



# Oceano Community Services District

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

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

---

**Date:** August 24, 2022

**To:** Board of Directors

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

**Subject:** **Agenda Item #9(A): Consideration of a Recommendation to Approve the Final 2022/23 Budget**

## **Recommendation**

It is recommended that your Board approve the attached Final 2022/23 budget.

## **Discussion**

The 2022/23 Preliminary Budget approved on June 22, 2022, established the revenue and expenditure plans illustrated in the attached budget schedules (Exhibit A), which now also include encumbrances (Exhibit B) for contracts and related grant revenues that carry-over from fiscal year 2021/22, and reserves (Exhibit C). Since approval of the Preliminary Budget established the revenue and expenditure plans, the primary purpose of adopting the final budget is to establish the District's financial reserves for Fiscal Year 2022/23.

Reserve amounts are based on the initial closing of accounting records on June 30, 2022. Some adjustments may occur once the final accounting closing is complete, along with the audit, in the next few months. Significant adjustments are not expected since the initial closing has evaluated the accounting of significant items.

The District's detailed reserves in the Final Budget are included in Exhibit C. The exhibit illustrating reserves includes beginning balances (including fund balance available and encumbrances), additions, cancellations, and estimated ending reserve balances on June 30, 2023. As mentioned, beginning balances may change because of the final accounting closing on June 30, 2022. It also provides the reserve details for each fund. Establishing the details is a Board discretionary decision, except for restricted reserves which have legal conditions for their use. The District's primary restricted reserves are for Public Facilities Fees, which must be expended on allowable fire fund equipment and facilities. Ending reserve balances on June 30, 2023, will vary from estimates based on revenues and expenditure variances that develop during fiscal year 2022/23.



# Oceano Community Services District

Board of Directors Meeting

The following table illustrates a summary of reserves for each fund:

<b>Fund</b>	<b>Estimated Beginning July 1, 2022</b>	<b>Increase/ (Decrease)</b>	<b>Estimated Ending June 30, 2023</b>
General	\$ 144,399	\$ 63,320	\$ 207,719
Facilities	135,574	15,000	150,574
<b>Total General</b>	<b>\$ 279,973</b>	<b>\$ 78,320</b>	<b>\$ 358,293</b>
Water	\$ 1,044,559	450,231	\$ 1,494,790
Wastewater	1,222,787	45,022	1,267,809
Garbage	241,601	(37,354)	204,247
Equipment	32,240	4,025	36,265
<b>Total Enterprise</b>	<b>\$ 2,541,187</b>	<b>\$ 461,924</b>	<b>\$ 3,003,111</b>
<b>District Totals</b>	<b>\$ 2,821,160</b>	<b>\$ 540,244</b>	<b>\$ 3,361,404</b>

The following are the primary items related to the Final Budget reserves:

1. The increase in General Fund reserves of \$63,320 is a result of utilizing last year’s fund balance available (FBA) from the prior year.
2. The Water Fund reserves will increase by \$450,231 based on the FBA from the prior year and the new water rates established with Ordinance 2020-01.
3. The Wastewater Fund will increase reserves by \$45,022 based on the FBA from the prior year. It is important to note that this is the final year of interfund loan between the Facilities Fund and Wastewater Fund for the construction of the Sheriff’s Substation and the operating deficit in the Wastewater Fund before the interfund transfer is (\$140,191).
4. The Garbage Fund reserves will decrease by (\$37,354) based on the prior year FBA and Resolution 2020-02 that reduced the franchise fee payment from South County Sanitary from 10% to 5%.

## Other Agency Involvement

The County Auditor and the Local Agency Formation Commission are provided copies of the District’s annual budget once approved. Numerous other agencies are involved in the development of the District’s budget including the Five Cities Fire Authority and the County of San Luis Obispo.



# Oceano Community Services District

Board of Directors Meeting

---

## Other Financial Considerations

Grant revenues continue to be important for the District. Over the past couple years, the General Fund has received approximately \$85,000 for the emergency generator and Local Hazard Mitigation Plan, the Water Fund has received about \$875,000 for the Water Resource Reliability Program and about \$2.5 Million for the Stormwater Capture and Groundwater Recharge Project. The Garbage Fund received \$10,000 for the Integrated Waste Management Authorities Technical Assistance Grant Program. The most recent adopted water rates established funding for the long-term capital improvement plans which will be funded through a combination of pay-as-you-go, grant funds, and debt financed projects.

## Results

The review of the Final 2022/23 budget and reserves helps to support financial transparency and a well governed community.

Attachments:

- A. Fiscal Year 2022/23 Final Budget
- B. Encumbrances
- C. Summary of Reserves FY 2022/23

ocsd  
FY 2022-2023  
FINAL BUDGET



# BUDGET SUMMARY





# GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT  
GENERAL FUND  
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
	Fire	\$0
	Lighting	\$0
	Facilities	\$165,375
	Admin	\$2,333,586
	<b>Total Sources of Funds</b>	<b>\$2,498,961</b>
<b>USES OF FUNDS</b>		
	Fire	\$1,183,977
	Lighting	\$45,845
	Facilities	\$39,644
	Admin	\$1,145,967
	<b>Total Expenditures</b>	<b>\$2,415,433</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	
	Fire	(\$1,183,977)
	Lighting	(\$45,845)
	Facilities	\$125,731
	Admin	\$1,187,619
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$83,528</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>	
	Transfers In - From Water Fund	31,500
	(Transfers Out) - To Water and Wastewater	(109,441)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$77,941)</b>
	<b>RESERVES</b>	
	Prior Year FBA	(72,733)
	(Use of Reserves)	0
	Additions to Reserves	78,320
	Other Adjustments	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>\$5,587</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$352,705
	Operating Surplus / (Deficit)	\$83,528
	Transfers & Encumbrances	(\$77,941)
	<b>ENDING RESERVES</b>	<b>\$358,292</b>



# 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 2022/23
<b>SOURCES OF FUNDS</b>		
	Revenues	\$1,187,619
	Other Sources of Funds	\$1,145,967
	<b>Total Sources of Funds</b>	<b>\$2,333,586</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$451,000
	Benefits	\$163,322
	Personnel Services	\$614,322
	Services & Supplies	\$309,645
	Operating Crew Benefits Allocation	\$222,000
	Administrative Cost	\$0
	<b>Total Expenditures</b>	<b>\$1,145,967</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$1,187,619</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From Facilities Fund	45,514
	(Transfers Out) - Fire & Lighting	(1,242,545)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$1,197,031)</b>
<b>RESERVES</b>		
	Prior FBA	(72,732)
	(Use of Reserves)	0
	Additions to Reserves	63,320
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$9,412)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	217,131
	Operating Surplus / (Deficit)	1,187,619
	Transfers & Encumbrances	(1,197,031)
<b>ENDING RESERVES</b>		<b>207,719</b>





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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
01-4-3100-000	Property Taxes: Current Year - Secured	1,150,098
01-4-3101-000	Property Taxes: Current Year - Unsecured	36,778
01-4-3120-000	Homeowners' Prop Tax Relief	6,141
01-4-3121-000	SB 1090	10,064
01-4-3238-200	Fireworks Permit	1,697
01-4-3557-000	CO Charge: SB 2557	(17,159)
<b>Total Revenues</b>		<b>\$1,187,619</b>
<b>OTHER SOURCES OF FUNDS</b>		
	Allocated Administrative Overhead	923,967
	Allocated Operating Crew Overhead	222,000
<b>Total Other Sources of Funds</b>		<b>\$1,145,967</b>
<b>Total Sources of Funds</b>		<b>\$2,333,586</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
01-5-4100-010	Salary & Wages	442,000
01-5-4100-020	Overtime	9,000
<b>Total Salaries &amp; Wages</b>		<b>\$451,000</b>
<b>BENEFITS</b>		
01-5-4100-061	PERS Contribution	65,000
01-5-4100-062	PERS UAL Payment	5,752
01-5-4100-070	SUI	2,170
01-5-4100-071	Medicare	7,300
01-5-4100-072	FICA	2,200
01-5-4100-075	Compensation Insurance	5,000
01-5-4100-090	Insurance	75,000
01-5-4100-097	Cell Phone Allowance	900
<b>Total Benefits</b>		<b>\$163,322</b>
<b>Total Personnel Services</b>		<b>\$614,322</b>



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2022/23
<b>SERVICES &amp; SUPPLIES</b>		
01-5-4100-110	Communications & Dispatch	10,800
01-5-4100-150	Insurance	32,000
01-5-4100-170	Maintenance: Equipment	3,810
01-5-4100-173	Maint: Structures/ Improvements	10,815
01-5-4100-180	Memberships	8,300
01-5-4100-193	Bank Fees	5,950
01-5-4100-200	Office Expense	7,175
01-5-4100-210	Postage	2,575
01-5-4100-218	Audit	21,290
01-5-4100-220	Professional Services	34,000
01-5-4100-221	Information Technology	5,000
01-5-4100-223	Legal Services	75,000
01-5-4100-225	Board Stipends	12,000
01-5-4100-226	Annual Software Maintenance	19,200
01-5-4100-230	Required Legal Notice	1,200
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,700
01-5-4100-247	LAFCO Annual Charge	11,900
01-5-4100-248	Permits, Fees, Licenses	2,500
01-5-4100-260	Election Expense	24,000
01-5-4100-280	Private Vehicle/ Milage Expense	530
01-5-4100-285	Classes/ Seminars/ Training Fee	6,200
01-5-4100-286	Board Member Travel	2,200
01-5-4100-290	Utilities	11,500
<b>Total Services &amp; Supplies</b>		<b>\$309,645</b>
<b>Operating Crew Benefits &amp; Direct Labor Cost Allocations</b>		
	Leave time	54,000
	Salaries & Wages (Admin)	7,500
	PERS Contribution	44,000
	Medicare	5,400
	P/R Fed & State Taxes	4,500
	SUI	1,750
	Insurance	83,400
	Boot Allowance	1,250
	Clothing	6,500
	Standby	13,700
<b>Total Operating Crew Benefits</b>		<b>\$222,000</b>
<b>Total Expenditures</b>		<b>\$1,145,967</b>



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

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL BUDGET FY 2022/23
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$1,187,619</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - Facilitateis Fund (Transfers Out) - Fire and Lighting Encumbrances - Sources of Funding Encumbrances - (Designated Funds)	45,514 (1,242,545) 0 0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$1,197,031)</b>
<b>RESERVES</b>		
	Prior Year FBA (Use of Reserves) Additions to Reserves Other Adjustments	(72,732) 0 63,320 0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$9,412)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves Operating Surplus / (Deficit) Transfers & Encumbrances	\$217,131 \$1,187,619 (\$1,197,031)
<b>ENDING RESERVES</b>		<b>\$207,719</b>



# 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 2022/23
<b>SOURCES OF FUNDS</b>		
	Revenues	\$0
	Other Sources of Funds	\$0
	<b>Total Sources of Funds</b>	<b>\$0</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$1,900
	Benefits	\$1,110
	Personnel Services	\$3,010
	Services & Supplies	\$1,153,248
	Capital Overlay	\$0
	Administrative Cost Allocation	\$27,719
	<b>Total Expenditures</b>	<b>\$1,183,977</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$1,183,977)</b>



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
		0
<b>Total Revenues</b>		<b>\$0</b>
<b>OTHER SOURCES OF FUNDS</b>		
		0
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$0</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
01-5-4200-010	Salary & Wages	1,900
01-5-4200-020	Overtime	0
<b>Total Salaries &amp; Wages</b>		<b>\$1,900</b>
<b>BENEFITS</b>		
01-5-4200-062	PERS UAL Payment	0
	Operating Crew Benefits Allocation	1,110
<b>Total Benefits</b>		<b>\$1,110</b>
<b>Total Personnel Services</b>		<b>\$3,010</b>
<b>SERVICES &amp; SUPPLIES</b>		
01-5-4200-077	JPA - Quarterly Payments	1,138,148
	Community Outreach	2,000
01-5-4200-220	Professional Services	7,500
01-5-4200-290	Utilities	5,000
01-5-4200-291	Sandbags	600
<b>Total Services &amp; Supplies</b>		<b>\$1,153,248</b>
<b>CAPITAL OVERLAY</b>		
		0
<b>Total Capital Overlay</b>		<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>		
01-5-4200-376	Allocated Overhead - Admin	27,719
<b>Total Administrative Cost Allocation</b>		<b>\$27,719</b>
<b>Total Expenditures</b>		<b>\$1,183,977</b>



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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL BUDGET FY 2022/23
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$1,183,977)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - Property Taxes & Fac Fund	1,195,990
	(Transfers Out) - Water & Wastewater	<b>(12,013)</b>
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$1,183,977</b>
<b>RESERVES</b>		
	(Use of Reserves)	0
	Additions to Reserves	0
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$0</b>
<b>NET BUDGETARY SOURCES/(USES)</b>		<b>(\$0)</b>



# LIGHTING BUDGET







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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
	Revenues	\$0
	Other Sources of Funds	\$0
	<b>Total Sources of Funds</b>	<b>\$0</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$1,900
	Benefits	\$1,110
	Personnel Services	\$3,010
	Services & Supplies	\$33,595
	Capital Outlay	\$0
	Administrative Cost	\$9,240
	<b>Total Expenditures</b>	<b>\$45,845</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$45,845)</b>



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
		0
<b>Total Revenues</b>		<b>\$0</b>
<b>OTHER SOURCES OF FUNDS</b>		
		\$0
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$0</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
01-5-4195-010	Salaries & Wages	1,900
01-5-4195-020	Overtime Wages	0
<b>Total Salaries &amp; Wages</b>		<b>\$1,900</b>
<b>BENEFITS</b>		
	Operating Crew Benefits Allocation	1,110
<b>Total Benefits</b>		<b>\$1,110</b>
<b>Total Personnel Services</b>		<b>\$3,010</b>
<b>SERVICES &amp; SUPPLIES</b>		
01-5-4195-175	Operating Supplies	1,595
01-5-4195-295	Street Lighting	32,000
<b>Total Services &amp; Supplies</b>		<b>\$33,595</b>
<b>CAPITAL OUTLAY</b>		
		0
<b>Total Capital Outlay</b>		<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>		
01-5-4195-376	Administrative Cost Allocation	9,240
<b>Total Administrative Cost Allocation</b>		<b>\$9,240</b>
<b>Total Expenditures</b>		<b>\$45,845</b>



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

ACCOUNT NO.	GENERAL FUND (GF) LIGHTING - 01	FINAL BUDGET FY 2022/23
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$45,845)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - Property Taxes	46,555
	(Transfers Out) - Water & Wastewater	(711)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$45,844</b>
<b>RESERVES</b>		
	(Use of Reserves)	0
	Additions to Reserves	0
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$0</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>(\$0)</b>



# FACILITIES FUND





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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2022/2023
<b>SOURCES OF FUNDS</b>		
	Revenues	\$165,375
	Other Sources of Funds	\$0
	<b>Total Sources of Funds</b>	<b>\$165,375</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$3,700
	Benefits	\$2,220
	<b>Personnel Services</b>	<b>\$5,920</b>
	<b>Services &amp; Supplies</b>	<b>\$15,245</b>
	Capital Outlay	\$0
	Administrative Cost	\$18,479
	<b>Total Expenditures</b>	<b>\$39,644</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$125,731</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From General Fund	31,500
	(Transfers Out) - To General, Water & Wastewater	(142,231)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$110,731)</b>
<b>RESERVES</b>		
	Prior Year FBA	0
	(Use of Reserves)	0
	Additions to Reserves	15,000
	Other Adjustments	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>\$15,000</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$0)</b>
<b>RESERVES</b>		
	Beginning Reserves	\$135,574
	Operating Surplus / (Deficit)	\$125,731
	Transfers & Encumbrances	(110,731)
	<b>ENDING RESERVES</b>	<b>\$150,574</b>



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
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	122,175
	Public Facilities Fees	15,000
<b>Total Revenues</b>		<b>\$165,375</b>
<b>OTHER SOURCES OF FUNDS</b>		
	Nuclear Power Preparedness - Emergency Generator	0
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$165,375</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
10-5-4300-010	Salary & Wages	3,700
10-5-4300-010	Overtime	0
<b>Total Salaries &amp; Wages</b>		<b>\$3,700</b>
<b>BENEFITS</b>		
	Operating Crew Overhead	2,220
<b>Total Benefits</b>		<b>\$2,220</b>
<b>Total Personnel Services</b>		<b>\$5,920</b>
<b>SERVICES &amp; SUPPLIES</b>		
10-5-4300-163	Maint: Structure/ Improvements	10,000
10-5-4300-173	So: Maint. Structures/ Improvements	3,700
10-5-4300-220	Professional Services	1,545
<b>Total Services &amp; Supplies</b>		<b>\$15,245</b>
<b>CAPITAL OUTLAY</b>		
10-5-4300-320	Fixed Assets	0
<b>Total Capital Outlay</b>		<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>		
10-5-4300-376	Admin Allocation	18,479
<b>Total Administrative Cost Allocation</b>		<b>\$18,479</b>
<b>Total Expenditures</b>		<b>\$39,644</b>



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL BUDGET FY 2022/23
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$125,731</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From Water Fund	31,500
	(Transfers Out) - To General, Water & Wastewater	(142,231)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$110,731)</b>
<b>RESERVES</b>		
	Prior Year FBA	0
	(Use of Reserves)	0
	Additions to Reserves	15,000
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$15,000</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>(\$0)</b>
<b>RESERVES</b>		
	Beginning Reserves	\$135,574
	Operating Surplus / (Deficit)	\$125,731
	Transfers & Encumbrances	(\$110,731)
<b>ENDING RESERVES</b>		<b>\$150,574</b>



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

ACCOUNT NO.	ENTERPRISE FUNDS	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
	Water	\$3,099,268
	Wastewater	\$406,200
	Garbage	\$58,935
	Equipment	\$36,825
<b>Total Sources of Funds</b>		<b>\$3,601,228</b>
<b>USES OF FUNDS</b>		
	Water	\$3,033,997
	Wastewater	\$546,391
	Garbage	\$116,939
	Equipment	\$32,800
<b>Total Expenditures</b>		<b>\$3,730,126</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		
	Water	\$65,271
	Wastewater	(\$140,191)
	Garbage	(\$58,003)
	Equipment	\$4,025
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$128,898)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From General Fund	119,783
	(Transfers Out)	(78,667)
	Encumbrances - Sources of Funding	2,601,751
	Encumbrances - (Designated Funds)	(2,807,651)
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$164,784)</b>
<b>RESERVES</b>		
	Prior Year FBA	(755,606)
	(Use of Reserves)	(37,354)
	Additions to Reserves	499,278
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$293,682)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>(\$0)</b>
<b>RESERVES</b>		
<b>Beginning Reserves</b>		
	Water	1,665,707
	Wastewater	1,321,657
	Garbage	277,190
	Equipment	32,240
<b>Beginning Reserves</b>		<b>3,296,794</b>
<b>Operating Surplus / (Deficit)</b>		
	Water	\$65,271
	Wastewater	(\$140,191)
	Garbage	(\$58,003)
	Equipment	\$4,025
<b>Operating Surplus / (Deficit)</b>		<b>(128,898)</b>
<b>Transfers &amp; Encumbrances</b>		
	Water	(\$236,188)
	Wastewater	\$86,343
	Garbage	(\$14,939)
	Equipment	\$0
<b>Transfers &amp; Encumbrances</b>		<b>(164,784)</b>
<b>ENDING RESERVES</b>		<b>\$3,003,112</b>





# WATER FUND





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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
	Revenues	\$3,099,268
	Other Sources of Funds	\$0
	<b>Total Sources of Funds</b>	<b>\$3,099,268</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$234,000
	Benefits	\$149,580
	Personnel Services	\$383,580
	Services & Supplies	\$1,892,075
	Capital Outlay	\$150,000
	Debt Service	\$53,961
	Administrative Cost	\$554,380
	<b>Total Expenditures</b>	<b>\$3,033,997</b>
	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$65,271</b>
	<b>TRANSFERS &amp; ENCUMBRANCES</b>	
	Transfers In - From General & Garbage	11,325
	(Transfers Out) - To General, Garbage, Equipment	(59,945)
	Encumbrances - Sources of Funding - Prop 1 - Grants	2,601,751
	Encumbrances - (Designated Funds) - Cannon - USDA & Prop 1 Grants, GSI - NCMA, WSC - NCMA, Swan - Well#8 & Handhelds	(2,789,319)
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$236,188)</b>
	<b>RESERVES</b>	
	Prior Year FBA	(621,148)
	(Use of Reserves)	0
	Additions to Reserves	450,231
	Other Adjustments	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$170,917)</b>
	<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$0)</b>
<b>RESERVES</b>		
	Beginning Reserves	\$1,665,707
	Operating Surplus / (Deficit)	\$65,271
	Transfers & Encumbrances	(\$236,188)
	<b>ENDING RESERVES</b>	<b>\$1,494,790</b>



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
02-4-3200-000	Water Sales	2,971,660
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	27,498
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
02-4-3230-350	Reimbursement - New Development	11,150
02-4-3255-000	Inspection Fees	200
02-4-3224-000	Backflow Fees	3,300
<b>Total Revenues</b>		<b>\$3,099,268</b>
<b>OTHER SOURCES OF FUNDS</b>		
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$3,099,268</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
02-5-4400-010	Salaries and Wages	205,000
02-5-4400-020	Overtime	29,000
<b>Total Salaries &amp; Wages</b>		<b>\$234,000</b>
<b>BENEFITS</b>		
02-5-4400-075	Workers Compensation Insurance	7,500
	Operating Crew Benefits Allocation	142,080
<b>Total Benefits</b>		<b>\$149,580</b>
<b>Total Personnel Services</b>		<b>\$383,580</b>



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2022/23
<b>SERVICES &amp; SUPPLIES</b>		
02-5-4400-110	Communications	3,500
02-5-4400-163	Maint: Structures/ Improvments	8,900
02-5-4400-164	Paving	3,000
02-5-4400-170	Maintenance - Equipment	3,200
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	24,000
02-5-4400-177	Safety Expense	570
02-5-4400-178	Chemicals	5,000
02-5-4400-180	Membership	3,600
02-5-4400-200	Office Expense	620
02-5-4400-205	Outside UB Mail Service	10,500
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	1,250
02-5-4400-231	Bad Debt Expense	575
02-5-4400-241	Rents/ Leases - Equipment	2,200
02-5-4400-248	Permits, Fees, Licenses	10,500
02-5-4400-250	Small Tools and Instruments	2,650
02-5-4400-285	Classes/ Seminars	3,000
02-5-4400-261	Water Supply - Lopez	531,120
02-5-4400-262	Water Supply - State Water	1,080,000
02-5-4400-290	Utilities	30,000
02-5-4400-297	Pass-Thru: Crest/Christie/AG	26,265
02-5-4400-380	NCMA Tec	46,000
02-5-4400-499	Claim & Settlements	7,500
<b>Total Services &amp; Supplies</b>		<b>\$1,892,075</b>
<b>CAPITAL OUTLAY</b>		
	Annual CIP Projects	150,000
<b>Total Capital Outlay</b>		<b>\$150,000</b>
<b>DEBT SERVICE</b>		
	CalPERs UAL Funding	53,961
<b>Total Debt Service</b>		<b>\$53,961</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>		
02-5-4400-376	Administrative Cost Allocation	554,380
<b>Total Administrative Cost Allocation</b>		<b>\$554,380</b>
<b>Total Expenditures</b>		<b>\$3,033,997</b>



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

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL BUDGET FY 2022/23
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$65,271</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In- From General & Garbage	11,325
	(Transfers Out) - To General , Garbage, Equipment	(59,945)
	Encumbrances - Sources of Funding - Prop 1 - Grants	2,601,751
	Encumbrances - (Designated Funds) - Cannon - USDA & Prop 1 Grants, GSI - NCMA, WSC - NCMA, Swan - Well#8 & Handhelds	(2,789,319)
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$236,188)</b>
<b>RESERVES</b>		
	Prior Year FBA (Use of Reserves)	(621,148)
	Additions to Reserves	450,231
	Other Adjustments	
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$170,917)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$1,665,707
	Operating Surplus / (Deficit)	\$65,271
	Transfers & Encumbrances	(\$236,188)
<b>ENDING RESERVES</b>		<b>\$1,494,790</b>



# Waste water FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
	Revenues	\$406,200
	Other Sources of Funds	\$0
	<b>Total Sources of Funds</b>	<b>\$406,200</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$91,500
	Benefits	\$57,480
	Personnel Services	\$148,980
	Services & Supplies	\$68,240
	Capital Outlay	\$25,000
	Debt Service	\$26,981
	Administrative Cost	\$277,190
	<b>Total Expenditures</b>	<b>\$546,391</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$140,191)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From General Fund	100,958
	(Transfers Out) - To Equipment Fund	(14,615)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$86,343</b>
<b>RESERVES</b>		
	Prior Year FBA	(98,870)
	(Use of Reserves)	0
	Additions to Reserves	45,022
	Other Adjustments	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$53,848)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>(\$0)</b>
<b>RESERVES</b>		
	Beginning Reserves	\$1,321,657
	Operating Surplus / (Deficit)	(140,191)
	Transfers & Encumbrances	\$86,343
	<b>ENDING RESERVES</b>	<b>\$1,267,809</b>



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
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
<b>Total Revenues</b>		<b>\$406,200</b>
<b>OTHER SOURCES OF FUNDS</b>		
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$406,200</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
03-5-4500-010	Salaries and Wages	79,000
03-5-4500-020	Overtime	12,500
<b>Total Salaries &amp; Wages</b>		<b>\$91,500</b>
<b>BENEFITS</b>		
03-5-4500-075	Workers Compensation Insurance	4,200
	Operating Crew Benefits Allocation	53,280
<b>Total Benefits</b>		<b>\$57,480</b>
<b>Total Personnel Services</b>		<b>\$148,980</b>





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2022/23
<b>SERVICES &amp; SUPPLIES</b>		
03-5-4500-110	Communication	515
03-5-4500-163	Maint: Sewer Structures/ Improvements	10,000
03-5-4500-170	Maintenance: Equipment	3,400
03-5-4500-171	Maintenance: Vehicles	3,600
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	1,050
03-5-4500-200	Office Expense	515
03-5-4500-205	Outside UB Mailing Expense	9,300
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	4,500
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
<b>Total Services &amp; Supplies</b>		<b>\$68,240</b>
<b>CAPITAL OUTLAY</b>		
	CIP - Wastewater Collection System Study	25,000
<b>Total Capital Outlay</b>		<b>\$25,000</b>
<b>DEBT SERVICE</b>		
	CalPERs UAL Funding	26,981
<b>Total Debt Service</b>		<b>\$26,981</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>		
	Administrative Cost Allocation	277,190
<b>Total Administrative Cost Allocation</b>		<b>\$277,190</b>
<b>Total Expenditures</b>		<b>\$546,391</b>



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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL BUDGET FY 2022/23
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$140,191)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From General Fund & Garbage	100,958
	(Transfers Out) - Equipment Fund	(14,615)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$86,343</b>
<b>RESERVES</b>		
	Prior Year FBA	(98,870)
	(Use of Reserves)	0
	Additions to Reserves	45,022
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$53,848)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$1,321,657
	Operating Surplus / (Deficit)	(\$140,191)
	Transfers & Encumbrances	\$86,343
<b>ENDING RESERVES</b>		<b>\$1,267,809</b>



# GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2021/22
<b>SOURCES OF FUNDS</b>		
	Revenues	\$58,935
	Other Sources of Funds	\$0
	<b>Total Sources of Funds</b>	<b>\$58,935</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$32,000
	Benefits	\$23,200
	Personnel Services	\$55,200
	Services & Supplies	\$24,780
	Capital Outlay	\$0
	Administrative Cost	\$36,959
	<b>Total Expenditures</b>	<b>\$116,939</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$58,003)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From General Fund	7,500
	(Transfers Out)	(4,107)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds) - SCSS - July Retroactivity	(18,332)
	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>(\$14,939)</b>
<b>RESERVES</b>		
	Prior Year FBA	(35,589)
	(Use of Reserves)	(37,354)
	Additions to Reserves	0
	Other Adjustments	0
	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>(\$72,943)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$277,190
	Operating Surplus / (Deficit)	(\$58,003)
	Transfers & Encumbrances	(\$14,939)
	<b>ENDING RESERVES</b>	<b>\$204,247</b>



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
06-4-3501-000	Franchise Fees	50,000
06-4-3501-741	Landfill Savings Payment	8,935
<b>Total Revenues</b>		<b>\$58,935</b>
<b>OTHER SOURCES OF FUNDS</b>		
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$58,935</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
06-5-4900-010	Salaries & Wages	32,000
06-5-4900-020	Overtime Wages	0
<b>Total Salaries &amp; Wages</b>		<b>\$32,000</b>
<b>BENEFITS</b>		
06-5-4900-075	Compensation Insurance	1,000
	Operating Crew Benefits Allocation	22,200
<b>Total Benefits</b>		<b>\$23,200</b>
<b>Total Personnel Services</b>		<b>\$55,200</b>
<b>SERVICES &amp; SUPPLIES</b>		
06-5-4900-110	Communication	1,000
06-5-4900-171	Maintenance - Vehicles	530
06-5-4900-173	Maint - Shared Structures/ Improvements	550
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	565
06-5-4900-291	School Outreach Programs	10,000
<b>Total Services &amp; Supplies</b>		<b>\$24,780</b>
<b>CAPITAL OUTLAY</b>		
<b>Total Capital Outlay</b>		<b>\$0</b>
<b>ADMINISTRATIVE COST ALLOCATION</b>		
06-5-4900-376	Administrative Cost Allocation	36,959
<b>Total Administrative Cost Allocation</b>		<b>\$36,959</b>
<b>Total Expenditures</b>		<b>\$116,939</b>



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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL BUDGET FY 2022/23
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$58,003)</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From Water Fund	7,500
	(Transfers Out) - Water, Wastewater, Equipment Fund	(4,107)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds) - SCSS - July Retroactivity	(18,332)
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>(\$14,939)</b>
<b>RESERVES</b>		
	Prior Year FBA	(35,589)
	(Use of Reserves)	(37,354)
	Additions to Reserves	0
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>(\$72,943)</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$277,190
	Operating Surplus / (Deficit)	(\$58,003)
	Transfers & Encumbrances	(\$14,939)
<b>ENDING RESERVES</b>		<b>\$204,247</b>



# EQUIPMENT FUND





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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
	Revenues	\$36,825
	Other Sources of Funds	\$0
<b>Total Sources of Funds</b>		<b>\$36,825</b>
<b>USES OF FUNDS</b>		
	Salaries & Wages	\$0
	Benefits	\$0
	<b>Personnel Services</b>	<b>\$0</b>
	<b>Services &amp; Supplies</b>	<b>\$17,800</b>
	Capital Outlay	\$0
	Debt Service	\$15,000
<b>Total Expenditures</b>		<b>\$32,800</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$4,025</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In - From General Fund	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$0</b>
<b>RESERVES</b>		
	(Use of Reserves)	0
	Additions to Reserves	4,025
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$4,025</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$32,240
	Operating Surplus / (Deficit)	\$4,025
	Transfers & Encumbrances	\$0
<b>ENDING RESERVES</b>		<b>\$36,265</b>





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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2022/23
<b>SOURCES OF FUNDS</b>		
<b>REVENUES</b>		
12-4-3800-001	Lease Revenue from Water	20,945
12-4-3800-002	Lease Revenue from Sewer	14,615
12-4-3800-005	Lease Revenue from Garbage	1,265
<b>Total Revenues</b>		<b>\$36,825</b>
<b>OTHER SOURCES OF FUNDS</b>		
<b>Total Other Sources of Funds</b>		<b>\$0</b>
<b>Total Sources of Funds</b>		<b>\$36,825</b>
<b>USES OF FUNDS</b>		
<b>SALARIES &amp; WAGES</b>		
		0
<b>Total Salaries &amp; Wages</b>		<b>\$0</b>
<b>BENEFITS</b>		
		0
<b>Total Benefits</b>		<b>\$0</b>
<b>Total Personnel Services</b>		<b>\$0</b>
<b>SERVICES &amp; SUPPLIES</b>		
12-5-4350-171	Maintenance - Vehicles	8,000
12-5-4350-172	Fuel	9,800
<b>Total Services &amp; Supplies</b>		<b>\$17,800</b>
<b>CAPITAL OUTLAY</b>		
12-5-4350-320	Fixed Assets	0
<b>Total Capital Outlay</b>		<b>\$0</b>
<b>DEBT SERVICE</b>		
12-5-4350-320	Equipment Lease	15,000
<b>Total Debt Service</b>		<b>\$15,000</b>
<b>Total Expenditures</b>		<b>\$32,800</b>



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL BUDGET FY 2022/23
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$4,025</b>
<b>TRANSFERS &amp; ENCUMBRANCES</b>		
	Transfers In	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$0</b>
<b>RESERVES</b>		
	(Use of Reserves)	0
	(Additions to Reserves)	4,025
	Other Adjustments	0
<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$4,025</b>
<b>NET BUDGETARY SOURCES/USES</b>		<b>\$0</b>
<b>RESERVES</b>		
	Beginning Reserves	\$32,240
	Operating Surplus / (Deficit)	\$4,025
	Transfers & Encumbrances	\$0
<b>ENDING RESERVES</b>		<b>\$36,265</b>

**OCEANO COMMUNITY SERVICES DISTRICT  
PLAN OF PAYMENT AND COMPENSATION  
SALARY SCHEDULE**  
For the Fiscal Year Ending June 30, 2023

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
<b>General Manager</b>								
Hourly	\$ 81.73	\$ 84.18	\$ 86.71	\$ 89.31	-	-	-	-
Annual	\$170,000	\$175,100	\$180,353	\$ 185,764	-	-	-	-
<b>Business and Accounting Manager I</b>								
Hourly	\$ 27.26	\$ 27.94	\$ 28.64	\$ 30.08	\$ 31.58	\$ 33.16	\$ 34.81	\$ 36.54
Annual	\$56,701	\$58,115	\$59,571	\$62,566	\$65,686	\$68,973	\$72,405	\$76,003
<b>Business and Accounting Manager II</b>								
Hourly	\$ 32.70	\$ 33.53	\$ 34.36	\$ 36.08	\$ 37.88	\$ 39.77	\$ 41.77	\$ 43.85
Annual	\$68,016	\$69,742	\$71,469	\$75,046	\$78,790	\$82,722	\$86,882	\$91,208
<b>Business and Accounting Manager III</b>								
Hourly	\$ 44.29	\$ 45.39	\$ 46.54	\$ 48.85	\$ 51.30	\$ 53.87	\$ 56.56	\$ 59.39
Annual	\$92,123	\$94,411	\$96,803	\$101,608	\$106,704	\$112,050	\$117,645	\$123,531
<b>Account Administrator I</b>								
Hourly	\$ 20.44	\$ 20.95	\$ 21.47	\$ 22.54	\$ 23.66	\$ 24.83	\$ 26.10	\$ 27.38
Annual	\$42,515	\$43,576	\$44,658	\$46,883	\$49,213	\$51,646	\$54,288	\$56,950
<b>Account Administrator II</b>								
Hourly	\$ 21.97	\$ 22.52	\$ 23.07	\$ 24.25	\$ 25.44	\$ 26.69	\$ 28.04	\$ 29.44
Annual	\$45,698	\$46,842	\$47,986	\$50,440	\$52,915	\$55,515	\$58,323	\$61,235
<b>Account Administrator III</b>								
Hourly	\$ 23.63	\$ 24.19	\$ 24.79	\$ 26.04	\$ 27.34	\$ 28.71	\$ 30.14	\$ 31.64
Annual	\$49,150	\$50,315	\$51,563	\$54,163	\$56,867	\$59,717	\$62,691	\$65,811
<b>Utilities System Manager</b>								
Hourly	\$ 44.29	\$ 45.39	\$ 46.54	\$ 48.85	\$ 51.30	\$ 53.87	\$ 56.56	\$ 59.39
Annual	\$92,123	\$94,411	\$96,803	\$101,608	\$106,704	\$112,050	\$117,645	\$123,531
<b>Lead Operator</b>								
Hourly	\$ 28.79	\$ 29.51	\$ 30.26	\$ 31.77	\$ 33.35	\$ 35.02	\$ 36.77	\$ 38.60
Annual	\$59,883	\$61,381	\$62,941	\$66,082	\$69,368	\$72,842	\$76,482	\$80,288
<b>Utilities Operator I</b>								
Hourly	\$ 21.59	\$ 22.12	\$ 22.66	\$ 23.80	\$ 25.02	\$ 26.25	\$ 27.58	\$ 28.96
Annual	\$44,907	\$46,010	\$47,133	\$49,504	\$52,042	\$54,600	\$57,366	\$60,237
<b>Utilities Operator II</b>								
Hourly	\$ 23.21	\$ 23.77	\$ 24.37	\$ 25.60	\$ 26.88	\$ 28.21	\$ 29.64	\$ 31.13
Annual	\$48,277	\$49,442	\$50,690	\$53,248	\$55,910	\$58,677	\$61,651	\$64,750
<b>Utilities Operator III</b>								
Hourly	\$ 24.94	\$ 25.55	\$ 26.20	\$ 27.52	\$ 28.89	\$ 30.33	\$ 31.86	\$ 33.44
Annual	\$51,875	\$53,144	\$54,496	\$57,242	\$60,091	\$63,086	\$66,269	\$69,555
<b>Operator In Training</b>								
Hourly	\$ 20.09	\$ 20.57	\$ 21.10	\$ 22.16	\$ 23.26	\$ 24.42	\$ 25.63	\$ 26.93
Annual	\$ 41,787	\$ 42,786	\$ 43,888	\$ 46,093	\$ 48,381	\$ 50,794	\$ 53,310	\$ 56,014

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
<b>Total</b>	<b>9</b>	<b>0</b>	<b>8</b>	<b>1</b>	<b>n/a</b>



## Oceano Community Services District

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

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

---

### EXHIBIT "A" – List of Encumbrances

- The 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 \$1,890 that will roll over to FY 2022-23.
- A professional services agreement with GSI Water Solutions Inc. was issued to prepare the 2021 Annual Report for the Northern Cities Management Area in the amount of \$38,547 with a contingency of \$3,276 for a total contract amount of \$41,823. The remaining amount outstanding on this contract is \$13,894 and will roll forward to FY 2022-23.
- During FY 2021-22 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 \$5,932 and will roll forward to FY 2022-23.
- During FY 2021-22 the District issued Swan Analytical Instruments a purchase order for a chorine analyzer for Well #8 and the remaining balance of \$5,200 will roll forward to FY 2022-23.
- During FY 2021-22 the Districted replaced the handhelds for reading meters and the remaining cost of \$5,795 will roll forward to 2022-23.
- The Proposition 1 grant revenues for the Stormwater Capture and Groundwater Recharge Project of \$2,580,090 were budgeted with a contract with Cannon for consultant services in the amount of \$607,300 in FY 2021-22. The remaining balance of \$2,461,830 will roll forward to FY 2022-23.
- The Proposition 1 grant revenues for the Water Resource Reliability Program Project #1-1 and #1-9 of \$300,000 were budgeted with a contract with Cannon for consultant services in the amount of \$84,903 in FY 2021-22. The remaining balance of \$294,778 will roll forward to FY 2022-23.
- At the June 8, 2022, meeting a budget adjustment was approved to reduce Garbage Fund reserves by \$55,000 to pay South County Sanitary Services for solid waste retroactive charges for the period of May 2022– July 2022. The remaining balance of \$18,332 related to the month of July 2022 will roll forward to FY 2022-23.

OCEANO COMMUNITY SERVICES DISTRICT  
 BUDGET SUMMARY - Reserves  
 FISCAL YEAR 2022-23

	Governmental	Administration	Fire	Lighting	Total Governmental Fund	Facilities	Total General Fund	Water	Wastewater	Garbage	Equipment	Total Enterprise Funds	Total
<b>RESERVE DESIGNATIONS</b>													
<b>BEGINNING RESERVES</b>													
Type R=Restricted; C=Commitment													
<b>Fund Balance Available</b>	\$ 72,732				\$ 72,732	\$ -	\$ 72,732	\$ 621,148	\$ 98,870	\$ 35,589	\$ -	\$ 755,607	\$ 828,339
<b>FY 21-22 Encumbrances</b>	\$ -				\$ -	\$ -	\$ -	\$ (187,568)	\$ -	\$ (18,332)	\$ -	\$ (205,900)	\$ (205,900)
R Facility Fees   Acc Leave  Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,574	\$ 135,574	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 159,631
C Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,502	\$ 350,000	\$ 150,000	\$ -	\$ 770,502	\$ 770,502
C Emergency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 400,000
C Minimum	\$ 144,399	\$ -	\$ -	\$ -	\$ 144,399	\$ -	\$ 144,399	\$ 750,000	\$ 125,000	\$ 30,000	\$ -	\$ 905,000	\$ 1,049,399
C Equipment Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 38,332	\$ 32,240	\$ 170,572	\$ 170,572
C Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 23,269	\$ -	\$ 123,269	\$ 123,269
U Unassigned (Ent) / Commitment (GF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,787	\$ -	\$ -	\$ 147,787	\$ 147,787
<b>Total Beginning Reserves</b>	\$ 144,399	\$ -	\$ -	\$ -	\$ 144,399	\$ 135,574	\$ 279,973	\$ 1,044,559	\$ 1,222,787	\$ 241,601	\$ 32,240	\$ 2,541,187	\$ 2,821,160
<b>RESERVES INCREASES</b>													
R Facility Fees   Acc Leave  Water Bonds					\$ -	\$ 15,000	\$ 15,000					\$ -	\$ 15,000
C Infrastructure					\$ -	\$ -	\$ -	150,000				150,000	150,000
C Emergency					\$ -	\$ -	\$ -	100,000				100,000	100,000
C Minimum	63,320				\$ 63,320	\$ 63,320	\$ 63,320	35,000				35,000	98,320
C Equipment Replacement					\$ -	\$ -	\$ -				4,025	4,025	4,025
C Contingencies					\$ -	\$ -	\$ -	100,000				100,000	100,000
U Unassigned (Ent) / Commitment (GF)					\$ -	\$ -	\$ -	65,231	45,022			110,253	110,253
<b>Total Reserve Increases</b>	\$ 63,320	\$ -	\$ -	\$ -	\$ 63,320	\$ 15,000	\$ 78,320	\$ 450,231	\$ 45,022	\$ -	\$ 4,025	\$ 499,278	\$ 577,598
<b>RESERVES CANCELLATIONS</b>													
R Facility Fees   Acc Leave  Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -
C Infrastructure					\$ -	\$ -	\$ -			(37,354)		(37,354)	(37,354)
C Emergency					\$ -	\$ -	\$ -					-	-
C Minimum					\$ -	\$ -	\$ -					-	-
C Equipment Replacement					\$ -	\$ -	\$ -					-	-
C Contingencies					\$ -	\$ -	\$ -					-	-
U Unassigned (Ent) / Commitment (GF)					\$ -	\$ -	\$ -					-	-
<b>Total Reserve Decreases</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37,354)	\$ -	\$ (37,354)	\$ (37,354)
<b>ENDING RESERVES</b>													
R Facility Fees   Acc Leave  Water Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,574	\$ 150,574	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 174,631
C Infrastructure								420,502	350,000	112,646		883,148	883,148
C Emergency								100,000	400,000			500,000	500,000
C Minimum	207,719				207,719		207,719	785,000	125,000	30,000		940,000	1,147,719
C Equipment Replacement									100,000	38,332	36,265	174,597	174,597
C Contingencies								100,000	100,000	23,269		223,269	223,269
U Unassigned (Ent) / Commitment (GF)								65,231	192,809			258,041	258,040
<b>Total Ending Reserves</b>	\$ 207,719	\$ -	\$ -	\$ -	\$ 207,719	\$ 150,574	\$ 358,293	\$ 1,494,790	\$ 1,267,809	\$ 204,247	\$ 36,265	\$ 3,003,112	\$ 3,361,404