



**Notice of Regular Meeting**  
**Oceano Community Services District - Board of Directors Agenda**  
**WEDNESDAY, MAY 10, 2023 – 6:00 P.M.**  
**Oceano Community Services District Board Room**  
**1655 Front Street Oceano, CA**

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

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

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

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

**6. SPECIAL PRESENTATIONS & REPORTS:**

**A. STAFF REPORTS:**

- i. Sheriff's South Station - Commander Keith Scott
- ii. FCFA Operations - Chief Steve Lieberman
- iii. Operations – Utility System Manager Tony Marraccino
- iv. OCSD General Manager – Will Clemens
- v. OCSD Legal Counsel – Chase Martin - Report regarding Board Use of Social Media to Discuss District Business

**B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:**

- i. President Villa
- ii. Vice President Gibson
- iii. Director Austin
- iv. Director Joyce-Suneson
- v. Director Varni

**C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:**

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

**7. CONSENT AGENDA ITEMS:**

**Public comment** 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 the of Minutes for the Regular Meeting of April 26, 2023, to be approved at the Regular Meeting of May 24, 2023
- B. Review of Cash Disbursements
- C. 2022 NCMA Report prepared by GSI Water Solutions Inc.

**8. BUSINESS ITEMS:**

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

- A. Review of the District's Budget Status as of March 31, 2023
- B. Consideration of Conducting a Mid-Year Performance Evaluation of the General Manager
- C. Consideration of Progress on a Contract with Five Cities Fire Authority for Interim Fire Protection Services

**9. HEARING ITEMS:**

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

**10. RECEIVED WRITTEN COMMUNICATIONS:** May 2, 2023, Email – Aaron Ochs

**11. LATE RECEIVED WRITTEN COMMUNICATIONS:**

**12. FUTURE AGENDA ITEMS:**

**13. FUTURE HEARING ITEMS:**

**14. CLOSED SESSION:**

**15. ADJOURNMENT:**

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



# Oceano Community Services District

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**Date:** May 10, 2023  
**To:** Board of Directors  
**From:** Chase Martin & Daniel Cheung, District Legal Counsel  
**Subject:** **Agenda Item #6(v):** Board Use of Social Media to Discuss District Business

## I. Question Presented

Are there issues I need to be aware of under the California Brown Act when using social media as a member of the Board of Directors?

## II. Short Answers

Yes, Counsel recommends that Board Members exercise caution when using social media in light of requirements under the California Brown Act. Counsel recommends that the content and tenor of online comments and information posts should model the same decorum displayed during Board meetings. There are two specific questions a Board Member should consider when engaging with internet-based social media:

1. **Is my response (including a post, reply, share, or reaction) about a matter that can properly be before the Board now or in the future?** If so, a Board Member must be careful about the Brown Act prohibition against responding directly to any other Board Member on internet-based social media if the matter is within the Board's subject matter jurisdiction. "Responding" includes commenting, replying, sharing, and reacting (e.g. likes, emojis, gifs).
2. **If so, can my response on social media create a "serial" meeting under the Brown Act?** The Brown Act prohibits a majority of Board Members from engaging in a "series of communications... to discuss, deliberate, or take action on an item" that is within the Board's subject matter jurisdiction. Board Members must be careful not to inadvertently create a chain of communications that ultimately involves a majority of Board members.

## III. Analysis

### A. General Principles

The California Ralph M. Brown Act ("Brown Act") charges Board Members, as local government officials, with conducting, "...the people's business... [in a manner that] their actions be taken openly... and deliberations be taken openly."<sup>1</sup> The law creates requirements about when and how the Board and

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<sup>1</sup> Cal. Gov. Code § 54950.



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its members are allowed to conduct its business. The law also requires Board Members to be trained on the requirements of the Brown Act on a regular basis.

Counsel acknowledges that internet-based social media is an important and powerful tool for the District and its Board Members to communicate and engage with constituents on issues that matter to them; however, Board Members have specific legal and ethical responsibilities when it comes to the way in which they engage with social media. The legal requirements are described primarily in the Brown Act, which creates both general and specific requirements for local government officials regarding their use of social media.

Additionally, the District's bylaws that state that, "Directors represent and act for the community as a whole."<sup>2</sup> In so doing, the bylaws also require that "Directors shall at all times conduct themselves with courtesy to each other, to staff and to members of the audience present at Board meetings."<sup>3</sup> This extends to conversations that may occur on internet-based social media. Counsel recommends that the content and tenor of online comments and information posts should model the same decorum displayed during Board meetings.

## *B. Brown Act – Prohibition of Serial Meetings*

The heart of the Brown Act is the requirement that: "All meetings of the legislative body of a local agency shall be open and public, and all persons shall be permitted to attend any meeting of the legislative body of a local agency, except as otherwise provided in this chapter." The requirements of the Brown Act are broad, and its exceptions narrow – a meeting that is subject to the Brown Act is not limited to an official, noticed meeting of the Board, nor is it limited to face-to-face gatherings. They also include any communication medium through which a majority of a legislative body – at once or at different times – might deliberate or take action on an issue before the Board.

New communication technologies, including internet-based social media, have created complicated situations in which Board Members may inadvertently participate in what is known as a "serial meeting." A serial meeting is a series of communications which may not individually violate the Brown Act, but which collectively results in a Brown Act violation. This can occur when members deliberate as follows:

- in a "chain" if, for example, Member A calls Member B, who calls Member C; or
- through a "hub-and-spoke" if, for example, an intermediary such as the General Manager or a lobbyist communicates with a quorum of Board Members to develop a collective concurrence or communicate each member's respective positions.

Discussion and reply threads on internet-based social media create a particularly high risk of a serial meeting under the Brown Act. Just as a majority of Board Members may not communicate

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<sup>2</sup> Oceano Community Service District Bylaws § 6.3.

<sup>3</sup> Oceano Community Service District Bylaws § 5.1.



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through an intermediary to circumvent legal requirements, so too must Board Members be cautious when discussing any matters that may properly be before the Board. The intent of the law is not to limit Board Members' ability to communicate with the public; however, because the Board is comprised of only five members, a quorum can develop quickly – even if the discussion is not sequential or at the same time.

It is important to note that some social media interactions are specifically permitted under the Brown Act. So long as a majority of Board Members are not using social media to discuss District business among themselves, a Board Member may:

- answer questions *from the public*;
- provide information *to the public*; and
- solicit information *from the public*.

*Example: A member of the public posts a concern about a district matter on social media. At different times, Board Members A, B, and C each reply to the public post. Even if the original post may not be by a Board Member, if a majority of Board Members (a “quorum”) reply to that post at different times, it may constitute a “serial meeting” in violation of the Brown Act. While communicating and engaging with constituents is an important responsibility of Board Members, Board Members must exercise caution when engaging in extended discussion “threads” on internet-based social media (especially if that Board Members knows that other directors also review and comment on that social media platform).*

### *C. Brown Act – Prohibition of Responding to Other Board Members*

In 2020, the California enacted Assembly Bill 992,<sup>4</sup> which clarified the types of communications that government officials can have on social media under the Brown Act. While direct communication between Board Members is generally permitted under the Brown Act (*e.g.* calls, text messages, or emails), A.B. 992 specifically provides:

“A member of the legislative body shall not respond directly to any communication on an internet-based social media platform regarding a matter that is within the subject matter jurisdiction of the legislative body that is made, posted, or shared by any other member of the legislative body.”<sup>5</sup>

Board Members must be very careful not to cross this clear line. A “response” includes commenting, replying, sharing, and reacting (*e.g.* likes, emojis). The Brown Act does not, of course, prohibit Board Members from liking, replying to, or commenting on posts that are not “within the subject matter jurisdiction of the legislative body.” For example, posts that are strictly personal – a new grandchild, a finished home improvement project, or a graduation announcement – would be appropriate to celebrate and respond to. However, as is generally the case with the Brown Act, the

<sup>4</sup> Cal. Assemb. B. 992 (2019-2020), Chapter 89 (Cal. Stat. 2020).

<sup>5</sup> Cal. Gov. Code § 54952.2(b)(3)(A).



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scope and application of the prohibition are broad. For example, a specific issue need not be on an agenda to be “within the subject matter jurisdiction of the legislative body”; so long as it would appropriately be before the Board, the AB 992 prohibition would apply.

*Further Example: (same as above) A member of the public posts a concern about a district matter on social media. At different times, Board Members A, B, and C each reply to the public post. Even though the original post was not by a Board Member, if Board Member B “likes” or replies directly to the comment made by Board Member A (or in any other combination), that would be a clear Brown Act violation, in addition to the risk of a “serial meeting” discussed above. Even if the replies were separated by a number of intervening public posts, context may be used to show that a response was “direct” in violation of AB 992. Counsel reminds Board Members that they are obligated to act in accordance with the requirements in the Brown Act, including the prohibition against responding directly to other Board Members on internet-based social media.*

#### *D. Conclusion and Suggested Approach*

Internet-based social media is a powerful and important tool that Board Members may choose to engage with; however, Board Members are obligated as government officials and representatives of the District to engage in a responsible and ethical manner. Specifically, the California Brown Act imposes requirements on local government officials and the way in which they discuss any matters that may be in the Board’s subject matter jurisdiction.

To summarize, Counsel makes the following recommendations regarding the use of internet-based social media and Brown Act compliance:

1. Counsel recommends that the content and tenor of online comments and information posts should model the same decorum displayed during Board meetings.
2. Before engaging in social media (including replies, shares, and reactions, ask:
  - a. Is my response (including a post, reply, share, or reaction) about a matter that could come before the Board now or in the future?
  - b. If so, can my response create a “serial” meeting under the Brown Act?
3. Counsel reminds Board Members that they are obligated to act in accordance with the requirements in the Brown Act, including the prohibition against responding directly to other Board Members on internet-based social media.



# Oceano Community Services District

## Summary Minutes

Regular Meeting Wednesday, April 26, 2023 – 6:00 P.M.

Location: OCSD BOARD ROOM

1. **CALL TO ORDER:** Called at approximately 6:05 p.m. by President Villa
2. **ROLL CALL:** Board members present: President Villa, Vice President Gibson, Director Austin, Director Joyce-Suneson, and Director Varni  
Staff present: Will Clemens, General Manager, Carey Casciola, Business & Accounting Manager and Chase Martin, Legal Counsel
3. **FLAG SALUTE:** Led by President Villa
4. **AGENDA REVIEW:** Director Austin requested agenda item 8A be moved up on the agenda.
5. **PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA:**

Amanda	Concerns regarding trees by her residence
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### 6. SPECIAL PRESENTATIONS & REPORTS

#### A. STAFF REPORTS:

- i. **Sheriff's South Station** – Commander Keith Scott – Absent
- ii. **Five Cities Fire Authority** – Steve Lieberman, Fire Chief – Absent
- iii. **Operations** - Utility Systems Manager - Tony Marraccino  
Lopez is 100.3% full / 49,545 AF  
0 SSS's in March 2023  
18 Work Orders / 38 USAs / 16 Customer Service Calls / 4 After Hours Call Outs / 3 Ready 311 Tickets  
All OCSD light poles are fixed and operable (Hwy 1)  
Weed abatement at all OCSD properties – completed.  
Equipment maintenance, 1<sup>st</sup> of the month equipment runs, paving, cleaning of lift station, FOG inspections - completed.  
Hydrant maintenance, sewer jetting, meter replacements, weekly & monthly samples – continuous  
Repaired a broken service line.  
Located utilities on Hwy 1 for Caltrans project.  
Assisted SSLOCSD with a clogged sewer.  
Hung door hangers for past due bills.  
Working on the CCR to go out in the May utility bills.  
Staff attended several training courses.
- iv. **OCSD General Manager** – Will Clemens  
Congressman Carbajal recommended funding of our request for a \$3 million grant for waterline replacement through a USDA Rural Development grant. Provided an update on fire services in Oceano on 7/1/2023. LAFCO informed us there will be a study-session at the May 18, 2023, meeting at 9am for divestiture of fire services in Oceano. Two feasibility studies are currently underway: Kenmar Gardens and Halcyon water systems – to ensure compliance with water quality. It is currently recommended that Kenmar Gardens connect to the District's system. We continue to work on the CEQA and NEPA process for our CIP upgrade projects.

#### Public Comment:

Julie Tacker	Provided comment regarding emergency and fire service funding.
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**8A. Public Comments:**

Christina Casillas	In opposition of a study or merger with Grover Beach
Joe Schacherer	In opposition of a study or merger with Grover Beach
Rick London	In opposition of a study or merger with Grover Beach
Shawn Ivey	In opposition of a study or merger with Grover Beach
Bonnie Ernst	In support of a study
Lynn Pearson	In support of a study
Vanessa Rozo	In support of a study
Kathy Cann	In support of a study
Catherine Sells	Provided comment that the City of Grover Beach may not be aware or in support of a study or merger
Nick Presher	In opposition of a study or merger with Grover Beach
Mike Scherner	Provided comment on vacation homeowners being able to vote in Oceano
Oceano resident	In opposition of a study or merger with Grover Beach
Gina McMahon	In opposition of a study
Jimmy Paulding, County Supervisor	In support of a study to research all available options
Jennifer Rokes	In opposition of a study
Julie Tacker	Provided comments regarding OCSD budget

<b>8A. BUSINESS ITEMS:</b>	<b>ACTION:</b>
Consideration of a LAFCO Memorandum on mergers and provide staff direction on whether to pursue a feasibility study for merging with the City of Grover Beach.	<p>After an opportunity for public comment, Board and staff discussion, Director Varni made a motion to direct the General Manager to meet with the other principals involved to begin a discussion of what the potential scope and cost of doing a phase I assessment of a possible merger and to bring that back to the Board for further discussion with a second from Director Joyce-Suneson and a 2-3 roll call vote with Director Austin, Vice President Gibson and President Villa dissenting.</p> <p>President Villa requested that the record reflect that she voted “No” due to the lack of community outreach, particularly for the Latino and Latina community, and noted if the community continues to show interest in a study, she will request to place this item back on the agenda but doesn’t support Oceano paying for a study since the community didn’t request this item.</p>

The Board recessed from 7:45 p.m. – 7:55 p.m.

**B. BOARD OF DIRECTORS AND OUTSIDE COMMITTEE REPORTS:**

- i. **President Villa** – reported on the 4/4/2023 WRAC (Water Resources Advisory Committee) meeting.
- ii. **Vice President Gibson** – None
- iii. **Director Austin** – reported on the 4/5/2023 SSLOCSD (South San Luis Obispo County Sanitation District); reported on Zone 1/1A meeting.
- iv. **Director Joyce-Suneson** – None
- v. **Director Varni** – reported on the 4/26/2023 Five Cities Fire Authority meeting.

**C. PUBLIC COMMENT ON SPECIAL PRESENTATIONS AND REPORTS:**

Julie Tacker	Asked a question regarding emergency and fire services funding/budget.
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<b>7. CONSENT AGENDA:</b>	<b>ACTION:</b>
<ul style="list-style-type: none"> <li>a) Review and Approval of Minutes for the Regular Meeting of March 22, 2023</li> <li>b) Review of Cash Disbursements</li> </ul>	<p>After an opportunity for public comment, Board and staff discussion, Director Austin made a motion to approve the consent agenda with a second from Vice President Gibson and a 5-0 roll call vote.</p> <p>Public Comment : None</p>

<b>8B. BUSINESS ITEMS:</b>	<b>ACTION:</b>
Review of Water Supply and Direction to Staff on Additional State Water Drought Buffer	<p>After a presentation by Dan Heimel of Confluence Engineering Solutions, Inc., an opportunity for public comment, Board and staff discussion, Director Austin made a motion to notify the County that District is interested in purchasing 400 AF of additional State Water Drought Buffer with a second from Vice President Gibson and a 5-0 roll call vote.</p> <p>Public Comment: Julie Tacker – In favor of purchasing drought buffer; provided commented regarding Central Coast Blue project.</p>

Director Varni made a motion to extend the meeting past 9:30 p.m. with a second from President Villa with a 5-0 roll call vote.

<b>8C. BUSINESS ITEMS:</b>	<b>ACTION:</b>
Approval of a Resolution Authorizing the General Manager to execute agreements with the California Department of Transportation for the Oceano Highway 1 Beautification Project for a Clean California Grant Application	<p>After an opportunity for public comment, Board and staff discussion, Director Varni made a motion to adopt the resolution authorizing the General Manager to execute agreements with the California Department of Transportation for the Oceano Highway 1 Beautification Project for a Clean California Grant Application with an amendment reflecting Director Austin's non-financial interest in the Oceano Depot property with a second from President Villa and a 5-0 roll call vote.</p> <p>Public Comment: None</p>

<b>8D. BUSINESS ITEMS:</b>	<b>ACTION:</b>
Approval of a Letter to SLOCOG	<p>After an opportunity for public comment, Board and staff discussion, Director Joyce-Suneson made a motion to approve the letter to SLOCOG with a second from President Villa and a 5-0 roll call vote.</p> <p>Public Comment: None</p>

- 9. **HEARING ITEMS:** None
- 10. **RECEIVED WRITTEN COMMUNICATIONS:** None
- 11. **LATE RECEIVED WRITTEN COMMUNICATIONS:** None
- 12. **FUTURE AGENDA ITEMS:** A discussion on whether to conduct a performance review for the General Manager and to add a standing agenda item for updates on the Five Cities Fire Authority contract.
- 13. **FUTURE HEARING ITEMS:** None
- 14. **CLOSED SESSION ITEMS:**

**a. Pursuant to Government Code §54957.6:** Conference with Labor Negotiators. Agency designated representative: General Manager, Will Clemens; Employee Organizations: a) Service Employees International Union 620 b) Unrepresented Management Positions

The Board entered closed session at approximately 10:00 p.m. The Board agreed to adjourn the meeting after closed session and conclude the remainder of the meeting at the Regular Meeting of May 10, 2023 at 6:00 p.m. The report from closed session will be announced, and the April 26, 2023 meeting concluded, on May 10, 2023, at 6:00p.m.

**15. ADJOURNMENT:** Approximately 10:30 p.m.



# Oceano Community Services District

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

Date: May 10, 2023

To: Board of Directors

From: Carey Casciola, Business and Accounting Manager

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

### Recommendation

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

### Discussion

The following is a summary of the attached cash disbursements:

Description	Check Sequence	Amounts
	60191 - 60225	
<b>Disbursements:</b>		
Regular Payable Register - paid 05/04/2023 *	60194 - 60218	\$ 45,835.26
Utility Billing Account Refunds - paid 05/04/2023	60219 - 60220	\$ 216.82
Subtotal:		\$ 46,052.08
<b>Reoccurring Payments for Board Review (authorized by Resolution 2020-06):</b>		
Payroll Disbursements - PPE 04/08/2023	N/A	\$ 31,994.11
Payroll Disbursements - PPE 04/22/2023	N/A	\$ 31,367.04
Reoccurring Health Disbursements - paid 04/27/2023	60191 - 60193	\$ 11,021.50
Reoccurring Utility Disbursements - paid 05/04/2023	60221 - 60224	\$ 7,607.85
Reoccurring Health Disbursements - paid 05/04/2023	60225	\$ 56.21
Subtotal:		\$ 82,046.71
Grand Total:		\$ 128,098.79

\* Check number 60200 voided.

### Other Agency Involvement

N/A

### Other Financial Considerations

Amounts are within the authorized Fund level budgets.

### Results

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

5/04/2023 3:08 PM  
 COMPANY: 99 - POOLED CASH FUND  
 ACCOUNT: 1-1001-000 POOLED CASH OPERATING  
 TYPE: All  
 STATUS: All  
 FOLIO: All

CHECK RECONCILIATION REGISTER

CHECK DATE: 0/00/0000 THRU 99/99/9999  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 060194 THRU 060218

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
CHECK:	-----								
1-1001-000	5/04/2023	CHECK	060194	ADAMSKI MOROSKI MADDEN CUMBERL	5,062.50CR	OUTSTND	A	0/00/0000	LEGAL SERVICES
1-1001-000	5/04/2023	CHECK	060195	ARAMARK	222.10CR	OUTSTND	A	0/00/0000	UNIFORMS
1-1001-000	5/04/2023	CHECK	060196	ARROYO GRANDE CHEVROLET	349.72CR	OUTSTND	A	0/00/0000	VEHICLE MAINTENANCE
1-1001-000	5/04/2023	CHECK	060197	BURDINE PRINTING	2,612.69CR	OUTSTND	A	0/00/0000	U/B MAIL & POSTAGE, INSERT, LABELS
1-1001-000	5/04/2023	CHECK	060198	CALPORTLAND CONSTRUCTION	124.88CR	OUTSTND	A	0/00/0000	PAVING
1-1001-000	5/04/2023	CHECK	060199	BRENT SARKISON DBA CALTEC COMP	30.00CR	OUTSTND	A	0/00/0000	MONTHLY STD BKUP
1-1001-000	5/04/2023	CHECK	060200	CANNON	1,116.08CR	VOIDED	A	5/04/2023	VOIDED CHECK
1-1001-000	5/04/2023	CHECK	060201	CARQUEST AUTO PARTS	17.77CR	OUTSTND	A	0/00/0000	VEHICLE SUPPLY
1-1001-000	5/04/2023	CHECK	060202	ANDREW DARYA OREIZI, DBA CHARG	8,500.00CR	OUTSTND	A	0/00/0000	PROFESSIONAL SERVICES
1-1001-000	5/04/2023	CHECK	060203	CITY OF ARROYO GRANDE	2,361.86CR	OUTSTND	A	0/00/0000	WHEELING SVCS
1-1001-000	5/04/2023	CHECK	060204	CLINICAL LAB OF SAN BERNARDINO	1,120.00CR	OUTSTND	A	0/00/0000	WATER SAMPLES
1-1001-000	5/04/2023	CHECK	060205	DIVERSIFIED PROJECT SERVICES I	2,127.41CR	OUTSTND	A	0/00/0000	ENGR SVCS & REIMBURSABLE ENGR SVCS
1-1001-000	5/04/2023	CHECK	060206	ICONIX WATERWORKS (US) INC.	399.39CR	OUTSTND	A	0/00/0000	SYSTEM PARTS
1-1001-000	5/04/2023	CHECK	060207	J.B. DEWAR, INC.	496.59CR	OUTSTND	A	0/00/0000	FUEL
1-1001-000	5/04/2023	CHECK	060208	MICHAEL A DAVIS, DBA MICHAEL D	3,519.00CR	OUTSTND	A	0/00/0000	FIXED ASSET - OFFICE
1-1001-000	5/04/2023	CHECK	060209	MINER'S ACE HARDWARE, INC.	104.33CR	OUTSTND	A	0/00/0000	EQUIPMENT, SYSTEM SUPPLIES
1-1001-000	5/04/2023	CHECK	060210	OFFICE1	195.00CR	OUTSTND	A	0/00/0000	PRINTER MAINTENANCE
1-1001-000	5/04/2023	CHECK	060211	PETTY CASH	8.37CR	OUTSTND	A	0/00/0000	CERT MAIL/RETN RCPT-BACKFLOW
1-1001-000	5/04/2023	CHECK	060212	R&R ROLL-OFF LLC	853.38CR	OUTSTND	A	0/00/0000	BULK GARBAGE
1-1001-000	5/04/2023	CHECK	060213	SLO CO CLERK RECORDER	10,684.30CR	OUTSTND	A	0/00/0000	ELECTION EXPENSES
1-1001-000	5/04/2023	CHECK	060214	SLO CO PUBLIC HEALTH DEPT.	551.10CR	OUTSTND	A	0/00/0000	BACKFLOW SERVICES
1-1001-000	5/04/2023	CHECK	060215	DIGITAL DEPLOYMENT, INC. DBA S	2,988.00CR	OUTSTND	A	0/00/0000	WEBSITE & HOSTING

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
<b>CHECK:</b>								
1-1001-000	5/04/2023	CHECK	060216	UNITED RENTALS (NORTH AMERICA)	860.00CR	OUTSTND	A	0/00/0000 TRAINING
1-1001-000	5/04/2023	CHECK	060217	HD SUPPLY, INC. DBA USABLU EBOO	146.10CR	OUTSTND	A	0/00/0000 SEWER SUPPLY
1-1001-000	5/04/2023	CHECK	060218	WATER SYSTEMS CONSULTING, INC.	1,384.69CR	OUTSTND	A	0/00/0000 NCMA MGT AGREEMNT UPDT, NCMA STAFF EXTN
<b>MISCELLANEOUS:</b>								
1-1001-000	5/04/2023	MISC.	060200	CANNON	1,116.08	VOIDED	A	5/04/2023 VOIDED CHECK
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	45,835.26CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	1,116.08		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		
TOTALS FOR POOLED CASH FUND				CHECK	TOTAL:	45,835.26CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	1,116.08		
				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: 060219 THRU 060220

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK: -----								
1-1001-000	5/04/2023	CHECK	060219	DITOMASSO, MICHAEL	96.82CR	OUTSTND	A	0/00/0000
1-1001-000	5/04/2023	CHECK	060220	CRAVENS, LOTTIE LEAN	120.00CR	OUTSTND	A	0/00/0000
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	216.82CR		
				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:	216.82CR		
				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 May 10, 2023**

	(*)		
<u>Gross Wages</u>	3/25/2023	4/8/2023	4/22/2023
Regular	\$27,837.51	\$27,798.27	\$27,807.34
Overtime Wages	\$217.53	\$544.86	\$241.62
Stand By	\$250.00	\$550.00	\$300.00
	<u>\$28,305.04</u>	<u>\$28,893.13</u>	<u>\$28,348.96</u>
Cell Phone Allowance	\$0.00	\$75.00	\$0.00
Total Wages	<u>\$28,305.04</u>	<u>\$28,968.13</u>	<u>\$28,348.96</u>
<u>Disbursements</u>			
Net Wages	\$22,050.20	\$22,171.42	\$21,647.10
State and Federal Agencies	\$5,491.18	\$5,432.64	\$5,329.89
CalPERS - Normal	\$4,299.93	\$4,299.93	\$4,299.93
SEIU - Union Fees	\$90.12	\$90.12	\$90.12
Total Disbursements processed with Payroll	<u>\$31,931.43</u>	<u>\$31,994.11</u>	<u>\$31,367.04</u>
Health (Disbursed with reoccurring bills)	\$0.00	\$6,162.55	\$6,162.55
Total District Payroll Related Costs	<u>\$31,931.43</u>	<u>\$38,156.66</u>	<u>\$37,529.59</u>

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

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

CHECK DATE: 0/00/0000 THRU 99/99/9999  
 CLEAR DATE: 0/00/0000 THRU 99/99/9999  
 STATEMENT: 0/00/0000 THRU 99/99/9999  
 VOIDED DATE: 0/00/0000 THRU 99/99/9999  
 AMOUNT: 0.00 THRU 999,999,999.99  
 CHECK NUMBER: 060191 THRU 060193

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE	
<b>CHECK:</b>									
1-1001-000	4/27/2023	CHECK	060191	ANTHEM BLUE CROSS	9,519.58CR	OUTSTND	A	0/00/0000	EMPLOYEE INSURANCE
1-1001-000	4/27/2023	CHECK	060192	COLONIAL LIFE AND ACCIDENT	333.94CR	OUTSTND	A	0/00/0000	EMPLOYEE INSURANCE
1-1001-000	4/27/2023	CHECK	060193	PRINCIPAL LIFE INSURANCE COMPA	1,167.98CR	OUTSTND	A	0/00/0000	EMPLOYEE INSURANCE
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	11,021.50CR			
				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:	11,021.50CR			
				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: 060221 THRU 060224

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK: -----								
1-1001-000	5/04/2023	CHECK	060221	MAP COMMUNICATIONS, INC. DBA A	265.41CR	OUTSTND	A	0/00/0000 ANSWERING SVC
1-1001-000	5/04/2023	CHECK	060222	COASTAL COPY, INC.	374.14CR	OUTSTND	A	0/00/0000 COPIES/MAINTENANCE
1-1001-000	5/04/2023	CHECK	060223	PACIFIC GAS & ELECTRIC	6,733.64CR	OUTSTND	A	0/00/0000 UTILITY
1-1001-000	5/04/2023	CHECK	060224	VERIZON WIRELESS	234.66CR	OUTSTND	A	0/00/0000 FIELD CELL SVC
TOTALS FOR ACCOUNT 1-1001-0				CHECK	TOTAL:	7,607.85CR		
				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:	7,607.85CR		
				DEPOSIT	TOTAL:	0.00		
				INTEREST	TOTAL:	0.00		
				MISCELLANEOUS	TOTAL:	0.00		
				SERVICE CHARGE	TOTAL:	0.00		
				EFT	TOTAL:	0.00		
				BANK-DRAFT	TOTAL:	0.00		

ACCOUNT	--DATE--	--TYPE--	NUMBER	-----DESCRIPTION-----	----AMOUNT---	STATUS	FOLIO	CLEAR DATE
CHECK: -----								
1-1001-000	5/04/2023	CHECK	060225	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

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**Date:** May 10, 2023

**To:** Board of Directors

**From:** Will Clemens, General Manager

**Subject:** **Agenda Item #7(C):** 2022 NCMA Report prepared by GSI Water Solutions Inc.

### Recommendation

It is recommended that your Board receive and file the 2022 NCMA Report prepared by GSI Water Solutions Inc.

### Discussion

The preparation of an annual report for the Northern Cities Management Area (NCMA) is required by the 2005 Settlement Stipulation and 2008 Judgement for the Santa Maria Valley Groundwater Basin. The 2022 Annual Report can be found on the District website at this [link](#).

In summary, each of the NCMA agencies are pumping groundwater to varying degrees but overall NCMA pumping has been significantly reduced. However, due to the lack of rainfall in 2022, the health of the basin is declining slightly with decreasing groundwater levels and storage within the basin as compared to 2021. However, the situation has greatly improved in 2023 as will be reported in next year's report. The condition of the basin is still in a tenuous position with little ability to withstand future continued drought. The district relied mostly on State Water supplies in 2022 with the ability to have stored water from San Luis Reservoir delivered to Oceano. This allowed for minimum groundwater pumping from the basin and deliveries of Lopez Water. The District shifted to taking State Water deliveries for its needs on April 1, 2021 and continued through 2022, in order to retain as much Lopez water in the reservoir as possible during the municipal reductions outlined under the Low Reservoir Response Plan.



## **Other Agency Involvement**

The Cities of Arroyo Grande, Grover Beach, and Pismo Beach are the other agencies in the Northern Cities Management Area responsible for the preparation of the annual report.

## **Other Financial Considerations**

There are no financial impacts as a result of this item.

## **Results**

Groundwater monitoring, analysis, and reporting are important efforts that provide information necessary for the long-term appropriate management of groundwater. It will lead to improved reliability of drinking water supplies, which promotes health and safety and livable communities. Cooperating with other local agencies promotes well-governed communities.



# Oceano Community Services District

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

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

**Date:** May 10, 2023

**To:** Board of Directors

**From:** Carey Casciola, Business and Accounting Manager

**Subject:** **Agenda Item #8(a): Review of the District's Budget Status as of March 31, 2023**

## Recommendation

It is recommended that your Board review and discuss the District's budget status as of March 31, 2023.

## Discussion

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

- ✓ Current fiscal year adopted budget
- ✓ Current fiscal year actual revenues and expenditures as of March 31, 2023
- ✓ Current percentage of adopted budget
- ✓ Estimated total on June 30, 2023

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

### Expenditures:

There are several expenses that are front loaded and paid at the beginning of each fiscal year. For these items, the budget worksheets indicate that the District has spent more than 75% of the overall budget. The worksheets also show that the year-end cost estimate is within budget.

The front-loaded expenses are as follows:

1. Water Supply for Lopez and State Water
2. CalPERS Unfunded Accrued Liability (UAL) for the Public Employees' Pension Reform Act (PEPRA) Miscellaneous Plan members
3. CalPERS UAL Prepayment Project Debt Funding for the Classic and Safety Plan
4. Permit, Fees & Licenses (SLO County Public Works Annual Encroachment Permit, State Water Control Board, and Municode)
5. Local Agency Formation Commission Expense (LAFCO)



# Oceano Community Services District

Board of Directors Meeting

- 6. Liability Insurance
- 7. Membership Expense (Cal Rural Water Association and California Special District Association)
- 8. Boot Allowance Expense
- 9. Annual Software Maintenance

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

### Lighting Fund

- 1. Operating Supplies – staff replaced a light pole struck by a car, sensors, and various light bulbs in the second and third quarter.

Budget: \$,1,595	Expensed @ 3/31: \$3,707 (232%)	Estimate - Year End: \$ 4,943	(Over)/Under: (\$3,348)
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### Water Fund

- 2. Maintenance – Equipment – Well #8’s motor had to be reassembled. Staff installed a reader on the power source feeding Well #8 to monitor the power supply and the breaker was adjusted to prevent start-up issues with the motor.

Budget: \$3,000	Expensed @ 3/31: \$9,462 (296%)	Estimate - Year End: \$ 9,462	(Over)/Under: (\$6,387)
--------------------	------------------------------------	----------------------------------	----------------------------

- 3. Fixed Assets – The claval that controls the rate of flow to the storage tank was replaced.

Water Budget: \$10,995	Expensed @ 3/31: \$14,266 (130%)	Estimate - Year End: \$ 14,266	(Over)/Under: (\$3,271)
---------------------------	-------------------------------------	-----------------------------------	----------------------------

### Wastewater Fund

- 4. Equipment Maintenance, Rents & Leased Equipment – the District’s sewer jetter had a suction hose mounted and seal replaced. Staff rented a vacuum trailer while the jetter was out of service.

Maintenance Equipment Budget: \$3,400	Expensed @ 3/31: \$8,426 (248%)	Estimate - Year End: \$ 8,426	(Over)/Under: (\$5,026)
Rent & Leased Equipment Budget: \$2,575	Expensed @ 3/31: \$5,142	Estimate – Year End: \$5,142	(Over)/Under: (\$2,567)



# Oceano Community Services District

Board of Directors Meeting

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## Revenues:

In the General Fund, property tax revenues are estimated to come in over budget based on the County's January 2023 projections. While the Facilities Fund's Public Facilities Fees are coming in under budget with only \$2,818 collected as of the third quarter.

The water sales appear to be lower than expected after five of the six billing periods have been recorded in the third quarter. Based on the first five billing cycles revenues are projected to fall short by \$128,259. This is due to the total consumption dropping from last year. The revenue comparisons between the targeted revenue and the actual are attached from 2019 to March 2023.

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

The Franchisee Fees in the Garbage Fund are coming as expected from South County Sanitary Services, Inc (SCSS).

Closely monitoring the budget in a conservative manner will help ensure remaining within budget. The 4<sup>th</sup> quarter results, as of June 30, 2023, will be provided to your Board in July 2023.

## **Other Agency Involvement**

N/A

## **Other Financial Considerations**

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

## **Results**

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

Attachments:    Budget Worksheets  
                      Water Revenue Data  
                      Budget Adjustments

# FY 2022-2023 OCSD q3 BUDGET review



# BUDGET SUMMARY








# GENERAL FUND



 <b>OCEANO COMMUNITY SERVICES DISTRICT GENERAL FUND SUMMARY</b>								
ACCOUNT NO.	GENERAL FUND (GF)	2022/23 ADOPTED BUDGET		2022/23 APPROVED BUDGET	ACTUAL AT 3/31/2023	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE	
			APPROVED ADJUSTMENTS					
<b>SOURCES OF FUNDS</b>								
	Fire	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Lighting	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Facilities	\$165,375	\$0	\$165,375	\$107,486	65%	\$155,191	(\$10,184)
	Admin	\$2,333,586	\$0	\$2,333,586	\$1,683,937	72%	\$2,247,872	(\$88,613)
	<b>Total Sources of Funds</b>	<b>\$2,498,961</b>	<b>\$0</b>	<b>\$2,498,961</b>	<b>\$1,791,423</b>	<b>75%</b>	<b>\$2,403,063</b>	<b>(\$98,797)</b>
<b>USES OF FUNDS</b>								
	Fire	\$1,183,977	\$0	\$1,183,977	\$880,587	74%	\$1,173,691	\$10,286
	Lighting	45,845	\$11,028	\$56,873	\$31,784	56%	\$53,400	\$3,473
	Facilities	\$39,644	\$77,529	\$117,173	\$57,508	49%	\$106,989	\$10,184
	Admin	\$1,145,967	\$0	\$1,145,967	\$733,898	64%	\$977,409	\$168,558
	<b>Total Expenditures</b>	<b>\$2,415,433</b>	<b>\$88,557</b>	<b>\$2,503,990</b>	<b>\$1,703,778</b>	<b>68%</b>	<b>\$2,311,490</b>	<b>\$192,500</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>								
	Fire	(\$1,183,977)	\$0	(\$1,183,977)	(\$880,587)		(\$1,173,691)	\$10,286
	Lighting	(\$45,845)	(\$11,028)	(\$56,873)	(\$31,784)		(\$53,400)	\$3,473
	Facilities	\$125,731	(\$77,529)	\$48,202	\$49,978		\$48,202	(\$0)
	Admin	\$1,187,619	\$0	\$1,187,619	\$950,038		\$1,270,463	\$79,945
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$83,528</b>	<b>(\$88,557)</b>	<b>(\$5,029)</b>	<b>\$87,645</b>		<b>\$91,573</b>	<b>\$93,703</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From Water, Wastewater, Garbage- Nov 9, 2022 Budget Adj for Office and Parking lot	31,500	56,400	87,900	21,588		87,900	0
	(Transfers Out) - To Water and Wastewater	(109,441)	0	(109,441)	0		(109,441)	0
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$77,941)</b>	<b>\$56,400</b>	<b>(\$21,541)</b>	<b>\$21,588</b>		<b>(\$21,541)</b>	<b>\$0</b>



# ADMINISTRATIVE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2022/23		2022/23	ACTUAL AT		ESTIMATED	2022/23
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	3/31/2023	ACTUAL	EST. BUDGET VARIANCE	
<b>SOURCES OF FUNDS</b>								
	Revenues	\$1,187,619	\$0	\$1,187,619	\$950,038	80%	\$1,270,463	\$79,945
	Other Sources of Funds	\$1,145,967	\$0	\$1,145,967	\$733,898	64%	\$977,409	(\$168,558)
	<b>Total Sources of Funds</b>	<b>\$2,333,586</b>	<b>\$0</b>	<b>\$2,333,586</b>	<b>\$1,683,937</b>	<b>72%</b>	<b>\$2,247,872</b>	<b>(\$88,613)</b>
<b>USES OF FUNDS</b>								
	Salaries & Wages	\$451,000	\$0	\$451,000	\$323,249	72%	\$430,999	\$20,001
	Benefits	\$163,322	\$0	\$163,322	\$107,371	66%	\$140,505	\$22,817
	Personnel Services	\$614,322	\$0	\$614,322	\$430,620	70%	\$571,504	\$42,818
	Services & Supplies	\$309,645	\$0	\$309,645	\$185,915	60%	\$250,334	\$59,311
	Operating Crew Benefits Allocation	\$222,000	\$0	\$222,000	\$117,363	53%	\$155,571	\$66,429
	Administrative Cost	\$0	\$0	\$0	\$0	0%	\$0	\$0
	<b>Total Expenditures</b>	<b>\$1,145,967</b>	<b>\$0</b>	<b>\$1,145,967</b>	<b>\$733,898</b>	<b>64%</b>	<b>\$977,409</b>	<b>\$168,558</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$1,187,619</b>	<b>\$0</b>	<b>\$1,187,619</b>	<b>\$950,038</b>		<b>\$1,270,463</b>	<b>\$79,945</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From Facilities Fund	45,514	0	45,514	0		35,627	9,887
	(Transfers Out) - Fire & Lighting	(1,242,545)	0	(1,242,545)	(120,371)		(1,238,656)	(3,889)
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$1,197,031)</b>	<b>\$0</b>	<b>(\$1,197,031)</b>	<b>(\$120,371)</b>		<b>(\$1,203,029)</b>	<b>\$5,998</b>



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	2022/23		2022/23	ACTUAL AT 3/31/2023	75%	ESTIMATED ACTUAL	2022/23
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				EST. BUDGET VARIANCE
<b>SOURCES OF FUNDS</b>								
<b>REVENUES</b>								
01-4-3100-000	Property Taxes: Current Year - Secured	1,150,098		1,150,098	876,027	76%	1,201,622	51,524
01-4-3101-000	Property Taxes: Current Year - Unsecured	36,778		36,778	40,134	109%	40,134	3,356
01-4-3102-000	Property Taxes: Prior Year - Secured	0		0	62		62	62
01-4-3103-000	Property Taxes: Prior Year - Unsecured	0		0	455		455	455
01-4-3105-000	Penalties & Interest	0		0	15,249		15,249	15,249
01-4-3120-000	Homeowners' Prop Tax Relief	6,141		6,141	3,157	51%	6,315	174
01-4-3121-000	SB 1090	10,064		10,064	8,072	80%	15,392	5,328
01-4-3213-100	Will Serve Letter Fee	0		0	720		960	960
01-4-3230-600	Misc Income	0		0	2,899		2,899	
01-4-3238-200	Fireworks Permit	1,697		1,697	0	0%	1,272	(425)
01-4-3260-100	IRS/EDD Refunds	0		0	3,263		3,263	3,263
01-4-3557-000	CO Charge: SB 2557	(17,159)		(17,159)	0	0%	(17,159)	0
<b>Total Revenues</b>		<b>\$1,187,619</b>	<b>\$0</b>	<b>\$1,187,619</b>	<b>\$950,038</b>	<b>80%</b>	<b>\$1,270,463</b>	<b>\$79,945</b>
<b>OTHER SOURCES OF FUNDS</b>								
	Allocated Administrative Overhead	923,967		923,967	616,535	67%	821,838	(102,129)
	Allocated Operating Crew Overhead	222,000		222,000	117,363	53%	155,571	(66,429)
<b>Total Other Sources of Funds</b>		<b>\$1,145,967</b>	<b>\$0</b>	<b>\$1,145,967</b>	<b>\$733,898</b>	<b>64%</b>	<b>\$977,409</b>	<b>(\$168,558)</b>
<b>Total Sources of Funds</b>		<b>\$2,333,586</b>	<b>\$0</b>	<b>\$2,333,586</b>	<b>\$1,683,937</b>	<b>72%</b>	<b>\$2,247,872</b>	<b>(\$88,613)</b>
<b>USES OF FUNDS</b>								
<b>SALARIES &amp; WAGES</b>								
01-5-4100-010	Salary & Wages	442,000		442,000	323,153	73%	430,871	11,129
01-5-4100-020	Overtime	9,000		9,000	96	1%	128	8,872
<b>Total Salaries &amp; Wages</b>		<b>\$451,000</b>	<b>\$0</b>	<b>\$451,000</b>	<b>\$323,249</b>	<b>72%</b>	<b>\$430,999</b>	<b>\$20,001</b>
<b>BENEFITS</b>								
01-5-4100-061	PERS Contribution	65,000		65,000	41,259	63%	55,012	9,988
01-5-4100-062	PERS UAL Payment	5,752		5,752	5,872	102%	5,872	(120)
01-5-4100-070	SUI	2,170		2,170	2,096	97%	2,096	74
01-5-4100-071	Medicare	7,300		7,300	5,077	70%	6,769	531
01-5-4100-072	FICA	2,200		2,200	1,736	79%	2,315	(115)
01-5-4100-075	Compensation Insurance	5,000		5,000	3,521	70%	4,695	305
01-5-4100-090	Insurance	75,000		75,000	47,135	63%	62,847	12,153
01-5-4100-097	Cell Phone Allowance	900		900	675	75%	900	0
<b>Total Benefits</b>		<b>\$163,322</b>	<b>\$0</b>	<b>\$163,322</b>	<b>\$107,371</b>	<b>66%</b>	<b>\$140,505</b>	<b>\$22,817</b>
<b>Total Personnel Services</b>		<b>\$614,322</b>	<b>\$0</b>	<b>\$614,322</b>	<b>\$430,620</b>	<b>70%</b>	<b>\$571,504</b>	<b>\$42,818</b>
<b>SERVICES &amp; SUPPLIES</b>								
01-5-4100-110	Communications & Dispatch	10,800		10,800	8,242	76%	10,990	(190)
01-5-4100-150	Insurance	32,000		32,000	35,552	111%	35,552	(3,552)
01-5-4100-170	Maintenance: Equipment	3,810		3,810	0	0%	0	3,810
01-5-4100-173	Maint: Structures/Improvements	10,815		10,815	11,056	102%	12,518	(1,703)
01-5-4100-180	Memberships	8,300		8,300	8,686	105%	8,686	(386)
01-5-4100-193	Bank Fees	5,950		5,950	4,944	83%	6,592	(642)
01-5-4100-200	Office Expense	7,175		7,175	3,952	55%	5,270	1,905
01-5-4100-210	Postage	2,575		2,575	952	37%	1,269	1,306
01-5-4100-218	Audit	21,290		21,290	13,000	61%	21,290	0
01-5-4100-220	Professional Services	34,000		34,000	20,201	59%	26,935	7,065
01-5-4100-221	Information Technology	5,000		5,000	529	11%	705	4,295
01-5-4100-223	Legal Services	75,000		75,000	27,576	37%	36,767	38,233
01-5-4100-225	Board Stipends	12,000		12,000	6,400	53%	8,533	3,467
01-5-4100-226	Annual Software Maintenance	19,200		19,200	17,711	92%	19,200	0
01-5-4100-230	Required Legal Notice	1,200		1,200	283	24%	378	822
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,700		1,700	365	21%	487	1,213
01-5-4100-247	LAFCO Annual Charge	11,900		11,900	12,079	102%	12,079	(179)
01-5-4100-248	Permits, Fees, Licenses	2,500		2,500	2,295	92%	2,295	205
01-5-4100-260	Election Expense	24,000		24,000	0	0%	24,000	0
01-5-4100-280	Private Vehicle/ Mileage Expense	530		530	0	0%	0	530
01-5-4100-283	Job Advertising Expense	0		0	368		368	(368)
01-5-4100-285	Classes/ Seminars/ Training Fee	6,200		6,200	3,830	62%	6,200	0
01-5-4100-286	Board Member Travel	2,200		2,200	0	0%	0	2,200
01-5-4100-290	Utilities	11,500		11,500	6,976	61%	9,302	2,198
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	0		0	918		918	(918)
<b>Total Services &amp; Supplies</b>		<b>\$309,645</b>	<b>\$0</b>	<b>\$309,645</b>	<b>\$185,915</b>	<b>60%</b>	<b>\$250,334</b>	<b>\$59,311</b>
<b>Operating Crew Benefits &amp; Direct Labor Cost Allocations</b>								
	Leave time	54,000		54,000	29,044	54%	38,726	15,274
	Salaries & Wages (Admin)	7,500		7,500	1,563	21%	2,084	5,416
	PERS Contribution	44,000		44,000	22,189	50%	29,585	14,415
	Medicare	5,400		5,400	3,024	56%	4,032	1,368
	P/R Fed & State Taxes	4,500		4,500	1,048	23%	1,397	3,103
	SUI	1,750		1,750	1,736	99%	1,736	14
	Insurance	83,400		83,400	46,811	56%	62,415	20,985
	Boot Allowance	1,250		1,250	1,000	80%	1,000	250
	Clothing	6,500		6,500	5,097	78%	6,797	(297)
	Standby	13,700		13,700	5,850	43%	7,800	5,900
<b>Total Operating Crew Benefits</b>		<b>\$222,000</b>	<b>\$0</b>	<b>\$222,000</b>	<b>\$117,363</b>	<b>53%</b>	<b>\$155,571</b>	<b>\$66,429</b>
<b>Total Expenditures</b>		<b>\$1,145,967</b>	<b>\$0</b>	<b>\$1,145,967</b>	<b>\$733,898</b>	<b>64%</b>	<b>\$977,409</b>	<b>\$168,558</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$1,187,619</b>	<b>\$0</b>	<b>\$1,187,619</b>	<b>\$950,038</b>		<b>\$1,270,463</b>	<b>\$79,945</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - Facilities Fund	45,514		45,514			35,627	9,887
	(Transfers Out) - Fire and Lighting	(1,242,545)		(1,242,545)	(120,371)		(1,238,656)	(3,889)
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	0		0	0		0	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$1,197,031)</b>	<b>\$0</b>	<b>(\$1,197,031)</b>	<b>(\$120,371)</b>		<b>(\$1,203,029)</b>	<b>\$5,998</b>



# FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2022/23		2022/23	ACTUAL AT		ESTIMATED	2022/23
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	3/31/2023	ACTUAL	EST. BUDGET VARIANCE	
<b>SOURCES OF FUNDS</b>								
	Revenues	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>	<b>\$0</b>
<b>USES OF FUNDS</b>								
	Salaries & Wages	\$1,900	\$0	\$1,900	\$0	0%	\$0	\$1,900
	Benefits	\$1,110	\$0	\$1,110	\$587	53%	\$778	\$332
	Personnel Services	\$3,010	\$0	\$3,010	\$587	19%	\$778	\$2,232
	Services & Supplies	\$1,153,248	\$0	\$1,153,248	\$861,505	75%	\$1,148,258	\$4,990
	Capital Overlay	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Administrative Cost Allocation	\$27,719	\$0	\$27,719	\$18,496	67%	\$24,655	\$3,064
	<b>Total Expenditures</b>	<b>\$1,183,977</b>	<b>\$0</b>	<b>\$1,183,977</b>	<b>\$880,587</b>	<b>74%</b>	<b>\$1,173,691</b>	<b>\$10,286</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$1,183,977)</b>	<b>\$0</b>	<b>(\$1,183,977)</b>	<b>(\$880,587)</b>		<b>(\$1,173,691)</b>	<b>\$10,286</b>



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2022/23		2022/23	ACTUAL AT 3/31/2023	75%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET				
<b>SOURCES OF FUNDS</b>								
<b>REVENUES</b>								
					0			0
	<b>Total Revenues</b>	\$0	\$0	\$0	\$0		\$0	\$0
<b>OTHER SOURCES OF FUNDS</b>								
		0		0	0		0	0
	<b>Total Other Sources of Funds</b>	\$0	\$0	\$0	\$0		\$0	\$0
	<b>Total Sources of Funds</b>	\$0	\$0	\$0	\$0		\$0	\$0
<b>USES OF FUNDS</b>								
<b>SALARIES &amp; WAGES</b>								
01-5-4200-010	Salary & Wages	1,900		1,900	0	0%	0	1,900
	<b>Total Salaries &amp; Wages</b>	\$1,900	\$0	\$1,900	\$0	0%	\$0	\$1,900
<b>BENEFITS</b>								
	Operating Crew Benefits Allocation	1,110		1,110	587	53%	778	332
	<b>Total Benefits</b>	\$1,110	\$0	\$1,110	\$587	53%	\$778	\$332
	<b>Total Personnel Services</b>	\$3,010	\$0	\$3,010	\$587	19%	\$778	\$2,232
<b>SERVICES &amp; SUPPLIES</b>								
01-5-4200-077	JPA - Quarterly Payments	1,138,148		1,138,148	853,611	75%	1,138,148	0
01-5-4200-110	Communication	0		0	437		583	(583)
	Community Outreach	2,000		2,000	0		0	2,000
01-5-4200-200	Office Expense	0		0	213		284	(284)
01-5-4200-220	Professional Services	7,500		7,500	4,820	64%	6,427	1,073
01-5-4200-290	Utilities	5,000		5,000	1,180	24%	1,574	3,426
01-5-4200-291	Sandbags	600		600	1,243	207%	1,243	(643)
	<b>Total Services &amp; Supplies</b>	\$1,153,248	\$0	\$1,153,248	\$861,505	75%	\$1,148,258	\$4,990
<b>CAPITAL OVERLAY</b>								
	<b>Total Capital Overlay</b>	\$0	\$0	\$0	\$0		\$0	\$0
<b>ADMINISTRATIVE COST ALLOCATION</b>								
01-5-4200-376	Allocated Overhead - Admin	27,719		27,719	18,496	67%	24,655	3,064
	<b>Total Administrative Cost Allocation</b>	\$27,719	\$0	\$27,719	\$18,496	67%	\$24,655	\$3,064
	<b>Total Expenditures</b>	\$1,183,977	\$0	\$1,183,977	\$880,587	74%	\$1,173,691	\$10,286
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$1,183,977)</b>	<b>\$0</b>	<b>(\$1,183,977)</b>	<b>(\$880,587)</b>		<b>(\$1,173,691)</b>	<b>\$10,286</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - Property Taxes & Fac Fund	1,195,990		1,195,990	88,587		1,185,705	(10,285)
	(Transfers Out) - Water & Wastewater	(12,013)		(12,013)	0		(12,013)	0
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	0		0	0		0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$1,183,977</b>	<b>\$0</b>	<b>\$1,183,977</b>	<b>\$88,587</b>		<b>\$1,173,692</b>	<b>(\$10,285)</b>





# LIGHTING BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2022/23		2022/23	ACTUAL AT		ESTIMATED	2022/23
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	3/31/2023	ACTUAL	EST. BUDGET	VARIANCE
<b>SOURCES OF FUNDS</b>								
	Revenues	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>	<b>\$0</b>
<b>USES OF FUNDS</b>								
	Salaries & Wages	\$1,900	\$0	\$1,900	\$0	0%	\$0	\$1,900
	Benefits	\$1,110	\$0	\$1,110	\$587	53%	\$778	\$332
	<b>Personnel Services</b>	<b>\$3,010</b>	<b>\$0</b>	<b>\$3,010</b>	<b>\$587</b>	<b>19%</b>	<b>\$778</b>	<b>\$2,232</b>
	Services & Supplies	\$33,595	\$11,028	\$44,623	\$25,032	56%	\$44,404	\$219
	Capital Outlay	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Administrative Cost	\$9,240	\$0	\$9,240	\$6,165	67%	\$8,218	\$1,021
	<b>Total Expenditures</b>	<b>\$45,845</b>	<b>\$11,028</b>	<b>\$56,873</b>	<b>\$31,784</b>	<b>56%</b>	<b>\$53,400</b>	<b>\$3,473</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$45,845)</b>	<b>(\$11,028)</b>	<b>(\$56,873)</b>	<b>(\$31,784)</b>		<b>(\$53,400)</b>	<b>\$3,473</b>



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	2022/23		2022/23	ACTUAL AT 3/31/2023	75%	ESTIMATED ACTUAL	2022/23
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				EST. BUDGET VARIANCE
<b>SOURCES OF FUNDS</b>								
<b>REVENUES</b>								
Total Revenues		\$0	\$0	\$0	\$0		\$0	\$0
<b>OTHER SOURCES OF FUNDS</b>								
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0
<b>Total Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>USES OF FUNDS</b>								
<b>SALARIES &amp; WAGES</b>								
01-5-4195-010	Salaries & Wages	1,900		1,900	0	0%	0	1,900
<b>Total Salaries &amp; Wages</b>		<b>\$1,900</b>	<b>\$0</b>	<b>\$1,900</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>	<b>\$1,900</b>
<b>BENEFITS</b>								
Operating Crew Benefits Allocation		1,110	0	1,110	587	53%	778	332
<b>Total Benefits</b>		<b>\$1,110</b>	<b>\$0</b>	<b>\$1,110</b>	<b>\$587</b>	<b>53%</b>	<b>\$778</b>	<b>\$332</b>
<b>Total Personnel Services</b>		<b>\$3,010</b>	<b>\$0</b>	<b>\$3,010</b>	<b>\$587</b>	<b>19%</b>	<b>\$778</b>	<b>\$2,232</b>
<b>SERVICES &amp; SUPPLIES</b>								
01-5-4195-175	Operating Supplies	1,595		1,595	3,707	232%	4,943	(3,348)
01-5-4195-295	Street Lighting	32,000		32,000	21,325	67%	28,433	3,567
Feb 22, 2022 Budget Adjustment - MNS Grant Writing Services		0	11,028	11,028	0	0%	11,028	0
<b>Total Services &amp; Supplies</b>		<b>\$33,595</b>	<b>\$11,028</b>	<b>\$44,623</b>	<b>\$25,032</b>	<b>56%</b>	<b>\$44,404</b>	<b>\$219</b>
<b>CAPITAL OUTLAY</b>								
Total Capital Outlay		\$0	\$0	\$0	\$0		\$0	\$0
<b>ADMINISTRATIVE COST ALLOCATION</b>								
01-5-4195-376	Administrative Cost Allocation	9,240		9,240	6,165	67%	8,218	1,021
<b>Total Administrative Cost Allocation</b>		<b>\$9,240</b>	<b>\$0</b>	<b>\$9,240</b>	<b>\$6,165</b>	<b>67%</b>	<b>\$8,218</b>	<b>\$1,021</b>
<b>Total Expenditures</b>		<b>\$45,845</b>	<b>\$11,028</b>	<b>\$56,873</b>	<b>\$31,784</b>	<b>56%</b>	<b>\$53,400</b>	<b>\$3,473</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$45,845)</b>	<b>(\$11,028)</b>	<b>(\$56,873)</b>	<b>(\$31,784)</b>		<b>(\$53,400)</b>	<b>\$3,473</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
Transfers In - Property Taxes		46,555	0	57,584	31,784		52,951	(4,633)
(Transfers Out) - Water & Wastewater		(711)	0	(711)	0		(711)	0
Encumbrances - Sources of Funding		0	0	0	0		0	0
Encumbrances - (Designated)		0	0	0	0		0	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$45,844</b>	<b>\$0</b>	<b>\$56,873</b>	<b>\$31,784</b>		<b>\$52,240</b>	<b>(\$4,633)</b>



# FACILITIES FUND





OCEANO COMMUNITY SERVICES DISTRICT  
 FUND LEVEL ANALYSIS  
 FACILITIES - FUND 10

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 3/31/2023	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
<b>SOURCES OF FUNDS</b>								
	Revenues	\$165,375	\$0	\$165,375	\$107,486	65%	\$155,191	(\$10,184)
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$165,375</b>	<b>\$0</b>	<b>\$165,375</b>	<b>\$107,486</b>	<b>65%</b>	<b>\$155,191</b>	<b>(\$10,184)</b>
<b>USES OF FUNDS</b>								
	Salaries & Wages	\$3,700	\$0	\$3,700	\$3,243	88%	\$4,324	(\$624)
	Benefits	\$2,220	\$0	\$2,220	\$1,174	53%	\$1,556	\$664
	Personnel Services	\$5,920	\$0	\$5,920	\$4,416	75%	\$5,879	\$41
	Services & Supplies	\$15,245	\$11,029	\$26,274	\$9,774	37%	\$18,173	\$8,101
	Capital Outlay	\$0	\$66,500	\$66,500	\$30,987	47%	\$66,500	\$0
	Administrative Cost	\$18,479	\$0	\$18,479	\$12,331	67%	\$16,437	\$2,043
	<b>Total Expenditures</b>	<b>\$39,644</b>	<b>\$77,529</b>	<b>\$117,173</b>	<b>\$57,508</b>	<b>49%</b>	<b>\$106,989</b>	<b>\$10,184</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$125,731</b>	<b>(\$77,529)</b>	<b>\$48,202</b>	<b>\$49,978</b>		<b>\$48,202</b>	<b>(\$0)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From General, Water, Wastewater, Garbage- Nov 9, 2022 Budget Adj for Office and Parking lot	31,500	56,400	87,900	23,187		87,900	0
	(Transfers Out) - To General, Water & Wastewater	(142,231)	0	(142,231)	0		(132,344)	9,887
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$110,731)</b>	<b>\$56,400</b>	<b>(\$54,331)</b>	<b>\$23,187</b>		<b>(\$44,444)</b>	<b>\$9,887</b>



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	2022/23		2022/23	ACTUAL AT 3/31/2023	75%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				
<b>SOURCES OF FUNDS</b>								
<b>REVENUES</b>								
10-4-3257-000	Utility Reimbursement	1,200		1,200	1,694	141%	2,258	1,058
10-4-3258-000	Old Fire Station Rent	12,000		12,000	10,000	83%	12,000	0
10-4-3259-000	Fire Rent	15,000		15,000	11,250	75%	15,000	0
10-4-3260-000	Lease - Sheriff Facility	122,175		122,175	81,725	67%	122,175	0
	Public Facilities Fees	15,000		15,000	2,818	19%	3,757	(11,243)
<b>Total Revenues</b>		<b>\$165,375</b>	<b>\$0</b>	<b>\$165,375</b>	<b>\$107,486</b>	<b>65%</b>	<b>\$155,191</b>	<b>(\$10,184)</b>
<b>OTHER SOURCES OF FUNDS</b>								
<b>Total Other Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$165,375</b>	<b>\$0</b>	<b>\$165,375</b>	<b>\$107,486</b>	<b>65%</b>	<b>\$155,191</b>	<b>(\$10,184)</b>
<b>USES OF FUNDS</b>								
<b>SALARIES &amp; WAGES</b>								
10-5-4300-010	Salary & Wages	3,700		3,700	2,927	79%	3,903	(203)
10-5-4300-010	Overtime	0		0	315		421	(421)
<b>Total Salaries &amp; Wages</b>		<b>\$3,700</b>	<b>\$0</b>	<b>\$3,700</b>	<b>\$3,243</b>	<b>88%</b>	<b>\$4,324</b>	<b>(\$624)</b>
<b>BENEFITS</b>								
	Operating Crew Overhead	2,220		2,220	1,174	53%	1,556	664
<b>Total Benefits</b>		<b>\$2,220</b>	<b>\$0</b>	<b>\$2,220</b>	<b>\$1,174</b>	<b>53%</b>	<b>\$1,556</b>	<b>\$664</b>
<b>Total Personnel Services</b>		<b>\$5,920</b>	<b>\$0</b>	<b>\$5,920</b>	<b>\$4,416</b>	<b>75%</b>	<b>\$5,879</b>	<b>\$41</b>
<b>SERVICES &amp; SUPPLIES</b>								
10-5-4300-110	Communication	0		0	22		29	(29)
10-5-4300-163	Maint: Structure/ Improvements	10,000		10,000	2,577	26%	3,437	6,563
10-5-4300-173	So: Maint. Structures/ Improvements	3,700		3,700	2,759	75%	3,679	21
10-5-4300-220	Professional Services	1,545		1,545	0	0%	0	1,545
	Feb 22, 2022 Budget Adjustment - MNS Grant Writing Services	0	11,029	11,029	0	0%	11,029	0
<b>Total Services &amp; Supplies</b>		<b>\$15,245</b>	<b>\$11,029</b>	<b>\$26,274</b>	<b>\$9,774</b>	<b>37%</b>	<b>\$18,173</b>	<b>\$8,101</b>
<b>CAPITAL OUTLAY</b>								
10-5-4300-320	Nov 9, 2022 Budget Adjustment - Office Remodel & Parking Lot Resurface Project	0	60,000	60,000	24,667	41%	60,000	0
10-5-4300-320	Dec 14, 2022 Budget Adjustment - Sheriff's Building Gate	0	6,500	6,500	6,320	97%	6,500	0
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$66,500</b>	<b>\$66,500</b>	<b>\$30,987</b>	<b>47%</b>	<b>\$66,500</b>	<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>								
10-5-4300-376	Admin Allocation	18,479		18,479	12,331	67%	16,437	2,043
<b>Total Administrative Cost Allocation</b>		<b>\$18,479</b>	<b>\$0</b>	<b>\$18,479</b>	<b>\$12,331</b>	<b>67%</b>	<b>\$16,437</b>	<b>\$2,043</b>
<b>Total Expenditures</b>		<b>\$39,644</b>	<b>\$77,529</b>	<b>\$117,173</b>	<b>\$57,508</b>	<b>49%</b>	<b>\$106,989</b>	<b>\$10,184</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$125,731</b>	<b>(\$77,529)</b>	<b>\$48,202</b>	<b>\$49,978</b>		<b>\$48,202</b>	<b>(\$0)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From Water, Wastewater, Garbage- Nov 9, 2022 Budget Adj for Office and Parking lot	31,500	56,400	87,900	23,187		87,900	0
	(Transfers Out) - To General, Water & Wastewater	(142,231)		(142,231)	0		(132,344)	9,887
	Encumbrances - Sources of Funding	0		0	0		0	0
	Encumbrances - (Designated Funds)	0		0	0		0	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$110,731)</b>	<b>\$56,400</b>	<b>(\$54,331)</b>	<b>\$23,187</b>		<b>(\$44,444)</b>	<b>\$9,887</b>



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

ACCOUNT NO.	ENTERPRISE FUNDS	2022/23		2022/23	ACTUAL AT 3/31/2023	ESTIMATED ACTUAL	2022/23	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE	
<b>SOURCES OF FUNDS</b>								
	Water	\$5,701,019	\$493,000	\$6,194,019	\$2,659,125	43%	\$6,065,760	(\$128,259)
	Wastewater	\$406,200	\$0	\$406,200	\$338,476	83%	\$408,226	\$2,026
	Garbage	\$58,935	\$0	\$58,935	\$47,213	80%	\$59,544	\$608
	Equipment	\$36,825	\$0	\$36,825	\$17,110	46%	\$36,469	(\$356)
	<b>Total Sources of Funds</b>	<b>\$6,202,979</b>	<b>\$493,000</b>	<b>\$6,695,979</b>	<b>\$3,061,924</b>	<b>46%</b>	<b>\$6,569,999</b>	<b>(\$125,980)</b>
<b>USES OF FUNDS</b>								
	Water	\$5,823,316	\$593,000	\$6,416,316	\$3,085,523	48%	\$6,118,150	\$298,166
	Wastewater	\$546,391	\$0	\$546,391	\$306,390	56%	\$442,928	\$103,463
	Garbage	\$135,271	\$0	\$135,271	\$72,484	67%	\$100,435	\$34,836
	Equipment	\$32,800	\$122,000	\$154,800	\$13,085	8%	\$154,447	\$353
	<b>Total Expenditures</b>	<b>\$6,537,777</b>	<b>\$715,000</b>	<b>\$7,252,777</b>	<b>\$3,477,482</b>	<b>48%</b>	<b>\$6,815,959</b>	<b>\$436,818</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>								
	Water	(\$122,297)	(\$100,000)	(\$222,297)	(\$426,398)		(\$52,390)	\$169,907
	Wastewater	(\$140,191)	\$0	(\$140,191)	\$32,085		(\$34,702)	\$105,489
	Garbage	(\$76,335)	\$0	(\$76,335)	(\$25,271)		(\$40,891)	\$35,444
	Equipment	\$4,025	(\$122,000)	(\$117,975)	\$4,025		(\$117,978)	(\$3)
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$334,798)</b>	<b>(\$222,000)</b>	<b>(\$556,798)</b>	<b>(\$415,558)</b>		<b>(\$245,960)</b>	<b>\$310,838</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From General, Water, Wastewater, Garbage	119,783	122,000	241,783	0		241,783	0
	(Transfers Out) - Water, Wastewater, Garbage & Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 for Service Truck	(78,667)	(178,400)	(257,067)	(43,140)		(256,711)	356
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$41,116</b>	<b>(\$56,400)</b>	<b>(\$15,284)</b>	<b>(\$43,140)</b>		<b>(\$14,928)</b>	<b>\$356</b>



# WATER FUND







OCEANO COMMUNITY SERVICES DISTRICT  
 FUND LEVEL ANALYSIS  
 WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2022/23		2022/23	ACTUAL AT 3/31/2023	ESTIMATED ACTUAL	2022/23	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE	
<b>SOURCES OF FUNDS</b>								
	Revenues	\$3,099,268	\$0	\$3,099,268	\$2,426,093	78%	\$2,971,009	(\$128,259)
	Other Sources of Funds	\$2,601,751	\$493,000	\$3,094,751	\$233,032	8%	\$3,094,751	\$0
	<b>Total Sources of Funds</b>	<b>\$5,701,019</b>	<b>\$493,000</b>	<b>\$6,194,019</b>	<b>\$2,659,125</b>	<b>43%</b>	<b>\$6,065,760</b>	<b>(\$128,259)</b>
<b>USES OF FUNDS</b>								
	Salaries & Wages	\$234,000	\$0	\$234,000	\$140,900	60%	\$187,867	\$46,133
	Benefits	\$149,580	\$0	\$149,580	\$80,393	54%	\$106,607	\$42,973
	Personnel Services	\$383,580	\$0	\$383,580	\$221,293	58%	\$294,474	\$89,106
	Services & Supplies	\$1,924,786	\$0	\$1,924,786	\$1,688,547	88%	\$1,870,430	\$54,356
	Capital Outlay	2,906,608	\$593,000	\$3,499,608	\$786,599	22%	\$3,406,182	\$93,426
	Debt Service	\$53,961	\$0	\$53,961	\$19,162	36%	\$53,961	\$0
	Administrative Cost	\$554,380	\$0	\$554,380	\$369,921	67%	\$493,103	\$61,278
	<b>Total Expenditures</b>	<b>\$5,823,316</b>	<b>\$593,000</b>	<b>\$6,416,316</b>	<b>\$3,085,523</b>	<b>48%</b>	<b>\$6,118,150</b>	<b>\$298,166</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$122,297)</b>	<b>(\$100,000)</b>	<b>(\$222,297)</b>	<b>(\$426,398)</b>		<b>(\$52,390)</b>	<b>\$169,907</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From General & Garbage	11,325	0	11,325	0		11,325	0
	(Transfers Out) - To General, Garbage, Equipment, Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 Budget Adj for Service Truck	(59,945)	(105,540)	(165,485)	(24,532)		(165,283)	202
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$48,620)</b>	<b>(\$105,540)</b>	<b>(\$154,160)</b>	<b>(\$24,532)</b>		<b>(\$153,958)</b>	<b>\$202</b>



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2022/23		2022/23 CURRENT BUDGET	ACTUAL AT 3/31/2023	75%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
<b>SOURCES OF FUNDS</b>								
<b>REVENUES</b>								
02-4-3200-000	Water Sales	2,971,660		2,971,660	2,359,553	79%	2,831,464	(140,196)
02-4-3206-000	Front Footage Fees	16,320		16,320	0	0%	16,320	0
02-4-3207-000	Sales: U/B Courtesy Notice	4,500		4,500	3,179	71%	4,500	0
02-4-3208-000	Delinquent U/B Acct Fees	27,000		27,000	35,533	132%	35,533	8,533
02-4-3209-000	Capacity Charges	27,498		27,498	0	0%	27,498	0
02-4-3210-000	Meter Fees	5,400		5,400	0	0%	5,400	0
02-4-3211-000	Lopez Connection Fees	4,000		4,000	0	0%	4,000	0
02-4-3212-000	New Account Setup Fee	3,240		3,240	3,810	118%	5,080	1,840
02-4-3217-297	Wheeling/Fire Protection	25,000		25,000	17,621	70%	25,000	0
02-4-3230-000	Sales: Miscellaneous	0		0	869		869	869
02-4-3230-350	Reimbursement - New Development	11,150		11,150	1,533	14%	11,150	0
02-4-3255-000	Inspection Fees	200		200	0	0%	200	0
02-4-3224-000	Backflow Fees	3,300		3,300	3,995	121%	3,995	695
<b>Total Revenues</b>		<b>\$3,099,268</b>	<b>\$0</b>	<b>\$3,099,268</b>	<b>\$2,426,093</b>	<b>78%</b>	<b>\$2,971,009</b>	<b>(\$128,259)</b>
<b>Total Other Sources of Funds</b>								
	Prop 1 Grant - Stormwater Recharge Project	2,332,473		2,332,473	228,228	10%	2,332,473	0
	Prop 1 Grant - WRRP Project 1-1 & 1-9	269,278		269,278	4,804	2%	269,278	0
	Nov 9, 2022 Budget Adj - Small Community Drought Grant - WRRP Project 1-1 & 1-9	0	268,000	268,000	0	0%	268,000	0
	Feb 22, 2023 Budget Adj - CDBG Grant - Water Tank Rehab Project	0	225,000	225,000	0	0%	225,000	0
<b>Total Other Sources of Funds</b>		<b>\$2,601,751</b>	<b>\$493,000</b>	<b>\$3,094,751</b>	<b>\$233,032</b>	<b>8%</b>	<b>\$3,094,751</b>	<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$5,701,019</b>	<b>\$493,000</b>	<b>\$6,194,019</b>	<b>\$2,659,125</b>	<b>43%</b>	<b>\$6,065,760</b>	<b>(\$128,259)</b>
<b>USES OF FUNDS</b>								
<b>SALARIES &amp; WAGES</b>								
02-5-4400-010	Salaries and Wages	205,000		205,000	134,189	65%	178,918	26,082
02-5-4400-020	Overtime	29,000		29,000	6,711	23%	8,948	20,052
<b>Total Salaries &amp; Wages</b>		<b>\$234,000</b>	<b>\$0</b>	<b>\$234,000</b>	<b>\$140,900</b>	<b>60%</b>	<b>\$187,867</b>	<b>\$46,133</b>
<b>BENEFITS</b>								
02-5-4400-075	Workers Compensation Insurance	7,500		7,500	5,281	70%	7,041	459
	Operating Crew Benefits Allocation	142,080		142,080	75,112	53%	99,566	42,514
<b>Total Benefits</b>		<b>\$149,580</b>	<b>\$0</b>	<b>\$149,580</b>	<b>\$80,393</b>	<b>54%</b>	<b>\$106,607</b>	<b>\$42,973</b>
<b>Total Personnel Services</b>		<b>\$383,580</b>	<b>\$0</b>	<b>\$383,580</b>	<b>\$221,293</b>	<b>58%</b>	<b>\$294,474</b>	<b>\$89,106</b>
<b>SERVICES &amp; SUPPLIES</b>								
02-5-4400-110	Communications	3,500		3,500	2,176	62%	2,902	598
02-5-4400-163	Maint: Structures/ Improvements	8,900		8,900	3,565	40%	4,753	4,147
02-5-4400-164	Paving	3,000		3,000	4,520	151%	6,027	(3,027)
02-5-4400-170	Maintenance - Equipment	3,200		3,200	9,462	296%	9,587	(6,387)
02-5-4400-173	Maint: Shared Structures/ Improvements	10,815		10,815	4,569	42%	6,092	4,723
02-5-4400-175	System Parts/ Operating Supplies	17,510		17,510	7,556	43%	10,074	7,436
02-5-4400-176	Water Meters	24,000		24,000	18,866	79%	24,000	0
02-5-4400-177	Safety Expense	570		570	861	151%	1,148	(578)
02-5-4400-178	Chemicals	5,000		5,000	2,622	52%	3,496	1,504
02-5-4400-180	Membership	3,600		3,600	2,416	67%	3,600	0
02-5-4400-200	Office Expense	620		620	918	148%	1,224	(604)
02-5-4400-205	Outside UB Mail Service	10,500		10,500	6,551	62%	8,735	1,765
02-5-4400-220	Professional Services	44,635		44,635	32,739	73%	43,652	983
02-5-4400-221	Information Technology	575		575	0	0%	0	575
02-5-4400-222	Contracted Engineering	5,665		5,665	820	14%	1,093	4,572
02-5-4400-226	Engineering & Other Reimbursements	10,815		10,815	3,611	33%	4,814	6,001
02-5-4400-230	Legal Notices	1,250		1,250	0	0%	0	1,250
02-5-4400-231	Bad Debt Expense	575		575	0	0%	0	575
02-5-4400-241	Rents/ Leases - Equipment	2,200		2,200	1,223	56%	1,630	570
02-5-4400-248	Permits, Fees, Licenses	10,500		10,500	10,435	99%	10,435	65
02-5-4400-250	Small Tools and Instruments	2,650		2,650	379	14%	506	2,144
02-5-4400-285	Classes/ Seminars	3,000		3,000	642	21%	857	2,143
02-5-4400-261	Water Supply - Lopez	531,120		531,120	531,120	100%	531,120	0
02-5-4400-262	Water Supply - State Water	1,080,000		1,080,000	953,915	88%	1,080,000	0
02-5-4400-290	Utilities	30,000		30,000	23,343	78%	31,124	(1,124)
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265		26,265	15,400	59%	20,533	5,732
02-5-4400-320	Fixed Assets - Equipment	10,995		10,995	14,266	130%	14,266	(3,271)
02-5-4400-380	NCMA Tec	65,826		65,826	36,332	55%	48,442	17,384
02-5-4400-499	Claim & Settlements	7,500		7,500	239	3%	319	7,181
<b>Total Services &amp; Supplies</b>		<b>\$1,924,786</b>	<b>\$0</b>	<b>\$1,924,786</b>	<b>\$1,688,547</b>	<b>88%</b>	<b>\$1,870,430</b>	<b>\$54,356</b>



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	2022/23		2022/23	ACTUAL AT		ESTIMATED	2022/23
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	3/31/2023	75%	ACTUAL	EST. BUDGET VARIANCE
<b>CAPITAL OUTLAY</b>								
02-5-4400-354	CIP - Overlay	0		0	2,621		2,621	(2,621)
02-5-4400-361	Prop 1: Stormwater Recapture	2,461,830		2,461,830	191,979	8%	2,461,830	0
02-5-4400-439	Prop 1: WRRP #1-1 & # 1-9	294,778		294,778	294,778	100%	294,778	0
02-5-4400-438	CIP - WRRP 1-4, 5, 7, 8, 10	0		0	81		81	(81)
02-5-4400-440	Nov 9, 2022 Budget Adj - Small Community Drought Grant - WRRP Project 1-1 & 1-9	0	268,000	268,000	250,425	93%	268,000	0
02-5-4400-336	Feb 22, 2023 Budget Adj - CDBG Grant - Water Tank Rehab Project	0	325,000	325,000	6,311	2%	325,000	0
	Annual CIP Projects	150,000		150,000	40,404	27%	53,872	96,128
<b>Total Capital Outlay</b>		<b>2,906,608</b>	<b>\$593,000</b>	<b>\$3,499,608</b>	<b>\$786,599</b>	<b>22%</b>	<b>\$3,406,182</b>	<b>\$93,426</b>
<b>DEBT SERVICE</b>								
	CalPERS UAL Funding	53,961		53,961	19,162	36%	53,961	0
<b>Total Debt Service</b>		<b>\$53,961</b>	<b>\$0</b>	<b>\$53,961</b>	<b>\$19,162</b>	<b>36%</b>	<b>\$53,961</b>	<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>								
02-5-4400-376	Administrative Cost Allocation	554,380		554,380	369,921	67%	493,103	61,278
<b>Total Administrative Cost Allocation</b>		<b>\$554,380</b>	<b>\$0</b>	<b>\$554,380</b>	<b>\$369,921</b>	<b>67%</b>	<b>\$493,103</b>	<b>\$61,278</b>
<b>Total Expenditures</b>		<b>\$5,823,316</b>	<b>\$593,000</b>	<b>\$6,416,316</b>	<b>\$3,085,523</b>	<b>48%</b>	<b>\$6,064,188</b>	<b>\$298,166</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$122,297)</b>	<b>(\$100,000)</b>	<b>(\$222,297)</b>	<b>(\$426,398)</b>		<b>\$1,572</b>	<b>\$169,907</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In- From General & Garbage	11,325		11,325	0		11,325	0
	(Transfers Out) - To General , Garbage, Equipment, Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 Budget Adj for Service Truck	(59,945)	(105,540)	(165,485)	(24,532)		(165,283)	202
	Encumbrances - Sources of Funding			0			0	0
	Encumbrances - (Designated Funds)	0		0			0	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$48,620)</b>	<b>(\$105,540)</b>	<b>(\$154,160)</b>	<b>(\$24,532)</b>		<b>(\$153,958)</b>	<b>\$202</b>



# Waste water FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2022/23		2022/23	ACTUAL AT 3/31/2023	ESTIMATED ACTUAL	2022/23	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE	
<b>SOURCES OF FUNDS</b>								
	Revenues	\$406,200	\$0	\$406,200	\$338,476	83%	\$408,226	\$2,026
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$406,200</b>	<b>\$0</b>	<b>\$406,200</b>	<b>\$338,476</b>	<b>83%</b>	<b>\$408,226</b>	<b>\$2,026</b>
<b>USES OF FUNDS</b>								
	Salaries & Wages	\$91,500	\$0	\$91,500	\$47,649	52%	\$63,531	\$27,969
	Benefits	\$57,480	\$0	\$57,480	\$31,124	54%	\$41,280	\$16,200
	<b>Personnel Services</b>	<b>\$148,980</b>	<b>\$0</b>	<b>\$148,980</b>	<b>\$78,773</b>	<b>53%</b>	<b>\$104,812</b>	<b>\$44,168</b>
	Services & Supplies	\$68,240	\$0	\$68,240	\$33,077	48%	\$39,584	\$28,656
	Capital Outlay	\$25,000	\$0	\$25,000	\$0	0%	\$25,000	\$0
	Debt Service	\$26,981	\$0	\$26,981	\$9,580	36%	\$26,981	\$0
	Administrative Cost	\$277,190	\$0	\$277,190	\$184,961	67%	\$246,551	\$30,639
	<b>Total Expenditures</b>	<b>\$546,391</b>	<b>\$0</b>	<b>\$546,391</b>	<b>\$306,390</b>	<b>56%</b>	<b>\$442,928</b>	<b>\$103,463</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$140,191)</b>	<b>\$0</b>	<b>(\$140,191)</b>	<b>\$32,085</b>		<b>(\$34,702)</b>	<b>\$105,489</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From General Fund	100,958	0	100,958	0		100,958	0
	(Transfers Out) - Equipment Fund & Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 Budget Adj for Service Truck	(14,615)	(66,800)	(81,415)	(14,191)		(81,274)	141
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$86,343</b>	<b>(\$66,800)</b>	<b>\$19,543</b>	<b>(\$14,191)</b>		<b>\$19,684</b>	<b>\$141</b>



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	2022/23		2022/23	ACTUAL AT 3/31/2023	75%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				
<b>SOURCES OF FUNDS</b>								
<b>REVENUES</b>								
03-4-3210-000	Sales - Sewer	400,000		400,000	333,438	83%	400,125	125
03-4-3211-000	Sewer Connections	2,000		2,000	0	0%	2,000	0
03-4-3230-000	Sales: Miscellaneous	0		0	223		223	223
03-4-3255-000	Inspection Fees	100		100	0	0%	100	0
03-4-3256-000	FOG Program	4,100		4,100	4,815	117%	5,778	1,678
<b>Total Revenues</b>		<b>\$406,200</b>	<b>\$0</b>	<b>\$406,200</b>	<b>\$338,476</b>	<b>83%</b>	<b>\$408,226</b>	<b>\$2,026</b>
<b>OTHER SOURCES OF FUNDS</b>								
<b>Total Other Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$406,200</b>	<b>\$0</b>	<b>\$406,200</b>	<b>\$338,476</b>	<b>83%</b>	<b>\$408,226</b>	<b>\$2,026</b>
<b>USES OF FUNDS</b>								
<b>SALARIES &amp; WAGES</b>								
03-5-4500-010	Salaries and Wages	79,000		79,000	45,263	57%	60,350	18,650
03-5-4500-020	Overtime	12,500		12,500	2,386	19%	3,181	9,319
<b>Total Salaries &amp; Wages</b>		<b>\$91,500</b>	<b>\$0</b>	<b>\$91,500</b>	<b>\$47,649</b>	<b>52%</b>	<b>\$63,531</b>	<b>\$27,969</b>
<b>BENEFITS</b>								
03-5-4500-075	Workers Compensation Insurance	4,200		4,200	2,957	70%	3,943	257
	Operating Crew Benefits Allocation	53,280		53,280	28,167	53%	37,337	15,943
<b>Total Benefits</b>		<b>\$57,480</b>	<b>\$0</b>	<b>\$57,480</b>	<b>\$31,124</b>	<b>54%</b>	<b>\$41,280</b>	<b>\$16,200</b>
<b>Total Personnel Services</b>		<b>\$148,980</b>	<b>\$0</b>	<b>\$148,980</b>	<b>\$78,773</b>	<b>53%</b>	<b>\$104,812</b>	<b>\$44,168</b>
<b>SERVICES &amp; SUPPLIES</b>								
03-5-4500-110	Communication	515		515	281	55%	374	141
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,000		10,000	6,360	64%	8,480	1,520
03-5-4500-170	Maintenance: Equipment	3,400		3,400	8,426	248%	8,426	(5,026)
03-5-4500-171	Maintenance: Vehicles	3,600		3,600	0	0%	0	3,600
03-5-4500-172	Gas and Oil	3,500		3,500	0	0%	0	3,500
03-5-4500-173	Maint: Structures/ Improvements	5,135		5,135	506	10%	674	4,461
03-5-4500-175	System Parts/ Operating Supplies	8,240		8,240	672	8%	896	7,344
03-5-4500-177	Safety Expense	2,850		2,850	179	6%	238	2,612
03-5-4500-180	Memberships	1,050		1,050	706	67%	1,050	0
03-5-4500-200	Office Expense	515		515	177	34%	236	279
03-5-4500-205	Outside UB Mailing Expense	9,300		9,300	6,551	70%	8,735	565
03-5-4500-220	Professional Services	2,575		2,575	0	0%	0	2,575
03-5-4500-222	Contracted Engineering	2,835		2,835	0	0%	0	2,835
03-5-4500-241	Rents & Leases/ Equipment	2,575		2,575	5,142	200%	5,142	(2,567)
03-5-4500-248	Regulatory Permits & Fees	4,500		4,500	3,453	77%	4,500	0
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800		2,800	0	0%	0	2,800
03-5-4500-290	Utilities	2,600		2,600	624	24%	833	1,767
03-5-4500-390	Bad Debt Expense	350		350	0	0%	0	350
03-5-4500-499	Claims & Settlements	1,900		1,900	0	0%	0	1,900
<b>Total Services &amp; Supplies</b>		<b>\$68,240</b>	<b>\$0</b>	<b>\$68,240</b>	<b>\$33,077</b>	<b>48%</b>	<b>\$39,584</b>	<b>\$28,656</b>
<b>CAPITAL OUTLAY</b>								
	CIP - Wastewater Collection System Study	25,000		25,000	0	0%	25,000	0
<b>Total Capital Outlay</b>		<b>25,000</b>	<b>\$0</b>	<b>25,000</b>	<b>\$0</b>	<b>0%</b>	<b>\$25,000</b>	<b>\$0</b>
<b>DEBT SERVICE</b>								
	CaIPERs UAL Funding	26,981		26,981	9,580	36%	26,981	0
<b>Total Debt Service</b>		<b>\$26,981</b>	<b>\$0</b>	<b>\$26,981</b>	<b>\$9,580</b>	<b>36%</b>	<b>\$26,981</b>	<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>								
	Administrative Cost Allocation	277,190		277,190	184,961	67%	246,551	30,639
<b>Total Administrative Cost Allocation</b>		<b>\$277,190</b>	<b>\$0</b>	<b>\$277,190</b>	<b>\$184,961</b>	<b>67%</b>	<b>\$246,551</b>	<b>\$30,639</b>
<b>Total Expenditures</b>		<b>\$546,391</b>	<b>\$0</b>	<b>\$546,391</b>	<b>\$306,390</b>	<b>56%</b>	<b>\$415,947</b>	<b>\$103,463</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$140,191)</b>	<b>\$0</b>	<b>(\$140,191)</b>	<b>\$32,085</b>		<b>(\$7,721)</b>	<b>\$105,489</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From General Fund & Garbage	100,958		100,958			100,958	0
	(Transfers Out) - Equipment Fund & Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 Budget Adj for Service Truck	(14,615)	(66,800)	(81,415)	(14,191)		(81,274)	141
	Encumbrances - Sources of Funding	0		0			0	0
	Encumbrances - (Designated Funds)	0		0			0	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$86,343</b>	<b>(\$66,800)</b>	<b>\$19,543</b>	<b>(\$14,191)</b>		<b>\$19,684</b>	<b>\$141</b>



# GARBAGE FUND





OCEANO COMMUNITY SERVICES DISTRICT  
 FUND LEVEL ANALYSIS  
 GARBAGE FUND - 06

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2022/23		2022/23	ACTUAL AT		ESTIMATED	2022/23
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	3/31/2023	ACTUAL	ACTUAL	EST. BUDGET VARIANCE
<b>SOURCES OF FUNDS</b>								
	Revenues	\$58,935	\$0	\$58,935	\$47,213	80%	\$59,544	\$608
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$58,935</b>	<b>\$0</b>	<b>\$58,935</b>	<b>\$47,213</b>	<b>80%</b>	<b>\$59,544</b>	<b>\$608</b>
<b>USES OF FUNDS</b>								
	Salaries & Wages	\$32,000	\$0	\$32,000	\$11,753	37%	\$15,670	\$16,330
	Benefits	\$23,200	\$0	\$23,200	\$12,440	54%	\$16,496	\$6,704
	Personnel Services	\$55,200	\$0	\$55,200	\$24,193	44%	\$32,166	\$23,034
	Services & Supplies	\$43,112	\$0	\$43,112	\$23,629	55%	\$35,395	\$7,717
	Capital Outlay	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Administrative Cost	\$36,959	\$0	\$36,959	\$24,661	67%	\$32,874	\$4,085
	<b>Total Expenditures</b>	<b>\$135,271</b>	<b>\$0</b>	<b>\$135,271</b>	<b>\$72,484</b>	<b>67%</b>	<b>\$100,435</b>	<b>\$34,836</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$76,335)</b>	<b>\$0</b>	<b>(\$76,335)</b>	<b>(\$25,271)</b>		<b>(\$40,891)</b>	<b>\$35,444</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From General Fund	7,500	0	7,500	0		7,500	0
	(Transfers Out) - Water, Wastewater, Equipment, Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 Budget Adj for Service Truck	(4,107)	(6,060)	(10,167)	(4,417)		(10,154)	13
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$3,393</b>	<b>(\$6,060)</b>	<b>(\$2,667)</b>	<b>(\$4,417)</b>		<b>(\$2,654)</b>	<b>\$13</b>





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	2022/23		2022/23	ACTUAL AT 3/31/2023	75%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				
<b>SOURCES OF FUNDS</b>								
<b>REVENUES</b>								
06-4-3501-000	Franchise Fees	50,000		50,000	36,992	74%	49,323	(677)
06-4-3501-741	Landfill Savings Payment	8,935		8,935	10,221	114%	10,221	1,286
<b>Total Revenues</b>		<b>\$58,935</b>	<b>\$0</b>	<b>\$58,935</b>	<b>\$47,213</b>	<b>80%</b>	<b>\$59,544</b>	<b>\$608</b>
<b>OTHER SOURCES OF FUNDS</b>								
<b>Total Other Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$58,935</b>	<b>\$0</b>	<b>\$58,935</b>	<b>\$47,213</b>	<b>80%</b>	<b>\$59,544</b>	<b>\$608</b>
<b>USES OF FUNDS</b>								
<b>SALARIES &amp; WAGES</b>								
06-5-4900-010	Salaries & Wages	32,000		32,000	11,734	37%	15,646	16,354
06-5-4900-020	Overtime Wages	0		0	18		24	(24)
<b>Total Salaries &amp; Wages</b>		<b>\$32,000</b>	<b>\$0</b>	<b>\$32,000</b>	<b>\$11,753</b>	<b>37%</b>	<b>\$15,670</b>	<b>\$16,330</b>
<b>BENEFITS</b>								
06-5-4900-075	Compensation Insurance	1,000		1,000	704	70%	939	61
	Operating Crew Benefits Allocation	22,200		22,200	11,736	53%	15,557	6,643
<b>Total Benefits</b>		<b>\$23,200</b>	<b>\$0</b>	<b>\$23,200</b>	<b>\$12,440</b>	<b>54%</b>	<b>\$16,496</b>	<b>\$6,704</b>
<b>Total Personnel Services</b>		<b>\$55,200</b>	<b>\$0</b>	<b>\$55,200</b>	<b>\$24,193</b>	<b>44%</b>	<b>\$32,166</b>	<b>\$23,034</b>
<b>SERVICES &amp; SUPPLIES</b>								
06-5-4900-110	Communication	1,000		1,000	580	58%	773	227
06-5-4900-171	Maintenance - Vehicles	530		530	0	0%	0	530
06-5-4900-173	Maint - Shared Structures/ Improvements	550		550	200	36%	267	283
06-5-4900-175	Operating Supplies	1,600		1,600	0	0%	0	1,600
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
06-5-4900-219	Special Admin Expense - SCSS Retroactive Charges	18,332		18,332	18,332	100%	18,332	0
06-5-4900-220	Professional Services	8,940		8,940	4,518	51%	6,024	2,916
06-5-4900-290	Utilities	565		565	0	0%	0	565
06-5-4900-291	School Outreach Programs	10,000		10,000	0	0%	10,000	0
<b>Total Services &amp; Supplies</b>		<b>\$43,112</b>	<b>\$0</b>	<b>\$43,112</b>	<b>\$23,629</b>	<b>55%</b>	<b>\$35,395</b>	<b>\$7,717</b>
<b>CAPITAL OUTLAY</b>								
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>								
06-5-4900-376	Administrative Cost Allocation	36,959		36,959	24,661	67%	32,874	4,085
<b>Total Administrative Cost Allocation</b>		<b>\$36,959</b>	<b>\$0</b>	<b>\$36,959</b>	<b>\$24,661</b>	<b>67%</b>	<b>\$32,874</b>	<b>\$4,085</b>
<b>Total Expenditures</b>		<b>\$135,271</b>	<b>\$0</b>	<b>\$135,271</b>	<b>\$72,484</b>	<b>54%</b>	<b>\$100,435</b>	<b>\$34,836</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$76,335)</b>	<b>\$0</b>	<b>(\$76,335)</b>	<b>(\$25,271)</b>		<b>(\$40,891)</b>	<b>\$35,444</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - From Water Fund	7,500		7,500	0		7,500	0
	(Transfers Out) - Water, Wastewater, Equipment, Facilities - Nov 9, 2022 Budget Adj for Office and Parking lot & Dec 14, 2022 Budget Adj for Service Truck	(4,107)	(6,060)	(10,167)	(4,417)		(10,154)	13
	Encumbrances - Sources of Funding	0		0			0	0
	Encumbrances - (Designated Funds)	0		0			0	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$3,393</b>	<b>(\$6,060)</b>	<b>(\$2,667)</b>	<b>(\$4,417)</b>		<b>(\$2,654)</b>	<b>\$13</b>



# EQUIPMENT FUND





OCEANO COMMUNITY SERVICES DISTRICT  
 FUND LEVEL ANALYSIS  
 EQUIPMENT FUND - 12

ACCOUNT NO.	EQUIPMENT FUND - 12	2022/23		2022/23	ACTUAL AT 3/31/2023	ESTIMATED ACTUAL	2022/23	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE	
<b>SOURCES OF FUNDS</b>								
	Revenues	\$36,825	\$0	\$36,825	\$17,110	46%	\$36,469	(\$356)
	Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0
	<b>Total Sources of Funds</b>	<b>\$36,825</b>	<b>\$0</b>	<b>\$36,825</b>	<b>\$17,110</b>	<b>46%</b>	<b>\$36,469</b>	<b>(\$356)</b>
<b>USES OF FUNDS</b>								
	Salaries & Wages	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Benefits	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Personnel Services	\$0	\$0	\$0	\$0	0%	\$0	\$0
	Services & Supplies	\$17,800	\$0	\$17,800	\$13,085	74%	\$17,447	\$353
	Capital Outlay	\$0	\$122,000	\$122,000	\$0	0%	\$122,000	\$0
	Debt Service	\$15,000	\$0	\$15,000	\$0	0%	\$15,000	\$0
	<b>Total Expenditures</b>	<b>\$32,800</b>	<b>\$122,000</b>	<b>\$154,800</b>	<b>\$13,085</b>	<b>8%</b>	<b>\$154,447</b>	<b>\$353</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$4,025</b>	<b>(\$122,000)</b>	<b>(\$117,975)</b>	<b>\$4,025</b>		<b>(\$117,978)</b>	<b>(\$709)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - Water, Wastewater & Garbage Dec 14, 2022 Budget Adj for Service Truck	0	122,000	122,000	0		122,000	0
	(Transfers Out)	0	0	0	0		0	0
	Encumbrances - Sources of Funding	0	0	0	0		0	0
	Encumbrances - (Designated Funds)	0	0	0	0		0	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$0</b>	<b>\$122,000</b>	<b>\$122,000</b>	<b>\$0</b>		<b>\$122,000</b>	<b>\$0</b>

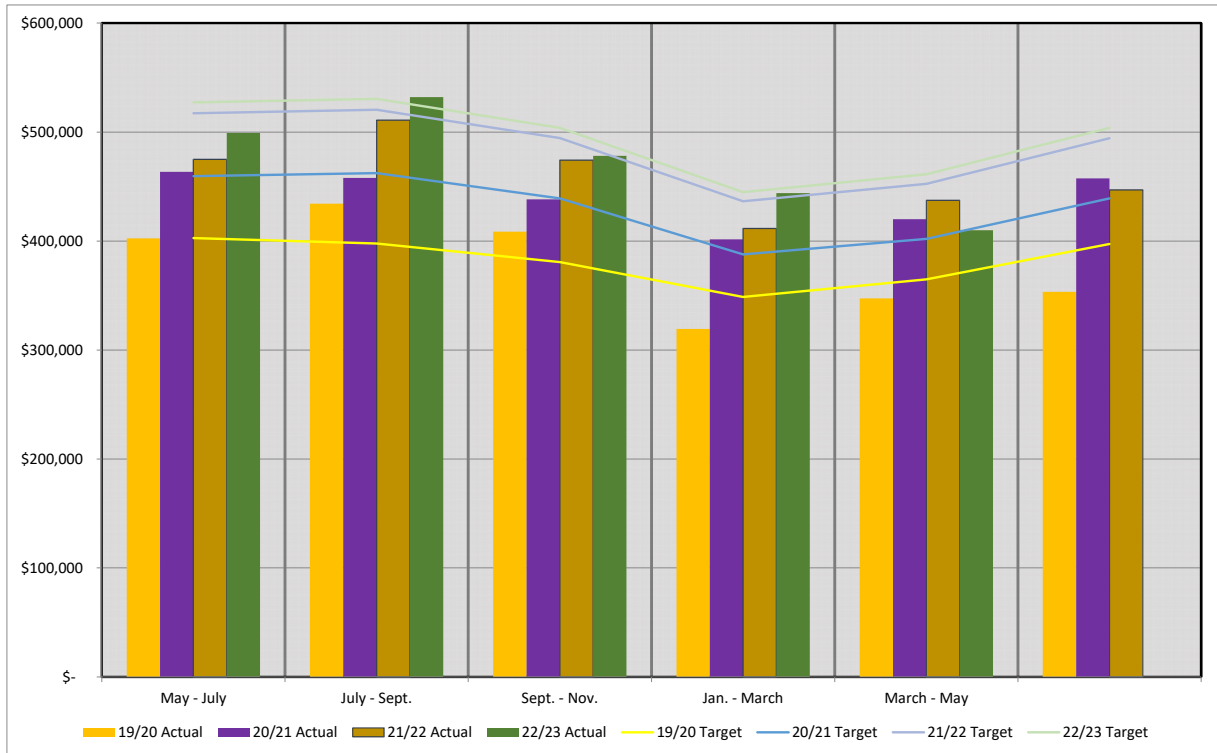


**OCEANO COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
EQUIPMENT FUND - 12**

ACCOUNT NO.	EQUIPMENT FUND - 12	2022/23		2022/23	ACTUAL AT 3/31/2023	75%	ESTIMATED ACTUAL	2022/23 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET				
<b>SOURCES OF FUNDS</b>								
<b>REVENUES</b>								
12-4-3800-001	Lease Revenue from Water	20,945		20,945	9,732	46%	20,743	(202)
12-4-3800-002	Lease Revenue from Sewer	14,615		14,615	6,791	46%	14,474	(141)
12-4-3800-005	Lease Revenue from Garbage	1,265		1,265	588	46%	1,252	(13)
<b>Total Revenues</b>		<b>\$36,825</b>	<b>\$0</b>	<b>\$36,825</b>	<b>\$17,110</b>	<b>46%</b>	<b>\$36,469</b>	<b>(\$356)</b>
<b>OTHER SOURCES OF FUNDS</b>								
<b>Total Other Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$36,825</b>	<b>\$0</b>	<b>\$36,825</b>	<b>\$17,110</b>	<b>46%</b>	<b>\$36,469</b>	<b>(\$356)</b>
<b>USES OF FUNDS</b>								
<b>SALARIES &amp; WAGES</b>								
<b>Total Salaries &amp; Wages</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>BENEFITS</b>								
<b>Total Benefits</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>Total Personnel Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>SERVICES &amp; SUPPLIES</b>								
12-5-4350-171	Maintenance - Vehicles	8,000		8,000	4,804	60%	6,405	1,595
12-5-4350-172	Fuel	9,800		9,800	8,282	85%	11,042	(1,242)
<b>Total Services &amp; Supplies</b>		<b>\$17,800</b>	<b>\$0</b>	<b>\$17,800</b>	<b>\$13,085</b>	<b>74%</b>	<b>\$17,447</b>	<b>\$353</b>
<b>CAPITAL OUTLAY</b>								
	Dec 14, 2022 Budget Adj for Service Truck	0	122,000	122,000	0		122,000	0
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$122,000</b>	<b>\$122,000</b>	<b>\$0</b>		<b>\$122,000</b>	<b>\$0</b>
<b>DEBT SERVICE</b>								
12-5-4350-320	Equipment Lease	15,000		15,000	0	0%	15,000	0
<b>Total Debt Service</b>		<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>0%</b>	<b>\$15,000</b>	<b>\$0</b>
<b>Total Expenditures</b>		<b>\$32,800</b>	<b>\$122,000</b>	<b>\$154,800</b>	<b>\$13,085</b>	<b>8%</b>	<b>\$154,447</b>	<b>\$353</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$4,025</b>	<b>(\$122,000)</b>	<b>(\$117,975)</b>	<b>\$4,025</b>		<b>(\$117,978)</b>	<b>(\$3)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>								
	Transfers In - Water, Wastewater & Garbage - Dec 14, 2022 Budget Adj for Service Truck	0	122,000	122,000	0		122,000	0
	(Transfers Out)	0		0				0
	Encumbrances - Sources of Funding	0		0				0
	Encumbrances - (Designated Funds)	0		0				0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$0</b>	<b>\$122,000</b>	<b>\$122,000</b>	<b>\$0</b>		<b>\$122,000</b>	<b>\$0</b>

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

	<u>19/20 Target</u>	<u>19/20 Actual</u>	<u>20/21 Target</u>	<u>20/21 Actual</u>	<u>21/22 Target</u>	<u>21/22 Actual</u>	<u>22/23 Target</u>	<u>22/23 Actual</u>
May - July	\$ 402,665	\$ 402,499	\$ 459,524	\$ 463,594	\$ 517,301	\$ 474,941	\$ 527,247	\$ 499,160
July - Sept.	\$ 397,740	\$ 434,372	\$ 462,282	\$ 457,925	\$ 520,405	\$ 510,911	\$ 530,411	\$ 532,132
Sept. - Nov.	\$ 380,687	\$ 408,556	\$ 439,225	\$ 438,290	\$ 494,449	\$ 474,288	\$ 503,956	\$ 478,264
Nov. - Jan.	\$ 348,741	\$ 319,387	\$ 387,755	\$ 401,511	\$ 436,508	\$ 411,596	\$ 444,901	\$ 444,068
Jan. - March	\$ 364,822	\$ 347,461	\$ 402,013	\$ 420,025	\$ 452,559	\$ 437,466	\$ 461,260	\$ 409,923
March - May	\$ 397,345	\$ 353,371	\$ 439,161	\$ 457,470	\$ 494,378	\$ 447,006	\$ 503,884	\$ -
Totals	<u>\$ 2,292,000</u>	<u>\$ 2,265,646</u>	<u>\$ 2,589,960</u>	<u>\$ 2,638,815</u>	<u>\$ 2,915,599</u>	<u>\$ 2,756,207</u>	<u>\$ 2,971,660</u>	<u>\$ 2,363,548</u>
(Shortfall)/Overfall		<u>\$ (26,354)</u>		<u>\$ 48,855</u>		<u>\$ (159,392)</u>		<u>\$ (104,229)</u>
								<u>\$ (241,119)</u>



Oceano Community Services District  
 Chronology of Budget Actions  
 Fiscal Years 2022-23

Date	Action
<b>FISCAL YEAR 2022-23 BUDGET ADJUSTMENTS</b>	
June 22, 2022	Approved the Preliminary Budget for Fiscal Year 2022-23
August 24, 2022	Approved the Final Budget for Fiscal Year 2022-23
November 9, 2022	Approved a \$60,000 budget adjustment from Facilities Fund reserves for the parking lot resurfacing and office lobby remodel project with \$36,000 from Water Reserves, \$18,000 from Wastewater Reserves, and \$2,400 from Garbage Reserves.
November 9, 2022	Approved a \$268,000 budget adjustment from Small Community Drought Relief Grant Program Revenues for the Water Resource Reliability Project 1-1 & 1-9
December 14, 2022	Approved a \$6,500 budget adjustment from Facilities Fund reserves for a new entrance gate auto opener at the Sheriff's building.
December 14, 2022	Approved a budget adjustment of \$122,000 from the Equipment Fund for a new utility truck with \$69,540 from Water Reserves, \$48,800 from Wastewater Reserves, and \$3,660 from Garbage Reserves.
February 22, 2023	Approve a budget adjustment in the amount of \$325,000 in the Water Fund for \$225,000 from CDBG grant revenues and \$100,000 from Water Fund reserves for the Water Tank Rehabilitation Project.
February 22, 2023	Approve a budget adjustment in the amount of \$33,085 for grant writing services for a Clean California Grant Application to CalTrans with MNS Engineers, Inc with the following allocation: \$11,028 from Garbage Fund Reserves, \$11,028 from Lighting Fund Reserves and \$11,029 from Facilities Fund Reserves.



# Oceano Community Services District

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

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

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**Date:** May 10, 2023

**To:** Board of Directors

**From:** Will Clemens, General Manager

**Subject:** **Agenda Item #8(B):** Consideration of Conducting a Mid-Year Performance Evaluation of the General Manager

## **Recommendation**

It is recommended that your Board consider whether to conduct a Mid-Year Performance Evaluation of the General Manager.

## **Discussion**

The employment contract (Contract) for the General Manager provides for annual performance evaluations. The last annual performance evaluation was conducted in November 2022. The Contract also states that "The Board of Directors reserves the right, in its discretion, to review General Manager's performance at any time."

## **Other Agency Involvement**

N/A

## **Other Financial Considerations**

N/A

## **Results**

Regular annual performance evaluations promote a well-governed community.



## Oceano Community Services District

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**Date:** May 10, 2023

**To:** Board of Directors

**From:** Will Clemens, General Manager

**Subject:** **Agenda Item #8(C):** Consideration of Progress on a Contract with Five Cities Fire Authority for Interim Fire Protection Services

### Recommendation

It is recommended that your Board consider progress on a contract with Five Cities Fire Authority (FCFA) for interim Fire Protection Services.

### Discussion

On July 1, 2023, the District will cease membership in the FCFA. The District has initiated proceedings through the Local Agency Formation Commission (LAFCO) to divest of its Fire Protection Services power and turn the responsibility over to the County of San Luis Obispo (County). It is evident that the divestiture process will continue past July 1, 2023, and the District will have to provide Fire Protection Services until that process concludes. The most likely options to provide services will be to contract for services with either a newly constituted FCFA or the County.

The cities of Arroyo Grande (AG) and Grover Beach (GB) discussed the future of fire protection services for their residents recently and staff reports are linked for both [AG](#) and [GB](#). The cities are working together to form a new FCFA joint powers agreement (JPA) which will be effective July 1, 2023, and would provide the District with the ability to contract for services from the new JPA. The JPA has not been finalized and no proposed contract has been presented to District staff.

### Other Agency Involvement

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





## **Other Financial Considerations**

The cities are expecting \$1,211,000 in revenue from the District to cover the next fiscal year if the new JPA would contract with the District. This was the amount that their consultant, Baker Tilly, derived could be available for these contract services. However, the consultant did not take into consideration that the District has been funding fire service out of reserves for the past several years and has other obligations that are funded by property tax revenue such as administration, lighting, pension obligation bonds, and CALPERS Unfunded Accrued Liability payments. Staff will present a proposed FY 23/24 District budget at the May 24<sup>th</sup> budget workshop for consideration.

## **Results**

Consideration of contract fire protection services promotes a safe and well-governed community.

**From:** [REDACTED]  
**To:** [Director Villa](#); [Director Gibson](#); [Director Austin](#); [Director Joyce-Suneson](#); [Director Varni](#); [Will Clemens](#)  
**Subject:** Re: Proposing a Censure Vote of Director Varni  
**Date:** Tuesday, May 02, 2023 3:23:32 PM

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Good afternoon.

I wanted to bring to your board's attention a Nextdoor post Director Varni posted today around noon. [Here is a link](#) to the post. The following is the actual text:

*OCS D PREZ NEEDS TO HEAR FROM RESIDENTS WHO WANT FACTUAL INFORMATION ON A POSSIBLE MERGER WITH GROVER BEACH*

*If you believe that Oceanoans deserve to have factual information on the pros and cons of a merger with Grover then you need to speak up.*

*Send President Villa an email telling her exactly that at: [directorvilla@ocsd.org](mailto:directorvilla@ocsd.org).*

*Preventing citizens from having information they need to make decisions is exactly the same as burning books you don't want other people to read. It is anti-American.*

After watching the Oceano CSD meeting from Wednesday, April 26, I found no evidence that the board's 3-2 vote to table the annexation conversation with the City of Grover Beach as "preventing citizens from having information." In fact, it was proposed at your meeting that any citizen(s) could easily form an organization, raise money to commission an annexation feasibility study. In fact, there is nothing preventing Oceano residents from reaching out to Grover Beach city officials on their own to have a conversation -- and that's a free option.

The options readily available are options Director Varni readily ignores as a means to target OCS D President Villa over her vote. But I find something troubling. Director Varni doesn't call on his constituents to write to Linda Austin and Shirley Gibson, the other dissenting annexation discussion votes. Why is it that when a Person of Color on the board doesn't vote his way, that person's vote is somehow "anti-American" or indicative of being a "know-nothing"?

Casting dissenting votes and expressing disagreement is what America is all about. Comparing dissent to "book-burning" ([with Nazism implications](#)) is not only anti-American, it demonstrates why Director Varni is fundamentally unfit for the Oceano Community Services District. I think that inciting a mob against one director on the board over a vote without even mentioning the others who voted against is highly inappropriate.

Director Varni could have easily waited for the next meeting to suggest future meeting items regarding annexation as opposed to doing what he's doing now. But his self-destructive behavior indicates he's unfit for the position he holds.

Best regards,

Aaron Ochs

On Sun, Apr 30, 2023 at 11:02 AM Aaron Ochs [REDACTED] wrote:

Good morning,

I'd like to propose a censure vote of Director Varni or potential expulsion from the Oceano Community Services District for misconduct toward his female colleagues, creating a hostile work environment for the board, and making decisive calls on board business prior to a public meeting.

### **ALTERNATIVES**

A public briefing to Director Varni at the next Oceano CSD general meeting by General Manager Will Clemens about the standards of decorum directors must abide by pursuant to the California Brown Act.

### **BACKGROUND/SUMMARY**

Though I'm a Morro Bay resident with no involvement in any board business with Oceano, I am a member of the Nextdoor.com Review Team. As a member of the review team, I am responsible for reviewing posts and comments reported to the team by members of the community for violations of the platform's Community Guidelines. These members live within a 35-40 mile radius of my neighborhood in Morro Bay. It is my understanding that Director Varni is one of the most reported individuals in San Luis Obispo County.

As a member of the Review Team, it's my responsibility to review the reported content and vote on whether or not it should be kept online or removed. Director Varni has repeatedly engaged in targeted attacks on his female OCSD colleagues by name with childish insults over disagreements on specific board business. This has often led to the targeted directors responding to Director Varni. Unfortunately, because of Director Varni's blistering attacks invites a quorum of directors to respond. This blurs the lines of what constitutes a meeting under the Brown Act.

The Brown Act definition of the term "meeting" [Section 54952.2] is a very broad definition that encompasses almost every gathering of a majority of Council members and includes: "Any congregation of a majority of members of a legislative body at the same time and place to hear, discuss, or deliberate upon any item that is within the subject matter jurisdiction of the legislative body or the local agency to which it pertains."

We should all be aware that Nextdoor is absolutely not a place where board business should be discussed and decided among board members. Residents are absolutely in the right to rigorously debate board business. But when those residents become elected officials, they have to be careful not to violate the Brown Act -- so they can merely educate the community on what's before the board and not take a position.

On Sunday, April 30, Varni published a post to Oceano residents where he personally targeted OCSD President Allene Villa for casting a dissenting vote against having a discussion with Grover Beach and the County to discuss possible annexation. He wrote, "As a fellow Director, I am shocked that Board President Allene Villa chose to side with a perspective which negates and ignores the expressed desires of a majority of the community who are asserting their demographic right to have access to accurate and objective information" regarding annexation. He goes on to explain that the perspective President

Villa purportedly voted with were "know-nothings" and "anti-democratic censors." Not only does Director Varni insult Oceano residents with broad-stroke labels, he's also flagrantly disrespecting President Villa by disrespecting the sanctity of her vote.

### **CONCLUSION**

Director Charles Varni does not have the mental or emotional fortitude to serve as director for the Community Services District. This is part of a heavily documented pattern and practice of his involvement when he served as chair for the [now-County unrecognized Oceano Advisory Council](#), a committee that routinely stepped out of line of its responsibilities. He has shown no remorse or attempts to correct his misconduct. I believe censure is the least divisive option for the board to consider. But an expulsion of Director Varni would improve public trust and integrity in the OCSD, and the board's adherence to the Brown Act and decorum standards.

Best regards,

Aaron Ochs