

2021-2022 FINAL OCSD BUDGET



BUDGET SUMMARY





GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
	Fire	\$0
	Lighting	\$0
	Facilities	\$157,140
	Admin	\$2,241,224
Total Sources of Funds		\$2,398,364
USES OF FUNDS		
	Fire	\$1,174,772
	Lighting	\$43,024
	Facilities	\$37,404
	Admin	\$1,099,875
Total Expenditures		\$2,355,075
OPERATING SURPLUS/(DEFICIT)		
	Fire	(\$1,174,772)
	Lighting	(\$43,024)
	Facilities	\$119,736
	Admin	\$1,141,349
OPERATING SURPLUS/(DEFICIT)		\$43,289
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	31,500
	(Transfers Out) - To Water and Wastewater	(126,172)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds) - NDC & Tyler Incode	(24,621)
NET TRANSFERS & ENCUMBRANCES		(\$119,293)
RESERVES		
	Prior Year FBA	(53,853)
	(Use of Reserves)	(41,056)
	Additions to Reserves	18,905
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$76,004)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$379,466
	Operating Surplus / (Deficit)	\$43,289
	Transfers & Encumbrances	(\$119,293)
ENDING RESERVES		\$303,462



ADMINISTRATIVE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
	Revenues	\$1,141,349
	Other Sources of Funds	\$1,099,875
	Total Sources of Funds	\$2,241,224
USES OF FUNDS		
	Salaries & Wages	\$440,000
	Benefits	\$146,370
	Personnel Services	\$586,370
	Services & Supplies	\$297,605
	Operating Crew Benefits Allocation	\$215,900
	Administrative Cost	\$0
	Total Expenditures	\$1,099,875
OPERATING SURPLUS/(DEFICIT)		\$1,141,349
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Facilities Fund	21,068
	(Transfers Out) - Fire & Lighting	(1,228,800)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds) - NDC & Tyler Incode	(24,621)
NET TRANSFERS & ENCUMBRANCES		(\$1,232,353)
RESERVES		
	Prior Year FBA	(49,948)
	(Use of Reserves)	(41,056)
	Additions to Reserves	0
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$91,004)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	242,903
	Operating Surplus / (Deficit)	1,141,349
	Transfers & Encumbrances	(1,232,353)
ENDING RESERVES		151,899



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
REVENUES		
01-4-3100-000	Property Taxes: Current Year - Secured	1,101,742
01-4-3101-000	Property Taxes: Current Year - Unsecured	37,695
	Unitary Tax	10,575
01-4-3120-000	Homeowners' Prop Tax Relief	6,134
01-4-3238-200	Firework Permit	1,648
01-4-3557-000	CO Charge: SB 2557	(16,445)
Total Revenues		\$1,141,349
OTHER SOURCES OF FUNDS		
	Allocated Administrative Overhead	883,975
	Allocated Operating Crew Overhead	215,900
Total Other Sources of Funds		\$1,099,875
Total Sources of Funds		\$2,241,224
USES OF FUNDS		
SALARIES & WAGES		
01-5-4100-010	Salary & Wages	431,000
01-5-4100-020	Overtime	9,000
Total Salaries & Wages		\$440,000
BENEFITS		
01-5-4100-061	PERS Contribution	54,000
01-5-4100-062	PERS UAL Payment	5,600
01-5-4100-070	SUI	2,170
01-5-4100-071	Medicare	6,400
01-5-4100-072	FICA	1,800
01-5-4100-075	Compensation Insurance	4,700
01-5-4100-090	Insurance	70,800
01-5-4100-097	Cell Phone Allowance	900
Total Benefits		\$146,370
Total Personnel Services		\$586,370



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
SERVICES & SUPPLIES		
01-5-4100-110	Communications & Dispatch	10,800
01-5-4100-150	Insurance	29,600
01-5-4100-170	Maintenance: Equipment	3,810
01-5-4100-173	Maint: Structures/ Improvements	10,815
01-5-4100-180	Memberships	8,000
01-5-4100-193	Bank Fees	4,790
01-5-4100-200	Office Expense	7,175
01-5-4100-210	Postage	2,575
01-5-4100-218	Audit	20,570
01-5-4100-220	Professional Services	34,000
01-5-4100-221	Information Technology	8,000
01-5-4100-223	Legal Services	92,000
01-5-4100-225	Board Stipends	12,000
01-5-4100-226	Annual Software Maintenance	18,500
01-5-4100-230	Required Legal Notice	450
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,590
01-5-4100-247	LAFCO Annual Charge	12,200
01-5-4100-248	Permits, Fees, Licenses	1,065
01-5-4100-280	Private Vehicle/ Milage Expense	530
01-5-4100-285	Classes/ Seminars/ Training Fee	6,010
01-5-4100-286	Board Member Travel	2,125
01-5-4100-290	Utilities	11,000
Total Services & Supplies		\$297,605
Operating Crew Benefits & Direct Labor Cost Allocations		
	Leave time	53,000
	Salaries & Wages (Admin)	6,100
	PERS Contribution	41,000
	Medicare	5,200
	P/R Fed & State Taxes	4,500
	SUI	1,750
	Insurance	83,400
	Boot Allowance	1,250
	Clothing	6,000
	Standby	13,700
Total Operating Crew Benefits		\$215,900
Total Expenditures		\$1,099,875



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
OPERATING SURPLUS/(DEFICIT)		\$1,141,349
TRANSFERS & ENCUMBRANCES		
	Transfers In - Facilitateis Fund	21,068
	(Transfers Out) - Fire and Lighting	(1,228,800)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds) - NDC & Tyler Incode	(24,621)
NET TRANSFERS & ENCUMBRANCES		(\$1,232,353)
RESERVES		
	Prior Year FBA	(49,948)
	(Use of Reserves)	(41,056)
	Additions to Reserves	0
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$91,004)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$242,903
	Operating Surplus / (Deficit)	\$1,141,349
	Transfers & Encumbrances	(\$1,232,353)
ENDING RESERVES		\$151,899



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$1,510
	Benefits	\$1,080
	Personnel Services	\$2,590
	Services & Supplies	\$1,145,663
	Capital Overlay	\$0
	Administrative Cost Allocation	\$26,519
	Total Expenditures	\$1,174,772
OPERATING SURPLUS/(DEFICIT)		(\$1,174,772)



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
REVENUES		
		0
Total Revenues		\$0
OTHER SOURCES OF FUNDS		
		0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$0
USES OF FUNDS		
SALARIES & WAGES		
01-5-4200-010	Salary & Wages	1,510
01-5-4200-020	Overtime	0
Total Salaries & Wages		\$1,510
BENEFITS		
01-5-4200-062	PERS UAL Payment	0
	Operating Crew Benefits Allocation	1,080
Total Benefits		\$1,080
Total Personnel Services		\$2,590
SERVICES & SUPPLIES		
01-5-4200-077	JPA - Quarterly Payments	1,138,148
	Community Outreach	2,000
01-5-4200-290	Utilities	5,000
01-5-4200-291	Sandbags	515
Total Services & Supplies		\$1,145,663
CAPITAL OVERLAY		
		0
Total Capital Overlay		\$0
ADMINISTRATIVE COST ALLOCATION		
01-5-4200-376	Allocated Overhead - Admin	26,519
Total Administrative Cost Allocation		\$26,519
Total Expenditures		\$1,174,772



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2021/22
OPERATING SURPLUS/(DEFICIT)		(\$1,174,772)
TRANSFERS & ENCUMBRANCES		
	Transfers In - Property Taxes & Fac Fund	1,185,162
	(Transfers Out) - Water & Wastewater	(10,390)
	Encumbrances - Sources of Funding	
	Encumbrances - (Designated Funds)	
NET TRANSFERS & ENCUMBRANCES		\$1,174,772
RESERVES		
	(Use of Reserves)	0
	Additions to Reserves	0
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$0
NET BUDGETARY SOURCES/(USES)		\$0



LIGHTING BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$1,510
	Benefits	\$1,080
	Personnel Services	\$2,590
	Services & Supplies	\$31,595
	Capital Outlay	\$0
	Administrative Cost	\$8,840
	Total Expenditures	\$43,024
OPERATING SURPLUS/(DEFICIT)		(\$43,024)



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
REVENUES		
		0
Total Revenues		\$0
OTHER SOURCES OF FUNDS		
		\$0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$0
USES OF FUNDS		
SALARIES & WAGES		
01-5-4195-010	Salaries & Wages	1,510
01-5-4195-020	Overtime Wages	0
Total Salaries & Wages		\$1,510
BENEFITS		
	Operating Crew Benefits Allocation	1,080
Total Benefits		\$1,080
Total Personnel Services		\$2,590
SERVICES & SUPPLIES		
01-5-4195-175	Operating Supplies	1,595
01-5-4195-295	Street Lighting	30,000
Total Services & Supplies		\$31,595
CAPITAL OUTLAY		
		0
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
01-5-4195-376	Administrative Cost Allocation	8,840
Total Administrative Cost Allocation		\$8,840
Total Expenditures		\$43,024



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2021/22
OPERATING SURPLUS/(DEFICIT)		(\$43,024)
TRANSFERS & ENCUMBRANCES		
	Transfers In - Property Taxes	43,638
	(Transfers Out) - Water & Wastewater	(614)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
NET TRANSFERS & ENCUMBRANCES		\$43,024
RESERVES		
	(Use of Reserves)	0
	Additions to Reserves	0
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$0
NET BUDGETARY SOURCES/USES		\$0



FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2020/2021
SOURCES OF FUNDS		
	Revenues	\$157,140
	Other Sources of Funds	\$0
	Total Sources of Funds	\$157,140
USES OF FUNDS		
	Salaries & Wages	\$3,020
	Benefits	\$2,159
	Personnel Services	\$5,179
	Services & Supplies	\$14,545
	Capital Outlay	\$0
	Administrative Cost	\$17,680
	Total Expenditures	\$37,404
OPERATING SURPLUS/(DEFICIT)		\$119,736
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund	31,500
	(Transfers Out) - To General, Water & Wastewater	(136,237)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		(\$104,737)
RESERVES		
	Prior Year FBA	(3,905)
	(Use of Reserves)	0
	Additions to Reserves	18,905
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$15,000
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$136,563
	Operating Surplus / (Deficit)	\$119,736
	Transfers & Encumbrances	(104,737)
ENDING RESERVES		\$151,563



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
REVENUES		
10-4-3257-000	Utility Reimbursement	1,200
10-4-3258-000	Old Fire Station Rent	12,000
10-4-3259-000	Fire Rent	15,000
10-4-3260-000	Lease - Sheriff Facility	113,940
	Public Facilities Fees	15,000
10-4-3300-003	Interest Income	0
Total Revenues		\$157,140
OTHER SOURCES OF FUNDS		
	Nuclear Power Preparedness - Emergency Generator	0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$157,140
USES OF FUNDS		
SALARIES & WAGES		
10-5-4300-010	Salary & Wages	3,020
10-5-4300-010	Overtime	0
Total Salaries & Wages		\$3,020
BENEFITS		
	Operating Crew Overhead	2,159
Total Benefits		\$2,159
Total Personnel Services		\$5,179
SERVICES & SUPPLIES		
10-5-4300-163	Maint: Structure/ Improvements	10,000
10-5-4300-173	So: Maint. Structures/ Improvements	3,000
10-5-4300-220	Professional Services	1,545
Total Services & Supplies		\$14,545
CAPITAL OUTLAY		
10-5-4300-320	Fixed Assets	0
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
10-5-4300-376	Admin Allocation	17,680
Total Administrative Cost Allocation		\$17,680
Total Expenditures		\$37,404



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2021/22
OPERATING SURPLUS/(DEFICIT)		\$119,736
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	31,500
	(Transfers Out) - To General, Water & Wastewater	(136,237)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		(\$104,737)
RESERVES		
	Prior Year FBA (Use of Reserves)	(3,905)
	Additions to Reserves	18,905
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$15,000
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$136,563
	Operating Surplus / (Deficit)	\$119,736
	Transfers & Encumbrances	(\$104,737)
ENDING RESERVES		\$151,563



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

ACCOUNT NO.	ENTERPRISE FUNDS	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
	Water	\$3,042,406
	Wastewater	\$406,200
	Garbage	\$68,675
	Equipment	\$35,025
Total Sources of Funds		\$3,552,306
USES OF FUNDS		
	Water	\$2,993,873
	Wastewater	\$498,447
	Garbage	\$113,430
	Equipment	\$31,000
Total Expenditures		\$3,636,750
OPERATING SURPLUS/(DEFICIT)		
	Water	\$48,532
	Wastewater	(\$92,247)
	Garbage	(\$44,755)
	Equipment	\$4,025
OPERATING SURPLUS/(DEFICIT)		(\$84,444)
TRANSFERS & ENCUMBRANCES		
	Transfers In	136,128
	(Transfers Out)	(76,483)
	Encumbrances - Sources of Funding - WRRP & IWMA Grant	18,873
	Encumbrances - (Designated Funds) - WRRP, Cannon - USDA, GSI - NCMA, WSC - NCMA, IWMA Grant	(80,911)
NET TRANSFERS & ENCUMBRANCES		(\$2,393)
RESERVES		
	Prior Year FBA	(630,366)
	(Use of Reserves)	(4,328)
	Additions to Reserves	547,857
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$86,837)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
Beginning Reserves		
	Water	1,098,793
	Wastewater	1,210,098
	Garbage	327,587
	Equipment	28,215
Beginning Reserves		2,664,693
Operating Surplus / (Deficit)		
	Water	\$48,532
	Wastewater	(\$92,247)
	Garbage	(\$44,755)
	Equipment	\$4,025
Operating Surplus / (Deficit)		(84,444)
Transfers & Encumbrances		
	Water	(\$102,766)
	Wastewater	\$104,936
	Garbage	(\$4,563)
	Equipment	\$0
Transfers & Encumbrances		(2,393)
ENDING RESERVES		\$2,577,856



WATER FUND





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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
	Revenues	\$3,042,406
	Other Sources of Funds	\$0
	Total Sources of Funds	\$3,042,406
USES OF FUNDS		
	Salaries & Wages	\$226,000
	Benefits	\$144,076
	Personnel Services	\$370,076
	Services & Supplies	\$1,971,756
	Capital Outlay	\$75,000
	Debt Service	\$46,656
	Administrative Cost	\$530,385
	Total Expenditures	\$2,993,873
OPERATING SURPLUS/(DEFICIT)		\$48,532
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund & Garbage	9,792
	(Transfers Out) - To General , Garbage, Equipment	(58,920)
	Encumbrances - Sources of Funding - WRRP	8,873
	Encumbrances - (Designated Funds) - WRRP, Cannon - USDA, GSI - NCMA, WSC - NCMA	(62,511)
NET TRANSFERS & ENCUMBRANCES		(\$102,766)
RESERVES		
	Prior Year FBA	(485,874)
	(Use of Reserves)	0
	Additions to Reserves	431,640
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$54,234)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$1,098,793
	Operating Surplus / (Deficit)	\$48,532
	Transfers & Encumbrances	(\$102,766)
ENDING RESERVES		\$1,044,559



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
REVENUES		
02-4-3200-000	Water Sales	2,915,599
02-4-3206-000	Front Footage Fees	16,320
02-4-3207-000	Sales: U/B Courtesy Notice	4,500
02-4-3208-000	Delinquent U/B Acct Fees	27,000
02-4-3209-000	Capacity Charges	26,697
02-4-3210-00	Meter Fees	5,400
02-4-3211-000	Lopez Connection Fees	4,000
02-4-3212-000	New Account Setup Fee	3,240
02-4-3217-297	Wheeling/Fire Protection	25,000
02-4-3260-350	Reimbursement - New Development	11,150
02-4-3255-000	Inspection Fees	200
02-4-3224-000	Backflow Fees	3,300
Total Revenues		\$3,042,406
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$3,042,406
USES OF FUNDS		
SALARIES & WAGES		
02-5-4400-010	Salaries and Wages	197,000
02-5-4400-020	Overtime	29,000
Total Salaries & Wages		\$226,000
BENEFITS		
02-5-4400-075	Workers Compensation Insurance	5,900
	Operating Crew Benefits Allocation	138,176
Total Benefits		\$144,076
Total Personnel Services		\$370,076



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2021/22
SERVICES & SUPPLIES		
02-5-4400-110	Communications	3,500
02-5-4400-163	Maint: Structures/ Improvements	8,900
02-5-4400-164	Paving	3,000
02-5-4400-170	Maintenance - Equipment	3,000
02-5-4400-173	Maint: Shared Structures/ Improvements	10,815
02-5-4400-175	System Parts/ Operating Supplies	17,510
02-5-4400-176	Water Meters	23,000
02-5-4400-177	Safety Expense	570
02-5-4400-178	Chemicals	3,800
02-5-4400-180	Membership	3,500
02-5-4400-200	Office Expense	620
02-5-4400-205	Outside UB Mail Service	10,000
02-5-4400-220	Professional Services	42,745
02-5-4400-221	Information Technology	575
02-5-4400-222	Contracted Engineering	5,665
02-5-4400-226	Engineering & Other Reimbursements	10,815
02-5-4400-230	Legal Notices	1,200
02-5-4400-231	Bad Debt Expense	545
02-5-4400-241	Rents/ Leases - Equipment	2,115
02-5-4400-248	Permits, Fees, Licenses	6,500
02-5-4400-250	Small Tools and Instruments	2,575
02-5-4400-285	Classes/ Seminars	2,900
02-5-4400-261	Water Supply - Lopez	507,141
02-5-4400-262	Water Supply - State Water	1,151,000
02-5-4400-290	Utilities	20,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265
02-5-4400-362	Litigation: SMGB	50,000
02-5-4400-380	NCMA Tec	46,000
02-5-4400-499	Claim & Settlements	7,500
Total Services & Supplies		\$1,971,756
CAPITAL OUTLAY		
	CIP Projects FY 21-22	75,000
Total Capital Outlay		\$75,000
DEBT SERVICE		
	CalPERS UAL Funding	46,656
Total Debt Service		\$46,656
ADMINISTRATIVE COST ALLOCATION		
02-5-4400-376	Administrative Cost Allocation	530,385
Total Administrative Cost Allocation		\$530,385
Total Expenditures		\$2,993,873



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2021/22
OPERATING SURPLUS/(DEFICIT)		\$48,532
TRANSFERS & ENCUMBRANCES		
	Transfers In- From General & Garbage	9,792
	(Transfers Out) - To General , Garbage, Equipment	(58,920)
	Encumbrances - Sources of Funding - WRRP	8,873
	Encumbrances - (Designated Funds) - WRRP, Cannon - USDA, GSI - NCMA, WSC - NCMA	(62,511)
NET TRANSFERS & ENCUMBRANCES		(\$102,766)
RESERVES		
	Prior Year FBA	(485,874)
	(Use of Reserves)	0
	Additions to Reserves	431,640
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$54,234)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$1,098,793
	Operating Surplus / (Deficit)	\$48,532
	Transfers & Encumbrances	(\$102,766)
ENDING RESERVES		\$1,044,559



Waste water FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
	Revenues	\$406,200
	Other Sources of Funds	\$0
	Total Sources of Funds	\$406,200
USES OF FUNDS		
	Salaries & Wages	\$87,700
	Benefits	\$55,016
	Personnel Services	\$142,716
	Services & Supplies	\$67,210
	Capital Outlay	\$0
	Debt Service	\$23,328
	Administrative Cost	\$265,193
	Total Expenditures	\$498,447
OPERATING SURPLUS/(DEFICIT)		(\$92,247)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund	118,836
	(Transfers Out) - To Equipment Fund	(13,900)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$104,936
RESERVES		
	Prior Year FBA	(99,503)
	(Use of Reserves)	0
	Additions to Reserves	112,192
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	\$12,689
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	1,210,098
	Operating Surplus / (Deficit)	(\$92,247)
	Transfers & Encumbrances	\$104,936
	ENDING RESERVES	\$1,222,787



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
REVENUES		
03-4-3210-000	Sales - Sewer	400,000
03-4-3211-000	Sewer Connections	2,000
03-4-3255-000	Inspection Fees	100
03-4-3256-000	FOG Program	4,100
Total Revenues		\$406,200
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$406,200
USES OF FUNDS		
SALARIES & WAGES		
03-5-4500-010	Salaries and Wages	75,500
03-5-4500-020	Overtime	12,200
Total Salaries & Wages		\$87,700
BENEFITS		
03-5-4500-075	Workers Compensation Insurance	3,200
	Operating Crew Benefits Allocation	51,816
Total Benefits		\$55,016
Total Personnel Services		\$142,716



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2021/22
SERVICES & SUPPLIES		
03-5-4500-110	Communication	515
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,000
03-5-4500-170	Maintenance: Equipment	3,300
03-5-4500-171	Maintenance: Vehicles	3,500
03-5-4500-172	Gas and Oil	3,500
03-5-4500-173	Maint: Structures/ Improvements	5,135
03-5-4500-175	System Parts/ Operating Supplies	8,240
03-5-4500-177	Safety Expense	2,850
03-5-4500-180	Memberships	1,000
03-5-4500-200	Office Expense	515
03-5-4500-205	Outside UB Mailing Expense	9,000
03-5-4500-220	Professional Services	2,575
03-5-4500-222	Contracted Engineering	2,835
03-5-4500-241	Rents & Leases/ Equipment	2,575
03-5-4500-248	Regulatory Permits & Fees	4,020
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800
03-5-4500-290	Utilities	2,600
03-5-4500-390	Bad Debt Expense	350
03-5-4500-499	Claims & Settlements	1,900
Total Services & Supplies		\$67,210
CAPITAL OUTLAY		
Total Capital Outlay		\$0
DEBT SERVICE		
	CalPERS UAL Funding	23,328
Total Debt Service		\$23,328
ADMINISTRATIVE COST ALLOCATION		
	Administrative Cost Allocation	265,193
Total Administrative Cost Allocation		\$265,193
Total Expenditures		\$498,447



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2021/22
OPERATING SURPLUS/(DEFICIT)		(\$92,247)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund & Garbage (Transfers Out) - Equipment Fund Encumbrances - Sources of Funding Encumbrances - (Designated Funds)	118,836 (13,900) 0 0
NET TRANSFERS & ENCUMBRANCES		\$104,936
RESERVES		
	Prior Year FBA (Use of Reserves) Additions to Reserves Other Adjustments	(99,503) 0 112,192 0
RESERVES - INCREASE / (DECREASE)		\$12,689
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves Operating Surplus / (Deficit) Transfers & Encumbrances	1,210,098 (92,247) 104,936
ENDING RESERVES		\$1,222,787



GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
	Revenues	\$68,675
	Other Sources of Funds	\$0
	Total Sources of Funds	\$68,675
USES OF FUNDS		
	Salaries & Wages	\$31,000
	Benefits	\$22,440
	Personnel Services	\$53,440
	Services & Supplies	\$24,631
	Capital Outlay	\$0
	Administrative Cost	\$35,359
	Total Expenditures	\$113,430
OPERATING SURPLUS/(DEFICIT)		(\$44,755)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(3,663)
	Encumbrances - Sources of Funding - IWMA Grant	10,000
	Encumbrances - (Designated Funds) - IWMA Grant	(18,400)
	NET TRANSFERS & ENCUMBRANCES	(\$4,563)
RESERVES		
	Prior Year FBA	(44,989)
	(Use of Reserves)	(4,329)
	Additions to Reserves	0
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$49,318)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$327,587
	Operating Surplus / (Deficit)	(\$44,755)
	Transfers & Encumbrances	(\$4,563)
	ENDING RESERVES	\$278,269



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
REVENUES		
06-4-3501-000	Franchise Fees	60,000
06-4-3501-741	Landfill Savings Payment	8,675
Total Revenues		\$68,675
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$68,675
USES OF FUNDS		
SALARIES & WAGES		
06-5-4900-010	Salaries & Wages	31,000
06-5-4900-020	Overtime Wages	0
Total Salaries & Wages		\$31,000
BENEFITS		
06-5-4900-075	Compensation Insurance	850
	Operating Crew Benefits Allocation	21,590
Total Benefits		\$22,440
Total Personnel Services		\$53,440
SERVICES & SUPPLIES		
06-5-4900-110	Communication	930
06-5-4900-171	Maintenance - Vehicles	530
06-5-4900-173	Maint - Shared Structures/ Improvements	490
06-5-4900-175	Operating Supplies	1,600
06-5-4900-200	Office Expense	1,065
06-5-4900-210	Postage	530
06-5-4900-220	Professional Services	8,940
06-5-4900-290	Utilities	546
06-5-4900-291	School Outreach Programs	10,000
Total Services & Supplies		\$24,631
CAPITAL OUTLAY		
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
	Administrative Cost Allocation	35,359
Total Administrative Cost Allocation		\$35,359
Total Expenditures		\$113,430



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2021/22
OPERATING SURPLUS/(DEFICIT)		(\$44,755)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(3,663)
	Encumbrances - Sources of Funding - IWMA Grant	10,000
	Encumbrances - (Designated Funds) - IWMA Grant	(18,400)
NET TRANSFERS & ENCUMBRANCES		(\$4,563)
RESERVES		
	Prior Year FBA	(44,989)
	(Use of Reserves)	(4,329)
	Additions to Reserves	0
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$49,318)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$327,587
	Operating Surplus / (Deficit)	(\$44,755)
	Transfers & Encumbrances	(\$4,563)
ENDING RESERVES		\$278,269



EQUIPMENT FUND





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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
	Revenues	\$35,025
	Other Sources of Funds	\$0
	Total Sources of Funds	\$35,025
USES OF FUNDS		
	Salaries & Wages	\$0
	Benefits	\$0
	Personnel Services	\$0
	Services & Supplies	\$16,000
	Capital Outlay	\$0
	Debt Service	\$15,000
	Total Expenditures	\$31,000
OPERATING SURPLUS/(DEFICIT)		\$4,025
TRANSFERS & ENCUMBRANCES		
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		\$0
RESERVES		
	(Use of Reserves)	0
	Additions to Reserves	4,025
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$4,025
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$28,215
	Operating Surplus / (Deficit)	\$4,025
	Transfers & Encumbrances	\$0
ENDING RESERVES		\$32,240



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2021/22
SOURCES OF FUNDS		
REVENUES		
12-4-3800-001	Lease Revenue from Water	19,920
12-4-3800-002	Lease Revenue from Sewer	13,900
12-4-3800-005	Lease Revenue from Garbage	1,205
Total Revenues		\$35,025
OTHER SOURCES OF FUNDS		
		0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$35,025
USES OF FUNDS		
SALARIES & WAGES		
		0
Total Salaries & Wages		\$0
BENEFITS		
		0
Total Benefits		\$0
Total Personnel Services		\$0
SERVICES & SUPPLIES		
12-5-4350-171	Maintenance - Vehicles	6,500
12-5-4350-172	Fuel	9,500
Total Services & Supplies		\$16,000
CAPITAL OUTLAY		
12-5-4350-320	Fixed Assets	0
Total Capital Outlay		\$0
DEBT SERVICE		
12-5-4350-320	Equipment Lease	15,000
12-5-4350-386	Interest Expense	0
Total Debt Service		\$15,000
Total Expenditures		\$31,000



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2021/22
OPERATING SURPLUS/(DEFICIT)		\$4,025
TRANSFERS & ENCUMBRANCES		
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		\$0
RESERVES		
	(Use of Reserves)	0
	Additions to Reserves	4,025
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$4,025
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$28,215
	Operating Surplus / (Deficit)	\$4,025
	Transfers & Encumbrances	\$0
ENDING RESERVES		\$32,240

**OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE**
For the Fiscal Year Ending June 30, 2022

Step Differential: Step:	A Step #1	2.50% B Step #2	2.50% C Step #3	5.00% D Step #4	5.00% E Step #5	5.00% F Step #6	5.00% G Step #7	5.00% Longevity Step #8
General Manager								
Hourly	\$ 81.73	\$ 84.18	\$ 86.71	-	-	-	-	-
Annual	\$170,000	\$175,100	\$180,353	-	-	-	-	-
Business and Accounting Manager I								
Hourly	\$ 26.47	\$ 27.13	\$ 27.81	\$ 29.20	\$ 30.66	\$ 32.19	\$ 33.80	\$ 35.48
Annual	\$55,058	\$56,430	\$57,845	\$60,736	\$63,773	\$66,955	\$70,304	\$73,798
Business and Accounting Manager II								
Hourly	\$ 31.75	\$ 32.55	\$ 33.36	\$ 35.03	\$ 36.78	\$ 38.61	\$ 40.55	\$ 42.57
Annual	\$66,040	\$67,704	\$69,389	\$72,862	\$76,502	\$80,309	\$84,344	\$88,546
Business and Accounting Manager III								
Hourly	\$ 43.00	\$ 44.07	\$ 45.18	\$ 47.43	\$ 49.81	\$ 52.30	\$ 54.91	\$ 57.66
Annual	\$89,440	\$91,666	\$93,974	\$98,654	\$103,605	\$108,784	\$114,213	\$119,933
Account Administrator I								
Hourly	\$ 19.84	\$ 20.34	\$ 20.84	\$ 21.88	\$ 22.97	\$ 24.11	\$ 25.34	\$ 26.58
Annual	\$41,267	\$42,307	\$43,347	\$45,510	\$47,778	\$50,149	\$52,707	\$55,286
Account Administrator II								
Hourly	\$ 21.33	\$ 21.86	\$ 22.40	\$ 23.54	\$ 24.70	\$ 25.91	\$ 27.22	\$ 28.58
Annual	\$44,366	\$45,469	\$46,592	\$48,963	\$51,376	\$53,893	\$56,618	\$59,446
Account Administrator III								
Hourly	\$ 22.94	\$ 23.49	\$ 24.07	\$ 25.28	\$ 26.54	\$ 27.87	\$ 29.26	\$ 30.72
Annual	\$47,715	\$48,859	\$50,066	\$52,582	\$55,203	\$57,970	\$60,861	\$63,898
Utilities System Manager								
Hourly	\$ 43.00	\$ 44.07	\$ 45.18	\$ 47.43	\$ 49.81	\$ 52.30	\$ 54.91	\$ 57.66
Annual	\$89,440	\$91,666	\$93,974	\$98,654	\$103,605	\$108,784	\$114,213	\$119,933
Lead Operator								
Hourly	\$ 27.95	\$ 28.65	\$ 29.38	\$ 30.84	\$ 32.38	\$ 34.00	\$ 35.70	\$ 37.48
Annual	\$58,136	\$59,592	\$61,110	\$64,147	\$67,350	\$70,720	\$74,256	\$77,958
Utilities Operator I								
Hourly	\$ 20.96	\$ 21.48	\$ 22.00	\$ 23.11	\$ 24.29	\$ 25.49	\$ 26.78	\$ 28.12
Annual	\$43,597	\$44,678	\$45,760	\$48,069	\$50,523	\$53,019	\$55,702	\$58,490
Utilities Operator II								
Hourly	\$ 22.53	\$ 23.08	\$ 23.66	\$ 24.85	\$ 26.10	\$ 27.39	\$ 28.78	\$ 30.22
Annual	\$46,862	\$48,006	\$49,213	\$51,688	\$54,288	\$56,971	\$59,862	\$62,858
Utilities Operator III								
Hourly	\$ 24.21	\$ 24.81	\$ 25.44	\$ 26.72	\$ 28.05	\$ 29.45	\$ 30.93	\$ 32.47
Annual	\$50,357	\$51,605	\$52,915	\$55,578	\$58,344	\$61,256	\$64,334	\$67,538
Operator In Training								
Hourly	\$ 19.50	\$ 19.97	\$ 20.49	\$ 21.51	\$ 22.58	\$ 23.71	\$ 24.88	\$ 26.15
Annual	\$ 40,560	\$ 41,538	\$ 42,619	\$ 44,741	\$ 46,966	\$ 49,317	\$ 51,750	\$ 54,392

Position Allocation List Approved Positions:	Permanent	Temporary	Full Time	Part Time	Part Time Hours
General Manager	1	0	1	0	n/a
Business and Accounting Manager I/II/III	1	0	1	0	n/a
Account Administrator I/II/III	3	0	2	1	=< 24/wk
Utilities System Manager	1	0	1	0	n/a
Lead Operator/ Utilities Operator I/II/III / OIT	3	0	3	0	n/a
Total	9	0	8	1	n/a



Oceano Community Services District

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

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

EXHIBIT "B" – List of Encumbrances

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

OCEANO COMMUNITY SERVICES DISTRICT
 BUDGET SUMMARY - Reserves
 FISCAL YEAR 2021- 22

	Governmental	Administration	Fire	Lighting	Total Governmental Fund	Facilities	Total General Fund	Water	Wastewater	Garbage	Equipment	Total Enterprise Funds	Total
RESERVE DESIGNATIONS													
BEGINNING RESERVES													
Type R=Restricted; C=Commitment													
Fund Balance Available	\$ 49,948				\$ 49,948	\$ 3,905	\$ 53,853	\$ 485,874	\$ 99,503	\$ 44,989	\$ -	\$ 630,366	\$ 684,219
FY 20-21 Encumbrances	\$ (24,621)				\$ (24,621)	\$ -	\$ (24,621)	\$ (53,638)	\$ -	\$ (8,400)	\$ -	\$ (62,038)	\$ (86,659)
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,658	\$ 132,658	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 156,715
C Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 150,000	\$ -	\$ 500,000	\$ 500,000
C Emergency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 400,000
C Minimum	\$ 192,955	\$ -	\$ -	\$ -	\$ 192,955	\$ -	\$ 192,955	\$ 588,862	\$ 75,000	\$ 20,000	\$ -	\$ 683,862	\$ 876,817
C Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 75,000	\$ 28,215	\$ 203,215	\$ 203,215
C Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 37,598	\$ -	\$ 137,598	\$ 137,598
U Unassigned (Ent) / Commitment (GF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,595	\$ -	\$ -	\$ 85,595	\$ 85,595
Total Beginning Reserves	\$ 192,955	\$ -	\$ -	\$ -	\$ 192,955	\$ 132,658	\$ 325,613	\$ 612,919	\$ 1,110,595	\$ 282,598	\$ 28,215	\$ 2,034,327	\$ 2,359,940
RESERVES INCREASES													
R Facility Fees Acc Leave Water Bonds					\$ -	\$ 15,000	\$ 15,000					\$ -	\$ 15,000
C Infrastructure					\$ -	\$ -	\$ -	270,502				270,502	270,502
C Emergency					\$ -	\$ -	\$ -						
C Minimum					\$ -	\$ 3,905	\$ 3,905	161,138	50,000	10,000		221,138	225,043
C Equipment Replacement					\$ -	\$ -	\$ -				4,025	4,025	4,025
C Contingencies					\$ -	\$ -	\$ -						
U Unassigned (Ent) / Commitment (GF)					\$ -	\$ -	\$ -		62,192			62,192	62,192
Total Reserve Increases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,905	\$ 18,905	\$ 431,640	\$ 112,192	\$ 10,000	\$ 4,025	\$ 557,857	\$ 576,762
RESERVES CANCELLATIONS													
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -
C Infrastructure					\$ -	\$ -	\$ -						
C Emergency					\$ -	\$ -	\$ -						
C Minimum	(41,056)				(41,056)		(41,056)						(41,056)
C Equipment Replacement					\$ -	\$ -	\$ -						
C Contingencies					\$ -	\$ -	\$ -			(14,329)		(14,329)	(14,329)
U Unassigned (Ent) / Commitment (GF)					\$ -	\$ -	\$ -						
Total Reserve Decreases	\$ (41,056)	\$ -	\$ -	\$ -	\$ (41,056)	\$ -	\$ (41,056)	\$ -	\$ -	\$ (14,329)	\$ -	\$ (14,329)	\$ (55,385)
ENDING RESERVES													
R Facility Fees Acc Leave Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,658	\$ 147,658	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 171,715
C Infrastructure								270,502	350,000	150,000		770,502	770,502
C Emergency									400,000			400,000	400,000
C Minimum	151,899				151,899	3,905	155,804	750,000	125,000	30,000		905,000	1,060,804
C Equipment Replacement									100,000	75,000	32,240	207,240	207,240
C Contingencies									100,000	23,269		123,269	123,269
U Unassigned (Ent) / Commitment (GF)									147,787			147,788	147,787
Total Ending Reserves	\$ 151,899	\$ -	\$ -	\$ -	\$ 151,899	\$ 151,563	\$ 303,462	\$ 1,044,559	\$ 1,222,787	\$ 278,269	\$ 32,240	\$ 2,577,856	\$ 2,881,317