

2019-2020 FINAL OCSD BUDGET



BUDGET SUMMARY



OCEANO COMMUNITY SERVICES DISTRICT
 BUDGET SUMMARY - Reserves
 FISCAL YEAR 2019-20

	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	\$ -	\$ -	\$ -	\$ -	\$ 211,042	\$ 211,042	\$ 24,057				\$ 24,057	\$ 235,099	
C	Infrastructure	-	-	-	-	130,000	130,000	325,000	350,000	150,000		825,000	955,000	
C	Emergency	-	-	-	-	-	-	300,000	300,000			600,000	600,000	
C	Minimum	202,464	-	-	-	202,464	202,464	384,295	75,000	20,000		479,295	681,759	
C	Equipment Replacement	-	-	-	-	-	-	130,000	100,000	75,000	20,169	325,169	325,169	
C	Contingencies	-	-	-	-	35,000	35,000	135,000	100,000	40,000		275,000	310,000	
U	Unassigned (Ent) / Commitment (GF)	-	-	-	-	27,955	27,955	92,136	44,553	32,128		168,817	196,772	
	Total Beginning Reserves	\$ 202,464	\$ -	\$ -	\$ -	\$ 202,464	\$ 403,997	\$ 606,461	\$ 1,390,488	\$ 969,553	\$ 317,128	\$ 20,169	\$ 2,697,338	\$ 3,303,799
RESERVES INCREASES														
R	Facility Fees Acc Leave Water Bonds					\$ -	\$ 20,055	\$ 20,055				\$ -	\$ 20,055	
C	Infrastructure					\$ -								
C	Emergency					\$ -			100,000			100,000	100,000	
C	Minimum					\$ -								
C	Equipment Replacement					\$ -					4,023	4,023	4,023	
C	Contingencies					\$ -								
U	Unassigned (Ent) / Commitment (GF)					\$ -			11,838	34,958		46,796	46,796	
	Total Reserve Increases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,055	\$ 20,055	\$ -	\$ 111,838	\$ 34,958	\$ 4,023	\$ 150,819	\$ 170,874
RESERVES CANCELLATIONS														
R	Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	
C	Infrastructure					\$ -	(97,957)	(97,957)	(89,005)			(89,005)	(186,962)	
C	Emergency					\$ -			(100,000)			(100,000)	(100,000)	
C	Minimum					\$ -								
C	Equipment Replacement					\$ -			(130,000)			(130,000)	(130,000)	
C	Contingencies					\$ -	(27,955)	(27,955)	(135,000)			(135,000)	(162,955)	
U	Unassigned (Ent) / Commitment (GF)					\$ -			(92,136)			(92,136)	(92,136)	
	Total Reserve Decreases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (125,912)	\$ (125,912)	\$ (546,141)	\$ -	\$ -	\$ -	\$ (546,141)	\$ (672,053)
ENDING RESERVES														
R	Facility Fees	\$ -	\$ -	\$ -	\$ -	\$ 231,097	\$ 231,097	\$ 24,057	\$ -	\$ -	\$ -	\$ 24,057	\$ 255,154	
C	Infrastructure	-	-	-	-	32,043	32,043	235,995	350,000	150,000	-	735,995	768,038	
C	Emergency	-	-	-	-	-	-	200,000	400,000	-	-	600,000	600,000	
C	Minimum	202,464	-	-	-	202,464	202,464	384,295	75,000	20,000	-	479,295	681,759	
C	Equipment Replacement	-	-	-	-	-	-	-	100,000	75,000	24,192	199,192	199,192	
C	Contingencies	-	-	-	-	7,045	7,045	-	100,000	40,000	-	140,000	147,045	
U	Unassigned (Ent) / Commitment (GF)	-	-	-	-	27,955	27,955	-	56,391	67,086	-	123,477	151,432	
	Total Ending Reserves	\$ 202,464	\$ -	\$ -	\$ -	\$ 202,464	\$ 298,140	\$ 500,604	\$ 844,347	\$ 1,081,391	\$ 352,086	\$ 24,192	\$ 2,302,016	\$ 2,802,620



GENERAL FUND





**OCEANO COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY**

ACCOUNT NO.	GENERAL FUND (GF)	FINAL FY 2019/2020
SOURCES OF FUNDS		
	Fire	\$0
	Lighting	\$0
	Facilities	\$159,555
	Admin	\$2,196,650
Total Sources of Funds		\$2,356,205
USES OF FUNDS		
	Fire	\$1,184,089
	Lighting	\$51,153
	Facilities	\$42,266
	Admin	\$1,145,929
Total Expenditures		\$2,423,437
OPERATING SURPLUS/(DEFICIT)		
	Fire	(\$1,184,089)
	Lighting	(\$51,153)
	Facilities	\$117,289
	Admin	\$1,050,721
OPERATING SURPLUS/(DEFICIT)		(\$67,232)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	31,500
	(Transfers Out) - To Wastewater	(113,940)
	Encumbrances - Sources of Funding	60,454
	Encumbrances - (Designated Funds)	(73,278)
NET TRANSFERS & ENCUMBRANCES		(\$95,264)
RESERVES		
	Use of Reserves	105,857
	(Additions to Reserves)	
	Use of Prior Year FBA	56,639
	Other Adjustments	
RESERVES - INCREASE / (DECREASE)		\$162,496
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$663,098
	Operating Surplus / (Deficit)	(\$67,232)
	Transfers & Encumbrances	(\$95,264)
ENDING RESERVES		\$500,602



ADMINISTRATIVE BUDGET





**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 01	FINAL FY 2019/2020
SOURCES OF FUNDS		
	Revenues	\$1,050,721
	Other Sources of Funds	\$1,145,929
	Total Sources of Funds	\$2,196,650
USES OF FUNDS		
	Salaries & Wages	\$460,650
	Benefits	\$193,972
	Personnel Services	\$654,622
	Services & Supplies	\$299,058
	Operating Crew Benefits Allocation	\$192,250
	Administrative Cost	\$0
	Total Expenditures	\$1,145,929
OPERATING SURPLUS/(DEFICIT)		\$1,050,721
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund	151,267
	(Transfers Out)	(1,263,142)
	Encumbrances - Sources of Funding	22,096
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,089,779)
RESERVES		
	Use of Reserves	0
	(Additions to Reserves)	0
	Use of Prior Year FBA	39,058
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	\$39,058
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$241,522
	Operating Surplus / (Deficit)	\$1,050,721
	Transfers & Encumbrances	(1,089,779)
	ENDING RESERVES	\$202,464



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

3%

ACCOUNT
NO.

GENERAL FUND (GF)
ADMINISTRATIVE DEPARTMENT - 01

FINAL
FY 2019/2020

SOURCES OF FUNDS

REVENUES		
01-4-3100-000	Property Taxes: Current Year - Secured	1,022,013
01-4-3101-000	Property Taxes: Current Year - Unsecured	22,667
01-4-3102-000	Property Taxes: Prior Year - Secured	0
01-4-3103-000	Property Taxes: Prior Year - Unsecured	0
	Unitary Tax	14,193
01-4-3105-000	Penalties & Interest	0
01-4-3106-000	Delinq Garbage Charges	0
01-4-3120-000	Homeowners' Prop Tax Relief	6,273
01-4-3213-100	Will Serve Letter Fee	0
01-4-3230-100	Misc. Income	0
01-4-3238-200	Firework Permit	1,540
01-4-3243-100	Reimbursements	0
01-4-3245-000	SSLOCSD Reimbursements	0
01-4-3260-100	IRS/EDD Refunds	0
01-4-3300-000	Interest Income	0
01-4-3557-000	CO Charge: SB 2557	(15,965)
01-4-3606-205	PG&E Energy Rebate	
Total Revenues		\$1,050,721
OTHER SOURCES OF FUNDS		
	Encumbrances - LHMP Grant Funds	0
	Allocated Administrative Overhead	953,679
	Allocated Operating Crew Overhead	192,250
Total Other Sources of Funds		\$1,145,929
Total Sources of Funds		\$2,196,650



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

3%

ACCOUNT
NO.

GENERAL FUND (GF)
ADMINISTRATIVE DEPARTMENT - 01

FINAL
FY 2019/2020

USES OF FUNDS

SALARIES & WAGES

01-5-4100-010	Salary & Wages	452,300
01-5-4100-012	W&S - Classic PERS EE Cont By District	0
01-5-4100-020	Overtime	8,350

Total Salaries & Wages

\$460,650

BENEFITS

01-5-4100-061	PERS Contribution	58,000
01-5-4100-062	PERS UAL Payment	38,500
01-5-4100-063	Pension Expense (GASB 68)	0
01-5-4100-070	SUI	2,500
01-5-4100-071	Medicare	6,400
01-5-4100-072	FICA	1,650
01-5-4100-192	P/R Fed & State Taxes	0
01-5-4100-075	Compensation Insurance	5,022
01-5-4100-090	Insurance	81,000
01-5-4100-097	Cell Phone Allowance	900
01-5-4100-099	Auto/Expense Allowance	0

Total Benefits

\$193,972

Total Personnel Services

\$654,622



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

3%

**ACCOUNT
NO.**

**GENERAL FUND (GF)
ADMINISTRATIVE DEPARTMENT - 01**

**FINAL
FY 2019/2020**

SERVICES & SUPPLIES

01-5-4100-110	Communications & Dispatch	8,950
01-5-4100-100	Clothing	0
01-5-4100-090	Boot Allowance	0
01-5-4100-150	Insurance	24,000
01-5-4100-170	Maintenance: Equipment	3,700
01-5-4100-173	Maint: Structures/ Improvements	10,500
01-5-4100-180	Memberships	6,800
01-5-4100-190	Misc. Expense	0
01-5-4100-191	Over and Short	0
01-5-4100-193	Bank Fees	4,650
01-5-4100-200	Office Expense	6,950
01-5-4100-205	Outside UB Mail Service	0
01-5-4100-210	Postage	2,500
01-5-4100-218	Audit	19,820
01-5-4100-219	Special Admin Expense	0
01-5-4100-220	Professional Services	23,000
01-5-4100-221	Information Technology	10,000
01-5-4100-223	Legal Services	89,650
01-5-4100-225	Board Stipends	18,540
01-5-4100-226	Annual Software Maintenance	14,420
01-5-4100-230	Required Legal Notice	2,575
01-5-4100-235	Books/ Journals/ Subscriptions/ Software	1,545
01-5-4100-241	Rents/ Lease: Equipment	3,090
01-5-4100-247	LAFCO Annual Charge	16,995
01-5-4100-248	Permits, Fees, Licenses	1,030
01-5-4100-250	Small Tools/ Equipment	0
01-5-4100-260	Election Expense	10,000
01-5-4100-280	Private Vehicle/ Mileage Expense	515
01-5-4100-283	Job Advertising Expense	1,803
01-5-4100-285	Classes/ Seminars/ Training Fee	5,665
01-5-4100-286	Board Member Travel	2,060
01-5-4100-290	Utilities	10,300
01-5-4100-297	Pass-thru: Delinquent Garbage/ Tax Roll	0
01-5-4100-320	Fixed Assets - Phone System	0
01-5-4100-199	Claims & Settlements	0

Total Services & Supplies

\$299,058



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01

3%

ACCOUNT
NO.

GENERAL FUND (GF)
ADMINISTRATIVE DEPARTMENT - 01

FINAL
FY 2019/2020

	Operating Crew Benefits & Direct Labor Cost Allocations	
	Leave time	43,000
	Salaries & Wages (Admin)	6,400
	PERS Contribution	31,500
	Medicare	4,700
	P/R Fed & State Taxes	4,150
	SUI	1,750
	Insurance	74,500
	Boot Allowance	1,000
	Clothing	7,000
	Standby	18,250
	Total Operating Crew Benefits	\$192,250
	ADMINISTRATIVE COST ALLOCATION	
	Total Administrative Cost Allocation	\$0
	Total Expenditures	\$1,145,929
	OPERATING SURPLUS/(DEFICIT)	\$1,050,721
	TRANSFERS & ENCUMBRANCES	
	Transfers In - From Facilities Fund	151,267
	(Transfers Out) - To Fire Fund and Lighting Fund	(1,263,142)
	Encumbrances - Sources of Funding	22,096
	Encumbrances - (Designated LHMP Funds)	0
	NET TRANSFERS & ENCUMBRANCES	(\$1,089,779)
	RESERVES	
	Use of Reserves	0
	(Additions to Reserves)	
	Use of Prior Year FBA	39,058
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	\$39,058
	NET BUDGETARY SOURCES/USES	\$0
	RESERVES	
	Beginning Reserves	\$241,522
	Operating Surplus / (Deficit)	\$1,050,721
	Transfers & Encumbrances	(\$1,089,779)
	ENDING RESERVES	\$202,464



FIRE BUDGET





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

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	FINAL FY 2019/2020
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$1,000
	Benefits	\$8,040
	Personnel Services	\$9,040
	Services & Supplies	\$1,146,438
	Capital Overlay	\$0
	Administrative Cost Allocation	\$28,610
	Total Expenditures	\$1,184,089
OPERATING SURPLUS/(DEFICIT)		(\$1,184,089)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FIRE DEPARTMENT - GENERAL FUND - 01

3%

ACCOUNT
NO.

GENERAL FUND (GF)
FIRE DEPARTMENT - 01

FINAL
FY 2019/2020

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

01-5-4200-061 PERS Contribution

0

01-5-4200-062 PERS UAL Payment

7,079

01-5-4200-062 Medicare

0

01-5-4200-075 FICA

0

01-5-4200-090 Insurance

0

Operating Crew Benefits Allocation

961

Total Benefits

\$8,040

Total Personnel Services

\$9,040

SERVICES & SUPPLIES

01-5-4200-077 JPA - Quarterly Payments

1,138,148

01-5-4200-100 Clothing

0

01-5-4200-110 Communication

0

Community Outreach

2,500

01-5-4200-150 Insurance

0

01-5-4200-170 Maintenance - Equipment

0

01-5-4200-173 Maintenance - Structure/ Improvements

0

01-5-4200-175 Operating Supplies

0

01-5-4200-200 Office Expense

0

01-5-4200-210 Postage

0

01-5-4200-220 Professional Services

0

01-5-4200-241 Rents & Leases - Equipment

0

01-5-4200-247 LAFCO Annual Charge

0

01-5-4200-290 Utilities

5,275

01-5-4200-291 Sandbags

515

01-5-4200-320 Fixed Assets - Equipment

0

01-5-4200-320 Hydrant R&M

0

Total Services & Supplies

\$1,146,438

CAPITAL OVERLAY

Total Capital Overlay

\$0



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

FIRE DEPARTMENT - GENERAL FUND - 01

3%

ACCOUNT
NO.

GENERAL FUND (GF)
FIRE DEPARTMENT - 01

FINAL
FY 2019/2020

	ADMINISTRATIVE COST ALLOCATION	
	Allocated Overhead	28,610
	Total Administrative Cost Allocation	\$28,610
	Total Expenditures	\$1,184,089
	OPERATING SURPLUS/(DEFICIT)	(\$1,184,089)
	TRANSFERS & ENCUMBRANCES	
	Transfers In - Property Taxes & Facilities Fund	1,211,989
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	(27,900)
	NET TRANSFERS & ENCUMBRANCES	\$1,184,089
	RESERVES	
	Use of Reserves	0
	(Additions to Reserves)	0
	Use of Prior Year FBA	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 2019/2020
SOURCES OF FUNDS		
	Revenues	\$0
	Other Sources of Funds	\$0
	Total Sources of Funds	\$0
USES OF FUNDS		
	Salaries & Wages	\$1,000
	Benefits	\$961
	Personnel Services	\$1,961
	Services & Supplies	\$39,655
	Capital Outlay	\$0
	Administrative Cost	\$9,537
	Total Expenditures	\$51,153
OPERATING SURPLUS/(DEFICIT)		(\$51,153)



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

LIGHTING - GENERAL FUND - FUND 01

3%

ACCOUNT
NO.

GENERAL FUND (GF)
LIGHTING - 01

FINAL
FY 2019/2020

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

01-5-4195-071 Medicare

0

01-5-4195-061 PERs Contributions

0

01-5-4195-090 Insurance

0

Operating Crew Benefits Allocation

961

Total Benefits

\$961

Total Personnel Services

\$1,961

SERVICES & SUPPLIES

01-5-4195-175 Operating Supplies

1,545

01-5-4195-150 Insurance

0

01-5-4195-295 Street Lighting

38,110

Total Services & Supplies

\$39,655

CAPITAL OUTLAY

Total Capital Outlay

\$0

ADMINISTRATIVE COST ALLOCATION

01-5-4195-376 Administrative Cost Allocation

9,537

Total Administrative Cost Allocation

\$9,537

Total Expenditures

\$51,153



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

LIGHTING - GENERAL FUND - FUND 01

3%

ACCOUNT
NO.

GENERAL FUND (GF)
LIGHTING - 01

FINAL
FY 2019/2020

OPERATING SURPLUS/(DEFICIT)		(\$51,153)
TRANSFERS & ENCUMBRANCES		
	Transfers In - Property Taxes	51,153
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated)	0
NET TRANSFERS & ENCUMBRANCES		\$51,153
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 FY 2019/2020
SOURCES OF FUNDS		
	Revenues	\$159,555
	Other Sources of Funds	\$0
	Total Sources of Funds	\$159,555
USES OF FUNDS		
	Salaries & Wages	\$2,000
	Benefits	\$1,923
	Personnel Services	\$3,923
	Services & Supplies	\$19,270
	Capital Outlay	\$0
	Administrative Cost	\$19,074
	Total Expenditures	\$42,266
OPERATING SURPLUS/(DEFICIT)		\$117,289
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	31,500
	(Transfers Out)	(265,205)
	Encumbrances - Sources of Funding	38,358
	Encumbrances - (Designated Funds)	(45,378)
	NET TRANSFERS & ENCUMBRANCES	(\$240,725)
RESERVES		
	Use of Reserves	105,857
	(Additions to Reserves)	
	Use of Prior Year FBA	17,579
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	\$123,436
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$421,576
	Operating Surplus / (Deficit)	\$117,289
	Transfers & Encumbrances	(240,725)
ENDING RESERVES		\$298,140



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

3%

ACCOUNT
NO.

GENERAL FUND (GF)
FACILITIES - 10

FINAL
FY 2019/2020

SOURCES OF FUNDS

REVENUES

10-4-3257-000	Utility Reimbursement	3,915
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		\$159,555

OTHER SOURCES OF FUNDS

	Nuclear Power Preparedness - Emergency Generator	0
	Public Facilities Fees - Emergency Generator	0
Total Other Sources of Funds		\$0

Total Sources of Funds

\$159,555

USES OF FUNDS

SALARIES & WAGES

10-5-4300-010	Salary & Wages	2,000
10-5-4300-010	Overtime	0
Total Salaries & Wages		\$2,000

BENEFITS

10-5-4300-060	PERS - Retirement	0
10-5-4300-071	Medicare	0
10-5-4300-072	FICA	0
10-5-4300-080	Boot Allowance	0
10-5-4300-090	Medical Insurance	0
	Operating Crew Overhead	1,923
Total Benefits		\$1,923

Total Personnel Services

\$3,923

SERVICES & SUPPLIES

10-5-4300-110	Communication	0
10-5-4300-100	Clothing	0
10-5-4300-150	Insurance	0
10-5-4300-163	Maint: Structure/ Improvements	15,450
10-5-4300-171	Maint. Vehicles	0
10-5-4300-172	Oil and Gas	0
10-5-4300-173	So: Maint. Structures/ Improvements	2,060
10-5-4300-192	Over/Short	0
10-5-4300-219	Special Admin Expense	0
10-5-4300-220	Professional Services	1,500
10-5-4300-247	LAFCO Annual Charge	0
10-5-4300-248	Permits, Fees, Licenses	0
10-5-4300-290	Utilities	260
10-5-4300-366	Emergency Generator Project	0
10-5-4300-385	Depreciation Expense	0

Total Services & Supplies

\$19,270



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

3%

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES - 10	FINAL FY 2019/2020
CAPITAL OUTLAY		
10-5-4300-320	Fixed Assets	0
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
10-5-4300-376	Admin Allocation	19,074
Total Administrative Cost Allocation		\$19,074
Total Expenditures		\$42,266
OPERATING SURPLUS/(DEFICIT)		\$117,289
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	31,500
	(Transfers Out) - To General & Sewer	(265,205)
	Encumbrances - Sources of Funding	38,358
	Encumbrances - (Designated Funds)	(45,378)
NET TRANSFERS & ENCUMBRANCES		(\$240,725)
RESERVES		
	Use of Reserves	105,857
	(Additions to Reserves)	
	Use of Prior Year FBA	17,579
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$123,436
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$421,576
	Operating Surplus / (Deficit)	\$117,289
	Transfers & Encumbrances	(\$240,725)
ENDING RESERVES		\$298,140



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

ACCOUNT NO.	ENTERPRISE FUNDS	FINAL FY 2019/2020
SOURCES OF FUNDS		
	Water	\$2,407,219
	Wastewater	\$403,800
	Garbage	\$109,836
	Equipment	\$29,090
Total Sources of Funds		\$2,949,945
USES OF FUNDS		
	Water	\$2,868,220
	Wastewater	\$476,516
	Garbage	\$102,565
	Equipment	\$25,067
Total Expenditures		\$3,472,368
OPERATING SURPLUS/(DEFICIT)		
	Water	(\$461,001)
	Wastewater	(\$72,716)
	Garbage	\$7,271
	Equipment	\$4,023
OPERATING SURPLUS/(DEFICIT)		(\$522,423)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund	121,440
	(Transfers Out)	(67,999)
	Encumbrances - Sources of Funding	147,775
	Encumbrances - (Designated Funds)	(130,435)
NET TRANSFERS & ENCUMBRANCES		\$70,781
RESERVES		
	Use of Reserves	546,141
	(Additions to Reserves)	(150,820)
	Use of Prior Year FBA	35,133
	Other Adjustments	
RESERVES - INCREASE / (DECREASE)		\$430,454
NET BUDGETARY SOURCES/USES		(\$21,188)
RESERVES		
Beginning Reserves		
	Water	\$1,343,462.26
	Wastewater	\$1,051,712
	Garbage	\$338,316
	Equipment	\$20,169
Beginning Reserves		2,753,659
Operating Surplus / (Deficit)		
	Water	(\$461,001)
	Wastewater	(\$72,716)
	Garbage	\$7,271
	Equipment	\$4,023
Operating Surplus / (Deficit)		(522,423)
Transfers & Encumbrances		
	Water	(\$38,114)
	Wastewater	\$102,395
	Garbage	\$6,500
	Equipment	\$0
Transfers & Encumbrances		70,781
ENDING RESERVES		\$2,302,017



WATER FUND





OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 02

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 02	FINAL FY 2019/2020
SOURCES OF FUNDS		
	Revenues	\$2,407,219
	Other Sources of Funds	\$0
	Total Sources of Funds	\$2,407,219
USES OF FUNDS		
	Salaries & Wages	\$184,000
	Benefits	\$129,585
	Personnel Services	\$313,585
	Services & Supplies	\$1,982,428
	Capital Outlay	\$0
	Administrative Cost	\$572,207
	Total Expenditures	\$2,868,220
OPERATING SURPLUS/(DEFICIT)		(\$461,001)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From General Fund	0
	(Transfers Out) - Facilities, Garbage and Equipment	(55,454)
	Encumbrances - Sources of Funding	147,775
	Encumbrances - (Designated Funds)	(130,435)
	NET TRANSFERS & ENCUMBRANCES	(\$38,114)
RESERVES		
	Use of Reserves	546,141
	(Additions to Reserves)	0
	Use of Prior Year FBA	(47,026)
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	\$499,115
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$1,343,462.26
	Operating Surplus / (Deficit)	(\$461,001.29)
	Transfers & Encumbrances	(\$38,113.74)
	ENDING RESERVES	\$844,347



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WATER FUND - 02

3%

ACCOUNT
NO.

WATER FUND
WATER DEPARTMENT - 02

FINAL
FY 2019/2020

SOURCES OF FUNDS

REVENUES

02-4-3200-000	Sales: Residential	1,799,000
02-4-3203-000	Revenue Accrual	0
02-4-3204-000	Sales: Lopez	493,000
02-4-3205-000	Connection Fees	0
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	25,164
02-4-3210-000	Meter Fees	5,400
02-4-3211-000	Lopez Connection Fees	4,000
02-4-3212-000	New Account Setup Fee	2,600
02-4-3217-297	Wheeling/Fire Protection	25,000
02-4-3230-000	Sales: Miscellaneous	0
02-4-3260-350	Reimbursement - New Development	5,035
02-4-3255-000	Inspection Fees	200
02-4-3300-000	Interest Income	0
02-4-3300-002	Interest - Co Restricted /WCI	0
02-4-3900-000	Other Income	0
02-4-3900-490	Claims & Settlements	0

Total Revenues

\$2,407,219

OTHER SOURCES OF FUNDS

02-4-3230-630	Well #5 Rehabilitation	0
	WRRP Grant Phase #1	0
	Waterline Replacement (Norswing/ HWY One)	0
	WRRP Grant Phase #2	0
	Use of County Deposit - State Water	0
	Rental Income (Sheriff Building Transfer 15/16)	0

Total Other Sources of Funds

\$0

Total Sources of Funds

\$2,407,219



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WATER FUND - 02

3%

ACCOUNT
NO.

WATER FUND
WATER DEPARTMENT - 02

FINAL
FY 2019/2020

USES OF FUNDS

SALARIES & WAGES

02-5-4400-010	Salaries and Wages	130,000
02-5-4400-012	Classic EE Contr by ER PERS	0
02-5-4400-020	Overtime	41,000
	Lead Operator Contingency (Budget Workshop)	13,000

Total Salaries & Wages

\$184,000

BENEFITS

02-5-4400-061	PERs Contribution	0
02-5-4400-062	Pension Expense	0
02-5-4400-071	Medicare	0
02-5-4400-075	Workers Compensation Insurance	6,545
02-5-4400-080	Boot Allowance	
02-5-4400-090	Insurance	0
	Operating Crew Benefits Allocation	123,040

Total Benefits

\$129,585

Total Personnel Services

\$313,585

SERVICES & SUPPLIES

02-5-4400-100	Clothing	0
02-5-4400-110	Communications	3,500
02-5-4400-150	Insurance	0
02-5-4400-163	Maint: Structures/ Improvements	8,900
02-5-4400-164	Paving	6,250
02-5-4400-170	Maintenance - Equipment	5,665
02-5-4400-171	Maintenance: Vehicles	0
02-5-4400-171	Gas and Oil	
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	10,815
02-5-4400-177	Safety Expense	570
02-5-4400-178	Chemicals	3,800



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WATER FUND - 02

3%

ACCOUNT
NO.

WATER FUND
WATER DEPARTMENT - 02

FINAL
FY 2019/2020

02-5-4400-180	Membership	2,700
02-5-4400-190	Misc. Expense	0
02-5-4400-191	Over and Short	0
02-5-4400-195	Customer Refund	0
02-5-4400-200	Office Expense	620
02-5-4400-205	Outside UB Mail Service	9,000
02-5-4400-210	Postage	0
02-5-4400-219	Special Admin Expense	
02-5-4400-220	Professional Services	18,025
02-5-4400-221	Information Technology	575
02-5-4400-222	Contracted Engineering	5,665
02-5-4400-224	Annual Software Maint	0
02-5-4400-225	Administrative Services	
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
02-5-4400-235	Books/ Journals/ Sub/ Software	0
02-5-4400-241	Rents/ Leases - Equipment	2,115
02-5-4400-247	LAFCO Charge	0
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	10,279
02-5-4400-261	Water Supply - Lopez	505,069
02-5-4400-262	Water Supply - State Water	1,150,000
02-5-4400-290	Utilities	60,000
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	38,625
02-5-4400-386	Interest Expense	0
02-5-4400-387	Interest Expense - Interfund	0
02-5-4400-393	Interest Expense - Water Bonds	0
02-5-4400-394	Software Lease Interest	0
02-5-4400-395	State Water Resources Control	0
02-5-4400-499	Claim & Settlements	7,500
Total Services & Supplies		\$1,982,428



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WATER FUND - 02

3%

ACCOUNT
NO.

WATER FUND
WATER DEPARTMENT - 02

FINAL
FY 2019/2020

CAPITAL OUTLAY		
02-5-4400-354	CIP - Overlay	0
02-5-4400-358	CPI - Lagoon Waterline	0
02-5-4400-440	CPI - Well #8	0
02-5-4400-441	CPI - Well #5	0
02-5-4400-442	CPI - Air Park Drive Relocation	0
02-5-4400-443	CPI - HWY One Relocation	0
02-5-4400-444	CPI - WRRP	0
02-5-4400-445	CPI - Facilities Yard	0
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
	Administrative Cost Allocation	572,207
Total Administrative Cost Allocation		\$572,207
Total Expenditures		\$2,868,220
OPERATING SURPLUS/(DEFICIT)		(\$461,001)
TRANSFERS & ENCUMBRANCES		
	Transfers In	0
	(Transfers Out) - To Facilities , Garbage, Equipment	(55,454)
	Encumbrances - Sources of Funding	147,775
	Encumbrances - (Designated Funds)	(130,435)
NET TRANSFERS & ENCUMBRANCES		(\$38,114)
RESERVES		
	Use of Reserves	546,141
	(Additions to Reserves)	0
	Use of Prior Year FBA	(47,026)
	Other Adjustments	0
RESERVES - INCREASE / (DECREASE)		\$499,115
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$1,343,462.26
	Operating Surplus / (Deficit)	(\$461,001)
	Transfers & Encumbrances	(\$38,114)
ENDING RESERVES		\$844,347



WASTE WATER FUND





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 03	FINAL FY 2019/2020
SOURCES OF FUNDS		
	Revenues	\$403,800
	Other Sources of Funds	\$0
	Total Sources of Funds	\$403,800
USES OF FUNDS		
	Salaries & Wages	\$72,500
	Benefits	\$49,792
	Personnel Services	\$122,292
	Services & Supplies	\$68,120
	Capital Outlay	\$0
	Administrative Cost	\$286,104
	Total Expenditures	\$476,516
	OPERATING SURPLUS/(DEFICIT)	(\$72,716)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Facilities Fund	113,940
	(Transfers Out) - Equipment Fund	(11,545)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$102,395
RESERVES		
	Use of Reserves	0
	(Additions to Reserves)	(111,838)
	Use of FBA	82,159
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(\$29,679)
	NET BUDGETARY SOURCES/USES	\$0
RESERVES		
	Beginning Reserves	\$1,051,712
	Operating Surplus / (Deficit)	(72,716)
	Transfers & Encumbrances	102,395
	ENDING RESERVES	\$1,081,391



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WASTEWATER DEPARTMENT - FUND 03

3%

ACCOUNT
NO.

WASTEWATER FUND
WASTEWATER DEPARTMENT - 03

FINAL
FY 2019/2020

SOURCES OF FUNDS

REVENUES		
03-4-3210-000	Sales - Sewer	400,000
03-4-3203-000	Revenue Accrual	0
03-4-3211-000	Sewer Connections	2,000
03-4-3215-000	Sanitation District Collection	0
03-4-3255-000	Inspection Fees	100
03-4-3256-000	FOG Program	1,700
Total Revenues		\$403,800
OTHER SOURCES OF FUNDS		
03-4-3900-000	Other Income	0
	Rental Income (Sheriff Building Transfer 15/16)	0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$403,800

USES OF FUNDS

SALARIES & WAGES		
03-5-4500-010	Salaries and Wages	50,000
03-5-4500-012	Classic EE Contr by ER PERS	0
03-5-4500-020	Overtime	17,500
	Lead Operator Contingency (Budget Workshop)	5,000
Total Salaries & Wages		\$72,500
BENEFITS		
03-5-4500-061	CalPERS	0
03-5-4500-063	Pension Expense (GASB 68)	0
03-5-4500-071	Medicare	0
03-5-4500-071	Workers Compensation Insurance	3,652
03-5-4500-080	Boot Allowance	0
03-5-4500-090	Insurance	0
	Operating Crew Benefits Allocation	46,140
Total Benefits		\$49,792



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WASTEWATER DEPARTMENT - FUND 03

3%

**ACCOUNT
NO.**

**WASTEWATER FUND
WASTEWATER DEPARTMENT - 03**

**FINAL
FY 2019/2020**

Total Personnel Services		\$122,292
SERVICES & SUPPLIES		
03-5-4500-100	Clothing	0
03-5-4500-110	Communication	515
03-5-4500-150	Insurance	0
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	0
03-5-4500-175	System Parts/ Operating Supplies	8,240
03-5-4500-177	Safety Expense	2,850
03-5-4500-180	Memberships	0
03-5-4500-190	Misc. Expense	0
03-5-4500-192	Over and Short	0
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	2,833
03-5-4500-224	Annual Software Maintenance	0
03-5-4500-226	Engineering & Other Reimbursables	0
03-5-4500-241	Rents & Leases/ Equipment	2,575
03-5-4500-247	LAFCO Annual Charges	
03-5-4500-248	Regulatory Permits & Fees	4,020
03-5-4500-250	Small Tools & Instruments	0
03-5-4500-285	Classes/ Seminars/ Training Fees	2,800
03-5-4500-290	Utilities	2,600
03-5-4500-297	Pass-Thru: SSLOCS D Rev	0
03-5-4500-320	Fixed Assets - Equipment	0
03-5-4500-390	Bad Debt Expense	350
03-5-4500-499	Claims & Settlements	1,900
Total Services & Supplies		\$68,120



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

WASTEWATER DEPARTMENT - FUND 03

3%

ACCOUNT
NO.

WASTEWATER FUND
WASTEWATER DEPARTMENT - 03

FINAL
FY 2019/2020

CAPITAL OUTLAY		
03-5-4500-354	CIP - Overlay	0
03-5-4500-442	CPI - Air Park Drive Relocation	0
03-5-4500-443	CPI - HWY One Relocation	0
03-5-4500-445	CPI - Facilities Yard	0
Total Capital Outlay		\$0
ADMINISTRATIVE COST ALLOCATION		
	Administrative Cost Allocation	286,104
Total Administrative Cost Allocation		\$286,104
Total Expenditures		\$476,516

OPERATING SURPLUS/(DEFICIT)		(\$72,716)
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Facilities Fund	113,940
	(Transfers Out) - Equipment Fund	(11,545)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		\$102,395
RESERVES		
	Use of Reserves	
	(Additions to Reserves)	(111,838)
	Use of FBA	82,159
	Other Adjustments	
RESERVES - INCREASE / (DECREASE)		(\$29,679)
NET BUDGETARY SOURCES/USES		\$0

RESERVES		
	Beginning Reserves	\$1,051,712.00
	Operating Surplus / (Deficit)	(\$72,716)
	Transfers & Encumbrances	\$102,395
ENDING RESERVES		\$1,081,391



GARBAGE FUND





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

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL FY 2019/2020
SOURCES OF FUNDS		
	Revenues	\$109,836
	Other Sources of Funds	\$0
	Total Sources of Funds	\$109,836
USES OF FUNDS		
	Salaries & Wages	\$22,000
	Benefits	\$20,138
	Personnel Services	\$42,138
	Services & Supplies	\$22,280
	Capital Outlay	\$0
	Administrative Cost	\$38,147
	Total Expenditures	\$102,565
	OPERATING SURPLUS/(DEFICIT)	\$7,271
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	7,500
	(Transfers Out) - Equipment Fund	(1,000)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
	NET TRANSFERS & ENCUMBRANCES	\$6,500
RESERVES		
	Use of Reserves	0
	(Additions to Reserves)	(34,959)
	Other Adjustments	0
	RESERVES - INCREASE / (DECREASE)	(34,959)
	NET BUDGETARY SOURCES/USES	(\$21,188)
RESERVES		
	Beginning Reserves	\$338,316
	Operating Surplus / (Deficit)	\$7,271
	Transfers & Encumbrances	\$6,500
	ENDING RESERVES	\$352,086



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

GARBAGE FUND - 06

3%

ACCOUNT
NO.

GARBAGE FUND
GARBAGE DEPARTMENT - 06

FINAL
FY 2019/2020

SOURCES OF FUNDS

REVENUES		
06-4-3300-000	Garbage: Misc. Income	0
06-4-3300-003	Interest	0
06-4-3501-000	Franchise Fees	102,036
06-4-3501-741	Landfill Savings Payment	7,800
Total Revenues		\$109,836
OTHER SOURCES OF FUNDS		
		0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$109,836

USES OF FUNDS

SALARIES & WAGES		
06-5-4900-010	Salaries & Wages	20,000
06-5-4900-012	Classic EE Contr by ER PERS	0
06-5-4900-020	Overtime Wages	0
	Lead Operator Contingency (Budget Workshop)	2,000
Total Salaries & Wages		\$22,000
BENEFITS		
06-5-4900-061	PERS Contributions	0
06-5-4900-063	Pension Expense	0
06-5-4900-071	Medicare	0
06-5-4900-072	FICA	0
06-5-4900-075	Compensation Insurance	913
06-5-4900-080	Boot Allowance	0
06-5-4900-090	Insurance	0
	Operating Crew Benefits Allocation	19,225
Total Benefits		\$20,138
Total Personnel Services		\$42,138



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

GARBAGE FUND - 06

3%

ACCOUNT
NO.

GARBAGE FUND
GARBAGE DEPARTMENT - 06

FINAL
FY 2019/2020

ACCOUNT NO.	GARBAGE FUND GARBAGE DEPARTMENT - 06	FINAL FY 2019/2020
	SERVICES & SUPPLIES	
06-5-4900-100	Clothing	0
06-5-4900-110	Communication	900
06-5-4900-150	Insurance	0
06-5-4900-171	Maintenance - Vehicles	515
06-5-4900-172	Gas and Oil	0
06-5-4900-173	Maint - Shared Structures/ Improvements	0
06-5-4900-175	Operating Supplies	1,545
06-5-4900-192	Over and Short	0
06-5-4900-200	Office Expense	1,030
06-5-4900-210	Postage	515
06-5-4900-219	Special Admin Expense	0
06-5-4900-220	Professional Services	7,000
06-5-4900-230	Legal Notices	260
06-5-4900-247	LAFCO Annual Charge	0
06-5-4900-290	Utilities	515
	School Outreach Programs	10,000
	Total Services & Supplies	\$22,280
	CAPITAL OUTLAY	
06-5-4900-445	CPI - Facilities Yard	0
	Total Capital Outlay	\$0
	ADMINISTRATIVE COST ALLOCATION	
	Administrative Cost Allocation	38,147
	Total Administrative Cost Allocation	\$38,147
	Total Expenditures	\$102,565



**OCEANO COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

GARBAGE FUND - 06

3%

ACCOUNT
NO.

GARBAGE FUND
GARBAGE DEPARTMENT - 06

FINAL
FY 2019/2020

OPERATING SURPLUS/(DEFICIT)		\$7,271
TRANSFERS & ENCUMBRANCES		
	Transfers In - From Water Fund	7,500
	(Transfers Out) - Equipment Fund	(1,000)
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0
NET TRANSFERS & ENCUMBRANCES		\$6,500
RESERVES		
	Use of Reserves	
	(Additions to Reserves)	(34,959)
	Use of FBA	21,188
	Other Adjustments	
RESERVES - INCREASE / (DECREASE)		(\$13,771)
NET BUDGETARY SOURCES/USES		(\$0)
RESERVES		
	Beginning Reserves	\$338,316
	Operating Surplus / (Deficit)	\$7,271
	Transfers & Encumbrances	\$6,500
ENDING RESERVES		\$352,086



EQUIPMENT FUND





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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL FY 2019/2020
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SOURCES OF FUNDS

	Revenues	\$29,090
	Other Sources of Funds	\$0
	Total Sources of Funds	\$29,090

USES OF FUNDS

	Salaries & Wages	\$0
	Benefits	\$0
	Personnel Services	\$0
	Services & Supplies	\$16,000
	Capital Outlay	\$0
	Debt Service	\$9,067
	Total Expenditures	\$25,067

	OPERATING SURPLUS/(DEFICIT)	\$4,023
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	TRANSFERS & ENCUMBRANCES	
	Transfers In - From General Fund	0
	(Transfers Out)	0
	Encumbrances - Sources of Funding	0
	Encumbrances - (Designated Funds)	0

	NET TRANSFERS & ENCUMBRANCES	\$0
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	RESERVES	
	Use of Reserves	0
	(Additions to Reserves)	(4,023)
	Other Adjustments	0

	RESERVES - INCREASE / (DECREASE)	(\$4,023)
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	NET BUDGETARY SOURCES/USES	\$0
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	RESERVES	
	Beginning Reserves	\$20,169
	Operating Surplus / (Deficit)	\$4,023
	Transfers & Encumbrances	\$0
	ENDING RESERVES	\$24,192



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL FY 2019/2020
SOURCES OF FUNDS		
REVENUES		
12-4-3800-001	Lease Revenue from Water	16,545
12-4-3800-002	Lease Revenue from Sewer	11,545
12-4-3800-005	Lease Revenue from Garbage	1,000
12-4-3800-003	Insurance Proceeds	0
12-4-3800-004	Surplus Sales	0
Total Revenues		\$29,090
OTHER SOURCES OF FUNDS		
		0
Total Other Sources of Funds		\$0
Total Sources of Funds		\$29,090
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	9,067
12-5-4350-386	Interest Expense	0
Total Debt Service		\$9,067
Total Expenditures		\$25,067



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

ACCOUNT NO.	EQUIPMENT FUND - 12	FINAL FY 2019/2020
OPERATING SURPLUS/(DEFICIT)		\$4,023
TRANSFERS & ENCUMBRANCES		
	Transfers In - General Fund (Backhoe)	
	(Transfers Out)	
	Encumbrances - Sources of Funding	
	Encumbrances - (Designated Funds)	
NET TRANSFERS & ENCUMBRANCES		\$0
RESERVES		
	Use of Reserves	
	(Additions to Reserves)	(4,023)
	Other Adjustments	
RESERVES - INCREASE / (DECREASE)		(\$4,023)
NET BUDGETARY SOURCES/USES		\$0
RESERVES		
	Beginning Reserves	\$20,169.00
	Operating Surplus / (Deficit)	\$4,023
	Transfers & Encumbrances	\$0
ENDING RESERVES		\$24,192

**OCEANO COMMUNITY SERVICES DISTRICT
PLAN OF PAYMENT AND COMPENSATION
SALARY SCHEDULE
For the Fiscal Year Ending June 30, 2020**

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	\$94.23	\$96.59	\$99.00	-	-	-	-	-
Annual	\$196,000.00	\$200,900.00	\$205,923.00	-	-	-	-	-
Business and Accounting Manager I								
Hourly	\$ 24.95	\$ 25.57	\$ 26.21	\$ 27.52	\$ 28.90	\$ 30.34	\$ 31.86	\$ 33.45
Annual	\$51,896.00	\$53,186.00	\$54,517.00	\$57,242.00	\$60,112.00	\$63,107.00	\$66,264.00	\$69,576.00
Business and Accounting Manager II								
Hourly	\$ 29.93	\$ 30.68	\$ 31.45	\$ 33.02	\$ 34.67	\$ 36.40	\$ 38.22	\$ 40.13
Annual	\$62,254.00	\$63,814.00	\$65,416.00	\$68,682.00	\$72,114.00	\$75,712.00	\$79,504.00	\$83,470.00
Business and Accounting Manager III								
Hourly	\$ 40.53	\$ 41.54	\$ 42.58	\$ 44.71	\$ 46.95	\$ 49.30	\$ 51.76	\$ 54.35
Annual	\$84,302.00	\$86,403.00	\$88,566.00	\$92,997.00	\$97,656.00	\$102,544.00	\$107,656.00	\$113,048.00
Account Administrator I								
Hourly	\$ 18.70	\$ 19.17	\$ 19.64	\$ 20.62	\$ 21.65	\$ 22.73	\$ 23.88	\$ 25.06
Annual	\$38,896.00	\$39,874.00	\$40,851.00	\$42,890.00	\$45,032.00	\$47,278.00	\$49,670.00	\$52,125.00
Account Administrator II								
Hourly	\$ 20.11	\$ 20.60	\$ 21.12	\$ 22.18	\$ 23.28	\$ 24.43	\$ 25.66	\$ 26.94
Annual	\$41,829.00	\$42,848.00	\$43,930.00	\$46,134.00	\$48,422.00	\$50,814.00	\$53,373.00	\$56,035.00
Account Administrator III								
Hourly	\$ 21.62	\$ 22.15	\$ 22.69	\$ 23.83	\$ 25.02	\$ 26.27	\$ 27.58	\$ 28.96
Annual	\$44,970.00	\$46,072.00	\$47,195.00	\$49,566.00	\$52,042.00	\$54,642.00	\$57,366.00	\$60,237.00
Utilities System Manager								
Hourly	\$ 40.53	\$ 41.54	\$ 42.58	\$ 44.71	\$ 46.95	\$ 49.30	\$ 51.76	\$ 54.35
Annual	\$84,302.40	\$86,403.20	\$88,566.40	\$92,996.80	\$97,656.00	\$102,544.00	\$107,660.80	\$113,048.00
Lead Operator								
Hourly	\$ 26.35	\$ 27.01	\$ 27.69	\$ 29.07	\$ 30.52	\$ 32.05	\$ 33.65	\$ 35.33
Annual	\$54,808.00	\$56,180.80	\$57,595.20	\$60,465.60	\$63,481.60	\$66,664.00	\$70,000.00	\$73,486.40
Utilities Operator I								
Hourly	\$ 19.76	\$ 20.24	\$ 20.74	\$ 21.79	\$ 22.89	\$ 24.03	\$ 25.24	\$ 26.50
Annual	\$41,101.00	\$42,099.00	\$43,139.00	\$45,323.00	\$47,611.00	\$49,982.00	\$52,499.00	\$55,120.00
Utilities Operator II								
Hourly	\$ 21.23	\$ 21.76	\$ 22.30	\$ 23.43	\$ 24.60	\$ 25.82	\$ 27.13	\$ 28.49
Annual	\$44,158.00	\$45,261.00	\$46,384.00	\$48,734.00	\$51,168.00	\$53,706.00	\$56,430.00	\$59,259.00
Utilities Operator III								
Hourly	\$ 22.82	\$ 23.39	\$ 23.98	\$ 25.18	\$ 26.44	\$ 27.76	\$ 29.16	\$ 30.60
Annual	\$47,466.00	\$48,651.00	\$49,878.00	\$52,374.00	\$54,995.00	\$57,741.00	\$60,653.00	\$63,648.00
Operator In Training								
Hourly	\$ 18.38	\$ 18.83	\$ 19.31	\$ 20.27	\$ 21.28	\$ 22.35	\$ 23.46	\$ 24.65
Annual	\$ 38,230.40	\$ 39,166.40	\$ 40,164.80	\$42,161.60	\$44,262.40	\$ 46,488.00	\$ 48,796.80	\$ 51,272.00

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