



Notice of Regular Meeting
Oceano Community Services District - Board of Directors Agenda
WEDNESDAY, JUNE 26, 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. PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA**

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

6. SPECIAL PRESENTATIONS & REPORTS:

A. STAFF REPORTS:

- i. Sheriff's South Station – Commander 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)
- 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.

7. 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 June 12, 2024 Page 4
- B. Review and Approve the Minutes for the Regular Meeting held on June 12, 2024 Page 5
- C. Review of Cash Disbursements Page 9
- D. Approval of a Resolution Consolidating the District's Biennial Election with the November 5, 2024, Consolidated General Election, Approval of a Resolution Adopting Regulations for Candidates for Elective Office Pertaining to, and Costs of, Candidate Statements Submitted to the Voters at the November 5, 2024 Presidential General Election and the attached Notice to the County Elections Official on the Elective Offices to be Filled, Map of District Boundaries, and Payment of Candidate Statement of Qualifications Page 21

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 on each of the following items.

- A. Consideration of Approval of the First Amendment to the Agreement to Provide Fire Services Between the Five Cities Fire Authority and the Oceano Community Services District based on the fixed annual amount of \$1,706,000 (\$142,167/month) for the term of July 1, 2024, through December 31, 2024. Page 37
- B. Review and consideration of outreach options regarding the District's November 2024 Division-based Elections Page 44
- C. Review and file the June 30, 2023, Audited Financial Statements and Independent Auditors Report prepared by Moss, Levy and Hartzheim, LLP Page 50
- D. Second Reading and final adoption of an Ordinance Adding to the District Code Chapter 3.13 Entitled District Seal and Logo Page 109
- E. Second Reading and final adoption 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 Page 114

9. HEARING ITEMS:

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

- A. Consideration of recommendations to adopt resolutions approving the Fiscal Year 2024-25 Preliminary Budget and the Fiscal Year 2024-25 Appropriation Limitation and to set August 28, 2024, as the date of the public hearing to consider the adoption of the 2024-25 Final Budget. Page 117

10. RECEIVED WRITTEN COMMUNICATIONS:

11. LATE RECEIVED WRITTEN COMMUNICATIONS:

12. FUTURE AGENDA ITEMS:

13. FUTURE HEARING ITEMS:

14. CLOSED SESSION:

15. ADJOURNMENT:

This agenda was prepared and posted pursuant to Government Code Section 54954.2. 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 Community Services District
Summary Minutes – Special Board Meeting
Monday, June 12, 2024 – 5:00 PM
OCSD BOARD ROOM

1. **CALL TO ORDER:** Called to order at approximately 5:06 PM by President Varni.
2. **ROLL CALL:** Board members present: President Varni, Vice President Joyce-Suneson, Director Austin, Director Villa, and Director Gibson.
Staff present: Peter Brown, General Manager, Carey Casciola, Business & Accounting Manager, and Robert Schultz, Legal Counsel
3. **FLAG SALUTE:** Led by President Varni
4. **AGENDA REVIEW:** Agenda approved as presented
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's General Manager, 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: District Legal Counsel

President Varni adjourned the Board to closed session at 5:07PM

The report out of the closed session was done in item 5 of the Regular Board Meeting at 6pm on June 12, 2024: No reportable action from the closed session.

7. **ADJOURNMENT:** President Varni adjourned the meeting at 5:27 PM



Oceano Community Services District
Summary Minutes – Regular Board Meeting
Wednesday, June 12, 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: Peter Brown, General Manager, Carey Casciola, Business & Accounting Manager; and Robert Schultz, Legal Counsel
3. **FLAG SALUTE:** Led by President Varni
4. **AGENDA REVIEW:**
5. **CLOSED SESSION REPORT FROM THE SPECIAL MEETING OF JUNE 12, 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, General Manager, 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: District Legal Counsel

No reportable action was taken that requires reporting by the Board of Directors.
6. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA:** None
7. **SPECIAL PRESENTATIONS & REPORTS**
 - A. **STAFF REPORTS:**
 - i. **Sheriff's South Station** – Commander Ian Doughty
May 2024 Stats for Oceano
344 Calls for service (426 calls in May 2023)
1 report of felony assault and battery
33 calls for disturbance
0 burglary / 2 petty theft / 1 vandalism / 0 mail theft
31 assist other agencies / 8 calls for suspicious circumstances
38 enforcement stops / 12 arrests / 0 Narcan use
 - ii. **Five Cities Fire Authority** – FCFA Chief Hallet - absent
 - iii. **Operations** - Utility Systems Manager - Tony Marraccino
Lopez is at 99.8% (49,358 AF)
52 AF delivered / minimum pumped for samples / 0 SSOs in May
Continuing with weekly and monthly samples / equipment runs
9 work orders / 15 USAs / 11 customer service calls / 1 after hours call out
Completed comment codes / completed weed abatement
Completed sewer jetting / cleaning of hot spots / laterals / dead-end flushing / first-of-the-month
Service line repair on Strand Way
Replaced spigots at the sampling stations
Exercised valves in the alleyway of 21st Street and Beach Street
Participated in SLO Farmers Market for Public Works Week
Staff attended a free class regarding water valves
Sanitary inspection of the yard completed by DDW (Division of Drinking Water)
Hydrant hit in the 2400 block of Wilmar causing low pressure
Tank 1 repair presentation / Correction to CCR

Staff provided a presentation on the Water Tank Rehabilitation Project progress

iv. General Manager – Peter Brown

SLOCOG update. Attended the 6/5/2024 WRAC meeting. Attended the 6/7/2024 State Water Subcontractors meeting. Attended the 6/10/2024 NCMA meeting. Attended the 6/12/2024 Zone 3 meeting. Overview of Lopez water.

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. **President Varni:** Regional Water Mgt Group, State Water Subcontractors, Airport Land Use – Reported on the 6/4/2024 OPARC meeting
- 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 – reported on the 6/5/2025 SSLOCS D meeting
- iv. **Director Gibson:** Zone 3, Regional Water Quality Control Board – None
- v. **Director Villa:** Water Resource Advisory Committee, Local Agency Formation Commission – reported on the 6/5/2024 WRAC meeting.

C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS: None

8. CONSENT AGENDA:	ACTION:
a) Review and Approve the Minutes for the Special Meeting held on May 15, 2024.	After an opportunity for public comment and Board and staff discussion, a motion was made by Director Austin to approve the consent agenda as presented with a second from Director Gibson with a 5-0 roll call vote.
b) Review and Approve the Minutes for the Special Meeting held on May 22, 2024, at 5:00 PM	
c) Review and Approve the Minutes for the Regular Meeting held on May 22, 2024, at 6:00 PM	
d) Review of Cash Disbursements	
	Public Comment: None

9A. BUSINESS ITEMS:	ACTION:
Approve Request for qualifications and proposal for District General Counsel	After an opportunity for public comment and Board and staff discussion, a motion was made by Director Austin to approve the request for qualifications and proposal for District General Counsel with a second from Director Gibson with a 5-0 roll call vote. Public Comment: None

9B. BUSINESS ITEMS:	ACTION:
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	After an opportunity for public comment and Board and staff discussion, a motion was made by Director Gibson to approve submitting a letter of support for the Active Transportation Program Cycle 7 grant for the Oceano Bicycle and Pedestrian Safety Enhancement Project with a second from Director Villa with a 5-0 roll call vote. Public Comment: None

9C. BUSINESS ITEMS:	ACTION:
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	After an opportunity for public comment and Board and staff discussion, a motion was made by Director Villa to approve a budget adjustment for the Parks California Grant for the Field Trips to State Parks and Beaches Program to the Parks and Recreation Fund for \$15,904 with a second from Director Austin with a 5-0 roll call vote. Public Comment: None

9D. BUSINESS ITEMS:	ACTION:
Workshop on the 2024-25 Budget with Board direction as deemed appropriate	After an opportunity for public comment and Board and staff discussion, a motion was made by Vice President Joyce-Suneson to set the public hearing date for June 26, 2024, with a second from Director Austin with a 5-0 roll call vote. Public Comment: None

10A. HEARING ITEMS:	ACTION:
Introduction of an Ordinance Adding to the District Code Chapter 3.13 Entitled District Seal and Logo	After an opportunity for public comment and Board and staff discussion, President Varni made a motion to adopt an ordinance of the Board of Directors for the Oceano Community Services District, adding to the District Code Chapter 3.13 Entitled District Seal and Logo with a second from Director Austin with a 5-0 roll call vote. The District Legal Counsel, Rob Schultz, read the code into the record. Public Comment: None

10B. HEARING ITEMS:	ACTION:
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	After an opportunity for public comment and Board and staff discussion, President Varni made a motion to amend 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, with a second from Director Gibson, and a 5-0 roll call vote. The District Legal Counsel, Rob Schultz, read the code into the record. Public Comment: None

- 11. **RECEIVED WRITTEN COMMUNICATION:** None
- 12. **LATE RECEIVED WRITTEN COMMUNICATIONS:** None
- 13. **FUTURE AGENDA ITEMS:** The General Manager advised a streamlined and transparent process for future agenda items moving forward. Director Gibson requested a review of the Brown Act as a future agenda item with a second from Director Austin.

14. **FUTURE HEARING ITEMS:** The two ordinances for a second reading and the preliminary FY 2024-25 budget on June 26, 2024.
15. **CLOSED SESSION:** None
16. **ADJOURNMENT:** President Varni adjourned the meeting at approximately 7:40 PM.



Oceano Community Services District

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

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

Date: June 26, 2024

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

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

Recommendation

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

Discussion

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

Description	Check Sequence	Amounts
	60964 - 60976	
Disbursements:		
Regular Payable Register - paid 06/11/2024	60964 - 60973	\$ 146,163.66
Subtotal:		\$ 146,163.66
Reoccurring Payments for Board Review (authorized by Resolution 2020-06):		
Payroll Disbursements - PPE 06/01/2024	N/A	\$ 25,992.91
Payroll Disbursements - PPE 06/15/2024	N/A	\$ 30,526.29
Board Member Stipends - May 2024	N/A	\$ 1,937.70
Five Star Bank Mastercard Online Payment - paid 6/11/2024	N/A	\$ 347.47
Reoccurring Utility Disbursements - paid 06/11/2024	60974 - 60976	\$ 2,062.24
Subtotal:		\$ 60,866.61
Grand Total:		\$ 207,030.27

Other Agency Involvement

N/A

Other Financial Considerations

Amounts are within the authorized Fund level budgets. A payment of \$114,840.27 was made to Crosno Construction for the Water Tank Rehabilitation Project.

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.

6/11/2024 2:06 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: 060964 THRU 060973

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	6/11/2024	CHECK	060964	ADVANTAGE TECHNICAL SERVICES,	9,755.00CR	OUTSTND	A	0/00/0000 02 5-4400-437 CIP - WATER TANK REHAB P
1-1001-000	6/11/2024	CHECK	060965	BURDINE PRINTING	2,750.39CR	OUTSTND	A	02 5-4400-205 OUTSIDE UB MAIL SERVICE 875.81 03 5-4500-205 OUTSIDE UB MAIL SERVICE 875.80 02 5-4400-230 LEGAL NOTICES 998.78
1-1001-000	6/11/2024	CHECK	060966	CITY OF ARROYO GRANDE	3,353.42CR	OUTSTND	A	0/00/0000 02 5-4400-297 PASS-THRU: CREST/CHRISTI
1-1001-000	6/11/2024	CHECK	060967	CROSNO CONSTRUCTION, INC	114,840.27CR	OUTSTND	A	0/00/0000 02 5-4400-437 CIP - WATER TANK REHAB P
1-1001-000	6/11/2024	CHECK	060968	ICONIX WATERWORKS (US) INC.	1,239.87CR	OUTSTND	A	0/00/0000 02 5-4400-175 SYSTEM PARTS/OPERATING S
1-1001-000	6/11/2024	CHECK	060969	MINER'S ACE HARDWARE, INC.	7.74CR	OUTSTND	A	0/00/0000 01 5-4100-200 OFFICE EXPENSE
1-1001-000	6/11/2024	CHECK	060970	RINCON CONSULTANTS, INC.	5,454.25CR	OUTSTND	A	0/00/0000 02 5-4400-220 PROFESSIONAL/SPECIAL SER
1-1001-000	6/11/2024	CHECK	060971	THE JAM LAW GROUP APC	8,320.50CR	OUTSTND	A	0/00/0000 01 5-4100-223 LEGAL SERVICES
1-1001-000	6/11/2024	CHECK	060972	U.S. POSTAL SERVICE	340.00CR	OUTSTND	A	0/00/0000 01 5-4100-210 POSTAGE
1-1001-000	6/11/2024	CHECK	060973	VESTIS GROUP, INC. DBA VESTIS	102.22CR	OUTSTND	A	0/00/0000 01 5-4100-100 CLOTHING
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	146,163.66CR		
				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:	146,163.66CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		

Payroll Summary Report
Board of Directors - Agenda Date June 26, 2024

	(*)		
Gross Wages	5/18/2024	6/1/2024	6/15/2024
Regular	\$21,988.93	\$22,066.90	\$25,867.09
Overtime Wages	\$546.14	\$971.32	\$361.85
Stand By	\$840.00	\$540.00	\$720.00
	<u>\$23,375.07</u>	<u>\$23,578.22</u>	<u>\$26,948.94</u>
Gross Wages			
Cell Phone Allowance	\$0.00	\$0.00	\$125.00
Health Pay-Out	\$0.00	\$0.00	\$275.50
Total Wages	<u>\$23,375.07</u>	<u>\$23,578.22</u>	<u>\$27,349.44</u>
Disbursements			
Net Wages	\$18,014.04	\$18,253.49	\$20,667.10
State and Federal Agencies	\$4,177.24	\$4,130.40	\$4,836.88
CalPERS - Normal	\$3,430.95	\$3,446.74	\$4,860.03
SEIU - Union Fees	\$156.73	\$162.28	\$162.28
Total Disbursements processed with Payroll	<u>\$25,778.96</u>	<u>\$25,992.91</u>	<u>\$30,526.29</u>
Health (Disbursed with reoccurring bills)	\$5,908.71	\$5,908.71	\$5,908.71
Total District Payroll Related Costs	<u>\$31,687.67</u>	<u>\$31,901.62</u>	<u>\$36,435.00</u>

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

**Board Member Stipend Summary Report
Board of Directors - Agenda Date June 26, 2024**

	(*)	
Gross Stipends	4/30/2024	5/31/2024
Board Member Stipends	<u>\$1,200.00</u>	<u>\$1,800.00</u>
Gross Stipends	<u>\$1,200.00</u>	<u>\$1,800.00</u>
Disbursements		
Net Stipends	\$1,108.20	\$1,662.30
State and Federal Agencies	\$183.60	\$275.40
Total Disbursements processed with Stipends	<u>\$1,291.80</u>	<u>\$1,937.70</u>

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



BOARD OF DIRECTOR'S
REGULAR & **SPECIAL MEETING COMPENSATION FORM**
BOARD MEETING: MAY 3 , 2024

MAY 06 2024

DIRECTORS	SIGNATURE	DATE	COMPENSATION
PRESIDENT <u> VARNI </u>	<i>[Signature]</i>		\$100.00 ✓
VICE PRESIDENT <u> JOYCE-SUNESON </u>	<i>[Signature]</i>	5/3/24	\$100.00 ✓
DIRECTOR <u> AUSTIN </u>	<i>[Signature]</i> NO	5/3/24	\$100.00
DIRECTOR <u> GIBSON </u>	Gibson NO \$'s		\$100.00
DIRECTOR <u> VILLA </u>	<i>[Signature]</i>	5/03/24	\$100.00 ✓

Oceano Community Services District - BYLAW's

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

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

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



BOARD OF DIRECTOR'S
 REGULAR & **SPECIAL MEETING COMPENSATION FORM**
 BOARD MEETING: MAY 6 , 2024

MAY 06 2024

DIRECTORS	SIGNATURE	DATE	COMPENSATION
PRESIDENT <u> VARNI </u>	<i>[Signature]</i>		\$100.00 ✓
VICE PRESIDENT <u> JOYCE-SUNESON </u>	<i>Joyce - Suneson</i>	5/6/24	\$100.00 ✓
DIRECTOR <u> AUSTIN </u>	<i>no</i>		\$100.00
DIRECTOR <u> GIBSON </u>	<i>S. Gibson NO \$'S</i>		\$100.00
DIRECTOR <u> VILLA </u>	<i>[Signature]</i>	5/06/24	\$100.00 ✓

Oceano Community Services District - BYLAW's

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RECEIVED

MAY 15 2024



BOARD OF DIRECTOR'S
REGULAR & **SPECIAL MEETING COMPENSATION FORM**
BOARD MEETING: MAY 9 , 2024

DIRECTORS	SIGNATURE	DATE	COMPENSATION
PRESIDENT <u> VARNI </u>	<i>[Signature]</i>		\$100.00
VICE PRESIDENT <u> JOYCE-SUNESON </u>	<i>[Signature]</i>	<i>May 9 2024</i>	\$100.00
DIRECTOR <u> AUSTIN </u>	<i>[Signature]</i>		\$100.00
DIRECTOR <u> GIBSON </u>	<i>no</i>		\$100.00
DIRECTOR <u> VILLA </u>			\$100.00

Oceano Community Services District - BYLAW's

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



BOARD OF DIRECTOR'S
REGULAR & **SPECIAL MEETING** COMPENSATION FORM
BOARD MEETING: MAY 13 , 2024

RECEIVED

MAY 15 2024

DIRECTORS	SIGNATURE	DATE	COMPENSATION
PRESIDENT <u> VARNI </u>			\$100.00
VICE PRESIDENT <u> JOYCE-SUNESON </u>		5/13	\$100.00
DIRECTOR <u> AUSTIN </u>	NO		\$100.00
DIRECTOR <u> GIBSON </u>	S. Gibson No dollars.		\$100.00
DIRECTOR <u> VILLA </u>		5/13	\$100.00

Oceano Community Services District - BYLAW's

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

RECEIVED

MAY 22 2024



BOARD OF DIRECTOR'S
REGULAR & **SPECIAL MEETING** COMPENSATION FORM
BOARD MEETING: MAY 15 , 2024

DIRECTORS	SIGNATURE	DATE	COMPENSATION
PRESIDENT <u> VARNI </u>			\$100.00
VICE PRESIDENT <u> JOYCE-SUNESON </u>	<i>Joyce-Suneson</i>	<i>5-15-24</i>	\$100.00
DIRECTOR <u> AUSTIN </u>	<i>No</i>		\$100.00
DIRECTOR <u> GIBSON </u>	<i>No dollars</i>		\$100.00
DIRECTOR <u> VILLA </u>	<i>[Signature]</i>	<i>5/15/2024</i>	\$100.00

Oceano Community Services District - BYLAW's

- Section 8.1: Each Director is authorized to receive one hundred dollars (\$100.00) as compensation for each Regular or Special Meeting.
- Section 8.2: In no event shall Director compensation exceed one hundred dollars (\$100.00) per day.
- Section 8.3: Director compensation shall not exceed six hundred (\$600.00) in any one (1) calendar month.



BOARD OF DIRECTOR'S
REGULAR & SPECIAL MEETING COMPENSATION FORM
BOARD MEETING: MAY 22 , 2024

RECEIVED
MAY 23 2024

DIRECTORS	SIGNATURE	DATE	COMPENSATION
PRESIDENT <u> VARNI </u>	<i>[Handwritten Signature]</i>		\$100.00
VICE PRESIDENT <u> JOYCE-SUNESON </u>	<i>[Handwritten Signature]</i>	5/22	\$100.00
DIRECTOR <u> AUSTIN </u>	<i>[Handwritten Signature]</i>	5/22	\$100.00
DIRECTOR <u> GIBSON </u>			\$100.00
DIRECTOR <u> VILLA </u>	<i>[Handwritten Signature]</i>	5/22	\$100.00

Oceano Community Services District - BYLAW's

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

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

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

Oceano Community Services District
Five Star Bank Mastercard

A/P Mastercard Credit Card Disbursement

Date	Name	Amount	Description	GL Account #
05/25/2024	ADOBE INC. 4085366000 CA	\$239.88	BOOKS/JRLS/SUBS/SFTWRE	01-5-4100-235
05/17/2024	INTUIT *QBOOKS ONLINE CL.INTUIT.COMCA	\$60.00	PERMITS, FEES LICENSES	01-5-4100-248
05/02/2024	ZOOM.US 888-799-9666 SAN JOSE CA	\$47.59	OFFICE EXPENSE	01-5-4100-200

Total ACH - Paid 06/11/2024 \$ 347.47

06/26/2024 Board Meeting - Five Star Bank Mastercard Online Payment - paid 06/11/2024	\$347.47
--	-----------------

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: 060974 THRU 060976

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK: -----								
1-1001-000	6/11/2024	CHECK	060974	AGP VIDEO INC.	1,570.00CR	OUTSTND	A	0/00/0000 01 5-4100-220 PROFESSIONAL SERVICES
1-1001-000	6/11/2024	CHECK	060975	DE LAGE LANDEN FINANCIAL SERVI	213.43CR	OUTSTND	A	0/00/0000 01 5-4100-220 PROFESSIONAL SERVICES
1-1001-000	6/11/2024	CHECK	060976	DIGITAL WEST NETWORKS, INC.	278.81CR	OUTSTND	A	0/00/0000 01 5-4100-110 COMMUNICATIONS
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	2,062.24CR		
				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:	2,062.24CR		
				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: June 26, 2024

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item 7(D): Approval of a Resolution Consolidating the District's Biennial Election with the November 5, 2024, Consolidated General Election, Approval of a Resolution Adopting Regulations for Candidates for Elective Office Pertaining to, and Costs of, Candidate Statements Submitted to the Voters at the November 5, 2024 Presidential General Election and the attached Notice to the County Elections Official on the Elective Offices to be Filled, Map of District Boundaries, and Payment of Candidate Statement of Qualifications**

Recommendation

It is recommended that the Oceano Community Services District Board of Directors:

1. Approve a Resolution Consolidating the District's Biennial Election with the November 5, 2024, Consolidated General Election and direct the President to Execute.
2. Approve a Resolution Adopting Regulations for Candidates for Elective Office Pertaining to, and Costs of, Candidate Statements Submitted to the Voters at the November 5, 2024 Presidential General Election.
3. Approve the attached Notice to County Elections Official on the Elective Offices to be Filled, Map of District Boundaries, and Payment of Candidate Statement of Qualifications and direct the General Manager to execute and submit to the County Elections Official with the attached Resolutions.

Discussion

Attached is correspondence from the Office of the County Clerk Recorder, Elaina Cano, that provides instructions for the District to consolidate its biennial election with the election to be held on Tuesday November 5, 2024. The attached updated District map will be submitted. The notice also provides that candidates will need to pay for the printing and handling of their Statement of Qualifications pursuant to Elections Code 10509.

Other Agency Involvement

County of San Luis Obispo Clerk-Recorder.



Other Financial Considerations

The County will charge the District a share of the elections cost, which is included in the Preliminary Budget for Fiscal Year 2024/25 in the estimated amount of \$11,000.

Results

Consolidating the District's election with the County and Presidential election will save the District ratepayers from incurring extra costs from staff time by running a District only election. It also offers the opportunity for the District ratepayers to vote on one ballot in November and promotes a well-governed community.

Attachments:

- Resolution Consolidating the District's Biennial Election with the November 5, 2024 General Election
- Resolution Adopting Regulations for Candidates for Elective Office Pertaining to, and Costs of, Candidate Statements Submitted to the Voters at the November 5, 2024 Presidential General Election
- Correspondence from the Office of the County Clerk & Notice to County Elections Official
- District Boundary Map
- Special District Calendar from the County of San Luis Obispo

OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2024-___

A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE OCEANO COMMUNITY SERVICES DISTRICT,
COUNTY OF SAN LUIS OBISPO, STATE OF
CALIFORNIA, REQUESTING THE CONSOLIDATION
OF THE OCEANO COMMUNITY SERVICES DISTRICT
GOVERNING BOARD ELECTION WITH THE
NOVEMBER 5, 2024, PRESIDENTIAL GENERAL
ELECTION

WHEREAS, the Oceano Community Services District (“DISTRICT”) is governed by the Board of Directors committed to effectively representing the interests of the DISTRICT’S beneficiaries; and

WHEREAS, the regular election of the members of the Board of Directors is scheduled to occur on November 5, 2024; and

WHEREAS, the consolidation of the DISTRICT governing board election with the County of San Luis Obispo’s general election is in the public interest as it promotes greater voter participation and reduces the overall cost of the election; and

WHEREAS, pursuant to California Elections Code Section 10400, upon approval of such consolidation by the County, the DISTRICT is obliged to reimburse the County for all costs incurred in conducting the consolidated election, thereby assuming financial responsibility for the related expenditures; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Oceano Community Services District, County of San Luis Obispo as follows:

1. Election Consolidation: The Board hereby requests the consolidation of its upcoming governing board election with the general election conducted by the County of San Luis Obispo on November 5, 2024, pursuant to California Government Code Section 57375 and California Elections Code Section 10400.
2. Reimbursement of Costs: The District commits to reimburse the County fully for all services provided and costs incurred in the conduct of the consolidation election, as mandated by California Elections Code Section 10400. This includes, but is not limited to, all direct and indirect expenses such as staffing, equipment, materials, and overhead costs.

Upon motion of _____,
seconded by _____, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby adopted this ____ day of _____, 2024.

President of the Board of Directors

ATTEST:

Secretary for the Board of Directors

(SEAL)

APPROVED AS TO FORM AND LEGAL EFFECT:

Robert Schultz
District Counsel

By: _____

OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2024-___

A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE OCEANO COMMUNITY SERVICES DISTRICT,
COUNTY OF SAN LUIS OBISPO, STATE OF
CALIFORNIA, ADOPTING REGULATIONS FOR
CANIDATES FOR ELETIVE OFFICE PERTAINING TO,
AND COSTS OF, CANIDATE STATEMENTS
SUBMITTED TO THE VOTERS AT THE NOVEMBER 5,
2024 PRESIDENTIAL GENERAL ELECTION

WHEREAS, Section 13307 of the Election Code of the State of California requires this Board to adopt certain policies in regard to statements of candidates who run for office as members of the governing Board of Directors.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Oceano Community Services District, County of San Luis Obispo hereby determine:

1. That the costs of printing, handling, and mailing candidates' statements of qualifications shall be charged to the candidates.
2. That the candidates' statement of qualifications shall not exceed 400 words.
3. The statement shall be filed with the County of San Luis Obispo Registrar of Voters at the time the candidate's nomination papers are filed.
4. The statement may be withdrawn, but not changed, during the period for filing nomination papers and until 5:00pm of the next working day after the close of the nomination paper.
5. That the candidates are not permitted to submit additional materials to be sent to the voter with the County Voter Information Guide.
6. That the County of SanLuis Obispo Registrar of Voters be directed to give a copy of these regulations to each candidate, or their representative, at the time that nomination documents are received.

Upon motion of _____,
seconded by _____, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby adopted this ____ day of _____, 2024.

President of the Board of Directors

ATTEST:

Secretary for the Board of Directors

(SEAL)

APPROVED AS TO FORM AND LEGAL EFFECT:

Robert Schultz
District Counsel

By: _____

Carey Casciola

From: Tami Bisantz <tbisantz@co.slo.ca.us>
Sent: Wednesday, May 15, 2024 2:05 PM
Subject: Forms to be completed for Upcoming 11/5/24 General Election
Attachments: District Election Packet - SLO County FILLABLE.pdf; SPECIAL DISTRICT CALENDAR.pdf

May 14, 2024

Dear Special District Manager:

Pursuant to California Elections Code Section 1303(b), your district's biennial election will be held on Tuesday, November 5, 2024. Please see attached packet and calendar. Resolutions are due by August 9th and all other documentation in the attached is due by Friday, June 28th. Thank You

Thank you in advance for your cooperation in providing the required information in a timely manner.

Sincerely,



TAMI BISANTZ | Division Supervisor

County of San Luis Obispo Clerk-Recorder

1055 Monterey Street, Suite D120 | San Luis Obispo, CA 93408

Tel: (805) 781-5226 | Fax: (805) 781-1111 | Email: tbisantz@co.slo.ca.us

www.slovote.com

[Follow us on Facebook](#)



November 5, 2024, Presidential General Election
 County of San Luis Obispo Elections Division
DISTRICT AND ELECTED OFFICIALS INFORMATION

1. DISTRICT CONTACT INFORMATION

DISTRICT NAME: Oceano Community Services District
 STREET ADDRESS: 1655 Front St
 MAILING ADDRESS: (If different than above): PO BOX 599
 TELEPHONE NUMBER: 805-481-6730
 FAX NUMBER: 805-481-6836
 EMAIL: carey@oceanocsd.org

2. DISTRICT SECRETARY

NAME: Peter Brown

3. DISTRICT SUPERINTENDENT/MANAGER

NAME: Peter Brown
 TITLE: General Manager

4. DISTRICT CONTACT FOR THIS ELECTION

NAME: Carey Casciola
 TITLE: Business and Accounting Manager
 TELEPHONE NUMBER: 805-481-6730
 EMAIL: carey@oceanocsd.org

5. ELECTED OFFICIAL'S SALARY REPORT

(Please Check One)

Elected officials of this district receive a salary of **less than \$200.00 per month** and therefore are not required to file semi-annual campaign disclosure reports, unless they receive or make any contributions, or make any expenditures pursuant to Government Code Section 84200(a)(2).

Elected officials of this district receive a salary of **\$200.00 or more per month** and therefore must file semi-annual campaign expenditure reports in compliance with the reporting requirements of Government Code Section 84200(a).

6. CURRENT OFFICEHOLDERS AND TERMS OF OFFICE

(Please attach a sheet if more space is needed):

If applicable, District, Division, or Trustee Area number (Ex. Dist. 1; Div. 1; TA 1; Area 1)	Officeholder's Name	Residence Address (No PO Boxes)	Term Ending (Year)	Elected/Appointed in Lieu of Election/Appointed to Vacancy
At Large	Linda Austin	1330 Lakeside Ave Oceano, CA 93445	2024	<input checked="" type="checkbox"/> Elected <input type="checkbox"/> Appt. in Lieu <input type="checkbox"/> Appt. to Vacancy
Division 2	Allene Villa	1641 14th St Oceano, CA 93445	2026	<input checked="" type="checkbox"/> Elected <input type="checkbox"/> Appt. in Lieu <input type="checkbox"/> Appt. to Vacancy
Division 3	Beverly Joyce-Suneson	2196 Wilmar Oceano, CA 93445	2026	<input type="checkbox"/> Elected <input type="checkbox"/> Appt. in Lieu <input checked="" type="checkbox"/> Appt. to Vacancy
At Large	Shirley Gibson	1546 Helena Halcyon, CA 93420	2024	<input checked="" type="checkbox"/> Elected <input type="checkbox"/> Appt. in Lieu <input type="checkbox"/> Appt. to Vacancy
At Large	Charles Varni	1745 Rochelle Way Oceano, CA 93445	2024	<input checked="" type="checkbox"/> Elected <input type="checkbox"/> Appt. in Lieu <input type="checkbox"/> Appt. to Vacancy
				<input type="checkbox"/> Elected <input type="checkbox"/> Appt. in Lieu <input type="checkbox"/> Appt. to Vacancy
				<input type="checkbox"/> Elected <input type="checkbox"/> Appt. in Lieu <input type="checkbox"/> Appt. to Vacancy



November 5, 2024, Presidential General Election
 County of San Luis Obispo Elections Division
NOTICE OF ELECTIVE OFFICES TO BE FILLED

DISTRICT NAME: Oceano Community Services District

TO: Elaina Cano, County Clerk-Recorder, Registrar of Voters, County of San Luis Obispo

You are hereby notified that at the **Presidential General Election** to be held for the above district on **November 5, 2024**, the elective office(s) listed below are to be filled.

1. NUMBER OF FULL-TERM OFFICES TO BE FILLED AND HOW ELECTED

How many full-term (or 4-year term) offices for district directors, trustees, or board members are to be elected to a full-term at this election? 3

How are they to be elected? (Please mark all applicable boxes) by-division by-district by-trustee area at-large

If "by-division," "by-district, or "by trustee area," please list the offices below in **section A**. If "at-large," complete **section B**. If both apply, complete sections **A** and **B** with applicable information.

A. List "district-based" office(s) to be filled. Attach additional pages if necessary.

District, Division, or TA number	Incumbent's name or "N/A"		Term Ending (Year)
Division 1		<input checked="" type="checkbox"/> N/A	2028
Division 4		<input checked="" type="checkbox"/> N/A	2028
Division 5		<input checked="" type="checkbox"/> N/A	2028
		<input type="checkbox"/> N/A	
		<input type="checkbox"/> N/A	

B. List "at-large" office(s) to be filled. Attach additional pages if necessary.

Incumbent's name	Term Ending (Year)

2. NUMBER OF SHORT-TERM OFFICES TO BE FILLED AND HOW ELECTED

How many short-term (or 2-year term) offices for district directors, trustees, or board members are to be elected to a short-term at this election? (If there are no short-term offices to be filled, please print "N/A") N/A

How are they to be elected? (Please mark all applicable boxes) by-division by-district by-trustee area at-large

Please list the offices below.

District, Division, or TA number (If applicable)	Incumbent's name	Term Ending (Year)

You are further notified that if a candidate files a **candidate statement of qualifications** pursuant to Elections Code Section 13307, the **cost of printing and handling** of the statement shall be **paid by** the: Candidate

PRINT "CANDIDATE" OR "DISTRICT"

Date: _____

SIGNATURE OF DISTRICT SECRETARY



November 5, 2024, Presidential General Election
 County of San Luis Obispo Elections Division
QUALIFICATIONS TO RUN AND HOLD OFFICE

DISTRICT NAME: Oceano Community Services District

GENERAL QUALIFICATIONS E.C. §§ 20, 201; G.C. §§ 1020, 1021, 24001, 36502:

- Must be at least 18 years old and a citizen of the state at the time of their election;
- Must be a registered voter of the district in which the duties of the office are to be exercised at the time that nomination papers are issued to the person or at the time of the appointment of the person;
- Cannot be convicted of designated crimes as specified in the Constitution and laws of the State; and,
- Cannot be convicted of a felony involving accepting or giving, or offering to give, any bribe, the embezzlement of public money, extortion or theft of public money, perjury or conspiracy to commit any of these crimes.

In addition to the general qualifications outlined above, candidates for the district must also meet the qualifications to run and hold office identified in the ADDITIONAL QUALIFICATIONS section below.

ADDITIONAL QUALIFICATIONS (Please include reference to, or attach copies of, the applicable legal code section(s) and/or principal act. If there are no additional qualifications, please print "N/A" in the space provided below and date and sign below):

N/A

Executed on: _____, 2024

District Seal

 SIGNATURE OF DISTRICT SECRETARY



November 5, 2024, Presidential General Election
County of San Luis Obispo Elections Division
DISTRICT BOUNDARY MAP

Pursuant to Elections Code§ 21600 - 21606, 22000 – 22001, please attach a map showing the boundaries of the district.

Have the boundaries changed since 2022?

Yes _____

No _____

SAMPLE RESOLUTION – CONSOLIDATION REQUEST
RESOLUTION NO. [XXXX]

**A RESOLUTION OF THE BOARD OF DIRECTORS OF [SPECIAL DISTRICT NAME], COUNTY OF SAN LUIS OBISPO,
STATE OF CALIFORNIA, REQUESTING THE CONSOLIDATION OF THE [SPECIAL DISTRICT NAME] GOVERNING
BOARD ELECTION WITH THE
NOVEMBER 5, 2024, PRESIDENTIAL GENERAL ELECTION**

WHEREAS, the [Special District Name] (hereinafter "District") is governed by a Board of Directors committed to effectively representing the interests of the district's beneficiaries; and

WHEREAS, the regular election of the members of the Board of Directors is scheduled to occur on November 5, 2024; and

WHEREAS, the consolidation of the District governing board election with the County of San Luis Obispo's general election is in the public interest as it promotes greater voter participation and reduces the overall cost of the election; and

WHEREAS, pursuant to California Government Code Section 57375 and following, the District is permitted to request the consolidation of its regular election with the statewide Presidential General Election; and

WHEREAS, pursuant to California Elections Code Section 10400, upon approval of such consolidation by the County, the District is obliged to reimburse the County for all costs incurred in conducting the consolidated election, thereby assuming financial responsibility for the related expenditures.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the [Special District Name], County of San Luis Obispo, as follows:

1. **Election Consolidation:** The Board hereby requests the consolidation of its upcoming governing board election with the general election conducted by the County of San Luis Obispo on November 5, 2024, pursuant to California Government Code Section 57375 and California Elections Code Section 10400.
2. **Reimbursement of Costs:** The District commits to reimburse the County fully for all services provided and costs incurred in the conduct of the consolidated election, as mandated by California Elections Code Section 10400. This includes, but is not limited to, all direct and indirect expenses such as staffing, equipment, materials, and overhead costs.

PASSED AND ADOPTED by the Board of Directors of the [Special District Name], County of San Luis Obispo, State of California, at a regular meeting thereof held on the [day] day of [month], 2024, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

SIGNATURE OF DISTRICT SECRETARY

CERTIFICATE OF SECRETARY

I, [Secretary's Name], Secretary of the Board of Directors of [Special District Name], hereby certify that the above is a true and correct copy of Resolution No. [XXXX] passed and adopted by the Board at a meeting held on [date].

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of [Special District Name] on this [day] day of [month], [year].

SAMPLE RESOLUTION – CANDIDATE STATEMENT

A RESOLUTION OF THE BOARD OF DIRECTORS OF [SPECIAL DISTRICT NAME], COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA, ADOPTING REGULATIONS FOR CANDIDATES FOR ELECTIVE OFFICE PERTAINING TO, AND COSTS OF, CANDIDATE STATEMENTS SUBMITTED TO THE VOTERS AT THE NOVEMBER 5, 2024, PRESIDENTIAL GENERAL ELECTION

RESOLUTION NO. _____

WHEREAS, Section 13307 of the Elections Code of the State of California requires this board to adopt certain policies in regard to statements of candidates who run for office as members of the governing board of the district.

NOW, THEREFORE, BE IT RESOLVED that this governing board does hereby determine:

- 1. That the cost of printing, handling, and mailing candidates’ statements of qualifications shall be charged to the:

CANDIDATE OR DISTRICT

- 2. That the candidates’ statement of qualifications shall not exceed:

“200” OR “400” WORDS

- 3. The statement shall be filed with the County of San Luis Obispo Registrar of Voters at the time the candidate’s nomination papers are filed.
- 4. The statement may be withdrawn, but not changed, during the period for filing nomination papers and until 5:00pm of the next working day after the close of the nomination paper.
- 5. That the candidates are not permitted to submit additional materials to be sent to the voter with the County Voter Information Guide.
- 6. That the County of San Luis Obispo Registrar of Voters be directed to give a copy of these regulations to each candidate, or their representative, at the time that nomination documents are received.

PASSED AND ADOPTED by the Governing Board of the _____ DISTRICT NAME

this _____ day of _____, 2024.

AYES:
NOES:
ABSENT:
ABSTAIN:

SIGNATURE OF DISTRICT SECRETARY

CERTIFICATE OF SECRETARY

I, [Secretary’s Name], Secretary of the Board of Directors of [Special District Name], hereby certify that the above is a true and correct copy of Resolution No. [XXXX] passed and adopted by the Board at a meeting held on [date].

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of [Special District Name] on this [day] day of [month], [year].

Plan 202

Oceano Community Services District 2021/22 Transition to Division-Based Elections

Total Population Deviation: 8.7%

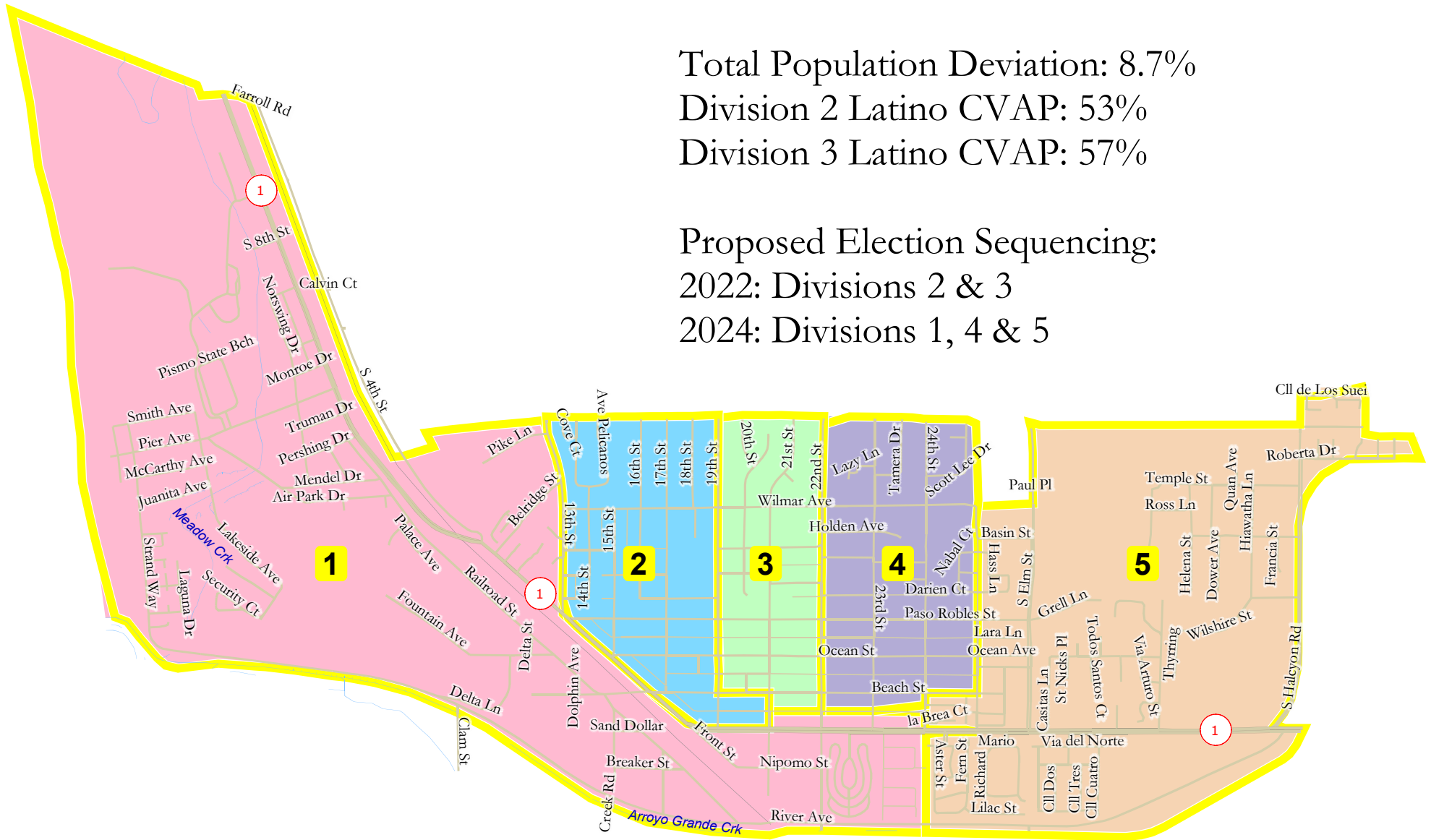
Division 2 Latino CVAP: 53%

Division 3 Latino CVAP: 57%

Proposed Election Sequencing:

2022: Divisions 2 & 3

2024: Divisions 1, 4 & 5



SPECIAL DISTRICT CALENDAR OF EVENTS
NOVEMBER 5, 2024, CONSOLIDATED PRESIDENTIAL GENERAL ELECTION

DATE/DEADLINE	EVENT
July 7, 2024 E-125 days EC §§10509, 10522	District Secretary completes and delivers to the County Elections Official, the Notice of Elective Offices to be filled, along with whether the district or the candidate is to pay for the publication of a statement of qualifications pursuant EC13307 and a map of the district's boundaries.
JULY 8 - AUG 7, 2024 E-120-90 Days EC Code §12112 EC §12113	County Elections Official shall publish the Notice of Election for each district containing: <ol style="list-style-type: none"> 1. The date of the election 2. The office for which candidates may file 3. The qualifications for office 4. Location where candidates may file for office and the deadlines 5. Statement regarding appointments EC §10515 In addition, the County Election Official shall, by a general press release, set forth the offices to be filled and a telephone number to call for information. County Elections Official shall deliver a copy of all published notices to the District Secretary for posting in the district office.
JULY 15 - AUG 9, 2024 E-113-88 Days EC §§10510, 10603 HNC §6053 EC §10515	Nomination Period - Candidates file declaration of candidacy forms and other related nomination documents with the County Elections Official. No person may file papers for more than one district office at the same election. Candidates for Harbor Commissioner must file nomination papers signed by 25 to 50 registered voters within the District. Insufficient Nominees - if by the close of nominations for a given office, there are insufficient or no nominees, and a petition requesting an election has not been filed, the district will not hold an election. Those candidates who filed Declarations of Candidacy will be appointed in-lieu of election by the Board of Supervisors. Upon recommendation of the District, the Board of Supervisors will make appointments where no candidates filed the requisite papers.
AUG 9, 2024 E-88 Days EC §§10403	Last day for districts to file their resolutions requesting consolidation of their election with the November 5, 2024, General Election with the County Elections Official.
AUG 10 - AUG 14, 2024 E-87-83 Days EC §10604	Extended Filing Period- If an incumbent officer does not file a declaration of candidacy by August 9th, any person other than the incumbent , may file between these dates. The extension is not applicable if there is no incumbent to be elected.
AUG 12, 2024 E-85 Days EC §13307(3)	Last Day for a candidate to withdraw their Statement of Qualifications. Once filed, the statement cannot be changed, only withdrawn. If the office has a filing extension, the last day to withdraw the statement of qualifications is August 15th.
DEC 6, 2024 EC §10554	Term of Office begins. Prior to taking office, each elective officer shall take the official Oath of Office.
JAN 3, 2023 HNC §§6050, 6055, 6056	Term of Office for Harbor Commissioners begins at noon. Prior to taking office, each commissioner shall take the official oath and execute any bond required by the principal act.

* Denotes a date that falls on a County holiday or weekend. Deadline extends until the next business day.

EC = Election Code HNC = Harbors and Navigation Code (E-) = Election Day Minus



Oceano Community Services District

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

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

Date: June 26, 2024

To: Board of Directors

From: Carey Casciola

Subject: Agenda Item #8(A): Consideration of Approval of the First Amendment to the Agreement to Provide Fire Services Between the Five Cities Fire Authority and the Oceano Community Services District based on the fixed annual amount of \$1,706,000 (\$142,167/month) for the term of July 1, 2024, through December 31, 2024.

Recommendation

The OCSB Board approves the attached contract with Five Cities Fire Authority (FCFA) for interim Fire Protection Services in the amount of \$1,706,00 for the term of July 1, 2024, through December 31, 2024, and authorizes the President to execute the attached contract.

Discussion

On July 1, 2023, the District ceased membership in the Joint Powers Agreement with FCFA. The District has initiated proceedings through the Local Agency Formation Commission (LAFCo) to divest its Fire Protection Services power and turn the responsibility over to the County of San Luis Obispo (County). LAFCo held a study session on the divestiture process at its meeting on May 18, 2023. That staff report can be accessed [here](#). It is evident that the divestiture process will continue past July 1, 2024; since the County considered the plan of service for Oceano residents on June 18, 2024, detailed agreements still need to be drafted and agreed to regarding property transfers and property tax revenue exchange. Therefore, the District has budgeted to provide Fire Protection Services through December 2024 until that process concludes.

The cities of Arroyo Grande (AG) and Grover Beach (GB) formed a new FCFA joint powers agreement (JPA), which provided the District with the ability to contract for services. The attached contract provides Fire Protection Services from FCFA through December 31, 2024, or earlier if all agreements/documents are finalized and LAFCo makes a final determination before the end of the year. The District will pay \$142,167 monthly for fire service.



Other Agency Involvement

Cities of AG and GB, FCFA, LAFCO, and the County.

Other Financial Considerations

Last year, the District contracted with FCFA for \$1,150,000 for a one-year term beginning July 1, 2023. The contract included the option to extend the agreement and states that the upcoming year's costs can be no less than the actual service cost. The County and FCFA negotiated the \$1,706,000 for the upcoming year. The property tax exchange agreement, the lease agreements, and the Public Facilities Fees agreement will provide details on how the District's prior revenues will be transferred to the County. The table below provides the changes to the District's budget in the upcoming year and estimates for FY 2025-26:

	FY 2023-24	FY 2024-25	FY 2025-26
<u>Revenues</u>			
Property Tax Revenue	\$1,337,044	\$714,086	\$54,590
Sheriff's Office Rental Income	\$126,594	\$63,693	\$0
Public Facilities Fees	\$22,092	\$0	\$0
<u>Expenses</u>			
FCFA Contract	\$1,150,000	\$1,706,000	\$0
Admin Office Lease Expense	\$0	\$61,950	\$120,793
Sheriff's Office Maintenance Expense	\$10,185	\$5,100	\$0
<u>Reserves</u>			
Public Facilities Fees	\$248,415	\$0	\$0
General Fund (Less: FY 23-24 Facilities Fund: Sheriff's Flooring)	\$219,255	\$129,255	\$129,255

- Property Tax Revenue: 6 months of Property Taxes (\$714,086) in FY 2024-25 and 3.85% of property taxes (\$54,590) in FY 2025-26.
- Sheriff's Rental Income: 6 months of Lease Income (\$63,693) in FY 2024-25 and \$0 in FY 2025-26.
- Public Facilities Fees: the agreement with the County will transfer all the reserves to the County.
- FCFA Contract: FCFA will bill the District \$142,167 monthly until the property tax exchange agreement is complete with the County.



Oceano Community Services District

Board of Directors Meeting

- Admin Office Lease: The District will begin to pay a lease payment of \$9,679 a month to the County after the District transfers the Fire Station and real property located at 1655 Front St. In FY 2024-25, the District has budgeted for 6 months of lease payments (\$61,950). In FY 2025-26, staff estimates a full year of lease payments to be \$120,773.
- Sheriff's Office Maintenance: The district will develop a lease with the County for the Sheriff's Office at \$1 per year for the next 20 years, and the Office will no longer be maintained.
- General Fund Reserves: The District's FY 2023-24 budget includes \$90,000 for new flooring in the Sheriff's building. The funds will be transferred to the County for FY 2024-25 facility improvements.

Results

Approval of the contract for fire protection services will provide these services through December 31, 2024, and will lower the District's cash flow in the following years.

Attachment:

- Contract for Fire Protection Services

**FIRST AMENDMENT TO AGREEMENT TO PROVIDE FIRE SERVICES
BETWEEN THE FIVE CITIES FIRE AUTHORITY AND
OCEANO COMMUNITY SERVICES DISTRICT**

THIS FIRST AMENDMENT to the July 1, 2023 Fire Services Agreement, is made and entered into this ____ day of June 2024, by and between the Five Cities Fire Authority ("FCFA"), a California Joint Powers Authority as authorized under Government Code Sections 6500 et. seq., and Oceano Community Services District ("Oceano"), a County of San Luis Obispo Community Services District (collectively referred to as "the Parties").

WHEREAS, the term of the existing Fire Services Agreement between the Parties expires on June 30, 2024; and

WHEREAS, the Parties anticipate that the LAFCO divestiture process will not be concluded prior to the expiration of the term and the need for fire services for Oceano will continue till the finalization of the process and execution of a new contract between the County of San Luis Obispo and FCFA; and

WHEREAS, the Parties, consistent with Section 5.2 of the Fire Services Agreement negotiated an extension with compensation set at the actual cost of service incurred by FCFA, which is reflected in the amended section 2.1 below; and

WHEREAS, the existing agreement provides for extension of term upon mutual agreement of the Parties as to term and cost and such mutual agreement has been reached.

AGREEMENT

NOW, THEREFORE, the above "WHEREAS" provisions are incorporated herein with the same force and effect as any other term and condition of this Agreement and for and in consideration of the mutual advantages to be derived therefrom, and in consideration of the mutual covenants herein contained, it is agreed by and between the Parties hereto that the amendments set out below are made to the July 1, 2023 Fire Services Agreement effective as of the date of this First Amendment.

A. Section 2.1 is deleted in its entirety and replaced as follows:

2.1 Compensation for Services. Oceano shall compensate FCFA for all Fire Services performed under this Agreement based on a fixed annual amount of One Million Seven Hundred and Six Thousand Dollars (\$1,706,000.00). Oceano shall pay, on a monthly basis (every month from the effective date of this Agreement) the sum of One Hundred Forty Two Thousand One Hundred Sixty Seven Dollars and Zero

Cents (\$142,167) for the Fire, Emergency Medical Services and any related FCFA Activities provided by FCFA. FCFA shall submit monthly invoices to Oceano for the payment amount set out above. Payments are to be made within thirty (30) days of FCFA mailed invoice to Oceano, and any non-payment in excess of sixty (30) days from the date of FCFA's mailed invoice shall be considered a default under this Agreement and shall accrue an additional ten (10) percent charge as described herein.

B. Article V is deleted in its entirety and replaced as follows:

ARTICLE V TERM OF AGREEMENT

5.1 Term. The term of this Agreement shall commence on July 1, 2024 or and terminate by its own terms on December 31, 2024, or earlier upon certain events as provided in Sections 5.2 and 5.3 below. ("Extended Term").

5.2 Second Renewal or Extension of Agreement. The Extended Term may be extended upon mutual agreement of both Parties. Upon written notice of either Party, at thirty (30) days before the end of the Extended Term, the Parties shall meet and confer for a period of up to fifteen (15) days regarding extending the term of the Agreement and the terms and conditions of the extension. If agreement cannot be reached regarding extension or renewal, the Agreement shall terminate with no further obligations of either Party at the end of the Extended Term. If the Agreement is extended by the Parties (the "Second Extended Term"), notwithstanding any other provisions of this Agreement, the Parties anticipate that the term for the Second Extended Term will be on a month-to-month basis commencing upon the end of the Extended Term.

5.3 Termination. During the Extended Term, if either Party seeks to terminate this Agreement, the notice to terminate shall be in writing and shall be given at least thirty (30) days before the planned termination date. If Oceano is not current on all payments owed and is in default under this Agreement FCFA may terminate this Agreement immediately. If during the Extended Term, LAFCO makes a final determination as to Oceano's application for divestiture of fire services, and the decision of LAFCO would by operation of law or by lawful conditions imposed by LAFCO as part of their decision, preclude Oceano from participating as a Party to this Agreement or restrict their ability to enforce this Agreement, this Agreement shall terminate. Nothing within this section shall absolve Oceano of the obligation to pay for any and all FCFA services rendered under this Agreement prior to termination resulting from LAFCO'S decision causing termination or a Party initiated termination.

C. All other provisions of the Fire Services Agreement unaffected by this Amendment shall remain in full force in effect.

IN WITNESS WHEREOF, the Parties execute this agreement hereto on the day and the year first written above.

FIRE CITIES FIRE AUTHORITY

By  _____
Daniel Rushing, FCFA Board Chair

Dated 6/6/2024

ATTEST:

By  _____
Tricia Meyers, FCFA Clerk to the Board

APPROVED AS TO FORM:

 _____
Martin Koczanowicz, FCFA General Counsel

OCEANO COMMUNITY SERVICES DISTRICT

By _____
President

Dated _____

ATTEST:

By _____
District Clerk

APPROVED AS TO FORM:

District Counsel



Oceano Community Services District

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

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

Date: June 26, 2024

To: Board of Directors

From: Peter Brown, General Manager
Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item 8(B): Review and consideration of outreach options regarding the District's November 2024 Division-based Elections**

Recommendation

It is recommended that the Oceano Community Services District Board of Directors direct staff to provide outreach to the community regarding the District's 2024 November Division-based Election via a postcard to all service addresses by early July, 2024.

Discussion

The Board adopted [Resolution 2022-06](#) establishing voting divisions for elections and defining division boundaries on March 23, 2022. The resolution established that members of the Board would be elected on a division-based electoral system, dividing the Oceano community into five geographic areas roughly equal in population size. The District's upcoming election will be held on Tuesday November 5, 2024 and three of the five Divisions are up for election. As the current Board stands, three Directors are up for election, one member is eligible to run in Division 1 and two members are eligible to run in Division 5, leaving Division 4 open with no incumbent.

The [District website](#) shares information regarding important dates, division maps, and candidate information. The District has the responsibility to send out flyers or mailers to all residents (service addresses) community-wide or only those that reside in the Divisions up for election (1, 4, and 5). The costs associated with the different options are as follows:



Oceano Community Services District

Board of Directors Meeting

All Service Addresses:		
2 Sided Flyer		\$2,200
Post Card		\$1,550
2 Sided Flyer Inserted into Utility Billing (Mailed July 31st)		\$700
Divisions 1,4,&5:		
2 Sided Fyler to Division 1,4, & 5		\$1,200
Post Card to Divisions 1,4, & 5		\$950
Divisions 4:		
2 Sided Flyer		\$375
Post Card		\$325

Based on the above and our responsibility to keep residents informed of the change from at-large to division-based elections, staff recommends that the Board support a postcard being sent to all residents of the community in all five divisions.

This approach balances the costs/benefits associated with informing the electorate of the upcoming election for Board representation, enables those who are either within or outside of divisions 1, 4, and 5 to be informed of the division-based system, and enables all CSD service recipients to be aware of the opportunity that either themselves or someone they know in another district have the option to consider running for public office on the CSD Board to represent their neighborhood.

Other Agency Involvement

County of San Luis Obispo Clerk-Recorder.

Other Financial Considerations

The Preliminary Budget for Fiscal Year 2024/25 includes \$2,575 under postage.

Results

Informing the entire community of the November 2024 division-based elections encourages those that may not be aware an opportunity to run for office, informs residents that they will be able to elect someone to represent them in their respective division, and provides equal treatment to all Oceano residents regardless of which division they reside in.

Attachments:

- Resolution 2022-06 – Exhibit A
- Division Boundary Map

2022-06 Establishing Voting Divisions For Elections And Defining Division Boundaries**OCEANO COMMUNITY SERVICES DISTRICT RESOLUTION NO. 2022-06****A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE OCEANO COMMUNITY SERVICES DISTRICT
ESTABLISHING VOTING DIVISIONS FOR ELECTIONS AND DEFINING DIVISION
BOUNDARIES PURSUANT TO ELECTIONS CODE SECTIONS 1001 AND 10650**

WHEREAS, the Oceano Community Services District (“District”) currently elects and is governed by five board members using an at-large election system; and

WHEREAS, subdivision (a) of Elections Code section 10650 authorizes a special district to, by resolution, require that the members of its governing body be elected using division-based elections without being required to submit the resolution to the voters for approval, in furtherance of the purposes of the California Voting Rights Act of 2001 (“CVRA”); and

WHEREAS, at its September 9, 2020, meeting, the District adopted Resolution No. 2020-11, a resolution of intent to establish a by-division voting process pursuant to Government Code section 10010, and the District subsequently hired a demographer to assist in the process; and

WHEREAS, in accordance with Elections Code section 10010, the District held two (2) public hearings (June 9, 2021 and June 23, 2021) before any maps of voting divisions were drawn, at which time input from the public on the proposed composition of the voting divisions was invited and heard; and

WHEREAS, on March 9, 2022, nine (9) voting maps were presented and discussed at a public hearing at which the public was invited to provide input regarding communities of interest and other local factors; and

WHEREAS, on March 23, 2022, the District held a fourth public hearing to consider three (3) focus maps selected from the original nine (9) voting maps, and public input was again invited and heard, and the District Board made a final map selection to be brought back to the Board for adoption; and

WHEREAS, it is the position of the District Board of Directors that the map attached hereto as [Exhibit A](#), will best serve the interests of the Oceano Community Services District and is consistent with the California Voting Rights Act and applicable law; and

WHEREAS, the purpose of this Resolution is to enact, pursuant to Government Code section 10650, a resolution providing for the by-division election of the Directors of the Board of Directors of the Oceano Community Services District; and

WHEREAS, all other legal prerequisites to the adoption of this Resolution have occurred.

NOW, THEREFORE, IT BE RESOLVED AND ORDERED BY THE BOARD OF DIRECTORS OF THE OCEANO COMMUNITY SERVICES DISTRICT THAT:

1. The above recitals are true and correct and incorporated herein by this reference.
2. To further the purposes of the California Voting Rights Act of 2001, the Board of Directors of the Oceano Community Services District hereby approves the division boundary map included as Exhibit “A” to this Resolution.
3. Beginning with the November 2022 election, members of the Board shall be elected on a division-based electoral system from five single-member Board divisions as shown on the attached map and in accordance with the election sequencing as identified on [Exhibit “A”](#).

4. The General Manager and District Legal Counsel are hereby authorized and directed to take the steps necessary to implement this Resolution.
5. This Resolution is effective on the day of its adoption.

PASSED AND ADOPTED by the Board of Directors of Oceano Community Services District on March 23, 2022 by the following roll call votes:

AYES: Director Gibson, Director Replogle, Director Austin, Vice President Villa and President White

NOES: None

ABSENT: None

ABSTAIN: None

the foregoing Resolution is hereby adopted this March day of 23, 2022.

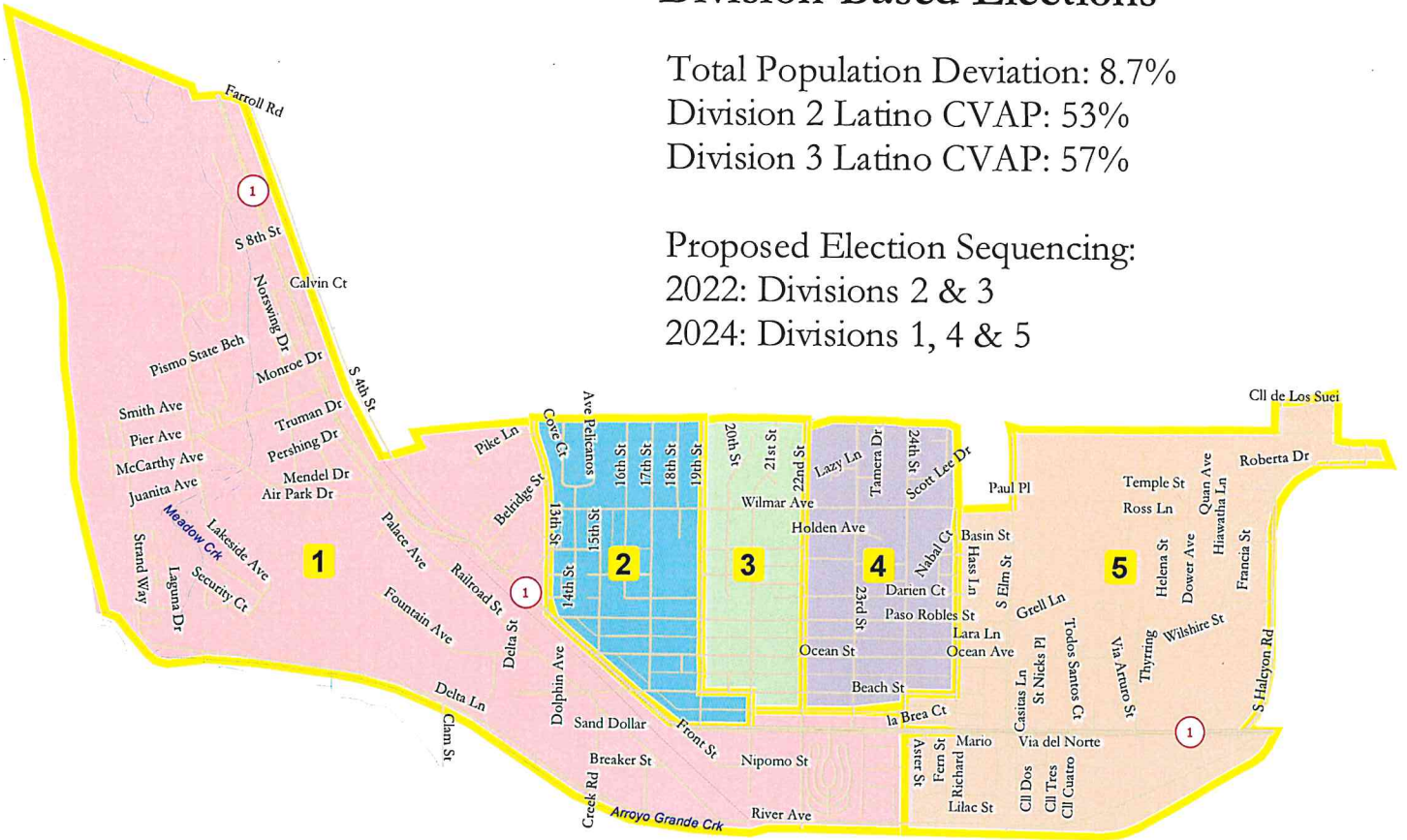
HISTORY Adopted by Res. [2022-06](#) on 03/23/2022

Plan 202

Oceano Community Services District 2021/22 Transition to Division-Based Elections

Total Population Deviation: 8.7%
Division 2 Latino CVAP: 53%
Division 3 Latino CVAP: 57%

Proposed Election Sequencing:
2022: Divisions 2 & 3
2024: Divisions 1, 4 & 5



©2021 CALIPER

National Demographics Corporation, March 2, 2022

Oceano Community Services District - Plan 202

Category	Field	1	2	3	4	5	Total
2020 Census	Total Population	1,425	1,386	1,454	1,444	1,511	7,220
	Population Deviation	-19	-58	10	0	67	125
	Pct. Deviation	-1.32%	-4.02%	0.69%	0.00%	4.64%	8.66%
Total Pop.	Hispanic/Latino	41%	60%	66%	45%	22%	47%
	NH White	50%	34%	28%	44%	69%	45%
	NH Black	1%	1%	1%	2%	1%	1%
	NH Asian/Pac.Isl.	4%	3%	3%	5%	4%	4%
	NH Native Amer.	2%	3%	2%	2%	3%	2%
Citizen Voting Age Pop	Total	996	776	787	1,022	1,378	4,959
	Hisp	29%	53%	57%	29%	16%	34%
	NH White	59%	40%	35%	57%	77%	57%
	NH Black	4%	2%	1%	1%	0%	2%
	Asian/Pac.Isl.	8%	5%	6%	13%	7%	8%
	Native Amer.	1%	0%	1%	2%	2%	1%
Voter Registration (Nov 2020)	Total	836	724	656	871	1,208	4,295
	Latino est.	23%	43%	42%	35%	16%	30%
	Spanish-Surnamed	22%	40%	39%	32%	15%	28%
	Asian-Surnamed	1%	2%	2%	0%	1%	1%
	Filipino-Surnamed	1%	1%	3%	2%	1%	1%
	NH White est.	72%	58%	56%	66%	85%	70%
	NH Black	5%	1%	1%	1%	0%	2%
Voter Turnout (Nov 2020)	Total	665	547	464	688	996	3,360
	Latino est.	18%	39%	38%	31%	14%	26%
	Spanish-Surnamed	18%	36%	36%	30%	13%	24%
	Asian-Surnamed	1%	2%	2%	0%	1%	1%
	Filipino-Surnamed	1%	1%	3%	2%	1%	1%
	NH White est.	72%	58%	56%	66%	85%	70%
NH Black	5%	1%	1%	1%	0%	2%	
Voter Turnout (Nov 2018)	Total	426	335	300	460	706	2,227
	Latino est.	14%	35%	33%	28%	12%	22%
	Spanish-Surnamed	14%	33%	32%	28%	12%	22%
	Asian-Surnamed	0%	1%	2%	0%	1%	1%
	Filipino-Surnamed	0%	1%	2%	2%	1%	1%
	NH White est.	76%	60%	59%	68%	86%	73%
NH Black est.	4%	2%	1%	0%	0%	1%	
Age	age0-19	24%	26%	24%	22%	21%	23%
	age20-60	56%	56%	63%	57%	44%	55%
	age60plus	20%	17%	13%	21%	35%	22%
Immigration	immigrants	22%	22%	23%	20%	18%	21%
	naturalized	54%	54%	54%	54%	55%	55%
Language spoken at home	english	64%	60%	59%	69%	79%	67%
	spanish	31%	36%	35%	22%	10%	26%
	asian-lang	3%	4%	7%	5%	2%	4%
	other lang	2%	1%	0%	3%	8%	3%
Language Fluency	Speaks Eng. "Less than Very Well"	15%	18%	23%	17%	7%	15%
Education (among those age 25+)	hs-grad	44%	45%	56%	56%	49%	50%
	bachelor	15%	13%	7%	11%	19%	13%
	graduatedegree	7%	7%	4%	3%	4%	5%
Child in Household	child-under18	31%	37%	42%	35%	25%	32%
Pct of Pop. Age 16+	employed	68%	71%	73%	63%	45%	63%
Household Income	income 0-25k	22%	21%	23%	21%	17%	20%
	income 25-50k	14%	13%	17%	21%	24%	18%
	income 50-75k	13%	16%	15%	16%	16%	15%
	income 75-200k	48%	48%	41%	37%	35%	41%
	income 200k-plus	3%	3%	4%	6%	8%	5%
Housing Stats	single family	65%	61%	58%	75%	93%	73%
	multi-family	35%	39%	42%	25%	7%	27%
	rented	51%	53%	56%	45%	29%	44%
	owned	49%	47%	44%	55%	71%	56%

Total population data from California's adjusted 2020 Census data. Citizen Voting Age Population, Age, Immigration, and other demographics from the 2015-2019 American Community Survey and Special Tabulation 5-year data. Turnout and Registration data from California Statewide Database ("Latino" figures calculated by NDC using Census Bureau's Latino undercount by surname estimate).



Oceano Community Services District

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

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

Date: June 26, 2024

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #8(C): Review and file the June 30, 2023, Audited Financial Statements and Independent Auditors Report prepared by Moss, Levy and Hartzheim, LLP**

Recommendation

It is recommended that the Board review and file the June 30, 2023, Audited Financial Statements and Independent Auditors Report prepared by Moss, Levy and Hartzheim, LLP.

Discussion

Pursuant to Special District Law, the District is required to ensure that regular audits of the District's accounts and records are performed. An audit is performed on the accounts and records of the Oceano CSD every year by an independent Certified Public Accountant. The audit for June 30, 2023 has been completed and the Oceano Finance and Budget Committee is scheduled to meet on Thursday July 18, 2024 at 1pm to review the June 30, 2023 audit and the FY 2023-24 fourth quarter budget review.

Included in the Independent Auditors' Report is the report on Internal Controls which includes the 2022 findings regarding accrued leave and utility receipts, some of which occurred after the July 1st start of the 2023 fiscal year. The accrued leave finding was discovered in the previous year audit and the utility receipts finding was discovered in the June 30, 2023 audit and is included in both 2022 and 2023 since it was discovered after the closing of June 30, 2022. Both have been resolved through employee training, employee dismissal, and by installing second approvals in the District's accounting software.

The "Management Discussion and Analysis" (MD&A) has been included in all audits since 2016. A MD&A is required by the Governmental Accounting Standards Board (GASB), which considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. As a result, preparation of the MD&A helps ensure that fiscal issues being addressed by the Board are described to the auditors in the MD&A.



Oceano Community Services District

Board of Directors Meeting

Other Agency Involvement

The State Controller, County Auditor and the Local Agency Formation Commission are provided a copy of the audit and related communication letters.

Other Financial Considerations

Funding for audit services has been included in the FY 2023-24 budget at \$25,000.

Results

Completion of the annual audit promotes independent evaluation of the District's accounting records. The prior fiscal year had no significant findings and all record, receipts and accounting practices are in good work order.

Attachment:

- Oceano Community Services District Financial Statements June 30, 2023, and Independent Auditors Report

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Oceano Community Services District
Oceano, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Oceano Community Services District, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Oceano Community Services District's basic financial statements and have issued our report thereon dated May 28, 2024.

Internal Control Over Financial Reporting

In connection with our engagement to audit the financial statements of the District, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider to be significant deficiencies. We consider the deficiency described in the accompanying schedule of findings and responses to be a significant deficiency (Findings 2023-001).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Oceano Community Services District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Oceano Community Services District's Responses to Findings

The Oceano Community Services District's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The Oceano Community Services District's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Remy & Hartgeim LLP

Santa Maria, California
May 28, 2024

**Oceano Community Services District
Schedule of Findings and Responses
June 30, 2023**

**FINDING 2023-001
UTILITY RECEIPTS**

Criteria:

All payments for utility bills should be properly recorded to the customers account and then deposited into the District's bank account.

Condition:

During testing of utility receipts and per discussion with District staff, we found that a "bill void" was occasionally entered into the utility billing system to zero out billings previously posted to specific customer accounts. This zeroed out the balance a customer owed on their account in the exact amount that the customer paid in cash at the District. The District checked by calling affected customers who made these cash specific cash payments and were able to get verbal confirmation that the customer paid in cash at the District. The amounts the customers told the District they had paid did not make it into the District bank deposits and the revenue recorded was reversed out by the "bill void". This occurred up until employment of the employee that was responsible ended in August 2022.

Cause:

District employee had permission in the utility system to make void bills without authorization.

Effect:

Misappropriation of funds from cash receipts and understatement of revenues.

Recommendation:

Employees who receive customer cash payments should not have permissions in the utility system to void a bill without management authorization. The District should re-evaluate receipt controls and system permission to ensure there is proper segregation of duties.

Repeat Finding:

Yes. See Finding 2022-002.

District Corrective Action Plan:

Management worked with the District's software provider (Tyler Incode) to install a second approval the for all types of bill adjustments. The District's software system now requires one employee to initiate the type of adjustment and a second to approve within the system for all types of adjustments before any adjustment can be applied to an account.

**Oceano Community Services District
Schedule of Prior Fiscal Year Findings and Responses
June 30, 2023**

**FINDING 2022-001
PAYROLL**

Criteria:

All employees eligible to receive vacation pay should be accruing vacation and sick leave based on their employee agreement.

Condition:

During testing of the vacation and sick leave accruals, we noted that one employee, who was responsible for payroll processing, allocated themselves 19.68 combined extra vacation and sick leave hours accrued than earned for the pay period we tested.

Cause:

Employee designated to process payroll had too much system access.

Effect:

Misappropriation of funds and overstatement of expenditures. Employee had more vacation and sick leave hours accrued than they were eligible to earn for the pay period.

Recommendation:

A designated manager should periodically review the employee leave reports and ensure that accruals are proper for each employee and that hours used match with timecards. The employee processing payroll should not have sufficient system access to add additional leave hours. The District should re-evaluate payroll controls and system permission to ensure there is proper segregation of duties.

Repeat Finding:

No.

Current Status:

Implemented.

**FINDING 2022-002
UTILITY RECEIPTS**

Criteria:

All payments for utility bills should be properly recorded to the customers account and then deposited into the District's bank account.

Condition:

During testing of utility receipts and per discussion with District staff, we found that a "bill void" was occasionally entered into the utility billing system to zero out billings previously posted to specific customer accounts. This zeroed out the balance a customer owed on their account in the exact amount that the customer paid in cash at the District. The District checked by calling affected customers who made these cash specific cash payments and were able to get verbal confirmation that the customer paid in cash at the District. The amounts the customers told the District they had paid did not make it into the District bank deposits and the revenue recorded was reversed out by the "bill void".

Cause:

District employee had permission in the utility system to make void bills without authorization.

Effect:

Misappropriation of funds from cash receipts and understatement of revenues.

Recommendation:

Employees who receive customer cash payments should not have permissions in the utility system to void a bill without management authorization. The District should re-evaluate receipt controls and system permission to ensure there is proper segregation of duties.

Repeat Finding:

No.

Current Status:

Not implemented, see Finding 2023-001.



May 28, 2024

To the Board of Directors of the
Oceano Community Services District

We have audited the financial statements of the governmental activities, the business-type activities and each major fund of the Oceano Community Services District for the fiscal year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 30, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Oceano Community Services District are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of the useful lives of capital assets is based on experience with other capital assets and on their standard table of useful lives. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for bad debt is based on their past experience with the Management's estimate of the net pension liability and deferred inflows and outflows related to pension are based on the CalPERS actuary's expertise experience. We evaluated the key factors and assumptions used to develop the net pension liability and deferred inflows and outflows related to pension in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures of the Pension Plans in Note 7 and the Subsequent Events in Note 10.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 28, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of the Oceano Community Services District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Moss, Remy & Hartgeim LLP

Santa Maria, California

OCEANO COMMUNITY SERVICES DISTRICT
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

**OCEANO COMMUNITY SERVICES DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Board of Directors of Oceano Community Services District
Oceano, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, and each major fund of the Oceano Community Services District, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Oceano Community Services District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Oceano Community Services District, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Oceano Community Services District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Oceano Community Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Oceano Community Services District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Oceano Community Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the General Fund budgetary comparison schedule, the schedule of proportionate share of net pension liability, and the schedule of pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2024, on our consideration of the Oceano Community Services District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Moss, Renz & Hartzheim LLP

Santa Maria, California
May 28, 2024

Oceano Community Services District
Management Discussion and Analysis
For the fiscal year ending June 30, 2023

The management of the Oceano Community Services District (District) has prepared the following narrative for the readers of the District's financial statements to provide an overview and analysis of the District for the fiscal year ending June 30, 2023. The District encourages readers to consider the information together with the District's financial statements following this section.

The District is an independent special district serving a population of approximately 7,600. The District is governed by a five (5) member Board of Directors elected by voters within the District's boundaries; all Board members must reside within the District's boundaries. The District is governed by California Government Code Sections 61000 et al, as well as other specific statutes and regulations that govern its operations.

The District provides both governmental-type activities and business-type activities. Governmental activities include fire protection services, street lighting, and recreation. Business-type activities include water service, wastewater collection service, and garbage and recycling services.

District Services and Related Agencies

As a special District, the District's powers are authorized by the San Luis Obispo County Local Agency Formation Commission (LAFCO). Any proposed additions to the District services, modification of District boundaries, or services outside of the District boundaries must be approved in advance by LAFCO.

The following provides a brief overview of each of the District's services:

Fire Protection Services

During Fiscal Year 2022-23 the District provided fire protection services through the Five Cities Fire Authority (FCFA). The FCFA was created as a "joint exercise of powers authority" (JPA) through an agreement originally approved in 2010 and amended on May 23, 2018, June 12, 2019, and most recently on June 24, 2020 between the cities of Arroyo Grande and Grover Beach, and the District. One member of the OCSD Board of Directors was appointed to serve the District on the FCFA Board of Directors and a second member of the OCSD Board was an alternate member on the FCFA Board. The District would pay a portion of the annual costs of FCFA services based on a funding formula established in the FCFA agreement, which was modified in the third amendment. The JPA amendments were needed for several reasons, including a multi-year implementation of the FCFA "Strategic Plan." The "Strategic Plan" includes increased staffing and service levels greater than those provided in the existing JPA. The amendments included specific approval of each members annual costs during the implementation period and required either a citizen initiative or District initiated special tax measure to be placed on the 2022 primary ballot. The increase in the District costs during the implementation period was funded from reserves to the extent that the costs exceed property tax revenues received by OCSD. The amendments required the District to call for a special tax election on the March 2020 ballot for voters to consider approving additional funding so that the District could continue to participate as a member of the FCFA. On March 3, 2020, Measure A-

Oceano Community Services District
Management Discussion and Analysis
For the fiscal year ending June 30, 2023

20 received 66.14% support, which was 11 votes short of passage. The third amendment to the FCFA JPA was approved on June 24, 2020 which extended the agreement for an additional two years and required the District to provide the community another opportunity to consider additional funding via a June 2022 ballot measure. On June 7, 2022 Measure A-22 was placed on the ballot by the Board of Directors and failed with 57.75% support. The District's membership in the FCFA will cease on July 1, 2023. The District has initiated proceedings through LAFCO to divest of its Fire Protection Services power and turn the responsibility over to the County of San Luis Obispo. The divestiture process will continue past July 1, 2024 and the District will have to provide Fire Protection Services until that process concludes. The District approved an agreement with FCFA to contract for services in the amount of \$1,150,000 for the fiscal year 2023-24 and a second agreement of \$1,706,000 (\$142,167 a month) for the fiscal year 2024-25 will be brought to the Board for consideration in June 2024.

On a related effort, the County of San Luis Obispo Board of Supervisors prepared a report on independent fire departments serving unincorporated communities throughout the County and significant constraints in generating the needed revenues to fund full-time fire departments. The Board of Supervisors will consider providing fire and emergency services to Oceano residents at their June 18, 2024 meeting.

Lighting Services

The District provides street lighting services in certain areas of the community. The County of San Luis Obispo and the California Department of Transportation also provide some street lighting.

Parks and Recreation Services

The District is authorized to provide parks and recreation services. The District holds a lease with LMUSD for the Oceano Community Center and as part of the lease requirements LMUSD utilizes the community center for recreation programs. There is a section in the lease where the District may also utilize the community center. Currently the District offers individuals the opportunity to utilize the Oceano Community Center for up to 10 hours per month and 120 hours per year with discounted fees. In fiscal year 2023-24 the Board established the Oceano Parks and Recreation Committee (OPARC) and provided \$19,500 of General Funds as a grassroots effort. OPARC was awarded a grant of \$15,904 from Parks CA for the Field Trips to State Praks Program at Oceano Elementary.

Water Services

The District provides water service to approximately 2,200 connections. An annual Consumer Confidence Report (CCR) is mailed to all water customers providing a summary of the District's water quality including a comparison to regulatory requirements. The California State Division of Drinking Water regulates the District's water supplies and the CCR can be found on the District website or by calling the District office.

Oceano Community Services District
Management Discussion and Analysis
For the fiscal year ending June 30, 2023

The District's water supplies include groundwater, Lopez water, and State water. Regulation of the District's groundwater supply is also subject to the stipulations and judgment adopted for the adjudication of the Santa Maria groundwater basin. Lopez and State water supplies are provided by the County of San Luis Obispo under terms of water supply contracts. The District's water supply reliability is relatively high, and the District has the ability to store water in Lopez. Nevertheless, the need to address water supply reliability continues and contract amendments for the State Water Project are being developed by the State Department of Water Resources and, separately, contract amendments for the Lopez Lake water supply were adopted by local agencies in August 2022 to establish water storage rights and enhance multi-year water resource planning.

A water rate increase was approved by the Board on October 14, 2020. The rate increase provided funding for ongoing operations, capital improvement projects, and minimum reserves. The rate increase has been phased in over five years.

Wastewater Collection Services

The District provides wastewater collection services through a network of neighborhood pipelines that flow into pipelines and facilities owned by the South San Luis Obispo County Sanitation District (SSLOCSD), which is responsible for treatment and disposal. The SSLOCSD customers include the customers of the District as well as those of the cities of Arroyo Grande and Grover Beach. Since the District does not control the operations of SSLOCSD, the financial statements and audit of the SSLOCSD are separate from the District. District operations are regulated by the Central Coast Regional Water Quality Control Board.

Solid Waste (Garbage) and Recycling Services

The District provides mandatory solid waste and recycling services through a franchise agreement with South County Sanitary Services Incorporated (SCSS Inc.), which is a subsidiary of Waste Connections Incorporated, a publicly traded corporation "WCN" on the New York Stock Exchange. In 2020 the Board adopted a resolution to reduce the franchise fee payment from SCSS from 10% to 5% to reduce the customers utility bills. The District enforces illegal dumping within the community and other violations. The District has also adopted incentive programs designed to promote a cleaner community. Since the District does not control operations of SCSS or WCN, the financial statements and audits of those entities are separate from the District.

Overview of the Financial Statements

This annual report contains the following five parts.

- Management Discussion and Analysis (this section)
- The Basic Financial Statements
- Notes to the Financial Statements
- Supplementary Information - a comparison of the District's budgets to actual results

Oceano Community Services District
Management Discussion and Analysis
For the fiscal year ending June 30, 2023

- Supplementary Information on Pension Disclosures

This management discussion and analysis is intended to provide an overview of the most relevant information affecting the District's financial affairs for the fiscal year and the District's end of the fiscal year status. The basic financial statements provide information on the governmental and enterprise activities including operating and non-operating revenues and expenditures, current assets, non-current assets, capital assets, deferred outflows of resources, current and long-term liabilities, and deferred inflows of resources.

The notes to the financial statements provide additional detailed information and explanations on the financial statements. The budget to actual comparison illustrates differences between the board adopted budget and actual revenues, expenditures, and changes in fund balance in the General fund. The current year reflects a positive budget variance of \$174,677 for the Governmental Fund.

Financial Statement Analysis and Highlights

The District's Statements of Net Position is illustrated below for the Governmental and Business-type Activities, and subsequently, for each of the Enterprise Funds.

Statements of Net Position as of June 30, 2023 and 2022				
	Governmental Activities		Business-type Activities	
	2023	2022	2023	2022
Current and Other Assets	\$ 1,028,126	\$ 1,041,205	\$ 3,727,899	\$ 4,012,889
Capital Assets, net	1,642,612	1,655,130	3,189,271	2,433,432
Total Assets	2,670,738	2,696,335	6,917,170	6,446,321
Deferred Outflow of Resources	265,301	293,818	584,751	761,562
Current Liabilities	117,873	40,743	281,211	155,018
Non-current Liabilities	145,818	143,980	825,171	856,800
Total Liabilities	263,691	184,723	1,106,382	1,011,818
Deferred Inflow of Resources	123,189	131,790	271,522	341,595
Net Investment in Capital Assets	1,642,612	1,655,130	3,189,271	2,966,373
Restricted	139,365	205,830	41,461	41,412
Unrestricted	767,182	812,680	2,893,285	2,846,685
Net Position	<u>\$ 2,549,159</u>	<u>\$ 2,673,640</u>	<u>\$ 6,124,017</u>	<u>\$ 5,854,470</u>

Oceano Community Services District
Management Discussion and Analysis
For the fiscal year ending June 30, 2023

The Net Position of the Business-type Activities remained consistent with the previous fiscal year.

Statements of Net Position as of June 30, 2023 and 2022						
	Water Fund		Wastewater Fund		Garbage Fund	
	2023	2022	2023	2022	2023	2022
Current and Other Assets	\$2,833,821	\$2,738,253	\$ 1,075,128	\$ 1,276,435	\$ 160,239	\$ 237,349
Capital Assets, net	2,227,311	1,520,265	961,960	1,054,121	-	333
Total Assets	5,061,132	4,258,518	2,037,088	2,330,556	160,239	237,682
Deferred Outflow of Resources	373,258	486,108	186,586	243,054	24,907	32,400
Current Liabilities	297,237	230,127	21,775	21,965	28,237	31,386
Non-current Liabilities	823,273	840,602	273,969	268,173	3,180	-
Total Liabilities	1,120,510	1,070,729	295,744	290,138	31,417	31,386
Deferred Inflow of Resources	173,318	218,041	86,639	109,021	11,565	14,533
Net investment in Capital Assets	2,227,311	1,770,259	961,960	1,179,118	-	333
Restricted	41,461	41,412	-	-	-	-
Unrestricted	1,871,790	1,644,185	879,331	995,333	142,164	223,830
Net Position	\$ 4,140,562	\$ 3,455,856	\$ 1,841,291	\$ 2,174,451	\$ 142,164	\$ 224,163

Following the District's Statements of Net Position is the Statement of Activities.

Statement of Activities for the years ending June 30, 2023 and 2022				
	Governmental Activities		Business-type Activities	
	2023	2022	2023	2022
Operating Revenues	\$ 3,863	\$ 7,878	\$ 4,167,842	\$ 3,591,601
Operating Expenses:				
Administrative Expenses	(1,156,338)	(686,911)		
Fire Protection	(1,152,239)	(1,147,837)		
Street Lighting	(50,524)	(29,241)		
Enterprise Funds			(3,224,782)	(1,652,605)
Net Operating Income / (Loss)	(2,355,238)	(1,856,111)	943,060	1,938,996
Ad Valorem Taxes	1,286,944	1,182,885	-	-
Other Non-operating Income	189,814	159,662	80,486	23,047
Transfers	753,999	775,155	(753,999)	(775,155)
Total Non-Operating Income	2,230,757	2,117,702	(673,513)	(752,108)
Change in Net Position	\$ (124,481)	\$ 261,591	\$269,547	\$1,186,888

Oceano Community Services District
Management Discussion and Analysis
For the fiscal year ending June 30, 2023

In summary, the Governmental Activities went from a net income of \$261,591 to a net loss of (\$124,481) in 2023. The decrease in net position this fiscal year is from the District's employer pension contributions vs. accrual-basis pension costs in CalPERs (GASB 68 reporting) of \$204,897.

The Business-type Activities went from a net income for the prior fiscal year of \$1,186,888 to a net income of \$269,547. The decrease is from the employer pension contributions vs accrual-basis pension costs in CalPERs (GASB 68 reporting). The Enterprise Funds are broken out by fund in the table below.

Statements Revenues, Expenses, and Changes in Net Position as of June 30, 2023 and 2022						
	Water Fund		Wastewater Fund		Garbage Fund	
	2023	2022	2023	2022	2023	2022
Operating Revenues	\$ 2,946,797	\$ 2,994,410	\$ 408,497	\$ 403,008	\$ 72,392	\$ 52,896
Operating Expenses	(2,680,062)	(1,517,132)	(412,586)	(43,758)	(100,695)	(71,686)
Net Operating Income / (Loss)	266,735	1,477,278	(4,089)	359,250	(28,303)	(18,790)
Other non-operating income	820,642	152,370	-	11,924	-	-
Non-operating Expenses	(21,859)	(13,405)	(9,580)	(6,624)	-	-
Net Non-Operating Income	798,783	138,965	(9,580)	5,340	-	-
Net Transfers	(380,812)	(383,029)	(319,491)	(342,116)	(53,696)	(50,010)
Net Income / (Loss)	\$ 684,706	\$ 1,233,214	\$ (333,160)	\$ 22,474	\$ (81,999)	\$ (68,800)

The decrease in the net income in the Water Fund reflects the decrease from the employer pension contributions vs. accrual-basis pension costs in CalPERs (GASB 68 reporting). The rate structure approved in 2020 has established financial stability and funds for long-term capital improvement plans and minimum reserves.

The Wastewater Fund incurred a deficit of (\$333,160) this fiscal year. This was from the employer pension contributions vs. accrual-basis pension costs (GASB 68 reporting). A rate study and Proposition 218 rate increase is needed to close the structural deficit.

The Garbage Fund's net deficit increased from the prior fiscal year because in 2020 the Board adopted a resolution to reduce the franchise fee payment from SCSS from 10% to 5% to reduce the costs to customers and draw down reserves in the Garbage Fund. In June 2022 the Board voted to use Garbage Fund reserves for SCSS's solid waste retroactive charges for the period May 2022 to June 30, 2022 during the rate increase proposed by SCSS. The District continues to move forward on the Solid Waste Programs adopted by the Board on February 8, 2017. These programs include policies to address illegal dumping, unsanitary conditions, and related solid waste problems within the District.

Capital Assets

The District currently owns the community fire station, administrative offices, Sheriff's substation the former fire station and some undeveloped land. The community fire station is provided to FCFA for their use for \$15,000 per year. The Sheriff substation is leased to the County of San Luis Obispo for \$122,175 per year. The divestiture of the District's fire and emergency services will alter the substation and administrative office lease in fiscal year 2024-25.

The Oceano Depot and Community Center are leased to non-governmental agencies. The Lucia Mar Unified School District and Oceano Depot lease the properties for \$1 per year each based on the multi-party agreements developed for those properties in conjunction with grants that funded the development of the community center and the preservation of the historic Oceano train depot.

The water and wastewater infrastructure of the District ranges drastically in age. Many of the water and wastewater system pipelines were originally constructed in the 1950's. The District completed water and wastewater system master plans in 2009 but revenue shortfalls have deferred infrastructure replacement projects. The District completed an updated water system capital improvement program for infrastructure replacement, which was substantially funded with grants approved by the State of California. The 2020 water rates include funds for long-term capital improvement plans starting with \$75,000 in 2022 and \$150,000 each year thereafter.

Debt Activities

On June 1, 2021 the District entered into a financing agreement with First Foundation Bank after issuing a "Request for Proposals" (RFP) to purchase the District's outstanding California Public Employees' Retirement System (CalPERS) Unfunded Accrued Liability (UAL) or the "CalPERS UAL Repayment Project." The District holds a contract with CalPERS and is required to make contributions to fund pension benefits for miscellaneous employees, safety employees and amortize a portion of the UAL. The total UAL as of June 30, 2021 for the District's miscellaneous plan and safety plan was \$822,745. The Board adopted Resolution 2021-02 to proceed with refinancing the UAL balances under these plans to bring the funding status of these plans to 100% funded and to enhance budget predictability by "smoothing" out the UAL payment structure over the next 15 years and to provide cash flow savings to the District. The District received two bids and locked in an interest rate of 3.46%. By lowering the interest rate this will result in a total cash flow savings of \$328,600 through June 30, 2035. The finance agreement pledged the revenues of the Water and Wastewater Funds. An interfund agreement was also established from the General (17.5%) and Garbage (3.5%) Funds to pay back the Water and Wastewater Funds for the payment of the UAL obligation. The interfund agreement was budgeted to be paid off in FY 2023-24. The principal and interest payments to First Foundation Bank will range between \$68,000 and \$83,000 until August 1, 2035.

Oceano Community Services District
Management Discussion and Analysis
For the fiscal year ending June 30, 2023

Internal debt, or borrowing between District funds, is more significant. Note #3 to the Financial Statements illustrates interfund liabilities. During the fiscal year ending June 30, 2023, the District recorded the interfund transfers to adhere to resolutions adopted April 26, 2017 to ensure repayment of interfund liabilities.

Interfund (Due to) / Due From	Beginning Balances – July 1, 2022	Net Change	Ending Balances – June 30, 2023
General Fund Due to Sewer Fund	\$ (144,117)	\$ 100,011	\$ (44,106)
General Fund Due to Water Fund	(97,658)	9,430	(88,228)
General Fund Due from Water Fund	335,461	(28,924)	306,537
Net General Fund Due to Other Funds	93,686	80,517	174,203
Water Fund Due from the General Fund	96,041	(7,813)	88,228
Water Fund Due from the Garbage Fund	21,141	(3,512)	17,629
Water Fund Due to the General Fund	(335,461)	28,924	(306,537)
Water Fund Due to Garbage Fund	(15,689)	7,379	(8,310)
Sewer Fund Due from General Fund	144,117	(100,011)	44,106
Sewer Fund Due from the Garbage Fund	9,760	(947)	8,813
Garbage Fund Due from Water Fund	15,689	(7,379)	8,310
Garbage Fund Due to the Water Fund	(19,524)	1,895	(17,629)
Garbage Fund Due to the Sewer Fund	(9,760)	947	(8,813)
Totals	\$ - 0 -	\$ - 0 -	\$ - 0 -

Budget and Rates

The District's budget for the fiscal year ending June 30, 2023 reflects the water system rate increase that was approved by the Board of Directors in October 2020, as adjusted based on increases in the consumer price index and wholesale water costs. The annual increases are prescribed in Ordinance 2020-01, and in accordance with California Government Code section 53756. The following illustrates the Water Fund change in net position before and after the rate increase:

Fiscal Year	Surplus/ (Deficit)
2014/15	\$ (182,216)
2015/16	93,228
2016/17	186,858
2017/18	22,518
2018/19	(187,930)
2019/20	(118,952)
2020/21	87,654
2021/22	1,233,214
2022/23	684,706

Oceano Community Services District
 Management Discussion and Analysis
 For the fiscal year ending June 30, 2023

With the approval of the 2020 rate increase, the District established fiscal stability and funds for capital improvement projects and minimum reserves. The increase began in November 2020 and will be phased in over five years. The District has secured approximately \$4,241,090 in grants from state agencies for the water system and related needs.

No rate changes affected the wastewater fund for the fiscal year ending June 30, 2023. The following shows the running deficit of the Sewer Fund:

Fiscal Year	Surplus/ (Deficit)
2014/15	\$ (16,927)
2015/16	(54,103)
2016/17	(104,305)
2017/18	(153,944)
2018/19	(165,453)
2019/20	(172,445)
2020/21	(226,848)
2021/22	22,474
2022/23	(333,160)

The operating revenue for the sewer fund needs to be addressed in the fiscal year 2024-25. In addition, addressing deferred infrastructure needs of the sewer fund will also become a higher priority, which will require sewer fund rate increases in the near future.

An increase of 21.03% in garbage rates for the SCSS Inc. were approved on June 8, 2022, and inflationary adjustments went into effect on January 1, 2023 and January 1, 2024. On January 22, 2020, the Board approved a decrease to the franchise fee from 10% to 5% to reduce customers' garbage bills.

Future Outlook

Overall, the District's financial outlook has maintained a relatively stable short-term position during the fiscal year ending June 30, 2023. The primary enterprise fund challenges relate to deferred infrastructure repairs and replacement in the water and wastewater systems. Currently, the District is evaluating deferred infrastructure needs and is utilizing grants obtained from the State of California for much of this effort. Identifying costs and rate impacts to fund the deferred infrastructure were completed in 2020 and the new water rates set aside funds for long-term capital projects. The future of the fire department's operation will also be a significant District effort in fiscal year 2024-25. The District has initiated an extension with FCFA for services as the divesture process with LAFCO continues.

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OCEANO COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION
June 30, 2023

	Governmental Activities	Business-type Activities	Totals
ASSETS			
Cash and investments	\$ 664,458	\$ 2,950,523	\$ 3,614,981
Restricted cash and investments	138,320		138,320
Accounts receivable, net	1,045	792,028	793,073
Prepaid items	50,100	112,611	162,711
Deposits		17,404	17,404
Inventory		29,536	29,536
Internal balances	174,203	(174,203)	
Capital assets:			
Non Depreciable:			
Land	610,390	6,000	616,390
Construction in progress		388,347	388,347
Depreciable:			
Buildings and improvements	2,154,547	8,142,161	10,296,708
Equipment, vehicles, and machinery	435,679	915,822	1,351,501
Software		195,918	195,918
Accumulated depreciation	(1,558,004)	(6,458,977)	(8,016,981)
Total assets	<u>2,670,738</u>	<u>6,917,170</u>	<u>9,587,908</u>
DEFERRED OUTFLOW OF RESOURCES			
Deferred pensions	265,301	584,751	850,052
Total deferred outflow of resources	<u>265,301</u>	<u>584,751</u>	<u>850,052</u>
LIABILITIES			
Accounts payable	50,635	41,223	91,858
Accrued wages and benefits	17,106	12,247	29,353
Deposits	2,500	173,116	175,616
Unearned revenue	10,319	525	10,844
Compensated absences - current portion	37,313		37,313
Taxable revenue bond obligation - current portion		54,100	54,100
Total current liabilities	<u>117,873</u>	<u>281,211</u>	<u>399,084</u>
Noncurrent liabilities:			
Compensated absences - noncurrent portion	111,940		111,940
Taxable revenue bond obligation - noncurrent portion		750,500	750,500
Net pension liability	33,878	74,671	108,549
Total noncurrent liabilities	<u>145,818</u>	<u>825,171</u>	<u>970,989</u>
Total liabilities	<u>263,691</u>	<u>1,106,382</u>	<u>1,370,073</u>
DEFERRED INFLOW OF RESOURCES			
Deferred pensions	123,189	271,522	394,711
Total deferred inflow of resources	<u>123,189</u>	<u>271,522</u>	<u>394,711</u>
NET POSITION			
Net investment in capital assets	1,642,612	3,189,271	4,831,883
Restricted for:			
Capital facilities	139,365		139,365
Water joint venture agreement		41,461	41,461
Unrestricted	767,182	2,893,285	3,660,467
Total net position	<u>\$ 2,549,159</u>	<u>\$ 6,124,017</u>	<u>\$ 8,673,176</u>

The notes to basic financial statements are an integral part of this statement.

OCEANO COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

	Expenses	Program Revenues		
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants
Governmental activities:				
Administration	\$ 1,156,338	\$ -	\$ -	\$ 3,863
Fire protection	1,152,239			
Street lighting	50,524			
Total governmental activities	<u>2,359,101</u>			<u>3,863</u>
Business-type activities:				
Water	2,701,921	2,878,677	808,276	
Sewer	422,166	400,259	8,238	
Garbage	100,695		72,392	
Total business-type activities	<u>3,224,782</u>	<u>3,278,936</u>	<u>888,906</u>	
Total primary government	<u>\$ 5,583,883</u>	<u>\$ 3,278,936</u>	<u>\$ 888,906</u>	<u>\$ 3,863</u>

General Revenues and Transfers:

- Taxes:
 - Property
 - Use of money and property
 - Other general revenues
- Transfers
- Total general revenues and transfers
- Change in net position

Net position - beginning of fiscal year

Net position - end of fiscal year

The notes to basic financial statements are an integral part of this statement.

Net (Expenses) Revenue and Changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ (1,152,475)	\$ -	\$ (1,152,475)
(1,152,239)		(1,152,239)
(50,524)		(50,524)
<u>(2,355,238)</u>		<u>(2,355,238)</u>
	985,032	985,032
	(13,669)	(13,669)
	<u>(28,303)</u>	<u>(28,303)</u>
	943,060	943,060
<u>(2,355,238)</u>	<u>943,060</u>	<u>(1,412,178)</u>
1,286,944		1,286,944
178,053	638	178,691
11,761	79,848	91,609
<u>753,999</u>	<u>(753,999)</u>	
<u>2,230,757</u>	<u>(673,513)</u>	<u>1,557,244</u>
(124,481)	269,547	145,066
<u>2,673,640</u>	<u>5,854,470</u>	<u>8,528,110</u>
<u>\$ 2,549,159</u>	<u>\$ 6,124,017</u>	<u>\$ 8,673,176</u>

OCEANO COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUND
BALANCE SHEET
June 30, 2023

	General Fund
	<u> </u>
ASSETS	
Cash and investments	\$ 664,458
Restricted cash and investments	138,320
Accounts receivable	1,045
Prepaid items	50,100
Advances receivable	<u>306,537</u>
 Total assets	 <u><u>\$ 1,160,460</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable	\$ 50,635
Accrued payroll and benefits	17,106
Deposits	2,500
Unearned revenue	10,319
Due to other funds	<u>132,334</u>
 Total liabilities	 <u>212,894</u>
Fund Balance:	
Nonspendable:	
Prepaid items	50,100
Advances receivable	306,537
Restricted:	
Capital facilities	139,365
Assigned:	
Infrastructure replacement	150,574
Unassigned	<u>300,990</u>
 Total fund balance	 <u>947,566</u>
 Total liabilities and fund balance	 <u><u>\$ 1,160,460</u></u>

The notes to basic financial statements are an integral part of this statement.

OCEANO COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND - BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2023

Total fund balance - governmental fund	\$	947,566
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In the governmental fund, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$	3,200,616	
Accumulated depreciation		<u>(1,558,004)</u>	
Net			1,642,612

Long-term liabilities: In the governmental fund, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Compensated absences payable	\$	149,253	
Net pension liability		<u>33,878</u>	
Total			(183,131)

In the governmental fund, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows of \$265,301 and inflows of resources of \$(123,189) relating to pensions are reported.

	<u>142,112</u>
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Total net position - governmental activities	\$	<u><u>2,549,159</u></u>
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The notes to basic financial statements are an integral part of this statement.

OCEANO COMMUNITY SERVICES DISTRICT

GOVERNMENTAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Fiscal Year Ended June 30, 2023

	<u>General Fund</u>
Revenues:	
Taxes and assessments	\$ 1,286,944
Public facility fee	3,863
Interest income	28,878
Rental income	149,175
Other	<u>11,761</u>
Total revenues	<u>1,480,621</u>
Expenditures:	
Salaries, wages, and directors' stipends	437,216
Payroll taxes and employee benefits	131,794
Liability insurance	35,552
Repairs and maintenance	22,413
Administrative services	12,588
Data processing	19,978
Dues and fees	30,398
Education	5,909
Legal fees	52,867
Miscellaneous	4,231
Office expense	16,675
Street lighting	32,273
Professional fees	104,799
Utilities	25,395
Public safety	1,138,148
Capital outlay	<u>66,177</u>
Total expenditures	<u>2,136,413</u>
Excess of revenues over (under) expenditures	<u>(655,792)</u>
Other Financing Sources (Uses):	
Transfers in	<u>753,999</u>
Total other financing sources (uses)	<u>753,999</u>
Net change in fund balance	98,207
Fund balance - July 1	<u>849,359</u>
Fund balance - June 30	<u><u>\$ 947,566</u></u>

The notes to basic financial statements are an integral part of this statement.

OCEANO COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

Total net change in fund balance - governmental fund	\$	98,207
<p>Capital outlays are reported in the governmental fund as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital outlay of \$66,177 are less than depreciation expense \$(78,695) in the period.</p>		
		(12,518)
<p>In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In the governmental fund, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, vacation earned exceeded the amounts used by \$5,273.</p>		
		(5,273)
<p>In the governmental fund, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension costs and actual employer contributions was:</p>		
		<u>(204,897)</u>
Changes in net position - governmental activities	\$	<u><u>(124,481)</u></u>

The notes to basic financial statements are an integral part of this statement.

OCEANO COMMUNITY SERVICES DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 June 30, 2023

	Water Fund	Sewer Fund	Garbage Fund	Totals
ASSETS				
Current assets:				
Cash and investments	\$ 1,844,626	\$ 958,289	\$ 147,608	\$ 2,950,523
Accounts receivable, net	726,471	61,461	4,096	792,028
Prepaid expenses	112,386		225	112,611
Inventory	27,077	2,459		29,536
Due from other funds	105,857	52,919	8,310	167,086
Total current assets	<u>2,816,417</u>	<u>1,075,128</u>	<u>160,239</u>	<u>4,051,784</u>
Noncurrent assets:				
Joint venture deposits	17,404			17,404
Non depreciable capital assets:				
Land	6,000			6,000
Construction in progress	388,347			388,347
Depreciable capital assets:				
Buildings and improvements	5,380,114	2,762,047		8,142,161
Equipment, vehicles, and machinery	586,429	312,495	16,898	915,822
Software	156,734	39,184		195,918
Accumulated depreciation	(4,290,313)	(2,151,766)	(16,898)	(6,458,977)
Total noncurrent assets	<u>2,244,715</u>	<u>961,960</u>		<u>3,206,675</u>
Total assets	<u>5,061,132</u>	<u>2,037,088</u>	<u>160,239</u>	<u>7,258,459</u>
DEFERRED OUTFLOW OF RESOURCES				
Deferred pensions	373,258	186,586	24,907	584,751
Total deferred outflow of resources	<u>373,258</u>	<u>186,586</u>	<u>24,907</u>	<u>584,751</u>
LIABILITIES				
Current liabilities:				
Accounts payable	38,126	1,803	1,294	41,223
Accrued wages and benefits	10,331	1,415	501	12,247
Deposits	173,116			173,116
Unearned revenue		525		525
Due to other funds	8,310		26,442	34,752
Advances payable-current portion	31,286			31,286
Taxable revenue bond obligation - current portion	36,068	18,032		54,100
Total current liabilities	<u>297,237</u>	<u>21,775</u>	<u>28,237</u>	<u>347,249</u>
Noncurrent liabilities:				
Advances payable - non-current portion	275,251			275,251
Taxable revenue bond obligation - non-current portion	500,358	250,142		750,500
Net pension liability	47,664	23,827	3,180	74,671
Total noncurrent liabilities	<u>823,273</u>	<u>273,969</u>	<u>3,180</u>	<u>1,100,422</u>
Total liabilities	<u>1,120,510</u>	<u>295,744</u>	<u>31,417</u>	<u>1,447,671</u>
DEFERRED INFLOW OF RESOURCES				
Deferred pensions	173,318	86,639	11,565	271,522
Total deferred inflow of resources	<u>173,318</u>	<u>86,639</u>	<u>11,565</u>	<u>271,522</u>
NET POSITION				
Net investment in capital assets	2,227,311	961,960		3,189,271
Restricted	41,461			41,461
Unrestricted	1,871,790	879,331	142,164	2,893,285
Total net position	<u>\$ 4,140,562</u>	<u>\$ 1,841,291</u>	<u>\$ 142,164</u>	<u>\$ 6,124,017</u>

The notes to basic financial statements are an integral part of this statement.

OCEANO COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2023

	Water Fund	Sewer Fund	Garbage Fund	Totals
Operating Revenues:				
Charges for services	\$ 2,878,677	\$ 400,259	\$ -	\$ 3,278,936
Other fees	68,120	8,238	72,392	148,750
Total operating revenues	<u>2,946,797</u>	<u>408,497</u>	<u>72,392</u>	<u>3,427,686</u>
Operating Expenses:				
Salaries and wages	198,182	63,076	16,086	277,344
Payroll taxes and employee benefits	454,454	186,788	38,218	679,460
Repairs and maintenance	32,548	43,029	803	76,380
Equipment rental	2,063	5,142		7,205
Legal and professional	210,995	7,435	15,465	233,895
Dues and fees	15,669	4,159		19,828
Education	3,188	430	10,000	13,618
Water meters	23,896			23,896
Wheeled water expense	23,677			23,677
Office expense	741		986	1,727
Supplies	9,668	2,908		12,576
Utilities	34,159	1,398	622	36,179
Water supply expense	1,557,368			1,557,368
Administration			18,332	18,332
Depreciation	113,454	98,221	183	211,858
Total operating expenses	<u>2,680,062</u>	<u>412,586</u>	<u>100,695</u>	<u>3,193,343</u>
Operating income (loss)	<u>266,735</u>	<u>(4,089)</u>	<u>(28,303)</u>	<u>234,343</u>
Non-Operating Revenues (Expenses):				
Grant income	740,156			740,156
Interest income	638			638
Interest expense	(21,859)	(9,580)		(31,439)
Other non-operating revenue	79,848			79,848
Total non-operating revenues (expenses)	<u>798,783</u>	<u>(9,580)</u>		<u>789,203</u>
Income (loss) before transfers	<u>1,065,518</u>	<u>(13,669)</u>	<u>(28,303)</u>	<u>1,023,546</u>
Transfers:				
Transfers in		11,937		11,937
Transfers out	(380,812)	(331,428)	(53,696)	(765,936)
Total transfers	<u>(380,812)</u>	<u>(319,491)</u>	<u>(53,696)</u>	<u>(753,999)</u>
Change in net position	684,706	(333,160)	(81,999)	269,547
Net position - July 1	<u>3,455,856</u>	<u>2,174,451</u>	<u>224,163</u>	<u>5,854,470</u>
Net position - June 30	<u>\$ 4,140,562</u>	<u>\$ 1,841,291</u>	<u>\$ 142,164</u>	<u>\$ 6,124,017</u>

The notes to basic financial statements are an integral part of this statement.

OCEANO COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2023

	Water Fund	Sewer Fund	Garbage Fund	Totals
Cash Flows From Operating Activities:				
Receipts from customers	\$ 2,804,392	\$ 404,792	\$ 76,665	\$ 3,285,849
Payments to suppliers	(1,836,697)	(64,849)	(28,215)	(1,929,761)
Payments to employees	(282,096)	(67,350)	(29,904)	(379,350)
Net cash provided by operating activities	<u>685,599</u>	<u>272,593</u>	<u>18,546</u>	<u>976,738</u>
Cash Flows From Capital and Related Financing Activities:				
Acquisition of capital assets	(820,800)	(5,610)		(826,410)
Net cash used by capital and related financing activities	<u>(820,800)</u>	<u>(5,610)</u>		<u>(826,410)</u>
Cash Flows from Noncapital Financing Activities:				
Grants received	740,156			740,156
Transfers from (to) other funds	(405,491)	(218,983)	(49,008)	(673,482)
Interfund interest paid	(2,697)			(2,697)
Principal paid on loan payable	(34,803)	(17,397)		(52,200)
Interest paid on loan payable	(19,162)	(9,580)		(28,742)
Other revenue	79,848			79,848
Net cash provided (used) by noncapital financing activities	<u>357,851</u>	<u>(245,960)</u>	<u>(49,008)</u>	<u>62,883</u>
Cash Flows From Investing Activities:				
Interest income	638			638
Net cash provided by investing activities	<u>638</u>			<u>638</u>
Net increase (decrease) in cash and cash equivalents	223,288	21,023	(30,462)	213,849
Cash and cash equivalents - July 1	1,621,338	937,266	178,070	2,736,674
Cash and cash equivalents - June 30	<u>\$ 1,844,626</u>	<u>\$ 958,289</u>	<u>\$ 147,608</u>	<u>\$ 2,950,523</u>
Reconciliation to Statement of Net Position:				
Cash and investments	<u>\$ 1,844,626</u>	<u>\$ 958,289</u>	<u>\$ 147,608</u>	<u>\$ 2,950,523</u>

(Continued)

The notes to basic financial statements are an integral part of this statement.

OCEANO COMMUNITY SERVICES DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS (Continued)
 For the Fiscal Year Ended June 30, 2023

	Water Fund	Sewer Fund	Garbage Fund	Totals
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	\$ 266,735	\$ (4,089)	\$ (28,303)	\$ 234,343
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation expense	113,454	98,221	183	211,858
Change in assets, liabilities, deferred inflow of resources, and deferred outflow of resources:				
Receivables, net	(203,930)	(3,705)	4,273	(203,362)
Prepaid expenses	73,379		18,332	91,711
Inventories	(2,440)	80		(2,360)
Joint venture deposits	(608)			(608)
Deferred outflows	112,850	56,468	7,493	176,811
Accounts payable	6,944	(428)	(339)	6,177
Accrued wages and benefits	4,755	(396)	32	4,391
Deposits	61,525			61,525
Net pension liability (asset)	297,658	148,824	19,843	466,325
Deferred inflows	(44,723)	(22,382)	(2,968)	(70,073)
Net cash provided by operating activities	<u>\$ 685,599</u>	<u>\$ 272,593</u>	<u>\$ 18,546</u>	<u>\$ 976,738</u>

The notes to basic financial statements are an integral part of this statement.

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Financial Reporting Entity

The Oceano Community Services District (“the District”) is a multipurpose special district established on January 1, 1981. The District is a political subdivision of the State of California and operates under a Board of Directors. The District provides water, wastewater, street lighting, and garbage franchise services.

The District complies with the U. S. Generally Accepted Accounting Principles (GAAP) and all relevant Government Accounting Standards Board (GASB) pronouncements. These technical pronouncements establish criteria for determining the District’s activities and functions that are included in the financial statements of a governmental unit. There are no component units included in this report which meet the criteria of GASB Statement No. 14 as amended by GASB Statements No. 39, 61, 80, and 90.

B. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item “b” below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- a. All governmental funds are accounted for using a “current financial resources” measurement focus. With this measurement focus, only current assets and current liabilities generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. All proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and all liabilities (whether current or non-current) associated with the operation of these funds are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District defines available to be within 60 days of fiscal year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for principal and interest on long term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent that they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds for governmental long-term debt and acquisitions under leases are reported as other financing sources.

Those revenues susceptible to accrual include taxes, intergovernmental revenues, interest, and charges for services. Certain indirect costs are included in program expenses reported for individual functions and activities.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the District may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position are available to finance program expenditures. The District’s policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Accounting (Continued)

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal revenues and expenses. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Basis of Presentation

Government-wide Statements:

The Statement of Net Position and the Statement of Activities display information about the District. These statements include the financial activities of the overall District government. Eliminations have been made to minimize the double counting of internal activities. Government activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program, and (c) fees, grants, and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements:

The fund financial statements provide information about the District's funds. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred inflows of resources, liabilities, deferred outflows of resources, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. All District funds are considered major funds. The District has no fiduciary funds.

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Net Position, and a Statement of Cash Flows for all proprietary funds. Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or non-current) are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Fund Net Position present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which liability is incurred.

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund - This is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The fund provides for public administration and overall management as it pertains to the District as a whole as well as the District's street lighting services. It also accounts for the District's fire protection services as agreed upon with the Five Cities Fire Authority Joint Powers Authority.

Proprietary Funds

Enterprise Funds: Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

Water Fund - This fund accounts for the operation and maintenance of the District's water distribution, treatment, and monitoring systems.

Sewer Fund - This fund is used to account for all activities of operating sewer services and maintaining the sewer lines.

Garbage Fund - This fund is used to account for the garbage franchise services.

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Property Taxes

San Luis Obispo County levies, bills, and collects property taxes and special assessments for the District. Property taxes levied are recorded as revenue in the fiscal year of levy, due to the adoption of the “alternate method of property tax distribution,” known as the Teeter Plan, by the District and the County. The Teeter Plan authorizes the Auditor/Controller of the County to allocate 100% of the secured property taxes billed, excluding unitary tax (whether paid or unpaid). The County remits tax monies to the District every month and twice a month in December and April. The final amount which is “teetered” is remitted in August each year.

Tax collections are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls, which constitute a lien against the property, may be paid in two installments; the first is due November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the tax becomes delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payment.

Property valuations are established by the Assessor of the County for the secured and unsecured property tax rolls. Under the provisions of Article XIII A of the State Constitution, properties are assessed at 100% of purchase price or value in 1978 whichever is later. From this base assessment, subsequent annual increases in valuation are limited to a maximum of 2 percent. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Tax levy dates are attached annually on January 1 preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property, as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

E. Cash and Investments

The District pools the cash of all funds, except for monies deposited with fiscal agent in accordance with related bond indentures. The cash and investments balance in each fund represents that fund’s equity share of the District’s cash and investment pool. For purposes of the statement of cash flows, the District has defined cash and cash equivalents to be change and petty cash funds, equity in the District’s cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available.

The District maintains its cash balance in financial institutions in the United States. The balances at the institutions are generally insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of June 30, 2023, the District held cash in financial institutions in excess of federally insured limits.

F. Accounts and Interest Receivable

In the government-wide statements, receivables consist of all revenues earned at fiscal year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable, and estimated refunds due. Major receivable balances for the governmental activities may include sales taxes, property taxes, grants, and other fees, if any. Business-type activities report utilities as their major receivables.

In the fund financial statements, material receivables in governmental funds may include revenue accruals such as franchise tax, grants, service charges and other similar intergovernmental revenues that are both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with the modified accrual basis of accounting, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned and if paid within 60 days since they would be considered both measurable and available. Proprietary fund material receivables consist of all revenues earned at fiscal year-end and not yet received. Utility accounts receivable and interest earnings comprise the majority of proprietary fund receivables.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Prepaid Expenses and Inventory

Inventory is valued at the lower of cost or market using the first-in, first-out (FIFO) method. The cost is recorded as an expenditure/expense in the funds at the time individual inventory items are purchased rather than when consumed. This is then adjusted by physical inventory at fiscal year-end. Inventory in the enterprise funds consist principally of materials and supplies for utility operations.

Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

H. Capital Assets

The accounting treatment over property, plant, and equipment depends on whether the assets are used in governmental fund operations or proprietary fund operations. The presentation and recording of governmental assets are described below.

Government-Wide Statements

In the government-wide financial statements, capital assets with a historical cost of \$5,000 or more are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, if any, which are recorded at their estimated fair value at the date of donation. Estimated historical cost was used to value the majority of the assets.

With the implementation of GASB Statement No. 34, the District has recorded all its public domain (infrastructure) capital assets on the government-wide statements.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Water system	5-75 years
Sanitation system	10-50 years
Drainage	5-50 years
Administration	5-40 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are capitalized when purchased.

I. Accumulated Compensated Absences

Compensated absences comprise unused vacation leave, sick leave, and compensatory time off, which are accrued as earned. Vacation hours, which accrue from the first day of employment, can be taken immediately and are capped at 320 hours. Upon termination, all accumulated vacation hours up to 320 hours are paid out. Sick leave, which accrue from the first day of employment can be taken immediately and can be accrued up to 180 days or 1,440 hours. Upon termination, all accumulated vacation hours up to 180 days are paid out. Payments will be based on the pay rate at the time of termination. The District's liability for the current and long-term portions of compensated absences is shown in the government-wide Statement of Net Position for both governmental funds and proprietary funds. Only proprietary funds reflect the long-term portion in the fund financials report, Statement of Net Position. The short-term portion is reflected for both governmental and proprietary funds in the fund financial statements. Computation was based on rates in effect as of the fiscal year-end.

J. Long-Term Liabilities

In the government-wide financial statements, long-term liabilities are presented for both governmental and proprietary fund types. In the fund financial statements, only the proprietary funds show long-term liabilities.

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oceano Community Services District California Public Employees' Retirement System (CalPERS) Miscellaneous, Miscellaneous PEPRA, and Safety Fire Plans and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB Statement No. 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report the following timeframes are used:

Valuation Date:	June 30, 2021
Measurement Date:	June 30, 2022
Measurement Period:	July 1, 2021 through June 30, 2022

L. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category, refer to Note 7 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 7 for a detailed listing of the deferred inflows of resources the District has recognized.

M. Interfund Transactions

Interfund transactions are reported as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

N. Equity Classifications

Government-Wide Statements

GASB Statement No. 63 requires that the difference between assets and the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is *net investment in capital assets* consist of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. *Restricted net position* is the portion of the net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. *Unrestricted net position* consists of net position that does not meet the definition of net investments in capital assets or restricted net position.

Governmental Fund Statements

Fund balance is the difference between the assets and liabilities reported in the governmental funds. In compliance with GASB Statement No. 54, the District has established the following fund balance classifications:

Non-spendable – The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted – The restricted fund balance classification includes amounts that reflect constraints placed on the use of resources (other than non-spendable items) that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Equity Classifications (continued)

Committed – The committed fund balance classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Directors. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (legislation, resolution, ordinance, etc.) it employed to previously commit those amounts. Committed fund balance should also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – The assigned fund balance classification includes amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed. Such intent is to be established by (a) the Board of Directors itself or (b) the General Manager to which the Board of Directors has delegated the authority to assign amounts to be used for specific purposes.

Unassigned – The unassigned fund balance classification includes amounts that do not fall into one of the above four categories. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned for specific purposes within the General Fund.

When an expenditure is incurred for which both restricted and unrestricted fund balances are available, it is District's policy that the restricted fund balance be spent first followed by committed, then assigned, and, if applicable, unassigned.

O. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 99	"Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100	"Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101	"Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

P. Use of Estimates

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America and necessarily include amounts based on estimates and assumptions by Management. Actual results could differ from these amounts.

NOTE 2 – CASH AND INVESTMENTS

The composition of cash and investments as of June 30, 2023, is as follows:

Cash in bank and on hand	\$ 1,462,069
Investments	2,291,232
Total cash and investments, Statement of Net Position	\$ 3,753,301

The District categorizes its fair value measurements within the fair value hierarchy established by U.S. Generally Accepted Accounting Principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's investment in the San Luis Obispo County Investment Pool of \$28,781 is measured under level 2. The District investments in negotiable certificates of deposit and treasury obligations are measured at level 1.

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types the District has that are authorized for the District by the California Government Code or the District's investment policy, where more restrictive, that addresses interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the District, rather than the general provisions of the California Government Code or the District's investment policy.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage Of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations – CA and Others	5 years	None	None
U.S. Agency Securities	5 years	None	None
Bankers' Acceptances	180 days	40%	None
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Non-negotiable Certificates of Deposit	5 years	50%	None
Placement Services Deposits	5 years	50%	None
Repurchase and Reserve			
Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	None	None
Mortgage Pass-Through Securities	N/A	20%	None
County Pooled Investment Fund	N/A	None	None
State Registered Warrants, Notes or Bonds	N/A	None	None
Notes and Bonds for other Local California Agencies	5 years	None	None
Local Agency Investment Fund	5 years	None	\$75,000,000

Disclosure Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment is, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District's interest rate risk is mitigated is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustee) to market rate fluctuations is provided by the table on the following page that shows the distribution of the District's investments by maturity as of June 30, 2023.

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months Or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>More than 60 Months</u>
Non-Negotiable Certificate of Deposit	\$ 24,645	\$ -	\$ 24,645	\$ -	\$ -
Negotiable Certificate of Deposits	924,000	924,000			
Treasury Obligations	1,175,486	1,175,486			
Money Market Funds	138,320	138,320			
San Luis Obispo County Investment Pool	28,781	28,781			
	<u>\$ 2,291,232</u>	<u>\$ 2,266,587</u>	<u>\$ 24,645</u>	<u>\$ -</u>	<u>\$ -</u>

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

The District has no investments (including investments held by bond trustees) that are highly sensitive to interest rate fluctuations.

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 – CASH AND INVESTMENTS (Continued)

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by nationally recognized statistical rating organizations. Presented below is the minimum rating required by (where applicable) the California Government Code, the investment policy, or debt agreements, and the actual rating as of the fiscal year ended June 30, 2023 for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End		
				AAA	Aa	Not Rated
Non-Negotiable Certificate of Deposit	\$ 24,645	N/A	\$ -	\$ -	\$ -	\$ 24,645
Negotiable Certificate of Deposits	924,000	N/A				924,000
Treasury Obligations	1,175,486	N/A	1,175,486			
Money Market Funds	138,320	N/A				138,320
San Luis Obispo County Investment Pool	28,781					28,781
	<u>\$ 2,291,232</u>		<u>\$ 1,175,486</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,115,746</u>

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The District minimizes its credit risk by investing only in the safest types of securities or investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Deposits are insured up to \$250,000. Deposits exceeded the FDIC limits of funds held in collateralized assets.

The investment in the San Luis Obispo County Investment Pool is not required to be collateralized. The fair value of securities in the pool is based on quoted market prices. The San Luis Obispo County Treasurer's Office performs a monthly fair market valuation of all securities held against carrying costs. Reports of valuations and financial statements are available to participants on the San Luis Obispo County Treasurer's website.

NOTE 3 – INTERFUND TRANSACTIONS

Transfers between funds during the fiscal year ended June 30, 2023, were as follows:

Interfund Transfers:

Governmental Fund:	Transfers In	Transfers Out
General	\$ 753,999	\$ -
Proprietary Funds:		
Water		380,812
Sewer	11,937	331,428
Garbage		53,696
	<u>\$ 765,936</u>	<u>\$ 765,936</u>

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 – INTERFUND TRANSACTIONS (Continued)

Borrowing between funds during the fiscal year ended June 30, 2023, was as follows:

Advances and Due To/Due From:

<u>Governmental Fund:</u>	<u>Due From</u>	<u>Due To</u>	<u>Advances Receivable</u>	<u>Advances Payable</u>
General	\$ -	\$ 132,334	\$ 306,537	\$ -
<u>Proprietary Funds:</u>				
Water	105,857	8,310		306,537
Sewer	52,919			
Garbage	8,310	26,442		
	<u>\$ 167,086</u>	<u>\$ 167,086</u>	<u>\$ 306,537</u>	<u>\$ 306,537</u>

NOTE 4 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2023 was as follows:

Governmental activities:

	<u>Balance at July 1, 2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance at June 30, 2023</u>
Capital assets not being depreciated				
Land	\$ 610,390	\$ -	\$ -	\$ 610,390
Total capital assets not being depreciated	<u>\$ 610,390</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 610,390</u>
Capital assets being depreciated				
Buildings and improvements	\$ 2,088,370	\$ 66,177	\$ -	\$ 2,154,547
Vehicles and equipment	435,679			435,679
Total capital assets being depreciated	<u>2,524,049</u>	<u>66,177</u>		<u>2,590,226</u>
Less accumulated depreciation	<u>1,479,309</u>	<u>78,695</u>		<u>1,558,004</u>
Total capital assets being depreciated, net	<u>\$ 1,044,740</u>	<u>\$ (12,518)</u>	<u>\$ -</u>	<u>\$ 1,032,222</u>
Net capital assets	<u>\$ 1,655,130</u>	<u>\$ (12,518)</u>	<u>\$ -</u>	<u>\$ 1,642,612</u>

Business-type activities:

	<u>Balance at July 1, 2022</u>	<u>Additions</u>	<u>Retirements/ Transfers</u>	<u>Balance at June 30, 2023</u>
Capital assets not being depreciated				
Land	\$ 6,000	\$ -	\$ -	\$ 6,000
Construction in progress	141,287	252,951	(5,891)	388,347
Total capital assets not being depreciated	<u>\$ 147,287</u>	<u>\$ 252,951</u>	<u>\$ (5,891)</u>	<u>\$ 394,347</u>
Capital assets being depreciated				
Buildings and improvements	\$ 7,589,767	\$ 546,503	\$ 5,891	\$ 8,142,161
Software	195,918			195,918
Vehicles and equipment	888,866	26,956		915,822
Total capital assets being depreciated	<u>8,674,551</u>	<u>573,459</u>	<u>5,891</u>	<u>9,253,901</u>
Less accumulated depreciation	<u>6,247,119</u>	<u>211,858</u>		<u>6,458,977</u>
Total capital assets being depreciated, net	<u>\$ 2,427,432</u>	<u>\$ 361,601</u>	<u>\$ 5,891</u>	<u>\$ 2,794,924</u>
Net capital assets	<u>\$ 2,574,719</u>	<u>\$ 614,552</u>	<u>\$ -</u>	<u>\$ 3,189,271</u>

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 – LONG-TERM LIABILITIES

The following is a summary of changes in the District's long-term liabilities for the fiscal year ended June 30, 2023:

	Balance at July 1, 2022	Additions	Reductions	Balance at June 30, 2023	Current Portion	Long Term Portion
Governmental Activities:						
Compensated Absences	\$ 143,980	\$ 77,936	\$ 72,663	\$ 149,253	\$ 37,313	\$ 111,940
Net Pension Liability (Asset)	(151,103)	184,981		33,878		33,878
Total Governmental Activities	\$ (7,123)	\$ 262,917	\$ 72,663	\$ 183,131	\$ 37,313	\$ 145,818
Business-Type Activities:						
Taxable revenue bond obligations	\$ 856,800	\$ -	\$ 52,200	\$ 804,600	\$ 54,100	\$ 750,500
Net Pension Liability (Asset)	(391,654)	466,325		74,671		74,671
Total Business-Type Activities	\$ 465,146	\$ 466,325	\$ 52,200	\$ 879,271	\$ 54,100	\$ 825,171

NOTE 6 – TAXABLE REVENUE BOND OBLIGATIONS

On June 3, 2021, the District issued \$906,000 in taxable revenue bonds in order to pay off the unfunded accrued liability with CalPERS on the District's pension plans. The taxable revenue obligations were issued at an interest rate of 3.46% per annum and mature on August 1, 2035. Net revenues of the Water and Sewer funds were pledged as the security for the obligations. Debt service payments are due semi-annually on August 1 and February 1. The future minimum payment obligations for the taxable revenue bonds are as follows:

Fiscal Year Ending	Principal	Interest	Total
2024	\$ 54,100	\$ 26,903	\$ 81,003
2025	56,000	24,999	80,999
2026	57,900	23,028	80,928
2027	60,000	20,988	80,988
2028	62,100	18,876	80,976
2029-2033	320,100	60,815	380,915
2034-2036	194,400	10,179	204,579
Total	\$ 804,600	\$ 185,788	\$ 990,388

NOTE 7 – PENSION PLANS

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the District's separate Safety and Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Classic Plan members with five years of total service are eligible to retire at age 50 and new members/PEPRA Plan members with five years of total service are eligible to retire at age 52, with statutorily reduced benefits. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 – PENSION PLANS (Continued)

A. General Information about the Pension Plans (Continued)

Contribution rates are based on the Actuarial Valuation Report as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous		Safety
	Classic Member Hired Prior to January 1, 2013*	New Member Hired On or after January 1, 2013	Classic Member Hired Prior to January 1, 2013*
Hire Date			
Benefit formula	2.0% @ 55	2% @ 62	2% @ 50
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-63	52-67	50-55
Monthly benefits, as a % of eligible compensation	1.46% to 2.418%	1.0% to 2.5%	2.0-2.7%
Required employee contribution rates	7.00%	6.75%	N/A
Required employer contribution rates	10.32% + \$61,567	7.47% + \$5,752	\$15,246

* A new employee may transfer into the Classic Member formula if he/she comes from another agency participating in the CalPERS or reciprocal retirement system and did not have more than a six month break in service.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions to the pension plan from the District were \$1,384 for the Safety Plan and \$71,133 for the Miscellaneous Plan for the fiscal year ended June 30, 2023.

B. Pension Liabilities (Assets), Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2023, the District reported net pension assets for its proportionate shares of the net position liability (asset) of each Plan as follows:

	Proportionate Share of Net Pension Liability (Asset)
Miscellaneous	\$ 98,206
Safety	10,343
Total	\$ 108,549

The net pension liability (asset) was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. At June 30, 2022, the District's proportionate share of the net pension liability (asset) for each Plan as of June 30, 2021 and June 30, 2022 was as follows:

	Miscellaneous	Safety
Proportion-June 30, 2021	-0.02574%	-0.00154%
Proportion-June 30, 2022	0.00210%	0.00015%
Change-Increase (Decrease)	0.02784%	0.00169%

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 – PENSION PLANS (Continued)

B. Pension Liabilities (Assets), Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the fiscal year ended June 30, 2023, the District recognized pension expense of \$850,476. Pension expense represents the change in the net pension liability (asset) during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,400	\$ 1,433
Changes in assumptions	11,106	
Net difference between projected and actual earnings on retirement plan investments	19,622	
Adjustment due to differences in proportion	382,916	292,502
Changes in proportion and differences between District contributions and proportionate share of contributions	361,491	100,776
District contributions subsequent to the measurement date	72,517	
	<u>\$ 850,052</u>	<u>\$ 394,711</u>

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

\$72,517 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expenses as follows:

Fiscal year ending June 30	Amount
2024	\$ 155,617
2025	138,971
2026	76,237
2027	11,999
	<u>\$ 382,824</u>

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions:

	<u>Miscellaneous and Safety</u>
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	Varies by Entry Age and Service
Mortality	Derived using CalPERS' Membership Data for all Funds (1)
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies; 2.30% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 – PENSION PLANS (Continued)

B. Pension Liabilities (Assets), Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Changes in Assumptions

The discount rate changed from 7.15% to 6.90% and the inflation rate changed from 2.50% to 2.30%.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 Basis points. The expected real rates of return by asset class are as follows:

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return (a,b)</u>
Global Equity - cap-weighted	30.0%	4.45%
Global Equity - non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporations	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	<u>100.0%</u>	

(a) An expected inflation of 2.30% was used for this period.

(b) Figures are based on the 2021 Asset Liability Management Study.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS' Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS' Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions are reflected in the GASB Statement No. 68 accounting valuation reports for the June 30, 2022, measurement date.

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 – PENSION PLANS (Continued)

B. Pension Liabilities (Assets), Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in Discount Rate

The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.90 percent) or 1 percentage point higher (7.90 percent) than the current rate:

	Discount Rate -1% 5.90%	Current Discount Rate 6.90%	Discount Rate +1% 7.90%
Net Pension Asset - Miscellaneous	\$ 572,480	\$ 98,206	\$ (292,004)
Net Pension Asset - Safety	71,216	10,343	(39,407)
Net Pension Asset - Total	<u>\$ 643,696</u>	<u>\$ 108,549</u>	<u>\$ (331,411)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately-issued CalPERS' financial reports.

C. Payable to the Pension Plan

At June 30, 2023, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2023.

NOTE 8 – JOINT VENTURES

State Water Project

In 1991, the District approved participation in the State Water Project (SWP). As a result, the District entered into two contracts with the San Luis Obispo County Flood Control and Water Conservation District (SLOFCD). One agreement is entitled "Water Supply Agreement" and the other is entitled "Water Treatment and Local Facilities Agreement."

The Water Supply Agreement is for the SWP source of supply, which is an allocation of 750 acre feet per year. The Water Supply Agreement incorporates by reference the SLOFCD agreement with the California Department of Water Resources (DWR), which is termed the "Master Water Supply Agreement." The District is obligated to pay its proportionate share of the cost of the SWP facilities owned by the California Department of Water Resources (DWR) that is used to convey the District's source of supply to the "Lopez Turnout," plus a proportionate share of the SLOFCD costs. The Lopez Turnout connects the SWP facilities to Lopez facilities enabling State Water deliveries to the District. The District's prorated share of operating, maintenance, pumping, and other related costs are charged as an operating expense in the Water Fund. The portion of the costs that is fixed in nature must be paid regardless of water deliveries. Variable costs are paid based on actual water deliveries.

The Water Treatment and Local Facilities agreement is for treatment of the SWP supply and for construction associated with the Lopez Turnout, a local facility. The Water Treatment and Local Facilities agreement incorporates by reference the SLOFCD agreement with the Central Coast Water Authority termed the "Master Water Treatment Agreement." The District is obligated to pay its proportionate share of treatment facilities owned and operated by CCWA, and for the cost of local facilities specifically benefitting the District – the Lopez Turnout. The portion of the costs that is fixed in nature must be paid regardless of water deliveries. Variable costs are paid based on actual water deliveries.

The District is required to make payments under its Water Supply agreement and its Water Treatment and Local Facilities agreement from the revenues of its water system. The District has agreed in its agreements to fix, prescribe and collect rates and charges for its water system which will be at least sufficient to yield each fiscal year's net revenues equal to 125% of the sum of (1) the payment required pursuant to the agreements, and (2) debt service on any existing participant obligation for which revenues are also pledged.

On October 1, 1992, CCWA sold \$177,120,000 in revenue bonds at a true interest cost of 6.64% to enable CCWA to finance a portion of the costs of constructing a water treatment plant to treat SWP water for use by various participating water purveyors and users within Santa Barbara and San Luis Obispo Counties, local facilities needed to deliver such water to the participating water purveyors and users, and certain other local improvements to the water systems of some of the participating purveyors. In November 1996, CCWA sold \$198,015,000 of revenue bonds at a true interest cost of 5.55% to defease CCWA's \$177,120,000 1992 revenue bonds and to pay certain costs of issuing the bonds. The 1996 bonds were issued in two series: Series A of \$173,015,000 and Series B of \$25,000,000. The Series B bonds are subject to mandatory redemption from amounts transferred from the Construction Fund and the Reserve Fund upon completion of the construction of the CCWA facilities.

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – JOINT VENTURES (Continued)

State Water Project (Continued)

The District's current fiscal year State water project expense totaled \$1,026,248. All of the District's disbursements were paid to the SLOFCD, which is obligated to pay to DWR and CCWA the District's proportionate share of costs to those agencies.

The District also contracts with SLOFCD for an annual allocation of 303 acre feet of water from the Lopez project, issued voter-approved general obligation bonds for the purpose of building Lopez Dam, a storage reservoir, water treatment plant, and other facilities to provide a primary municipal water supply. The District has entered into a water supply agreement wherein the District has agreed to pay annually, regardless of water deliveries, a prorated percentage of certain costs. In addition, the District also pays the San Luis Obispo County Flood Control and Water Conservation District a prorated share of operating, maintenance, pumping, and related operating costs which are charge as an operating expense in the Water Fund. The District's current fiscal year San Luis Obispo County Flood Control and Water Conservation District expense totaled \$531,120.

South San Luis Obispo County Sanitation District

The District does not own and operate a separate wastewater treatment plant facility. The Oceano Community Services District's waste is transported through District-owned and District-maintained lines for processing at the South San Luis Obispo County Sanitation District plant.

Five Cities Fire Authority

The District is a member of the Five Cities Fire Authority (FCFA), a joint powers authority between the Cities of Arroyo Grande, Grover Beach, and the Oceano Community Services District. FCFA was formed on July 9, 2010, for the purpose of providing a more efficient fire protection service within the City limits of Arroyo Grande and Grover Beach, as well as the towns of Oceano and Halcyon. Each member contributes its pro-rated share of operating costs to FCFA based on a funding formula calculated annually. In 2015, it was determined that adherence to the funding formula had not occurred in prior years. Any recalculation of prior year funding, and adjustments that may be made to remedy differences between actual funding and funding that would have adhered to the agreement establishing the joint powers authority is indeterminable at this time.

The FCFA governing board consists of one member appointed from each participating entity and shall be appointed as determined by the respective City Council or Board of Directors. All financial decisions are made by this three-member board. The District contributed \$1,138,148 to FCFA during the fiscal year ended June 30, 2023 for fire protections services. Separate financial statements may be obtained from the Five Cities Fire Authority at 140 Traffic Way in Arroyo Grande, California. Oceano Community Services District's participation in the FCFA JPA was terminated as of July 1, 2023. Negotiations as to a final settlement payment to between the District and FCFA and currently ongoing.

NOTE 9 – RISK MANAGEMENT AND CONTINGENCIES

Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the California Association of Mutual Water Companies Joint Powers Risk and Insurance Management Authority (JPRIMA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for small California water agencies. The purpose of the JPRIMA is to arrange and administer programs of self-insured losses and to purchase the appropriate amount of insurance coverage. At June 30, 2023, the District participated in the liability and property programs of the JPRIMA as follows:

- General and auto liability: The District has a \$500 deductible for general and auto liability. The District purchased additional excess coverage layers: \$5 million for general, auto and public officials liability, which increases the limits on the insurance coverage noted above.
- Employee dishonesty coverage and public officials' liability up to \$1,000,000 per loss includes public employee dishonesty, forgery or alteration and theft, computer fraud coverages.
- Property loss/Boiler and Machinery is paid based on the replacement cost or actual cash value for the property on file. If the property is replaced within two years after the loss or otherwise paid on an actual cash value basis, to a combined total of \$4 million subject to a \$1,000 deductible per occurrence for most equipment.
- Workers' compensation insurance provides coverage with a self-insured retention limit of \$1 million for all work related injuries/illnesses covered by California law.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the years ending June 30, 2023, 2022 and 2021. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2023, 2022, and 2021.

OCEANO COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 9 – RISK MANAGEMENT AND CONTINGENCIES (Continued)

Legal Contingency

In the opinion of management and legal counsel, the disposition of any pending litigation will not have an anticipated material effect on the City's financial statements as of June 30, 2023.

Construction Contingency

The District has no construction contingencies as of June 30, 2023.

NOTE 10 – SUBSEQUENT EVENTS

Oceano Community Services District's participation in the Five Cities Fire Authority (FCFA) joint powers agreement ended as of July 1, 2023. Negotiations are currently ongoing as to a final settlement between the two agencies for the District's withdrawal. On June 22, 2023 the Board approved a one year contract with (FCFA) for fire and emergency services for the community for the fiscal year ending June 30, 2024 in the amount of \$1,150,000 paid with quarterly payments of \$287,500. The District is working on a plan with San Luis Obispo County for the 2024-25 fiscal year with an anticipated annual cost of \$1,706,000 to be paid in monthly amounts of \$142,167 until the LAFCO process is completed and the County takes over responsibility for Oceano's fire services. In addition, the County will no longer pay the District rent for the use of the South Sheriff's Station and the District will owe the county \$116,000 annually for the District's office building.

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REQUIRED SUPPLEMENTARY INFORMATION

OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive (Negative)</u>
Revenues:				
Taxes and assessments	\$ 1,185,922	\$ 1,185,922	\$ 1,286,944	\$ 101,022
Public facility fee	15,000	15,000	3,863	(11,137)
Interest income			28,878	28,878
Rental income	149,175	149,175	149,175	
Other	2,897	2,897	11,761	8,864
	<u>1,352,994</u>	<u>1,352,994</u>	<u>1,480,621</u>	<u>127,627</u>
Expenditures:				
Current:				
Salaries, wages, and director stipends	470,500	470,500	437,216	33,284
Payroll taxes and employee benefits	170,492	170,492	131,794	38,698
Liability insurance	32,000	32,000	35,552	(3,552)
Repairs and maintenance	28,325	28,325	22,413	5,912
Administrative services	30,200	30,200	12,588	17,612
Data processing	19,200	19,200	19,978	(778)
Dues and fees	28,650	28,650	30,398	(1,748)
Education	7,900	7,900	5,909	1,991
Legal fees	75,000	75,000	52,867	22,133
Miscellaneous	600	600	4,231	(3,631)
Office expense	11,345	11,345	16,675	(5,330)
Street lighting	32,000	32,000	32,273	(273)
Professional fees	66,335	88,392	104,799	(16,407)
Utilities	27,300	27,300	25,395	1,905
Public safety	1,138,148	1,138,148	1,138,148	
Capital outlay		60,000	66,177	(6,177)
	<u>2,137,995</u>	<u>2,220,052</u>	<u>2,136,413</u>	<u>83,639</u>
Excess of revenues over (under) expenditures	<u>(785,001)</u>	<u>(867,058)</u>	<u>(655,792)</u>	<u>211,266</u>
Other Financing Sources (Uses)				
Transfers in	900,029	900,029	753,999	(146,030)
Transfers out	<u>(109,441)</u>	<u>(109,441)</u>		<u>109,441</u>
	<u>790,588</u>	<u>790,588</u>	<u>753,999</u>	<u>(36,589)</u>
Total other financing sources (uses)				
Net change in fund balance	5,587	(76,470)	98,207	174,677
Fund balance - July 1	<u>849,359</u>	<u>849,359</u>	<u>849,359</u>	
Fund balance - June 30	<u>\$ 854,946</u>	<u>\$ 772,889</u>	<u>\$ 947,566</u>	<u>\$ 174,677</u>

OCEANO COMMUNITY SERVICES DISTRICT
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Last 10 Years*
 As of June 30, 2023

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Proportion of the net pension liability	0.00094%	-0.01004%	0.00763%	0.00741%	0.00715%
Proportionate share of the net pension liability (asset)	\$ 108,549	\$ (542,757)	\$ 830,340	\$ 759,574	\$ 689,459
Covered payroll	\$ 682,293	\$ 674,882	\$ 643,799	\$ 577,089	\$ 573,557
Proportionate share of the net pension liability as a percentage of covered payroll	15.91%	-80.42%	128.98%	131.62%	120.21%
Plan's total pension liability	\$49,525,975,138	\$46,174,942,264	\$43,702,930,887	\$41,426,453,489	\$38,944,855,364
Plan's fiduciary net position	\$37,975,170,163	\$40,766,653,876	\$32,822,501,335	\$31,179,414,067	\$29,308,589,559
Plan fiduciary net position as a percentage of the total pension liability	76.68%	88.29%	75.10%	75.26%	75.26%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Proportion of the net pension liability	0.00704%	0.00692%	0.00649%	0.00676%	
Proportionate share of the net pension liability (asset)	\$ 698,116	\$ 598,558	\$ 445,280	\$ 420,438	
Covered payroll	\$ 544,352	\$ 437,408	\$ 453,904	\$ 312,044	
Proportionate share of the net pension liability as a percentage of covered payroll	128.25%	136.84%	98.10%	134.74%	
Plan's total pension liability	\$ 37,161,348,332	\$ 33,358,627,624	\$ 31,771,217,402	\$ 30,829,966,631	
Plan's fiduciary net position	\$ 27,244,095,376	\$ 24,705,532,291	\$ 24,907,305,871	\$ 24,607,502,515	
Plan fiduciary net position as a percentage of the total pension liability	73.31%	74.06%	78.40%	79.82%	

Notes to Schedule:

Changes in assumptions

In the reporting fiscal year ended June 30, 2023, the discount rate was reduced from 7.15% to 6.90% and price inflation was reduced from 2.50% to 2.30%.

*- Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.

OCEANO COMMUNITY SERVICES DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2023

The following table provides required supplementary information regarding the District's Pension Plan.

	2023	2022	2021	2020	2019
Contractually required contribution (actuarially determined)	\$ 72,517	\$ 68,835	\$ 122,565	\$ 101,217	\$ 83,717
Contribution in relation to the actuarially determined contributions	(72,517)	(68,835)	(954,271)	(101,217)	(83,717)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (831,706)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 674,032	\$ 682,293	\$ 674,882	\$ 643,779	\$ 577,089
Contributions as a percentage of covered payroll	10.76%	10.09%	141.40%	15.72%	14.51%
	2018	2017	2016	2015	
Contractually required contribution (actuarially determined)	\$ 73,333	\$ 65,457	\$ 52,723	\$ 49,702	
Contribution in relation to the actuarially determined contributions	(73,333)	(65,457)	(52,723)	(49,702)	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered payroll	\$ 573,557	\$ 544,352	\$ 437,408	\$ 453,904	
Contributions as a percentage of covered payroll	12.79%	12.02%	12.05%	10.95%	

Notes to Schedule

There were no changes in assumptions or benefit terms for the fiscal year ended June 30, 2023.

*- Fiscal year 2015 was the 1st year of implementation, therefore only nine years are shown.



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 26, 2024

To: Board of Directors

From: Robert Schultz, Interim Legal Counsel

Subject: Agenda Item 8(D): The Second reading and final adoption of an Ordinance Adding to the District Code Chapter 3.13 Entitled District Seal and Logo

Recommendation

That the Oceano Community Services District Board of Directors receive the second reading of an Ordinance, by title only, adding to the District Code Chapter 3.13 entitled District Seal and Logo and approve the final adoption.

Background

At the Regular Meeting of June 12, 2024, the Ordinance adding to the District Code Chapter 3.13, preventing other parties from unauthorized use of the District Seal and Logo, was introduced to the Board of Directors. 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



Oceano Community Services District

Board of Directors Meeting

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 will ensure the District's seal and logo will be used properly.

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

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

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

www.oceanocsd.org

Date: June 26, 2024
To: Board of Directors
From: Carey Casciola, Business and Accounting Manager
Subject: **Agenda Item 8(E): The Second Reading and final adoption 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

That the Oceano Community Services District Board of Directors receive the second reading of an Ordinance 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 and approve the final adoption.

Discussion

At the Regular Meeting of June 12, 2024, the Ordinance amending Ordinance 2006-01 (District Code 06.06.030) was introduced to the Board of Directors. The amendment (Attachment A) was recommended to the Board by the Oceano Finance and Budget Committee and will allow staff to waive the late fees after a customer has filed an appeal with the District. The last step is to publish 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 ensure late fees will be paused while the appellants await their hearing with the Board of Directors.

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:



Oceano Community Services District

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

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

Date: June 26, 2024

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: **Agenda Item #9(A):** Consideration of recommendations to adopt resolutions approving the Fiscal Year 2024-25 Preliminary Budget and the Fiscal Year 2024-25 Appropriation Limitation and to set August 28, 2024, as the date of the public hearing to consider the adoption of the 2024-25 Final Budget.

Recommendation

It is recommended that the Oceano Community Services District Board of Directors:

1. Adopt the attached resolution approving the 2024-25 Preliminary Budget
2. Adopt the attached resolution determining the 2024-25 Appropriation Limitation
3. Set August 28, 2024, as the date for a public hearing for your Board to consider adoption of the 2024-25 Final Budget

Discussion

At the Board meeting on June 12, 2024, the Board provided direction on the preparation of the Preliminary Budget for Fiscal Year (FY) 2024-25. Attached is the District's Preliminary FY 2024-25 Budget. The worksheets have been designed to include the following:

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

Appropriation Limitations

Article XIII(b) of the California State Constitution was approved by voters in November 1979 and places limits on the level of appropriations from tax sources that are permitted in any given year. The limitation is modified every year for increases in population and per-capita income.



Oceano Community Services District

Board of Directors Meeting

The table below provides a two-year illustration of the appropriation limitation calculation:

APPROPRIATION LIMITATION	FY 2023-24	FY 2024-25
Fiscal Year Limitation	\$ 2,777,065	\$ 2,877,872
Ratio of Change	1.0363	1.0318
Appropriation Limitation	\$ 2,877,872	\$ 2,969,388
Appropriations Subject to Limitation	\$ (1,383,728)	\$ (710,773)
Appropriations Under Limit	\$ 1,494,144	\$ 2,258,615

Other Agency Involvement

The County Auditor is provided with a copy of the District's annual budget once approved. Numerous other agencies are involved in the development of the District's budget including the Five Cities Fire Authority and the County of San Luis Obispo.

Other Financial Considerations

The proposed preliminary budget for FY 2024-25 includes \$4,810,844 in revenues, \$5,091,505 in expenditures. Details are covered in the narrative section of the attached budget including 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

Reviewing and adopting the 2024-25 Preliminary Budget is required by State statute prior to June 30, 2024, and helps ensure the financial management of the District.

Attachments:

- Resolution Adopting the 2024-25 Preliminary Budget
 - 2025-24 Preliminary Budget
- Resolution Adopting the 2024-25 Appropriation Limitation

OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2024 - ____

A RESOLUTION ADOPTING THE PRELIMINARY 2024-25 FISCAL YEAR BUDGET

WHEREAS, Section 61110 et seq, of the California Government Code established procedures for the adoption of budgets for Community Services Districts, including the Oceano Community Services District ("District"); and,

WHEREAS, pursuant to Government Code Section 61110 et seq. the District elects to adopt a preliminary budget for Fiscal Year 2024-25; and,

WHEREAS, the District has published notice of this hearing adopting the District's preliminary budget pursuant to Government Code Section 61110. et seq; and,

WHEREAS, the District desires to make known its planned activities and associated costs for the 2024-25 fiscal year.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED by the Board of Directors, Oceano Community Services District, San Luis Obispo County, California, as follows:

1. That the attached proposed budgets, including the payment and compensation plan entitled, "Oceano Community Services District Preliminary Budget Fiscal Year 2024-25" be adopted as follows.

Budget Unit	FY 2024-25
Administrative Fund Appropriations	\$1,341,645
Street Lighting Fund Appropriations	\$53,716
Fire Department Fund Appropriations	\$893,971
Parks and Rec Fund Appropriations	\$31,553
Facilities Fund Appropriations	\$40,524
Water Fund Appropriations	\$3,257,621
Wastewater Fund Appropriations	\$617,032
Solid waste Fund Appropriations	\$109,087
Equipment Fund Appropriations	\$88,000
Total	\$6,433,149

2. That the proposed budget be administered as established by past policies and practices.
3. That in accordance with Government Code Section 61110(f), the Board of Directors will schedule a public hearing prior to September 1, 2024, for the adoption of the 2024-25 Final Budget, final reserve designations, and other adjustment that the Board of Directors may choose to consider.

OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2024 - ____

Upon motion of _____, seconded by _____ and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby adopted this ___ day of _____, 2024.

President of the Board of Directors

ATTEST:

Secretary for the Board of Directors

FY 2024-2025 OCSD PRELIMINARY BUDGET review



BUDGET SUMMARY



OCEANO COMMUNITY SERVICES DISTRICT PRELIMINARY BUDGET FISCAL YEAR 2024/25

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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.

Variance Discussion:

General Fund: The revenues are decreasing by 23% and expenditures are decreasing by 15%.

- Property Taxes are decreasing by \$529,262 (42%) due to the District divesting from emergency and fire services and entering into an agreement with the County to transfer property taxes.
- Public Facilities Fees (PFF) are decreasing by \$15,000 (100%) due to the upcoming transfer agreement with the County to retain the District's PFFs.

- Lease Revenues from the Sheriff's Office are decreasing by \$60,129 (48%) with the upcoming lease agreement with the County for \$1 per year.
- The CalPERS UAL expense will increase to \$24,000 since refinancing the UAL in 2021.
- Salaries and benefits have increased by 4% based on the Service Employees Union agreement.
- The Office Lease expense of \$61,950 has been included in the upcoming lease agreement with the County for the Administration building.
- Legal services have increased to \$85,000 (13%) with the RFP and hiring of a new legal firm.
- The election expense of \$11,000 has been included for the upcoming November 2024 election.
- Classes/ Seminars/ Training Fees have increased by \$8,100 with the upcoming onboarding of new Board Members and employees.
- The fire and emergency services contract has increased to \$142,167 (48%) a month until December 2024.
- The Parks and Recreation administration allocation has increased by \$11,909 with the formation of the Oceano Parks and Recreation Committee (OPARC) and the meetings, agendas, minutes, and grant administration costs associated with the committee.

Enterprise Funds: Revenues are increasing by 7%, and expenditures are increasing by 6%.

- Professional Fees in the Wastewater fund have been increased by \$30,000 for the upcoming wastewater system improvements RFP and rate study.

Estimated June 30,2025 Reserves Summary:

- The General Fund reserves will decrease from \$323,799 to \$123,201.
- The Water Fund reserves will increase from \$1,331,528 to \$1,387,020.
- The Wastewater Fund reserves will decrease from \$1,215,199 to \$1,015,702.
- The Solid Waste Fund reserves will decrease from \$122,010 to \$91,801.
- The Equipment Fund reserves will increase from \$40,290 to \$44,315.

In order to balance the District's budget, \$370,787 of reserves will be used during FY 2024/25, displaying the need to increase revenues and/ or decrease expenditure during the fiscal year.

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.

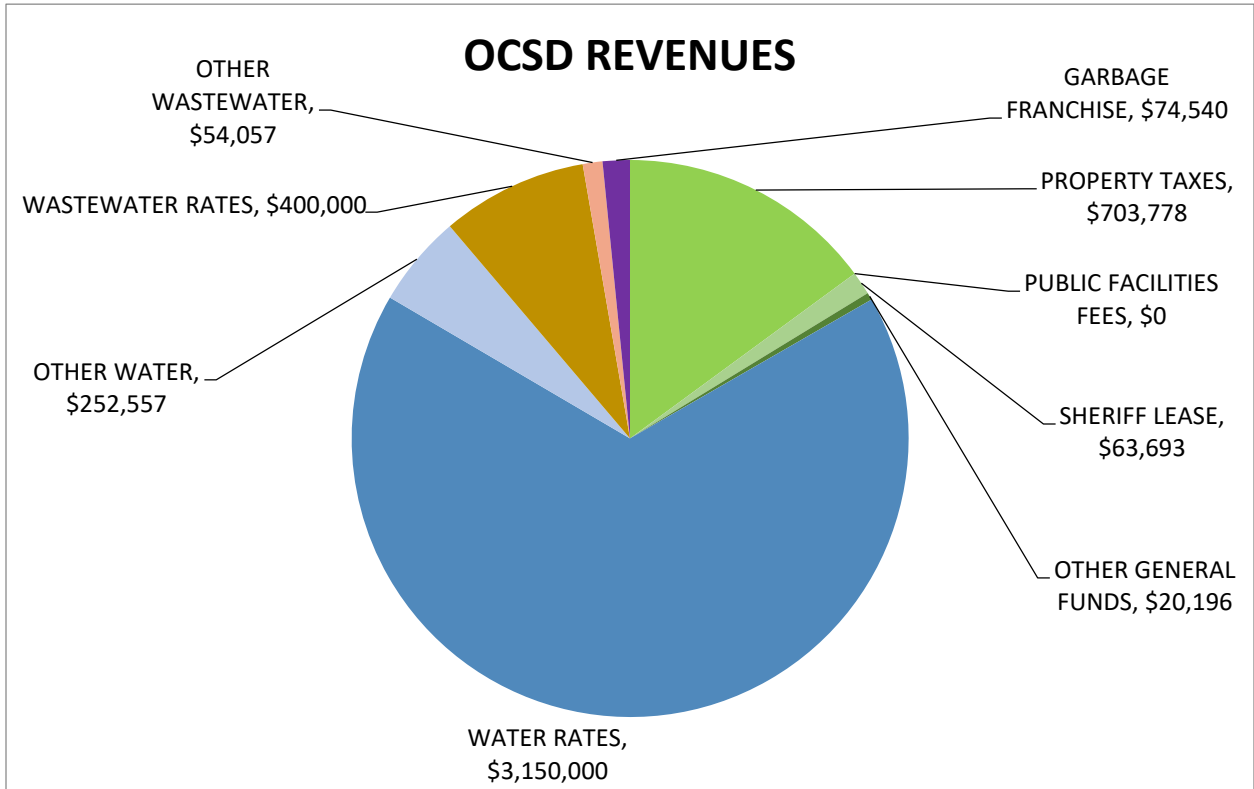
The preliminary budget includes \$52,946 (3.85%) of the total estimated property taxes (\$1,375,225) for street lighting and parks and recreation and only six months' worth of property taxes (\$661,139) for fire services based on the Countywide Revenue Forecast provided by the County Auditor.

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.

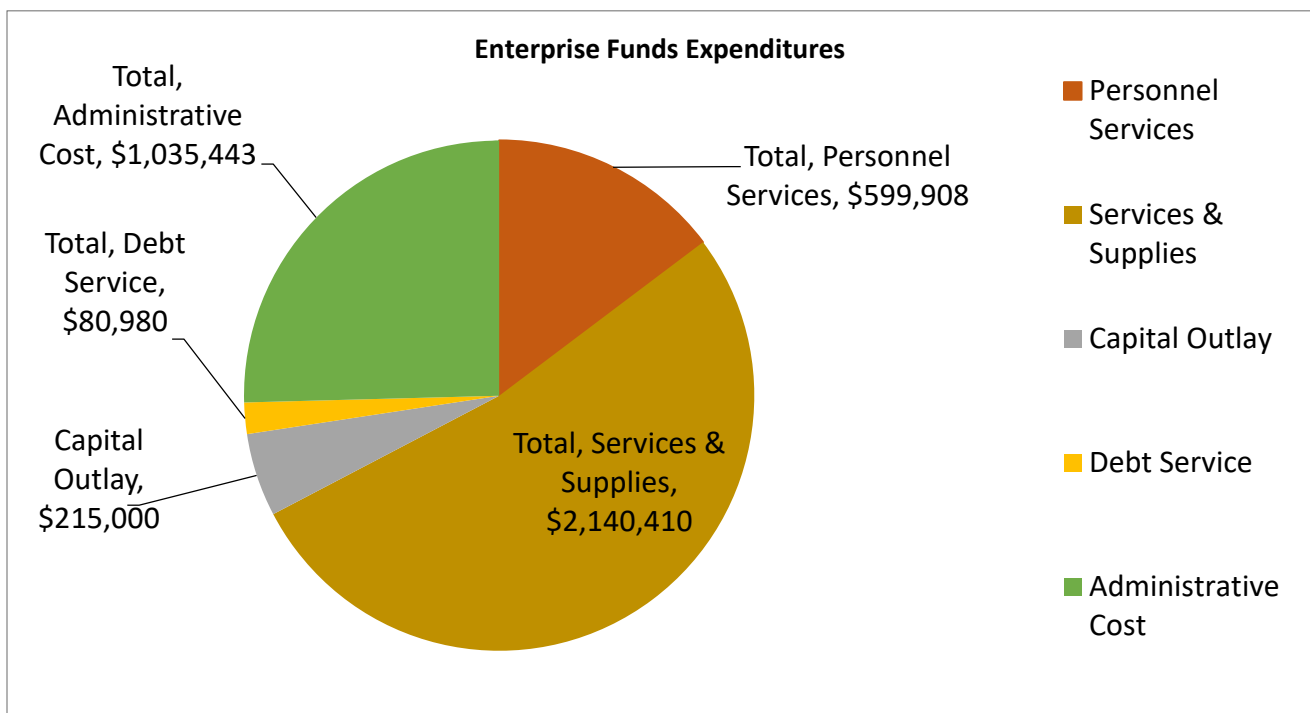
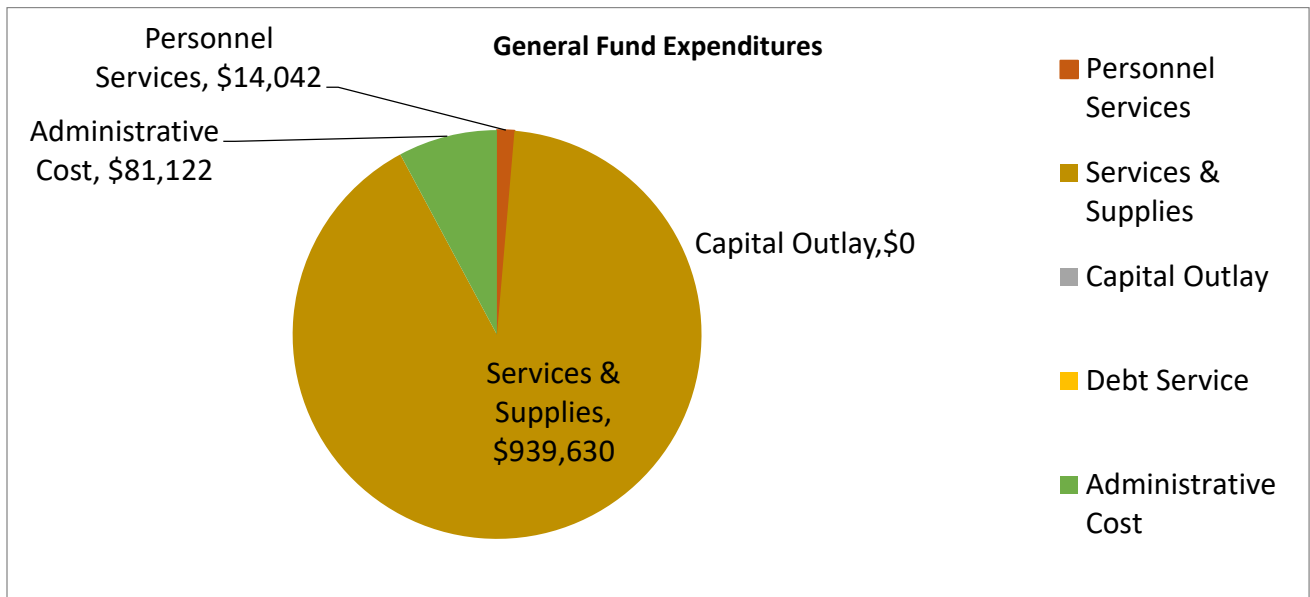
The chart below illustrates the OCSD's estimated revenues for FY 2024/25.



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 OCS D 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	Prelim 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%
Wastewater	30%	30.0%	0.0%
Solid Waste	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

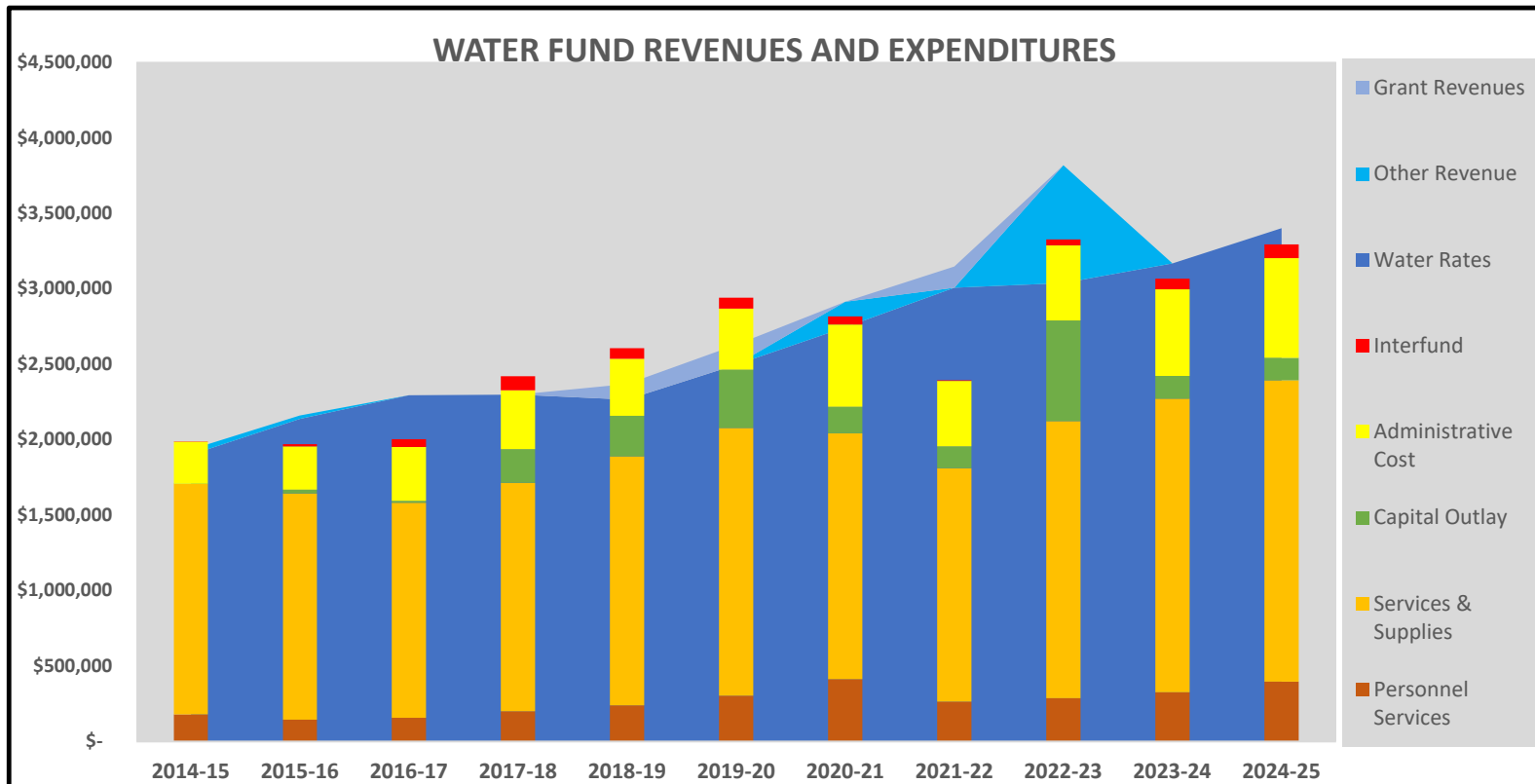
The Facilities Fund includes revenues and expenditures for the administrative offices and the “old firehouse”. A portion of the “old firehouse” is rented to Village Group AA for \$12,000 annually. Since the completion of the Sheriff’s building the substation had been leased to the County for \$113,940 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
- Solid Waste Fund
- Equipment Fund

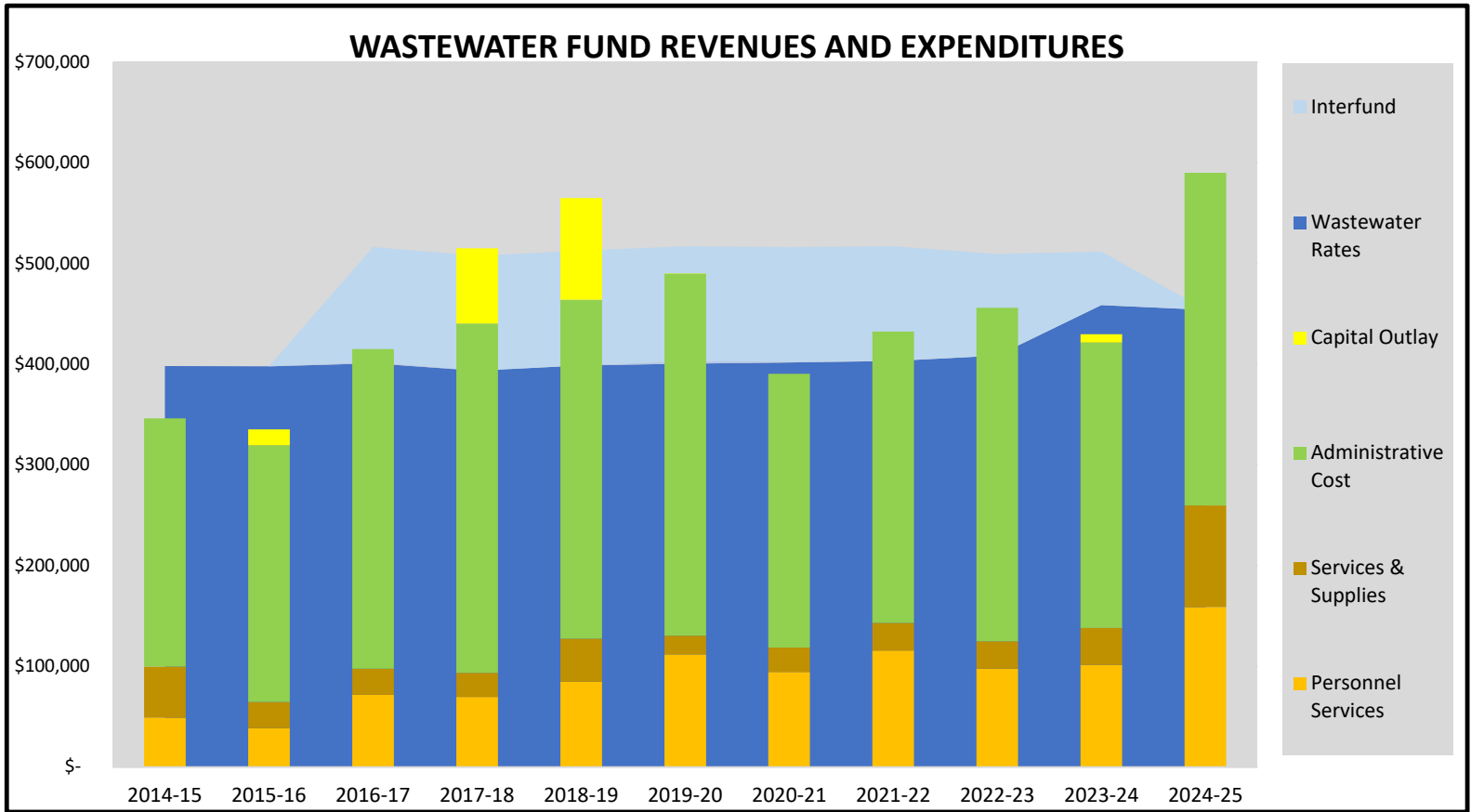
Water Fund - See budget schedules on pages 35-39



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.

Solid Waste Fund - See budget schedules on pages 45-48

The Solid Waste 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' solid waste 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 Solid Waste 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	PRELIMINARY 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	PRELIMINARY 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**

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	PRELIMINARY 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	Delinq 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**

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	PRELIMINARY 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/ Milage 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-thur: 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**

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	PRELIMINARY 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	PRELIMINARY 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	PRELIMINARY 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	PRELIMINARY 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	PRELIMINARY 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)



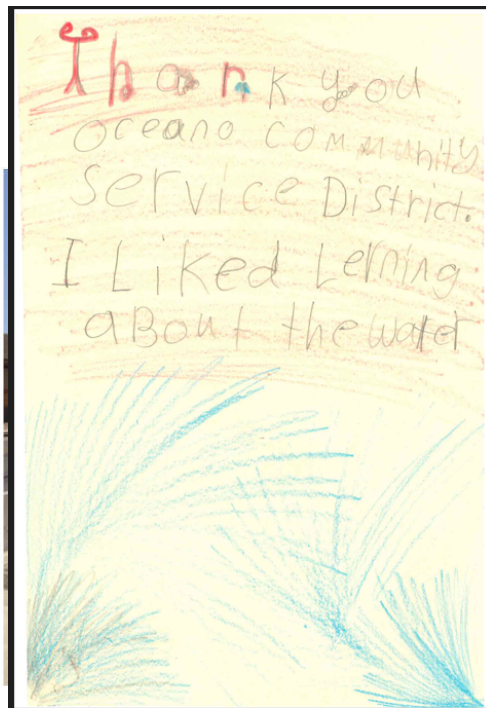
**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
LIGHTING - GENERAL FUND - FUND 01**

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	ACTUAL 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	PRELIMINARY 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	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	FINAL BUDGET	PRELIMINARY 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
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	PRELIMINARY 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	PRELIMINARY 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 Events	0	0	0	0	0	0	0	13,711	13,730
01-5-4850-302	Parks Ca Grant Expenses	0	0	0	0	0	0	973	1,175	1,300
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	PRELIMINARY 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**

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	PRELIMINARY 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	0	10,971	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**

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	PRELIMINARY 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 & Solid Waste 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



FACILITIES FUND





**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	PRELIMINARY 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
	Solid Waste	\$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
	Solid Waste	\$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)
	Solid Waste	\$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	PRELIMINARY 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 & Solid Waste Funds	0	0	0	0	14,497	11,325	105,857	105,857	1,896
	(Transfers Out) - To General, Solid Waste, 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**

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	PRELIMINARY BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
02-4-3200-000	Water Rate Revenue	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**

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	PRELIMINARY BUDGET 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**

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	PRELIMINARY 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 - Storage 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 Solid Waste Fund	0	0	0	0	14,497	11,325	105,857	105,857	1,896
	(Transfers Out) - To General , Solid Waste, 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	PRELIMINARY 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 & Solid Waste 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**

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	PRELIMINARY BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
03-4-3210-000	Wastewater Rate Revenue	391,280	393,827	389,883	393,490	390,449	400,281	401,600	400,000	400,000
03-4-3211-000	Wastewater 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**

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	PRELIMINARY 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**

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	PRELIMINARY 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
	ADMINISTRATIVE COST ALLOCATION									
03-5-4500-376	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 Solid Waste 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)



SOLID WASTE FUND





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

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE 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	PRELIMINARY 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
SOLID WASTE FUND - 06**

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE 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	PRELIMINARY BUDGET FY 2024/25
SOURCES OF FUNDS										
REVENUES										
06-4-3230-000	Solid Waste: 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
SOLID WASTE FUND - 06**

ACCOUNT NO.	SOLID WASTE FUND SOLID WASTE 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	PRELIMINARY 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	PRELIMINARY 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	PRELIMINARY 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	PRELIMINARY 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			

OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2024- __

DETERMINATION OF APPROPRIATION LIMITATION
FOR FISCAL YEAR 2024-25

WHEREAS, Article XIII B of the California Constitution specifies that appropriations made by governmental entities may increase annually by the change in population and the California per-capita income; and

WHEREAS, it has been determined by the State Department of Finance that the California per-capita income increase shall be used; and

WHEREAS, the percent change in the California per-capita income is 1.0362% and the percent change in the population of the unincorporated area of San Luis Obispo County is -0.42% (Population converted to a ratio is computed as follows: $\{-0.42+100\} / 100 = 0.9958$).

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED by the Board of Directors, Oceano Community Services District, San Luis Obispo County, California, as follows:

1. That the ratio of change is and is determined as follows: $1.0362 \times 0.9958 = 1.0318$
2. That the 2024-25 appropriation limit is and is determined as follows:

2023-24 Limitation	\$2,877,872
2024-25 Ratio of Change	<u>1.0318</u>
2024-25 Appropriation Limitation	\$2,969,388
2024-25 Appropriations Subject to Limitation	(\$710,773)
2024-25 Appropriations Under Limit	\$2,258,615

3. No further adjustment to the 2024-25 appropriation limitation has been made for mandated costs. However, any new mandated costs or increases in existing mandated costs would increase the limitation by the amount of "Proceeds of Taxes" used to finance mandates in fiscal year 2024-25.

Upon motion of _____, seconded by _____, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby adopted this _____ day of _____, 2024.

President of the Board of Directors

ATTEST:

Secretary for the Board of Directors