

2020-2021 FINAL OCSD BUDGET



BUDGET SUMMARY





GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	FINAL BUDGET FY 2020/21
SOURCES OF FUNDS		
	Fire	\$0
	Lighting	\$0
	Facilities	\$157,486
	Admin	\$2,244,809
	Total Sources of Funds	\$2,402,295
USES OF FUNDS		
	Fire	\$1,186,861
	Lighting	\$42,961
	Facilities	\$33,127
	Admin	\$1,147,589
	Total Expenditures	\$2,410,538
OPERATING SURPLUS/(DEFICIT)		
	Fire	(\$1,186,861)
	Lighting	(\$42,961)
	Facilities	\$124,359
	Admin	\$1,097,220
	OPERATING SURPLUS/(DEFICIT)	(\$8,243)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	31,500
	(Transfers Out) - To Wastewater	(113,940)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(645)
	NET TRANSFERS & ENCUMBRANCES	(\$83,085)
RESERVES		
	Use of Reserves	91,328
	(Additions to Reserves)	
	Other Adjustments	
	RESERVES - INCREASE / (DECREASE)	\$91,328
NET BUDGETARY SOURCES/USES		
		(\$0)
RESERVES		
	Beginning Reserves	\$427,841
	Operating Surplus / (Deficit)	(\$8,243)
	Transfers & Encumbrances	(\$83,085)
	ENDING RESERVES	\$336,513



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 2020/21
SOURCES OF FUNDS		
	Revenues	\$1,097,220
	Other Sources of Funds	\$1,147,589
	Total Sources of Funds	\$2,244,809
USES OF FUNDS		
	Salaries & Wages	\$434,500
	Benefits	\$190,520
	Personnel Services	\$625,020
	Services & Supplies	\$300,585
	Operating Crew Benefits Allocation	\$221,985
	Administrative Cost	\$0
	Total Expenditures	\$1,147,589
OPERATING SURPLUS/(DEFICIT)		\$1,097,220
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Facilities Fund	123,738
	(Transfers Out) - Fire & Lighting	(1,230,467)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		(\$1,106,729)
RESERVES		
	Use of Reserves	9,509
	(Additions to Reserves)	0
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$9,509
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	202,464
	Operating Surplus / (Deficit)	1,097,220
	Transfers & Encumbrances	(1,106,729)
ENDING RESERVES		192,955



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2020/21
SOURCES OF FUNDS		
REVENUES		
01-4-3100-000	Property Taxes: Current Year - Secured	1,055,500
01-4-3101-000	Property Taxes: Current Year - Unsecured	39,000
	Unitary Tax	11,500
01-4-3120-000	Homeowners' Prop Tax Relief	6,125
01-4-3238-200	Firework Permit	1,540
01-4-3557-000	CO Charge: SB 2557	(16,445)
Total Revenues		\$1,097,220
OTHER SOURCES OF FUNDS		
	Allocated Administrative Overhead	925,605
	Allocated Operating Crew Overhead	221,985
Total Other Sources of Funds		\$1,147,589
Total Sources of Funds		\$2,244,809
USES OF FUNDS		
SALARIES & WAGES		
01-5-4100-010	Salary & Wages	425,800
01-5-4100-020	Overtime	8,700
Total Salaries & Wages		\$434,500
BENEFITS		
01-5-4100-061	PERS Contribution	54,000
01-5-4100-062	PERS UAL Payment	49,500
01-5-4100-070	SUI	2,170
01-5-4100-071	Medicare	6,200
01-5-4100-072	FICA	1,725
01-5-4100-075	Compensation Insurance	5,225
01-5-4100-090	Insurance	70,800
01-5-4100-097	Cell Phone Allowance	900
Total Benefits		\$190,520
Total Personnel Services		\$625,020



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2020/21
	SERVICES & SUPPLIES	
01-5-4100-110	Communications & Dispatch	10,375
01-5-4100-150	Insurance	24,720
01-5-4100-170	Maintenance: Equipment	3,810
01-5-4100-173	Maint: Structures/ Improvements	10,815
01-5-4100-180	Memberships	7,010
01-5-4100-193	Bank Fees	4,790
01-5-4100-200	Office Expense	7,175
01-5-4100-205	Outside UB Mail Service	0
01-5-4100-210	Postage	2,575
01-5-4100-218	Audit	19,875
01-5-4100-220	Professional Services	29,000
01-5-4100-221	Information Technology	10,300
01-5-4100-223	Legal Services	96,000
01-5-4100-225	Board Stipends	12,000
01-5-4100-226	Annual Software Maintenance	16,565
01-5-4100-230	Required Legal Notice	2,655
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,590
01-5-4100-241	Rents/ Lease: Equipment	3,185
01-5-4100-247	LAFCO Annual Charge	12,480
01-5-4100-248	Permits, Fees, Lincenses	1,065
01-5-4100-260	Election Expense	5,500
01-5-4100-280	Private Vehicle/ Milage Expense	530
01-5-4100-285	Classes/ Seminars/ Training Fee	5,835
01-5-4100-286	Board Member Travel	2,125
01-5-4100-290	Utilities	10,610
	Total Services & Supplies	\$300,585
	Operating Crew Benefits & Direct Labor Cost Allocations	
	Leave time	54,500
	Salaries & Wages (Admin)	7,450
	PERS Contribution	43,000
	Medicare	5,500
	P/R Fed & State Taxes	4,275
	SUI	1,750
	Insurance	83,400
	Boot Allowance	1,250
	Clothing	7,210
	Standby	13,650
	Total Operating Crew Benefits	\$221,985
	Total Expenditures	\$1,147,589



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2020/21
OPERATING SURPLUS/(DEFICIT)		\$1,097,220
	TRANSFERS & ENCUMBRANCES	
	Transfers In - Facilitateis Fund	123,738
	(Transfers Out) - Fire and Lighting	(1,230,467)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated LHMP Funds)	0
NET TRANSFERS & ENCUMBRANCES		(\$1,106,729)
	RESERVES	
	Use of Reserves	91,328
	(Additions to Reserves)	
	Other Adjustments	
RESERVES - INCREASE / (DECREASE)		\$91,328
NET BUDGETARY SOURCES/USES		\$81,819
RESERVES		
	Beginning Reserves	\$202,464
	Operating Surplus / (Deficit)	\$1,097,220
	Transfers & Encumbrances	(1,106,729)
ENDING RESERVES		\$192,955



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 2020/21
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$1,000
	Benefits	\$14,445
	Personnel Services	\$15,445
	Services & Supplies	\$1,143,648
	Capital Overlay	\$0
	Administrative Cost Allocation	\$27,768
	Total Expenditures	\$1,186,861
OPERATING SURPLUS/(DEFICIT)		(\$1,186,861)



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2020/21
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SOURCES OF FUNDS

REVENUES		
	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	1,000
01-5-4200-020	Overtime	0
	Total Salaries & Wages	\$1,000
BENEFITS		
01-5-4200-062	PERS UAL Payment	13,335
	Operating Crew Benefits Allocation	1,110
	Total Benefits	\$14,445
Total Personnel Services		\$15,445
SERVICES & SUPPLIES		
01-5-4200-077	JPA - Quarterly Payments	1,138,148
01-5-4200-290	Utilities	5,000
01-5-4200-291	Sandbags	500
	Total Services & Supplies	\$1,143,648
CAPITAL OVERLAY		
		0
	Total Capital Overlay	\$0
ADMINISTRATIVE COST ALLOCATION		
01-5-4200-376	Allocated Overhead - Admin	27,768
	Total Administrative Cost Allocation	\$27,768
Total Expenditures		\$1,186,861



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2020/21
OPERATING SURPLUS/(DEFICIT)		(\$1,186,861)
TRANSFERS & ENCUMBRANCES		
	Transfers In - Property Taxes & Fac Fund	1,186,861
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		\$1,186,861
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 FY 2020/2021
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$1,000
	Benefits	\$1,110
	Personnel Services	\$2,110
	Services & Supplies	\$31,595
	Capital Outlay	\$0
	Administrative Cost	\$9,256
	Total Expenditures	\$42,961
OPERATING SURPLUS/(DEFICIT)		(\$42,961)



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL FY 2020/2021
SOURCES OF FUNDS		
REVENUES		
Total Revenues		\$0
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$0
USES OF FUNDS		
SALARIES & WAGES		
01-5-4195-010	Salaries & Wages	1,000
01-5-4195-020	Overtime Wages	0
Total Salaries & Wages		\$1,000
BENEFITS		
	Operating Crew Benefits Allocation	1,110
Total Benefits		\$1,110
Total Personnel Services		\$2,110
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	9,256
01-5-4195-377	Operating Crew Overhead	
Total Administrative Cost Allocation		\$9,256
Total Expenditures		\$42,961



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL FY 2020/2021
OPERATING SURPLUS/(DEFICIT)		(\$42,961)
TRANSFERS & ENCUMBRANCES		
	Transfers In - Property Taxes	43,606
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	(645)
NET TRANSFERS & ENCUMBRANCES		\$42,961
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	\$157,486
	Other Sources of Funds	\$0
	Total Sources of Funds	\$157,486
USES OF FUNDS		
	Salaries & Wages	\$3,725
	Benefits	\$2,220
	Personnel Services	\$5,945
	Services & Supplies	\$8,670
	Capital Outlay	\$0
	Administrative Cost	\$18,512
	Total Expenditures	\$33,127
OPERATING SURPLUS/(DEFICIT)		\$124,359
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund	31,500
	(Transfers Out)	(237,678)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		(\$206,178)
RESERVES		
	Use of Reserves	81,919
	(Additions to Reserves)	0
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$81,919
NET BUDGETARY SOURCES/USES		\$100
RESERVES		
	Beginning Reserves	\$225,377.00
	Operating Surplus / (Deficit)	\$124,358.82
	Transfers & Encumbrances	(\$206,178.00)
ENDING RESERVES		\$143,558



**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		
10-4-3257-000	Utility Reimbursement	1,846
10-4-3258-000	Old Fire Station Rent	11,700
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		\$157,486
OTHER SOURCES OF FUNDS		
	Nuclear Power Preparedness - Emergency Generator	0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$157,486
USES OF FUNDS		
SALARIES & WAGES		
10-5-4300-010	Salary & Wages	3,725
10-5-4300-010	Overtime	0
Total Salaries & Wages		\$3,725
BENEFITS		
10-5-4300-090	Medical Insurance	0
	Operating Crew Overhead	2,220
Total Benefits		\$2,220
Total Personnel Services		\$5,945
SERVICES & SUPPLIES		
10-5-4300-163	Maint: Structure/ Improvements	5,000
10-5-4300-173	So: Maint. Structures/ Improvements	2,125
10-5-4300-220	Professional Services	1,545
Total Services & Supplies		\$8,670



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2020/2021
CAPITAL OUTLAY		
10-5-4300-320	Fixed Assets	0
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
10-5-4300-376	Admin Allocation	18,512
Total Administrative Cost Allocation		\$18,512
Total Expenditures		\$33,127
OPERATING SURPLUS/(DEFICIT)		\$124,359
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	31,500
	(Transfers Out) - To General & Sewer	(237,678)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		(\$206,178)
RESERVES		
	Use of Reserves	81,819
	(Additions to Reserves)	0
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$81,819
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$225,377
	Operating Surplus / (Deficit)	\$124,359
	Transfers & Encumbrances	(206,178)
ENDING RESERVES		\$143,558



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

ACCOUNT NO.	ENTERPRISE FUNDS	FINAL BUDGET FY 2020/2021
SOURCES OF FUNDS		
	Water	\$2,712,689
	Wastewater	\$403,800
	Garbage	\$59,693
	Equipment	\$30,023
Total Sources of Funds		\$3,206,205
USES OF FUNDS		
	Water	\$2,881,438
	Wastewater	\$486,964
	Garbage	\$111,779
	Equipment	\$26,000
Total Expenditures		\$3,506,181
OPERATING SURPLUS/(DEFICIT)		
	Water	(\$168,749)
	Wastewater	(\$83,164)
	Garbage	(\$52,086)
	Equipment	\$4,023
OPERATING SURPLUS/(DEFICIT)		(\$299,977)
TRANSFERS & ENCUMBRANCES		
	Transfers In	121,440
	(Transfers Out)	(\$6,075)
	Encumbrances - Sources of Funding	124,055
	Encumbrances - (Designated Funds)	(\$154,544)
NET TRANSFERS & ENCUMBRANCES		\$34,876
RESERVES		
	Use of Reserves	270,443
	(Additions to Reserves)	(\$22,884)
	Use of Prior Year FBA	30,489
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$278,048
NET BUDGETARY SOURCES/USES		\$12,947
RESERVES		
Beginning Reserves		
	Water	\$868,232.00
	Wastewater	\$1,091,734.00
	Garbage	\$328,217.00
	Equipment	\$24,192.00
Beginning Reserves		2,312,375
Operating Surplus / (Deficit)		
	Water	(\$168,749)
	Wastewater	(\$83,164)
	Garbage	(\$52,086)
	Equipment	\$4,023
Operating Surplus / (Deficit)		(299,977)
Transfers & Encumbrances		
	Water	(\$86,564)
	Wastewater	\$102,025
	Garbage	\$6,467
	Equipment	\$0
Transfers & Encumbrances		21,928
ENDING RESERVES		\$2,034,326



WATER FUND





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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2020/2021
SOURCES OF FUNDS		
	Revenues	\$2,712,689
	Other Sources of Funds	\$0
	Total Sources of Funds	\$2,712,689
USES OF FUNDS		
	Salaries & Wages	\$201,000
	Benefits	\$148,858
	Personnel Services	\$349,858
	Services & Supplies	\$1,936,217
	Capital Outlay	\$40,000
	Administrative Cost	\$555,363
	Total Expenditures	\$2,881,438
OPERATING SURPLUS/(DEFICIT)		(\$168,749)
TRANSFERS & ENCUMBRANCES		
	Transfers In	0
	(Transfers Out)	(56,075)
	Encumbrances - Sources of Funding	124,055
	Encumbrances - (Designated Funds)	(154,544)
NET TRANSFERS & ENCUMBRANCES		(\$86,564)
RESERVES		
	Use of Reserves	0
	(Additions to Reserves)	0
	Use of Prior Year FBA	30,489
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$30,489
NET BUDGETARY SOURCES/USES		(\$224,824)
RESERVES		
	Beginning Reserves	\$868,232.00
	Operating Surplus / (Deficit)	(168,749)
	Transfers & Encumbrances & FBA	(86,564)
ENDING RESERVES		\$612,919



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2020/2021
SOURCES OF FUNDS		
REVENUES		
02-4-3200-000	Sales: Residential	1,828,000
02-4-3204-000	Sales: Lopez	502,000
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 Charages	25,919
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
	Water Rate Increase - Prop 218	259,960
Total Revenues		\$2,712,689
OTHER SOURCES OF FUNDS		
	WRRP Grant Phase #1	0
	WRRP Grant Phase #2	0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$2,712,689
USES OF FUNDS		
SALARIES & WAGES		
02-5-4400-010	Salaries and Wages	170,000
02-5-4400-020	Overtime	31,000
Total Salaries & Wages		\$201,000
BENEFITS		
02-5-4400-075	Workers Compensation Insurance	6,788
	Operating Crew Benefits Allocation	142,070
Total Benefits		\$148,858
Total Personnel Services		\$349,858



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2020/2021
SERVICES & SUPPLIES		
02-5-4400-110	Communications	3,500
02-5-4400-163	Maint: Structures/ Improvments	8,900
02-5-4400-164	Paving	1,300
02-5-4400-170	Maintenance - Equipment	5,665
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	21,630
02-5-4400-177	Saftey Expense	570
02-5-4400-178	Chemicals	3,800
02-5-4400-180	Membership	2,700
02-5-4400-200	Office Expense	620
02-5-4400-205	Outside UB Mail Service	9,000
02-5-4400-220	Professional Services	18,025
02-5-4400-221	Infromation 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	1,145
02-5-4400-231	Bad Debt Expense	545
02-5-4400-241	Rents/ Leases - Equipment	2,115
02-5-4400-248	Permits, Fees, Licenses	13,085
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	493,997
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
02-5-4400-320	Fixed Assets - Equipment	0
02-5-4400-362	Litigation: SMGB	50,000
02-5-4400-366	Storage Tank O&M	0
02-5-4400-380	NCMA Tec	44,000
02-5-4400-499	Claim & Setteltments	7,500
Total Services & Supplies		\$1,936,217
CAPITAL OUTLAY		
	CIP - Water Tank Renovation	40,000
Total Capital Outlay		\$40,000
ADMINISTRATIVE COST ALLOCATION		
02-5-4400-376	Administrative Cost Allocation	555,363
Total Administrative Cost Allocation		\$555,363
Total Expenditures		\$2,881,438
OPERATING SURPLUS/(DEFICIT)		(\$168,749)



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2020/2021
TRANSFERS & ENCUMBRANCES		
	Transfers In	0
	(Transfers Out) - To General , Garbage, Equipment	(56,075)
	Encumbrances - Sources of Funding	124,055
	Encumbrances - (Designated Funds)	(154,544)
NET TRANSFERS & ENCUMBRANCES		(\$86,564)
RESERVES		
	Use of Reserves	224,824
	(Additions to Reserves)	
	Use of Prior Year FBA	30,489
	Other Adjustments	
RESERVES - INCREASE / (DECREASE)		\$255,313
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$868,232.00
	Operating Surplus / (Deficit)	(\$168,749)
	Transfers & Encumbrances	(\$86,564)
ENDING RESERVES		\$612,919



WASTE WATER FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2020/2021
SOURCES OF FUNDS		
	Revenues	\$403,800
	Other Sources of Funds	\$0
	Total Sources of Funds	\$403,800
USES OF FUNDS		
	Salaries & Wages	\$78,537
	Benefits	\$57,038
	Personnel Services	\$135,575
	Services & Supplies	\$73,708
	Capital Outlay	\$0
	Administrative Cost	\$277,681
	Total Expenditures	\$486,964
OPERATING SURPLUS/(DEFICIT)		(\$83,164)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund	113,940
	(Transfers Out)	(11,915)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$102,025
RESERVES		
	Use of Reserves	0
	(Additions to Reserves)	(18,861)
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$18,861)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$1,091,734.00
	Operating Surplus / (Deficit)	(\$83,164)
	Transfers & Encumbrances	\$102,025
	ENDING RESERVES	\$1,110,595



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2020/2021
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	1,700
Total Revenues		\$403,800
OTHER SOURCES OF FUNDS		
Total Other Sources of Funds		\$0
Total Sources of Funds		\$403,800
USES OF FUNDS		
SALARIES & WAGES		
03-5-4500-010	Salaries and Wages	65,037
03-5-4500-020	Overtime	13,500
Total Salaries & Wages		\$78,537
BENEFITS		
03-5-4500-075	Workers Compensation Insurance	3,762
	Operating Crew Benefits Allocation	53,276
Total Benefits		\$57,038
Total Personnel Services		\$135,575



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2020/2021
	SERVICES & SUPPLIES	
03-5-4500-110	Communication	515
03-5-4500-163	Maint: Sewer Structures/ Improvements	17,000
03-5-4500-170	Maintenance: Equipment	3,348
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	450
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	\$73,708
	CAPITAL OUTLAY	
	Total Capital Outlay	\$0
	ADMINISTRATIVE COST ALLOCATION	
	Administrative Cost Allocation	277,681
	Total Administrative Cost Allocation	\$277,681
	Total Expenditures	\$486,964
	OPERATING SURPLUS/(DEFICIT)	(\$83,164)



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2020/2021
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From General Fund	113,940
	(Transfers Out) - Equipment Fund	(11,915)
	Encumbrances - Sources of Funding	
	Encumbrances - (Designated Funds)	
	NET TRANSFERS & ENCUMBRANCES	\$102,025
	RESERVES	
	Use of Reserves	
	(Additions to Reserves)	(18,861)
	Other Adjustments	
	RESERVES - INCREASE / (DECREASE)	(\$18,861)
	NET BUDGETARY SOURCES/USES	(\$0)
	RESERVES	
	Beginning Reserves	\$1,091,734.00
	Operating Surplus / (Deficit)	(\$83,164)
	Transfers & Encumbrances	\$102,025
	ENDING RESERVES	\$1,110,595



GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2020/2021
SOURCES OF FUNDS		
	Revenues	\$59,693
	Other Sources of Funds	\$0
	Total Sources of Funds	\$59,693
USES OF FUNDS		
	Salaries & Wages	\$27,000
	Benefits	\$23,139
	Personnel Services	\$50,139
	Services & Supplies	\$24,616
	Capital Outlay	\$0
	Administrative Cost	\$37,024
	Total Expenditures	\$111,779
OPERATING SURPLUS/(DEFICIT)		(\$52,086)
TRANSFERS & ENCUMBRANCES		
01 4625	Transfers In - From General Fund	7,500
	(Transfers Out)	(1,033)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$6,467
RESERVES		
	Use of Reserves	45,619
	(Additions to Reserves)	0
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	\$45,619
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$328,217.00
	Operating Surplus / (Deficit)	(\$52,086)
	Transfers & Encumbrances	\$6,467
	ENDING RESERVES	\$282,598



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2020/2021
SOURCES OF FUNDS		
REVENUES		
06-4-3501-000	Franchise Fees	51,018
06-4-3501-741	Landfill Savings Payment	8,675
Total Revenues		\$59,693
OTHER SOURCES OF FUNDS		
		0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$59,693
USES OF FUNDS		
SALARIES & WAGES		
06-5-4900-010	Salaries & Wages	27,000
06-5-4900-020	Overtime Wages	0
Total Salaries & Wages		\$27,000
BENEFITS		
06-5-4900-075	Compensation Insurance	940
	Operating Crew Benefits Allocation	22,198
Total Benefits		\$23,139
Total Personnel Services		\$50,139



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2020/2021
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	530
	School Outreach Programs	10,000
Total Services & Supplies		\$24,616
CAPITAL OUTLAY		
06-5-4900-445	CIP - Facilities Yard	0
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
	Administrative Cost Allocation	37,024
Total Administrative Cost Allocation		\$37,024
Total Expenditures		\$111,779
OPERATING SURPLUS/(DEFICIT)		(\$52,086)



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2020/2021
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund (Transfers Out) - Equipment Fund Encumbrances - Sources of Funding Encumbrances - (Designated Funds)	7,500 (1,033)
NET TRANSFERS & ENCUMBRANCES		\$6,467
RESERVES		
	Use of Reserves (Additions to Reserves) Other Adjustments	45,619
RESERVES - INCREASE / (DECREASE)		\$45,619
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves Operating Surplus / (Deficit) Transfers & Encumbrances	\$328,217.00 (52,086) \$6,467
ENDING RESERVES		\$282,598



EQUIPMENT FUND





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

ACCOUNT NO.	0	FINAL BUDGET FY 2020/2021
SOURCES OF FUNDS		
	Revenues	\$30,023
	Other Sources of Funds	\$0
	Total Sources of Funds	\$30,023
USES OF FUNDS		
	Salaries & Wages	\$0
	Benefits	\$0
	Personnel Services	\$0
	Services & Supplies	\$16,000
	Capital Outlay	\$0
	Debt Service	\$10,000
	Total Expenditures	\$26,000
OPERATING SURPLUS/(DEFICIT)		\$4,023
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)	(4,023)
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$4,023)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$24,192.00
	Operating Surplus / (Deficit)	\$4,023
	Transfers & Encumbrances	\$0
	ENDING RESERVES	\$28,215



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2020/2021
SOURCES OF FUNDS		
REVENUES		
12-4-3800-001	Lease Revenue from Water	17,075
12-4-3800-002	Lease Revenue from Sewer	11,915
12-4-3800-005	Lease Revenue from Garbage	1,033
Total Revenues		\$30,023
OTHER SOURCES OF FUNDS		
		0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$30,023
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	10,000
12-5-4350-386	Interest Expense	0
Total Debt Service		\$10,000
Total Expenditures		\$26,000



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2020/2021
OPERATING SURPLUS/(DEFICIT)		\$4,023
TRANSFERS & ENCUMBRANCES		
	Transfers In - General Fund (Backhoe)	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)	(4,023)
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		(\$4,023)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$24,192.00
	Operating Surplus / (Deficit)	\$4,023
	Transfers & Encumbrances	\$0
ENDING RESERVES		\$28,215

**OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE**
For the Fiscal Year Ending June 30, 2021

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			-	-	-	-	-
Annual	\$170,000			-	-	-	-	-
Business and Accounting Manager I								
Hourly	\$ 25.70	\$ 26.34	\$ 27.00	\$ 28.35	\$ 29.77	\$ 31.25	\$ 32.82	\$ 34.45
Annual	\$53,456	\$54,787	\$56,160	\$58,968	\$61,922	\$65,000	\$68,266	\$71,656
Business and Accounting Manager II								
Hourly	\$ 30.83	\$ 31.60	\$ 32.39	\$ 34.01	\$ 35.71	\$ 37.49	\$ 39.37	\$ 41.33
Annual	\$64,126	\$65,728	\$67,371	\$70,741	\$74,277	\$77,979	\$81,890	\$85,966
Business and Accounting Manager III								
Hourly	\$ 41.75	\$ 42.79	\$ 43.86	\$ 46.05	\$ 48.36	\$ 50.78	\$ 53.31	\$ 55.98
Annual	\$86,840	\$89,003	\$91,229	\$95,784	\$100,589	\$105,622	\$110,885	\$116,438
Account Administrator I								
Hourly	\$ 19.26	\$ 19.75	\$ 20.23	\$ 21.24	\$ 22.30	\$ 23.41	\$ 24.60	\$ 25.81
Annual	\$40,061	\$41,080	\$42,078	\$44,179	\$46,384	\$48,693	\$51,168	\$53,685
Account Administrator II								
Hourly	\$ 20.71	\$ 21.22	\$ 21.75	\$ 22.85	\$ 23.98	\$ 25.16	\$ 26.43	\$ 27.75
Annual	\$43,077	\$44,138	\$45,240	\$47,528	\$49,878	\$52,333	\$54,974	\$57,720
Account Administrator III								
Hourly	\$ 22.27	\$ 22.81	\$ 23.37	\$ 24.54	\$ 25.77	\$ 27.06	\$ 28.41	\$ 29.83
Annual	\$46,322	\$47,445	\$48,610	\$51,043	\$53,602	\$56,285	\$59,093	\$62,046
Utilities System Manager								
Hourly	\$ 41.75	\$ 42.79	\$ 43.86	\$ 46.05	\$ 48.36	\$ 50.78	\$ 53.31	\$ 55.98
Annual	\$86,840	\$89,003	\$91,229	\$95,784	\$100,589	\$105,622	\$110,885	\$116,438
Lead Operator								
Hourly	\$ 27.14	\$ 27.82	\$ 28.52	\$ 29.94	\$ 31.44	\$ 33.01	\$ 34.66	\$ 36.39
Annual	\$56,451	\$57,866	\$59,322	\$62,275	\$65,395	\$68,661	\$72,093	\$75,691
Utilities Operator I								
Hourly	\$ 20.35	\$ 20.85	\$ 21.36	\$ 22.44	\$ 23.58	\$ 24.75	\$ 26.00	\$ 27.30
Annual	\$42,328	\$43,368	\$44,429	\$46,675	\$49,046	\$51,480	\$54,080	\$56,784
Utilities Operator II								
Hourly	\$ 21.87	\$ 22.41	\$ 22.97	\$ 24.13	\$ 25.34	\$ 26.59	\$ 27.94	\$ 29.34
Annual	\$45,490	\$46,613	\$47,778	\$50,190	\$52,707	\$55,307	\$58,115	\$61,027
Utilities Operator III								
Hourly	\$ 23.50	\$ 24.09	\$ 24.70	\$ 25.94	\$ 27.23	\$ 28.59	\$ 30.03	\$ 31.52
Annual	\$48,880	\$50,107	\$51,376	\$53,955	\$56,638	\$59,467	\$62,462	\$65,562
Operator In Training								
Hourly	\$ 18.93	\$ 19.39	\$ 19.89	\$ 20.88	\$ 21.92	\$ 23.02	\$ 24.16	\$ 25.39
Annual	\$ 39,374	\$ 40,331	\$ 41,371	\$ 43,430	\$ 45,594	\$ 47,882	\$ 50,253	\$ 52,811

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 only \$250,329 of the \$376,148 grant has been expensed to then be reimbursed. The remaining balance of \$125,819 will roll over to FY 2020-21.
- The Water Fund in FY 2019-20 incurred a savings in expenditures of \$233,821 and a purchase order was issued to complete the Preliminary Engineering Report 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. The remaining balance of \$20,871 will roll over to FY 2020-21.
- The Lighting Fund in FY 2019-20 incurred a saving in expenditures of \$12,856 in FY 2019-20 and a purchase order was issued to fix the streetlights on Front St. The remaining balance of \$645 will roll over to FY 2020-21.
- On August 28, 2019, your Board approved a professional services agreement with GSI Water Solutions Inc. to prepare the 2019 Annual Report for the Northern Cities Management Area in the amount of \$39,479 with a contingency of \$3,540 for a total contract amount of \$43,016. The remaining amount outstanding on this contract is \$7,854 and will roll forward to 2020-21.

OCEANO COMMUNITY SERVICES DISTRICT
 BUDGET SUMMARY - Reserves
 FISCAL YEAR 2020-21

	Governmental	Administration	Fire	Lighting	Total General Fund	Facilities	Total General Fund	Water	Sewer	Garbage	Equipment	Total Enterprise Funds	Total
RESERVE DESIGNATIONS													
BEGINNING RESERVES													
Type R=Restricted; C=Commitment													
R	Facility Fees / Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ 128,558	\$ 128,558	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 152,615
C	Infrastructure	-	-	-	-	59,771	59,771	44,511	350,000	150,000	-	544,511	604,282
C	Emergency	-	-	-	-	-	-	300,000	400,000	-	-	700,000	700,000
C	Minimum	202,464	-	-	202,464	-	202,464	384,295	75,000	20,000	-	479,295	681,759
C	Equipment Replacement	-	-	-	-	-	-	115,369	100,000	75,000	24,192	314,561	314,561
C	Contingencies	-	-	-	-	9,093	9,093	-	100,000	40,000	-	140,000	149,093
U	Unassigned (Ent) / Commitment (GF)	-	-	-	-	27,955	27,955	-	66,734	43,217	-	109,951	137,906
	Total Beginning Reserves	\$ 202,464	\$ -	\$ -	\$ 202,464	\$ 225,377	\$ 427,841	\$ 868,232	\$ 1,091,734	\$ 328,217	\$ 24,192	\$ 2,312,375	\$ 2,740,216
RESERVES INCREASES													
R	Facility Fees / Water Bonds				\$ -	\$ 15,000	\$ 15,000					\$ -	\$ 15,000
C	Infrastructure				\$ -	-	-					-	-
C	Emergency				\$ -	-	-					-	-
C	Minimum				\$ -	-	-					-	-
C	Equipment Replacement				\$ -	-	-				4,023	4,023	4,023
C	Contingencies				\$ -	-	-					-	-
U	Unassigned (Ent) / Commitment (GF)				\$ -	-	-		18,861			18,861	18,861
	Total Reserve Increases	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 18,861	\$ -	\$ 4,023	\$ 22,884	\$ 37,884
RESERVES CANCELLATIONS													
R	Facility Fees / Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -
C	Infrastructure				\$ -	(59,771)	(59,771)	(44,511)				(44,511)	(104,282)
C	Emergency				\$ -	-	-	(300,000)				(300,000)	(300,000)
C	Minimum	(9,509)			(9,509)	-	(9,509)	204,567				204,567	195,058
C	Equipment Replacement				\$ -	-	-	(115,369)				(115,369)	(115,369)
C	Contingencies				\$ -	(9,093)	(9,093)			(2,402)		(2,402)	(11,495)
U	Unassigned (Ent) / Commitment (GF)				\$ -	(27,955)	(27,955)			(43,217)		(43,217)	(71,172)
	Total Reserve Decreases	\$ (9,509)	\$ -	\$ -	\$ (9,509)	\$ (96,819)	\$ (106,328)	\$ (255,313)	\$ -	\$ (45,619)	\$ -	\$ (300,932)	\$ (407,260)
ENDING RESERVES													
R	Facility Fees / Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ 143,558	\$ 143,558	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 167,615
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 Ending Reserves	\$ 192,955	\$ -	\$ -	\$ 192,955	\$ 143,558	\$ 336,513	\$ 612,919	\$ 1,110,595	\$ 282,598	\$ 28,215	\$ 2,034,327	\$ 2,370,840