,908.71
Total District Payroll Related Costs	<u>\$30,865.90</u>	<u>\$31,687.67</u>

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

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

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 060936 THRU 060936

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
CHECK:									
1-1001-000	5/22/2024	CHECK	060936	PACIFIC GAS & ELECTRIC	4,833.32CR	OUTSTND	A	0/00/0000	01 5-4195-295 STREET LIGHTING 3,070.41
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	4,833.32CR			02 5-4400-290 UTILITIES 839.14
				DEPOSIT	TOTAL:	0.00			03 5-4500-290 UTILITIES 97.91
				INTEREST	TOTAL:	0.00			01 5-4100-290 UTILITIES 87.07
				MISCELLANEOUS	TOTAL:	0.00			01 5-4200-290 UTILITIES 9.53
				SERVICE CHARGE	TOTAL:	0.00			01 5-4200-290 UTILITIES 112.52
				EFT	TOTAL:	0.00			01 5-4100-290 UTILITIES 450.07
				BANK-DRAFT	TOTAL:	0.00			01 5-4100-200 OFFICE EXPENSE 166.67
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	4,833.32CR			
				DEPOSIT	TOTAL:	0.00			
				INTEREST	TOTAL:	0.00			
				MISCELLANEOUS	TOTAL:	0.00			
				SERVICE CHARGE	TOTAL:	0.00			
				EFT	TOTAL:	0.00			
				BANK-DRAFT	TOTAL:	0.00			

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

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 060937 THRU 060941

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	5/22/2024	CHECK	060937	COLONIAL LIFE AND ACCIDENT	170.98CR	OUTSTND	A	0/00/0000 01-2-2166-005 INS: VOLUNTARY
1-1001-000	5/22/2024	CHECK	060938	FRMS CALIFORNIA BANK & TRUST F	8,432.32CR	OUTSTND	A	0/00/0000 01-5-4100-090 INS: GROUP HEALTH/LIFE 4523.16 01-5-4100-603 UTILITY CREW-EMP INS 3909.16
1-1001-000	5/22/2024	CHECK	060939	HUMANA INSURANCE CO.	724.54CR	OUTSTND	A	0/00/0000 01-5-4100-090 INS: GROUP HEALTH/LIFE 386.33 01-5-4100-603 UTILITY CREW-EMP INS 338.21
1-1001-000	5/22/2024	CHECK	060940	PRINCIPAL LIFE INSURANCE COMPA	355.54CR	OUTSTND	A	0/00/0000 01-5-4100-090 INS: GROUP HEALTH/LIFE 183.07 01-5-4100-603 UTILITY CREW-EMP INS 172.47
1-1001-000	5/22/2024	CHECK	060941	TASC -CLIENT INVOICES	56.21CR	OUTSTND	A	0/00/0000 01 5-4100-090 INS: GROUP HEALTH/LIFE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	9,739.59CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	9,739.59CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:	-----							
1-1001-000	6/06/2024	CHECK	060942	LIVE, LLC DBA ADVANTAGE ANSWER	267.77CR	OUTSTND	A	0/00/0000 01 5-4100-110 COMMUNICATIONS
1-1001-000	6/06/2024	CHECK	060943	CHARTER COMMUNICATIONS	150.00CR	OUTSTND	A	0/00/0000 01 5-4100-110 COMMUNICATIONS
1-1001-000	6/06/2024	CHECK	060944	COASTAL COPY, INC.	375.41CR	OUTSTND	A	0/00/0000 01 5-4100-220 PROFESSIONAL SERVICES 260.37 02 5-4400-205 OUTSIDE UB MAIL SERVICE 57.52 03 5-4500-205 OUTSIDE UB MAIL SERVICE 57.52
1-1001-000	6/06/2024	CHECK	060945	SO CAL GAS	103.76CR	OUTSTND	A	0/00/0000 01 5-4100-290 UTILITIES
1-1001-000	6/06/2024	CHECK	060946	VERIZON WIRELESS	287.15CR	OUTSTND	A	0/00/0000 VERIZON WIRELESS 287.15 02 5-4400-110 COMMUNICATIONS 188.42 03 5-4500-110 COMMUNICATIONS 30.62 06 5-4900-110 COMMUNICATIONS 14.13 10 5-4300-110 COMMUNICATIONS 2.35 01 5-4100-110 COMMUNICATIONS 51.63
TOTALS FOR ACCOUNT 1-1001-0				CHECK TOTAL:	1,184.09CR			
				DEPOSIT TOTAL:	0.00			
				INTEREST TOTAL:	0.00			
				MISCELLANEOUS TOTAL:	0.00			
				SERVICE CHARGE TOTAL:	0.00			
				EFT TOTAL:	0.00			
				BANK-DRAFT TOTAL:	0.00			
TOTALS FOR POOLED CASH FUND				CHECK TOTAL:	1,184.09CR			
				DEPOSIT TOTAL:	0.00			
				INTEREST TOTAL:	0.00			
				MISCELLANEOUS TOTAL:	0.00			
				SERVICE CHARGE TOTAL:	0.00			
				EFT TOTAL:	0.00			
				BANK-DRAFT TOTAL:	0.00			

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

CHECK DATE: 0/00/0000 THRU 99/99/9999
CLEAR DATE: 0/00/0000 THRU 99/99/9999
STATEMENT: 0/00/0000 THRU 99/99/9999
VOIDED DATE: 0/00/0000 THRU 99/99/9999
AMOUNT: 0.00 THRU 999,999,999.99
CHECK NUMBER: 060947 THRU 060947

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK: -----								
1-1001-000	6/06/2024	CHECK	060947	TASC -CLIENT INVOICES	56.21CR	OUTSTND	A	0/00/0000 01 5-4100-090 INS: GROUP HEALTH/LIFE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	56.21CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	56.21CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		



Oceano Community Services District

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

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

www.oceanocsd.org

Date: June 12, 2024

To: Board of Directors

From: Robert Schultz, Interim District Counsel

Subject: Agenda Item 9A: APPROVE REQUEST FOR QUALIFICATIONS AND PROPOSAL FOR DISTRICT GENERAL COUNSEL

Recommendation

Approve Request for Qualifications and Proposal (RFQP) for District General Counsel.

Background

Since 2013, the Law Firm Adamski, Moroski, Madden, Cumberland, Green represented the Oceano Community Services District through various attorneys. On October 13, 2023, AMMCG gave written notice to the District of its resignation. On December 20, 2023, the OCS D board voted to appoint Robert Schultz as interim district legal counsel.

Now that the District has selected a new General Manager, it is appropriate for the District to begin the process of seeking permanent District Counsel.

Discussion

The District's Board of Directors is seeking contract services for legal representation across a defined list of legal practice areas. The attached draft RFQP specifically defines key practice areas and asks proposing individuals or firms to identify the names and hourly rates of those individuals who would be assigned to represent the District.

Staff recommends that firms prepare and deliver proposals to the District in response to the RFQP by August 9, 2024. It is further recommended that the Board review the proposals, conduct interviews, and select District Counsel at the September 26, 2024, Board Meeting.

Other Agency Involvement

N/A

Other Financial Considerations



Results

The selection of permanent District Counsel helps to ensure a safe and well-governed community.

Attachment:

A – Request for Qualifications and Proposal



REQUEST FOR QUALIFICATIONS
AND PROPOSAL
(RFQP)

for

DISTRICT GENERAL LEGAL COUNSEL

JUNE 2024

OCEANO COMMUNITY SERVICES DISTRICT
1655 Front Street
Oceano, CA 93445
(805) 481-6730
(805) 481-6836 fax

TABLE OF CONTENTS

SECTION I - INTRODUCTION AND BACKGROUND	3
A. INTRODUCTION	3
B. BACKGROUND	3
SECTION II – QUALIFICATIONS AND SCOPE OF SERVICES	4
A. QUALIFICATIONS	4
B. SCOPE OF SERVICES	4
SECTION III - TIMELINE AND SUBMITTAL INSTRUCTIONS	5
A. TIMELINE	6
B. PROPOSAL FORMAT AND CONTENT REQUIREMENTS	6
C. QUESTIONS	7
D. SUBMITTAL INSTRUCTIONS	7
SECTION IV - RFP PROPOSAL EVALUATION AND SELECTION PROCESS	7
A. CRITERIA	7
C. FINAL SELECTION	8
D. CONTRACT AWARD AND EXECUTION	8
SECTION V - GENERAL CONDITIONS	9
A. OCSD RIGHTS & OPTIONS	10
B. CHANGES TO THE RFP	12
C. COMMUNICATIONS	13
D. INSURANCE	13
E. EXCEPTIONS AND DEVIATIONS	13
F. AWARD	14

SECTION I - Introduction and Background

A. Introduction

The Oceano Community Services District (“OCSD” or “District”) invites interested law firms or individual attorneys (“firm(s)” or “proposer(s)”) with a minimum of five (5) years of experience representing public agencies in general governmental procedures, compliance, contracts and transactions, and civil litigation to submit proposals to provide general counsel legal services for the OCSD. Legal services will include managing and determining the need to engage special counsel services.

The objective of this request is to provide the OCSD Board and staff with reliable and effective legal services on an as-needed basis. A firm selected as General Counsel will serve at the pleasure of the Board of Directors of the District and under the direction of the OCSD General Manager.

All proposals must be received by, on, or before August 9, 2024. The preferred method for proposal submission is electronic via the General Manager, Peter Brown at peter@oceanocsd.org. However, if you wish to submit a paper copy, please submit it in a sealed envelope to:

Peter Brown, General Manager
Oceano Community Services District
1655 Front Street, Oceano, CA 93445

B. Background

The Oceano Community Services District (OCSD) is a multi-purpose special district and was formed on January 1, 1981. The District is a political subdivision of the State of California and operates under a Board of Directors – General Manager form of government. The District is demographically diverse and classified as disadvantaged based on criteria established for median household income.

District Services

The District provides water, wastewater collection, street lighting, and parks and recreation services to the community, which is predominantly residential and includes a population of approximately 7,600.

The District also provides solid waste and recycling services through a franchise agreement with South County Sanitary Incorporated, a subsidiary of Waste Connections Incorporated, a publicly traded corporation. Other services such as streets and roads, drainage and flood control, land use planning, law

enforcement, fire services and health and human services are provided by the County of San Luis Obispo or other agencies.

The District's affairs are directed and governed by a five-member Board of Directors, elected by registered voters with 5 districts within the jurisdiction. The Board serves four (4) year staggered terms with an election held every two (2) years. Policy direction is set by the Board of Directors, with the day to day affairs administered by the General Manager. The Board appoints the General Manager and District General Counsel.

Regular Board meetings are generally held on the second and fourth Wednesday at 6pm of each calendar month in the Boardroom at the District office 1655 Front St Oceano, CA 93445.

Typically, legal counsel advises on complex resolutions or reports that have specific legal issues. Routine matters and/or reports generally do not require review by legal counsel.

SECTION II – Qualifications and scope of services

A. Qualifications

The OCSD is seeking a legal firm or individual committed to providing the highest quality legal representation to serve as Legal Counsel for a minimum term of five (5) years.

Required qualifications include that the firm must:

- be admitted to practice in the State of California and be members in good standing with the State Bar of California;
- be familiar with the function and purpose of Special Districts;
- have knowledge of California and Federal water, wastewater, solid waste management, and State and Federal grant regulations; and
- have experience in public agency law and advising public officials, administrators and employees on laws pertaining to local government administration, organization, regulations, transactions and litigation matters.

Experience in litigation and other legal issues that are routine with a Special District or other public agency is highly desirable. Additionally, experience with water law and litigation is highly desirable.

B. Scope of Services

The legal services provided to the OCSD include, but are not limited to:

- Providing clear and concise legal advice and consultation (oral and written) as requested or required, to the District Board of Directors and staff on a variety of matters pertaining to all aspects of special district governance. Contacts are often made by email and telephone, and same day response is expected;
- Providing legal counsel pertaining to compliance with State Regulations, Codes, State and Federal Acts, contracts, the California Environmental Quality Act (CEQA), the Brown Act, ethics and conflict-of-interest law, public records requests, personnel and employment law, and intergovernmental relations;
- Providing annual updates on important developments concerning the Political Reform Act and other conflict of interest issues, legislation and judicial decisions;
- Preparing legal opinions or responses on specified issues when needed;
- serving as the OCSD Legal Counsel and representative in all Board matters, including litigation and administrative proceedings, as necessary;
- Attending all regular and special OCSD Board meetings, and any other meetings for which the firm is available at the request of the Board;
- Attending in-person and remote meetings with the OCSD General Manager and/or Board when required and/or maintaining telephone and e-mail contact as needed;
- Reviewing and commenting on documents prepared by the OCSD staff including staff reports, resolutions, contracts, correspondence, administrative policies, and other documents as needed and within the requested timeframe;
- Preparing and/or reviewing agency agreements, documentation, and other materials on request;
- Preparing occasional reports and presenting information at public meetings as needed; and
- Assisting the Board in conducting an annual performance evaluation for the OCSD General Manager by compiling and distributing the annual review to the Board (including alternates), presenting a summary of the evaluation at a closed session conference, and completing the evaluation.

SECTION III - Timeline and Submittal Instructions

The following represents the tentative schedule for this RFP. Any change in the scheduled dates for the Pre-Proposal Conference, Deadline for Final Questions, Proposal Submission Deadline, or Interviews will be advertised in the form of an addendum to this RFP. The schedule for other milestones dates may be adjusted without notice.

A. Timeline

DATE	EVENT
THURSDAY, JUNE 14, 2024	RFP RELEASE DATE
FRIDAY, AUGUST 9, 2024	PROPOSALS DUE BY 3:00 P.M. (PST)
MONDAY, AUGUST 12 - FRIDAY, AUGUST 23, 2024	PRELIMINARY SCREENING PROCESS COMPLETE, INCLUDING REFERENCE CHECKS
MONDAY, AUGUST 26 - FRIDAY, SEPTEMBER 6, 2024	FINAL SCREENING PROCESS INTERVIEWS, FINALIST SELECTED
MONDAY, SEPTMEMBER 9, – FRIDAY, SEPTEMBER 20, 2024	NEGOTIATE AND FINALIZE CONTRACT
WEDNESDAY, SEPTMEMBER 25, 2024	OCSD BOARD APPROVAL/ PRESIDENT SIGNS CONTRACT

B. Proposal Format and Content Requirements

All proposals must include, and will be evaluated on, the following criteria:

1. Qualifications of Firm and Personnel

Including:

- detailed scope of services that reflects the firm’s understanding of the agency’s requirements;
- description of the firm;
- statement of qualifications and experience;
- the individual to be assigned to the OCSD as Legal Counsel and their qualifications and professional credentials; and
- summary of experience with Special Districts and local government agencies relative to the legal issues and practices described above.

2. Identify Existing and Potential Conflicts of Interest

List all current public clients in San Luis Obispo County for which the legal firm provides service. To the extent they are reasonably foreseeable, please indicate any actual or potential conflicts of interest that might arise from the firm’s or individual attorney’s representation of the District. Please

outline the manner in which conflicts would be resolved, mitigated, or avoided.

3. Local Government Client References

List two primary references of the legal firm and of the individual who would serve as the OCSD Legal Counsel. Please include contact information for references and permission to contact those references. Additional professional references may be provided.

4. Budget, Retainer, and/or Rates

Include an estimate of a rate or retainer for all proposed services that would be the basis for monthly invoices during the life of the contract with the OCSD. All hourly rates, fees, and reimbursable costs must be clearly stated. Identify billing preferences as a retainer or hourly rate.

5. Additional Information

Include the location of the legal firm and the availability of appropriate professionals as needed for legal counsel. Identify any other related qualifications and information not specified in this RFP which the firm may consider to be essential and relevant to the OCSD.

C. Questions

All questions (requests for interpretations or corrections) pertaining to the content of this RFP must be made in writing to the General Manager, Peter Brown at Peter@oceanocsd.org with the email subject line of: **QUESTIONS - Legal RFP** by August 1, 2024 at 5 PM PST.

D. Submittal Instructions

If you or your firm is interested and qualified, please submit one (1) electronic copy of your proposal, in Adobe (pdf), to peter@oceanocsd.org with the email subject line of: **PROPOSAL - Legal RFP**, by August 9, 2024 at 3 PM PST.

SECTION IV - RFP Proposal Evaluation and Selection Process

A. Criteria

The proposals shall be reviewed based on the following criteria. One of the most important criteria are the qualifications of the firm and the costs of services. The goal is to contract with a firm that is qualified and cost effective:

- 1. Qualifications of Firm and Personnel:** - expertise, experience, and capability of the proposer to provide outstanding legal services regarding the Board's goals.

2. Identify Existing and Potential Conflicts of Interest: - potential and existing conflicts of interest.

3. Additional Information: - Location of firm and availability of appropriate professionals as needed for meetings or other circumstances. Other information may be provided as well.

4. Local and State Government Client References: - reference checks.

5. Budget, Retainer, and/or Rates: - Overall cost of the proposal and the levels of service the OCSD can expect to receive from the proposer.

C. Final Selection

Proposals will be reviewed upon receipt and the most qualified firms may be requested to make a presentation to the full OCSD Board of Directors.

The OCSD Board of Directors will conduct a review of applications submitted under this RFP. Proposers may be invited to a meeting of the Board for interviews at the discretion of the Board. The final contract will be signed by the OCSD Board President.

D. Contract Award and Execution

The District reserves the right to enter a contract without further discussion of the submitted proposal. Therefore, the proposal should be initially submitted on the most favorable terms the proposer can offer. The District reserves the right to withdraw the RFP in whole or in part, at any time and for any reason. Submission of a proposal confers no rights upon a proposer and does not obligate the District in any manner. The District reserves the right to award no contract and to solicit additional offers at a later date.

Each proposer, by submitting a proposal, agrees that if the District accepts its proposal, such proposer will furnish all items and services upon the terms and conditions in this RFP and subsequent contract. Proposals that do not meet the mandatory requirements set forth in this RFP will not be considered. Proposers may be disqualified, and the proposal may be rejected by the District for any of, but not limited to, the following reasons:

- Failure to properly respond to the Request for Proposal (RFP).
- Evidence of collusion among the proposers submitting the proposals.
- Failure to comply with the specification requirements of the RFP.

Terms, conditions, prices, methodology, or other features of the proposal may be subject to negotiation and subsequent revision. As part of the negotiations, the proposer may be required to submit additional financial

information and other data to allow for a detailed evaluation of the feasibility, reasonableness, and acceptability of the proposal.

The RFP document and the successful proposal, as amended by agreement between OCSD and the successful proposer, including e-mail or written correspondence relative to the RFP, may become part of the contract documents. Additionally, OCSD may verify the successful proposer's representations that appear in the proposal. Failure of the successful proposer to perform as represented may result in elimination of the successful proposer from competition or in contract cancellation or termination.

The requirements listed in this RFP are not negotiable and will remain unchanged unless OCSD determines that a change in such requirements is in the best interest of the District.

OCSD expressly reserves the right, in its sole judgment, to accept or reject any or all proposals, with or without cause, modify, alter, waive any technicalities or provisions, or to accept the proposal which, in its sole judgment, is determined to be the best evaluated offer resulting from negotiation and taking into consideration other evaluation factors set forth in the RFP. The successful proposer will be expected to enter a contract with OCSD. If the successful proposer fails to sign a contract within fifteen (15) business days, unless the District grants an extension, following the delivery of the contract documents, the District may elect to negotiate a contract with the next-highest ranked proposer.

The District shall not be bound, or in any way obligated, until both parties have executed a contract. The selected proposer may not incur any chargeable costs prior to final contract execution. The foregoing should not be interpreted to prohibit either party from proposing additional contract terms and conditions during the negotiation of the final Contract.

The supplies and services are to be provided in compliance with all applicable state and federal standards, rules, and regulations. The District reserves the right to request additional written and/or oral information from proposers at any time before contract award, to obtain clarification of their responses.

SECTION V - General Conditions

A. OCSD Rights & Options

1. All proposals must be submitted to the OCSD email address: peter@oceanocsd.org with the email subject line of: **PROPOSAL – Legal RFP** in Adobe (pdf) format by August 9, 2024, at 3 PM (PST). **Late proposals will not be considered.**
2. All costs incurred in the preparation and submission of proposals and related documentation will be borne solely by the proposer.
3. This RFP does not constitute an offer of employment or contract for services.
4. The District may, in its sole and absolute discretion, accept or reject all proposals, in whole or in part, with or without cause, in response to this RFP and to make more than one award, or no award, or postpone or cancel, at any time, this RFP process, if the District determines such action to be in its best interests.
5. The District reserves the right to remedy technical errors, modify the published scope of services and approve or disapprove the use of all sub-consultants.
6. The issuance of this RFP does not constitute an agreement by the District that any subsequent selection process will occur, or that any contract will be entered into by the District. Proposals and other materials will not be returned.
7. The District has the right to use any or all ideas or concepts presented in any proposal or interview without restriction and without communication to all applicants.
8. All documents submitted to the District in response to this RFP will become the exclusive property of the District.
9. All proposals shall remain firm for one hundred twenty (120) days, following the closing date for receipt of proposals.
10. The District reserves the right to award the contract to the firm that presents the proposal which, in the judgment of the District, best accomplishes the desired results.
11. The term of the contract will be five years with a start date of January 1, 2024. The contract may be renewed at the discretion of the District for up to two consecutive 12-month periods. Any request by the firm to

increase pricing may not exceed national or regional CPI and must align with the OCSD's budget cycle.

12. Any contract awarded pursuant to this RFP will incorporate the requirements and specifications contained in this RFP. All information presented in this proposal will be considered binding upon selection of the successful proposer, unless otherwise modified and agreed to by the District during subsequent negotiations.

13. Under the provisions of the California Public Records Act (the "Act"), Government Code section 6250 *et seq.*, all "public records" (as defined in the Act) of a local agency, such as the District, must be available for inspection and copying upon the request of any person. Under the Act, the District may be obligated to provide a copy of all responses to this RFP, if such requests are made after the contract is awarded. One exception to this required disclosure is information which fits within the definition of a confidential trade secret under Government Code section 6254(k) or contains other technical, financial, or other data whose public disclosure could cause injury to the proposer's competitive position. If any proposer believes that information contained in its response to this RFP should be protected from disclosure, the proposer **MUST** specifically identify the pages of the response that contains the information by properly marking the applicable pages and inserting the following notice in the front of its response:

NOTICE: *The data on pages _ of this response identified by an asterisk (*) contain technical or financial information, which are trade secrets, or information for which disclosure would result in substantial injury to the proposer's competitive position. Proposer requests that such data be used only for the evaluation of the response but understands that the disclosure will be limited to the extent OCSD considers proper under the law. If an agreement is entered into with the proposer, OCSD shall have the right to use or disclose the data as provided in the agreement, unless otherwise obligated by law.*

14. The District will not honor any attempt by proposer to designate its entire proposal as proprietary. If there is any dispute, lawsuit, claim or demand as to whether information within the response to the RFP is protected from disclosure under the Act, proposer shall indemnify, defend, and hold harmless the District in any action arising out of such dispute, lawsuit, claim, or demand.

15. The proposer warrants that no official or employee of the District has an interest, has been employed or retained to solicit or aid in the procuring of any contract resulting from this RFP, if any, and further warrants that such person will not be employed in the performance of the contract without immediate written notice to the District.
16. Firms submitting proposals shall warrant that their offer is made without any previous understanding, agreement, or connection with any person, firm or corporation submitting a separate proposal for the same service and is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action. This condition shall not apply to proposals which are submitted by firms who have partnered with others to submit a cooperative proposal that clearly identifies a primary contractor and the associated sub-contractors.
17. Proposers shall comply with all laws and regulations governing nondiscrimination in employment, including the Americans with Disabilities Act of 1990, the Fair Employment and Housing Act (California Government Code, § 12900 *et seq.*), and the applicable regulations promulgated thereunder (2 California Code of Regulations, § 7285 *et seq.*).

Nondiscrimination: The proposer, regarding the work performed by them during the Contract, shall not discriminate on the grounds of race, color or national origin or other legally protected criteria in employment or the selection and retention of any potential subcontractors.

18. Unforeseen additional items and/or services may be required. The District therefore reserves the right to negotiate with the successful proposer for additional items and/or services beyond what is described in the final contract.

B. Changes to the RFP

This RFP is posted on the District's website: www.oceanocsd.org. Any changes, additions, or deletions to this RFP will be in the form of written addenda issued by the District. Any addenda will be posted on the website. Prospective proposers must check the website for addenda or other relevant added information during the response period. The District is not responsible for the failure of any prospective proposer to receive such addenda. All addenda so issued shall become a part of this RFP. Any proposer who has already submitted their proposal and desires to make corrections, may

remove and replace their proposal up to the date and time for which this RFP closes.

C. Communications

All communications concerning this RFP shall be directed to petter@oceanocsd.org with the email subject line of: **Legal RFP**. All other communication is not binding and shall in no way modify the RFP or the obligations of the District.

After the solicitation has closed, proposers can view the RFP on the District website where any available award information will be posted and updated within the solicitation. Any questions and requests for information must be addressed to peter@oceanocsd.org with the email subject line of: **QUESTIONS - Legal RFP**.

D. Insurance

The selected proposer will be required to provide insurance coverage in the amount of one million dollars (\$1,000,000) Commercial General Liability Insurance, and two million dollars (\$2,000,000) of Professional Liability Insurance.

INSURANCE REQUIRED	COVERAGE LIMITS
Commercial General Liability & Property Damage	\$1,000,000 Per Occurrence
Professional Liability	\$1,000,000 Per Occurrence \$2,000,000 Aggregate

The selected proposer shall provide, within five (5) days after the contract for services is executed by all parties, a certificate of liability insurance naming the District and its employees and officers as additionally insured. This shall be maintained in full force and effect for the duration of the contract and must be in an amount and format satisfactory to the District.

E. Exceptions and Deviations

Any exceptions to or deviations from the requirements set forth in this RFP must be declared in the proposal submitted by the proposer. Such exceptions or deviations must be segregated as a separate element of the proposal under the heading “Exceptions and Deviations”. The OCSD may waive any immaterial deviation or defect in a proposal.

F. Award

OCSD reserves the right to make awards within One Hundred Twenty (120) days after the date of the RFP closing.

DRAFT



Oceano Community Services District

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

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

Date: June 12, 2024

To: Board of Directors

From: Charles Varni, President

Subject: Agenda Item #9(B): Review and discussion of a letter of support for the Active Transportation Program Cycle 7 grant for the Oceano Bicycle and Pedestrian Safety Enhancement Project

Recommendation

It is recommended that the Board review and consider the attached letter of support for the Active Transportation Program Cycle 7 grant for the Oceano Bicycle and Pedestrian Safety Enhancement Project

Attachments:

- Draft Letter of Support
- Oceano ATP Map

June 12, 2024

Carl Guardino, Chair
California Transportation Commission
1120 N Street, MS 52
Sacramento, CA 95814

RE: Letter of Support—Oceano Bicycle and Pedestrian Safety Enhancement Project

Dear Chair Guardino:

On behalf of the Oceano Community Services District, I am pleased to submit this letter of support for the Active Transportation Program Cycle 7 grant application for the Oceano Bicycle and Pedestrian Safety Enhancement Project.

The San Luis Obispo Council of Governments (SLOCOG) and the County of San Luis Obispo Public Works Department have worked in close partnership the Oceano community to develop the scope of this project, which represents a significant investment in multimodal infrastructure at Oceano Elementary School that will improve safety and mobility for all of our students as they travel to school each day.

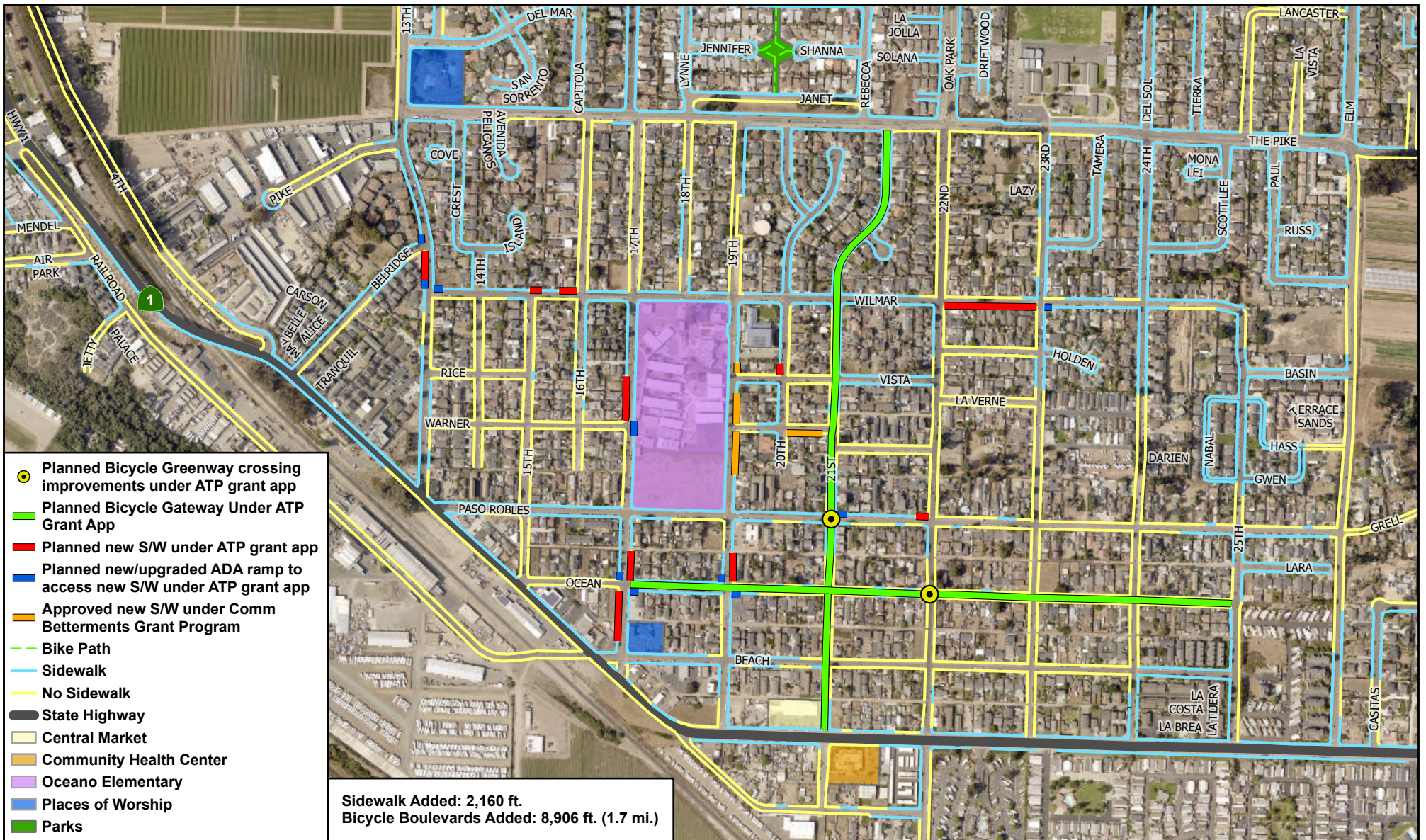
This project will construct a sidewalk network of 20 blocks to create a more complete pedestrian network; including pedestrian bulb improvements that shorten crossing distances and enhance safety at busy intersections around the school; two new cross-community bicycle corridors that provide students and families with safe and convenient options to get to school, the grocery store, and community gathering spaces; stormwater infrastructure to alleviate reoccurring flooding that forces people into the vehicular right-of-way; and education and encouragement programs that will instill safe walking, biking, and driving behaviors in our students and the community at large.

Oceano has long sought these improvements and values our partnership with both county agencies. This project will address safety deficiencies that have contributed to several collisions involving Oceano Elementary School students. If awarded funding, the project has auxiliary benefits and will also create new connections to destinations important to the community, such as the YMCA, retail businesses, and a new community plaza that includes seating areas, shade trees, public art pieces, bike racks, and is set to become a hub of activity for Oceano.

We are greatly appreciative of CTC's consideration of this critical grant application and reiterate our strong support for its approval.

Sincerely,

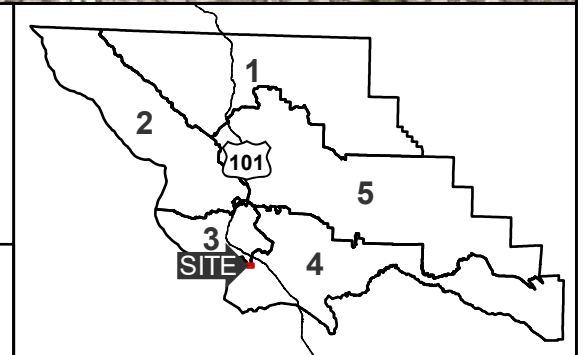
Charles Varni, President
Oceano Community Services District



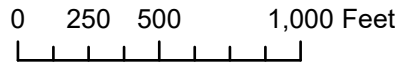
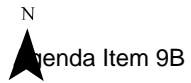
VICINITY MAP

**Oceano ATP Grant Application
Near-Term Priority Improvements**

COUNTY OF SAN LUIS OBISPO DEPARTMENT OF PUBLIC WORKS



Attachment B - Map



Map by: JHoffman
June 12, 2024 - Page 40 of 146
Date: 5/28/2024



Oceano Community Services District

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

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

Date: June 12, 2024

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #9(C): Review of the District's Budget Status as of March 31, 2024, and approve a budget adjustment for the Parks California Grant for the Field Trips to State Parks and Beaches Grant to the Parks and Recreation Fund**

Recommendation

It is recommended that the Board review and discuss:

1. The District's budget status as of March 31, 2024
2. Approve a budget adjustment for the Parks California for the Field Trips to State Parks and Beaches Grant to the Parks and Recreation Fund

Discussion

The attached worksheets have been prepared for your review of the status of this year's budget and were presented to the Oceano Finance and Budget Committee on May 23, 2024. They have been designed to include the following:

- ✓ Current fiscal year adopted budget
- ✓ Current fiscal year actual revenues and expenditures as of March 31, 2024
- ✓ Current percentage of the adopted budget
- ✓ Estimated total on June 30, 2024

When reviewing the worksheets (Attachment A), items of significance can be identified and listed by fund. The column containing the percentage of the 2023-24 budget utilized in the third quarter of the fiscal year assists with illustrating the estimated revenues and costs at the end of the fiscal year.

Expenditures:

Several expenses are front-loaded and paid at the beginning of each fiscal year. The budget worksheets indicate that the District has spent over 75% of the overall budget on these items. The worksheets will also show that the year-end cost estimate is within budget.



The front-loaded expenses are as follows:

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

Other expenses appear to be running high in the General Fund, which may require a budget adjustment in the final quarter under “Services and Supplies.” In the Water fund, the higher expenses are expected to level out by the end of the fiscal year, and a budget adjustment is not anticipated. These expenses include the following:

General Fund: Administrative

1. Legal Services—The District’s legal costs have run over budget. In item 9A of the agenda package, the District will consider issuing a request for qualifications and proposal for legal services.

Budget: \$75,000	Expensed @ 3/31: \$77,179 (103%)	Estimate - Year End: \$ 119,103	(Over)/Under: \$ (44,103)
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2. Classes/Seminars/Training—Staff and Board members attended the California Special District Association (CSDA) Annual Conference, and the District was awarded two scholarships from the CSDA, which helped cover expenses.

Budget: \$6,350	Expensed @ 3/31: \$10,399 (164%)	Estimate - Year End: \$ 13,865	(Over)/Under: \$ (7,515)
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General Fund: Facilities

3. Sheriff: Maintenance Structures—The auto opener to the Sheriff’s building gate was replaced in the third quarter.

Budget: \$3,700	Expensed @ 3/31: \$9,202 (249%)	Estimate - Year End: \$ 10,185	(Over)/Under: \$ (6,485)
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Water Fund: Facilities

1. Maintenance Structures—Staff repaired the isolation valves and earthquake retrofit outlet piping prior to the Storage Tank Rehabilitation Project.

Budget:	Expensed @ 3/31:	Estimate - Year End:	(Over)/Under:
\$5,000	\$23,327 (467%)	\$ 23,920	\$ (18,920)

Revenues:

Water sales appear to be higher than expected after five of the six billing periods have been recorded. The revenue comparisons between targeted revenues and actual revenues from 2019 to March 2024 are attached.

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

The Franchisee Fees in the Garbage Fund are coming in as expected from South County Sanitary Services Inc. (SCSS). The District received the annual landfill savings payment to recognize the capital improvement savings at the landfill by entering into the Franchise Agreement.

Budget Adjustment:

The Oceano Parks and Recreation Committee (OPARC) applied to the Parks CA grant and was awarded \$15,904 for the Field Trips to State Parks and Beach Program. This grant provides funding for field trips to State Parks and Beaches for students at Oceano Elementary School. During the third quarter six trips were scheduled and 253 students visited nearby State Parks.

Other Agency Involvement

N/A

Other Financial Considerations

The wind-down period of the Joint Powers Agreement (JPA) with the Five Cities Fire Authority (FCFA) was triggered when the June 2022 special tax failed. The District initiated proceedings through LAFCO to divest emergency services and fire protection and turn the responsibility over to the County. The District is currently in the process of negotiating with the County for the District’s fire and emergency service for FY 2024-25.



Oceano Community Services District

Board of Directors Meeting

Results

Establishing good budget monitoring procedures will help ensure that the District's costs are managed prudently and promote a prosperous and well-governed community.

Attachments: Attachment A - Budget Worksheets
 Attachment B - FY 2023-24 Budget Adjustments
 Attachment C – Water Revenue Data

FY 2023-2024 OCSD q3 BUDGET review



BUDGET SUMMARY





GENERAL FUND





OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY

ACCOUNT NO.	GENERAL FUND (GF)	2023/24		2023/24 APPROVED BUDGET	ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Fire	\$0	\$0	\$0	\$0	0%	\$0
	Lighting	\$0	\$0	\$0	\$0	0%	\$0
	Parks & Recreation	\$0	\$0	\$0	\$15,904	0%	\$15,904
	Facilities	\$291,966	\$0	\$291,966	\$122,540	81%	\$171,281
	Admin	\$2,444,137	\$0	\$2,444,137	\$1,893,577	155%	\$2,478,514
	Total Sources of Funds	\$2,736,103	\$0	\$2,736,103	\$2,032,021	76%	\$2,665,699
USES OF FUNDS							
	Fire	\$1,195,322	\$0	\$1,195,322	\$887,983	74%	\$1,182,004
	Lighting	49,868	\$0	\$49,868	\$34,346	69%	\$45,229
	Parks & Recreation	\$0	\$35,404	\$35,404	\$8,141	23%	\$21,603
	Facilities	\$359,230	\$0	\$359,230	\$38,410	11%	\$57,133
	Admin	\$1,151,804	\$0	\$1,151,804	\$890,615	77%	\$1,130,676
	Total Expenditures	\$2,756,223	\$35,404	\$2,791,627	\$1,859,496	67%	\$2,436,645
OPERATING SURPLUS/(DEFICIT)							
	Fire	(\$1,195,322)	\$0	(\$1,195,322)	(\$887,983)		(\$1,182,004)
	Lighting	(\$49,868)	\$0	(\$49,868)	(\$34,346)		(\$45,229)
	Parks & Recreation	\$0	(\$35,404)	(\$35,404)	\$7,763		(\$5,699)
	Facilities	(\$67,263)	\$0	(\$67,263)	\$84,129		\$114,149
	Admin	\$1,292,333	\$0	\$1,292,333	\$1,002,962		\$1,347,837
	OPERATING SURPLUS/(DEFICIT)	(\$20,120)	(\$35,404)	(\$55,524)	\$172,525		\$229,054
TRANSFERS & ENCUMBRANCES							
	Transfers In - From Water & Garbage Funds	55,373		55,373			55,373
	(Transfers Out) - To Water & Wastewater Funds	(132,334)		(132,334)			(132,334)
	Encumbrances - Sources of Funding	0		0			0
	Encumbrances - (Designated Funds)	(9,707)		(9,707)	(7,944)		(9,707)
	NET TRANSFERS & ENCUMBRANCES	(\$86,668)	\$0	(\$86,668)	(\$7,944)		(\$86,668)



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2023/24		2023/24 CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$1,292,333	\$0	\$1,292,333	\$1,002,962	78%	\$1,347,837	\$55,504
	Other Sources of Funds	\$1,151,804	\$0	\$1,151,804	\$890,615	77%	\$1,130,676	(\$21,128)
	Total Sources of Funds	\$2,444,137	\$0	\$2,444,137	\$1,893,577	155%	\$2,478,514	\$34,377
USES OF FUNDS								
	Salaries & Wages	\$466,000	\$0	\$466,000	\$385,945	83%	\$459,738	\$6,262
	Benefits	\$150,325	\$0	\$150,325	\$108,329	72%	\$144,438	\$5,887
	Personnel Services	\$616,325	\$0	\$616,325	\$494,274	80%	\$604,176	\$12,149
	Services & Supplies	\$306,389	\$0	\$306,389	\$257,052	84%	\$341,180	(\$34,792)
	Operating Crew Benefits Allocation	\$229,090	\$0	\$229,090	\$139,290	61%	\$185,320	\$43,770
	Total Expenditures	\$1,151,804	\$0	\$1,151,804	\$890,615	77%	\$1,130,676	\$21,128
	OPERATING SURPLUS/(DEFICIT)	\$1,292,333	\$0	\$1,292,333	\$1,002,962		\$1,347,837	\$55,504
	TRANSFERS & ENCUMBRANCES							
	Transfers In - From Facilities Fund	0	0	0	0		0	0
	(Transfers Out) - Fire, Lighting & Parks and Rec (Property Taxes)	(1,383,728)	0	(1,383,728)	(926,792)		(1,351,970)	(31,758)
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,383,728)	\$0	(\$1,383,728)	(\$926,792)		(\$1,351,970)	(\$31,758)



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2023/24		APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					

SOURCES OF FUNDS

REVENUES		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
01-4-3100-000	Property Taxes: Current Year - Secured	1,243,348		1,243,348	920,037	74%	1,273,983	30,635
01-4-3101-000	Property Taxes: Current Year - Unsecured	39,809		39,809	44,047	111%	43,209	3,400
01-4-3102-000	Property Taxes: Prior Year - Secured	0		0	269		359	359
01-4-3103-000	Property Taxes: Prior Year - Unsecured	0		0	702		936	936
01-4-3105-000	Penalties & Interest	0		0	11		15	15
01-4-3106-000	Delinq Garbage Charges	0		0	806		1,074	1,074
01-4-3120-000	Homeowners' Prop Tax Relief	6,314		6,314	3,177	50%	6,227	(87)
01-4-3121-000	SB 1090	13,866		13,866	21,769	157%	21,769	7,903
01-4-3213-100	Will Serve Letter Fee	0		0	540		720	720
01-4-3230-								
100/195/200/600	Misc Income	0		0	6,353		8,471	8,471
01-4-3238-200	Fireworks Permit	1,748		1,748	0	0%	1,748	0
01-4-3300-000	Interest Income	4,922		4,922	5,247	107%	6,996	2,074
01-4-3557-000	CO Charge: SB 2557	(17,674)		(17,674)	0	0%	(17,674)	0
01-4-3900-011	Board Member receivable PMT	0		0	5		5	5
Total Revenues		\$1,292,333	\$0	\$1,292,333	\$1,002,962	78%	\$1,347,837	\$55,504
OTHER SOURCES OF FUNDS		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
01-5-4100-376	Allocated Administrative Overhead	922,714		922,714	751,325	81%	945,356	22,643
01-5-4100-377	Allocated Operating Crew Overhead	229,090		229,090	139,290	61%	185,320	(43,770)
Total Other Sources of Funds		\$1,151,804	\$0	\$1,151,804	\$890,615	77%	\$1,130,676	(\$21,128)
Total Sources of Funds		\$2,444,137	\$0	\$2,444,137	\$1,893,577	77%	\$2,478,514	\$34,377

USES OF FUNDS

SALARIES & WAGES		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
01-5-4100-010	Salary & Wages	461,000		461,000	385,777	84%	459,514	1,486
01-5-4100-020	Overtime	5,000		5,000	168	3%	224	4,776
Total Salaries & Wages		\$466,000	\$0	\$466,000	\$385,945	83%	\$459,738	\$6,262
BENEFITS		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
01-5-4100-061	PERS Contribution	56,000		56,000	36,861	66%	49,148	6,852
01-5-4100-070	SUI	2,200		2,200	0	0%	0	2,200
01-5-4100-071	Medicare	6,825		6,825	6,040	89%	8,054	(1,229)
01-5-4100-072	FICA	2,400		2,400	1,814	76%	2,419	(19)
01-5-4100-075	Compensation Insurance	5,000		5,000	3,364	67%	4,485	515
01-5-4100-090	Insurance	77,000		77,000	59,800	78%	79,733	(2,733)
01-5-4100-097	Cell Phone Allowance	900		900	450	50%	600	300
Total Benefits		\$150,325	\$0	\$150,325	\$108,329	72%	\$144,438	\$5,887
Total Personnel Services		\$616,325	\$0	\$616,325	\$494,274	80%	\$604,176	\$12,149
SERVICES & SUPPLIES		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
01-5-4100-110	Communications & Dispatch	9,795		9,795	8,034	82%	10,712	(917)
01-5-4100-150	Insurance	37,000		37,000	37,977	103%	37,977	(977)
01-5-4100-170	Maintenance: Equipment	3,810		3,810	0	0%	0	3,810
01-5-4100-173	Maint: Structures/ Improvements	13,000		13,000	5,603	43%	7,471	5,529
01-5-4100-180	Memberships	9,000		9,000	9,100	101%	9,100	(100)
01-5-4100-193	Bank Fees	6,200		6,200	4,358	70%	5,810	390
01-5-4100-200	Office Expense	5,875		5,875	4,516	77%	6,022	(147)
01-5-4100-210	Postage	2,575		2,575	244	9%	325	2,250
01-5-4100-218	Audit	25,000		25,000	8,290	33%	25,000	0
01-5-4100-220	Professional Services	35,000		35,000	20,361	58%	27,148	7,852
01-5-4100-221	Information Technology	5,000		5,000	449	9%	598	4,402
01-5-4100-223	Legal Services	75,000		75,000	77,179	103%	119,103	(44,103)
01-5-4100-225	Board Stipends	12,000		12,000	6,900	58%	9,200	2,800
01-5-4100-226	Annual Software Maintenance	22,800		22,800	25,675	113%	25,675	(2,875)
01-5-4100-230	Required Legal Notice	1,200		1,200	157	13%	209	991
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,700		1,700	3,879	228%	3,879	(2,179)
01-5-4100-247	LAFCO Annual Charge	12,804		12,804	12,967	101%	12,967	(163)
01-5-4100-248	Permits, Fees, Licenses	2,500		2,500	4,687	187%	6,249	(3,749)
01-5-4100-283	Job Advertising Expense	0		0	0		409	(409)
01-5-4100-285	Classes/ Seminars/ Training Fee	6,350		6,350	10,399	164%	13,865	(7,515)
01-5-4100-286	Board Member Travel	2,200		2,200	750	34%	1,000	1,200
01-5-4100-290	Utilities	11,500		11,500	8,800	77%	11,734	(234)
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	0		0	1,221		1,221	(1,221)
01-5-4100-320	Fixed Assets - Hearing Impaired Stationary System	5,550		5,550	5,507	99%	5,507	43
Total Services & Supplies		\$306,389	\$0	\$306,389	\$257,052	84%	\$341,180	(\$34,792)



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2023/24		APPROVED BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
Operating Crew Benefits & Direct Labor Cost Allocations								
01-5-4100-600	Leave time	54,000		54,000	41,926	78%	55,902	(1,902)
01-5-4100-010	Salaries & Wages (Admin)	6,400		6,400	3,060	48%	4,080	2,320
01-5-4100-601	PERS Contribution	40,000		40,000	26,600	67%	35,467	4,533
01-5-4100-602	Medicare	5,500		5,500	3,470	63%	4,626	874
01-5-4100-192	P/R Fed & State Taxes	4,500		4,500	0	0%	0	4,500
01-5-4100-070	SUI	1,750		1,750	0	0%	0	1,750
01-5-4100-603	Insurance	92,000		92,000	48,960	53%	65,279	26,721
01-5-4100-080	Boot Allowance	1,500		1,500	1,200	80%	1,200	300
01-5-4100-100	Clothing	7,000		7,000	4,654	66%	6,205	795
01-5-4100-604	Standby	16,440		16,440	9,420	57%	12,560	3,880
Total Operating Crew Benefits		\$229,090	\$0	\$229,090	\$139,290	61%	\$185,320	\$43,770
Total Expenditures		\$1,151,804	\$0	\$1,151,804	\$890,615	77%	\$1,130,676	\$21,128
OPERATING SURPLUS/(DEFICIT)		\$1,292,333	\$0	\$1,292,333	\$1,002,962		\$1,347,837	\$55,504
TRANSFERS & ENCUMBRANCES								
	Transfers In	0		0	0		0	0
	(Transfers Out) - Fire, Lighting & Parks and Rec (Property Taxes)	(1,383,728)		(1,383,728)	(926,792)		(1,351,970)	(31,758)
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	0		0	0		0	0
NET TRANSFERS & ENCUMBRANCES		(\$1,383,728)	\$0	(\$1,383,728)	(\$926,792)		(\$1,351,970)	(\$31,758)



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2023/24		APPROVED BUDGET	ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Revenues	\$0	\$0	\$0	\$0	0%	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
USES OF FUNDS							
	Salaries & Wages	\$1,995	\$0	\$1,995	\$0	0%	\$0
	Benefits	\$1,145	\$0	\$1,145	\$696	61%	\$927
	Personnel Services	\$3,140	\$0	\$3,140	\$696	22%	\$927
	Services & Supplies	\$1,164,500	\$0	\$1,164,500	\$864,747	74%	\$1,152,717
	Capital Overlay	\$0	\$0	\$0	\$0		\$0
	Administrative Cost Allocation	\$27,681	\$0	\$27,681	\$22,540	81%	\$28,361
	Total Expenditures	\$1,195,322	\$0	\$1,195,322	\$887,983	74%	\$1,182,004
	OPERATING SURPLUS/(DEFICIT)	(\$1,195,322)	\$0	(\$1,195,322)	(\$887,983)		(\$1,182,004)
							\$13,318



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2023/24		2023/24	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET				
SOURCES OF FUNDS								
	REVENUES							
	Total Revenues	\$0	\$0	\$0	\$0		\$0	\$0
	OTHER SOURCES OF FUNDS							
	Total Other Sources of Funds	\$0	\$0	\$0	\$0		\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0		\$0	\$0
USES OF FUNDS								
	PERSONNEL SERVICES							
	SALARIES & WAGES							
01-5-4200-010	Salary & Wages	1,995		1,995	0	0%	0	1,995
	Total Salaries & Wages	\$1,995	\$0	\$1,995	\$0	0%	\$0	\$1,995
	BENEFITS							
01-5-4200-377	Operating Crew Benefits Allocation	1,145		1,145	696	61%	927	219
	Total Benefits	\$1,145	\$0	\$1,145	\$696	61%	\$927	\$219
	Total Personnel Services	\$3,140	\$0	\$3,140	\$696	22%	\$927	\$2,214
	SERVICES & SUPPLIES							
01-5-4200-220	Contract Fire and Emergency Services	1,150,000		1,150,000	862,655	75%	1,150,000	0
01-5-4200-110	Communication	1,000		1,000	111	11%	148	852
01-5-4200-220	Professional Services	7,500		7,500	0	0%	0	7,500
01-5-4200-290	Utilities	5,000		5,000	1,176	24%	1,569	3,431
01-5-4200-291	Sandbags	1,000		1,000	804	80%	1,000	0
	Total Services & Supplies	\$1,164,500	\$0	\$1,164,500	\$864,747	74%	\$1,152,717	\$11,783
	Total Capital Overlay	\$0	\$0	\$0	\$0		\$0	\$0
	ADMINISTRATIVE COST ALLOCATION							
01-5-4200-376	Allocated Overhead - Admin	27,681		27,681	22,540	81%	28,361	(679)
	Total Administrative Cost Allocation	\$27,681	\$0	\$27,681	\$22,540	81%	\$28,361	(\$679)
	Total Expenditures	\$1,195,322	\$0	\$1,195,322	\$887,983	74%	\$1,182,004	\$13,318
	OPERATING SURPLUS/(DEFICIT)	(\$1,195,322)	\$0	(\$1,195,322)	(\$887,983)		(\$1,182,004)	\$13,318
	TRANSFERS & ENCUMBRANCES							
	Transfers In - Property Taxes	1,307,712		1,307,712	887,983		1,294,394	(13,318)
	(Transfers Out) - Water & Wastewater Funds	(112,390)		(112,390)			(112,390)	0
	Encumbrances - Sources of Funding	0		0			0	0
	Encumbrances - (Designated Funds)	0		0			0	0
	NET TRANSFERS & ENCUMBRANCES	\$1,195,322	\$0	\$1,195,322	\$887,983		\$1,182,004	(\$13,318)



LIGHTING BUDGET





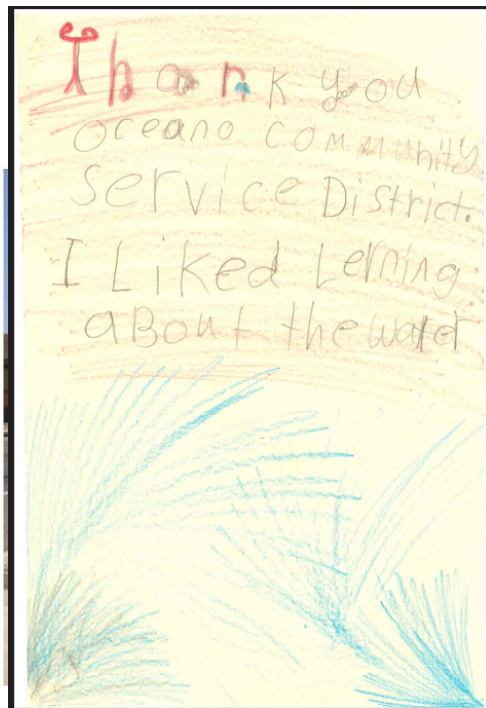
OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 LIGHTING - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2023/24		2023/24 CURRENT BUDGET	ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Revenues	\$0	\$0	\$0	\$0	0%	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
USES OF FUNDS							
	Salaries & Wages	\$1,995	\$0	\$1,995	\$0	0%	\$0
	Benefits	\$1,145	\$0	\$1,145	\$696	61%	\$927
	Personnel Services	\$3,140	\$0	\$3,140	\$696	22%	\$927
	Services & Supplies	\$37,500	\$0	\$37,500	\$26,137	70%	\$34,849
	Administrative Cost	\$9,227	\$0	\$9,227	\$7,513	81%	\$9,454
	Total Expenditures	\$49,868	\$0	\$49,868	\$34,346	69%	\$45,229
	OPERATING SURPLUS/(DEFICIT)	(\$49,868)	\$0	(\$49,868)	(\$34,346)		\$4,639

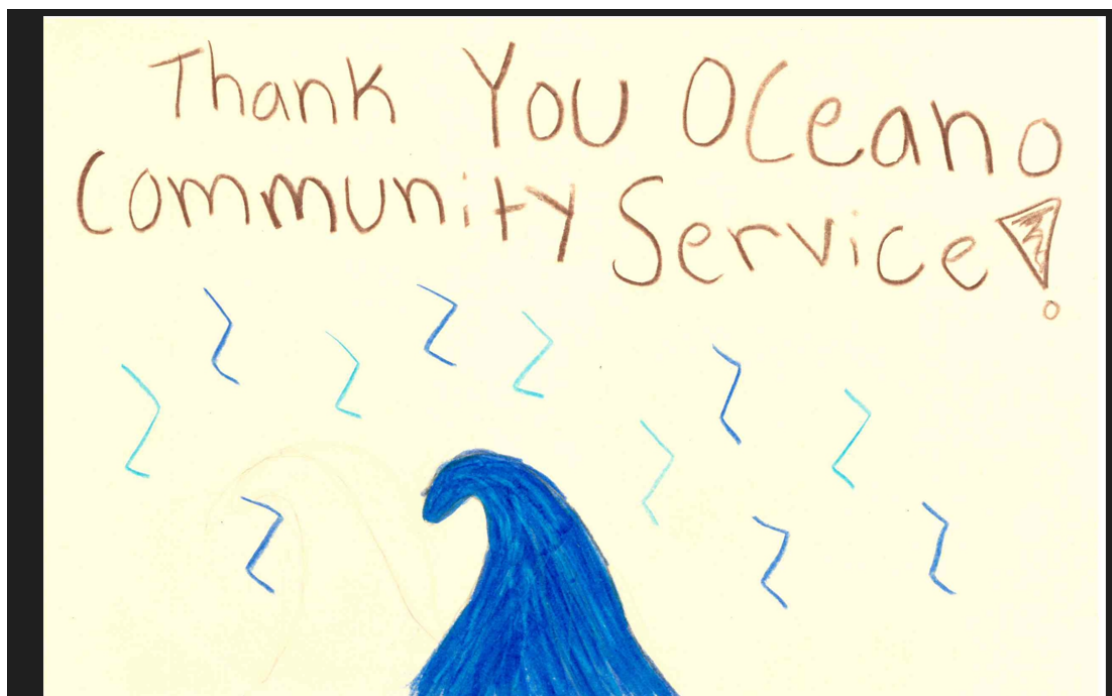


OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 LIGHTING - GENERAL FUND - FUND 01

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2023/24		2023/24	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				EST. BUDGET VARIANCE
SOURCES OF FUNDS								
REVENUES								
Total Revenues		\$0	\$0	\$0	\$0		\$0	\$0
OTHER SOURCES OF FUNDS								
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
USES OF FUNDS								
PERSONNEL SERVICES								
SALARIES & WAGES								
01-5-4195-010	Salaries & Wages	1,995		1,995	0	0%	0	1,995
Total Salaries & Wages		\$1,995	\$0	\$1,995	\$0	0%	\$0	\$1,995
BENEFITS								
01-5-4195-377	Operating Crew Benefits Allocation	1,145	0	1,145	696	61%	927	219
Total Benefits		\$1,145	\$0	\$1,145	\$696	61%	\$927	\$219
Total Personnel Services		\$3,140	\$0	\$3,140	\$696	22%	\$927	\$2,214
SERVICES & SUPPLIES								
01-5-4195-175	Operating Supplies	2,500		2,500	292	12%	389	2,111
01-5-4195-295	Street Lighting	35,000		35,000	25,845	74%	34,459	541
Total Services & Supplies		\$37,500	\$0	\$37,500	\$26,137	70%	\$34,849	\$2,651
CAPITAL OUTLAY								
Total Capital Outlay		\$0	\$0	\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION								
01-5-4195-376	Administrative Cost Allocation	9,227		9,227	7,513	81%	9,454	(226)
Total Administrative Cost Allocation		\$9,227	\$0	\$9,227	\$7,513	81%	\$9,454	(\$226)
Total Expenditures		\$49,868	\$0	\$49,868	\$34,346	69%	\$45,229	\$4,639
OPERATING SURPLUS/(DEFICIT)		(\$49,868)	\$0	(\$49,868)	(\$34,346)		(\$45,229)	\$4,639
TRANSFERS & ENCUMBRANCES								
Transfers In - Property Taxes		56,516		56,516	34,346		51,877	(4,639)
(Transfers Out) - Water & Wastewater Fund		(6,648)		(6,648)	0		(6,648)	0
Encumbrances - Sources of Funding		0		0	0		0	0
Encumbrances - (Designated)		0		0	0		0	0
NET TRANSFERS & ENCUMBRANCES		\$49,868	\$0	\$49,868	\$34,346		\$45,229	(\$4,639)



PARKS & RECREATION BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 01	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
	Revenues	\$0	\$0	\$0	\$0	0%	\$0
	Other Sources of Funds	\$0	\$15,904	\$15,904	\$15,904	0%	\$15,904
	Total Sources of Funds	\$0	\$15,904	\$15,904	\$15,904	0%	\$15,904
USES OF FUNDS							
	Salaries & Wages	\$0	\$0	\$0	\$0	0%	\$0
	Benefits	\$0	\$0	\$0	\$0	0%	\$0
	Personnel Services	\$0	\$0	\$0	\$0	0%	\$0
	Services & Supplies	\$0	\$30,790	\$30,790	\$4,384	14%	\$16,877
	Capital Outlay	\$0	\$0	\$0	\$0	0%	\$0
	Administrative Cost	\$0	\$4,614	\$4,614	\$3,757	81%	\$4,727
	Total Expenditures	\$0	\$35,404	\$35,404	\$8,141	23%	\$21,603
	OPERATING SURPLUS/(DEFICIT)	\$0	(\$19,500)	(\$19,500)	\$7,763		(\$5,699)



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

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION- 01	2023/24		2023/24	ACTUAL AT		2023/24	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	3/31/2024	75%	ESTIMATED ACTUAL	EST. BUDGET VARIANCE
SOURCES OF FUNDS								
REVENUES								
Total Revenues		\$0	\$0	\$0	\$0		\$0	\$0
OTHER SOURCES OF FUNDS								
01-4-3900-012	Proposed Budget Adjustment - Parks Ca Grant	0	15,904	15,904	15,904	100%	15,904	0
Total Other Sources of Funds		\$0	\$15,904	\$15,904	\$15,904		\$15,904	\$0
Total Sources of Funds		\$0	\$15,904	\$15,904	\$15,904		\$15,904	\$0
USES OF FUNDS								
PERSONNEL SERVICES								
SALARIES & WAGES								
Total Salaries & Wages		\$0	\$0	\$0	\$0		\$0	\$0
BENEFITS								
Total Benefits		\$0	\$0	\$0	\$0		\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0		\$0	\$0
SERVICES & SUPPLIES								
01-5-4850-301	July 26, 2023 Budget Adjustment - Parks & Recreation	0	13,711	13,711	0	0%	0	13,711
01-5-4850-302	October 11, 2023 Budget Request - Dia de Los Muertos Event	0	1,175	1,175	973	83%	973	202
01-5-4850-302	Proposed Budget Adjustment - Parks Ca Grant		15,904	15,904	3,412	21%	15,904	0
Total Services & Supplies		\$0	\$30,790	\$30,790	\$4,384	14%	\$16,877	\$13,913
CAPITAL OUTLAY								
Total Capital Outlay		\$0	\$0	\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION								
01-5-4850-376	July 26, 2023 Budget Adjustment - Administrative Cost Allocation	0	4,614	4,614	3,757	81%	4,727	(113)
Total Administrative Cost Allocation		\$0	\$4,614	\$4,614	\$3,757	81%	\$4,727	(\$113)
Total Expenditures		\$0	\$35,404	\$35,404	\$8,141	23%	\$21,603	\$13,801
OPERATING SURPLUS/(DEFICIT)		\$0	(\$19,500)	(\$19,500)	\$7,763		(\$5,699)	\$13,801
TRANSFERS & ENCUMBRANCES								
Transfers In - Property Taxes		0	19,500	19,500	4,463		5,699	(13,801)
(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		\$0	\$19,500	\$19,500	\$4,463		\$5,699	(\$13,801)



FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$152,022	\$0	\$152,022	\$122,540	81%	\$163,386	\$11,364
	Other Sources of Funds	\$139,944	\$0	\$139,944	\$0	0%	\$7,895	(\$132,049)
	Total Sources of Funds	\$291,966	\$0	\$291,966	\$122,540	81%	\$171,281	(\$120,685)
USES OF FUNDS								
	Salaries & Wages	\$4,000	\$0	\$4,000	\$901	23%	\$1,201	\$2,799
	Benefits	\$2,291	\$0	\$2,291	\$1,393	61%	\$1,853	\$438
	Personnel Services	\$6,291	\$0	\$6,291	\$2,293	36%	\$3,054	\$3,237
	Services & Supplies	\$26,774	\$0	\$26,774	\$18,491	69%	\$22,571	\$4,203
	Capital Outlay	\$12,324	\$0	\$12,324	\$6,356	0%	\$17,327	\$294,997
	Administrative Cost	\$13,841	\$0	\$13,841	\$11,270	81%	\$14,180	(\$340)
	Total Expenditures	\$359,230	\$0	\$359,230	\$38,410	11%	\$57,133	\$302,097
	OPERATING SURPLUS/(DEFICIT)	(\$67,263)	\$0	(\$67,263)	\$84,129		\$114,149	\$181,412
	TRANSFERS & ENCUMBRANCES							
	Transfers In - From Water Fund	55,373	0	55,373	0		55,373	0
	(Transfers Out) - To Water & Wastewater Funds	(13,296)	0	(13,296)	0		(13,296)	0
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	(9,707)	0	(9,707)	(7,944)		(9,707)	0
	NET TRANSFERS & ENCUMBRANCES	\$32,370	\$0	\$32,370	(\$7,944)		\$32,370	\$0



OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES - FUND 10

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2023/24	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
			ADOPTED BUDGET	APPROVED ADJUSTMENTS		75%			
SOURCES OF FUNDS									
REVENUES									
10-4-3257-000	Utility Reimbursement	1,200	1,200		1,200	2,025	169%	2,700	1,500
10-4-3258-000	Old Fire Station Rent	12,000	12,000		12,000	9,000	75%	12,000	0
10-4-3260-000	Lease - Sheriff Facility	123,822	123,822		123,822	94,946	77%	126,594	2,772
	Public Facilities Fees	15,000	15,000		15,000	16,569	110%	22,092	7,092
	Total Revenues	\$152,022	\$152,022	\$0	\$152,022	\$122,540	81%	\$163,386	\$11,364
OTHER SOURCES OF FUNDS									
	Electric Vehicle Charging Stations Grant/ Rebate	139,944	139,944		139,944	0	0%	7,895	(132,049)
	Total Other Sources of Funds	\$139,944	\$139,944	\$0	\$139,944	\$0		\$7,895	(\$132,049)
	Total Sources of Funds	\$291,966	\$291,966	\$0	\$291,966	\$122,540	42%	\$171,281	(\$120,685)
USES OF FUNDS									
SALARIES & WAGES									
10-5-4300-010	Salary & Wages	4,000	4,000		4,000	901	23%	1,201	2,799
	Total Salaries & Wages	\$4,000	\$4,000	\$0	\$4,000	\$901	23%	\$1,201	\$2,799
BENEFITS									
10-5-4300-377	Operating Crew Overhead	2,291	2,291		2,291	1,393	61%	1,853	438
	Total Benefits	\$2,291	\$2,291	\$0	\$2,291	\$1,393	61%	\$1,853	\$438
	Total Personnel Services	\$6,291	\$6,291	\$0	\$6,291	\$2,293	36%	\$3,054	\$3,237
SERVICES & SUPPLIES									
10-5-4300-110	Communication	0	0		0	22		30	(30)
10-5-4300-163	Maint: Structure/ Improvements	10,500	10,500		10,500	8,987	86%	11,982	(1,482)
10-5-4300-173	So: Maint. Structures/ Improvements	3,700	3,700		3,700	9,202	249%	10,185	(6,485)
10-5-4300-220	Professional Services	12,574	12,574		12,574	280	2%	374	12,200
	Total Services & Supplies	\$26,774	\$26,774	\$0	\$26,774	\$18,491	69%	\$22,571	\$4,203
CAPITAL OUTLAY									
10-5-4300-320	Sheriff's Building - Flooring	90,000	90,000		90,000	0	0%	0	90,000
10-5-4300-320	HWY 1 Beautification Project	71,619	71,619		71,619	0	0%	0	71,619
10-5-4300-320	Diesel Tank Removal	8,000	8,000		8,000	6,356	79%	6,356	1,644
10-5-4300-320	Electric Vehicle Charging Stations	142,705	142,705		142,705	0	0%	10,971	131,734
	Total Capital Outlay	\$312,324	\$312,324	\$0	\$312,324	\$6,356		\$17,327	\$294,997
ADMINISTRATIVE COST ALLOCATION									
10-5-4300-376	Admin Allocation	13,841	13,841		13,841	11,270	81%	14,180	(340)
	Total Administrative Cost Allocation	\$13,841	\$13,841	\$0	\$13,841	\$11,270	81%	\$14,180	(\$340)
	Total Expenditures	\$359,230	\$359,230	\$0	\$359,230	\$38,410	11%	\$57,133	\$302,097
	OPERATING SURPLUS/(DEFICIT)	(\$67,263)	(\$67,263)	\$0	(\$67,263)	\$84,129		\$114,149	\$181,412
TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water & Garbage Funds	55,373	55,373		55,373	0		55,373	0
	(Transfers Out) - To Water & Wastewater Funds	(13,296)	(13,296)		(13,296)	0		(13,296)	0
	Encumbrances - Sources of Funding	0	0		0	0		0	0
	Encumbrances - (Designated Funds)	(9,707)	(9,707)		(9,707)	(7,944)		(9,707)	0
	NET TRANSFERS & ENCUMBRANCES	\$32,370	\$32,370	\$0	\$32,370	(\$7,944)		\$32,370	\$0



OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 ENTERPRISE FUNDS

ACCOUNT NO.	ENTERPRISE FUNDS	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Water	\$3,123,787	\$0	\$3,123,787	\$2,809,010	90%	\$3,167,162	\$43,375
	Wastewater	\$439,871	\$0	\$439,871	\$375,972	85%	\$458,774	\$18,904
	Garbage	\$68,255	\$11,650	\$79,905	\$69,146	184%	\$84,506	\$4,600
	Equipment	\$72,025	\$0	\$72,025	\$13,559	19%	\$61,737	(\$10,288)
	Total Sources of Funds	\$3,703,938	\$11,650	\$3,715,588	\$3,267,687	88%	\$3,772,179	\$56,591
USES OF FUNDS								
	Water	\$3,089,959	\$5,130	\$3,095,089	\$2,596,672	84%	\$3,043,331	\$51,758
	Wastewater	\$530,734	\$3,600	\$534,334	\$356,853	67%	\$456,589	\$77,745
	Garbage	\$127,833	\$11,920	\$139,753	\$95,641	68%	\$122,699	\$17,054
	Equipment	\$68,000	\$0	\$68,000	\$9,534	14%	\$57,712	\$10,288
	Total Expenditures	\$3,816,525	\$20,650	\$3,837,175	\$3,058,700	80%	\$3,680,330	\$156,845
OPERATING SURPLUS/(DEFICIT)								
	Water	\$33,828	(\$5,130)	\$28,698	\$212,338		\$123,831	\$95,133
	Wastewater	(\$90,863)	(\$3,600)	(\$94,463)	\$19,119		\$2,185	\$96,649
	Garbage	(\$59,577)	(\$270)	(\$59,847)	(\$26,495)		(\$38,193)	\$21,654
	Equipment	\$4,025	\$0	\$4,025	\$4,025		\$4,025	\$0
	OPERATING SURPLUS/(DEFICIT)	(\$112,588)	(\$9,000)	(\$121,588)	\$208,987		\$91,848	\$213,436
TRANSFERS & ENCUMBRANCES								
	Transfers In	166,276	0	166,276	0		166,276	0
	(Transfers Out)	(161,340)	0	(161,340)	1,865		(161,340)	0
	Encumbrances - Sources of Funding	2,601,777	0	2,601,777	268,000		2,601,777	0
	Encumbrances - (Designated Funds)	(2,748,796)	0	(2,748,796)	(1,376,604)		(2,748,796)	0
	NET TRANSFERS & ENCUMBRANCES	(\$142,083)	\$0	(\$142,083)	(\$1,106,739)		(\$142,083)	\$0



WATER FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$3,123,787	\$0	\$3,123,787	\$2,809,010	90%	\$3,167,162	\$43,375
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$3,123,787	\$0	\$3,123,787	\$2,809,010	90%	\$3,167,162	\$43,375
USES OF FUNDS								
	Salaries & Wages	\$218,000	\$0	\$218,000	\$150,987	69%	\$201,315	\$16,685
	Benefits	\$154,218	\$0	\$154,218	\$94,259	61%	\$125,422	\$28,795
	Personnel Services	\$372,218	\$0	\$372,218	\$245,245	66%	\$326,738	\$45,480
	Services & Supplies	\$1,960,108	\$0	\$1,960,108	\$1,841,511	94%	\$1,940,258	\$19,850
	Capital Outlay	150,000	\$5,130	\$155,130	\$5,116	3%	\$155,116	\$14
	Debt Service	\$54,005	\$0	\$54,005	\$54,005	100%	\$54,005	\$0
	Administrative Cost	\$553,628	\$0	\$553,628	\$450,795	81%	\$567,214	(\$13,586)
	Total Expenditures	\$3,089,959	\$5,130	\$3,095,089	\$2,596,672	84%	\$3,043,331	\$51,758
	OPERATING SURPLUS/(DEFICIT)	\$33,828	(\$5,130)	\$28,698	\$212,338		\$123,831	\$95,133
	TRANSFERS & ENCUMBRANCES							
	Transfers In - From General & Garbage Funds	105,857	0	105,857	0		105,857	0
	(Transfers Out) - To General, Garbage, Equipment	(79,965)	0	(79,965)	7,712		(79,965)	0
	Encumbrances - Sources of Funding	2,601,777	0	2,601,777	268,000		2,601,777	0
	Encumbrances - (Designated Funds)	(2,696,336)	0	(2,696,336)	(1,324,144)		(2,696,336)	0
	NET TRANSFERS & ENCUMBRANCES	(\$68,667)	\$0	(\$68,667)	(\$1,048,432)		(\$68,667)	\$0



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
REVENUES								
02-4-3200-000	Water Sales	2,916,408		2,916,408	2,682,387	92%	2,916,408	0
02-4-3206-000	Front Footage Fees	24,480		24,480	0	0%	24,480	0
02-4-3207-000	Sales: U/B Courtesy Notice	4,500		4,500	3,039	68%	3,647	(853)
02-4-3208-000	Delinquent U/B Acct Fees	40,000		40,000	57,226	143%	68,671	28,671
02-4-3209-000	Capacity Charges	40,704		40,704	0	0%	40,704	0
02-4-3210-000	Meter Fees	8,100		8,100	0	0%	8,100	0
02-4-3211-000	Lopez Connection Fees	6,000		6,000	0	0%	6,000	0
02-4-3212-000	New Account Setup Fee	6,000		6,000	3,780	63%	5,040	(960)
02-4-3217-297	Wheeling/Fire Protection	25,000		25,000	18,517	74%	25,000	0
02-4-3230-350	Reimbursement - New Development	11,150		11,150	0	0%	11,150	0
02-4-3255-000	Inspection Fees	300		300	0	0%	300	0
02-4-3300-002	Interest	36,145		36,145	38,530	107%	51,373	15,228
02-4-3900-000	Other Income	0		0	797		797	797
02-4-3224-000	Backflow Fees	5,000		5,000	3,790	76%	4,548	(452)
02-4-3905-000	Claims & Settlements	0		0	944		944	944
Total Revenues		\$3,123,787	\$0	\$3,123,787	\$2,809,010	90%	\$3,167,162	\$43,375
OTHER SOURCES OF FUNDS								
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$3,123,787	\$0	\$3,123,787	\$2,809,010	90%	\$3,167,162	\$43,375
USES OF FUNDS								
PERSONNEL SERVICES								
SALARIES & WAGES								
02-5-4400-010	Salaries and Wages	208,000		208,000	143,137	69%	190,849	17,151
02-5-4400-020	Overtime	10,000		10,000	7,850	78%	10,467	(467)
Total Salaries & Wages		\$218,000	\$0	\$218,000	\$150,987	69%	\$201,315	\$16,685
BENEFITS								
02-5-4400-075	Workers Compensation Insurance	7,600		7,600	5,113	67%	6,818	782
02-5-4400-377	Operating Crew Benefits Allocation	146,618		146,618	89,145	61%	118,605	28,013
Total Benefits		\$154,218	\$0	\$154,218	\$94,259	61%	\$125,422	\$28,795
Total Personnel Services		\$372,218	\$0	\$372,218	\$245,245	66%	\$326,738	\$45,480
SERVICES & SUPPLIES								
02-5-4400-110	Communications	3,000		3,000	1,913	64%	2,550	450
02-5-4400-163	Maint: Structures/ Improvements	5,000		5,000	23,327	467%	23,920	(18,920)
02-5-4400-164	Paving	7,000		7,000	2,447	35%	3,263	3,737
02-5-4400-170	Maintenance - Equipment	5,000		5,000	155	3%	207	4,793
02-5-4400-173	Maint: Shared Structures/ Improvements	5,000		5,000	416	8%	416	4,584
02-5-4400-175	System Parts/ Operating Supplies	13,000		13,000	10,260	79%	13,680	(680)
02-5-4400-176	Water Meters	24,000		24,000	18,087	75%	24,000	0
02-5-4400-177	Safety Expense	1,000		1,000	774	77%	1,031	(31)
02-5-4400-178	Chemicals	5,000		5,000	6,828	137%	6,828	(1,828)
02-5-4400-180	Membership	3,600		3,600	2,508	70%	3,600	0
02-5-4400-200	Office Expense	1,000		1,000	225	23%	301	699
02-5-4400-205	Outside UB Mail Service	10,000		10,000	7,001	70%	9,334	666
02-5-4400-220	Professional Services	25,000		25,000	19,456	78%	25,941	(941)
02-5-4400-221	Information Technology	575		575	0	0%	0	575
02-5-4400-222	Contracted Engineering	2,000		2,000	3,609	180%	4,812	(2,812)
02-5-4400-226	Engineering & Other Reimbursements	10,815		10,815	4,169	39%	5,559	5,256
02-5-4400-230	Legal Notices	1,000		1,000	728	73%	970	30
02-5-4400-241	Rents/ Leases - Equipment	1,000		1,000	1,017	102%	1,357	(357)
02-5-4400-248	Permits, Fees, Licenses	10,500		10,500	14,503	138%	14,503	(4,003)
02-5-4400-250	Small Tools and Instruments	1,000		1,000	697	70%	930	70
02-5-4400-285	Classes/ Seminars	1,000		1,000	0	0%	1,000	0
02-5-4400-261	Water Supply - Lopez	543,858		543,858	527,159	97%	543,858	0
02-5-4400-262	Water Supply - State Water	1,151,000		1,151,000	1,120,527	97%	1,151,000	0
02-5-4400-290	Utilities	35,000		35,000	8,466	24%	11,288	23,712
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265		26,265	15,866	60%	21,155	5,110
02-5-4400-320	Fixed Assets - Equipment	10,995		10,995	8,052	73%	10,995	0
02-5-4400-380	NCMA Tec	50,000		50,000	43,320	87%	57,760	(7,760)
02-5-4400-499	Claim & Settlements	7,500		7,500	0	0%	0	7,500
Total Services & Supplies		\$1,960,108	\$0	\$1,960,108	\$1,841,511	94%	\$1,940,258	\$19,850



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS		75%			
CAPITAL OUTLAY								
02-5-4400-320	CIP - 21st St Valve Replacement	15,000		15,000	0	0%	41,000	(26,000)
02-5-4400-320	CIP Upgrade All Projects	135,000		135,000	0	0%	109,000	26,000
	12/13/2023 Budget Adjustment - New Truck Bed	0	5,130	5,130	5,116	100%	5,116	14
Total Capital Outlay		\$150,000	\$5,130	\$155,130	\$5,116	3%	\$155,116	\$14
DEBT SERVICE								
02-5-4400-310	CalPERS UAL Funding	54,005		54,005	54,005	100%	54,005	0
Total Debt Service		\$54,005	\$0	\$54,005	\$54,005	100%	\$54,005	\$0
ADMINISTRATIVE COST ALLOCATION								
02-5-4400-376	Administrative Cost Allocation	553,628		553,628	450,795	81%	567,214	(13,586)
Total Administrative Cost Allocation		\$553,628	\$0	\$553,628	\$450,795	81%	\$567,214	(13,586)
Total Expenditures		\$3,089,959	\$5,130	\$3,095,089	\$2,596,672	84%	\$3,043,331	\$51,758
OPERATING SURPLUS/(DEFICIT)		\$33,828	(\$5,130)	\$28,698	\$212,338		\$123,831	\$95,133
TRANSFERS & ENCUMBRANCES								
	Transfers In- From General & Garbage Funds	105,857		105,857	0		105,857	0
	(Transfers Out) - To General , Garbage, Equipment	(79,965)		(79,965)	7,712		(79,965)	0
	Encumbrances - Sources of Funding	2,601,777		2,601,777	268,000		2,601,777	0
	Encumbrances - (Designated Funds)	(2,696,336)		(2,696,336)	(1,324,144)		(2,696,336)	0
NET TRANSFERS & ENCUMBRANCES		(\$68,667)	\$0	(\$68,667)	(\$1,048,432)		(\$68,667)	\$0



Waste water FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$439,871	\$0	\$439,871	\$375,972	85%	\$458,774	\$18,904
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$439,871	\$0	\$439,871	\$375,972	85%	\$458,774	\$18,904
USES OF FUNDS								
	Salaries & Wages	\$91,500	\$0	\$91,500	\$39,916	44%	\$53,222	\$38,278
	Benefits	\$59,182	\$0	\$59,182	\$36,255	61%	\$48,244	\$10,937
	Personnel Services	\$150,682	\$0	\$150,682	\$76,172	51%	\$101,466	\$49,216
	Services & Supplies	\$68,240	\$0	\$68,240	\$24,696	36%	\$32,928	\$35,312
	Capital Outlay	8,000	\$3,600	\$11,600	\$3,590	31%	\$11,590	\$10
	Debt Service	\$26,998	\$0	\$26,998	\$26,998	100%	\$26,998	\$0
	Administrative Cost	\$276,814	\$0	\$276,814	\$225,398	81%	\$283,607	(\$6,793)
	Total Expenditures	\$530,734	\$3,600	\$534,334	\$356,853	67%	\$456,589	\$77,745
OPERATING SURPLUS/(DEFICIT)		(\$90,863)	(\$3,600)	(\$94,463)	\$19,119		\$2,185	\$96,649
TRANSFERS & ENCUMBRANCES								
	Transfers In - From General & Garbage Funds	52,919	0	52,919	0		52,919	0
	(Transfers Out) - To Equipment Fund	(28,585)	0	(28,585)	(5,381)		(28,585)	0
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	(48,800)	0	(48,800)	(48,800)		(48,800)	0
	NET TRANSFERS & ENCUMBRANCES	(\$24,466)	\$0	(\$24,466)	(\$54,181)		(\$24,466)	\$0



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24
		ADOPTED BUDGET	APPROVED ADJUSTMENTS		75%	EST. BUDGET VARIANCE		
SOURCES OF FUNDS								
REVENUES								
03-4-3210-000	Sales - Sewer	400,000		400,000	334,667	84%	401,600	1,600
03-4-3211-000	Sewer Connections	2,000		2,000	0	0%	2,000	0
03-4-3230-000	Sales: Miscellaneous	0		0	733		978	978
03-4-3255-000	Inspection Fees	100		100	0	0%	100	0
03-4-3256-000	FOG Program	4,100		4,100	4,680	114%	6,240	2,140
03-4-3257-000	Interest Income	33,671		33,671	35,893	107%	47,857	14,186
Total Revenues		\$439,871	\$0	\$439,871	\$375,972	85%	\$458,774	\$18,904
OTHER SOURCES OF FUNDS								
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
Total Sources of Funds		\$439,871	\$0	\$439,871	\$375,972	85%	\$458,774	\$18,904
USES OF FUNDS								
PERSONNEL SERVICES								
SALARIES & WAGES								
03-5-4500-010	Salaries and Wages	79,000		79,000	36,922	47%	49,229	29,771
03-5-4500-020	Overtime	12,500		12,500	2,994	24%	3,992	8,508
Total Salaries & Wages		\$91,500	\$0	\$91,500	\$39,916	44%	\$53,222	\$38,278
BENEFITS								
03-5-4500-075	Workers Compensation Insurance	4,200		4,200	2,826	67%	3,768	432
03-5-4500-377	Operating Crew Benefits Allocation	54,982		54,982	33,430	61%	44,477	10,505
Total Benefits		\$59,182	\$0	\$59,182	\$36,255	61%	\$48,244	\$10,937
Total Personnel Services		\$150,682	\$0	\$150,682	\$76,172	51%	\$101,466	\$49,216
SERVICES & SUPPLIES								
03-5-4500-110	Communication	515		515	292	57%	390	125
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,000		10,000	4,955	50%	6,607	3,393
03-5-4500-170	Maintenance: Equipment	3,400		3,400	3,462	102%	4,617	(1,217)
03-5-4500-171	Maintenance: Vehicles	3,600		3,600	155	4%	207	3,393
03-5-4500-172	Gas and Oil	3,500		3,500	0	0%	0	3,500
03-5-4500-173	Maint: Structures/ Improvements	5,135		5,135	0	0%	0	5,135
03-5-4500-175	System Parts/ Operating Supplies	8,240		8,240	1,780	22%	2,374	5,866
03-5-4500-177	Safety Expense	2,850		2,850	1,269	45%	1,691	1,159
03-5-4500-180	Memberships	1,050		1,050	722	69%	963	87
03-5-4500-200	Office Expense	515		515	77	15%	103	412
03-5-4500-205	Outside UB Mailing Expense	9,300		9,300	7,001	75%	9,334	(34)
03-5-4500-220	Professional Services	2,575		2,575	0	0%	0	2,575
03-5-4500-222	Contracted Engineering	2,835		2,835	168	6%	225	2,610
03-5-4500-241	Rents & Leases/ Equipment	2,575		2,575	0	0%	0	2,575
03-5-4500-248	Regulatory Permits & Fees	4,500		4,500	3,796	84%	5,061	(561)
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800		2,800	0	0%	0	2,800
03-5-4500-290	Utilities	2,600		2,600	1,017	39%	1,356	1,244
03-5-4500-390	Bad Debt Expense	350		350	0	0%	0	350
03-5-4500-499	Claims & Settlements	1,900		1,900	0	0%	0	1,900
Total Services & Supplies		\$68,240	\$0	\$68,240	\$24,696	36%	\$32,928	\$35,312



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2023/24			ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				
CAPITAL OUTLAY								
03-5-4500-320	CIP - Beach St. Sewer Lateral Replacement	8,000		8,000	0	0%	8,000	0
	12/13/2023 Budget Adjustment - New Truck Bed	0	3,600	3,600	3,590	100%	3,590	10
	Total Capital Outlay	8,000	\$3,600	\$11,600	\$3,590	31%	\$11,590	\$10
DEBT SERVICE								
03-5-4500-310	CalPERs UAL Funding	26,998		26,998	26,998	100%	26,998	0
	Total Debt Service	\$26,998	\$0	\$26,998	\$26,998	100%	\$26,998	\$0
ADMINISTRATIVE COST ALLOCATION								
03-5-4500-376	Administrative Cost Allocation	276,814		276,814	225,398	81%	283,607	(6,793)
	Total Administrative Cost Allocation	\$276,814	\$0	\$276,814	\$225,398	81%	\$283,607	(\$6,793)
	Total Expenditures	\$530,734	\$3,600	\$534,334	\$356,853	67%	\$456,589	\$77,745
OPERATING SURPLUS/(DEFICIT)		(\$90,863)	(\$3,600)	(\$94,463)	\$19,119		\$2,185	\$96,649
TRANSFERS & ENCUMBRANCES								
	Transfers In - From General Fund & Garbage	52,919		52,919	0		52,919	0
	(Transfers Out) - Equipment Fund	(28,585)		(28,585)	(5,381)		(28,585)	0
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	(48,800)		(48,800)	(48,800)		(48,800)	0
	NET TRANSFERS & ENCUMBRANCES	(\$24,466)	\$0	(\$24,466)	(\$54,181)		(\$24,466)	\$0



GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
	Revenues	\$68,255	\$0	\$68,255	\$57,496	84%	\$72,856	\$4,600
	Other Sources of Funds	\$0	\$11,650	\$11,650	\$11,650	100%	\$11,650	\$0
	Total Sources of Funds	\$68,255	\$11,650	\$79,905	\$69,146	184%	\$84,506	\$4,600
USES OF FUNDS								
	Salaries & Wages	\$32,000	\$0	\$32,000	\$16,701	52%	\$22,268	\$9,732
	Benefits	\$23,909	\$0	\$23,909	\$14,602	61%	\$19,429	\$4,480
	Personnel Services	\$55,909	\$0	\$55,909	\$31,303	56%	\$41,697	\$14,212
	Services & Supplies	\$20,015	\$0	\$20,015	\$11,152	56%	\$18,203	\$1,812
	Capital Outlay	\$15,000	\$11,920	\$26,920	\$23,133	86%	\$24,984	\$1,936
	Administrative Cost	\$36,909	\$0	\$36,909	\$30,053	81%	\$37,814	(\$906)
	Total Expenditures	\$127,833	\$11,920	\$139,753	\$95,641	68%	\$122,699	\$17,054
OPERATING SURPLUS/(DEFICIT)		(\$59,577)	(\$270)	(\$59,847)	(\$26,495)		(\$38,193)	\$21,654
TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	7,500	0	7,500	0		7,500	0
	(Transfers Out) - Water, Wastewater, Equipment Fund	(52,790)	0	(52,790)	(466)		(52,790)	0
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	(3,660)	0	(3,660)	(3,660)		(3,660)	0
	NET TRANSFERS & ENCUMBRANCES	(\$48,950)	\$0	(\$48,950)	(\$4,126)		(\$48,950)	\$0



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS								
REVENUES								
06-4-3230-000	Garbage: Misc Income	0		0	266		266	266
06-4-3300-003	Interest Income	5,263		5,263	5,610	107%	7,480	2,217
06-4-3501-000	Franchise Fees	52,465		52,465	40,469	77%	53,958	1,493
06-4-3501-741	Landfill Savings Payment	10,528		10,528	11,151	106%	11,151	624
Total Revenues		\$68,255	\$0	\$68,255	\$57,496	84%	\$72,856	\$4,600
OTHER SOURCES OF FUNDS								
06-4-3500-001	12/13/2023 Budget Adjustment - SLO County Off-Highway Motor Vehicle Grant	0	11,650	11,650	11,650	100%	11,650	0
Total Other Sources of Funds		\$0	\$11,650	\$11,650	\$11,650	100%	\$11,650	\$0
Total Sources of Funds		\$68,255	\$11,650	\$79,905	\$69,146	87%	\$84,506	\$4,600
USES OF FUNDS								
PERSONNEL SERVICES								
SALARIES & WAGES								
06-5-4900-010	Salaries & Wages	32,000		32,000	16,701	52%	22,268	9,732
Total Salaries & Wages		\$32,000	\$0	\$32,000	\$16,701	52%	\$22,268	\$9,732
BENEFITS								
06-5-4900-075	Compensation Insurance	1,000		1,000	673	67%	897	103
06-5-4900-377	Operating Crew Benefits Allocation	22,909		22,909	13,929	61%	18,532	4,377
Total Benefits		\$23,909	\$0	\$23,909	\$14,602	61%	\$19,429	\$4,480
Total Personnel Services		\$55,909	\$0	\$55,909	\$31,303	56%	\$41,697	\$14,212
SERVICES & SUPPLIES								
06-5-4900-110	Communication	1,000		1,000	585	58%	780	220
06-5-4900-173	Maint - Shared Structures/ Improvements	550		550	20		27	523
06-5-4900-175	Operating Supplies	300		300	24	8%	32	268
06-5-4900-200	Office Expense	300		300	0	0%	0	300
06-5-4900-210	Postage	300		300	0	0%	0	300
06-5-4900-220	Professional Services	7,000		7,000	5,523	79%	7,364	(364)
06-5-4900-290	Utilities	565		565	0	0%	0	565
06-5-4900-291	School Outreach Programs	10,000		10,000	5,000	50%	10,000	0
Total Services & Supplies		\$20,015	\$0	\$20,015	\$11,152	56%	\$18,203	\$1,812



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024	75%	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
CAPITAL OUTLAY								
06-5-4900-320	Trash Cans	15,000		15,000	13,065	87%	13,065	1,935
06-5-4900-321	12/13/2023 Budget Adjustment - SLO County Off-Highway Motor Vehicle Grant	0	11,650	11,650	9,799	84%	11,650	0
06-5-4900-320	12/13/2023 Budget Adjustment - New Truck Bed	0	270	270	269	100%	269	1
Total Capital Outlay		\$15,000	\$11,920	\$26,920	\$23,133	86%	\$24,984	\$1,936
ADMINISTRATIVE COST ALLOCATION								
06-5-4900-376	Administrative Cost Allocation	36,909		36,909	30,053	81%	37,814	(906)
Total Administrative Cost Allocation		\$36,909	\$0	\$36,909	\$30,053	81%	\$37,814	(\$906)
Total Expenditures		\$127,833	\$11,920	\$139,753	\$95,641	68%	\$122,699	\$17,054
OPERATING SURPLUS/(DEFICIT)		(\$59,577)	(\$270)	(\$59,847)	(\$26,495)		(\$38,193)	\$21,654
TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	7,500		7,500	0		7,500	0
	(Transfers Out) - Water, Wastewater, Equipment Fund	(52,790)		(52,790)	(466)		(52,790)	0
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	(3,660)		(3,660)	(3,660)		(3,660)	0
NET TRANSFERS & ENCUMBRANCES		(\$48,950)	\$0	(\$48,950)	(\$4,126)		(\$48,950)	\$0



EQUIPMENT FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	2023/24			ACTUAL AT 3/31/2024	ESTIMATED ACTUAL	2023/24 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				
SOURCES OF FUNDS								
	Revenues	\$72,025	\$0	\$72,025	\$13,559	19%	\$61,737	(\$10,288)
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$72,025	\$0	\$72,025	\$13,559	19%	\$61,737	(\$10,288)
USES OF FUNDS								
	Salaries & Wages	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Services & Supplies	\$23,000	\$0	\$23,000	\$9,534	41%	\$12,712	\$10,288
	Capital Outlay	\$30,000	\$0	\$30,000	\$0	0%	\$30,000	\$0
	Debt Service	\$15,000	\$0	\$15,000	\$0	0%	\$15,000	\$0
	Total Expenditures	\$68,000	\$0	\$68,000	\$9,534	14%	\$57,712	\$10,288
OPERATING SURPLUS/(DEFICIT)		\$4,025	\$0	\$4,025	\$4,025		\$4,025	(\$20,576)
TRANSFERS & ENCUMBRANCES								
	Transfers In	0	0	0	0		0	0
	(Transfers Out)	0	0	0	0		0	0
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0		\$0	\$0



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

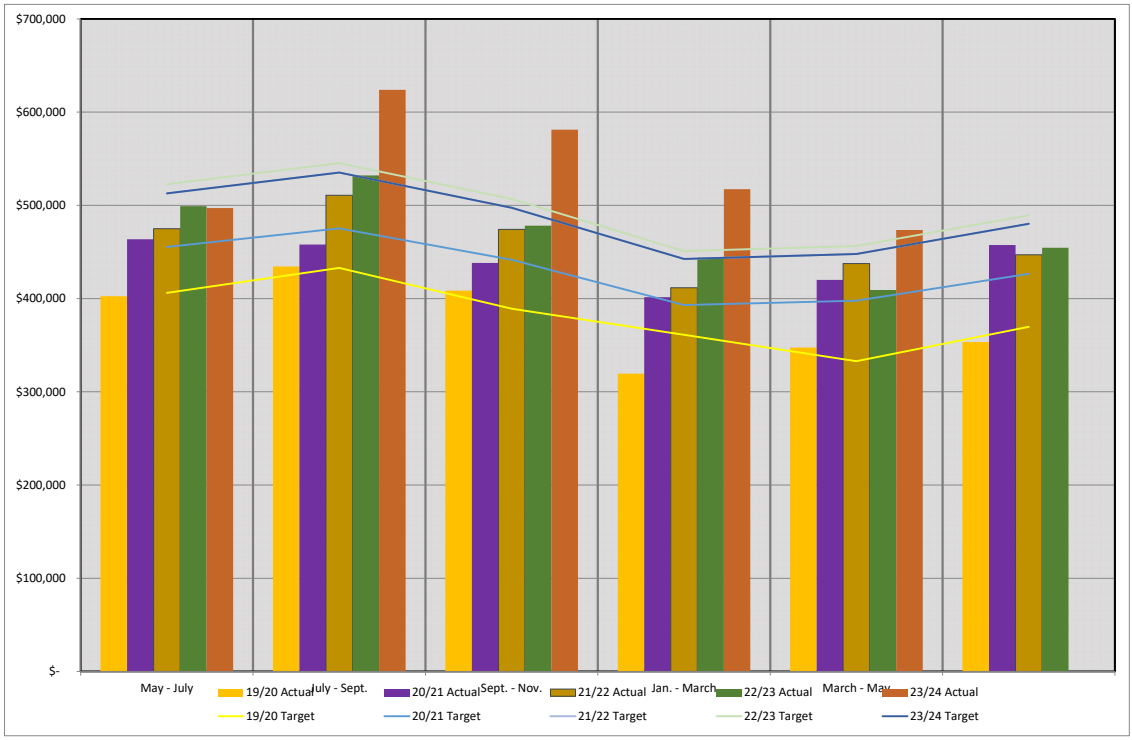
ACCOUNT NO.	EQUIPMENT FUND - 12	2023/24		CURRENT BUDGET	ACTUAL AT 3/31/2024		ESTIMATED ACTUAL	2023/24	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS			75%		EST. BUDGET	VARIANCE
SOURCES OF FUNDS									
REVENUES									
12-4-3800-001	Lease Revenue from Water	40,965		40,965	7,712	19%	35,114		(5,851)
12-4-3800-002	Lease Revenue from Sewer	28,585		28,585	5,381	19%	24,502		(4,083)
12-4-3800-005	Lease Revenue from Garbage	2,475		2,475	466	19%	2,121		(354)
Total Revenues		\$72,025	\$0	\$72,025	\$13,559	19%	\$61,737		(\$10,288)
OTHER SOURCES OF FUNDS									
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0		\$0
Total Sources of Funds		\$72,025	\$0	\$72,025	\$13,559	19%	\$61,737		(\$10,288)
USES OF FUNDS									
SALARIES & WAGES									
12-5-4350-010	Salaries & Wages	0		0	0		0		0
Total Salaries & Wages		\$0	\$0	\$0	\$0		\$0		\$0
BENEFITS									
Total Benefits		\$0	\$0	\$0	\$0		\$0		\$0
Total Personnel Services		\$0	\$0	\$0	\$0		\$0		\$0
SERVICES & SUPPLIES									
12-5-4350-171	Maintenance - Vehicles	8,000		8,000	2,617	33%	3,489		4,511
12-5-4350-172	Fuel	15,000		15,000	6,917	46%	9,223		5,777
Total Services & Supplies		\$23,000	\$0	\$23,000	\$9,534	41%	\$12,712		\$10,288
CAPITAL OUTLAY									
12-5-4350-320	Fixed Assets - Service Truck	30,000		30,000	0		30,000		0
Total Capital Outlay		\$30,000	\$0	\$30,000	\$0		\$30,000		\$0
DEBT SERVICE									
12-5-4350-320	Equipment Lease	15,000		15,000	0	0%	15,000		0
Total Debt Service		\$15,000	\$0	\$15,000	\$0	0%	\$15,000		\$0
Total Expenditures		\$68,000	\$0	\$68,000	\$9,534	14%	\$57,712		\$10,288
OPERATING SURPLUS/(DEFICIT)		\$4,025	\$0	\$4,025	\$4,025		\$4,025		\$0
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

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

Date	Action
FISCAL YEAR 2023-24 BUDGET ADJUSTMENTS	
June 28, 2023	Approved the Preliminary Budget for Fiscal Year 2023-24
July 26, 2023	Approved a \$19,500 budget adjustment from General Fund reserves for Parks and Recreation.
August 23, 2023	Approved the Final Budget for Fiscal Year 2023-24
December 13, 2023	Approved a budget adjustment of \$5,130 in the Water Fund, \$3,600 in the Wastewater Fund and \$270 in the Garbage Fund reserves will cover truck bed additions to the new service vehicle.
December 13, 2023	Approved a budget adjustment of \$11,650 from the San Luis Obispo Off-Highway Motor Vehicle Fund Grant Program for three new dual receptacle cans on Pier Avenue.

Oceano Community Services District
Water Revenue Comparisons - Target to Actual
Billing Periods Ending in:
Fiscal Years 2019/20, 2020/21, 2021/22, 2022/23, 2023/24

	19/20 Target	19/20 Actual	20/21 Target	20/21 Actual	21/22 Target	21/22 Actual	22/23 Target	22/23 Actual	23/24 Target	23/24 Actual
May - July	\$ 406,103	\$ 402,499	\$ 455,479	\$ 463,594	\$ 512,747	\$ 474,941	\$ 522,606	\$ 499,156	\$ 512,889	\$ 497,121
July - Sept.	\$ 432,932	\$ 434,372	\$ 475,392	\$ 457,925	\$ 535,164	\$ 510,911	\$ 545,454	\$ 532,132	\$ 535,313	\$ 624,018
Sept. - Nov.	\$ 389,106	\$ 408,556	\$ 441,727	\$ 438,290	\$ 497,266	\$ 474,288	\$ 506,828	\$ 478,264	\$ 497,404	\$ 581,282
Nov. - Jan.	\$ 361,140	\$ 319,387	\$ 393,054	\$ 401,511	\$ 442,473	\$ 411,596	\$ 450,981	\$ 443,890	\$ 442,595	\$ 517,385
Jan. - March	\$ 332,934	\$ 347,461	\$ 397,761	\$ 420,025	\$ 447,771	\$ 437,466	\$ 456,381	\$ 409,222	\$ 447,896	\$ 473,630
March - May	\$ 369,786	\$ 353,371	\$ 426,548	\$ 457,470	\$ 480,178	\$ 447,006	\$ 489,411	\$ 454,518	\$ 480,311	\$ -
Totals	\$ 2,292,000	\$ 2,265,646	\$ 2,589,960	\$ 2,638,815	\$ 2,915,599	\$ 2,756,207	\$ 2,971,660	\$ 2,817,182	\$ 2,916,408	\$ 2,693,435
(Shortfall)/Overfall		\$ (26,354)		\$ 48,855		\$ (159,392)		\$ (154,478)		\$ 257,339
										\$ (34,029)





Oceano Community Services District

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

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

Date: June 12, 2024

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item 9(D): Workshop on the 2024-25 Budget with Board direction as deemed appropriate.**

Recommendationp

It is recommended that your Board:

1. Review and discuss the attached 2024-25 District Budget Worksheets and provide staff with direction as you deem appropriate.
2. Set June 26, 2024 as the date of a public hearing for your Board to consider adoption of the Fiscal Year 2024-25 Preliminary Budget.

Discussion

The attached budget for the Fiscal Year (FY) 2024-25 has been prepared for discussion purposes and was reviewed by the Oceano Finance and Budget Committee on May 23, 2024. Based on Board feedback, the preliminary budget will be prepared for formal consideration on June 26, 2024.

The line item worksheets for each fund have been designed to include the following:

- ✓ Budget Narrative
- ✓ Actual FY 2017-18 through FY 2022-23
- ✓ Estimated current year 2023-24
- ✓ Current 2023-24 Adopted Budget
- ✓ Proposed 2024-25 Budget

The Local Hazard Mitigation (LHMP) tasks are itemized as an attachment to the budget. This report includes the status of each hazard identified in the LHMP and is required to be provided to the Board each year. Based on General Fund available, the attached budget does not include funds for the LHMP in the General Fund in the upcoming fiscal year.

Other Agency Involvement

Numerous other agencies are involved in the development of the District's budget including the Five Cities Fire Authority and the County of San Luis Obispo. The final budget is sent to the County Auditor's office after the final adoption in August.

Financial Considerations



Oceano Community Services District

Board of Directors Meeting

The proposed preliminary budget for FY 2024-25 includes \$4,810,844 in revenues, \$5,091,505 in expenditures. The attached budget narrative section covers details associated with each fund.

The accounting close-out for the current FY 2023-24 year will be substantially completed before the adoption of the Final FY 2024-25 Budget in August 2024, at which time the detailed update on reserves can be provided for Board consideration.

Results

Holding a workshop to review and consider the District's budget for fiscal year 2024-25 helps to ensure sound financial management for the District and promotes a well governed community.

Attachments:

- FY 2024-25 Draft Preliminary Budget
- LHMP Mitigation Strategy

FY 2024-2025 OCSD BUDGET WORKSHOP



BUDGET SUMMARY



OCEANO COMMUNITY SERVICES DISTRICT PRELIMINARY BUDGET FISCAL YEAR 2024/25

Table of Contents

Budget Narrative

Summary3

 Significant Budget Items 3

Combined Preliminary Budget4

General Fund Budgets.....7

 Administrative Fund..... 7

 Fire and Emergency Services..... 8

 Lighting Fund..... 8

 Parks and Recreation Fund..... 8

 Facilities Fund..... 8

Enterprise Fund Budgets9

 Water Fund 9

 Wastewater Fund..... 10

 Garbage Fund..... 11

 Equipment Fund..... 11

Budget Schedules

General Fund Summary 12

 Administrative Department Summary..... 15

 Administrative Department 16

 Fire Department Summary 20

 Fire Department..... 21

 Lighting Department Summary..... 24

Lighting Department	25
Parks and Recreation Summary	28
Parks and Recreation Department	29
Facilities Summary	31
Facilities	33
Enterprise Fund Summary.....	34
Water Department Summary	35
Water Department	37
Wastewater Department Summary.....	41
Wastewater Department	42
Garbage Department Summary.....	46
Garbage Department	47
Equipment Summary	50
Equipment	51
Plan of Payment and Compensation: Salary Schedule	53

Summary

The Oceano Community Services District (OCSD) preliminary budget for fiscal year (FY) 2024/25 has been prepared fairly consistent with the current FY 2023/24 budget. The District's final condition is subject to impacts that will need to be addressed in the upcoming years.

Significant Budget Items

The OCSD (FY) 2024/25 Preliminary Budget includes two significant budget issues.

- Since 2010, emergency services and fire protection have been provided by the Five Cities Fire Authority (FCFA) through a Joint Powers Authority (JPA) agreement with the cities of Arroyo Grande and Grover Beach. After three amendments to the JPA and two failed ballot measures to increase funding for services, the District initiated proceedings through the Local Agency Formation Commission (LAFCO) to divest of its emergency and fire protection power and turn the responsibility to the County of San Luis Obispo. Last year, the District entered into a one-year agreement with the FCFA for emergency services and fire protection for \$1,150,000. The 2023 FCFA agreement included a renewal or extension option that the District requested from the FCFA for the upcoming year. The FCFA and the County of San Luis Obispo have negotiated a cost of [\\$1,706,000](#) for emergency services and fire protection for Oceano residents. Based on the draft FCFA extension agreement, the FY 2024/25 Preliminary Budget includes monthly payments to the FCFA through December 2024 for a cost of \$142,167 a month. If the divestiture process extends beyond December 2024, the District will need to make a budget adjustment.
- The Wastewater Fund has a structural deficit that will soon need to be addressed through a Prop 218 rate increase process. Reserves are currently being used to fund the budget but are well above the minimum reserve levels needed. A prior Prop 218 rate increase in the Wastewater Fund was completed in 2011. The operating shortfalls need to be addressed in the rate increase and the deferred infrastructure repairs and replacement. The Board authorized staff to prepare a Request for Proposal (RFP) for wastewater system improvements to determine the costs associated with developing a Wastewater Capital Improvement Project Program similar to the program established in the Water Fund. The FY 2024/25 preliminary budget has \$30,000 included in professional fees for the RFP and rate study.

Additional details are provided in subsequent sections on each of the OCSD budget units.

Combined Preliminary Budget

The following table illustrates the combined OCSD budgets.

OCSD Combined Budget - All Funds						
	<u>GENERAL</u>	<u>ENTERPRISE</u>	<u>SUB TOTAL</u>	<u>COMBINING</u>		
	<u>FUND</u>	<u>FUNDS</u>		<u>ADJUSTMENT</u>	<u>TOTAL</u>	<u>%</u>
OPERATING REVENUE	\$787,667	\$3,716,564	\$4,504,231		\$4,504,231	94%
NON OPERATING REVENUE	1,341,645	306,614	1,648,259	(1,341,645)	306,614	6%
TOTAL REVENUE	2,129,312	4,023,178	6,152,489	(1,341,645)	4,810,844	100%
LABOR	932,102	599,908	1,532,010	(240,110)	1,291,900	25%
SERVICES & SUPPLIES	1,363,215	2,140,410	3,503,625		3,503,625	69%
CAPITAL OUTLAY	0	215,000	215,000		215,000	4%
DEBT SERVICE	0	80,980	80,980		80,980	2%
ADMIN COST	66,092	1,035,443	1,101,535	(1,101,535)	0	0%
TOTAL EXPENDITURES	2,361,409	4,071,741	6,433,150	(1,341,645)	5,091,505	100%
SURPLUS/ (DEFICIT)	(232,098)	(48,563)	(280,661)	0	(280,661)	0

Revenues

In the General Fund, the property taxes allocated to the District by the County of San Luis Obispo will decrease significantly with the upcoming divestiture of emergency services and fire protection. Once the divestiture process is complete with the Local Agency Formation Commission (LAFCO), the County will then receive the majority of the property taxes to fund fire services for Oceano residents. The preliminary budget has been prepared to fund fire and emergency services through December 2024.

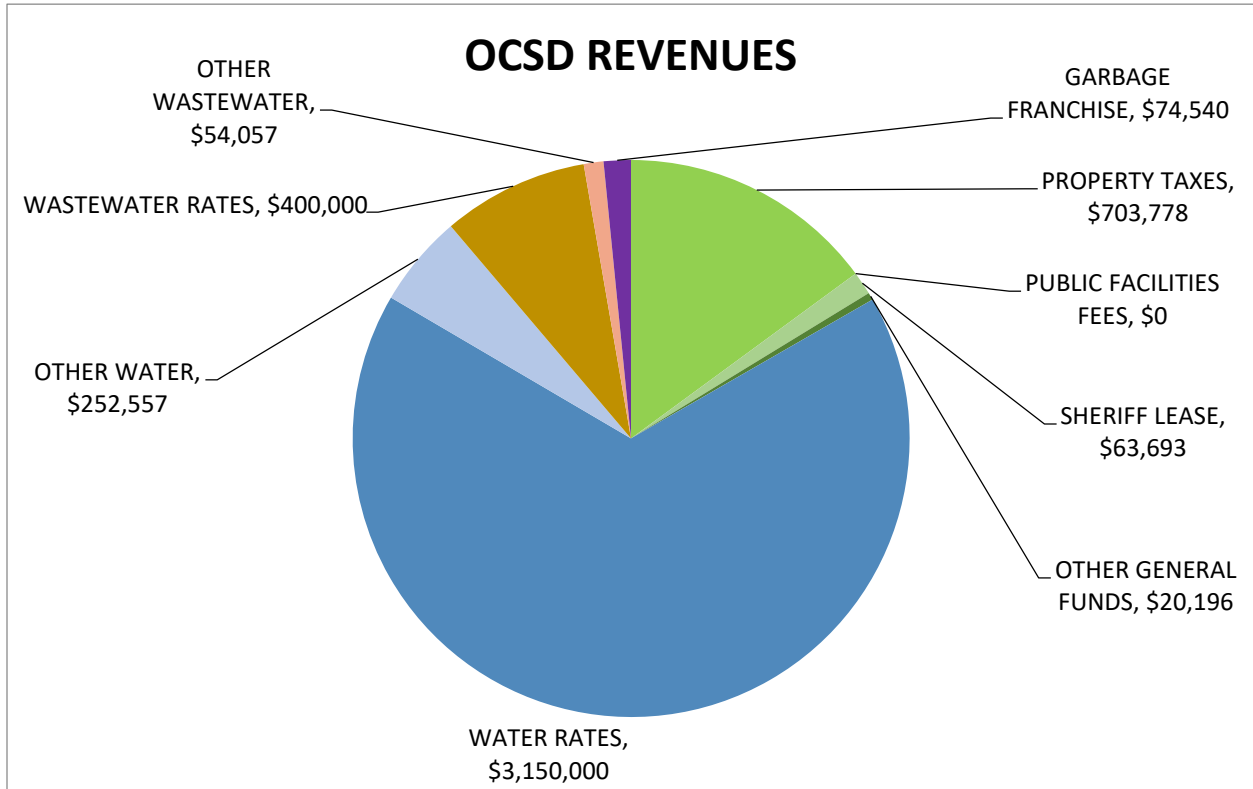
The preliminary budget includes \$52,946 (3.85%) of the total estimated property taxes (\$1,375,225) for street lighting and parks and recreation and only six months' worth of property taxes (\$661,139) for fire services based on the Countywide Revenue Forecast provided by the County Auditor.

The Facilities Fund is estimated to receive \$63,693 in lease payments from the County of SLO for the Sheriff's building located in Oceano, rather than the \$123,822 received in FY 2023/24. Once the divestiture process with LAFCO is complete, the County will lease the Sheriff's building for \$1/year to help offset the County's costs to provide emergency services and fire protection to Oceano residents.

No new Public Facilities Fees are estimated in the preliminary budget since developers pay them for emergency services and fire protection through capital improvement projects. Public Facility Fees will be transferred to the County after the divestiture process.

The Enterprise Fund revenues, not including grant funds, are estimated to increase by \$250,999 (7%) from \$3,772,179 estimated in FY 2023/24 to \$4,023,178 in FY 2024/25.

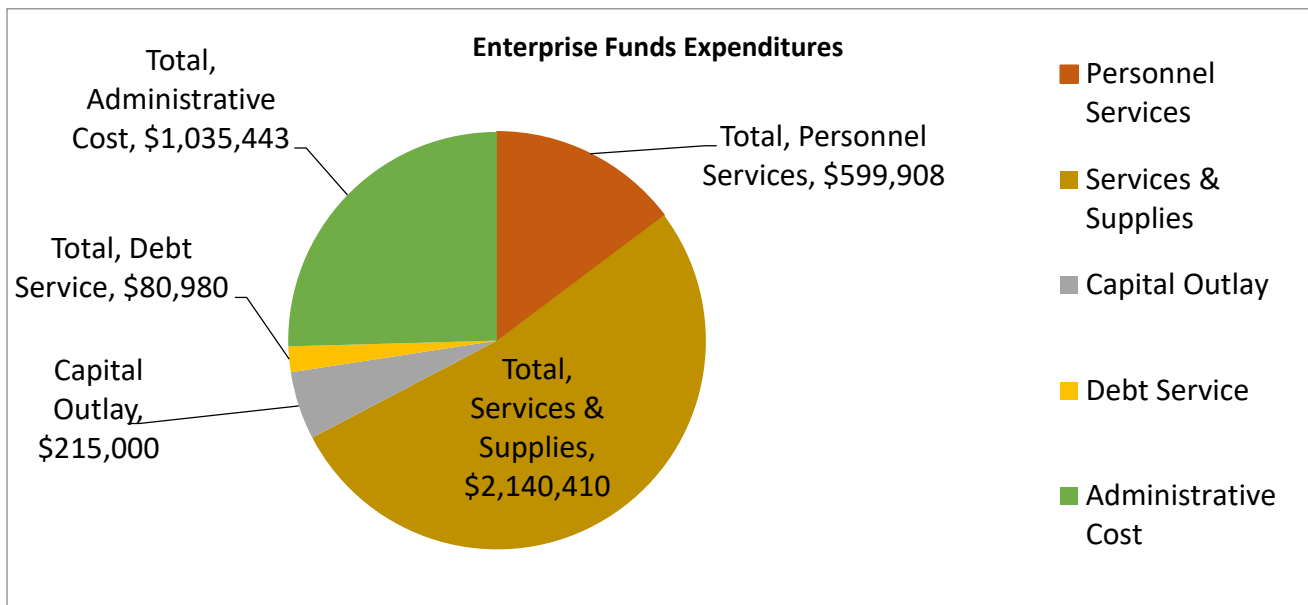
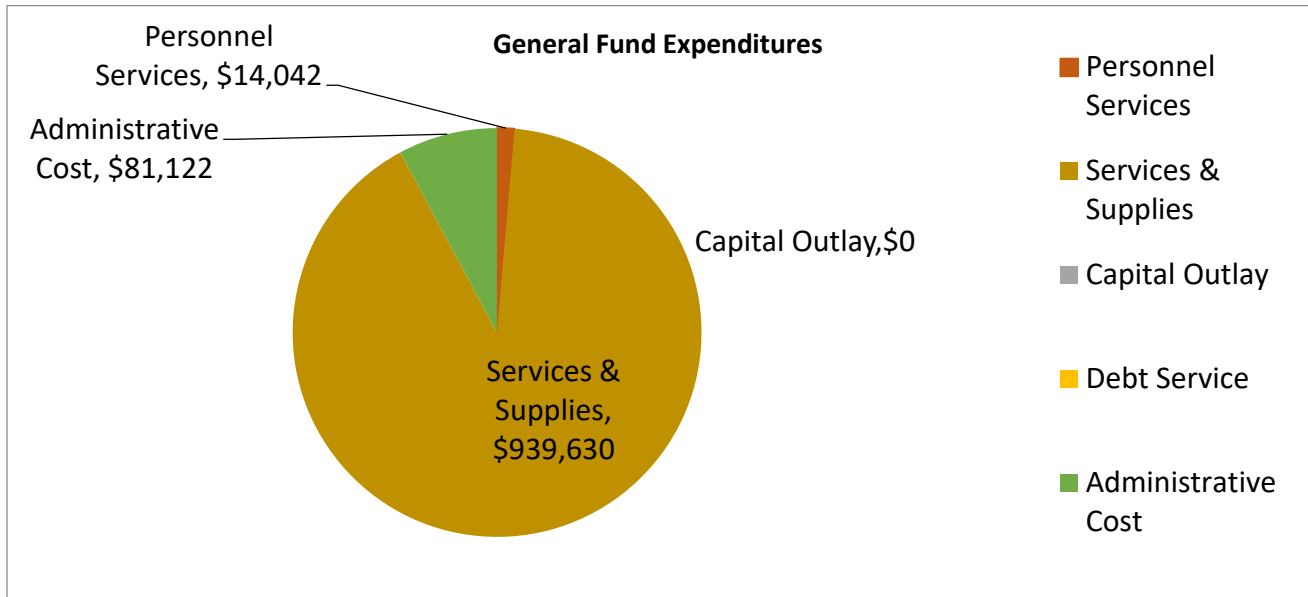
The chart below illustrates the OCSD's estimated revenues for FY 2024/25.



Expenditures

The expenditures in the General Fund, excluding the Fire Fund, are estimated to increase by \$212,797 (17%) from \$1,254,641 estimated in FY 2023/24 to \$1,467,438 budgeted in FY 2024/25. Enterprise Fund expenditures are estimated to increase by \$234,565 (6%) from a total of \$3,837,176 to \$4,071,741 in FY 2024/25.

The following graph illustrates the OCSD costs for FY 2024/25 by category.



GENERAL FUND BUDGETS

The General Fund Budgets consist of the following funds:

- Administrative Fund
- Fire Fund (through December 2024)
- Lighting Fund
- Parks and Recreation Fund
- Facilities Fund

Administrative Fund - See budget schedules on pages 14-18

The Administrative Fund includes the cost of the General Manager and District staff responsible for accounting and finances, human resources, clerk and records retention, agenda preparation, contract management, utility billing, grant management, and other related administrative functions.

The proposed FY 2024/25 budget of \$1,341,645 represents an increase of \$189,841 (16%) from the \$1,151,804 FY 2023/24 budget. New expenditures in the upcoming year include:

- Lease with the County for half the year of \$61,950 for the administration building
- The 2024 election costs of \$11,000 to the County
- The unfunded accrued liability (UAL) to CalPERS since the District refinanced the UAL in 2021 of \$24,000

Other expenditures that have increased are personnel costs by 4% per the Memorandum of Understanding with the Service Employees International Union (SEIU), legal fees by \$10,000 with the onboarding of the new permanent legal counsel, and classes/seminars/training with the upcoming election in November.

The expenditures in the Administration Fund are allocated to the General and Enterprise Funds through the Administration Allocation. Since the District's emergency services and fire protection will transfer to the County in the first half of FY 2024/25, staff has proposed to lower the percentage to the Fire Fund from 3% to 2%. Then, with the onboarding and creation of the Parks and Recreation Committee during FY 2023/24, staff has proposed to increase the allocation to the Parks and Recreation Fund from 0.5% to 1.5%. Below are the Administrative Allocation percentages in FY 2023/24 and the proposed percentages for FY 2024/25:

Fund	FY 2023/24	Proposed FY 2024/25	Difference
Fire	3%	2.0%	-1.0%
Lighting	1%	1.0%	0.0%
Parks & Rec	0.5%	1.5%	1.0%
Facilities	1.5%	1.5%	0.0%
Water	60%	60.0%	0.0%
Sewer	30%	30.0%	0.0%
Garbage	4%	4.0%	0.0%
	100%	100%	

Emergency Services and Fire Protection – See budget schedules on pages 19-22

The budget for the Fire Fund is based on the extended interim service contract with the Five Cities Fire Authority (FCFA) for \$142,167 a month through December 2024. The District ceased membership in the FCFA effective July 1, 2023. The District initiated proceedings for divestiture of emergency services and fire protection through LAFCO, and those services will be transferred to the County of San Luis Obispo by December 2024. As mentioned in the Administrative Fund, the administration cost percentage has decreased by one percent since the District’s emergency services and fire protection will transfer to the County in the first half of FY 2024/25.

Lighting Fund - See budget schedules on pages 23-26

The lighting fund pays for streetlights and is funded through a portion of the District’s property tax allocation. The proposed FY 2024/25 budget of \$53,716 is an increase of \$3,849 (8%) from the \$49,867 budgeted in FY 2023/24.

Parks and Recreation Fund - See budget schedules on pages 27-29

The [Oceano Parks and Recreation Committee](#) (OPARC) was established in FY 2023/24 with a budget of \$19,500. That same year, OPARC was awarded a California State Parks grant in the amount of \$15,904 for their Field Trips to State Parks Program. The FY 2024/25 preliminary budget has been prepared consistent with last year by using the savings from FY 2023/24 in “Services in Supplies” and rolling it forward to FY 2024/25. As mentioned in the Administrative Fund, the administration cost has been increased by one percent based on the onboarding and creation of OPARC in FY 2023/24.

Facilities Fund - See budget schedules on pages 30-33

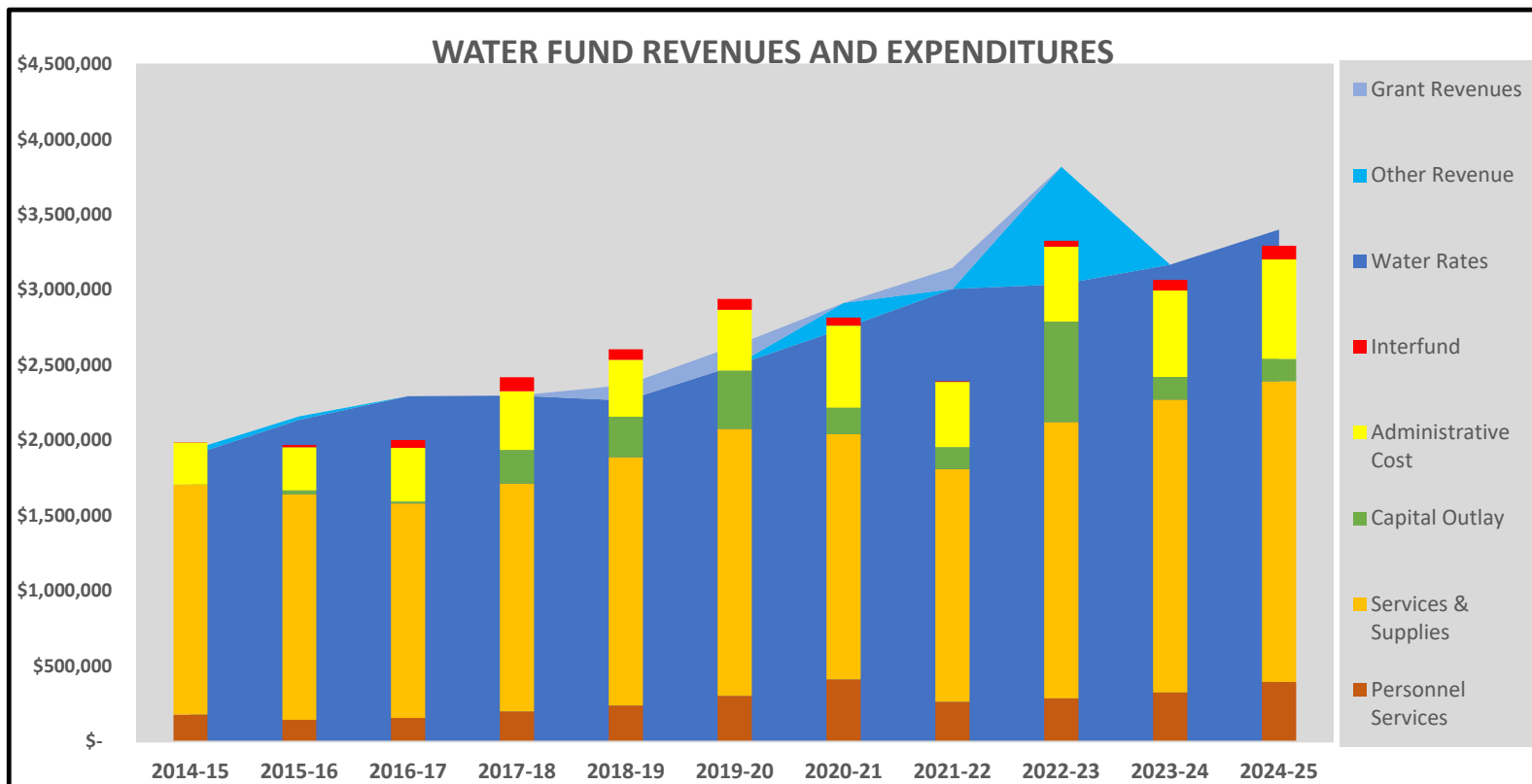
The Facilities Fund includes revenues and expenditures for the administrative offices and the “old firehouse”. A portion of the “old firehouse” is rented to Village Group AA for \$12,000 annually. Since the completion of the Sheriff’s building the substation had been leased to the County for \$113,940 a year. In 2022 the lease was renewed with CIP increases each year. The Planning and Building Department collected Public Facilities Fees (PFFs) for capital improvement projects and distributed the funds to the District. In the upcoming year, both revenue sources will go to the County of San Luis Obispo.

ENTERPRISE FUND BUDGETS

The OCSD Enterprise Fund budgets consist of the following funds:

- Water Fund
- Wastewater Fund
- Garbage Fund
- Equipment Fund

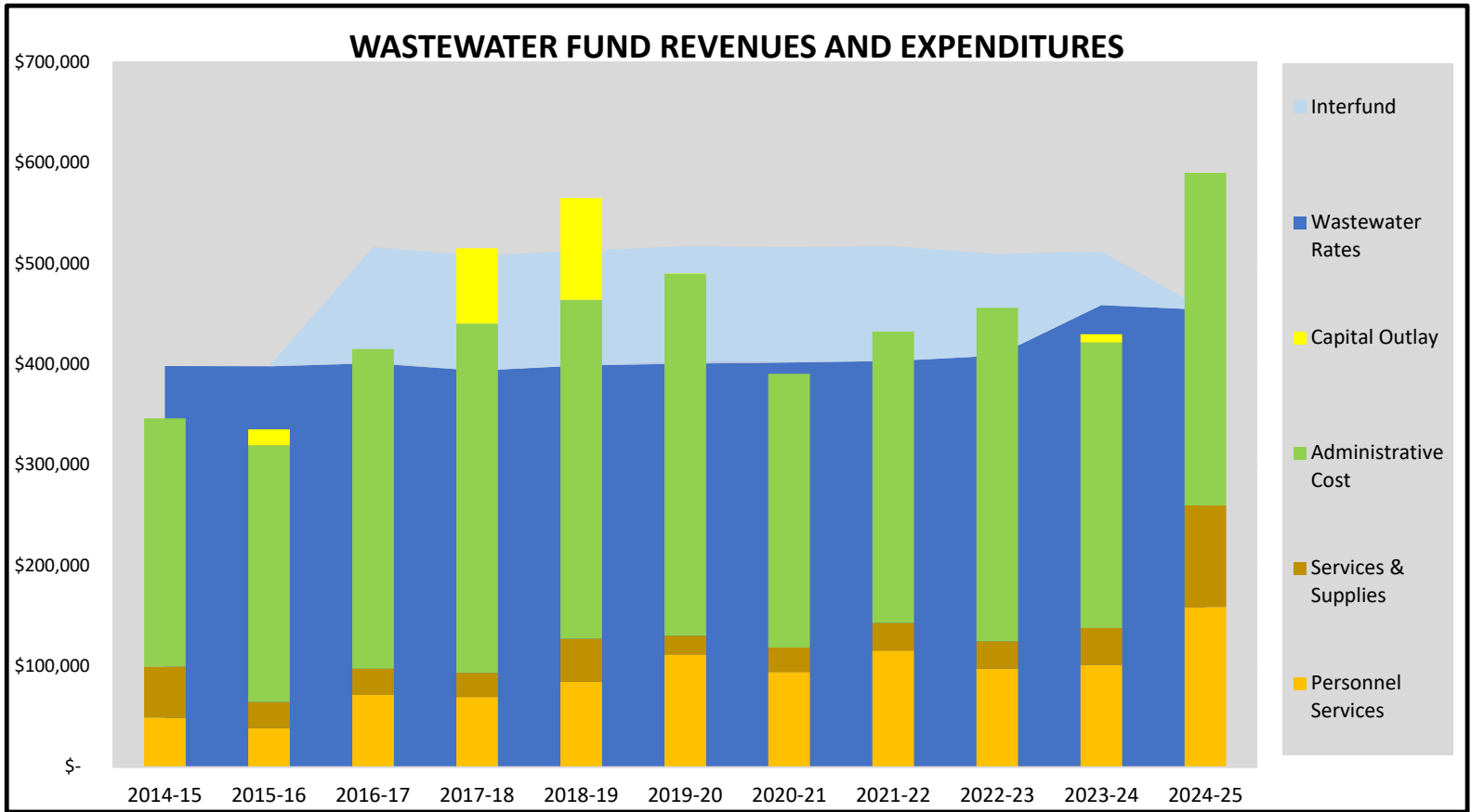
Water Fund - See budget schedules on pages 35-39



The District provides water service to approximately 2,200 connections. The District’s water supplies include groundwater, Lopez water, and State water. The water system rate increase was approved in October 2020 by Ordinance 2020-01. The Water Fund operating surplus for the FY 2024/25 budget is \$55,492.

Over the last five years, the District has secured \$3,641,090 in grants from state agencies for water system capital improvement projects. The Water Resource Reliability Program (WRRP), funded by Proposition 1, Proposition 84, the Community Development Block Grant, and the Small Community Drought Grant, has evaluated the long-term infrastructure needs of the District water system including significant deferred maintenance and replacement. The design phase scope of work includes other preconstruction activities including environmental compliance, technical assistance, and community outreach.

Wastewater Fund - See budget schedules on pages 40-44



The Wastewater Fund operating deficit for the FY 2024/25 budget is (\$199,497). The Wastewater Fund continues to incur operating net losses because the revenues do not increase yearly like the Water Fund, and FY 2023/24 was the final year of the inter-fund payment from the Facilities Fund to the Wastewater Fund for the construction of the Sheriff's building. The operating shortfall needs to be addressed in the upcoming years, as well as the deferred infrastructure repairs and replacement. The preliminary budget includes \$30,000 for the upcoming wastewater system improvements RFP and rate study.

Garbage Fund - See budget schedules on pages 45-48

The Garbage Fund is proposed to have an operating deficit for the FY 2024/25 budget of (\$30,209). The Board adopted Resolution 2020-02 to reduce the franchise fee payment from South County Sanitary from 10% to 5%. By reducing the franchise fees to the District, the residents' garbage bills are lower. Recently, the District received a notification from South County Sanitary Services Inc. on their intent to submit a base year rate application with a proposed implementation date of October 1, 2024.

Equipment Fund - See budget schedules on pages 49-52

The Equipment Fund is funded through the Water, Wastewater, and Garbage Funds. The proposed budget includes funds for an electric vehicle for meter reading for an estimated \$65,000. An electric vehicle charging station was installed at the water yard in FY 2023/24 with funds awarded by the San Luis Obispo Air Pollution Control District.



GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$15,904	\$0
	Facilities	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$171,281	\$291,966	\$76,893
	Admin	\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,478,514	\$2,444,137	\$2,052,418
	Total Sources of Funds	\$2,029,005	\$2,239,205	\$2,322,246	\$2,538,301	\$2,368,525	\$2,435,326	\$2,665,699	\$2,752,007	\$2,129,312
USES OF FUNDS										
	Fire	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,005	\$1,195,321	\$893,971
	Lighting	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,229	\$49,867	\$53,716
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$21,604	\$35,404	\$31,553
	Facilities	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$57,132	\$359,230	\$40,524
	Admin	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$959,804	\$1,130,676	\$1,151,804	\$1,341,645
	Total Expenditures	\$1,979,939	\$2,085,619	\$2,460,431	\$2,328,472	\$2,289,606	\$2,342,266	\$2,436,646	\$2,791,626	\$2,361,409
OPERATING SURPLUS/(DEFICIT)										
	Fire	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,005)	(\$1,195,321)	(\$893,971)
	Lighting	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,229)	(\$49,867)	(\$53,716)
	Parks & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,700)	(\$19,500)	(\$31,553)
	Facilities	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$114,149	(\$67,264)	\$36,369
	Admin	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,318,494	\$1,347,838	\$1,292,333	\$710,773
	OPERATING SURPLUS/(DEFICIT)	\$49,065	\$153,586	(\$138,185)	\$209,829	\$78,919	\$93,059	\$229,053	(\$39,619)	(\$232,098)
TRANSFERS & ENCUMBRANCES										
	Transfers In - From Water & Garbage Funds	31,500	31,500	31,500	31,500	31,500	31,500	55,373	55,373	31,500
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(113,940)	(126,011)	(109,441)	(132,334)	(132,334)	
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)							(9,707)	(9,707)	
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$82,440)	(\$94,511)	(\$77,941)	(\$86,668)	(\$86,668)	\$31,500
RESERVES										
	(Use of Reserves)	(33,375)		(220,626)		(15,592)			(126,287)	(200,598)
	Additions to Reserves		71,146		127,390		15,119	142,385		
	Other Adjustments									
	RESERVES - INCREASE / (DECREASE)	(\$33,375)	\$71,146	(\$220,626)	\$127,390	(\$15,592)	\$15,119	\$142,385	(\$126,287)	(\$200,598)
NET BUDGETARY SOURCES/USES										
		(\$0)	(\$0)	(\$1)	\$1	(\$0)	\$0	\$0	\$0	(\$0)



ADMINISTRATIVE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$1,017,634	\$1,077,768	\$1,125,931	\$1,155,696	\$1,199,829	\$1,322,120	\$1,347,838	\$1,292,333	\$710,773
	Other Sources of Funds	\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$956,177	\$1,130,676	\$1,151,804	\$1,341,645
	Total Sources of Funds	\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,478,514	\$2,444,137	\$2,052,418
USES OF FUNDS										
PERSONNEL SERVICES										
	Salaries & Wages	\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$429,218	\$459,738	\$466,000	\$480,500
	Benefits	\$142,238	\$119,612	\$171,458	\$193,226	\$180,480	\$129,193	\$144,438	\$150,325	\$197,450
	Personnel Services	\$577,954	\$523,623	\$627,976	\$659,272	\$618,954	\$558,412	\$604,176	\$616,325	\$677,950
	Services & Supplies	\$275,065	\$259,007	\$263,388	\$246,456	\$233,745	\$273,786	\$341,180	\$306,389	\$423,585
	Operating Crew Benefits Allocation	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$127,606	\$185,320	\$229,090	\$240,110
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$959,804	\$1,130,676	\$1,151,804	\$1,341,645
	OPERATING SURPLUS/(DEFICIT)	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,318,494	\$1,347,838	\$1,292,333	\$710,773



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

										4%
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
01-4-3100-000	Property Taxes: Current Year - Secured	964,610	1,015,514	1,039,689	1,090,127	1,146,033	1,252,568	1,273,983	1,243,348	714,086
01-4-3101-000	Property Taxes: Current Year - Unsecured	21,060	22,876	38,492	39,056	37,339	40,640	43,209	39,809	0
01-4-3102-000	Property Taxes: Prior Year - Secured	(2,135)	(3,341)	3,742	(1,923)	(2,836)	(2,787)	359	0	0
01-4-3103-000	Property Taxes: Prior Year - Unsecured	1,160	867	1,148	649	695	519	936	0	0
01-4-3105-000	Penalties & Interest	32,901	78	110	61	50	110	15	0	0
01-4-3106-000	Delling Garbage Charges	2,787	1,442	1,600	1,900	6,503	1,221	1,074	0	0
01-4-3120-000	Homeowners' Prop Tax Relief	6,381	6,449	6,253	6,326	6,210	6,315	6,227	6,314	0
01-4-3121-000	SB 1090	0	0	12,755	12,755	6,377	6,377	21,769	13,866	0
01-4-3213-100	Will Serve Letter Fee	930	1,470	390	1,110	690	780	720	0	0
01-4-3230-100	Misc Income	3	1,807	743	5,967	3,856	3,559	8,471	0	0
01-4-3238-200	Fireworks Permit	1,540	1,540	1,540	1,600	1,236	1,273	1,748	1,748	0
01-4-3243-100	Reimbursements	0	0	0	0	1,385	3,263	0	0	0
01-4-3300-000	Interest Income	385	43,581	34,556	14,728	9,777	26,302	6,996	4,922	6,996
01-4-3557-000	CO Charge: SB 2557	(14,512)	(15,514)	(15,086)	(16,660)	(17,486)	(18,019)	(17,674)	(17,674)	(10,308)
01-4-3606-205	PG&E Energy Rebate	2,100	1,000	0	0	0	0	0	0	0
01-4-3900-011	Board Member receivable PMT	0	0	0	0	0	0	5		
Total Revenues		\$1,017,634	\$1,077,768	\$1,125,931	\$1,155,696	\$1,199,829	\$1,322,120	\$1,347,838	\$1,292,333	\$710,773
OTHER SOURCES OF FUNDS										
	Allocated Administrative Overhead	842,244	841,347	898,849	1,058,011	848,522	828,571	945,356	922,714	1,101,535
	Allocated Operating Crew Overhead	0	118,880	144,839	161,542	169,578	127,606	185,320	229,090	240,110
Total Other Sources of Funds		\$842,244	\$960,227	\$1,043,688	\$1,219,553	\$1,018,100	\$956,177	\$1,130,676	\$1,151,804	\$1,341,645
Total Sources of Funds		\$1,859,878	\$2,037,995	\$2,169,619	\$2,375,249	\$2,217,929	\$2,278,297	\$2,478,514	\$2,444,137	\$2,052,418
USES OF FUNDS										
SALARIES & WAGES										
01-5-4100-010	Salary & Wages	431,860	398,399	455,896	465,901	438,250	428,751	459,514	461,000	475,000
01-5-4100-020	Overtime	3,856	5,612	622	146	225	468	224	5,000	5,500
Total Salaries & Wages		\$435,716	\$404,011	\$456,518	\$466,046	\$438,475	\$429,218	\$459,738	\$466,000	\$480,500
BENEFITS										
01-5-4100-061	PERS Contribution	52,240	28,092	56,178	58,853	74,857	40,148	49,148	56,000	60,000
01-5-4100-062	PERS UAL Payment	22,790	30,576	38,419	47,727	5,575	11,433	0	0	24,000
01-5-4100-070	SUI	0	0	0	0	0	3,773	0	2,200	2,200
01-5-4100-071	Medicare	6,528	5,904	6,939	6,582	6,939	6,531	8,054	6,825	7,000
01-5-4100-072	FICA	837	628	1,543	1,949	2,255	2,309	2,419	2,400	2,450
01-5-4100-075	Compensation Insurance	13,785	5,028	5,269	4,165	4,220	4,624	4,485	5,000	5,500
01-5-4100-090	Insurance	42,515	44,721	57,230	73,050	85,734	59,474	79,733	77,000	95,400
01-5-4100-097	Cell Phone Allowance	900	900	975	900	900	900	600	900	900
Total Benefits		\$142,238	\$119,612	\$171,458	\$193,226	\$180,480	\$129,193	\$144,438	\$150,325	\$197,450
Total Personnel Services		\$577,954	\$523,623	\$627,976	\$659,272	\$618,954	\$558,412	\$604,176	\$616,325	\$677,950



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

										4%
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SERVICES & SUPPLIES										
01-5-4100-110	Communications & Dispatch	8,934	8,102	10,078	10,121	10,141	10,721	10,712	9,795	11,320
01-5-4100-150	Insurance	21,373	22,608	24,219	26,576	30,562	35,552	37,977	37,000	42,500
01-5-4100-170	Maintenance: Equipment	154	357	434	579	415	325	0	3,810	3,810
01-5-4100-173	Maint: Structures/ Improvements	10,507	6,799	6,058	5,623	5,555	12,826	7,471	13,000	13,500
01-5-4100-180	Memberships	6,858	6,990	7,827	3,877	7,934	8,651	9,100	9,000	9,500
01-5-4100-193	Bank Fees	4,262	4,631	3,916	4,074	4,817	4,888	5,810	6,200	6,200
01-5-4100-200	Office Expense	6,401	7,286	7,952	5,232	6,834	7,816	6,022	5,875	8,200
01-5-4100-200	Office Lease	0	0	0	0	0	0	0	0	61,950
01-5-4100-205	Outside UB Mail Service	19,082	0	1,231	27	0	898	0	0	950
01-5-4100-210	Postage	348	1,946	505	508	1,075	1,601	325	2,575	2,575
01-5-4100-218	Audit	21,775	20,200	19,820	21,975	21,620	22,340	25,000	25,000	27,000
01-5-4100-220	Professional Services	21,686	23,706	23,778	19,417	25,134	37,233	27,148	35,000	38,750
01-5-4100-221	Information Technology	6,178	8,846	7,175	3,749	2,363	619	598	5,000	5,000
01-5-4100-223	Legal Services	81,715	85,582	88,808	53,072	41,518	52,867	119,103	75,000	85,000
01-5-4100-225	Board Stipends	8,700	9,850	10,050	6,250	9,050	9,300	9,200	12,000	12,000
01-5-4100-226	Annual Software Maintenance	14,803	15,306	13,749	17,987	18,994	19,978	25,675	22,800	26,750
01-5-4100-230	Required Legal Notice	0	375	436	1,178	1,202	180	209	1,200	1,200
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	698	546	341	1,654	470	596	3,879	1,700	5,000
01-5-4100-247	LAFCO Annual Charge	15,280	12,790	15,220	10,861	11,120	12,079	12,967	12,804	13,500
01-5-4100-248	Permits, Fees, Licenses	495	798	2,272	2,821	4,298	4,780	6,249	2,500	6,500
01-5-4100-260	Election Expense	0	549	0	22,845	0	10,684	0	0	11,000
01-5-4100-280	Private Vehicle/ Mileage Expense	233	0	181	0	0	0	0	530	530
01-5-4100-283	Job Advertising Expense	0	412	2,400	0	2,444	1,105	409	0	1,200
01-5-4100-285	Classes/ Seminars/ Training Fee	2,159	2,959	3,045	1,284	5,196	5,313	13,865	6,350	14,450
01-5-4100-286	Board Member Travel	132	439	210	0	0	50	1,000	2,200	2,200
01-5-4100-290	Utilities	9,529	11,707	10,671	10,982	9,910	12,467	11,734	11,500	13,000
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	2,664	1,239	2,556	203	2,220	917	1,221	0	0
01-5-4100-320	Fixed Assets	6,096	5,369	0	0	0	0	5,507	5,550	0
Total Services & Supplies		\$275,065	\$259,007	\$263,388	\$246,456	\$233,745	\$273,786	\$341,180	\$306,389	\$423,585



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

										4%
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/19	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
	Operating Crew Benefits & Direct Labor Cost Allocations									
	Leave time	0	27,682	31,352	40,861	54,807	29,044	55,902	54,000	59,000
	Salaries & Wages (Admin)	0	0	0	0	0	0	4,080	6,400	6,670
	PERS Contribution	0	23,478	29,785	34,202	30,886	30,017	35,467	40,000	42,000
	Medicare	0	3,448	3,676	3,884	3,676	4,089	4,626	5,500	5,800
	P/R Fed & State Taxes	0	0	0	0	0	0	0	4,500	4,500
	SUI	0	0	0	0	0	0	0	1,750	1,750
	Insurance	0	39,309	58,365	61,454	60,468	50,817	65,279	92,000	95,400
	Boot Allowance	750	1,000	1,000	1,000	1,000	1,000	1,200	1,500	1,500
	Clothing	3,963	6,463	6,362	6,491	5,141	6,779	6,205	7,000	7,050
	Standby	0	17,500	14,300	13,650	13,600	5,860	12,560	16,440	16,440
	Total Operating Crew Benefits	\$4,713	\$118,879	\$144,839	\$161,542	\$169,578	\$127,606	\$185,320	\$229,090	\$240,110
	Total Expenditures	\$857,732	\$901,509	\$1,036,203	\$1,067,270	\$1,022,278	\$959,804	\$1,130,676	\$1,151,804	\$1,341,645
	OPERATING SURPLUS/(DEFICIT)	\$1,002,146	\$1,136,486	\$1,133,416	\$1,307,979	\$1,195,651	\$1,318,494	\$1,347,838	\$1,292,333	\$710,773
	TRANSFERS & ENCUMBRANCES									
	Transfers In	0	0	0	46,263	19,120	0	0	0	0
	(Transfers Out) - Fire, Lighting, Parks & Rec (Property Taxes)	(1,028,792)	(1,099,004)	(1,242,499)	(1,226,852)	(1,230,363)	(1,256,915)	(1,351,971)	(1,383,728)	(979,240)
	Encumbrances - Sources of Funding	0	47,904	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	(47,904)	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,028,792)	(\$1,099,004)	(\$1,242,499)	(\$1,180,589)	(\$1,211,243)	(\$1,256,915)	(\$1,351,971)	(\$1,383,728)	(\$979,240)
	RESERVES									
	(Use of Reserves)	(26,646)		(109,083)		(15,592)		(4,133)	(91,395)	(268,467)
	Additions to Reserves		37,482		127,390		61,578			
	Other Adjustments								0	0
	RESERVES - INCREASE / (DECREASE)	(\$26,646)	\$37,482	(\$109,083)	\$127,390	(\$15,592)	\$61,578	(\$4,133)	(\$91,395)	(\$268,467)
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
	Salaries & Wages	\$92	\$20	\$0	\$0	\$181	\$0	\$0	\$1,995	\$2,000
	Benefits	\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$638	\$927	\$1,145	\$2,441
	Personnel Services	\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$638	\$927	\$3,140	\$4,441
	Services & Supplies	\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,151,601	\$1,152,717	\$1,164,500	\$867,500
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$33,143	\$28,361	\$27,681	\$22,031
	Total Expenditures	\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,005	\$1,195,321	\$893,971
	OPERATING SURPLUS/(DEFICIT)	(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,005)	(\$1,195,321)	(\$893,971)



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
		0	0	0	0	0	0	0	0	0
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS										
		0	0	0	0	0	0	0	0	0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
01-5-4200-010	Salary & Wages	92	0	0	0	181	0	0	1,995	2,000
01-5-4200-020	Overtime	0	20	0	0	0	0	0	0	0
	Total Salaries & Wages	\$92	\$20	\$0	\$0	\$181	\$0	\$0	\$1,995	\$2,000
BENEFITS										
01-5-4200-061	PERS Contribution	2	0	0	0	0	0	0	0	0
01-5-4200-062	PERS UAL Payment	5,700	7,046	7,079	12,879	0	0	0	0	1,240
01-5-4200-062	Medicare	2	0	0	0	0	0	0	0	0
01-5-4200-090	Insurance	19	1	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	594	724	808	848	638	927	1,145	1,201
	Total Benefits	\$5,723	\$7,641	\$7,803	\$13,687	\$848	\$638	\$927	\$1,145	\$2,441
	Total Personnel Services	\$5,816	\$7,662	\$7,803	\$13,687	\$1,029	\$638	\$927	\$3,140	\$4,441
SERVICES & SUPPLIES										
01-5-4200-077	JPA - Quarterly Payments	808,530	987,362	1,138,148	1,138,148	1,138,148	1,138,148	0	0	0
	Contract Fire and Emergency Services	0	0	0	0	0	0	1,150,000	1,150,000	853,000
01-5-4200-110	Communication	28,929	92	578	664	582	601	148	1,000	1,000
01-5-4200-170	Maintenance - Equipment	62	0	0	0	0	0	0	0	0
01-5-4200-173	Maintenance - Structure/ Improvements	1,262	1,378	0	0	0	0	0	0	0
01-5-4200-175	Operating Supplies	0	32	0	0	0	0	0	0	0
01-5-4200-200	Office Expense	0	34	323	0	93	213	0	0	0
01-5-4200-210	Postage	0	0	708	0	0	0	0	0	0
01-5-4200-220	Professional Services	16,165	17,150	14,750	0	5,294	9,351	0	7,500	7,500
01-5-4200-290	Utilities	3,193	4,353	3,771	2,207	2,101	1,603	1,569	5,000	5,000
01-5-4200-291	Sandbags	386	375	0	483	590	1,686	1,000	1,000	1,000
01-5-4200-320	Fixed Assets - Equipment	65,189	0	0	0	0	0	0	0	0
	Total Services & Supplies	\$923,717	\$1,010,777	\$1,158,278	\$1,141,502	\$1,146,808	\$1,151,601	\$1,152,717	\$1,164,500	\$867,500



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
CAPITAL OVERLAY										
		0	0	0	0	0	0	0	0	0
Total Capital Overlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION										
01-5-4200-376	Allocated Overhead - Admin	34,690	33,654	35,954	27,172	33,941	33,143	28,361	27,681	22,031
Total Administrative Cost Allocation		\$34,690	\$33,654	\$35,954	\$27,172	\$33,941	\$33,143	\$28,361	\$27,681	\$22,031
Total Expenditures		\$964,222	\$1,052,092	\$1,202,035	\$1,182,361	\$1,181,778	\$1,185,381	\$1,182,005	\$1,195,321	\$893,971
OPERATING SURPLUS/(DEFICIT)		(\$964,222)	(\$1,052,092)	(\$1,202,035)	(\$1,182,361)	(\$1,181,778)	(\$1,185,381)	(\$1,182,005)	(\$1,195,321)	(\$893,971)
TRANSFERS & ENCUMBRANCES										
	Transfers In - Property Taxes	964,222	1,052,092	1,202,035	1,182,360	1,192,030	1,197,394	1,294,394	1,307,712	893,971
	(Transfers Out) - Water & Wastewater Funds					(10,252)	(12,013)	(112,390)	(112,390)	
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)									
NET TRANSFERS & ENCUMBRANCES		\$964,222	\$1,052,092	\$1,202,035	\$1,182,360	\$1,181,778	\$1,185,381	\$1,182,004	\$1,195,322	\$893,971



LIGHTING BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
	Salaries & Wages	\$0	\$0	\$0	\$1,287	\$55	\$0	\$0	\$1,995	\$2,000
	Benefits	\$0	\$594	\$724	\$808	\$848	\$638	\$927	\$1,145	\$1,201
	Personnel Services	\$0	\$594	\$724	\$2,095	\$902	\$638	\$927	\$3,140	\$3,201
	Services & Supplies	\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$49,886	\$34,848	\$37,500	\$39,500
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost	\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,286	\$9,454	\$9,227	\$11,015
	Total Expenditures	\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,229	\$49,867	\$53,716
	OPERATING SURPLUS/(DEFICIT)	(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,229)	(\$49,867)	(\$53,716)



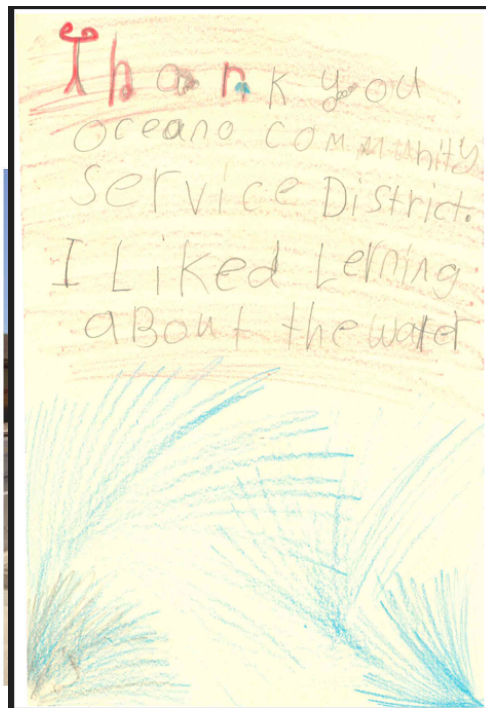
**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
LIGHTING - GENERAL FUND - FUND 01**

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	FINAL	4%
		FY 2017/2018	FY 2018/2019	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES		0	0	0	0	0	0	0	0	0
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS										
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
01-5-4195-010	Salaries & Wages	0	0	0	1,287	55	0	0	1,995	2,000
01-5-4195-020	Overtime Wages	0	0	0	0	0	0	0	0	0
Total Salaries & Wages		\$0	\$0	\$0	\$1,287	\$55	\$0	\$0	\$1,995	\$2,000
BENEFITS										
	Operating Crew Benefits Allocation	0	594	724	808	848	638	927	1,145	1,201
Total Benefits		\$0	\$594	\$724	\$808	\$848	\$638	\$927	\$1,145	\$1,201
Total Personnel Services		\$0	\$594	\$724	\$2,095	\$902	\$638	\$927	\$3,140	\$3,201
SERVICES & SUPPLIES										
01-5-4195-175	Operating Supplies	0	0	559	47	334	6,147	389	2,500	2,500
01-5-4195-295	Street Lighting	30,898	37,904	30,193	33,292	28,004	32,273	34,459	35,000	37,000
01-5-4195-220	Professional Services	0	0	0	0	0	11,466	0	0	0
Total Services & Supplies		\$30,898	\$37,904	\$30,752	\$33,339	\$28,339	\$49,886	\$34,848	\$37,500	\$39,500
CAPITAL OUTLAY										
		0	0	0	0	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01									4%
		ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
ADMINISTRATIVE COST ALLOCATION										
01-5-4195-376	Administrative Cost Allocation	8,672	8,413	8,988	9,057	8,485	8,286	9,454	9,227	11,015
Total Administrative Cost Allocation		\$8,672	\$8,413	\$8,988	\$9,057	\$8,485	\$8,286	\$9,454	\$9,227	\$11,015
Total Expenditures		\$39,570	\$46,912	\$40,464	\$44,491	\$37,726	\$58,810	\$45,229	\$49,867	\$53,716
OPERATING SURPLUS/(DEFICIT)		(\$39,570)	(\$46,912)	(\$40,464)	(\$44,491)	(\$37,726)	(\$58,810)	(\$45,229)	(\$49,867)	(\$53,716)
TRANSFERS & ENCUMBRANCES										
	Transfers In - Property Taxes	39,570	46,912	40,464	44,492	38,333	59,521	51,877	56,516	53,716
	(Transfers Out) - Water & Wastewater Fund	0				(606)	(711)	(6,648)	(6,648)	
	Encumbrances - Sources of Funding	0								
	Encumbrances - (Designated)	0								
NET TRANSFERS & ENCUMBRANCES		\$39,570	\$46,912	\$40,464	\$44,492	\$37,727	\$58,810	\$45,229	\$49,868	\$53,716



PARKS & RECREATION BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$15,904	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$15,904	\$0
USES OF FUNDS										
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$16,877	\$30,790	\$15,030
	Capital Overlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$4,727	\$4,614	\$16,523
	Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$21,604	\$35,404	\$31,553
	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,700)	(\$19,500)	(\$31,553)



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

ACCOUNT NO.	GENERAL FUND (GF) PARKS & RECREATION - 01	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	4%
										PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS										
01-4-3900-012	Parks Ca Grant Revenues	0	0	0	0	0	0	15,904	15,904	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$15,904	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$15,904	\$15,904	\$0
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
01-5-4850-010	Salaries & Wages	0	0	0	0	0	0	0	0	0
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS										
01-5-4850-377	Operating Crew Benefits Allocation	0	0	0	0	0	0	0	0	0
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SERVICES & SUPPLIES										
01-5-4850-301	Oceano Parks & Recreation	0	0	0	0	0	0	0	13,711	13,730
01-5-4850-301	Events	0	0	0	0	0	0	973	1,175	1,300
01-5-4850-302	Parks Ca Grant Expenses	0	0	0	0	0	0	15,904	15,904	0
Total Services & Supplies		\$0	\$0	\$0	\$0	\$0	\$0	\$16,877	\$30,790	\$15,030
CAPITAL OUTLAY										
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATIVE COST ALLOCATION										
01-5-4850-376	Administrative Cost Allocation	0	0	0	0	0	0	4,727	4,614	16,523
Total Administrative Cost Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$4,727	\$4,614	\$16,523
Total Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$21,604	\$35,404	\$31,553
OPERATING SURPLUS/(DEFICIT)		\$0	\$0	\$0	\$0	\$0	\$0	(\$5,700)	(\$19,500)	(\$31,553)
TRANSFERS & ENCUMBRANCES										
	Transfers In - Property Taxes	0	0	0	0	0	0	5,700	19,500	31,553
	(Transfers Out)	0	0	0	0	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated)	0	0	0	0	0	0	0	0	0
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$0	\$0	\$0	\$5,700	\$19,500	\$31,553



FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$157,029	\$163,386	\$152,022	\$76,893
	Other Sources of Funds	\$0	\$38,358	\$0	\$0	\$0	\$0	\$7,895	\$139,944	\$0
	Total Sources of Funds	\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$171,281	\$291,966	\$76,893
USES OF FUNDS										
	Salaries & Wages	\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$3,972	\$1,201	\$4,000	\$4,000
	Benefits	\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,276	\$1,853	\$2,291	\$2,401
	Personnel Services	\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,248	\$3,054	\$6,291	\$6,401
	Services & Supplies	\$46,211	\$11,122	\$128,488	\$14,276	\$13,294	\$33,704	\$22,571	\$26,774	\$17,600
	Capital Outlay	\$36,189	\$36,470	\$12,800	\$0	\$0	\$66,177	\$17,327	\$312,324	\$0
	Administrative Cost	\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$33,143	\$14,180	\$13,841	\$16,523
	Total Expenditures	\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$57,132	\$359,230	\$40,524
	OPERATING SURPLUS/(DEFICIT)	\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$114,149	(\$67,264)	\$36,369
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water Fund	31,500	31,500	31,500	31,500	31,500	31,500	55,373	55,373	31,500
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(96,717)	(13,296)	(13,296)	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	(9,707)	(9,707)	0	0
	NET TRANSFERS & ENCUMBRANCES	(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$65,217)	\$32,370	\$32,370	\$31,500
	RESERVES									
	(Use of Reserves)	(31,728)	0	(111,542)	0	0	(48,847)	0	(49,894)	0
	Additions to Reserves	0	33,665	0	0	0	2,387	146,519	15,000	67,869
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$31,728)	\$33,665	(\$111,542)	\$0	\$0	(\$46,460)	\$146,519	(\$34,894)	\$67,869
	NET BUDGETARY SOURCES/USES	(\$0)	(\$0)	\$0	(\$1)	\$0	\$0	\$0	\$0	\$0



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

4%

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
10-4-3257-000	Utility Reimbursement	1,202	2,209	1,947	1,579	1,546	2,887	2,700	1,200	1,200
10-4-3258-000	Old Fire Station Rent	10,725	10,725	10,725	11,775	12,000	12,000	12,000	12,000	12,000
10-4-3259-000	Fire Rent	15,000	15,000	15,000	15,000	15,000	15,000	0	0	0
10-4-3260-000	Lease - Sheriff Facility	113,940	113,940	113,940	113,940	113,940	122,175	126,594	123,822	63,693
	Public Facilities Fees	27,280	20,060	10,158	20,528	7,878	2,387	22,092	15,000	0
10-4-3300-003	Interest Income	980	919	857	231	232	2,579	0	0	0
Total Revenues		\$169,127	\$162,852	\$152,627	\$163,053	\$150,596	\$157,029	\$163,386	\$152,022	\$76,893
OTHER SOURCES OF FUNDS										
	Nuclear Power Preparedness - Emergency Generator	0	38,358	0	0	0	0	0	0	0
	Electric Vehicle Charging Stations Grant/ Rebate	0	0	0				7,895	139,944	0
Total Other Sources of Funds		\$0	\$38,358	\$0	\$0	\$0	\$0	\$7,895	\$139,944	\$0
Total Sources of Funds		\$169,127	\$201,210	\$152,627	\$163,053	\$150,596	\$157,029	\$171,281	\$291,966	\$76,893
USES OF FUNDS										
SALARIES & WAGES										
10-5-4300-010	Salary & Wages	807	1,834	2,925	344	1,891	3,654	1,201	4,000	4,000
10-5-4300-010	Overtime	234	837	114	0	0	315	0	0	0
10-5-4300-071	Medicare	0	0	0	0	1	3	0	0	0
Total Salaries & Wages		\$1,041	\$2,670	\$3,039	\$344	\$1,893	\$3,972	\$1,201	\$4,000	\$4,000
BENEFITS										
	Operating Crew Overhead	0	1,189	1,448	1,615	1,696	1,276	1,853	2,291	2,401
Total Benefits		\$285	\$1,189	\$1,448	\$1,615	\$1,696	\$1,276	\$1,853	\$2,291	\$2,401
Total Personnel Services		\$1,326	\$3,859	\$4,487	\$1,960	\$3,588	\$5,248	\$3,054	\$6,291	\$6,401
SERVICES & SUPPLIES										
10-5-4300-110	Communication	25	33	27	28	23	33	30	0	0
10-5-4300-163	Maint: Structure/ Improvements	4,494	3,148	2,599	9,389	10,237	4,848	11,982	10,500	12,500
10-5-4300-173	So: Maint. Structures/ Improvements	18,590	2,465	4,659	4,860	3,034	4,414	10,185	3,700	5,100
10-5-4300-220	Professional Services	550	1,505	775	0	0	24,409	374	12,574	0
10-5-4300-248	Permits, Fees, Licenses	0	819	0	0	0	0	0	0	0
10-5-4300-290	Utilities	118	0	0	0	0	0	0	0	0
10-5-4300-366	Emergency Generator Project	22,239	3,152	120,428	0	0	0	0	0	0
Total Services & Supplies		\$46,211	\$11,122	\$128,488	\$14,276	\$13,294	\$33,704	\$22,571	\$26,774	\$17,600
CAPITAL OUTLAY										
10-5-4300-320	Fixed Assets	36,189	36,470	12,800	0	0	0	0	0	0
	Office Remodel & Parking Lot Resurface Project	0	0	0	0	0	59,857	0	0	0
	Sheriff's Building Gate	0	0	0	0	0	6,320	0	0	0
	Sheriff's Building - Flooring	0	0	0	0	0	0	0	90,000	0
	HWY 1 Beautification Project	0	0	0	0	0	0	0	71,619	0
	Diesel Tank Removal	0	0	0	0	0	0	6,356	8,000	0
	Electric Vehicle Charging Stations	0	0	0	0	0	10,971	142,705	142,705	0
Total Capital Outlay		\$36,189	\$36,470	\$12,800	\$0	\$0	\$66,177	\$17,327	\$312,324	\$0



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

										4%
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
ADMINISTRATIVE COST ALLOCATION										
10-5-4300-376	Admin Allocation	34,690	33,654	35,954	18,115	30,941	33,143	14,180	13,841	16,523
Total Administrative Cost Allocation		\$34,690	\$33,654	\$35,954	\$18,115	\$30,941	\$33,143	\$14,180	\$13,841	\$16,523
Total Expenditures		\$118,415	\$85,106	\$181,729	\$34,350	\$47,823	\$138,272	\$57,132	\$359,230	\$40,524
OPERATING SURPLUS/(DEFICIT)		\$50,712	\$116,105	(\$29,102)	\$128,702	\$102,773	\$18,757	\$114,149	(\$67,264)	\$36,369
TRANSFERS & ENCUMBRANCES										
	Transfers In - From Water & Garbage Funds	31,500	31,500	31,500	31,500	31,500	31,500	55,373	55,373	31,500
	(Transfers Out) - To Water & Wastewater Funds	(113,940)	(113,940)	(113,940)	(160,203)	(134,273)	(96,717)	(13,296)	(13,296)	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(9,707)	(9,707)	0
NET TRANSFERS & ENCUMBRANCES		(\$82,440)	(\$82,440)	(\$82,440)	(\$128,703)	(\$102,773)	(\$65,217)	\$32,370	\$32,370	\$31,500
RESERVES										
	(Use of Reserves)	(31,728)	0	(111,542)	0	0	(48,847)	0	(49,894)	0
	Additions to Reserves	0	33,665	0	0	0	2,387	146,519	15,000	67,869
	Other Adjustments	0	0	0	0	0	0	0	0	0
RESERVES - INCREASE / (DECREASE)		(\$31,728)	\$33,665	(\$111,542)	\$0	\$0	(\$46,460)	\$146,519	(\$34,894)	\$67,869
NET BUDGETARY SOURCES/USES		(\$0)	(\$0)	\$0	(\$1)	\$0	\$0	\$0	\$0	\$0



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

ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Water	\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$3,820,103	\$3,167,162	\$3,123,787	\$3,402,557
	Wastewater	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$458,775	\$439,871	\$454,057
	Garbage	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$84,505	\$79,906	\$74,540
	Equipment	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
	Total Sources of Funds	\$2,886,771	\$2,917,848	\$3,173,303	\$3,403,014	\$3,636,107	\$4,323,294	\$3,772,179	\$3,715,589	\$4,023,178
USES OF FUNDS										
	Water	\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$3,536,511	\$3,043,332	\$3,095,089	\$3,257,621
	Wastewater	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$465,733	\$456,589	\$534,334	\$617,032
	Garbage	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$122,099	\$122,698	\$139,753	\$109,087
	Equipment	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$57,712	\$68,000	\$88,000
	Total Expenditures	\$3,023,935	\$3,217,815	\$3,483,164	\$3,233,991	\$2,996,128	\$4,141,316	\$3,680,331	\$3,837,176	\$4,071,741
OPERATING SURPLUS/(DEFICIT)										
	Water	(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	\$283,592	\$123,830	\$28,698	\$144,936
	Wastewater	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$57,237)	\$2,186	(\$94,463)	(\$162,975)
	Garbage	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$49,707)	(\$38,193)	(\$59,847)	(\$34,547)
	Equipment	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,024
	OPERATING SURPLUS/(DEFICIT)	(\$137,163)	(\$299,966)	(\$309,861)	\$169,023	\$639,978	\$181,977	\$91,848	(\$121,587)	(\$48,563)
TRANSFERS & ENCUMBRANCES										
	Transfers In	146,440	121,440	121,440	121,440	135,937	119,782	166,276	166,276	9,396
	(Transfers Out)	(141,116)	(93,418)	(95,370)	(64,894)	(32,124)	(64,145)	(161,340)	(161,340)	(131,024)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	2,601,777	2,601,777	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(2,748,796)	(2,748,796)	0
	NET TRANSFERS & ENCUMBRANCES	\$5,324	\$28,022	\$26,070	\$56,546	\$103,813	\$55,637	(\$142,083)	(\$142,083)	(\$121,628)
RESERVES										
	(Use of Reserves)	(131,839)	(271,943)	(283,791)				(50,235)	(263,670)	(170,192)
	Additions to Reserves				225,569	743,792	237,615			
	Other Adjustments									
	RESERVES - INCREASE / (DECREASE)	(\$131,839)	(\$271,943)	(\$283,791)	\$225,569	\$743,792	\$237,615	(\$50,235)	(\$263,670)	(\$170,191)
	NET BUDGETARY SOURCES/USES	\$0	\$1	\$0	\$0	\$1	\$0	(\$0)	\$0	(\$0)



WATER FUND





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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$2,298,272	\$2,265,403	\$2,496,145	\$2,744,996	\$3,006,672	\$3,037,904	\$3,167,162	\$3,123,787	\$3,402,557
	Other Sources of Funds	\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$782,199	\$0	\$0	\$0
	Total Sources of Funds	\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$3,820,103	\$3,167,162	\$3,123,787	\$3,402,557
USES OF FUNDS										
	Salaries & Wages	\$149,429	\$163,191	\$173,399	\$303,913	\$151,297	\$198,182	\$201,316	\$218,000	\$235,000
	Benefits	\$50,000	\$75,740	\$131,079	\$108,821	\$113,844	\$88,669	\$125,423	\$154,218	\$161,370
	Personnel Services	\$199,429	\$238,932	\$304,478	\$412,735	\$265,141	\$286,852	\$326,739	\$372,218	\$396,370
	Services & Supplies	\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,546,439	\$1,835,094	\$1,945,374	\$1,965,238	\$1,996,330
	Capital Outlay	\$222,987	\$267,821	\$386,406	\$175,648	\$143,692	\$898,261	\$150,000	\$150,000	\$150,000
	Debt Service	\$0	\$0	\$0	\$0	\$13,249	\$19,162	\$54,005	\$54,005	\$54,000
	Administrative Cost	\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$497,142	\$567,214	\$553,628	\$660,921
	Total Expenditures	\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$3,536,511	\$3,043,332	\$3,095,089	\$3,257,621
	OPERATING SURPLUS/(DEFICIT)	(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	\$283,592	\$123,830	\$28,698	\$144,936
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From General & Garbage Funds	0	0	0	0	14,497	11,325	105,857	105,857	1,896
	(Transfers Out) - To General, Garbage, Equipment	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(51,685)	(79,965)	(79,965)	(91,340)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	2,601,777	2,601,777	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(2,696,336)	(2,696,336)	0
	NET TRANSFERS & ENCUMBRANCES	(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$40,360)	(\$68,667)	(\$68,667)	(\$89,444)
	RESERVES									
	(Use of Reserves)	(121,403)	(237,530)	(312,275)	0	0	0	0	(39,969)	0
	Additions to Reserves	0	0	0	97,671	740,830	243,232	55,163	0	55,492
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$121,403)	(\$237,530)	(\$312,275)	\$97,671	\$740,830	\$243,232	\$55,163	(\$39,969)	\$55,492
	NET BUDGETARY SOURCES/USES	(\$0)	\$1	\$0	(\$0)	\$1	\$0	\$0	\$0	\$0



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

										4%
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
02-4-3200-000	Water Sales	1,700,274	1,677,126	1,779,573	2,330,778	2,757,779	2,888,209	2,916,408	2,916,408	3,150,000
02-4-3203-000/001	Revenue Accrual	2,144	4,652	39,742	11,122	14,882	8,669	0	0	0
02-4-3204-000	Sales: Lopez	475,743	457,660	487,270	307,184	0	0	0	0	0
02-4-3205-000	Connection Fees	0	0	0	0	0	0	0	0	0
02-4-3206-000	Front Footage Fees	8,160	0	26,030	13,518	34,381	4,080	24,480	24,480	24,480
02-4-3207-000	Sales: U/B Courtesy Notice	4,240	4,322	4,345	4,235	3,817	3,810	3,647	4,500	3,700
02-4-3208-000	Delinquent U/B Acct Fees	25,470	28,481	23,305	210	29,778	62,425	68,671	40,000	70,750
02-4-3209-000	Capacity Charges	27,758	28,741	56,904	23,246	82,265	22,844	40,704	40,704	40,704
02-4-3210-000	Meter Fees	8,296	6,750	16,818	10,840	20,250	12,150	8,100	8,100	8,100
02-4-3211-000	Lopez Connection Fees	5,000	5,000	10,000	4,000	14,000	4,000	6,000	6,000	6,000
02-4-3212-000	New Account Setup Fee	2,421	2,700	3,180	4,530	4,980	4,650	5,040	6,000	6,000
02-4-3217-297	Wheeling/Fire Protection	24,390	22,622	21,383	22,952	21,520	20,993	25,000	25,000	25,000
02-4-3230-000	Sales: Miscellaneous	294	680	1,057	1,730	301	969	0	0	0
02-4-3230-350	Reimbursement - New Development	3,315	4,852	3,916	2,804	9,308	2,214	11,150	11,150	11,150
02-4-3255-000	Inspection Fees	150	150	275	200	450	300	300	300	300
02-4-3300-000	Interest Income	146	149	150	147	118	30	51,373	36,145	51,373
02-4-3300-002	Interest - Co Restricted /WCI	2,883	2,221	663	356	203	608	0	0	0
02-4-3900-000	Other Income	2,957	0	0	1,852	919	0	797	0	0
02-4-3224-000	Backflow Fees	0	0	0	1,903	1,880	1,953	4,548	5,000	5,000
02-4-3905-000	Claims & Settlements	4,632	19,298	21,534	3,389	9,843	0	944	0	0
Total Revenues		\$2,298,272	\$2,265,403	\$2,496,145	\$2,744,996	\$3,006,672	\$3,037,904	\$3,167,162	\$3,123,787	\$3,402,557
OTHER SOURCES OF FUNDS										
	WRRP Grant Phase #1	0	104,318	132,147	0	0	0	0	0	0
	WRRP Grant Phase #2	0	0	0	168,588	0	0	0	0	0
	Prop 1: Stormwater Recapture	0	0	0	0	135,396	266,146	0	0	0
	Prop 1: WRRP #1-1 & #1-9	0	0	0	0	5,891	516,053	0	0	0
	Small Community Drought Grant - WRRP Project 1-1 & 1-9	0	0	0	0	0	0	0	0	0
	CDBG Grant - Water Tank Rehab Project	0	0	0	0	0	0	0	0	0
Total Other Sources of Funds		\$0	\$104,318	\$132,147	\$168,588	\$141,287	\$782,199	\$0	\$0	\$0
Total Sources of Funds		\$2,298,272	\$2,369,720	\$2,628,292	\$2,913,584	\$3,147,959	\$3,820,103	\$3,167,162	\$3,123,787	\$3,402,557
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
02-5-4400-010	Salaries and Wages	129,274	127,908	162,702	295,307	144,253	189,142	190,849	208,000	220,000
02-5-4400-020	Overtime	20,155	35,283	10,697	8,606	7,045	9,040	10,467	10,000	15,000
Total Salaries & Wages		\$149,429	\$163,191	\$173,399	\$303,913	\$151,297	\$198,182	\$201,316	\$218,000	\$235,000
BENEFITS										
02-5-4400-061	PERs Contribution	14,522	0	31,509	0	0	0	0	0	0
02-5-4400-062	Pers UAL Payment	15,455	0	0	0	0	0	0	0	0
02-5-4400-071	Medicare	2,060	0	0	21	13	71	0	0	0
02-5-4400-075	Workers Compensation Insurance	0	4,000	6,873	5,411	5,297	6,937	6,818	7,600	7,700
02-5-4400-090	Insurance	17,963	0	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	71,740	92,697	103,387	108,530	81,662	118,605	146,618	153,670
Total Benefits		\$50,000	\$75,740	\$131,079	\$108,821	\$113,844	\$88,669	\$125,423	\$154,218	\$161,370
Total Personnel Services		\$199,429	\$238,932	\$304,478	\$412,735	\$265,141	\$286,852	\$326,739	\$372,218	\$396,370



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

										4%
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	FINAL BUDGET	PROPOSED BUDGET
		FY 2017/2018	FY 2018/2019	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25
SERVICES & SUPPLIES										
02-5-4400-110	Communications	2,516	3,267	2,682	2,917	2,649	2,921	2,550	3,000	3,000
02-5-4400-163	Maint: Structures/ Improvements	640	10,643	6,052	3,005	1,378	5,817	23,920	5,000	15,000
02-5-4400-164	Paving	0	0	1,390	3,181	1,175	5,112	3,263	7,000	5,200
02-5-4400-170	Maintenance - Equipment	3,545	3,902	2,792	3,139	2,738	2,814	207	5,000	3,500
02-5-4400-173	Maint: Shared Structures/ Improvements	8,094	13,912	2,410	4,865	480	2,625	416	5,000	10,000
02-5-4400-175	System Parts/ Operating Supplies	8,861	13,971	5,263	13,982	8,515	6,875	13,680	13,000	14,500
02-5-4400-176	Water Meters	10,247	10,992	12,498	21,537	22,981	23,896	24,000	24,000	26,000
02-5-4400-177	Safety Expense	0	8	0	0	11	1,012	1,031	1,000	1,050
02-5-4400-178	Chemicals	627	3,600	676	0	4,830	1,391	6,828	5,000	7,200
02-5-4400-180	Membership	1,927	1,490	1,497	2,525	2,366	2,398	3,600	3,600	3,750
02-5-4400-200	Office Expense	376	475	347	0	574	741	301	1,000	1,000
02-5-4400-205	Outside UB Mail Service	0	7,063	7,352	9,787	10,088	7,026	9,334	10,000	10,400
02-5-4400-210	Postage	0	0	29	35	0	0	0	0	0
02-5-4400-220	Professional Services	13,191	14,657	17,644	23,661	16,115	45,624	25,941	25,000	26,000
02-5-4400-221	Information Technology	0	0	507	192	0	0	0	575	575
02-5-4400-222	Contracted Engineering	686	1,965	1,928	3,620	1,953	2,802	4,812	2,000	5,000
02-5-4400-226	Engineering & Other Reimbursements	4,660	9,458	3,222	11,903	6,370	6,568	5,559	10,815	10,815
02-5-4400-230	Legal Notices	567	0	0	892	58	1,080	970	1,000	1,000
02-5-4400-231	Bad Debt Expense	0	1,092	4,697	0	0	0	0	0	0
02-5-4400-241	Rents/ Leases - Equipment	0	0	0	0	0	2,063	1,357	1,000	1,450
02-5-4400-248	Permits, Fees, Licenses	7,381	8,831	7,096	6,216	10,212	13,271	14,503	10,500	15,050
02-5-4400-250	Small Tools and Instruments	32	1,412	1,959	0	281	390	930	1,000	1,000
02-5-4400-285	Classes/ Seminars	2,118	150	2,367	449	4,052	3,188	1,000	1,000	1,000
02-5-4400-261	Water Supply - Lopez	441,331	472,914	462,693	499,934	521,318	531,120	543,858	543,858	553,575
02-5-4400-262	Water Supply - State Water	871,102	953,953	1,101,264	913,511	809,075	1,026,248	1,151,000	1,151,000	1,151,000
02-5-4400-290	Utilities	10,926	2,346	9,972	9,621	38,653	31,238	11,288	35,000	35,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	25,807	19,407	24,143	23,169	22,025	23,677	21,155	26,265	26,265
02-5-4400-320	Fixed Assets - Equipment	2,890	0	0	0	0	21,346	16,111	16,125	0
02-5-4400-362	Litigation: SMGB	34,018	56,291	27,552	10,092	0	0	0	0	0
02-5-4400-366	Storage Tank O&M	12,090	0	0	6,731	0	0	0	0	0
02-5-4400-380	NCMA Tec	31,149	32,684	41,969	53,636	49,091	48,865	57,760	50,000	58,000
02-5-4400-387	Interest Expense - Interfund	1,085	1,010	934	249	156	2,697	0	0	2,500
02-5-4400-499	Claim & Settlements	18,614	5,025	21,396	1,516	9,297	12,291	0	7,500	7,500
Total Services & Supplies		\$1,515,358	\$1,650,517	\$1,772,606	\$1,630,366	\$1,546,439	\$1,835,094	\$1,945,374	\$1,965,238	\$1,996,330



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

										4%
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
CAPITAL OUTLAY										
02-5-4400-354	CIP - Overlay	0	0	0	0	2,405	0	0	0	0
02-5-4400-358	CIP - Lagoon Waterline	123,486	12,020	0	0	0	0	0	0	0
02-5-4400-366	CIP - Stroage Tank O&M	0	0	0	0	0	6,311	0	0	0
02-5-4400-440	CIP - Well #8		10,042	16,507	0	0	0	0	0	0
02-5-4400-442	CIP - Air Park Drive Relocation	43,101	20,575	3,125	0	0	0	0	0	0
02-5-4400-443	CIP - HWY One Relocation	5,714	119,024	19,407	0	0	0	0	0	0
02-5-4400-444	CIP - WRRP	43,630	104,318	132,174	175,648	0	0	0	0	0
02-5-4400-445	CIP - Facilities Yard	7,057	0	0	0	0	0	0	0	0
02-5-4400-446	CIP - Norswing	0	1,842	215,193	0	0	0	0	0	0
	CIP - 21st St Valve Replacement	0	0	0	0	0	0	41,000	15,000	0
	Prop 1: Stormwater Recapture	0	0	0	0	135,396	224,103	0	0	0
	Prop 1: & Small Community Grant: WRRP #1-1 & # 1-9	0	0	0	0	5,891	552,394	0	0	0
	CDBG Grant - Water Tank Rehab Project	0	0	0	0	0	28,715	0	0	0
	Annual CIP Projects	0	0	0	0	0	86,738	109,000	135,000	150,000
Total Capital Outlay		\$222,987	\$267,821	\$386,406	\$175,648	\$143,692	\$898,261	\$150,000	\$150,000	\$150,000
DEBT SERVICE										
	CalPERS UAL Funding	0	0	0	0	13,249	19,162	54,005	54,005	54,000
Total Debt Service		\$0	\$0	\$0	\$0	\$13,249	\$19,162	\$54,005	\$54,005	\$54,000
ADMINISTRATIVE COST ALLOCATION										
02-5-4400-376	Administrative Cost Allocation	390,260	378,606	404,482	543,437	434,835	497,142	567,214	553,628	660,921
Total Administrative Cost Allocation		\$390,260	\$378,606	\$404,482	\$543,437	\$434,835	\$497,142	\$567,214	\$553,628	\$660,921
Total Expenditures		\$2,328,034	\$2,535,876	\$2,867,972	\$2,762,186	\$2,403,356	\$3,536,511	\$3,043,332	\$3,095,089	\$3,257,621
OPERATING SURPLUS/(DEFICIT)		(\$29,762)	(\$166,156)	(\$239,680)	\$151,398	\$744,603	\$283,592	\$123,830	\$28,698	\$144,936
TRANSFERS & ENCUMBRANCES										
	Transfers In- From Garbage Fund	0	0	0	0	14,497	11,325	105,857	105,857	1,896
	(Transfers Out) - To General , Garbage, Equipment	(91,641)	(71,375)	(72,595)	(53,727)	(18,270)	(51,685)	(79,965)	(79,965)	(91,340)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	2,601,777	2,601,777	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(2,696,336)	(2,696,336)	0
NET TRANSFERS & ENCUMBRANCES		(\$91,641)	(\$71,375)	(\$72,595)	(\$53,727)	(\$3,773)	(\$40,360)	(\$68,667)	(\$68,667)	(\$89,444)
RESERVES										
	(Use of Reserves)	(121,403)	(237,530)	(312,275)					(39,969)	
	Additions to Reserves				97,671	740,830	243,232	55,163		55,492
	Other Adjustments									
RESERVES - INCREASE / (DECREASE)		(\$121,403)	(\$237,530)	(\$312,275)	\$97,671	\$740,830	\$243,232	\$55,163	(\$39,969)	\$55,492
NET BUDGETARY SOURCES/USES		\$0	(\$1)	\$0	\$0	(\$1)	(\$0)	\$0	\$0	(\$0)



WASTE WATER FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,496	\$458,775	\$439,871	\$454,057
	Other Sources of Funds	\$0	\$0	\$2,812	\$636	\$120	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$458,775	\$439,871	\$454,057
USES OF FUNDS										
	Salaries & Wages	\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,076	\$53,221	\$91,500	\$96,500
	Benefits	\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$34,508	\$48,245	\$59,182	\$62,026
	Personnel Services	\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$97,584	\$101,466	\$150,682	\$158,526
	Services & Supplies	\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$27,141	\$36,518	\$71,840	\$101,065
	Capital Outlay	\$74,785	\$100,952	\$325	\$0	\$0	\$0	\$8,000	\$8,000	\$0
	Debt Service	\$0	\$0	\$0	\$0	\$6,624	\$9,580	\$26,998	\$26,998	\$26,980
	Administrative Cost	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$331,428	\$283,607	\$276,814	\$330,461
	Total Expenditures	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$465,733	\$456,589	\$534,334	\$617,032
	OPERATING SURPLUS/(DEFICIT)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$57,237)	\$2,186	(\$94,463)	(\$162,975)
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From General & Garbage Funds	113,940	113,940	113,940	113,940	113,940	100,957	52,919	52,919	0
	(Transfers Out) - To Equipment Fund	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(8,851)	(28,585)	(28,585)	(36,522)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(48,800)	(48,800)	0
	NET TRANSFERS & ENCUMBRANCES	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$24,466)	(\$36,522)
	RESERVES									
	(Use of Reserves)	(50,034)	(71,644)	0	0	0	0	(22,280)	(118,929)	(199,497)
	Additions to Reserves	0	0	6,978	115,609	65,390	34,869	0	0	0
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	(\$50,034)	(\$71,644)	\$6,978	\$115,609	\$65,390	\$34,869	(\$22,280)	(\$118,929)	(\$199,497)
	NET BUDGETARY SOURCES/USES	\$0	(\$1)	\$0	(\$0)	\$1	\$0	\$0	\$0	\$0



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

4%

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
03-4-3210-000	Sales - Sewer	391,280	393,827	389,883	393,490	390,449	400,281	401,600	400,000	400,000
03-4-3211-000	Sewer Connections	2,500	2,525	5,000	2,000	6,225	2,000	2,000	2,000	2,000
03-4-3230-000	Sales: Miscellaneous	0	314	0	0	624	363	978	0	0
03-4-3255-000	Inspection Fees	125	125	250	150	375	100	100	100	100
03-4-3256-000	FOG Program	900	1,680	5,345	5,115	5,517	5,775	6,240	4,100	4,100
03-4-3257-000	Interest Income	0	0	0	0	0	0	47,857	33,671	47,857
Total Revenues		\$393,600	\$398,818	\$400,445	\$401,678	\$403,008	\$408,496	\$458,775	\$439,871	\$454,057
OTHER SOURCES OF FUNDS										
03-4-3900-000	Other Income	0	0	2,812	636	120	0	0	0	0
Total Other Sources of Funds		\$0	\$0	\$2,812	\$636	\$120	\$0	\$0	\$0	\$0
Total Sources of Funds		\$393,600	\$398,818	\$403,257	\$402,314	\$403,128	\$408,496	\$458,775	\$439,871	\$454,057
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
03-5-4500-010	Salaries and Wages	39,094	40,564	47,819	50,429	69,718	59,981	49,229	79,000	84,000
03-5-4500-020	Overtime	5,992	11,683	3,244	1,968	2,380	3,096	3,992	12,500	12,500
Total Salaries & Wages		\$45,086	\$52,247	\$51,063	\$52,397	\$72,098	\$63,076	\$53,221	\$91,500	\$96,500
BENEFITS										
03-5-4500-061	CalPERs UAL	4,983	0	0	0	0	0	0	0	0
03-5-4500-063	Pension Expense (GASB 68)	11,810	4,038	22,199	0	0	0	0	0	0
03-5-4500-071	Medicare	708	0	0	13	1	0	0	0	0
03-5-4500-075	Workers Compensation Insurance	0	2,286	3,832	2,999	2,873	3,885	3,768	4,200	4,400
03-5-4500-090	Insurance	6,968	0	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	26,120	34,761	38,770	40,699	30,623	44,477	54,982	57,626
Total Benefits		\$24,468	\$32,444	\$60,792	\$41,784	\$43,573	\$34,508	\$48,245	\$59,182	\$62,026
Total Personnel Services		\$69,554	\$84,691	\$111,855	\$94,181	\$115,671	\$97,584	\$101,466	\$150,682	\$158,526



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

4%

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SERVICES & SUPPLIES										
03-5-4500-110	Communication	320	433	355	370	511	381	390	515	515
03-5-4500-163	Maint: Sewer Structures/ Improvements	6,807	12,164	1,536	7,096	1,971	750	6,607	10,000	10,000
03-5-4500-170	Maintenance: Equipment	205	1,310	133	824	1,479	4,413	4,617	3,400	4,800
03-5-4500-171	Maintenance: Vehicles	64	0	95	0	2,048	0	207	3,600	3,600
03-5-4500-172	Gas and Oil	0	0	0	0	0	0	0	3,500	3,500
03-5-4500-173	Maint: Structures/ Improvements	1,620	2,589	527	0	921	506	0	5,135	5,135
03-5-4500-175	System Parts/ Operating Supplies	1,728	1,379	1,388	2,664	2,696	2,578	2,374	8,240	8,240
03-5-4500-177	Safety Expense	283	8	0	0	793	330	1,691	2,850	2,850
03-5-4500-180	Memberships	469	0	331	919	733	706	963	1,050	1,050
03-5-4500-190	Misc Expense	269	0	0	0	0	0	0	0	0
03-5-4500-192	Over and Short	105	0	0	0	0	0	0	0	0
03-5-4500-200	Office Expense	0	31	79	24	309	0	103	515	515
03-5-4500-205	Outside UB Mailing Expense	0	7,079	7,352	7,328	8,103	7,026	9,334	9,300	9,600
03-5-4500-220	Professional Services	530	11,279	0	0	0	0	0	2,575	32,575
03-5-4500-222	Contracted Engineering	630	140	808	260	0	410	225	2,835	2,835
03-5-4500-226	Engineering & Other Reimbursables	(70)	560	0	245	0	0	0	0	0
03-5-4500-241	Rents & Leases/ Equipment	6,140	0	0	0	0	5,141	0	2,575	3,000
03-5-4500-248	Regulatory Permits & Fees	2,588	2,836	3,249	3,530	4,179	3,453	5,061	4,500	5,200
03-5-4500-250	Small Tools & Instruments	32	50	162	0	0	0	0	0	0
03-5-4500-285	Classes/ Seminars/ Training Fees	570	0	181	0	2,524	430	0	2,800	2,800
03-5-4500-290	Utilities	805	2,108	1,010	1,207	960	1,017	1,356	2,600	2,600
03-5-4500-320	Fixed Assets - Equipment	0	0	0	0	0	0	3,590	3,600	0
03-5-4500-390	Bad Debt Expense	0	255	1,223	0	0	0	0	350	350
03-5-4500-499	Claims & Settlements	810	540	0	0	0	0	0	1,900	1,900
Total Services & Supplies		\$23,905	\$42,760	\$18,429	\$24,469	\$27,226	\$27,141	\$36,518	\$71,840	\$101,065
CAPITAL OUTLAY										
03-5-4500-442	CIP - Air Park Drive Relocation	3,077	30,862	0	0	0	0	0	0	0
03-5-4500-443	CIP - HWY One Relocation	64,651	64,152	325	0	0	0	0	0	0
03-5-4500-445	CIP - Facilities Yard	7,057	0	0	0	0	0	0	0	0
03-5-4500-446	CIP - Lift Station Motor	0	5,938	0	0	0	0	0	0	0
	CIP - Beach St. Sewer Lateral Replacement	0	0	0	0	0	0	8,000	8,000	0
	CIP - Wastewater Collection System Study	0	0	0	0	0	0	0	0	0
Total Capital Outlay		\$74,785	\$100,952	\$325	\$0	\$0	\$0	\$8,000	\$8,000	\$0



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

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ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
	DEBT SERVICE									
	CalPERS UAL Funding	0	0	0	0	6,624	9,580	26,998	26,998	26,980
	Total Debt Service	\$0	\$0	\$0	\$0	\$6,624	\$9,580	\$26,998	\$26,998	\$26,980
03-5-4500-376	ADMINISTRATIVE COST ALLOCATION									
	Administrative Cost Allocation	346,898	336,539	359,540	271,718	289,409	331,428	283,607	276,814	330,461
	Total Administrative Cost Allocation	\$346,898	\$336,539	\$359,540	\$271,718	\$289,409	\$331,428	\$283,607	\$276,814	\$330,461
	Total Expenditures	\$515,141	\$564,942	\$490,149	\$390,368	\$438,930	\$465,733	\$456,589	\$534,334	\$617,032
	OPERATING SURPLUS/(DEFICIT)	(\$121,541)	(\$166,124)	(\$86,892)	\$11,946	(\$35,802)	(\$57,237)	\$2,186	(\$94,463)	(\$162,975)
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From Garbage Fund	113,940	113,940	113,940	113,940	113,940	100,957	52,919	52,919	0
	(Transfers Out) - Equipment Fund	(42,433)	(19,460)	(20,070)	(10,276)	(12,749)	(8,851)	(28,585)	(28,585)	(36,522)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(48,800)	(48,800)	0
	NET TRANSFERS & ENCUMBRANCES	\$71,507	\$94,480	\$93,870	\$103,664	\$101,191	\$92,106	(\$24,466)	(\$24,466)	(\$36,522)
	RESERVES									
	(Use of Reserves)	(50,034)	(71,644)					(22,280)	(118,929)	(199,497)
	Additions to Reserves			6,978	115,609	65,390	34,869			0
	Other Adjustments								0	0
	RESERVES - INCREASE / (DECREASE)	(\$50,034)	(\$71,644)	\$6,978	\$115,609	\$65,390	\$34,869	(\$22,280)	(\$118,929)	(\$199,497)
	NET BUDGETARY SOURCES/USES	(\$0)	\$1	\$0	\$0	(\$1)	(\$0)	\$0	\$0	(\$0)



GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$72,855	\$68,256	\$74,540
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$11,650	\$11,650	\$0
	Total Sources of Funds	\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$84,505	\$79,906	\$74,540
USES OF FUNDS										
	Salaries & Wages	\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$16,086	\$22,268	\$32,000	\$20,000
	Benefits	\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$13,685	\$19,429	\$23,909	\$25,011
	Personnel Services	\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$29,770	\$41,697	\$55,909	\$45,011
	Services & Supplies	\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$45,615	\$18,472	\$20,285	\$20,015
	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$24,715	\$26,650	\$0
	Administrative Cost	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$46,714	\$37,814	\$36,909	\$44,061
	Total Expenditures	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$122,099	\$122,698	\$139,753	\$109,087
	OPERATING SURPLUS/(DEFICIT)	\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$49,707)	(\$38,193)	(\$59,847)	(\$34,547)
	TRANSFERS & ENCUMBRANCES									
	Transfers In - From Water Fund	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(3,609)	(52,790)	(52,790)	(3,162)
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	(3,660)	(3,660)	0
	NET TRANSFERS & ENCUMBRANCES	\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	(\$48,950)	\$4,338
	RESERVES									
	(Use of Reserves)	0	0	(16,846)	(5,378)	(79,794)	(45,815)	(87,143)	(108,797)	(30,209)
	Additions to Reserves	17,404	4,236	0	0	0	0	0	0	0
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$17,404	\$4,236	(\$16,846)	(\$5,378)	(\$79,794)	(\$45,815)	(\$87,143)	(\$108,797)	(\$30,209)
	NET BUDGETARY SOURCES/USES	(\$0)	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/2022	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
06-4-3230-000	Garbage: Misc Income	0	275	0	113	360	45	266	0	0
06-4-3300-003	Interest Income	106	91	76	18	9	120	7,480	5,263	7,480
06-4-3501-000	Franchise Fees	84,923	86,647	76,636	52,705	44,082	62,006	53,958	52,465	55,575
06-4-3501-741	Landfill Savings Payment	7,756	7,880	8,672	8,386	8,445	10,221	11,151	10,528	11,485
Total Revenues		\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$72,855	\$68,256	\$74,540
OTHER SOURCES OF FUNDS										
	SLO County Off-Highway Motor Vehicle Grant	0	0	0	0	0	0	11,650	11,650	0
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$11,650	\$11,650	\$0
Total Sources of Funds		\$92,784	\$94,892	\$85,384	\$61,222	\$52,896	\$72,392	\$84,505	\$79,906	\$74,540
USES OF FUNDS										
PERSONNEL SERVICES										
SALARIES & WAGES										
06-5-4900-010	Salaries & Wages	6,762	10,553	13,954	6,434	17,096	16,068	22,268	32,000	20,000
06-5-4900-020	Overtime Wages	138	205	14	0	0	18	0	0	0
Total Salaries & Wages		\$6,899	\$10,758	\$13,968	\$6,434	\$17,096	\$16,086	\$22,268	\$32,000	\$20,000
BENEFITS										
06-5-4900-061	PERS Contributions	734	0	0	0	0	0	0	0	0
06-5-4900-063	Pension Expense	1,671	564	3,206	0	0	0	0	0	0
06-5-4900-071	Medicare	109	0	0	2	2	0	0	0	0
06-5-4900-075	Compensation Insurance	0	686	958	749	763	925	897	1,000	1,000
06-5-4900-090	Insurance	1,086	0	0	0	0	0	0	0	0
	Operating Crew Benefits Allocation	0	11,755	14,484	16,154	16,958	12,760	18,532	22,909	24,011
Total Benefits		\$3,600	\$13,005	\$18,648	\$16,906	\$17,723	\$13,685	\$19,429	\$23,909	\$25,011
Total Personnel Services		\$10,499	\$23,763	\$32,616	\$23,341	\$34,819	\$29,770	\$41,697	\$55,909	\$45,011
SERVICES & SUPPLIES										
06-5-4900-110	Communication	148	650	389	620	633	622	780	1,000	1,000
06-5-4900-170	Maintenance - EQ/CANS	0	13	0	0	0	0	0	0	0
06-5-4900-171	Maintenance - Vehicles	14	0	85	0	0	0	0	0	0
06-5-4900-173	Maint - Shared Structures/ Improvements	110	154	397	119	105	220	27	550	550
06-5-4900-175	Operating Supplies	0	840	0	16	0	0	32	300	300
06-5-4900-200	Office Expense	0	0	261	0	0	986	0	300	300
06-5-4900-210	Postage	33	462	0	0	226	0	0	300	300
06-5-4900-219	Special Admin Expense	450	0	0	0	36,105	18,332	0	0	0
06-5-4900-220	Professional Services	2,512	7,823	3,819	3,385	6,127	15,455	7,364	7,000	7,000
06-5-4900-230	Legal Notices	77	0	0	0	179	0	0	0	0
06-5-4900-290	Utilities	0	1,408	5,547	0	0	0	0	565	565
06-5-4900-291	School Outreach Programs	9,980	9,980	9,980	9,500	9,980	10,000	10,000	10,000	10,000
06-5-4900-320	Fixed Asset - New Truck Bed	0	0	0	0	0	0	269	270	0
Total Services & Supplies		\$13,304	\$21,330	\$20,478	\$13,640	\$53,355	\$45,615	\$18,472	\$20,285	\$20,015



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/2022	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
CAPITAL OUTLAY										
06-5-4900-320	Trash Cans	0	0	0	0	0	0	13,065	15,000	0
	SLO County Off - Highway Motor Vehicle Grant							11,650	11,650	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$24,715	\$26,650	\$0
ADMINISTRATIVE COST ALLOCATION										
06-5-4900-376	Administrative Cost Allocation	52,035	50,481	53,931	36,229	50,911	46,714	37,814	36,909	44,061
	Total Administrative Cost Allocation	\$52,035	\$50,481	\$53,931	\$36,229	\$50,911	\$46,714	\$37,814	\$36,909	\$44,061
	Total Expenditures	\$75,838	\$95,573	\$107,025	\$73,209	\$139,085	\$122,099	\$122,698	\$139,753	\$109,087
OPERATING SURPLUS/(DEFICIT)		\$16,946	(\$681)	(\$21,641)	(\$11,987)	(\$86,189)	(\$49,707)	(\$38,193)	(\$59,847)	(\$34,547)
TRANSFERS & ENCUMBRANCES										
	Transfers In - From Water Fund	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(7,042)	(2,583)	(2,705)	(891)	(1,105)	(3,609)	(52,790)	(52,790)	(3,162)
	Encumbrances - Sources of Funding							0	0	
	Encumbrances - (Designated Funds)							(3,660)	(3,660)	
	NET TRANSFERS & ENCUMBRANCES	\$458	\$4,917	\$4,795	\$6,609	\$6,395	\$3,891	(\$48,950)	(\$48,950)	\$4,338
RESERVES										
	(Use of Reserves)			(16,846)	(5,378)	(79,794)	(45,815)	(87,143)	(108,797)	(30,209)
	Additions to Reserves	17,404	4,236							
	Other Adjustments									
	RESERVES - INCREASE / (DECREASE)	\$17,404	\$4,236	(\$16,846)	(\$5,378)	(\$79,794)	(\$45,815)	(\$87,143)	(\$108,797)	(\$30,209)
NET BUDGETARY SOURCES/USES		\$0	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)



EQUIPMENT FUND





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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
	Revenues	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
USES OF FUNDS										
	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Services & Supplies	\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$16,972	\$12,712	\$23,000	\$23,000
	Capital Outlay	\$86,833	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$65,000
	Debt Service	\$9,939	\$9,569	\$124	\$0	\$0	\$0	\$15,000	\$15,000	\$0
	Total Expenditures	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$57,712	\$68,000	\$88,000
	OPERATING SURPLUS/(DEFICIT)	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,024
	TRANSFERS & ENCUMBRANCES									
	Transfers In	25,000	0	0	0	0	0	0	0	0
	(Transfers Out)	0	0	0	0	0	0	0	0	0
	Encumbrances - Sources of Funding	0	0	0	0	0	0	0	0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0	0	0	0	0
	NET TRANSFERS & ENCUMBRANCES	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES									
	(Use of Reserves)	0	0	0	0	0	0	0	0	0
	Additions to Reserves	22,193	32,995	38,352	17,666	17,367	5,329	4,025	4,025	4,025
	Other Adjustments	0	0	0	0	0	0	0	0	0
	RESERVES - INCREASE / (DECREASE)	\$22,193	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,025
	NET BUDGETARY SOURCES/USES	(\$0)	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$1



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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
12-4-3800-001	Lease Revenue from Water	52,641	32,375	33,595	14,727	18,270	12,685	35,114	40,965	52,340
12-4-3800-002	Lease Revenue from Sewer	42,433	19,460	20,070	10,276	12,749	8,851	24,502	28,585	36,522
12-4-3800-005	Lease Revenue from Garbage	7,042	2,583	2,705	891	1,105	766	2,121	2,475	3,162
Total Revenues		\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
OTHER SOURCES OF FUNDS										
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$102,115	\$54,418	\$56,370	\$25,894	\$32,123	\$22,302	\$61,737	\$72,025	\$92,024
USES OF FUNDS										
SALARIES & WAGES										
		0	0	0	0	0	0	0	0	0
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS										
		0	0	0	0	0	0	0	0	0
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SERVICES & SUPPLIES										
12-5-4350-171	Maintenance - Vehicles	1,254	3,218	10,484	3,011	6,674	5,489	3,489	8,000	8,000
12-5-4350-172	Fuel	6,896	8,637	7,410	5,217	8,083	11,483	9,223	15,000	15,000
Total Services & Supplies		\$8,150	\$11,854	\$17,894	\$8,228	\$14,757	\$16,972	\$12,712	\$23,000	\$23,000
CAPITAL OUTLAY										
12-5-4350-320	Fixed Assets - Service Truck	86,833	0	0	0	0	0	30,000	30,000	65,000
Total Capital Outlay		\$86,833	\$0	\$0	\$0	\$0	\$0	\$30,000	\$30,000	\$65,000



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

ACCOUNT NO.	EQUIPMENT FUND - 12	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019	ACTUAL FY 2019/20	ACTUAL FY 2020/21	ACTUAL FY 2021/22	ACTUAL FY 2022/23	ESTIMATED FY 2023/24	FINAL BUDGET FY 2023/24	PROPOSED BUDGET FY 2024/25
	DEBT SERVICE									
12-5-4350-320	Equipment Lease	9,067	9,067	0	0	0	0	15,000	15,000	0
	Total Debt Service	\$9,939	\$9,569	\$124	\$0	\$0	\$0	\$15,000	\$15,000	\$0
	Total Expenditures	\$104,922	\$21,423	\$18,018	\$8,228	\$14,757	\$16,972	\$57,712	\$68,000	\$88,000
	OPERATING SURPLUS/(DEFICIT)	(\$2,807)	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,024
	TRANSFERS & ENCUMBRANCES									
	Transfers In	25,000	0	0	0	0	0	0	0	0
	(Transfers Out)									
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)									
	NET TRANSFERS & ENCUMBRANCES	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES									
	(Use of Reserves)									
	Additions to Reserves	22,193	32,995	38,352	17,666	17,367	5,329	4,025	4,025	4,025
	Other Adjustments									
	RESERVES - INCREASE / (DECREASE)	\$22,193	\$32,995	\$38,352	\$17,666	\$17,367	\$5,329	\$4,025	\$4,025	\$4,025
	NET BUDGETARY SOURCES/USES	\$0	(\$0)	\$0	\$0	(\$0)	\$0	\$0	\$0	(\$1)

**OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE**
For the Fiscal Year Ending June 30, 2025

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	\$ 77.82	\$ 79.77	\$ 81.76	\$ 85.85	\$ 90.14	\$ 94.65	\$ 99.38	N/A
Annual	\$161,866	\$165,913	\$170,061	\$178,564	\$187,492	\$196,867	\$206,710	
Business and Accounting Manager I								
Hourly	\$ 30.06	\$ 30.81	\$ 31.58	\$ 33.16	\$ 34.82	\$ 36.56	\$ 38.39	\$ 40.31
Annual	\$62,525	\$64,085	\$65,686	\$68,973	\$72,426	\$76,045	\$79,851	\$83,845
Business and Accounting Manager II								
Hourly	\$ 36.05	\$ 36.95	\$ 37.87	\$ 39.76	\$ 41.75	\$ 43.84	\$ 46.03	\$ 48.33
Annual	\$74,984	\$76,856	\$78,770	\$82,701	\$86,840	\$91,187	\$95,742	\$100,526
Business and Accounting Manager III								
Hourly	\$ 48.83	\$ 50.05	\$ 51.30	\$ 53.87	\$ 56.56	\$ 59.39	\$ 62.36	\$ 65.48
Annual	\$101,566	\$104,104	\$106,704	\$112,050	\$117,645	\$123,531	\$129,709	\$136,198
Account Administrator I								
Hourly	\$ 22.54	\$ 23.10	\$ 23.68	\$ 24.86	\$ 26.10	\$ 27.41	\$ 28.78	\$ 30.22
Annual	\$46,883	\$48,048	\$49,254	\$51,709	\$54,288	\$57,013	\$59,862	\$62,858
Account Administrator II								
Hourly	\$ 24.22	\$ 24.83	\$ 25.45	\$ 26.72	\$ 28.06	\$ 29.46	\$ 30.93	\$ 32.48
Annual	\$50,378	\$51,646	\$52,936	\$55,578	\$58,365	\$61,277	\$64,334	\$67,558
Account Administrator III								
Hourly	\$ 26.05	\$ 26.70	\$ 27.37	\$ 28.74	\$ 30.18	\$ 31.69	\$ 33.27	\$ 34.93
Annual	\$54,184	\$55,536	\$56,930	\$59,779	\$62,774	\$65,915	\$69,202	\$72,654
Utilities System Manager								
Hourly	\$ 48.83	\$ 50.05	\$ 51.30	\$ 53.87	\$ 56.56	\$ 59.39	\$ 62.36	\$ 65.48
Annual	\$101,566	\$104,104	\$106,704	\$112,050	\$117,645	\$123,531	\$129,709	\$136,198
Lead Operator								
Hourly	\$ 31.74	\$ 32.53	\$ 33.34	\$ 35.01	\$ 36.76	\$ 38.60	\$ 40.53	\$ 42.56
Annual	\$66,019	\$67,662	\$69,347	\$72,821	\$76,461	\$80,288	\$84,302	\$88,525
Utilities Operator I								
Hourly	\$ 23.81	\$ 24.41	\$ 25.02	\$ 26.27	\$ 27.58	\$ 28.96	\$ 30.41	\$ 31.93
Annual	\$49,525	\$50,773	\$52,042	\$54,642	\$57,366	\$60,237	\$63,253	\$66,414
Utilities Operator II								
Hourly	\$ 25.58	\$ 26.22	\$ 26.88	\$ 28.22	\$ 29.63	\$ 31.11	\$ 32.67	\$ 34.30
Annual	\$53,206	\$54,538	\$55,910	\$58,698	\$61,630	\$64,709	\$67,954	\$71,344
Utilities Operator III								
Hourly	\$ 27.50	\$ 28.19	\$ 28.89	\$ 30.33	\$ 31.85	\$ 33.44	\$ 35.11	\$ 36.87
Annual	\$57,200	\$58,635	\$60,091	\$63,086	\$66,248	\$69,555	\$73,029	\$76,690
Operator In Training								
Hourly	\$ 22.15	\$ 22.70	\$ 23.27	\$ 24.43	\$ 25.65	\$ 26.93	\$ 28.28	\$ 29.69
Annual	\$ 46,072	\$ 47,216	\$ 48,402	\$ 50,814	\$ 53,352	\$ 56,014	\$ 58,822	\$ 61,755
Position Allocation List Approved Positions:								
	Permanent	Temporary	Full Time	Part Time	Part Time Hours			
General Manager	1	0	1	0	n/a			
Business and Accounting Manager I/II/III	1	0	1	0	n/a			
Account Administrator I/II/III	3	0	2	1	=< 24/wk			
Utilities System Manager	1	0	1	0	n/a			
Lead Operator/ Utilities Operator I/II/III / OIT	3	0	3	0	n/a			
Total	9	0	8	1	n/a			

OCSD MITIGATION STRATEGY: LOCAL HAZARD MITIGATION PLAN MARCH 2019

ID	Hazard(s) Mitigated	Description	Responsible Department	Funding Sources	Priority	Action Status / Notes
1.A	Education	Educate public and Stakeholders about opportunities for mitigating hazards	ALL (All indicates all OCSD Board Members and Staff)	Administration and General Fund	Medium	Ongoing
1.B	Education	Educate staff on current disaster preparedness developments	ALL	Administration and General Fund	Medium	Ongoing training with Target Solutions.
2.A	Education	Educate VACO and OCSD-BOD on trends and developments	Administration, VACO, and Board of Directors	Administration and General Fund	Medium	Ongoing
2.B	Education	Educate VACO on hazard profiles and development review process	Administration, VACO, and Board of Directors	None Required	Medium	Ongoing
2.C	Education	Compile Maps/Date Sets on Hazards	Utility Systems Manager	None Required	Low	Ongoing
3.1A	Natural Hazards	Continuity of Operations Plan	OCSD Administration	None Required	High	2/28/2024 updated SSMP. WRRP ongoing.
3.1B	Natural Hazards	Update Emergency Plan	Utility Systems Manager	None Required	High	Completed December 2021
3.1C	Natural Hazards	Training - NIMA and ICS	ALL	None Required	Medium	April 2020 FEMA ICS 100 training. Ongoing
3.1D	Natural Hazards	Attend Disaster Drills	ALL	None Required	High	Ongoing
3.1E	Natural Hazards	PIO Training (CSTI)	OCSD Administration	Grant	High	Ongoing
3.1F	Natural Hazards	FCFA 5 year Strategic Plan	OCSD BOD and Administration	None Required	Medium	Ongoing
3.2A	Natural Hazards	Family Support Plan	OCSD Administration	None Required	Low	Ongoing
3.2B	Natural Hazards	Wastewater Pipe Repair	Utility Systems Manager	Sewer Fund	High	Ongoing
3.2C	Natural Hazards	Train Staff - SSO Protocols	Utility Systems Manager	Sewer Fund	Medium	02/28/2024 updated SSMP. Ongoing
3.3A	Natural Hazards	Communications Master Plan	OCSD Administration	None Required	Low	Ongoing
3.3B	Natural Hazards	Radio System Improvements	OCSD Administration	None Required / Equipment Fund	Medium	Ongoing
3.4A	Natural Hazards	Study Standby Power Systems	OCSD Administration	None Required	Medium	Ongoing/ State Water Resources Control Board Backup Generator Funding Program November 2022 placed in Priority 2 group.
3.4B	Natural Hazards	Power Sheriff/Admin Building	OCSD Administration	Grant / General Fund	Medium	COMPLETED 7/24/2019 (Emergency Generator Project)

OCSD MITIGATION STRATEGY: LOCAL HAZARD MITIGATION PLAN MARCH 2019

ID	Hazard(s) Mitigated	Description	Responsible Department	Funding Sources	Priority	Action Status / Notes
3.4C	Natural Hazards	Power Well #8	Utility Systems Manager	Grant / Water Fund	Medium	Ongoing/ State Water Resources Control Board Backup Generator Funding Program November 2022 placed in Priority 2 group.
4.1A	Flooding	National Flood Insurance Program	SLO County Planning Staff and OCSD Administration	None Required	Low	Ongoing
4.1B	Flooding	Flood Zone Development Restrictions	OCSD Administration, OAC and OCSD BOD	None Required	Low	Ongoing
4.1C	Flooding	Funding Flood Improvements	SLO County Public Works Staff	Grants and Flood Control District Funds	High	Proposition 1 Storm Water Implementation Grant Round 2 - Oceano Elementary. Estimated Completion Date May 2024.
4.1D	Flooding	HWY 1 Flood Project	SLO County Public Works Staff	None Required	High	COMPLETED
4.1E	Flooding	HWY 1 Infrastructure Utility Location	OCSD BOD, Admin and Utility Systems Manager	Water / Sewer Funds	High	COMPLETED
4.1F	Flooding	Levee Maintenance	SLO County Public Works	Grants and Flood Control District Funds	High	Ongoing.
5.1	Earthquake	Earthquake Drill	ALL	None Required	Medium	Ongoing
5.2A	Earthquake	Pipe Repair/Replace	OCSD Admin and Utility Systems Manager	Water/Wastewater Funds/Grants and loans	High	Ongoing through the WRRP/ Completed WRRP's Project 1-1 & 1-9 November 2022. Tank #2 Estimated Completion Date July 2024
5.2B	Earthquake	Facilities Replacement	OCSD Admin and Utility Systems Manager	Water/Wastewater Funds/Grants and loans	High	Ongoing/ Resealed parkinglot November 2022/ Replaced gate motor 2022/ Replaced windows 2023
5.3A	Earthquake	FCFA Rescue Training	FCFA and OCSD BOD	None Required	Low	Ongoing
5.3B	Earthquake	Earthquake Management (CTSI)	All	Grant/General Fund	Medium	Ongoing
6.1A	Haz Mat	Educate - Hazardous Materials	FCFA/OCSD BOD/ SCSS, Inc./ IWMA	None Required	Low	Ongoing
6.1B	Haz Mat	Hazardous Materials Handling	IWMA	None Required	Medium	Ongoing
6.2	Haz Mat	FCFA Hazardous Materials Training	FCFA/OCSD BOD	None Required	Low	Ongoing
7.1	Tsunami	Educate - Tsunami Plan	OCSD Administration	None Required	Medium	Ongoing
7.2	Tsunami	Evacuation Route	OCSD Administration	None Required	Low	Ongoing



Oceano Community Services District

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

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

www.oceanocsd.org

Date: June 12, 2024
To: Board of Directors
From: Robert Schultz, Interim Legal Counsel
Subject: **Agenda Item 10A: Introduction of an Ordinance Adding to the District Code Chapter 3.13 Entitled District Seal and Logo**

Recommendation

That the Board review and approve the first reading of an Ordinance, by title only, adding to the District Code Chapter 3.13 entitled District Seal and Logo.

Background

At the April 24, 2024, regular meeting, the Board directed staff to prepare an ordinance to prevent other parties from unauthorized use of the District Seal and Logo.

The District Seal and Logo are property of the District, and the District can control its use. Misuse or unauthorized use of the District Seal or District Logo can cause confusion or misrepresentation that a statement, event, or organization is supported or endorsed by the District. Although a person may be criminally prosecuted for the improper use of the District's official seal if it is used in the context of campaign literature or mass mailings, there are no other statutory prohibitions on the use of the District's official seal or District logo.

Discussion

The Oceano Community Services District Code and other adopted policies do not have detailed regulations governing the use of the District's official seal or District logo. California law makes it a misdemeanor to use District seals with the intention of creating an impression that a document is authorized by a public official (Gov't Code §34501.5). The use of the District seal with the intent to deceive voters into thinking a communication is from the District can be a violation of California election law (Elect. Code § 18304). State law designates the District Clerk/Secretary as the custodian of the District seal (Gov't Code §40811), but the law does not detail such custodial duties and rights. The proposed ordinance confirms the District Secretary's



authority as the custodian of the District seal. Although state laws discussed above provide some limits upon the use of the District's official seal to prevent misrepresentations, there is no regulation on whether the District's official seal or logo may be used, by whom, in what context, or in what capacity. Modern technology makes it easy for anyone to capture the District's official seal, logo, or insignia and use it to mislead or give the impression that a publication, event, or item is authorized or sponsored by the District. Staff is recommending the adoption of the attached ordinance to provide the District with a tool to help ensure that the District Seal and Logo are used only for purposes directly related to the official business of the District or as expressly authorized. The proposed ordinance establishes and authorizes uses for the District Seal and Logo and will empower the General Manager to enforce the District's Code regarding the use of the District Seal and Logo. Lastly, the proposed ordinance will establish a misdemeanor offense and a public nuisance for the improper use of the District's Seal or Logo.

Other Agency Involvement

N/A

Other Financial Considerations

N/A

Results

The amendment to the District Code helps to ensure a safe and well-governed community.

Attachment:

A: Ordinance

ORDINANCE NO. _____

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE OCEANO COMMUNITY SERVICES DISTRICT ADDING TO THE DISTRICT CODE CHAPTER 3.13 ENTITLED DISTRICT SEAL AND THE DISTRICT LOGO

WHEREAS, the Oceano Community Services District has adopted an official seal, which is used in the authentication of official documents and in the conduct of official District business; and

WHEREAS, the Oceano Community Services District has determined that appropriate regulations are necessary in order to ensure that the District seal is not utilized except in conjunction with official District business or as expressly authorized; and

WHEREAS, the Oceano Community Services District has determined that it is appropriate to provide equal protection for the District logo, which is the same image as the District Seal; and

NOW, THEREFORE, the Board of Directors for the Oceano Community Services District **DOES HEREBY ORDAIN** as follows:

SECTION 1.

Chapter 3.13 of the Oceano Community Services District Code is hereby added to read in its entirety as follows:

SECTION 3.13 DISTRICT SEAL AND DISTRICT LOGO

Section 3.13.010 Use of District seal and District logo.

A. The District Seal and the District Logo are the property of the District. Both share the same image but are used for different purposes. The Seal certifies the district's official records and instruments. The Logo is a graphic symbol used to identify District programs, initiatives, partnerships, and sponsorships.

B. The District Secretary shall be the official custodian of the District's Seal. The District Manager or his/her designee is the official custodian of the District's Logo.

C. The District Secretary or his/her designee is authorized to use the District Seal on any ordinance, resolution, proclamation, commendation, certificate, or other instrument approved by the Board of Directors or executed by the President or other District officers or officials; and to authenticate official documents in the conduct of official District business.

D. The General Manager or his/her designee is authorized to determine the appropriate use of and to ensure that the District's Logo is used only on documents, property, and programs that reflect official District business and ownership. In deciding the manner by which the District Logo may be utilized, the General Manager shall endeavor to protect the District's brand, reputation, and credibility by preventing the use of the Logo in such a manner as to suggest the District's endorsement of third-party events and other agencies programs.

E. It shall be unlawful for any person to make or use the District Seal, the District Logo, or any cut, facsimile, or reproduction thereof, or make or use any design, symbol, emblem, insignia, or similar device that is an imitation of said the District Seal or the District Logo, or that may be mistaken therefore, without the express written authorization of General Manager or his/her designees under the authority granted by the Board of Directors.

F. No person, including any elected officer of the District, may use the District Seal and District Logo in any correspondence or other printed materials distributed in favor of or against any ballot measure or in favor of or against any candidate for public office.

G. The word "person" used in this division shall include a person, firm, association or corporation, and whether acting as principal agent, employee or otherwise.

H. Any person violating this chapter is guilty of a misdemeanor. Unauthorized use of the District Seal or District Logo is declared a public nuisance, and the District can abate or enjoin such use. Upon issuance of a notice of violation, any person engaged in an unauthorized use shall cease use and destroy any documents, files, or images containing the unauthorized use within forty-eight (48) hours. Failure to comply with the District's demand shall result in prosecution by District Counsel in the name of the people of the State of California or redressed by civil action. The District's remedies under this section are not exhaustive, and the District may seek any relief available by law.

SECTION 2.

If any portion of this Ordinance, or the application of any such provision to any person or circumstances, shall be held invalid, the remainder of this Ordinance to the extent it can be given effect, or the application of such provision to persons or circumstances other than those as to which it is held invalid, shall not be affected thereby, and to this extent the provisions of this Ordinance are severable.

SECTION 3

This Ordinance will take effect and be in force thirty (30) days from the date of its passage, and before the expiration of fifteen (15) days after its passage, it shall be published once, with the names of the members of the Board of Directors voting for and against the same in

a newspaper of general circulation published in the boundaries of the Oceano Community Services District.

INTRODUCED at a regular meeting of the Board of Directors held on the _____ day of _____, 2024, and **PASSED, APPROVED** and **ADOPTED** by the Board of Directors of the Oceano Community Services District, this _____ day of _____, 2024, by the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:



Oceano Community Services District

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

www.oceanocsd.org

Date: June 12, 2024
To: Board of Directors
From: Carey Casciola, Business and Accounting Manager
Subject: **Agenda Item 10B: Introduction of an Ordinance Amending Ordinance 2006-01 (District Code 06.06.030) Entitled Relief on Application to Allow for the Abatement of Late Fees Pending the Hearing on the Application for Relief**

Recommendation

Accept Public Comment and then move for introduction and first reading of an Ordinance, by title only, amending Ordinance 2006-01 (District Code 06.06.030) entitled Relief on Application to abate additional late fees pending the hearing on the Application for Relief.

Discussion

At the Regular meeting of April 10, 2024, your Board gave staff direction to move forward with the Oceano Finance and Budget Committee's recommendation to amend [District Code 06.06.030](#) to waive late fees after a customer has filed an appeal with the District. The amendment to the District Code is included in Attachment A. The next steps are for the District to hold a public hearing and move for introduction and first reading of the ordinance amendment, followed by adoption at your June 26, 2024, meeting and publication of the ordinance in the newspaper. The Ordinance shall become effective 30 days after adoption.

Other Agency Involvement

None

Other Financial Considerations

None

Results

The amendment to the District Code helps to ensure a safe and well-governed community.

Attachment:

A – Ordinance Redlined

ORDINANCE NO. _____

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE OCEANO COMMUNITY SERVICES DISTRICT MODIFYING ORDINANCE 2006-01 (DISTRICT CODE 6.06.030)

BE IT RESOLVED, DETERMINED AND ORDERED by the Board of Directors of the District as follows:

SECTION 1

Ordinance 2006-01, Article 3(3) (6.06.030) – Relief on Application SHALL BE MODIFIED AS FOLLOWS:

When any person by reason of special circumstance or is in disagreement with any action or decision made by the District staff, is of the opinion that any provision of the Ordinance is unjust or inequitable as applied to his or her premise or request, he or she may make a written application to the Board, stating the special circumstances, citing the provision complained of, and request modification or relief from that provision as applied to him or her. The District Secretary shall make every effort to set a hearing for the next regularly schedule Board meeting and shall cause notice of such hearing to be given to the appellant no less than five days prior the hearing date unless notice is waved, in writing, by the appellant. The Board may continue the hearing from time to time. The findings of the Board shall be final. Once the written application has been received by the District Secretary, the account will no longer accrue late fees until the hearing is complete. The Board shall rule upon the application with 45 days of acceptance of the written request or appeal unless the Board makes a finding that additional time to make its findings are needed. The Board's decision shall be final. Nothing contained herein shall be construed as granting the appeal should the procedures detailed in this Ordinance not be strictly followed.

SECTION 2

This Ordinance will take effect and be in force thirty (30) days from the date of its passage, and before the expiration of fifteen (15) days after its passage, ~~it will be posted in three public places with the names of the members of the Board of Directors voting for and against the same and will remain posted thereafter for at least one week.~~ it shall be published once, with the names of the members of the Board of Directors voting for and against the same in a newspaper of general circulation published in the boundaries of the Oceano Community Services District.

INTRODUCED at a regular meeting of the Board of Directors held on the ____ day of _____, _____, and **PASSED, APPROVED and ADOPTED** by the Board of Directors of the Oceano Community Services District, this _____ day of _____, _____, by the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING: