

Pursuant to Governor Newsom's Executive Order N-29-20, members of the Board of Directors, staff and public may participate in this meeting via teleconference and/or electronically. The Oceano Community Services District Boardroom will NOT be open for accessing the meeting.



Notice of Regular Meeting
Oceano Community Services District - Board of Directors Agenda
WEDNESDAY, JULY 28, 2021 – 6:00 P.M.
Location: TELECONFERENCE – SEE BELOW

HOW TO OBSERVE THE MEETING

This meeting will be conducted using Zoom software, which requires a name/email to be entered prior to accessing the meeting. This is not a District requirement for participation. Public participants are welcome to use an anonymous name/email if preferred.

Telephone: Listen to the meeting live by dialing (669) 900-9128 or (253) 215-8782. Enter **Meeting ID# 892-6279-7188** followed by the pound (#) key. Then enter the **Password: 508435** followed by the pound (#) key. If the line is busy, additional phone numbers can be found on Zoom's website at <https://zoom.us/u/abb4GNs5xM>

Computer: With internet access use the **Password: 508435** to watch the live streaming at <https://us02web.zoom.us/j/89262797188?pwd=Q2lUeVc5THhnZk10TEtOUTItcXRiZz09> or by going to zoom.us and selecting "Join A Meeting" then entering the **Meeting ID# 892-6279-7188** followed by the **Password: 508435**

Mobile: Log in through the Zoom Mobile App on a smartphone or tablet and enter **Meeting ID#: 892-6279-7188** then enter the **Password: 508435**.

For information on Zoom's system requirements please visit: <https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>

HOW TO SUBMIT PUBLIC COMMENTS

Before the Meeting: Please email your comments to carey@oceanocsd.org with "Public Comment" in the subject line. In your email please include the agenda item number and title and your comments. You may also provide public comment through the District website at: <https://oceanocsd.org/contact/>. All comments received before 12:00 p.m. the day of the meeting will be included as an agenda supplement on the District's website <https://oceanocsd.org/meeting-agendas-minutes/agenda-packets/> and provided to the Directors prior to the meeting. Comments received after the deadline, but prior to the meeting start time, will be attached to the minutes of the meeting.

Live Comments: During the meeting, the Board President or designee will announce the opportunity for public comment. Members of the public may utilize the "raise hand" feature in Zoom to be placed into the speaking queue. Each individual speaker is limited to a presentation time of THREE (3) minutes per item. Persons wishing to speak on more than one item shall limit his/her remarks to a total of SIX (6) minutes. This time may be allocated between items in one-minute increments up to three minutes. Time limits may not be yielded to or shared with other speakers.

To "Raise Hand:"

- **Telephone:** Press "* 9" to raise your hand to notify meeting host and be placed in the queue. The host will unmute and call on you when it's your time to speak.
- **Computer/Mobile Device:** Click the "raise hand" button to notify meeting host and be placed in the queue. The host will unmute and call on you when it's your time to speak. If the "raise hand" button is not displayed on the screen, please click the "participants" icon at the bottom of the screen and the "raise hand" button will appear.

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.

1. CALL TO ORDER
2. ROLL CALL
3. FLAG SALUTE
4. AGENDA REVIEW
5. REPORT OUT OF CLOSED SESSION FROM JULY 14, 2021:
 - A. Pursuant to Government Code 54956.9(a): Conference with legal counsel regarding Santa Maria Valley Water Conservation District v. City of Santa Maria, et al.,
No Reportable Action

6. PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

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

7. SPECIAL PRESENTATIONS & REPORTS:

A. STAFF REPORTS:

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

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

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

C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

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

8. CONSENT AGENDA ITEMS:

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

- A. Review and Approval of Minutes for the Regular Meeting of July 14, 2021
- B. Review of Cash Disbursements
- C. Submittal of the District's Fiscal Year 2020-21 Quarter 4 Treasurer Report

9. BUSINESS ITEMS:

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

- A. Drought Issues and Review of Water Supply
- B. Consideration and approval of letters to the County Board of Supervisors and San Luis Obispo County Chapter of the California Special Districts Association regarding the Integrated Waste Management Authority
- C. Review of Fiscal Year 2020-21 Budget Status as of June 30, 2021, and consideration of a recommendation to approve year-end encumbrances

10. HEARING ITEMS:

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

11. RECEIVED WRITTEN COMMUNICATIONS:

12. LATE RECEIVED WRITTEN COMMUNICATIONS:

13. FUTURE AGENDA ITEMS: Deferred Infrastructure Program (as needed), Lopez Water Contract Amendments (Late 2021), Wastewater CIP (Future year), Social Media Policy / Live Stream, Board Meetings (As directed), Bill insert/ mailing policy (As directed), Policy & Procedure Manual review (As directed), CSDA Transparency Certification (As directed)

14. FUTURE HEARING ITEMS:

August 25, 2021 Fiscal Year 2021-22 Final Budget Hearing

15. CLOSED SESSION:

16. ADJOURNMENT:

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

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



Oceano Community Services District

Summary Minutes

Regular Meeting Wednesday, July 14, 2021 – 6:00 P.M.

Location: TELECONFERENCE/IN-PERSON PUBLIC HEARING

1. **CALL TO ORDER:** at approximately 6:00 p.m. by President Austin
2. **ROLL CALL:** Board members present: President Austin, Vice President White, Director Gibson, and Director Villa. Staff present: General Manager Will Clemens, Business and Accounting Manager Carey Casciola and Jeff Minnery, Legal Counsel. Absent: Director Replogle
3. **FLAG SALUTE:** led by President Austin
4. **AGENDA REVIEW:** Director Gibson made a motion to accept the agenda as presented, with a second from Director Gibson and 4-0 vote. Absent: Director Replogle
5. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA:**

Jeff Edwards	Commented on the County of SLO Flood Control and Water Conservation District and the unallocated State Water available.
--------------	---

6. SPECIAL PRESENTATIONS & REPORTS:

A. STAFF REPORTS:

- i. **Sheriff's South Station** – Commander Jay Wells – June 2021 stats: 1,047 Calls for service; 103 reports generated; 25 arrests made; 36 cases referred to the District Attorney for filing and 74 Calls for service that were fireworks related.
7/4/2021 Stats: 79 Calls for service; 39 were fireworks related.
7/4/2020 Stats: 37 Calls for service
7/2 – 7/5 2021 weekend: 203 Calls for service; 63 were fireworks related.
7/2 – 7/6 2020 weekend: 64 Calls for service
2021 Fireworks season: 0 seizure and/or arrests made; gained compliance with residents; full staff involvement.
- ii. **FCFA** - Chief Steve Lieberman – July 4th with Captain Brandt on patrol: suspicious tree fire off Pier Ave by lagoon; burning trash can in Arroyo Grande where Safe & Sane fireworks were improperly disposed. 7/16/21 FCFA Board Meeting: Consideration of ratifying an agreement with the labor union and exempt employees (labor negotiations) agreement, a Protest Hearing for weed abatement; and a cost analysis on a CalFire contract vs FCFA with operating metrics. Advised FCFA will do a drive through of alleys and notify owners to allow for voluntary compliance for weed abatement. This does not apply to trash or cars etc. FCFA has their Type 3 Brush Engine and four personnel at the River Fire in Mariposa County. Working 24-hour shifts.
- iii. **Operations** - Utility Systems Manager - Tony Marraccino - Lopez is at 34.4% full which is 16,972 AF. Continuing with daily & weekly rounds; weekly and monthly samples; 9 work orders; 13 USAs; 14 customer service calls; 0 SSOs in June; 3 after hours call outs; 5 Ready311 (Trash) tickets. State Water 66.64 AF; Lopez 197 AF; minimally pumping. Well 8 was recalibrated. Removed signs regarding Safe & Sane fireworks and did an area inspection after booths were removed. Hung door hangers. Cleaned the wet well at the Lift Station. Camera of a main completed. Continued with sewer jetting. A fire hydrant on Pike Lane was hit and has since been replaced –a claim has been filed with the driver's auto insurance for cost recovery. End of fiscal year inventory was completed. FOG (Fats, Oils and Grease) program is underway. Meter reads this week, State Reporting, and a fire flow test.
- iv. **OCS D General Manager** – Will Clemens – Governor Newsom press conference at Lopez Lake: SLO County is now included in the drought emergency declaration. SLO County issued a drought emergency for the County; next step is in August to implement the Low Reservoir Response Plan at Lopez Reservoir. We expect Lopez to be at 15k AF in October and this will result in a reduction of 10% for deliveries to municipal agencies. Funding availability for arrearages of utility bills – the District can ask for assistance for bills 60 days in arrears. Water

will be paid first and then wastewater. Victory Garden (Master Gardner) program is starting – please see OCSD website calendar for more information.

B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:

- i. Director Villa – Reported on the 7/8/2021 Oceano Advisory Council (OAC) meeting.
- ii. Director Gibson – Reported on the 7/2/2021 State Water Subcontractors Advisory Committee and the 7/8/2021 joint State Water Subcontractors and Central Coast Water Authority meeting.
- iii. Vice President White – None
- iv. Director Replogle – Absent
- v. President Austin – Reported on the 7/7/2021 South San Luis Obispo County Sanitation District (SSLOCSD).

C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:

Jeff Edwards	Commented on the capacity at the Lopez turn-out and the Oceano voter initiative resolution 2012-03.
--------------	---

7. CONSENT AGENDA:	ACTION:
a) Review and Approval of Minutes for the Regular Meeting of June 23, 2021.	After an opportunity for public comment, Board and staff discussion, a motion was made by Vice President White to approve the consent agenda as presented with a second from Director Gibson and a 4-0 roll call vote, Absent: Director Replogle
b) Review and Approval of Minutes for the Special Meeting of June 28, 2021.	
c) Review of Cash Disbursements.	
	Public Comment: None

8. BUSINESS ITEM:	ACTION:
None	None

9A. HEARING ITEM:	ACTION:
Consideration of a recommendation to approve a resolution to collect delinquent customer accounts on the 2021-22 property tax bills	After an opportunity for public comment, Board and staff discussion, a motion was made by Vice President White to approve a resolution to collect delinquent accounts on the 2021-22 property tax bills with a second from Director Gibson and a 4-0 roll call vote. Absent: Director Replogle
	Public Comment: None

10. **RECEIVED WRITTEN COMMUNICATIONS:** None

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

12. **FUTURE AGENDA ITEMS:** Deferred Infrastructure Program (as needed), Lopez Water Contract Amendments (Late 2021), Wastewater CIP (Future year), The Place (As directed), Old Firehouse Art (June 2021), California Voting Rights Act (Mid to late 2021), Social Media Policy/ Live Stream Board Meetings (As directed), Bill insert/ mailing policy (As directed), Letter to IWMA regarding Special District Representative/Alternate with a letter to SLO County regarding pulling out of the IWMA (May/ June 2021), OCSD Policies & Procedures review (As directed), CSDA Transparency Certification (As directed); Drought Impacts (July/Aug 2021).

Public Comment: None

13. **FUTURE HEARING ITEMS:** None

14. **CLOSED SESSION:**

Pursuant to Government Code 54956.9(a): Conference with legal counsel regarding Santa Maria Valley Water Conservation District v. City of Santa Maria, et al.,

Public Comment: None

The Board entered closed session at approximately 6:40pm – 6:50pm

No reportable action.

15. **ADJOURNMENT:** at approximately 6:50pm



Oceano Community Services District

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

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

Date: July 28, 2021

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

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

Recommendation

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

Discussion

The following is a summary of the attached cash disbursements:

Description	Check Sequence	Amounts
	59058 - 59079	
Disbursements:		
Regular Payable Register - paid 7/21/2021 *	59058 - 59074	\$ 77,072.88
Subtotal:		\$ 77,072.88
Reoccurring Payments for Board Review (authorized by Resolution 2020-06):		
Payroll Disbursements - PPE 07/17/2021	N/A	\$ 32,106.17
Mechanics Bank Visa Card - Online Payment 7/15/2021	N/A	\$ 193.69
Reoccurring Utility Disbursements - paid 7/21/2021	59075 - 59078	\$ 571.96
Reoccurring Health Disbursements - paid 7/21/2021	59079	\$ 56.21
Subtotal:		\$ 32,928.03
Grand Total:		\$ 110,000.91

*Check number 59036 for \$825.00 for the 7/14/2021 Board Meeting was voided due to the check being damaged and was replaced with check number 59063, which is included in the Regular Payables in this packet.

Other Agency Involvement

N/A

Other Financial Considerations

Amounts are within the authorized Fund level budgets.

Results

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

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

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 059058 THRU 059074

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
CHECK:									
1-1001-000	7/21/2021	CHECK	059058	ARAMARK	167.40CR	OUTSTND	A	0/00/0000	UNIFORMS
1-1001-000	7/21/2021	CHECK	059059	BURDINE PRINTING & GRAPHICS	316.98CR	OUTSTND	A	0/00/0000	U/B LATE NOTICE PRINT, MAIL & POSTAGE
1-1001-000	7/21/2021	CHECK	059060	CLEMENS, WILL	1,078.77CR	OUTSTND	A	0/00/0000	REIM-CSDA CONFERENCE EXPENSES
1-1001-000	7/21/2021	CHECK	059061	DIVERSIFIED PROJECT SERVICES I	2,100.00CR	OUTSTND	A	0/00/0000	ENGR SVCS & REIM ENGR SVCS
1-1001-000	7/21/2021	CHECK	059062	FIRST FOUNDATION BANK	54,250.45CR	OUTSTND	A	0/00/0000	CALPERS UAL AGREEMENT
1-1001-000	7/21/2021	CHECK	059063	HIRIARTE'S INDOOR CLEANING SER	825.00CR	OUTSTND	A	0/00/0000	CLEANING SVC (REPLACES CK# 59036)
1-1001-000	7/21/2021	CHECK	059064	ICONIX WATERWORKS (US) INC.	4,075.93CR	OUTSTND	A	0/00/0000	HYDRANT CLAIM
1-1001-000	7/21/2021	CHECK	059065	J.B. DEWAR, INC.	278.74CR	OUTSTND	A	0/00/0000	FUEL
1-1001-000	7/21/2021	CHECK	059066	MARRACCINO, ANTHONY	250.00CR	OUTSTND	A	0/00/0000	BOOT ALLOWANCE
1-1001-000	7/21/2021	CHECK	059067	MCCLATCHY COMPANY LLC	57.51CR	OUTSTND	A	0/00/0000	PUBLIC HEARING NOTICE
1-1001-000	7/21/2021	CHECK	059068	PRO-TECH LANDSCAPE MANAGEMENT,	410.00CR	OUTSTND	A	0/00/0000	LANDSCAPING
1-1001-000	7/21/2021	CHECK	059069	R&R ROLL-OFF LLC	485.09CR	OUTSTND	A	0/00/0000	GARBAGE CLEANUP
1-1001-000	7/21/2021	CHECK	059070	SLO CO PUBLIC HEALTH DEPT.	955.00CR	OUTSTND	A	0/00/0000	BACKFLOW SERVICES
1-1001-000	7/21/2021	CHECK	059071	SOUTH COUNTY SANITARY SERV	1,186.60CR	OUTSTND	A	0/00/0000	GARBAGE TAX LIEN
1-1001-000	7/21/2021	CHECK	059072	STATE OF CALIFORNIA	226.50CR	OUTSTND	A	0/00/0000	RECORDING FEE - CALPERS UAL AGREEMENT
1-1001-000	7/21/2021	CHECK	059073	SWRCB/ DRINKING WATER OP CERT	65.00CR	OUTSTND	A	0/00/0000	T2 EXAM FEE
1-1001-000	7/21/2021	CHECK	059074	TYLER TECHNOLOGIES	10,343.91CR	OUTSTND	A	0/00/0000	ANNUAL SOFTWARE MAINTENANCE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	77,072.88CR			
				DEPOSIT	TOTAL:	0.00			
				INTEREST	TOTAL:	0.00			
				MISCELLANEOUS	TOTAL:	0.00			
				SERVICE CHARGE	TOTAL:	0.00			
				EFT	TOTAL:	0.00			
				BANK-DRAFT	TOTAL:	0.00			

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

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 059058 THRU 059074

ACCOUNT --DATE-- --TYPE-- NUMBER -----DESCRIPTION----- ----AMOUNT--- STATUS FOLIO CLEAR DATE

TOTALS FOR POOLED CASH FUND	CHECK	TOTAL:	77,072.88CR
	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 July 28, 2021

	(*)	
Gross Wages	7/3/2021	7/17/2021
Regular	\$27,208.49	\$27,820.21
Overtime Wages	\$247.44	\$245.59
Stand By	\$600.00	\$450.00
	\$28,055.93	\$28,515.80
Cell Phone Allowance	\$75.00	\$0.00
Total Wages	\$28,130.93	\$28,515.80
<u>Disbursements</u>		
Net Wages	\$21,199.83	\$21,434.64
State and Federal Agencies	\$4,793.01	\$4,929.06
CalPERS - Normal	\$5,490.94	\$5,583.06
CalPERS UAL (Annual Unfunded Liability Payment)**	\$464.58	\$0.00
SEIU - Union Fees	\$156.80	\$159.41
Total Disbursements processed with Payroll	\$32,105.16	\$32,106.17
Health (Disbursed with reoccurring bills)	\$6,204.70	\$6,204.70
Total District Payroll Related Costs	\$38,309.86	\$38,310.87

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

(**) The Annual Unfunded Liability Payment for the District's CalPERS Pepra plan.

The Classic and Safety CalPERS plans were refinanced with Resolution 2021-05 with First Foundation Public Finance Trust.

Oceano Community Services District
 Mechanics Bank Visa Card

A/P Visa Card Disbursement

Date	Transaction Name	Amount	Description	GL Account #
06/22/2021	CREDIT POINTS REDEEMED FOR STATEMENT CR	\$ 25.00	MISCELLANEOUS INCOME	01-4-3230-100
06/22/2021	CREDIT POINTS REDEEMED FOR STATEMENT CR	\$ 25.00	MISCELLANEOUS INCOME	01-4-3230-100
06/22/2021	CREDIT POINTS REDEEMED FOR STATEMENT CR	\$ 25.00	MISCELLANEOUS INCOME	01-4-3230-100
06/22/2021	CREDIT POINTS REDEEMED FOR STATEMENT CR	\$ 25.00	MISCELLANEOUS INCOME	01-4-3230-100
06/22/2021	CREDIT POINTS REDEEMED FOR STATEMENT CR	\$ 25.00	MISCELLANEOUS INCOME	01-4-3230-100
06/22/2021	CREDIT POINTS REDEEMED FOR STATEMENT CR	\$ 25.00	MISCELLANEOUS INCOME	01-4-3230-100
06/22/2021	CREDIT POINTS REDEEMED FOR STATEMENT CR	\$ 25.00	MISCELLANEOUS INCOME	01-4-3230-100
06/22/2021	CREDIT POINTS REDEEMED FOR STATEMENT CR	\$ 25.00	MISCELLANEOUS INCOME	01-4-3230-100
06/22/2021	CREDIT POINTS REDEEMED FOR STATEMENT CR	\$ 25.00	MISCELLANEOUS INCOME	01-4-3230-100
06/22/2021	CREDIT POINTS REDEEMED FOR STATEMENT CR	\$ 25.00	MISCELLANEOUS INCOME	01-4-3230-100
06/22/2021	CREDIT POINTS REDEEMED FOR STATEMENT CR	\$ 25.00	MISCELLANEOUS INCOME	01-4-3230-100
06/22/2021	CREDIT POINTS REDEEMED FOR STATEMENT CR	\$ 25.00	MISCELLANEOUS INCOME	01-4-3230-100
06/18/2021	DEBIT INTUIT * CL.INTUIT.	\$ (40.00)	PERMITS, FEES LICENSES	01-5-4100-248
06/17/2021	DEBIT AUDIOVISION HTTPSMERCH	\$ (380.00)	FACILITIES MAINT STRUCT/IMPROV	10-5-4300-163
06/03/2021	DEBIT ZOOM.US 888-799-9666 WWW.ZOOM.	\$ (46.74)	Office Expense	01-5-4100-200
06/03/2021	DEBIT FEDEX 787827194793 MEMPHIS	\$ (26.95)	POSTAGE	01-5-4100-205

Total ACH - 7/15/2021 \$ (193.69)

07/28/2021 Board Meeting - Mechanics Visa Card Online Payment - **\$ 193.69**

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: 059075 THRU 059078

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
CHECK:									
1-1001-000	7/21/2021	CHECK	059075	CHARTER COMMUNICATIONS	150.00CR	OUTSTND	A	0/00/0000	INTERNET - COMMUNICATIONS
1-1001-000	7/21/2021	CHECK	059076	COASTAL COPY, INC.	303.21CR	OUTSTND	A	0/00/0000	COPIES/MAINTENANCE
1-1001-000	7/21/2021	CHECK	059077	SO CAL GAS	14.30CR	OUTSTND	A	0/00/0000	UTILITY
1-1001-000	7/21/2021	CHECK	059078	STANLEY CONVERGENT SECURITY SO	104.45CR	OUTSTND	A	0/00/0000	WELLS AND FIRE MONITOR
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	571.96CR			
				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:	571.96CR			
				DEPOSIT	TOTAL:	0.00			
				INTEREST	TOTAL:	0.00			
				MISCELLANEOUS	TOTAL:	0.00			
				SERVICE CHARGE	TOTAL:	0.00			
				EFT	TOTAL:	0.00			
				BANK-DRAFT	TOTAL:	0.00			

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

CHECK DATE: 0/00/0000 THRU 99/99/9999
 CLEAR DATE: 0/00/0000 THRU 99/99/9999
 STATEMENT: 0/00/0000 THRU 99/99/9999
 VOIDED DATE: 0/00/0000 THRU 99/99/9999
 AMOUNT: 0.00 THRU 999,999,999.99
 CHECK NUMBER: 059079 THRU 059079

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK:								
1-1001-000	7/21/2021	CHECK	059079	TASC -CLIENT INVOICES	56.21CR	OUTSTND	A	0/00/0000 FSA ADM FEE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	56.21CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	56.21CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		



Oceano Community Services District

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

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

Date: July 28, 2021

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

Subject: Agenda Item #8(C): Submittal of the District's Fiscal Year 2020-21 Quarter 4 Treasurer Report

Recommendation

It is recommended that your Board receive and file the District's 2020-21 Quarter 4 Treasurer Report.

Discussion

Government Code section 61053(f) requires the District Treasurer to report to the Board of Directors quarterly regarding receipts, disbursements and balances in each account controlled by the District. At the January 13th meeting, your Board approved Resolution 2021-01 to adopt the District's 2021 Investment Policy which is required by Government Code section 53646(A)(2). Section 7 of the Investment Policy requires the Financial Officer/Treasurer to provide a quarterly report. The attached worksheet has been prepared to review the District's fourth quarter report for fiscal year 2020-21.

The District holds accounts with the County of San Luis Obispo and Mechanics Bank. Attachment "A" provides a summary of each account held by the District which have been reconciled against the District's general ledger.

Other Agency Involvement

The County of San Luis Obispo

Other Financial Considerations

The fiscal year 2020-21 Quarter 4 budget review is business item 9(C) of this agenda package.

Results

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

- Attachment A – 2020-21 4th Quarter Treasurer Report

Oceano Community Services District
2020-21 Treasurer Report - Quarter 4

<u>Account</u>	<u>Month</u>	<u>Beginning Balance</u>	<u>Credits</u>	<u>Debits</u>	<u>Ending Balance</u>	<u>Quarter Ending Balance</u>
<u>County of San Luis Obispo Accounts:</u>						
Oceano CSD - 41005	Apr-21	\$1,394,820.83	\$270,718.32	(\$25,780.55)	\$1,639,758.60	
(Property Taxes)	May-21	\$1,639,758.60	\$25,338.43	\$0.00	\$1,665,097.03	
	Jun-21	\$1,665,097.03	\$9,456.24	(\$404.73)	\$1,674,148.54	\$1,674,148.54
					County Total	\$1,674,148.54
<u>Mechanics Bank Accounts:</u>						
Public Checking - 1101	Apr-21	\$801,518.62	\$457,937.69	(\$426,659.88)	\$832,796.43	
(General Checking Acct)	May-21	\$832,796.43	\$61,230.50	(\$133,112.04)	\$760,914.89	
	Jun-21	\$760,914.89	\$621,983.21	(\$116,770.51)	\$1,266,127.59	\$1,266,127.59
Public Fund CD - 7655	Apr-21	\$24,461.82	\$11.78	\$0.00	\$24,473.60	
(Water Fund Deposit)	May-21	\$24,473.60	\$12.07	\$0.00	\$24,485.67	
	Jun-21	\$24,485.67	\$12.48	\$0.00	\$24,498.15	\$24,498.15
Public Investment Money Market - 0161	Apr-21	\$270,312.08	\$8.89	\$0.00	\$270,320.97	
(Public Facilities Fees)	May-21	\$270,320.97	\$8.29	\$0.00	\$270,329.26	
	Jun-21	\$270,329.26	\$9.78	\$0.00	\$270,339.04	\$270,339.04
					Mechanics Total	\$1,560,964.78
					Total	\$3,235,113.32



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: July 28,2021
To: Board of Directors
From: Will Clemens, General Manager
Subject: Agenda Item # 9(A): Drought Issues and Review of Water Supply

Recommendation

It is recommended that your Board receive and file a report on drought issues and the District water supply and provide direction as needed.

Discussion

California is facing a water shortfall for the second consecutive year of drought conditions. The lack of rainfall has caused record low rivers and reservoirs, with snowpack below 40% of normal. The Secretary of the United State Department of Agriculture declared [58 Counties in California](#) to be designated as primary natural disaster areas due to drought conditions. Subsequently on July 8, 2021, Governor Newsom expanded the [Drought State of Emergency](#) declaration to cover 50 of the 58 counties, including San Luis Obispo County. On July 13, 2021, the County Board of Supervisors proclaimed a [local emergency](#) due to drought conditions. It is anticipated that the San Luis Obispo County Flood Control and Water Conservation District will enact the [Low Reservoir Response Plan \(LRRP\)](#) for Lopez Lake in August 2021.

Based on the current drought conditions, it is good to review the District's water supply and possible impacts of an extended drought.

The District's Water Supply

The District obtains its water from three sources. Two of them are surface supplies (Lopez Lake and the State Water Project), that is water that is generated from precipitation and collected in reservoirs, and one is groundwater supply, the Santa Maria Valley Groundwater Basin (SMVGWB), water which has percolated through the soil and collected in the aquifer.



State Water Project

State Water originates in the mountains and waterways that feed the Feather River in Oroville and travels through a series of rivers and manmade canals to be delivered throughout the state. The Coastal Branch Aqueduct was completed in 1997 to serve San Luis Obispo and Santa Barbara Counties.

The San Luis Obispo County Flood Control and Water Conservation District (County) is a State Water Contractor with a maximum annual allocation of 25,000 acre-feet per year (AFY) consisting of 4,830 AFY of deliverable allocations, 5,707 AFY of drought buffer and 14,463 AFY of “excess allocation.” In the past, the County has utilized this excess allocation to make its subcontractors whole or as close to whole as possible. When there is a 20% delivery, the County receives enough water to fulfill all the subcontracts, due to the excess allocation. The County has also indicated a willingness to sell additional “Table A” allocation or drought buffer to its subcontractors.

The District subcontracts with the County for a maximum annual allocation of 750 AFY commonly referred to as “Table A” allocation. Each year, typically in December, the State Department of Water Resources (DWR) sets the percentage of allocations that will be delivered the following year and, depending on conditions, updates the delivery percentage throughout the year, often in late January and in May. This percentage is determined by many factors, some of which include the depth and density of the snowpack, the amount of water stored throughout the State Water system, and the condition of the State Water infrastructure. The State Water Project water year coincides with the calendar year, January to December.

In order to make its State Water more reliable, the District has a contract with the County for drought buffer in the amount of 750 AFY. Drought buffer is water that can be delivered when Table A deliveries fall below 100%. For example, if the State Water delivery is set to 10% the District can take delivery of 75 AF of Table A water plus 75 AF of drought buffer water for a total of 150 AF.

In December 2020, the DWR set the initial Table A allocation for 2021 at 10%. It was later adjusted to 5% in March 2021. Since 2001, State Water Deliveries have varied from a low of 5% to a high of 100%. The final allocation for each year from 2004 to 2021 is shown in Table 1.



Table 1: State Water Deliveries from 2004 to 2021

Year	Initial Allocation	Final Allocation
2004	35%	65%
2005	30%	90%
2006	50%	100%
2007	60%	60%
2008	25%	25%
2009	15%	30%
2010	5%	50%
2011	25%	80%
2012	60%	65%
2013	30%	35%
2014	5%	5%
2015	10%	20%
2016	10%	45%
2017	20%	85%
2018	15%	30%
2019	10%	75%
2020	10%	20%
2021	10%	5%
Average	24%	49%

State Water Storage

State Water can also be stored. Stored State Water is held in the San Luis Reservoir in Merced County and can be delivered in addition to the District’s Table A allocation and drought buffer if there is capacity in the pipeline to deliver the water. All stored water is lost if the San Luis Reservoir spills. The amount of water that can be stored varies based on annual delivery percentages. At the end of 2020, the County had 14,603 AF of State Water stored in San Luis Reservoir, of which 990 AF is credited to Oceano.

Lopez Lake

The Lopez Dam was built on Arroyo Grande Creek in 1967 and is located 13 miles from the mouth of the creek, and supplies water to the District as well as the cities of Arroyo Grande, Grover Beach, Pismo Beach, and County Service Area 12 (CSA 12) Avila Beach area. The lake, which is owned and operated by the County, has a capacity of 49,388 Acre Feet (AF) and as of June 30, 2021 is at 35.1% full, or 17,255 AF.



The District’s allocation from the Lopez Reservoir is 303 AFY and is shown with the other agencies’ allocations in **Table 2**.

Table 2: Lopez Lake Water Allocations by Agency

Agency	Normal Water Allocation (AFY)	Percent of Total
Arroyo Grande	2,290	50.5%
Grover Beach	800	17.7%
Pismo Beach	892	19.7%
Oceano CSD	303	6.7%
CSA 12	245	5.4%
Total	4,530	100.00%

Unused allocation at the end of each year is put into a surplus or carryover water pool that agencies can buy at the percentage in which they participate in the Lopez Project. This water must be used in the following water year which runs from April 1–March 31. If all the surplus water generated is not purchased, each agency may purchase additional surplus water above its participation percentage. All unpurchased surplus water reverts to unallocated district water, as does any surplus water not used by an agency in the following water year.

Low Level Reservoir Response Plan

At its December 16, 2014 meeting, the County Board of Supervisors adopted the [Low Reservoir Response Plan \(LRRP\)](#). This plan was endorsed by all the Zone 3 agencies.

There are two criteria that must be met to enact the LRRP: The County Board of Supervisors declaring an emergency with respect to Zone 3, and the Reservoir level dropping below 20,000 AF. It is anticipated that the LRRP will again be enacted in August 2021. Once enacted, the initial prescribed actions of the LRRP are implemented. Specifically, this means that each Zone 3 agency will be allowed to carry over any unused water it is entitled to into the next water year if the LRRP is still in effect, subject to evaporation losses, and on April 1st the quantity of entitlement water for the new water year will be determined in accordance with the LRRP’s guidelines. These guidelines call for reductions in municipal deliveries as well as downstream releases as shown in **Table 3** and **Table 4** respectively.



Table 3: Initial Prescribed Municipal Delivery Reduction Strategy

Water in Storage (AF)	Municipal Delivery Reduction	Total Municipal Deliveries (AFY)	Oceano CSD Entitlement (AFY)
20,000	0%	4,530	303.0
15,000	10%	4,077	272.7
10,000	20%	3,624	242.4
5,000	35%	2,941	197.0
4,000	100%	0	0.0

Table 4: Initial Prescribed Downstream Release Reduction Strategy

Water in Storage (AF)	Downstream Release Reduction	Total Downstream Release (AFY)
20,000	9.5%	3,800
15,000	9.5%	3,800
10,000	75.6%	1,026
5,000	92.9%	300
4,000	100.0%	0

Contract Revisions

One of the limiting factors of the Lopez Lake contracts is its limitation on long-range water management planning due to the lack of long-term storage rights. For this reason, the Zone 3 agencies have been working together to revise the Lopez Lake contracts to establish storage rights. The current draft revisions of the contract allow each agency to use or store its annual allocation in the lake indefinitely, subject to storage losses and spills. Each agency would be limited to the amount of water it could store in its “silo,” however non-project water, such as State Water, could also be stored in the lake via an exchange for Lopez water. In the event of a spill, non-Lopez water would spill first.

These contract revisions will allow Zone 3 agencies to better manage their water supply portfolios and better prepare for extended droughts. Currently, the Zone 3 technical group is hopeful that the contract revisions could be approved by all Zone 3 agencies this year.



Santa Maria Valley Groundwater Basin

The Santa Maria Valley Ground Water Basin (SMVGWB) is an adjudicated basin because of extensive litigation which concluded in a judgment after trial in 2008. Part of the ruling established the Northern Cities Management Area (NCMA), Nipomo Mesa Management Area (NMMA), and the Santa Maria Valley Management Area (SMVMA). The ruling established pumping limits for each of the NCMA agencies, which are the Cities of Arroyo Grande, Grover Beach and Pismo Beach, and the District. Further, it mandated that “a monitoring program be established in each of the three Management Areas to collect and analyze data regarding water supply and demand conditions,” and an annual report be filed with the Court within 120 days after each year end. In addition to the annual report, the NCMA prepares quarterly reports. The most recent quarterly report shows that on April 6, 2021, the deep well index had an elevation of 9.06 feet, which is 1.56 feet above the “index trigger value” of 7.5 feet. This value represents a decline of 2.42 feet compared to the reading from a year earlier.

The “index trigger value” is the water level, identified by the NCMA Technical Group, below which there are conditions that increase the possibility of seawater intrusion into the ground water basin.

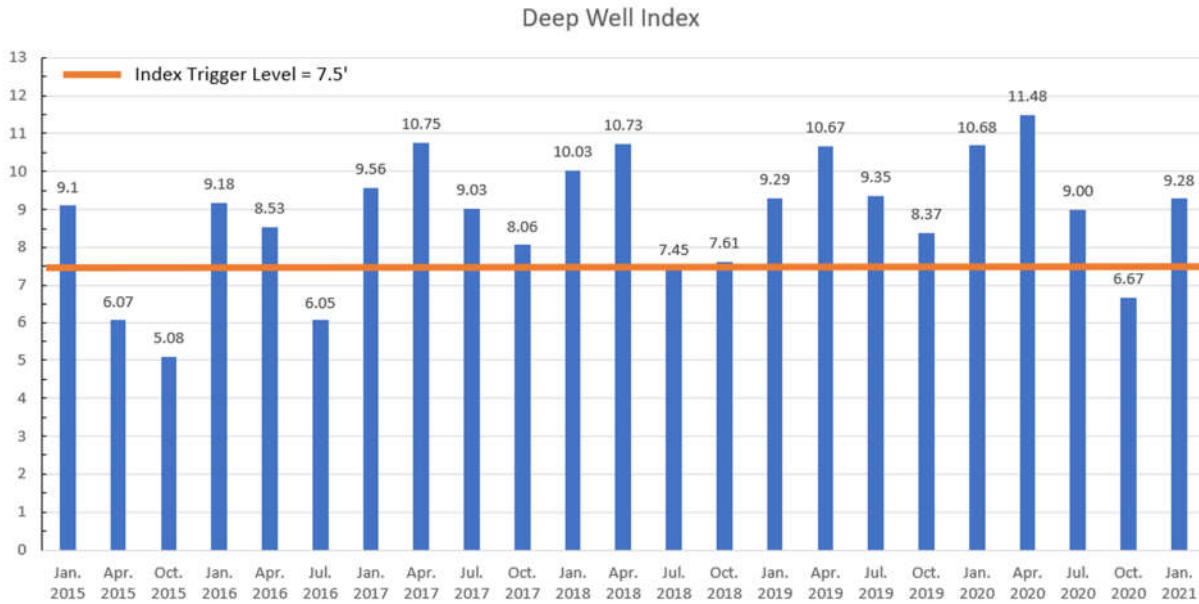
The deep well index values for past eight quarters are shown in **Table 5** and a graph of the deep well index values dating back to January 2015 is shown in **Figure 1**, below.

Table 5: Deep Well Index Values for the Past Eight Quarters

Reading Date	Elevation (feet NAVD88)	Deviation from Index Trigger Level (7.5')	Deviation from Previous Year
April 6, 2021	9.06	1.56	-2.42
January 6, 2021	9.28	1.78	-1.41
October 11, 2020	6.67	-0.83	-1.70
July 6, 2020	9.00	1.5	-2.48
April 17, 2020	11.48	3.98	0.81
January 14, 2020	10.68	3.18	1.39
October 14, 2019	8.37	0.87	0.76
July 9, 2019	9.35	1.85	1.9



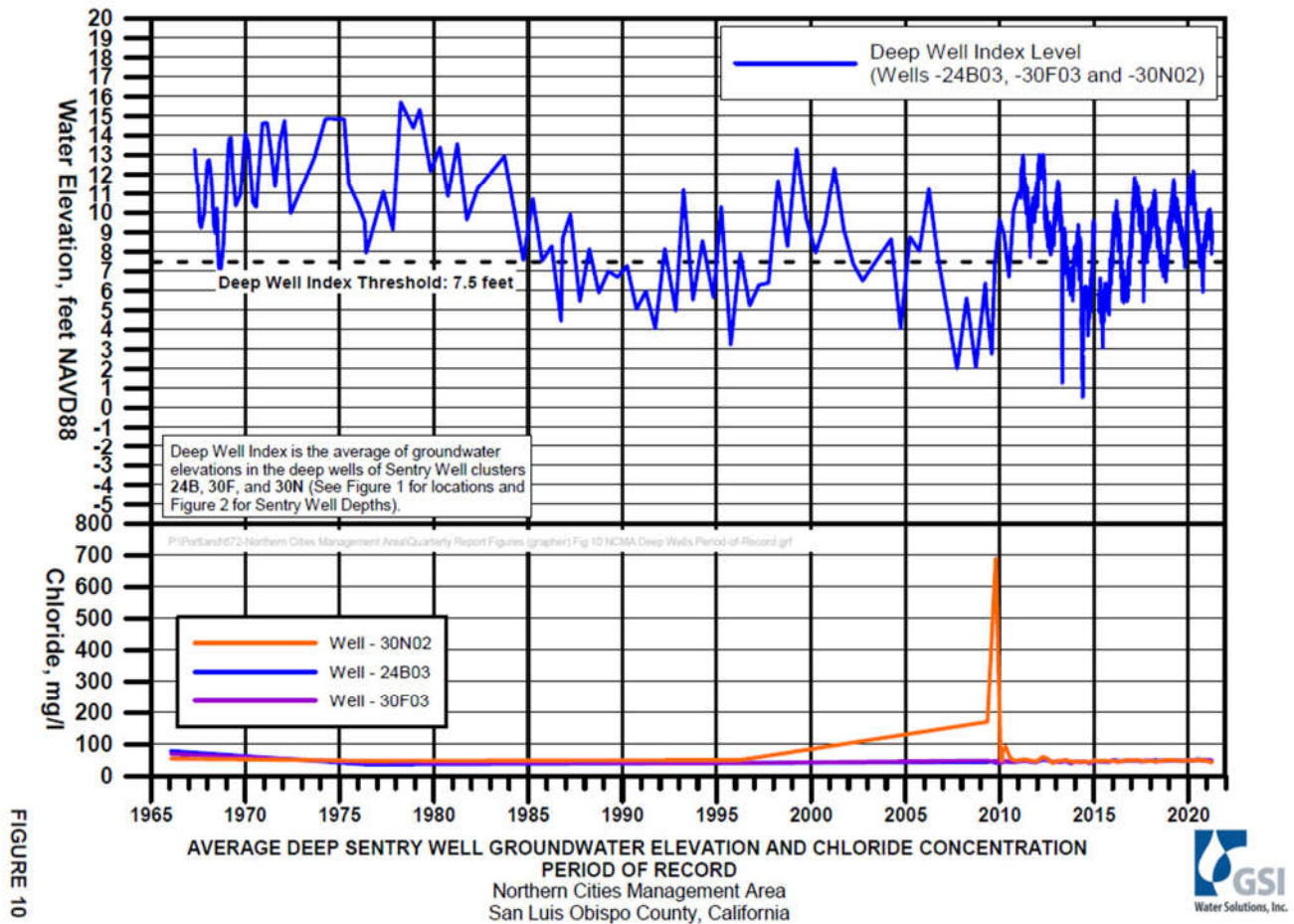
Figure 1: Deep Well Index Values from January 2015 to January 2021



Since 2009, the NCMA agencies have drastically reduced their pumping to help keep the index level above 7.5 feet. The NCMA continues to keep a very close eye on the basin. **Figure 2** shows the deep well index level from the late 1960s to 2021.



Figure 2. Depth of the Deep Well Index Elevation



The major source of recharge for the SMVGWB is precipitation. This “rainy” season was extremely dry. **Table 6** below shows recent rainfall in Oceano including average rainfall and rainfall deficit for the year.

Table 6: Recent and Average Rainfall in Oceano

Year	Rainfall (inches)	Average Rainfall (inches)	Deficit
2020/2021	7.76	11.95	-4.19



Water Production

In response to the historic drought, which began in December of 2011, then-Governor Jerry Brown mandated that nearly all water purveyors reduce their water production from what was produced in 2013. The percentage by which each agency was required to reduce its production was determined by residential water use per person during the summer of 2014 and ranged from 8% to 36%. The District targeted to conserve at a rate of 20% when compared to the benchmark year, 2013. In the decade preceding the mandatory conservation, 2004–2013, the District averaged 897 AFY. In the seven years since the mandate took effect, 2014–2020, the District averaged 721 AFY. The average annual reduction in water production over that time was 19%. The District’s water use by source, total water use, and percent reduction when compared to 2013 is shown in **Table 7**, below.

Table 7: Water Production by Source, Total Production and Percent Reduction, 2001–2020

Year	State Water	Lopez	Lopez Surplus	SMGWB	Total	*Percent Reduction
2001	511.00	281.79	-	108.23	901.02	-
2002	494.00	303.00	46.20	72.25	915.45	-
2003	525.00	303.00	12.47	75.37	915.84	-
2004	539.20	303.00	0.64	109.87	952.71	-
2005	565.00	303.00	12.64	50.11	930.75	-
2006	574.00	264.45	-	43.85	882.30	-
2007	592.89	260.47	-	91.02	944.38	-
2008	435.77	251.03	-	246.59	933.39	-
2009	424.40	252.87	-	207.42	884.69	-
2010	724.28	102.55	-	27.93	854.76	-
2011	750.00	57.46	-	44.28	851.74	-
2012	738.43	41.11	-	58.88	838.42	-
2013	756.00	44.90	-	92.85	893.75	-
2014	-	303.00	244.72	259.10	806.82	-9.7%
2015	571.38	-	-	131.88	703.26	-21.3%
2016	667.58	-	-	4.78	672.36	-24.8%
2017	-	303.00	393.82	20.60	717.42	-19.7%
2018	-	303.00	176.55	245.75	725.30	-18.8%
2019	10.98	303.00	218.50	147.36	679.84	-23.9%
2020	60.00	303.00	361.29	19.25	743.54	-16.8%

*Percent reduction is compared to 2013.



Current Water Positions

As previously stated, the District has three sources of water; State Water, Lopez Water, and Groundwater. **Table 8** shows the District’s total available water supply when all sources are available at 100%.

Table 8: Oceano Water Supplies at 100%

Source	Allocation (AFY)
SMGWB	900
State Water	750
Lopez Water	303
Total	1,953

Table 8 shows how much water the District can take delivery of if all sources could produce 100% of the entitlements, however the only source that has been close to 100% reliable is Lopez Lake. Based on the NCMA’s pumping history and groundwater elevations that correspond to various pumping levels, the NCMA agencies currently strive to pump no more than 30-35% of their adjudicated amounts to protect the health of the SMVGWB. Looking at historic State Water deliveries over the past seventeen years, the average delivery is 52% and the median delivery, the delivery where half of the values are higher than, and the half of the values are lower than, the delivery amount is 42%. However, over the last ten years the average State Water Delivery is only 46% and the median is just 35%. Based on this information, a conservative estimate of future probable deliveries based on recent history is 30%. This number was derived by looking at the difference between the 20-year reliability and the 10-year reliability of State Water and projecting what the reliability could be based on past trends. **Table 9** shows the District’s water supply considering estimated future reliability.

Table 9. Oceano Water Supplies at Future Estimated Reliabilities

Source	Percent	Allocation (AFY)
SMVGWB	30%	270
*State Water	30%	225
Drought Buffer	30%	225
Lopez Water	100%	303
Total		1,023

*State Water numbers are based on 750 AFY allocation.



Comparing the amount of water the District produced in recent history, shown in **Table 7**, to the probable amount of water available in the future, shown in **Table 9**, the District has sufficient water to meet historic demands. As previously mentioned, the State water delivery this year is 5% and Lopez Water delivery is expected to be 90% with the implementation of the LRRP. The District’s current water supplies are shown in **Table 10**.

Table 10. Current Oceano Water Supplies

Source	Percent	Allocation (AF)
SMGWB	30%	270.0
State Water	5%	37.5
Drought Buffer	5%	37.5
Lopez Water	90%	272.7
Lopez Surplus	N/A	107.0
Total		724.7

Table 10 shows a slight deficit in supply if demand remains at current levels. However, these numbers do not factor in conservation, storage, and the historical use of the County’s excess State Water allocation to improve reliability. The District’s projected water supply/demand which factors in Storage in both San Luis Reservoir and Lopez Lake and usage of the County’s excess allocation of State Water to benefit subcontractors are shown in **Table 10**.

Table 11. Projected Oceano Water Supply/Demand with Storage (no rain)

Source	Percent	Current (AF)	Year 2 (AF)	Year 3 (AF)
Beginning Storage	N/A	1,097.0	1,090.3	1,053.3
SMGWB	30%	270.0	270.0	270.0
*State Water	5%, 5%, 5%	194.1	194.1	194.1
Lopez Water	90%, 80%, 65%	272.7	242.4	197.0
**Demand	N/A	-743.5	-743.5	-743.5
Ending Storage	N/A	1,090.3	1,053.3	970.9

* Factors in County excess allocation for increased reliability

** Assumes no conservation



Conservation

Governor Newsom has called for voluntary reductions of 15% in usage which equates to about 112 AFY for the District. State mandated water conservation regulations that continue to remain in effect from the last drought are:

- No watering of outdoor landscapes that cause runoff
- No using hoses without shut-off nozzles
- No using water in a fountain or decorative water feature, unless the water is recirculated
- No washing of driveways & sidewalks
- No outdoor irrigation during and 48 hours after rainfall
- Restaurants and other food service establishments can only serve water upon request
- Hotels and Motels must provide guests the option of not having towels and linens laundered daily

Helpful tips relating to water use and conservation are attached and websites include:

Save our Water - saveourwater.com

SLO Water Wise Landscaping - slowaterwiselandscaping.com

San Luis Obispo County Water Resources – wr.slocountywater.org

University of California Cooperative Extension - cesanluisobispo.ucanr.edu/Drought_Information/

Other Agency Involvement

Oceano contracts with the San Luis Obispo County Flood Control and Water Conservation District for its supply of State and Lopez water. The Northern Cities Management Area of the SMVGWB consists of Oceano and the cities of Arroyo Grande, Grover Beach, and Pismo Beach.

Other Financial Considerations

N/A

Results

Consideration of drought impacts and the District water supplies promotes a prosperous, safe, healthy, and well governed community.

Attachment – Tips for Conserving Water

TIPS FOR CONSERVING WATER

Tips for Reducing Lawn Water Use

- Don't over water your lawn. Only water every three to five days in the summer. Reduce watering time if needed to eliminate water run off.
- To prevent water loss from evaporation, water your lawn during the cooler part of the day. Avoid watering when it is windy.
- Check sprinklers to ensure they're not watering driveways and walkways.
- Adjust your lawnmower to cut grass to a height of 3 inches or more. Taller grass encourages deeper roots and shades the soil to reduce moisture loss.

Tips for Reducing Garden Water Use

- Add compost or peat moss to soil to improve its water-holding capacity.
- Mulch beds to a depth of 2 to 3 inches to reduce evaporation.
- Put off planting major shrubs. Even drought-tolerant varieties need a season or more of intensive watering to properly develop root systems.
- Install drip irrigation for flowers and shrubs.

Other Tips for Reducing Outdoor Water Use

- Wash your car with a bucket of soapy water and use a nozzle to stop the flow of water from the hose between rinsing.
- Clean driveways and sidewalks with a broom instead of the hose.
- Check for leaks in outdoor faucets, pipes, and hoses. Also, check your spa/pool for leaks and have them repaired promptly.
- Cover your spa or pool and reduce evaporation by 90%. An average size pool left uncovered can lose as much as 1,000 gallons of water per month.
- Avoid water toys that need a constant stream of water.
- Use your water meter to check for leaks. Turn off all faucets and water-using appliances, then read your meter. Make sure no one uses water for 30 minutes, then take a second reading. If the dial has moved, you have a leak in a toilet or water pipe.

Tips for Indoor Water Use

- Defrost frozen food in the refrigerator or in the microwave instead of running water over it.
- When washing dishes by hand, use two basins - one for washing and one for rinsing rather than let the water run.
- Repair dripping faucets and leaky toilets. Dripping faucets can waste about 2,000 gallons of water each year. Leaky toilets can waste as much as 200 gallons each day.
- Only run the dishwasher and clothes washer when they are fully loaded. Don't pre-rinse dishes before loading the dishwasher. You will save as much as 20 gallons a load, or 6,500 gallons per year. Tests show pre-rinsing doesn't improve cleaning.

Want more information? Go to: www.SLOCountyWater.org



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: July 28,2021

To: Board of Directors

From: Will Clemens, General Manager

Subject: **Agenda Item # 9(B): Consideration and approval of letters to the County Board of Supervisors and San Luis Obispo County Chapter of the California Special Districts Association regarding the Integrated Waste Management Authority**

Recommendation

It is recommended that your Board consider and approve letters to the County Board of Supervisors (BOS) and San Luis Obispo County Chapter of the California Special Districts Association (SLOCSDA) regarding the Integrated Waste Management Authority (IWMA).

Discussion

The IWMA is a Joint Powers Authority (JPA) with a thirteen-member Board comprised of all five Board of Supervisors, one elected official from each of the seven cities in the County and one elected official representing the authorized Special Districts that provide solid waste services. The IWMA manages State mandated services on behalf of these agencies, including hazardous waste, universal waste, solid waste, recycling, and food/green waste. New mandates created under SB 1383 will go into effect January 1, 2022. SB 1383 is the most significant waste legislation implemented in the past 30 years and focuses on reducing methane emissions by 75% in waste streams from 2014 levels by 2025. Additionally, edible food waste needs to be diverted by at least 20% by 2025. IWMA is taking the lead on implementing these significant changes on behalf of its member agencies and now faces a critical threat to its existence and viability.

On May 18, 2021, the BOS engaged a consultant to prepare a cost benefit analysis for the County's continued participation in IWMA and the impact to the County should it withdraw. Oceano and Templeton CSDs provided comments requesting that the impact to Special Districts also be added to the scope and evaluated. That request was not included by the BOS. It is anticipated that the report should be available and put on the BOS agenda as soon as August 2021. The potential withdrawal of the County from IWMA has already had a detrimental effect in that the Executive Director of IWMA recently resigned from his position in early July. Your Board should consider the attached letter to the BOS for approval and submission prior to the BOS discussion.



In addition, the District received the attached letter of May 21, 2021, from the IWMA relating to Special District representation on IWMA. It seems that no formal process for selecting Authorized Districts representatives on the IWMA Board was ever established. The current representative for Authorized Districts is Robert Enns of the Cayucos Sanitation District and there is a vacancy for an alternate member. It would make sense to utilize a similar process used by the San Luis Obispo Chapter of the California Special Districts Association (SLOCSDA) for selecting representatives to serve on the San Luis Obispo Local Agency Formation Commission. Your Board should consider the attached letter to the President of the SLOCSDA requesting such a process and whether to nominate a Board member to fill the vacant alternate position.

Other Agency Involvement

All public agencies in San Luis Obispo County that provide solid waste services are involved with this issue.

Other Financial Considerations

It is not known what the fiscal impact of the County withdrawing from the IWMA will be on the District. However, if the County withdraws from IWMA, there will be a degradation of the economy of scale provided by the IWMA, and it can be assumed that costs for these services will increase. Currently, the services provided by the IWMA are funded by tipping fees collected at the landfills and a management fee charged to haulers. These fees are then passed through to individual customers on garbage bills and there is no direct cost to the District.

The District would need to determine how the services provided by the IWMA would be provided should the County withdraw. This could be through remaining part of a reconstituted IWMA, contracting with the County, or providing the service on its own.

Results

Collaboration through the IWMA promotes a prosperous, safe, healthy, and well governed community.

Attachments:

- Letter to County Board of Supervisors
- Letter to President of the SLO Chapter of the California Special Districts Association
- May 21, 2021, Letter from IWMA



Oceano Community Services District

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

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

www.oceanocsd.org

July 28, 2021

County of San Luis Obispo
Attn: Lynn Compton, Chairperson
1055 Monterey Street
San Luis Obispo, CA 93408

Subject: County Participation in the Integrated Waste Management Authority (IWMA)

Dear Chairperson Compton,

At your May 18, 2021, meeting, you engaged a consultant to perform a cost-benefit analysis of the County's participation in the IWMA to consider a withdrawal from the IWMA. We anticipate this analysis and decision will be considered soon. We provide these comments and request that they be considered as part of your deliberation on the subject.

We requested, along with other Districts authorized to provide solid-waste services, that your analysis include the impact on the ten Special Districts performing these services to your constituents in the unincorporated areas of the County. We were disappointed that you did not choose to include these impacts in your analysis. These are small Districts with limited staffing and resources.

As you know, IWMA performs vital services on behalf of its member agencies and does so with the greatest possible economy of scale in the County. If the County were to withdraw from IWMA, the cost to all residents in the County would have to increase, most likely significantly, due to the duplication of effort required to meet State mandates. Authorized Districts would be forced to choose between staying with a reconstituted IWMA, contracting with the County who currently has no staffing and no experience in the solid-waste services provided by IWMA, or hiring their own staff to perform the services provided by IWMA. None of these options are desirable.

This would all need to be decided at the worst possible time for agencies that provide solid-waste services. All agencies are currently implementing the requirements of SB 1383. SB 1383 is the most significant solid-waste legislation in nearly 30 years and goes into effect January 1, 2022. IWMA is providing a great service to all agencies by coordinating the necessary changes to agency franchise



Oceano Community Services District

agreements, ordinances, and operations to meet SB 1383 mandates. Any disruption to this process will be detrimental to our District.

You should also be aware that IWMA has adopted a strategic plan that focuses solely on implementation of State mandates. This is a most reasonable approach that all agencies should be able to support moving forward. If all agencies in the County remain together, these mandates can be achieved at the lowest cost possible for residents. There are changes that should be made to the IWMA Joint Powers Agreement (JPA) to strengthen it and to ensure it carries out the purpose of implementing State mandates. We are confident that all agencies can work together on changes to the JPA that adequately address the concerns of the County. We encourage the County and all agencies to remain together and work toward a stronger IWMA.

Thank you for your consideration of the impacts to Authorized Districts and our comments on this matter.

Sincerely,

Linda Austin
President



Oceano Community Services District

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

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

www.oceanocsd.org

July 28, 2021

Marshall Ochylski
c/o Los Osos Community Services District
2122 9th Street
Los Osos, CA 93402

Subject: Representation of Authorized Districts on Integrated Waste Management Authority Board

Dear Mr. Ochylski,

We are aware that procedures for selecting representation for Authorized Districts on the Board of the Integrated Waste Management Authority (IWMA) were never established. We are also aware that a vacancy for the alternate member on the IWMA Board representing Authorized Districts currently exists.

We are requesting that the San Luis Obispo County Chapter of the California Special Districts Association facilitate the election of Authorized Districts representatives on the IWMA Board in a similar manner as it currently does for the Special Districts representative on the Board of the San Luis Obispo Local Agency Formation Commission. We are also nominating _____ from our Board as the alternate member for Authorized Districts on the IWMA Board.

Thank you for your assistance with this matter.

Sincerely,

Linda Austin
President



SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
Connecting the Community to Waste Solutions

JUN 14 REC'D

Robert Enns - President,
 Special Districts

Charles Bourbeau - Vice President,
 City of Atascadero

Keith Storton - Past President Vacated,
 City of Arroyo Grande

Karen Bright,
 City of Grover Beach

Jeff Heller,
 City of Morro Bay

John Hamon,
 City of Paso Robles

Scott Newton,
 City of Pismo Beach

Jan Marx,
 City of San Luis Obispo

Debbie Arnold - Supervisor,
 San Luis Obispo County Dist. 5

Lynn Compton - Supervisor,
 San Luis Obispo County Dist. 4

Bruce Gibson - Supervisor,
 San Luis Obispo County Dist. 2

Dawn Ortiz-Legg - Supervisor,
 San Luis Obispo County Dist. 3

John Peschong - Supervisor,
 San Luis Obispo County Dist. 1

IWMA Staff

Brooks Stayer,
 Executive Director

Patti Toews,
 Program Director

Kelly York,
 Program Manager

Barbara Aspernelson,
 Accountant

Cheryl Price,
 Clerk of the Board

Jeffrey Minnery
 Legal Counsel

San Luis Obispo County Integrated Waste Management Authority
 870 Osos Street
 San Luis Obispo, CA 93401
 805-782-8530

May 21, 2021

Dear Authorized District of the IWMA,

The Authorized Districts participate in the San Luis Obispo County Integrated Waste Management Authority ("IWMA") pursuant to a Memorandum of Agreement ("MOA") (a copy of which is enclosed with this Correspondence). Pursuant to Section 2.B. of the MOA, the appointment of one (1) Authorized District's representative and one (1) alternate were to be made following procedures "to be established" after the execution of the MOA. It has come to the attention of the IWMA Executive Committee that the appointed process has historically occurred in coordination with other local agency appointments administered by the local chapter of the California Special Districts Association ("SLO CSDA"). However, the IWMA is aware of no formal procedures adopted and/or approved by the Authorized Districts if such procedures were even established. Currently, the Authorized District's are represented by Robert Enns, Board President of the Cayucos Sanitary District. Yet at this time, there is no alternate representative appointed and the position is vacant. The IWMA has recently been contacted by at least two elected officials servicing member agencies that have expressed interest in appointment to the Authorized Districts alternate position.

The IWMA Executive Committee has directed staff to inform your agency of the current vacancy and the apparent lack of formal process. If the Authorized District's desire to continue coordination with the SLO CSDA, we suggest you contact the SLO CSDA directly. The local President of the SLO CSDA is Marshall Ochylski and his contact information is provided below.

Marshall Ochylski
 Los Osos Community Services District
 2122 9th St #102
 Los Osos, CA 93402
 Phone: (805)-528-9370

If you have any questions in regards to this correspondence, please contact the IWMA directly.

Best regards,

Brooks Stayer
 Executive Director

Enclosure: Memorandum of Agreement
 cc IWMA Executive Committee Members: Charles Bourbeau, Robert Enns, Keith Storton

OCEANO COMMUNITY SERVICES DISTRICT
RESOLUTION NO. 2001 - 21

MEMORANDUM OF AGREEMENT BETWEEN THE MEMBER JURISDICTIONS OF THE SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY (COUNTY OF SAN LUIS OBISPO AND THE CITIES OF ARROYO GRANDE, ATASCADERO, GROVER BEACH, MORRO BAY, PISMO BEACH, AND SAN LUIS OBISPO) AND THE HERITAGE RANCH COMMUNITY SERVICES DISTRICT, SAN MIGUEL COMMUNITY SERVICES DISTRICT, CAMBRIA COMMUNITY SERVICES DISTRICT, CAYUCOS SANITARY DISTRICT, OCEANO COMMUNITY SERVICES DISTRICT, LOS OSOS COMMUNITY SERVICES DISTRICT, AND TEMPLETON COMMUNITY SERVICES DISTRICT REGARDING MEMBERSHIP ON THE SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY

WHEREAS, member jurisdictions of the IWMA entered into a joint powers agreement on May 10, 1994, to achieve the mandates of the California Integrated Waste Management Act of 1989 to plan for and implement solutions to common solid waste problems; and,

WHEREAS, OCSD assumed responsibility of solid waste within the Community of Oceano with the adoption of Ordinance 1999-1; and,

WHEREAS, it is in the best interest of the Oceano Community Services District to seek through Special District representation, representation on the IWMA Board of Directors.

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

The MEMORANDUM OF AGREEMENT BETWEEN MEMBERS OF THE SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY is hereby approved and adopted.

The President of the OCSD Board of Directors is authorized to execute the Agreement on behalf of the District.

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

AYES: Director Mann, Director Angello, Vice President Senna, President Searcy, Director Ramler

NOES: (None)

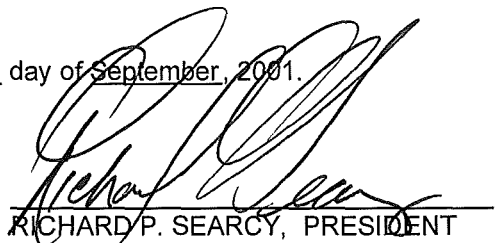
ABSENT: (None)

ABSTAINING: (None)

the foregoing resolution is hereby passed and adopted this 12th day of September, 2001.

ATTEST:

Gina A. Davis
GINA A. DAVIS
DEPUTY BOARD SECRETARY


RICHARD P. SEARCY, PRESIDENT

MEMORANDUM OF AGREEMENT BETWEEN THE MEMBER JURISDICTIONS OF THE SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY (COUNTY OF SAN LUIS OBISPO AND THE CITIES OF ARROYO GRANDE, ATASCADERO, GROVER BEACH, MORRO BAY, PISMO BEACH, AND SAN LUIS OBISPO) AND THE HERITAGE RANCH COMMUNITY SERVICES DISTRICT, SAN MIGUEL COMMUNITY SERVICES DISTRICT, CAMBRIA COMMUNITY SERVICES DISTRICT, CAYUCOS SANITARY DISTRICT, OCEANO COMMUNITY SERVICES DISTRICT, LOS OSOS COMMUNITY SERVICES DISTRICT, AND TEMPLETON COMMUNITY SERVICES DISTRICT REGARDING MEMBERSHIP ON THE SAN LUIS OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY

THIS MEMORANDUM OF AGREEMENT (hereinafter referred to as the “MOA”) is executed on the date below stated by and between the member jurisdictions of the San Luis Obispo County Integrated Waste Management Authority (hereinafter referred to as the “IWMA”) and the Heritage Ranch Community Services District, San Miguel Community Services District, Cambria Community Services District, Cayucos Sanitary District, Oceano Community Services District, Los Osos Community Services District, and Templeton Community Services District (hereinafter referred to as the “Districts”).

RECITALS

WHEREAS, the member jurisdictions of the IWMA entered into a joint powers agreement on May 10, 1994, to achieve the mandates of the California Integrated Waste Management Act of 1989, to plan for, suggest, and implement solutions to common solid waste problems, to assist with programs by utilizing the professional talents of the various governmental entities in the County and of experts in various other fields and to coordinate their efforts; and

WHEREAS, the IWMA member jurisdictions established a regional agency in accordance with Public Resources Code section 40973; and

WHEREAS, pursuant to the Joint Powers Agreement referenced above and Public Resources Code section 40973, the IWMA member jurisdictions have agreed that said regional agency, and not the individual IWMA member jurisdictions, shall be responsible for compliance with the waste diversion requirements set forth in Public Resources Code section 41780, et seq.; and

WHEREAS, Public Resources Code section 40977 authorizes a regional agency to allow one district to be included as a member of the regional agency; and

WHEREAS, the IWMA member jurisdictions are desirous of including within their membership a special district pursuant to Public Resources Code section 40999 to represent the interests of all special districts within San Luis Obispo County who possess authority under State law for the collection and disposal of solid waste; and

WHEREAS, the special districts possessing responsibility for solid waste management are obligated by law to comply with the source reduction and recycling element and household hazardous waste element adopted by the County of San Luis Obispo; and

WHEREAS, the special districts within San Luis Obispo County are desirous of joining the IWMA and selecting from among themselves a representative member to sit on the IWMA Board of Directors.

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. Purpose. This MOA is entered into for the purpose of providing representation on the IWMA Board of Directors for districts within San Luis Obispo County who possess the authority to manage solid waste within their jurisdictions. It is the intent of the parties that the representative sitting on the IWMA Board on behalf of the various districts shall have all of the rights and powers granted to an IWMA member under the JPA.

2. Membership. Membership of a special district on the IWMA Board of Directors shall be provided for as follows:

- A. Membership on the IWMA Board of Directors shall be available to any Independent Special District within the San Luis Obispo County which currently provides solid waste collection and disposal services and has executed this MOA (hereinafter referred to as “Authorized Districts”).
- B. Authorized Districts in accordance with procedures to be established by said Districts shall appoint one regular member and one alternate member to represent Authorized Districts on the IWMA Board of Directors. Said selected representatives shall represent the collective interests of all Authorized Districts on the IWMA Board of Directors. The selected representatives shall serve subject to such terms and conditions as may be established at the sole discretion of the Authorized Districts.
- C. The representative so appointed shall be an elected Authorized District officer residing within the County but shall not be a member of a legislative body of a city or county. The appointed representatives shall attend the meetings of IWMA Board of Directors. The representative and alternate shall serve so long as they hold an elected office with their member agency, or until they resign or are removed by a majority vote of the Authorized Districts. Vacancies shall be filled in the same manner as the initial appointments.
- D. The alternate shall be entitled to vote on IWMA matters only in the absence of the representative.
- E. Designation of the representative and the alternate serving on behalf of Authorized Districts, as well as changes thereto, shall be transmitted in writing to the manager of the Authority. In addition, to any district presently a party to this MOA, any other district that provides solid waste collection or disposal services which may desire to participate in the activities of the Authority may do so by executing this MOA and, thereafter, shall be governed by all the terms and provisions of this MOA as of the date of execution.

3. Existing Joint Powers Agreement. By executing this MOA, the undersigned districts each agree to be bound by the terms and conditions of the Joint Powers Agreement dated May 10, 1994, a copy of which is attached hereto and incorporated by reference as Exhibit A.

4. Withdrawal and Dissolution. Any district which is a party to this MOA may withdraw from the MOA, with thirty (30) days written notice, and may terminate its participation in this MOA by resolution of its governing board. The withdrawal of the member shall have no effect on the continuance of this MOA by and between the remaining members, and the MOA shall remain in full force and effect with respect to the remaining members. No withdrawal shall become effective until thirty (30) days after receipt of written notice by the Authority. The MOA may be terminated by a joint agreement executed by the IWMA member jurisdictions and the districts which are a party hereto.

5. Notices. All notices which any IWMA member, district or the authority may wish to give in connection with this MOA shall be in writing and shall be served by personal delivery during usual business hours at the principal office of the IWMA member, district or authority, to an officer or person apparently in charge of that office, or by depositing the same in the United States mail, postage prepaid, and addressed to the IWMA member, district, or authority at its principal office, or to such other address as the IWMA member, district or authority may designate from time to time by written notice given in the manner specified in this section. Service of notice pursuant to this section shall be deemed complete on the date of service by personal delivery, or two days thereafter by mailing if deposited in the United States mail.

6. Severability. Should any part, term or provision of this MOA be decided by a final judgment of a court of competent jurisdiction to be illegal or in conflict with any law of the State of California, or otherwise be unenforceable or ineffectual, the validity of its remaining parts, terms and provisions shall not be affected.

7. Effective Date. This MOA shall take effect upon its execution by the Chair or Mayor and Clerks of the governing bodies of all current IWMA members and at least three community

service districts or sanitation districts that provide solid waste handling services or implement source reduction and recycling programs, pursuant to resolutions of such governing bodies authorizing such execution and shall remain in full force and effect until dissolved pursuant to the provisions herein. This MOA may be executed in counterparts which together shall constitute a single agreement.

8. Amendment of JPA. Execution of this MOA by all of the member jurisdictions of the JPA shall constitute an amendment of the JPA with regard to inclusion of special districts for representation on the IWMA. All other terms and conditions of the JPA shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this MOA as of the date and year hereinabove written.

CITY OF ARROYO GRANDE

By: _____
Mayor

Date: _____

Clerk

Resolution No. _____

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
City Attorney

Dated: _____

CITY OF ATASCADERO

By: _____
Mayor

Date: _____

Clerk

Resolution No. _____

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
City Attorney

Dated: _____

CITY OF GROVER BEACH

By: _____
Mayor

Date: _____

Clerk

Resolution No. _____

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
City Attorney

Dated: _____

CITY OF MORRO BAY

By: _____
Mayor

Date: _____

Clerk

Resolution No. _____

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
City Attorney

Dated: _____

CITY OF PISMO BEACH

By: _____
Mayor

Date: _____

Clerk

Resolution No. _____

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
City Attorney

Dated: _____

CITY OF SAN LUIS OBISPO

By: _____
Mayor

Date: _____

Clerk

Resolution No. _____

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
City Attorney

Dated: _____

COUNTY OF SAN LUIS OBISPO

By: _____
Chairperson

Date: _____

Clerk

Resolution No. _____

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
Deputy County Counsel

Dated: _____

HERITAGE RANCH COMMUNITY SERVICES DISTRICT

By: _____
Chair

Date: _____

Clerk

Resolution No. _____

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
Attorney

Dated: _____

SAN MIGUEL COMMUNITY SERVICES DISTRICT

By: _____
Chair

Date: _____

Clerk

Resolution No. _____

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
Attorney

Dated: _____

CAMBRIA COMMUNITY SERVICES DISTRICT

By: _____
Chair

Date: _____

Clerk

Resolution No. _____

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
Attorney

Dated: _____

CAYUCOS SANITARY DISTRICT

By: _____
Chair

Date: _____

Clerk

Resolution No. _____

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
Attorney

Dated: _____

OCEANO COMMUNITY SERVICES DISTRICT

By: 
Chair

Date: September 12, 2001


Clerk

Resolution No. 2001-21

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
Attorney

Dated: _____

TEMPLETON COMMUNITY SERVICES DISTRICT

By: _____
Chair

Date: _____

Clerk

Resolution No. _____

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
Attorney

Dated: _____

LOS OSOS COMMUNITY SERVICES DISTRICT

By: _____
Chair

Date: _____

Clerk

Resolution No. _____

APPROVED AS TO FORM AND LEGAL EFFECT:

By: _____
Attorney

Dated: _____

7423ktagr.wpd PIWMA



Oceano Community Services District

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

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

Date: July 28, 2021

To: Board of Directors

From: Carey Casciola, Accounting and Business Manager

Subject: **Agenda Item #9(C): Review of Fiscal Year 2020-21 Budget Status as of June 30, 2021, and consideration of a recommendation to approve year-end encumbrances**

Recommendation

It is recommended that your Board:

- A. Review the Fiscal Year 2020-21 Budget Status as of June 30, 2021
- B. Approve establishing encumbrances for previously approved contracts as illustrated in Exhibit "A"

Discussion

On August 26, 2020, your Board approved the District's budget for fiscal year 2020-21. Exhibit "B" provides a chronology of 2020-21 budget adjustments.

The 4th quarter report includes:

- ✓ Fiscal Year 2020-21 Adopted Budget
- ✓ Approved Budget Adjustments
- ✓ Current Fiscal Year 2020-21 Budget
- ✓ Estimated June 30, 2021
- ✓ Estimated 2020-21 Budget Variance

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

GENERAL FUND	Final 2020-21 Budget	Estimated June 30, 2021	Variance Favorable / (Unfavorable)
General Revenues – Property Taxes	\$ 1,097,220	\$ 1,136,893	\$ 39,673
General Revenues – Other Sources of Funds (Admin Allocation/ Grant Reimbursement)	1,147,590	1,003,776	(143,814)



Oceano Community Services District

Board of Directors Meeting

GENERAL FUND CONTINUED	Final 2020-21 Budget	Estimated June 30, 2021	Variance Favorable / (Unfavorable)
Facilities Revenues	157,486	153,976	(3,510)
Total General Revenues	\$ 2,402,296	\$ 2,294,645	\$ (107,651)
Administrative Expenditures	\$ 1,147,589	\$1,003,776	\$ 143,813
Fire Expenditures	1,186,861	1,179,675	7,186
Lighting Expenditures	42,961	40,516	2,445
Facilities Expenditures	44,027	36,612	7,415
Total General Expenditures	\$ 2,421,438	\$ 2,260,579	\$ 160,859
Operating Surplus/ (Deficit)	\$ (19,143)	\$ (34,066)	\$ 53,209

Variance Explanations:

- Property taxes came in approximately \$40,000 higher than expected for the fiscal year.
- The shortfall of \$143,814 in the General Fund under “other sources” is from the reimbursement for the administrative and operating crew overhead allocations. The expenditures in the Administrative budget came in under budget by \$143,814 resulting in the reimbursement from the other funds to be under by the same amount.
- The Facilities Fund saw a decrease of \$3,500 in the Public Facilities Fees collected by the County from new development.
- The Lighting Fund continues to save in street lighting from the LED lights that have been replaced by the Energy Watch team with the County.

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

WATER FUND	Final 2020-21 Budget	Estimated June 30, 2021	Variance
Water Revenue	\$ 2,712,689	\$ 2,748,327	\$ 35,638
Water Expenditures	2,881,438	2,441,219	440,219
Operating Surplus/ (Deficit)	\$ (168,749)	\$ (307,108)	\$ 475,857

Variance Estimates:

- Overall revenues from water sales are over budget by \$49,000 and revenues from connection fees are over budget by \$5,700.



Oceano Community Services District

Board of Directors Meeting

- Beginning March 2020, the District began waiving late fees on utility bills. This resulted in a shortfall of \$27,000 under delinquent charges.
- The expenditures in the Water Fund show a large savings. This is mostly from savings in State Water and pumping costs.

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

WASTEWATER FUND	Final 2020-21 Budget	Estimated June 30, 2021	Variance
Wastewater Revenue	\$ 403,800	\$ 401,064	\$ (2,736)
Wastewater Expenditures	486,964	391,715	95,249
Operating Surplus/ (Deficit)	\$ (83,164)	\$ 9,349	\$ 92,513

Variance Estimates:

- The \$2,700 estimated revenue shortfall is similar to last year and the savings in expenditures offset this shortfall.
- The expenditures in the Wastewater Fund saw a savings of \$95,249 which was related to personnel costs, supplies and the administrative allocation. It is important to note that the variances above only reflect the revenues and expenditures. The transfer from the Facilities Fund to the Wastewater Fund of \$113,940 for the repayment of the Sheriffs building continues until fiscal year 2022-23.

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

GARBAGE FUND	Final 2020-21 Budget	Estimated June 30, 2021	Variance
Garbage Revenue	\$ 79,693	\$ 85,996	\$ 6,303
Garbage Expenditures	131,777	93,697	38,080
Operating Surplus/ (Deficit)	\$ (52,084)	\$ (7,701)	\$ 44,383

Variance Estimates:

- Garbage franchise revenues from SCS Inc. came in higher than anticipated for the fiscal year after Resolution 2020-02 was adopted reducing the franchise fee payment from South County Sanitary from 10% to 5%.



- The positive estimated variance in expenditures will cover the reduction in franchisee fees for FY 2020-21.

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

EQUIPMENT FUND	Final 2020-21 Budget	Estimated June 30, 2021	Variance
Equipment Revenue	\$ 30,023	\$ 12,410	\$ (17,613)
Equipment Expenditures	26,000	8,387	17,613
Operating Surplus/ (Deficit)	\$ 4,023	\$ 4,023	\$ 0

Variance Estimates:

- Equipment Fund expenditures are paid by water, sewer and garbage and savings reduced charges to those funds. As a result, minor savings to the operating funds should exist in addition to the budget variances described above.

Other Agency Involvement

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

Other Financial Considerations

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

Results

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

Attachments:

- Exhibit A – 2020-21 Encumbrances
- Exhibit B – Fiscal Year 2020-21 Budget Adjustments
- Budget Worksheets
- Water Revenue Data as 6/30/2021



Oceano Community Services District

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

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

EXHIBIT "A" – List of Encumbrances

- The Water Resource Reliability Program (WRRP) was budgeted in the amount of \$198,397 for phase #1 in FY 2017-18 and \$177,750 for phase #2 in FY 2018-19. Since FY 2017-18, \$352,462 of the \$376,148 grant has been expensed and \$366,985 has been reimbursed. The remaining balance of \$23,686 will roll over to FY 2021-22.
- The Preliminary Engineering Report, being prepared by Cannon that is required to obtain low interest loans from the United States Department of Agriculture for funding the capital improvement projects included in the WRRP, has a remaining balance of \$7,854 that will roll over to FY 2021-22.
- A professional services agreement with GSI Water Solutions Inc. was issued to prepare the 2020 Annual Report for the Northern Cities Management Area in the amount of \$40,663 with a contingency of \$3,643 for a total contract amount of \$44,305. The remaining amount outstanding on this contract is \$12,324 and will roll forward to FY 2021-22.
- During FY 2020-21 Water Systems Consulting, Inc was hired to provide a staff extension services for the Northern Cities Management Area Technical Group and to assist with the updating of the 2002 Management Agreement. The remaining outstanding balance for this is \$18,647 and will roll forward to FY 2021-22.
- During FY 2020-21 National Demographics Corporation was hired as the District's demographer to transition the District from at-large to division-based elections for the November 2022 election. The remaining amount outstanding on the contract is \$20,000 and will roll forward to 2021-22.
- During FY 2020-21 a purchase order was issued to Tyler Incode to upgrade the District's billing software for electronic utility billing and output processing. The remaining amount of \$4,621 will roll forward to 2021-22.
- On February 10, 2021, the District was awarded the Technical Assistance Grant by the Integrated Waste Management Authority (IWMA) to install water bottle refill stations and dual trash and recycling cans. A purchase order was issued to Ferguson for the water refill stations for \$3,892 and a second was issued to Trashcans Warehouse for the dual cans of \$14,508. Both expenditures will be encumbered to FY 2021-22 as well as the \$10,000 in grant revenues from the IWMA and the District's \$10,000 in reserves.

Oceano Community Services District – Exhibit B
 Chronology of Budget Actions
 Fiscal Years 2020-21

Date	Action
FISCAL YEAR 2020-21 BUDGET ADJUSTMENTS	
June 24, 2020	Approved the Preliminary Budget for Fiscal Year 2020-21
August 26, 2020	Approved the Final Budget for Fiscal Year 2020-21
November 11, 2020	Approved a Budget Adjustment for \$10,900 from Facilities Fund reserves for the Emergency Generator and fumigation of Admin office and Fire Station.
February 10, 2021	Approved a Budget Adjustment in the Garbage Fund of \$10,000 from grant revenues and \$10,000 from contingencies reserves



GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND - QUARTER 4 REVIEW
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	FINAL BUDGET FY 2020/21	2020/21 APPROVED ADJUSTMENTS	2020/21 APPROVED BUDGET	ACTUAL AT 6/30/2021	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS							
	Fire	\$0	\$0	\$0	\$0	0%	\$0
	Lighting	\$0	\$0	\$0	\$0	0%	\$0
	Facilities	\$157,486	\$0	\$157,486	\$153,976	98%	\$153,976
	Admin	\$2,244,810	\$0	\$2,244,810	\$2,140,669	95%	\$2,140,669
	Total Sources of Funds	\$2,402,296	\$0	\$2,402,296	\$2,294,645	96%	\$2,294,645
USES OF FUNDS							
	Fire	\$1,186,861	\$0	\$1,186,861	\$1,179,675	99%	\$1,179,675
	Lighting	\$42,961	\$0	\$42,961	\$40,516	94%	\$40,516
	Facilities	\$33,127	\$10,900	\$44,027	\$36,612	83%	\$36,612
	Admin	\$1,147,589	\$0	\$1,147,589	\$1,003,776	87%	\$1,003,776
	Total Expenditures	\$2,410,538	\$10,900	\$2,421,438	\$2,260,579	93%	\$2,260,579
	OPERATING SURPLUS/(DEFICIT)						
	Fire	(\$1,186,861)	\$0	(\$1,186,861)	(\$1,179,675)		(\$1,179,675)
	Lighting	(\$42,961)	\$0	(\$42,961)	(\$40,516)		(\$40,516)
	Facilities	\$124,359	(\$10,900)	\$113,459	\$117,364		\$117,364
	Admin	\$1,097,221	\$0	\$1,097,221	\$1,136,893		\$1,136,893
	OPERATING SURPLUS/(DEFICIT)	(\$8,243)	(\$10,900)	(\$19,143)	\$34,066		\$34,066
	TRANSFERS & ENCUMBRANCES						
	Transfers In - From Water Fund	31,500		31,500	31,500		31,500
	(Transfers Out) - To Wastewater	(113,940)		(113,940)	(113,940)		(113,940)
	Encumbrances - Sources of Funding	0		0	0		0
	Encumbrances - (Designated Funds)	(645)		(645)	0		(645)
	NET TRANSFERS & ENCUMBRANCES	(\$83,085)	\$0	(\$83,085)	(\$82,440)		(\$83,085)



ADMINISTRATIVE BUDGET





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2020/21	ACTUAL AT 6/30/2021	100%	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
	Revenues	\$1,097,220	\$1,136,893	104%	\$1,136,893	\$39,673
	Other Sources of Funds	\$1,147,590	\$1,003,776	87%	\$1,003,776	(\$143,814)
	Total Sources of Funds	\$2,244,810	\$2,140,669	95%	\$2,140,669	(\$104,141)
USES OF FUNDS						
	Salaries & Wages	\$434,500	\$414,678	95%	\$414,678	\$19,822
	Benefits	\$190,520	\$196,568	103%	\$196,568	(\$6,048)
	Personnel Services	\$625,020	\$611,245	98%	\$611,245	\$13,775
	Services & Supplies	\$300,585	\$226,235	75%	\$226,235	\$74,350
	Operating Crew Benefits Allocation	\$221,985	\$166,296	75%	\$166,296	\$55,689
	Administrative Cost	\$0	\$0	0%	\$0	\$0
	Total Expenditures	\$1,147,589	\$1,003,776	87%	\$1,003,776	\$143,813
	OPERATING SURPLUS/(DEFICIT)	\$1,097,221	\$1,136,893		\$1,136,893	\$39,672
	TRANSFERS & ENCUMBRANCES					
	Transfers In - From Facilities Fund	123,738	123,738		123,738	0
	(Transfers Out) - Fire & Lighting	(1,230,467)	(1,220,191)		(1,220,191)	(10,276)
	Encumbrances - Sources of Funding	0	0		0	0
	Encumbrances - (Designated Funds)	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,106,729)	(\$1,096,453)		(\$1,096,453)	(\$10,276)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2020/21	ACTUAL AT 6/30/2021	100%	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
REVENUES						
01-4-3100-000	Property Taxes: Current Year - Secured	1,055,500	1,064,427	101%	1,064,427	8,927
01-4-3101-000	Property Taxes: Current Year - Unsecured	39,000	37,540	96%	37,540	(1,460)
01-4-3102-000	Property Taxes: Prior Year - Secured	0	1,610		1,610	1,610
01-4-3103-000	Property Taxes: Prior Year - Unsecured	0	649		649	649
	Unitary Tax	11,500	24,479	213%	24,479	12,979
01-4-3105-000	Penalties & Interest	0	8,501		8,501	8,501
01-4-3106-000	Delinq Garbage Charges	0	1,784		1,784	1,784
01-4-3120-000	Homeowners' Prop Tax Relief	6,125	6,326	103%	6,326	201
01-4-3213-000/100	Will Serve Letter Fee	0	1,580		1,580	1,580
01-4-3230-100/195	Misc Income	0	5,056		5,056	5,056
01-4-3238-200	Firework Permit	1,540	1,600	104%	1,600	60
01-4-3557-000	CO Charge: SB 2557	(16,445)	(16,660)	101%	(16,660)	(215)
	Total Revenues	\$1,097,220	\$1,136,893	104%	\$1,136,893	\$39,673
OTHER SOURCES OF FUNDS						
	Allocated Administrative Overhead	925,605	837,481	90%	837,481	(88,124)
	Allocated Operating Crew Overhead	221,985	166,296	75%	166,296	(55,689)
	Total Other Sources of Funds	\$1,147,590	\$1,003,776	87%	\$1,003,776	(\$143,814)
	Total Sources of Funds	\$2,244,810	\$2,140,669	95%	\$2,140,669	(\$104,141)
USES OF FUNDS						
SALARIES & WAGES						
01-5-4100-010	Salary & Wages	425,800	414,532	97%	414,532	11,268
01-5-4100-020	Overtime	8,700	146	2%	146	8,554
	Total Salaries & Wages	\$434,500	\$414,678	95%	\$414,678	\$19,822
BENEFITS						
01-5-4100-061	PERS Contribution	54,000	58,853	109%	58,853	(4,853)
01-5-4100-062	PERS UAL Payment	49,500	47,727	96%	47,727	1,773
01-5-4100-070	SUI	2,170	2,170	100%	2,170	0
01-5-4100-071	Medicare	6,200	6,563	106%	6,563	(363)
01-5-4100-072	FICA	1,725	1,946	113%	1,946	(221)
01-5-4100-075	Compensation Insurance	5,225	4,165	80%	4,165	1,060
01-5-4100-090	Insurance	70,800	74,243	105%	74,243	(3,443)
01-5-4100-097	Cell Phone Allowance	900	900	100%	900	0
	Total Benefits	\$190,520	\$196,568	103%	\$196,568	(\$6,048)
	Total Personnel Services	\$625,020	\$611,245	98%	\$611,245	\$13,775



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2020/21	ACTUAL AT 6/30/2021	100%	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SERVICES & SUPPLIES						
01-5-4100-110	Communications & Dispatch	10,375	10,667	103%	10,667	(292)
01-5-4100-150	Insurance	24,720	24,720	100%	24,720	0
01-5-4100-170	Maintenance: Equipment	3,810	579	15%	579	3,231
01-5-4100-173	Maint: Structures/ Improvements	10,815	4,798	44%	4,798	6,018
01-5-4100-180	Memberships	7,010	7,753	111%	7,753	(743)
01-5-4100-191	Over and Short	0	(38)		(38)	38
01-5-4100-193	Bank Fees	4,790	3,910	82%	3,910	880
01-5-4100-200	Office Expense	7,175	4,793	67%	4,793	2,382
01-5-4100-210	Postage	2,575	525	20%	525	2,050
01-5-4100-218	Audit	19,875	19,875	100%	19,875	0
01-5-4100-220	Professional Services	29,000	12,062	42%	12,062	16,938
01-5-4100-221	Information Technology	10,300	3,897	38%	3,897	6,403
01-5-4100-223	Legal Services	96,000	59,330	62%	59,330	36,670
01-5-4100-225	Board Stipends	12,000	7,900	66%	7,900	4,100
01-5-4100-226	Annual Software Maintenance	16,565	17,086	103%	17,086	(521)
01-5-4100-230	k	2,655	1,120	42%	1,120	1,535
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,590	686	43%	686	904
01-5-4100-241	Rents/ Lease: Equipment	3,185	0	0%	0	3,185
01-5-4100-247	LAFCO Annual Charge	12,480	10,861	87%	10,861	1,619
01-5-4100-248	Permits, Fees, Lincenses	1,065	2,907	273%	2,907	(1,842)
01-5-4100-260	Election Expense	5,500	22,845	415%	22,845	(17,345)
01-5-4100-280	Private Vehicle/ Milage Expense	530	0	0%	0	530
01-5-4100-285	Classes/ Seminars/ Training Fee	5,835	0	0%	0	5,835
01-5-4100-286	Board Member Travel	2,125	0	0%	0	2,125
01-5-4100-290	Utilities	10,610	8,158	77%	8,158	2,452
01-5-4100-297	Pass-thur: Delinquent Garbage/ Tax Roll	0	1,803		1,803	(1,803)
Total Services & Supplies		\$300,585	\$226,235	75%	\$226,235	\$74,350
Operating Crew Benefits & Direct Labor Cost Allocations						
	Leave time	54,500	40,861	75%	40,861	13,639
	Salaries & Wages (Admin)	7,450	0	0%	0	7,450
	PERS Contribution	43,000	34,202	80%	34,202	8,798
	Medicare	5,500	3,884	71%	3,884	1,616
	P/R Fed & State Taxes	4,275	2,300	54%	2,300	1,975
	SUI	1,750	1,740	99%	1,740	10
	Insurance	83,400	62,115	74%	62,115	21,285
	Boot Allowance	1,250	1,000	80%	1,000	250
	Clothing	7,210	6,544	91%	6,544	666
	Standby	13,650	13,650	100%	13,650	0
Total Operating Crew Benefits		\$221,985	\$166,296	75%	\$166,296	\$55,689
Total Expenditures		\$1,147,589	\$1,003,776	87%	\$1,003,776	\$143,813
OPERATING SURPLUS/(DEFICIT)		\$1,097,221	\$1,136,893		\$1,136,893	\$39,672
TRANSFERS & ENCUMBRANCES						
	Transfers In - Facilitate Fund	123,738	123,738		123,738	0
	(Transfers Out) - Fire and Lighting	(1,230,467)	(1,220,191)		(1,220,191)	(10,276)
	Encumbrances - Sources of Funding	0	0		0	0
	Encumbrances - (Designated)	0	0		0	0
NET TRANSFERS & ENCUMBRANCES		(\$1,106,729)	(\$1,096,453)		(\$1,096,453)	(\$10,276)



FIRE BUDGET





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
FIRE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2020/21	ACTUAL AT 6/30/2021	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS					
	Revenues	\$0	\$0	0%	\$0
	Other Sources of Funds	\$0	\$0	0%	\$0
	Total Sources of Funds	\$0	\$0	0%	\$0
USES OF FUNDS					
	Salaries & Wages	\$1,000	\$0	0%	\$1,000
	Benefits	\$14,445	\$13,710	95%	\$735
	Personnel Services	\$15,445	\$13,710	89%	\$1,735
	Services & Supplies	\$1,143,648	\$1,140,840	100%	\$2,808
	Capital Overlay	\$0	\$0		\$0
	Administrative Cost Allocation	\$27,768	\$25,124	90%	\$2,644
	Total Expenditures	\$1,186,861	\$1,179,675	99%	\$7,186
	OPERATING SURPLUS/(DEFICIT)	(\$1,186,861)	(\$1,179,675)		\$7,186



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
FIRE DEPARTMENT - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2020/21	ACTUAL AT 6/30/2021	100%	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
REVENUES						
						0
	Total Revenues	\$0	\$0		\$0	\$0
OTHER SOURCES OF FUNDS						
		0	0		0	0
	Total Other Sources of Funds	\$0	\$0		\$0	\$0
	Total Sources of Funds	\$0	\$0		\$0	\$0
USES OF FUNDS						
SALARIES & WAGES						
01-5-4200-010	Salary & Wages	1,000	0	0%	0	1,000
01-5-4200-020	Overtime	0	0		0	0
	Total Salaries & Wages	\$1,000	\$0	0%	\$0	\$1,000
BENEFITS						
01-5-4200-062	PERS UAL Payment	13,335	12,879	97%	12,879	456
	Operating Crew Benefits Allocation	1,110	831	75%	831	279
	Total Benefits	\$14,445	\$13,710	95%	\$13,710	\$735
	Total Personnel Services	\$15,445	\$13,710	89%	\$13,710	\$1,735
SERVICES & SUPPLIES						
01-5-4200-077	JPA - Quarterly Payments	1,138,148	1,138,148	100%	1,138,148	0
01-5-4200-290	Utilities	5,000	2,209	44%	2,209	2,791
01-5-4200-291	Sandbags	500	483	97%	483	17
	Total Services & Supplies	\$1,143,648	\$1,140,840	100%	\$1,140,840	\$2,808
CAPITAL OVERLAY						
		0	0		0	0
	Total Capital Overlay	\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION						
01-5-4200-376	Allocated Overhead - Admin	27,768	25,124	90%	25,124	2,644
	Total Administrative Cost Allocation	\$27,768	\$25,124	90%	\$25,124	\$2,644
	Total Expenditures	\$1,186,861	\$1,179,675	99%	\$1,179,675	\$7,186
OPERATING SURPLUS/(DEFICIT)		(\$1,186,861)	(\$1,179,675)		(\$1,179,675)	\$7,186
TRANSFERS & ENCUMBRANCES						
	Transfers In - Property Taxes & Fac Fund	1,186,861	1,179,675		1,179,675	(7,186)
	(Transfers Out)	0	0		0	0
	Encumbrances - Sources of Funding	0	0		0	0
	Encumbrances - (Designated Funds)	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$1,186,861	\$1,179,675		\$1,179,675	(\$7,186)



LIGHTING BUDGET





**OCEANO COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
 LIGHTING - GENERAL FUND - 01**

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL FY 2020/2021	ACTUAL AT 6/30/2021	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS					
	Revenues	\$0	\$0	0%	\$0
	Other Sources of Funds	\$0	\$0	0%	\$0
	Total Sources of Funds	\$0	\$0	0%	\$0
USES OF FUNDS					
	Salaries & Wages	\$1,000	\$1,277	128%	\$1,277
	Benefits	\$1,110	\$831	75%	\$831
	Personnel Services	\$2,110	\$2,108	100%	\$2,108
	Services & Supplies	\$31,595	\$30,033	95%	\$30,033
	Capital Outlay	\$0	\$0	0%	\$0
	Administrative Cost	\$9,256	\$8,375	90%	\$8,375
	Total Expenditures	\$42,961	\$40,516	94%	\$40,516
	OPERATING SURPLUS/(DEFICIT)	(\$42,961)	(\$40,516)		\$2,445



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
LIGHTING - GENERAL FUND - FUND 01**

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL FY 2020/2021	ACTUAL AT 6/30/2021	100%	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
REVENUES						
Total Revenues		\$0	\$0		\$0	\$0
OTHER SOURCES OF FUNDS						
Total Other Sources of Funds		\$0	\$0		\$0	\$0
Total Sources of Funds		\$0	\$0		\$0	\$0
USES OF FUNDS						
SALARIES & WAGES						
01-5-4195-010	Salaries & Wages	1,000	1,277	128%	1,277	(277)
01-5-4195-020	Overtime Wages	0	0		0	0
Total Salaries & Wages		\$1,000	\$1,277	128%	\$1,277	(\$277)
BENEFITS						
Operating Crew Benefits Allocation		1,110	831	75%	831	279
Total Benefits		\$1,110	\$831	75%	\$831	\$279
Total Personnel Services		\$2,110	\$2,108	100%	\$2,108	\$2
SERVICES & SUPPLIES						
01-5-4195-175	Operating Supplies	1,595	297	19%	297	1,298
01-5-4195-295	Street Lighting	30,000	29,736	99%	29,736	264
Total Services & Supplies		\$31,595	\$30,033	95%	\$30,033	\$1,562
CAPITAL OUTLAY						
Total Capital Outlay		\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION						
01-5-4195-376	Administrative Cost Allocation	9,256	8,375	90%	8,375	881
Total Administrative Cost Allocation		\$9,256	\$8,375	90%	\$8,375	\$881
Total Expenditures		\$42,961	\$40,516	94%	\$40,516	\$2,445
OPERATING SURPLUS/(DEFICIT)		(\$42,961)	(\$40,516)		(\$40,516)	\$2,445
TRANSFERS & ENCUMBRANCES						
Transfers In - Property Taxes		43,606	40,516		40,516	(3,090)
(Transfers Out)		0	0		0	0
Encumbrances - Sources of Funding		0	0		0	0
Encumbrances - (Designated)		(645)	0		0	645
NET TRANSFERS & ENCUMBRANCES		\$42,961	\$40,516		\$40,516	(\$2,445)



FACILITIES FUND





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
FACILITIES - FUND 10**

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2020/2021	2020/21 APPROVED ADJUSTMENTS	2020/21 CURRENT BUDGET	ACTUAL AT 6/30/2021	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS							
	Revenues	\$157,486	\$0	\$157,486	\$153,976	98%	(\$3,510)
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0
	Total Sources of Funds	\$157,486	\$0	\$157,486	\$153,976	98%	(\$3,510)
USES OF FUNDS							
	Salaries & Wages	\$3,725	\$0	\$3,725	\$266	7%	\$3,459
	Benefits	\$2,220	\$0	\$2,220	\$1,663	75%	\$557
	Personnel Services	\$5,945	\$0	\$5,945	\$1,929	32%	\$4,016
	Services & Supplies	\$8,670	\$10,900	\$19,570	\$17,933	92%	\$1,637
	Capital Outlay	\$0	\$0	\$0	\$0		\$0
	Administrative Cost	\$18,512	\$0	\$18,512	\$16,750	90%	\$1,762
	Total Expenditures	\$33,127	\$10,900	\$44,027	\$36,612	83%	\$7,415
	OPERATING SURPLUS/(DEFICIT)	\$124,359	(\$10,900)	\$113,459	\$117,364		\$3,905
	TRANSFERS & ENCUMBRANCES						
	Transfers In - From General Fund	31,500	0	31,500	31,500		0
	(Transfers Out)	(237,678)	0	(237,678)	(237,678)		0
	Encumbrances - Sources of Funding	0	0	0	0		0
	Encumbrances - (Designated Funds)	0	0	0	0		0
	NET TRANSFERS & ENCUMBRANCES	(\$206,178)	\$0	(\$206,178)	(\$206,178)		\$0



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
FACILITIES - FUND 10**

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2020/2021	2020/21 APPROVED ADJUSTMENTS	2020/21 CURRENT BUDGET	ACTUAL AT 6/30/2021	100%	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS								
REVENUES								
10-4-3257-000	Utility Reimbursement	1,846		1,846	1,579	86%	1,579	(267)
10-4-3258-000	Old Fire Station Rent	11,700		11,700	11,775	101%	11,775	75
10-4-3259-000	Fire Rent	15,000		15,000	15,000	100%	15,000	0
10-4-3260-000	Lease - Sheriff Facility	113,940		113,940	113,940	100%	113,940	0
	Public Facilities Fees	15,000		15,000	11,682	78%	11,682	(3,318)
	Total Revenues	\$157,486	\$0	\$157,486	\$153,976	98%	\$153,976	(\$3,510)
OTHER SOURCES OF FUNDS								
	Total Other Sources of Funds	\$0	\$0	\$0	\$0		\$0	\$0
	Total Sources of Funds	\$157,486	\$0	\$157,486	\$153,976	98%	\$153,976	(\$3,510)
USES OF FUNDS								
SALARIES & WAGES								
10-5-4300-010	Salary & Wages	3,725		3,725	266	7%	266	3,459
10-5-4300-010	Overtime	0		0	0		0	0
	Total Salaries & Wages	\$3,725	\$0	\$3,725	\$266	7%	\$266	\$3,459
BENEFITS								
	Operating Crew Overhead	2,220		2,220	1,663	75%	1,663	557
	Total Benefits	\$2,220	\$0	\$2,220	\$1,663	75%	\$1,663	\$557
	Total Personnel Services	\$5,945	\$0	\$5,945	\$1,929	32%	\$1,929	\$4,016
SERVICES & SUPPLIES								
10-5-4300-110	Communication	0		0	30		30	(30)
10-5-4300-163	Budget Adjustment - 11/11/2020 - Maint: Structure/ Imprv - Fumigation	5,000	6,563	11,563	11,441	99%	11,441	122
10-5-4300-173	So: Maint. Structures/ Improvements	2,125	0	2,125	2,125	100%	2,125	0
10-5-4300-220	Professional Services	1,545	0	1,545	0	0%	0	1,545
10-5-4300-366	Budget Adjustment - 11/11/2020 - Emergency Generator Project	0	4,337	4,337	4,337		4,337	(0)
	Total Services & Supplies	\$8,670	\$10,900	\$19,570	\$17,933	92%	\$17,933	\$1,637
CAPITAL OUTLAY								
10-5-4300-320	Fixed Assets	0		0	0		0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION								
10-5-4300-376	Admin Allocation	18,512		18,512	16,750	90%	16,750	1,762
	Total Administrative Cost Allocation	\$18,512	\$0	\$18,512	\$16,750	90%	\$16,750	\$1,762
	Total Expenditures	\$33,127	\$10,900	\$44,027	\$36,612	83%	\$36,612	\$7,415
OPERATING SURPLUS/(DEFICIT)		\$124,359	(\$10,900)	\$113,459	\$117,364		\$117,364	\$3,905
TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	31,500		31,500	31,500		31,500	0
	(Transfers Out) - To General & Sewer	(237,678)		(237,678)	(237,678)		(237,678)	0
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	0		0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	(\$206,178)	\$0	(\$206,178)	(\$206,178)		(\$206,178)	\$0



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
ENTERPRISE FUNDS**

ACCOUNT NO.	ENTERPRISE FUNDS	FINAL BUDGET FY 2020/2021	2020/21 APPROVED ADJUSTMENTS	2020/21 CURRENT BUDGET	ACTUAL AT 6/30/2021	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS							
	Water	\$2,712,689	\$0	\$2,712,689	\$2,748,327	101%	\$35,638
	Wastewater	\$403,800	\$0	\$403,800	\$401,064	99%	(\$2,736)
	Garbage	\$59,693	\$20,000	\$79,693	\$85,996	108%	\$6,303
	Equipment	\$30,023	\$0	\$30,023	\$12,410	41%	(\$17,613)
	Total Sources of Funds	\$3,206,205	\$20,000	\$3,226,205	\$3,247,797	101%	\$21,592
USES OF FUNDS							
	Water	\$2,881,438	\$0	\$2,881,438	\$2,441,219	85%	\$440,219
	Wastewater	\$486,964	\$0	\$486,964	\$391,715	80%	\$95,249
	Garbage	\$111,779	\$20,000	\$131,777	\$73,697	66%	\$38,080
	Equipment	\$26,000	\$0	\$26,000	\$8,388	32%	\$17,612
	Total Expenditures	\$3,506,180	\$20,000	\$3,526,178	\$2,915,019	83%	\$591,160
OPERATING SURPLUS/(DEFICIT)							
	Water	(\$168,749)	\$0	(\$168,749)	\$307,108		\$475,857
	Wastewater	(\$83,164)	\$0	(\$83,164)	\$9,349		\$92,513
	Garbage	(\$52,086)	\$0	(\$52,084)	\$12,299		\$44,383
	Equipment	\$4,023	\$0	\$4,023	\$4,022		(\$1)
	OPERATING SURPLUS/(DEFICIT)	(\$299,975)	\$0	(\$299,973)	\$332,779		\$612,752
TRANSFERS & ENCUMBRANCES							
	Transfers In	121,440	0	121,440	121,440		0
	(Transfers Out)	(56,075)	0	(56,075)	(46,058)		(10,017)
	Encumbrances - Sources of Funding	124,055	0	124,055	124,055		0
	Encumbrances - (Designated Funds)	(154,544)	0	(154,544)	(149,267)		0
	NET TRANSFERS & ENCUMBRANCES	\$34,876	\$0	\$34,876	\$50,170		(\$10,017)



WATER FUND





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
WATER FUND - 02**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2020/2021	ACTUAL AT 6/30/2021		ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
	Revenues	\$2,712,689	\$2,748,327	101%	\$2,748,327	\$35,638
	Other Sources of Funds	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$2,712,689	\$2,748,327	101%	\$2,748,327	\$35,638
USES OF FUNDS						
	Salaries & Wages	\$201,000	\$191,146	95%	\$191,146	\$9,854
	Benefits	\$148,858	\$111,840	75%	\$111,840	\$37,018
	Personnel Services	\$349,858	\$302,986	87%	\$302,986	\$46,872
	Services & Supplies	\$1,936,217	\$1,603,814	83%	\$1,603,814	\$332,403
	Capital Outlay	\$40,000	\$31,931	80%	\$31,931	\$8,069
	Administrative Cost	\$555,363	\$502,488	90%	\$502,488	\$52,875
	Total Expenditures	\$2,881,438	\$2,441,219	85%	\$2,441,219	\$440,219
	OPERATING SURPLUS/(DEFICIT)	(\$168,749)	\$307,108		\$307,108	\$475,857
	TRANSFERS & ENCUMBRANCES					
	Transfers In	0	0		0	0
	(Transfers Out)	(56,075)	(46,058)		(46,058)	10,017
	Encumbrances - Sources of Funding	124,055	124,055		124,055	0
	Encumbrances - (Designated Funds)	(154,544)	(149,267)		(154,544)	0
	NET TRANSFERS & ENCUMBRANCES	(\$86,564)	(\$71,270)		(\$76,547)	\$10,017



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
WATER FUND - 02**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2020/2021	ACTUAL AT 6/30/2021	100%	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
REVENUES						
02-4-3200-000	Sales: Residential	1,828,000	2,331,630	128%	2,071,670	243,670
02-4-3204-000	Sales: Lopez	502,000	307,184	61%	307,184	(194,816)
02-4-3206-000	Front Footage Fees	16,320	18,060	111%	18,060	1,740
02-4-3207-000	Sales: U/B Courtesy Notice	4,500	4,235	94%	4,235	(265)
02-4-3208-000	Delinquent U/B Acct Fees	27,000	210	1%	210	(26,790)
02-4-3209-000	Capacity Charages	25,919	28,168	109%	28,168	2,249
02-4-3210-00	Meter Fees	5,400	8,140	151%	8,140	2,740
02-4-3211-000	Lopez Connection Fees	4,000	5,000	125%	5,000	1,000
02-4-3212-000	New Account Setup Fee	3,240	4,530	140%	4,530	1,290
02-4-3217-297	Wheeling/Fire Protection	25,000	22,952	92%	22,952	(2,048)
02-4-3224-000	Backflow Fees	0	1,903		1,903	1,903
02-4-3230-000	Sales: Miscellaneous	0	1,755		1,755	1,755
02-4-3230-350	Reimbursement - New Development	11,150	9,208	83%	9,208	(1,942)
02-4-3255-000	Inspection Fees	200	175	88%	175	(25)
02-4-3900-000	Other Income	0	1,787		1,787	1,787
02-4-3905-000	Claims & Settlements	0	3,389		3,389	3,389
	Water Rate Increase - Prop 218	259,960	0	0%	259,960	0
	Total Revenues	\$2,712,689	\$2,748,327	101%	\$2,748,327	\$35,638
OTHER SOURCES OF FUNDS						
	Total Other Sources of Funds	\$0	\$0		\$0	\$0
	Total Sources of Funds	\$2,712,689	\$2,748,327	101%	\$2,748,327	\$35,638
USES OF FUNDS						
SALARIES & WAGES						
02-5-4400-010	Salaries and Wages	170,000	182,539	107%	182,539	(12,539)
02-5-4400-020	Overtime	31,000	8,606	28%	8,606	22,394
	Total Salaries & Wages	\$201,000	\$191,146	95%	\$191,146	\$9,854
BENEFITS						
02-5-4400-075	Workers Compensation Insurance	6,788	5,411	80%	5,411	1,377
	Operating Crew Benefits Allocation	142,070	106,429	75%	106,429	35,641
	Total Benefits	\$148,858	\$111,840	75%	\$111,840	\$37,018
	Total Personnel Services	\$349,858	\$302,986	87%	\$302,986	\$46,872



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
WATER FUND - 02**

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2020/2021	ACTUAL AT 6/30/2021	100%	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SERVICES & SUPPLIES						
02-5-4400-110	Communications	3,500	2,898	83%	2,898	602
02-5-4400-163	Maint: Structures/ Improvments	8,900	3,088	35%	3,088	5,812
02-5-4400-164	Paving	1,300	3,181	245%	3,181	(1,881)
02-5-4400-170	Maintenance - Equipment	5,665	3,139	55%	3,139	2,526
02-5-4400-173	Maint: Shared Structures/ Improvements	10,815	4,866	45%	4,866	5,949
02-5-4400-175	System Parts/ Operating Supplies	17,510	14,133	81%	14,133	3,377
02-5-4400-176	Water Meters	21,630	21,537	100%	21,537	93
02-5-4400-177	Safety Expense	570	0	0%	0	570
02-5-4400-178	Chemicals	3,800	0	0%	0	3,800
02-5-4400-180	Membership	2,700	2,542	94%	2,542	158
02-5-4400-200	Office Expense	620	35	6%	35	585
02-5-4400-205	Outside UB Mail Service	9,000	9,935	110%	9,935	(935)
02-5-4400-220	Professional Services	18,025	11,638	65%	11,638	6,387
02-5-4400-221	Information Technology	575	192	33%	192	383
02-5-4400-222	Contracted Engineering	5,665	4,830	85%	4,830	835
02-5-4400-226	Engineering & Other Reimbursements	10,815	9,208	85%	9,208	1,607
02-5-4400-230	Legal Notices	1,145	892	78%	892	253
02-5-4400-231	Bad Debt Expense	545	0	0%	0	545
02-5-4400-241	Rents/ Leases - Equipment	2,115	0	0%	0	2,115
02-5-4400-248	Permits, Fees, Licenses	13,085	6,216	48%	6,216	6,869
02-5-4400-250	Small Tools and Instruments	2,575	0	0%	0	2,575
02-5-4400-285	Classes/ Seminars	2,900	209	7%	209	2,691
02-5-4400-261	Water Supply - Lopez	493,997	499,934	101%	499,934	(5,937)
02-5-4400-262	Water Supply - State Water	1,151,000	913,511	79%	913,511	237,489
02-5-4400-290	Utilities	20,000	10,391	52%	10,391	9,609
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265	23,011	88%	23,011	3,254
02-5-4400-362	Litigation: SMGB	50,000	11,118	22%	11,118	38,882
02-5-4400-380	NCMA Tec	44,000	45,792	104%	45,792	(1,792)
02-5-4400-499	Claim & Settlements	7,500	1,516	20%	1,516	5,984
Total Services & Supplies		\$1,936,217	\$1,603,814	83%	\$1,603,814	\$332,403
CAPITAL OUTLAY						
02-5-4400-447	CIP - Overlay Project	0	25,200		25,200	(25,200)
02-5-4400-336	CIP - Water Tank Renovation	40,000	6,731	17%	6,731	33,269
Total Capital Outlay		\$40,000	\$31,931	80%	\$31,931	\$8,069
ADMINISTRATIVE COST ALLOCATION						
02-5-4400-376	Administrative Cost Allocation	555,363	502,488	90%	502,488	52,875
Total Administrative Cost Allocation		\$555,363	\$502,488	90%	\$502,488	\$52,875
Total Expenditures		\$2,881,438	\$2,441,219	85%	\$2,441,219	\$440,219
OPERATING SURPLUS/(DEFICIT)		(\$168,749)	\$307,108		\$307,108	\$475,857
TRANSFERS & ENCUMBRANCES						
	Transfers In	0	0		0	0
	(Transfers Out) - To General, Garbage, Equipment	(56,075)	(46,058)		(46,058)	10,017
	Encumbrances - Sources of Funding	124,055	124,055		124,055	0
	Encumbrances - (Designated Funds)	(154,544)	(149,267)		(154,544)	0
NET TRANSFERS & ENCUMBRANCES		(\$86,564)	(\$71,270)		(\$76,547)	\$10,017



Waste water FUND





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
WASTEWATER DEPARTMENT - FUND - 03**

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2020/2021	ACTUAL AT 6/30/2021	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE	
SOURCES OF FUNDS						
	Revenues	\$403,800	\$401,064	99%	\$401,064	(\$2,736)
	Other Sources of Funds	\$0	\$0	0%	\$0	\$0
	Total Sources of Funds	\$403,800	\$401,064	99%	\$401,064	(\$2,736)
USES OF FUNDS						
	Salaries & Wages	\$78,537	\$55,255	70%	\$55,255	\$23,282
	Benefits	\$57,038	\$42,910	75%	\$42,910	\$14,128
	Personnel Services	\$135,575	\$98,164	72%	\$98,164	\$37,410
	Services & Supplies	\$73,708	\$25,806	35%	\$25,806	\$47,902
	Capital Outlay	\$0	\$16,500	0%	\$16,500	(\$16,500)
	Administrative Cost	\$277,681	\$251,244	90%	\$251,244	\$26,437
	Total Expenditures	\$486,964	\$391,715	80%	\$391,715	\$95,249
OPERATING SURPLUS/(DEFICIT)		(\$83,164)	\$9,349		\$9,349	\$92,513
TRANSFERS & ENCUMBRANCES						
	Transfers In - From General Fund	113,940	113,940		113,940	0
	(Transfers Out)	(11,915)	(4,925)		(4,925)	6,990
	Encumbrances - Sources of Funding	0	0		0	0
	Encumbrances - (Designated Funds)	0	0		0	0
	NET TRANSFERS & ENCUMBRANCES	\$102,025	\$109,015		\$109,015	\$6,990



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
WASTEWATER DEPARTMENT - FUND 03**

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2020/2021	ACTUAL AT 6/30/2021	100%	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
REVENUES						
03-4-3210-000	Sales - Sewer	400,000	392,638	98%	392,638	(7,362)
03-4-3211-000	Sewer Connections	2,000	2,500	125%	2,500	500
03-4-3255-000	Inspection Fees	100	175	175%	175	75
03-4-3256-000	FOG Program	1,700	5,115	301%	5,115	3,415
03-4-3900-000	Other Income	0	636		636	636
Total Revenues		\$403,800	\$401,064	99%	\$401,064	(\$2,736)
OTHER SOURCES OF FUNDS						
Total Other Sources of Funds		\$0	\$0		\$0	\$0
Total Sources of Funds		\$403,800	\$401,064	99%	\$401,064	(\$2,736)
USES OF FUNDS						
SALARIES & WAGES						
03-5-4500-010	Salaries and Wages	65,037	53,286	82%	53,286	11,751
03-5-4500-020	Overtime	13,500	1,968	15%	1,968	11,532
Total Salaries & Wages		\$78,537	\$55,255	70%	\$55,255	\$23,282
BENEFITS						
03-5-4500-075	Workers Compensation Insurance	3,762	2,999	80%	2,999	763
	Operating Crew Benefits Allocation	53,276	39,911	75%	39,911	13,365
Total Benefits		\$57,038	\$42,910	75%	\$42,910	\$14,128
Total Personnel Services		\$135,575	\$98,164	72%	\$98,164	\$37,410
SERVICES & SUPPLIES						
03-5-4500-110	Communication	515	395	77%	395	120
03-5-4500-163	Maint: Sewer Structures/ Improvements	17,000	7,414	44%	7,414	9,586
03-5-4500-170	Maintenance: Equipment	3,348	824	25%	824	2,524
03-5-4500-171	Maintenance: Vehicles	3,500	0	0%	0	3,500
03-5-4500-172	Gas and Oil	3,500	0	0%	0	3,500
03-5-4500-173	Maint: Structures/ Improvements	5,135	435	8%	435	4,700
03-5-4500-175	System Parts/ Operating Supplies	8,240	2,192	27%	2,192	6,048
03-5-4500-177	Safety Expense	2,850	0	0%	0	2,850
03-5-4500-180	Memberships	450	919	204%	919	(469)
03-5-4500-200	Office Expense	515	24	5%	24	491
03-5-4500-205	Outside UB Mailing Expense	9,000	7,476	83%	7,476	1,524
03-5-4500-220	Professional Services	2,575	0	0%	0	2,575
03-5-4500-222	Contracted Engineering	2,835	1,050	37%	1,050	1,785
03-5-4500-241	Rents & Leases/ Equipment	2,575	245	10%	245	2,330
03-5-4500-248	Regulatory Permits & Fees	4,020	3,530	88%	3,530	490
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800	0	0%	0	2,800
03-5-4500-290	Utilities	2,600	1,301	50%	1,301	1,299
03-5-4500-390	Bad Debt Expense	350	0	0%	0	350
03-5-4500-499	Claims & Settlements	1,900	0	0%	0	1,900
Total Services & Supplies		\$73,708	\$25,806	35%	\$25,806	\$47,902
CAPITAL OUTLAY						
03-5-4500-447	CIP - Overlay	0	16,500		16,500	(16,500)
Total Capital Outlay		\$0	\$16,500		\$16,500	(\$16,500)
ADMINISTRATIVE COST ALLOCATION						
	Administrative Cost Allocation	277,681	251,244	90%	251,244	26,437
Total Administrative Cost Allocation		\$277,681	\$251,244	90%	\$251,244	\$26,437
Total Expenditures		\$486,964	\$391,715	80%	\$391,715	\$95,249
OPERATING SURPLUS/(DEFICIT)		(\$83,164)	\$9,349		\$9,349	\$92,513
TRANSFERS & ENCUMBRANCES						
	Transfers In - From General Fund	113,940	113,940		113,940	0
	(Transfers Out) - Equipment Fund	(11,915)	(4,925)		(4,925)	6,990
	Encumbrances - Sources of Funding					0
	Encumbrances - (Designated Funds)					0
NET TRANSFERS & ENCUMBRANCES		\$102,025	\$109,015		\$109,015	\$6,990



GARBAGE FUND





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
GARBAGE FUND - 06**

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2020/2021	2020/21 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 6/30/2021	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS							
	Revenues	\$59,693	\$0	\$59,693	\$65,996	111%	\$6,303
	Other Sources of Funds	\$0	\$20,000	\$20,000	\$20,000	100%	\$0
	Total Sources of Funds	\$59,693	\$20,000	\$79,693	\$85,996	108%	\$6,303
USES OF FUNDS							
	Salaries & Wages	\$27,000	\$0	\$27,000	\$9,005	33%	\$17,995
	Benefits	\$23,138	\$0	\$23,138	\$17,379	75%	\$5,759
	Personnel Services	\$50,138	\$0	\$50,138	\$26,384	53%	\$23,754
	Services & Supplies	\$24,616	\$20,000	\$44,615	\$13,814	31%	\$10,801
	Capital Outlay	\$0	\$0	\$0	\$0	0%	\$0
	Administrative Cost	\$37,024	\$0	\$37,024	\$33,499	90%	\$3,525
	Total Expenditures	\$111,779	\$20,000	\$131,777	\$73,697	66%	\$38,080
OPERATING SURPLUS/(DEFICIT)		(\$52,086)	\$0	(\$52,084)	\$12,299		(\$7,701)
TRANSFERS & ENCUMBRANCES							
	Transfers In - From General Fund	7,500	0	7,500	7,500		0
	(Transfers Out)	(1,033)	0	(1,033)	(427)		(606)
	Encumbrances - Sources of Funding	0	0	0	0		0
	Encumbrances - (Designated Funds)	0	0	0	0		0
	NET TRANSFERS & ENCUMBRANCES	\$6,467	\$0	\$6,467	\$7,073		(\$606)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
GARBAGE FUND - 06**

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2020/21		2020/21	ACTUAL AT 6/30/2021	100%	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				
SOURCES OF FUNDS								
REVENUES								
06-4-3230-000	Garbage: Misc Income	0		0	113		113	113
06-4-3501-000	Franchise Fees	51,018		51,018	57,498	113%	57,498	6,480
06-4-3501-741	Landfill Savings Payment	8,675		8,675	8,386	97%	8,386	(289)
Total Revenues		\$59,693	\$0	\$59,693	\$65,996	111%	\$65,996	\$6,303
OTHER SOURCES OF FUNDS								
Budget Adjustment 2/10/21 - IWMA TAG Program - Grant Revenues		0	10,000	10,000	10,000	100%	10,000	0
Budget Adjustment 2/10/21 - IWMA TAG Program - OCS District Reserves		0	10,000	10,000	10,000	100%	10,000	0
Total Other Sources of Funds		\$0	\$20,000	\$20,000	\$20,000	100%	\$20,000	\$0
Total Sources of Funds		\$59,693	\$20,000	\$79,693	\$85,996	108%	\$85,996	\$6,303
USES OF FUNDS								
SALARIES & WAGES								
06-5-4900-010	Salaries & Wages	27,000		27,000	9,005	33%	9,005	17,995
06-5-4900-020	Overtime Wages	0		0	0		0	0
Total Salaries & Wages		\$27,000	\$0	\$27,000	\$9,005	33%	\$9,005	\$17,995
BENEFITS								
06-5-4900-075	Compensation Insurance	940		940	750	80%	750	190
	Operating Crew Benefits Allocation	22,198		22,198	16,630	75%	16,630	5,568
Total Benefits		\$23,138	\$0	\$23,138	\$17,379	75%	\$17,379	\$5,759
Total Personnel Services		\$50,138	\$0	\$50,138	\$26,384	53%	\$26,384	\$23,754
SERVICES & SUPPLIES								
06-5-4900-110	Communication	930		930	632	68%	632	298
06-5-4900-171	Maintenance - Vehicles	530		530	0	0%	0	530
06-5-4900-173	Maint - Shared Structures/ Improvements	490		490	140	29%	140	350
06-5-4900-175	Operating Supplies	1,600		1,600	16	1%	16	1,584
06-5-4900-200	Office Expense	1,065		1,065	0	0%	0	1,065
06-5-4900-210	Postage	530		530	0	0%	0	530
06-5-4900-220	Professional Services	8,940		8,940	3,526	39%	3,526	5,414
06-5-4900-290	Utilities	530		530	0	0%	0	530
	School Outreach Programs	10,000		10,000	9,500	95%	9,500	500
	Budget Adjustment 2/10/21 - IWMA TAG Program	0	20,000	20,000	0	0%	20,000	0
Total Services & Supplies		\$24,615	\$20,000	\$44,615	\$13,814	31%	\$33,814	\$10,801
CAPITAL OUTLAY								
Total Capital Outlay		\$0	\$0	\$0	\$0		\$0	\$0
ADMINISTRATIVE COST ALLOCATION								
	Administrative Cost Allocation	37,024		37,024	33,499	90%	33,499	3,525
Total Administrative Cost Allocation		\$37,024	\$0	\$37,024	\$33,499	90%	\$33,499	\$3,525
Total Expenditures		\$111,777	\$20,000	\$131,777	\$73,697	56%	\$93,697	\$38,080
OPERATING SURPLUS/(DEFICIT)		(\$52,084)	\$0	(\$52,084)	\$12,299		(\$7,701)	\$44,383
TRANSFERS & ENCUMBRANCES								
	Transfers In - From Water Fund	7,500		7,500	7,500		7,500	0
	(Transfers Out) - Equipment Fund	(1,033)		(1,033)	(427)		(427)	(606)
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	0		0	0		0	0
NET TRANSFERS & ENCUMBRANCES		\$6,467	\$0	\$6,467	\$7,073		\$7,073	(\$606)



EQUIPMENT FUND





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
EQUIPMENT FUND - 12**

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2020/2021	ACTUAL AT 6/30/2021	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS					
	Revenues	\$30,023	\$12,410	41%	\$12,410
	Other Sources of Funds	\$0	\$0	0%	\$0
	Total Sources of Funds	\$30,023	\$12,410	41%	\$12,410
USES OF FUNDS					
	Salaries & Wages	\$0	\$0	0%	\$0
	Benefits	\$0	\$0	0%	\$0
	Personnel Services	\$0	\$0		\$0
	Services & Supplies	\$16,000	\$8,388	52%	\$8,388
	Capital Outlay	\$0	\$0	0%	\$0
	Debt Service	\$10,000	\$0	0%	\$0
	Total Expenditures	\$26,000	\$8,388	32%	\$8,388
OPERATING SURPLUS/(DEFICIT)		\$4,023	\$4,022		\$4,022
TRANSFERS & ENCUMBRANCES					
	Transfers In	0	0		0
	(Transfers Out)	0	0		0
	Encumbrances - Sources of Funding	0	0		0
	Encumbrances - (Designated Funds)	0	0		0
NET TRANSFERS & ENCUMBRANCES		\$0	\$0		\$0



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS - QUARTER 4 REVIEW
EQUIPMENT FUND - 12**

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2020/2021	ACTUAL AT 6/30/2021	100%	ESTIMATED ACTUAL	2020/21 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
REVENUES						
12-4-3800-001	Lease Revenue from Water	17,075	7,058	41%	7,058	(10,017)
12-4-3800-002	Lease Revenue from Sewer	11,915	4,925	41%	4,925	(6,990)
12-4-3800-005	Lease Revenue from Garbage	1,033	427	41%	427	(606)
Total Revenues		\$30,023	\$12,410	41%	\$12,410	(\$17,613)
OTHER SOURCES OF FUNDS						
		0	0		0	0
Total Other Sources of Funds		\$0	\$0		\$0	\$0
Total Sources of Funds		\$30,023	\$12,410	41%	\$12,410	(\$17,613)
USES OF FUNDS						
SALARIES & WAGES						
		0	0		0	0
Total Salaries & Wages		\$0	\$0		\$0	\$0
BENEFITS						
		0	0		0	0
Total Benefits		\$0	\$0		\$0	\$0
Total Personnel Services		\$0	\$0		\$0	\$0
SERVICES & SUPPLIES						
12-5-4350-171	Maintenance - Vehicles	6,500	3,011	46%	3,011	3,489
12-5-4350-172	Fuel	9,500	5,376	57%	5,376	4,124
Total Services & Supplies		\$16,000	\$8,388	52%	\$8,388	\$7,612
CAPITAL OUTLAY						
12-5-4350-320	Fixed Assets	0	0		0	0
Total Capital Outlay		\$0	\$0		\$0	\$0
DEBT SERVICE						
12-5-4350-320	Equipment Lease	10,000	0	0%	0	10,000
Total Debt Service		\$10,000	\$0	0%	\$0	\$10,000
Total Expenditures		\$26,000	\$8,388	32%	\$8,388	\$17,612
OPERATING SURPLUS/(DEFICIT)		\$4,023	\$4,022		\$4,022	(\$1)

Oceano Community Services District

Water Revenue Comparisons - Target to Actual Billing Periods Ending in:

Fiscal Years 2015/16, 2016/17, 2017/18, 2018/19, 2019/20, 2020/21

	15/16 Target	15/16 Actual	16/17 Target	16/17 Actual	17/18 Target	17/18 Actual	18/19 Target	18/19 Actual	19/20 Target	19/20 Actual	20/21 Target	20/21 Actual
May - July	\$ 393,460	\$ 336,187	\$ 405,040	\$ 390,467	\$ 415,276	\$ 411,935	\$ 428,980	\$ 398,540	\$ 428,760	\$ 402,499	\$ 486,628	\$ 463,594
July - Sept.	\$ 380,230	\$ 359,329	\$ 391,420	\$ 368,608	\$ 401,313	\$ 402,095	\$ 414,556	\$ 403,771	\$ 434,388	\$ 434,372	\$ 484,239	\$ 457,925
Sept. - Nov.	\$ 348,369	\$ 334,971	\$ 358,621	\$ 355,697	\$ 367,685	\$ 359,870	\$ 379,819	\$ 357,085	\$ 384,162	\$ 408,556	\$ 433,706	\$ 438,290
Nov. - Jan.	\$ 290,136	\$ 290,531	\$ 298,675	\$ 321,261	\$ 306,223	\$ 343,440	\$ 316,328	\$ 326,018	\$ 350,739	\$ 319,387	\$ 400,498	\$ 401,511
Jan. - March	\$ 323,358	\$ 300,986	\$ 332,874	\$ 296,186	\$ 341,287	\$ 308,550	\$ 352,550	\$ 286,146	\$ 307,844	\$ 347,461	\$ 355,832	\$ 420,025
March - May	\$ 351,803	\$ 344,349	\$ 362,157	\$ 335,738	\$ 371,309	\$ 350,089	\$ 383,563	\$ 358,893	\$ 386,107	\$ 353,371	\$ 429,057	\$ 457,470
Totals	\$ 2,087,356	\$ 1,966,353	\$ 2,148,787	\$ 2,067,956	\$ 2,203,093	\$ 2,175,978	\$ 2,275,795	\$ 2,130,454	\$ 2,292,000	\$ 2,265,646	\$ 2,589,960	\$ 2,638,815
(Shortfall)/Overfall		<u>\$ (121,003)</u>		<u>\$ (80,831)</u>		<u>\$ (27,115)</u>		<u>\$ (145,341)</u>		<u>\$ (26,354)</u>		<u>\$ 48,855</u>

Cumulative Revenue Shortfall:	\$ (230,786)
-------------------------------	--------------

