



Notice of Regular Meeting
Oceano Community Services District - Board of Directors Agenda
WEDNESDAY, NOVEMBER 9, 2022 – 6:00 P.M.
Oceano Community Services District Board Room
1655 Front Street Oceano, CA

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

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

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

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

6. SPECIAL PRESENTATIONS & REPORTS:

A. ADOPTION OF A RESOLUTION EXPRESSING APPRECIATION TO 4TH DISTRICT SUPERVISOR LYNN COMPTON FOR HER SERVICES TO THE COMMUNITY OF OCEANO

B. STAFF REPORTS:

- i. Sheriff's South Station - Commander Keith Scott
- ii. FCFA Operations - Chief Steve Lieberman
- iii. Operations – Utility System Manager Tony Marraccino
- iv. OCSD General Manager – Will Clemens

C. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

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

D. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

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

7. CONSENT AGENDA ITEMS:

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

- A. Review and Approval of Minutes for the Regular Meeting of October 26, 2022
- B. Review of Cash Disbursements

8. BUSINESS ITEMS:

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

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

9. HEARING ITEMS: None

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

10. RECEIVED WRITTEN COMMUNICATIONS:

11. LATE RECEIVED WRITTEN COMMUNICATIONS:

12. FUTURE AGENDA ITEMS:

13. FUTURE HEARING ITEMS:

14. CLOSED SESSION:

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

15. RETURN TO OPEN SESSION:

- A. Consider and approve compensation for General Manager

16. ADJOURNMENT:

This agenda was prepared and posted pursuant to Government Code Section 54954.2. Agenda is posted at the Oceano Community Services District, 1655 Front Street, Oceano, CA. Agenda and reports can be accessed and downloaded from the Oceano Community Services District website at www.oceanocsd.org

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

**OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2022-_____**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE OCEANO COMMUNITY SERVICES DISTRICT EXPRESSING APPRECIATION TO 4TH DISTRICT SUPERVISOR LYNN COMPTON FOR HER SERVICE TO THE COMMUNITY OF OCEANO

WHEREAS, Lynn Compton has served faithfully on the County Board of Supervisors as Fourth District Supervisor for 8 years; and

WHEREAS, Supervisor Compton allocated \$6.8 million to the Highway 1 and 13th Street Drainage Improvement Project which has solved an historical flooding problem at this intersection; and

WHEREAS, Supervisor Compton allocated \$3.8 million to replace the Bridge on Air Park Drive at the Oceano Lagoon; and

WHEREAS, Supervisor Compton allocated \$7.6 million to the Arroyo Grande Waterway Management Program to strengthen the levees and improve creek flows to prevent catastrophic flooding; and

WHEREAS, Supervisor Compton allocated an additional \$2.3 million to maintain the Arroyo Grande Creek Channel by removing vegetation and trash annually; and

WHEREAS, Supervisor Compton allocated \$900,000 for Oceano Safe Routes to School Projects to improve curbs, gutters, and sidewalks; and

WHEREAS, Supervisor Compton allocated \$3.1 million for road pavement projects in Oceano; and

WHEREAS, Supervisor Compton kept Oceano well-informed during critical incidents such as heavy rainfall events, even monitoring the levees in person, and throughout the COVID-19 pandemic; and

WHEREAS, Supervisor Compton has supported and funded projects and attended events organized by Oceano organizations including the Oceano Depot Association, the Oceano Kiwanis Club, the Boys and Girls Club in Oceano, the Oceano Library, and Day of the Child.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE OCEANO COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE, DECLARE, DETERMINE, AND ORDER AS FOLLOWS:

1. The Oceano Community Services District does express great appreciation and gratitude to Lynn Compton for her service to the Community of Oceano.

Upon motion of _____, seconded by _____, and

PASSED, APPROVED, and ADOPTED the foregoing Resolution is hereby adopted this 9th day of November 2022.

President of the Board of Directors

Vice President of the Board of Directors

Director

Director





Oceano Community Services District
Summary Minutes
Regular Meeting Wednesday, October 26, 2022 – 6:00 P.M.
Location: OCSD BOARD ROOM

1. **CALL TO ORDER:** at approximately 6:00 p.m. by President White
2. **ROLL CALL:**
 Board members present: President White, Director Gibson and Director Montes.
 Board members absent: Vice President Villa and Director Austin
 Staff present: Will Clemens, General Manager, Carey Casciola, Business & Accounting Manager and Chase Martin, Legal Counsel
3. **FLAG SALUTE:** Led by President White
4. **AGENDA REVIEW:** A motion was made by Director Gibson to approve the agenda except for agenda item 8A which will be moved to the next board meeting, with a second from Director Montes and a 3-0 vote. Vice President Villa and Director Austin were absent.

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

Charles Varni, Oceano Resident	Expressed concerns of possible Brown Act violations by two of the Board of Directors.
April Dury	Provided information on the candidate forum hosted by the Oceano Advisory Council. Provided comment on public records request she submitted to the District.

6. **SPECIAL PRESENTATIONS & REPORTS:**

B. STAFF REPORTS:

- i. **FCFA** - Chief Steve Lieberman - Absent
- ii. **Sheriff's South Station** – Commander Keith Scott – September 2022 Stats Report
 2 – Assault & Battery, 55 – Disturbances, 4 – Burglaries, 4 – Thefts, 2 – Vandalisms
 3 – Suspicious Circumstances, 4 – Suspicious Vehicles, 1 – Narcan Use
 51 – Enforcement Stops, 12 – Arrests, 93 – Assisting other agencies
- iii. **Operations** - Utility Systems Manager - Tony Marraccino
 Lopez is at 23% full which is 11,346 AF.
 State water 41AF and pumped 12 AF in September
 0 SSOs / 11 Work orders / 14 USAs / 13 Customer Service Calls / 2 After Hours Calls
 Specialty Construction, Inc. has nearly completed their project. Paving will be completed the beginning of November.
 First of the month equipment runs / maintenance on 1994 Ford
 Comment Codes completed / Replaced meters – approx. 30
 Waterline break near Deltina Coffee / paving projects completed
 Installed a new chlorine analyzer at well 8
 Sewer jetting continues / Continuing to pick up trash – 1 Ready 311 ticket for Sept.
- iv. **OCSD General Manager** – Will Clemens
 Construction project on Hwy 1 (Alleyway at 19th) will be completed on time and under budget.
 Continuing to work on various grants – Small Community Drought Relief grant – helped to fund the project on Hwy 1. OHV Grant through planning dept – we will be applying to replace single trash cans on Pier Ave. for new dual trash/recycle cans. Working on Prop 1 IRWM (2nd Round) grant. Next week Will and Carey will be at a CalPERS conference. Pension liabilities are currently funded at 109%.

C. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. **Vice President Villa** – Absent
- ii. **Director Austin** – Absent
- iii. **President White** – Reported on the 10/14/2022 Five Cities Fire Authority meeting & the 10/19/2022 South San Luis Obispo County Sanitation District meeting.
- iv. **Director Gibson** – None
- v. **Director Montes** – None

D. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

Charles Varni	Requested additional information on the construction management salary for the WRRP 1-1 & 1-9 project.
---------------	--

7. CONSENT AGENDA:	ACTION:
<ul style="list-style-type: none"> a. Review and Approval of Minutes for the Regular Meeting of September 28, 2022 b. Review and Approval of Minutes for the Special Meeting of October 6, 2022 c. Review of Cash Disbursements d. Submittal of the District's Public Facilities Fee Annual Report 	<p>After an opportunity for public comment, Board and staff discussion, Director Gibson made a motion to approve the consent agenda as presented with a second from Director Montes and a 3-0 roll call vote. Vice President Villa and Director Austin - absent</p> <p>Public Comment: None</p>

8A. BUSINESS ITEMS:	ACTION:
Review of the District's Budget Status as of September 30, 2022, approve a \$60,000 budget adjustment from Facilities Fund reserves for the parking lot resurfacing and office lobby remodel project and a \$268,000 budget adjustment from Small Community Drought Relief Grant Program Revenues for the Water Resource Reliability Project 1-1 & 1-9	<p>The item was continued to the next Board meeting.</p> <p>Public Comment: April Dury – In support of waiting on a budget adjustment until the determination of fire services and assets.</p>

- 9. **HEARING ITEMS:** None
- 10. **RECEIVED WRITTEN COMMUNICATIONS:** None
- 11. **LATE RECEIVED WRITTEN COMMUNICATIONS:** None
- 12. **FUTURE AGENDA ITEMS:** None
- 13. **FUTURE HEARING ITEMS:** None
- 14. **CLOSED SESSION:** None
- 15. **ADJOURNMENT:** Approximately 6:36 p.m.



Oceano Community Services District

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

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

Date: November 9, 2022

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

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

Recommendation

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

Discussion

The following is a summary of the attached cash disbursements:

Description	Check Sequence	Amounts
	59839 - 59841	
Disbursements:		
Subtotal:		\$ -
Reoccurring Payments for Board Review (authorized by Resolution 2020-06):		
Payroll Disbursements - PPE 10/22/2022	N/A	\$ 28,610.54
Reoccurring Health Disbursements - paid 10/26/2022	59839 - 59841	\$ 9,182.58
Subtotal:		\$ 37,793.12
Grand Total:		\$ 37,793.12

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.

Payroll Summary Report
Board of Directors - Agenda Date November 9, 2022

	(*)	
Gross Wages	10/8/2022	10/22/2022
Regular	\$25,146.39	\$25,167.52
Overtime Wages	\$311.20	\$241.83
Stand By	\$250.00	\$450.00
	\$25,707.59	\$25,859.35
Cell Phone Allowance	\$75.00	\$0.00
Total Wages	\$25,782.59	\$25,859.35

Disbursements		
Net Wages	\$19,555.62	\$19,632.56
State and Federal Agencies	\$4,957.66	\$4,981.68
CalPERS - Normal	\$3,931.18	\$3,906.18
SEIU - Union Fees	\$90.12	\$90.12
Total Disbursements processed with Payroll	\$28,534.58	\$28,610.54
Health (Disbursed with reoccurring bills)	\$5,382.81	\$5,382.81
Total District Payroll Related Costs	\$33,917.39	\$33,993.35

(*) 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: 059839 THRU 059841

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
CHECK:									
1-1001-000	10/26/2022	CHECK	059839	ANTHEM BLUE CROSS	7,663.02CR	OUTSTND	A	0/00/0000	EMPLOYEE INSURANCE
1-1001-000	10/26/2022	CHECK	059840	COLONIAL LIFE AND ACCIDENT	356.86CR	OUTSTND	A	0/00/0000	EMPLOYEE INSURANCE
1-1001-000	10/26/2022	CHECK	059841	PRINCIPAL LIFE INSURANCE COMPA	1,162.70CR	OUTSTND	A	0/00/0000	EMPLOYEE INSURANCE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	9,182.58CR			
				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:	9,182.58CR			
				DEPOSIT	TOTAL:	0.00			
				INTEREST	TOTAL:	0.00			
				MISCELLANEOUS	TOTAL:	0.00			
				SERVICE CHARGE	TOTAL:	0.00			
				EFT	TOTAL:	0.00			
				BANK-DRAFT	TOTAL:	0.00			



Oceano Community Services District

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

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

Date: November 9, 2022

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

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

Recommendation

It is recommended that your Board review and discuss:

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

Discussion

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

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

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



Expenditures:

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

The front-loaded expenses are as follows:

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

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

Water Fund

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

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

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

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

Wastewater Fund

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



Oceano Community Services District

Board of Directors Meeting

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

Revenues:

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

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

Budget Adjustments:

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

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

Other Agency Involvement

N/A



Other Financial Considerations

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

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

Results

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

Attachments: Budget Worksheets
 Water Revenue Data

FY 2022-2023 OCSD q1 BUDGET review



BUDGET SUMMARY





GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

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



ADMINISTRATIVE BUDGET





OCEANO COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01									
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2022/23	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 9/30/2022	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE	
			ADOPTED BUDGET	APPROVED ADJUSTMENTS					
SOURCES OF FUNDS									
	Revenues	\$1,187,619	\$1,187,619	\$0	\$1,187,619	\$20,686	2%	\$1,246,050	\$58,431
	Other Sources of Funds	\$1,145,967	\$1,145,967	\$0	\$1,145,967	\$300,683	0%	\$1,019,864	(\$126,103)
	Total Sources of Funds	\$2,333,586	\$2,333,586	\$0	\$2,333,586	\$321,369	2%	\$2,265,914	(\$67,672)
USES OF FUNDS									
	Salaries & Wages	\$451,000	\$451,000	\$0	\$451,000	\$121,413	27%	\$431,125	\$19,875
	Benefits	\$163,322	\$163,322	\$0	\$163,322	\$44,753	27%	\$161,397	\$1,925
	Personnel Services	\$614,322	\$614,322	\$0	\$614,322	\$166,166	27%	\$592,521	\$21,801
	Services & Supplies	\$309,645	\$309,645	\$0	\$309,645	\$91,007	29%	\$256,305	\$53,341
	Operating Crew Benefits Allocation	\$222,000	\$222,000	\$0	\$222,000	\$43,510	20%	\$171,038	\$50,962
	Administrative Cost	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Total Expenditures	\$1,145,967	\$1,145,967	\$0	\$1,145,967	\$300,683	26%	\$1,019,864	\$126,103
	OPERATING SURPLUS/(DEFICIT)	\$1,187,619	\$1,187,619	\$0	\$1,187,619	\$20,686		\$1,246,050	\$58,431
TRANSFERS & ENCUMBRANCES									
	Transfers In - From Facilities Fund	45,514	45,514	0	45,514	0		45,514	0
	(Transfers Out) - Fire & Lighting	(1,242,545)	(1,242,545)	0	(1,242,545)	(304,155)		(1,222,120)	(20,425)
	Encumbrances - Sources of Funding	0	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,197,031)	(\$1,197,031)	\$0	(\$1,197,031)	(\$304,155)		(\$1,176,606)	(\$20,425)



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

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



FIRE BUDGET





OCEANO COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01									
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2022/23	2022/23		2022/23	ACTUAL AT 9/30/2022	ESTIMATED ACTUAL	2022/23	
			ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET			EST. BUDGET	VARIANCE
SOURCES OF FUNDS									
	Revenues	\$0	\$0	\$0	\$0	0%	\$0	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0	\$0
USES OF FUNDS									
	Salaries & Wages	\$1,900	\$1,900	\$0	\$1,900	0%	\$0	\$1,900	\$1,900
	Benefits	\$1,110	\$1,110	\$0	\$1,110	20%	\$855	\$255	\$255
	Personnel Services	\$3,010	\$3,010	\$0	\$3,010	7%	\$855	\$2,155	\$2,155
	Services & Supplies	\$1,153,248	\$1,153,248	\$0	\$1,153,248	25%	\$1,141,781	\$11,467	\$11,467
	Capital Overlay	\$0	\$0	\$0	\$0	0%	\$0	\$0	\$0
	Administrative Cost Allocation	\$27,719	\$27,719	\$0	\$27,719	28%	\$25,465	\$2,254	\$2,254
	Total Expenditures	\$1,183,977	\$1,183,977	\$0	\$1,183,977	25%	\$1,168,101	\$15,876	\$15,876
	OPERATING SURPLUS/(DEFICIT)	(\$1,183,977)	(\$1,183,977)	\$0	(\$1,183,977)		(\$1,168,101)	\$15,876	\$15,876



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

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



LIGHTING BUDGET





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

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



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

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



FACILITIES FUND





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



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

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



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

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



WATER FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 WATER FUND - 02

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



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

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



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

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



Waste water FUND





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

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



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

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



GARBAGE FUND





OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 GARBAGE FUND - 06

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



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

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



EQUIPMENT FUND





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



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

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

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

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

