



County of San Luis Obispo
**Board Governed
Special Districts**

Final Budget
2023-24

May 3, 2023

Board of Supervisors
County Government Center
San Luis Obispo, CA 93408

Subject: Special Districts Proposed Budget for Fiscal Year 2023/24

The *Special Districts Proposed Budget 2023/24* is submitted for your review and consideration. The following comments are offered as background, or on specific noteworthy issues.

San Luis Obispo Flood Control & Water Conservation District

The District provides regional water resource and flood control services including studies, programs, projects, and weather and hydrological data collection and compilation (see www.slocounty.ca.gov/slocountywater). Specific projects and programs benefiting the District's zones of benefit and operations are budgeted in the recipient individual funds. The District is funded from an allocation of the Countywide property taxes pursuant to Proposition 13 and related legislation.

The District's 2023/24 budget funds a range of Countywide water resource and flood control efforts divided into 4 major programs that are further described below:

A. Regional Program

Integrated Regional Water Management Program (IRWM) Includes implementing and updating the IWRM Plan, coordinating with the Regional Water Management Group (RWMG), monitoring State and funding area activities relevant to IRWM, and administration of the implementation and planning grant agreements with the State and project proponents. The District is the lead agency for the program in accordance with State regulations and the Memorandum of Understanding between the RWMG member organizations. Participation in the IRWM Program has resulted in over \$32M in grant awards for local needs.

Master Water Report and Regional Resiliency Includes updating the compilation of analyses that communicates the current and projected future ability of water supplies to meet demands on a county-wide basis. A data and information system will be developed and maintained and updated on a regular basis to ensure that these analyses can be kept up to date which will support timely decision making. The reporting system will also include information on the status of resiliency project implementation and the potential for future strategies to address needs, and address

county-wide drought planning requirements.

Stormwater Resources Plan Program This effort includes maintaining the countywide stormwater resources plan, which identifies stormwater strategies, programs and projects. Stormwater projects need to be in the plan to qualify for applicable State grants.

Flood Mapping This effort includes coordinating with FEMA, and local entities implementing projects that may influence the floodplain, to keep local floodplain maps updated.

- B. Technical Program Includes ongoing hydrologic data collection and management efforts at over 150 sites, California Statewide Groundwater Elevation Monitoring (CASGEM) Program participation efforts and a contract with the US Geological Survey to share the cost of 3 stream gauges. The data is used by the District for technical studies and by entities charged with water resource management and technical analysis, including the State, Groundwater Sustainability Agencies, and other local entities.
- C. Subregional Program Includes studying the feasibility of specific water supply strategies such as stormwater capture, desalination and optimizing the use of Salinas Reservoir to meet needs in various areas of the county and coordination with stakeholders in unmanaged groundwater basins/areas to understand conditions by conducting technical studies. Also includes supporting general drainage and flood control efforts such as responding to constituents, investigating drainage issues, programs, and flooding problems for all County areas, consistent with the Board of Supervisors adopted policy on surveillance of drainage and flood control problems. The intent of the program is to provide the technical support should communities wish to establish Zones of Benefit or agreements that would fund maintenance, design, and implementation of solutions.
- D. Management Program Includes supporting the Water Resources Advisory Committee, flood control district strategic planning and budgeting, public information requests and inter/intra-department coordination. The goal is to influence and create consistency amongst water-related policies and programs for the purpose of achieving sustainable communities in alignment with the County's values.

Water Conservation Management Includes compliance with Assembly Bill (AB) 1420, which requires implementation of certain conservation best management practices (BMPs) by wholesalers. Certain BMPs are best implemented by the District on a regional basis, while others are addressed in the Flood Control Zone 3 Fund (Lopez Lake).

Public and Partner Engagement This effort includes communicating about program and project activities through meetings, web postings and other methods; tracking and communicating about water-related grant opportunities; and supporting the effort to improve storage of and access to water-related data and information.

The budget continues to support the following efforts:

- Transfer to Zone 16 (Nipomo Drainage Basins) for short-term maintenance activities.
- A bridge loan to the Los Osos Wastewater System to provide for cash flow requirements, if needed. This short-term loan will be repaid with interest as the annual sewer service charge payments are received.
- Transfer to Zone 4 (Santa Maria River Levee) for increased maintenance costs over the estimate provided by the Santa Barbara County Flood Control, Water Conservation District & Water Agency.

Nacimientto Water Enterprise Operating Fund

The budget funds activities associated with the Lake Nacimientto reservoir lakeside users, the contract with Monterey County Water Resource Agency (MCWRA), and the delivery of Nacimientto water to the agencies participating in the Nacimientto Project.

The Nacimientto Water Pipeline was impacted during the 2023 storms, staff will continue working to gain support from the participating agencies on a permanent repair while coordinating with FEMA and regulatory agencies.

The budget was endorsed by the Nacimientto Commission on April 27, 2023.

State Water Contract and State Water Project

The District is one of 29 State Water Contractors (SWC) that participate in the Project with the California State Department of Water Resources (DWR). Two District funds are utilized to budget the operations and obligations related to the District's allocation from DWR, and the Water Treatment and Local Facilities agreement between the District and the Central Coast Water Authority (CCWA, a joint powers agency of agencies in Santa Barbara County)

which owns and operates the Polonio Pass Water Treatment Facilities.

The costs incurred for the District's "Excess Allocation" of water are budgeted in the Contract Fund, which includes full cost recovery of these pre-Proposition 13 contractual obligations from a Countywide tax allocation. The costs incurred for the water supply delivery and treatment are budgeted in the Project Fund, which is an enterprise fund and fully reimbursed by the agencies that participate in the Project.

The 2023/24 budget for both funds address costs associated with contract management, including evaluating and responding to amendments being developed by the State related to water management and continued participation in the Delta Conveyance Project.

Flood Control Zone 1 (Arroyo Grande Creek Channel)

Flood Control Zone 1A (Los Berros Diversion Channel of Arroyo Grande Creek)

The maintenance of the Arroyo Grande Creek and Los Berros Diversion Channels are budgeted in the District's Zone 1 and 1A funds.

The long-term plan to improve flood protection, the Waterway Management Program (WMP), was completed during the second half of 2020/21 and post construction monitoring and maintenance of the WMP projects began. Ongoing monitoring and maintenance involves topographic surveys, biological surveys, and monitoring of the stream channels to ensure flood capacity and restored habitat are maintained and will continue to provide valuable flood protection and environmental resource benefits for the community of Oceano. The priority effort is responding to damage from the 2023 Winter storms, including repair design and construction, and coordination with FEMA and regulatory agencies.

The Meadow Creek Lagoon Watershed Restoration Planning effort also began in the second half of 2020/21 and will address long term WMP project impacts to steelhead trout, and potentially reduce flood risks to the community of Oceano. Staff will continue to pursue partnerships and grant funding for implementing project planning phases, as well as identified lagoon restoration projects in subsequent years.

Flood Control Zone 3 (Lopez Lake)

Funds Lopez Dam maintenance, water treatment, and water distribution services. Ongoing efforts include the Arroyo Grande Creek Habitat Conservation Plan (HCP) and capital outlay management.

Flood Control Zone 3 reserves include:

- #1 Contractor Funded Reserves - Financed and used by Contractors to stabilize billings in years with higher capital needs.
- #2 District Funded Operating Reserves - Held at approximately 50% of routine operations and maintenance costs.
- #3 District Funded Designated Reserves - Set aside for significant maintenance and capital costs within the Flood Control and Water Conservation District.

The Advisory Committee recommended utilizing the District Funded Designated Reserves towards Zone 3 efforts shown in the following chart. Specific requests to authorize these efforts will be brought to the Board.

Estimated Amount	District Funded Designated Reserves (#3 above) Utilization Plan	Status
\$50,000	HCP Planning & Resulting Projects	On-going
\$558,805	Public safety related to water quality and quantity purposes	As needed
\$608,805 (projection)	TOTAL District Funded Designated Reserves	

The FY 2023/24 proposed budget was endorsed by the Flood Control Zone 3 Advisory Committee on March 16, 2023.

Flood Control Zone 9

Funds flood control services for the watershed area of San Luis Obispo Creek and its tributaries.

Funding for FY 2023/24 has been included to continue work on streambed maintenance activities involving vegetation management, Arundo (bamboo) eradication and silt removal. Preliminary design plans and certification of the Final Supplemental Environmental Impact Report (FSEIR) for the Mid-Higuera Bypass Project (located within the City of San Luis Obispo) are complete. Final design plans and obtaining regulatory permits are expected to continue during FY 2023/24.

County Service Area 7-A

Funds wastewater collections, treatment, and disposal services for the Oak Shores area, located at Nacimiento Lake.

A Proposition 218 rate increase was approved and implemented in FY 2019/20. This increase has provided this fund with the necessary tools to support required operations and maintenance, allow for minor capital improvements, and maintain an adequate operating reserve balance for unanticipated costs.

CSA 7-A facilities incurred damage to a drainage culvert at the wastewater facility caused by the 2023 storms. Repair and coordination with FEMA and regulatory agencies will be a priority moving into FY 2023-24.

County Service Area 10 - Parent Fund (CSA10 PF)

Funds energy costs for the streetlights within the Cayucos area. For FY 2023/24, there are no major capital improvement projects being proposed.

County Service Area 10 - Water Treatment Facility (CSA10 WTF)

Funds the operations and maintenance of the Cayucos water treatment plant. This facility provides water treatment services through interagency contracts between all the water purveyors in Cayucos. Property tax revenue in CSA 10 is used to help offset the capital outlay and increased operation costs of the water treatment plant which benefits water customers in the entire community of Cayucos.

County Service Area 10 - Fire Protection (CSA10 FP)

Funds the fire protection services within the Cayucos area. The County Fire Department administers and provides the fire protection services.

County Service Area 10 - Weed Abatement (CSA 10 WA)

Funds weed abatement services within the Cayucos Area. The County Fire Department administers and operates the weed abatement program.

County Service Area 10-A - Water Service

Funds water service in the Cayucos strand area. CSA 10-A provides safe drinking water to roughly 800 customers within its boundaries of Cayucos. CSA 10A has one capital project ready for construction, the Hacienda Drive Water Main Replacement. This project will repair a deteriorating waterline to improve water service reliability.

County Service Area 16

Funds energy costs for streetlights and water service in Shandon.

Shandon has been paying for an annual allocation of 100 Acre Feet of State Water since the early 1990's. A policy shift took place in 2011 to utilize the allocation due to changing community desires. As a result, a connection to the State Water pipeline was completed in July 2016.

County Service Area 23

Funds energy costs for streetlights, water, and drainage services in Santa Margarita.

Staff is working with the community on flood and drainage management options in response to significant flooding during the 2023 Winter storms.

This budget document was prepared by the County's Department of Public Works.

Sincerely,



JOHN DIODATI
Director of Public Works

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C-dup #40

IN THE BOARD OF SUPERVISORS

County of San Luis Obispo, State of California

Tuesday, June 20, 2023

PRESENT: Supervisors Bruce S. Gibson, Dawn Ortiz-Legg, Jimmy Paulding, Debbie Arnold and Chairperson John Peschong

ABSENT: None

RESOLUTION NO. 2023-159

RESOLUTION ADOPTING THE COUNTY BUDGET AND BUDGETS FOR BOARD GOVERNED DISTRICTS FOR FISCAL YEAR 2023-24

The following resolution is now offered and read:

WHEREAS, the Board so finds, a Recommended Budget was compiled, approved, advertised and published, pursuant to the County Budget Act; and

WHEREAS, the Board hereby finds, that it has properly noticed and conducted a public hearing at which it made revisions to, deductions from, and additions to said Recommended Budget as it has deemed advisable; and

WHEREAS, the Board so finds, the Recommended Budget, the supplemental budget documents and all revisions developed in the hearing on the final budget as reflected in the Clerk's minutes and documents filed with the Clerk during said hearing, properly constitute each of the objects of expenditure to satisfy the budget requirements as determined by the Board, and are hereby found to be in accordance with Government Code Section 29089, and summarized for the entire budget as follows:

1.	Salaries and Employee Benefits	\$ 402,286,269
2.	Services and Supplies	256,749,423
3.	Other charges	92,610,305
4.	Transfers-Out	40,817,215
5.	Fixed Assets	22,520,747
6.	Capital Projects	6,891,191
7.	Intrafund Transfers	(36,720,077)
8.	Provisions for Contingencies:	
	All Governmental Funds	34,316,916
9.	Provisions for New Reserve/Designations:	22,515,738

TOTAL GOVERNMENTAL FUNDS \$ 835,096,536

WHEREAS, the balance in the General Reserve of the General Fund is estimated to be \$7,000,000; and

WHEREAS, the Board finds, that some funds from the State Realignment Sales Tax - Social Services Account should be transferred to programs administered by health and mental health departments and has determined that the transfers will not make a substantial change in the services, facilities, programs, or providers funded by the realignment account; and

WHEREAS, the County's appropriation limit established by Article XIII-B of the State Constitution is \$727,087,229 and the total annual appropriations subject to limitation is \$299,729,705; and

NOW, THEREFORE BE IT RESOLVED AND ORDERED, by the Board of Supervisors, County of San Luis Obispo, State of California that:

1. Recitals - The recitals set forth hereinabove are true, correct, and valid.
2. Adoption by Reference - The Recommended Budget for Fiscal Year 2023-24 on file with the Clerk, as revised and finally determined by the Board, is adopted by reference pursuant to Government Code Section 29090 as the Final Budget.
3. Appropriation of Funds - The various amounts of appropriations for Salaries and Employee Benefits, Services and Supplies, Other Charges, Fixed Assets, and Intrafund Transfers are hereby appropriated to the various departments, offices, boards, commissions, committees, other agencies, and special districts as they are shown in the aforesaid Recommended Budget for Fiscal Year 2023-24, as revised and finally determined by the Board, and hereby adopted by reference as the Adopted Budget. The amounts appropriated therein are the total amounts of obligations and expenditures authorized for the period July 1, 2023 through June 30, 2024.
4. Allocated Positions - Employees shall be appointed at class levels shown for allocated permanent positions as indicated by the accompanying Position Allocation resolution.
5. Contingencies - Contingencies for Governmental Funds are appropriated in an amount of \$33,499,242. If final adjusted revenue and fund balances estimates prove higher than the current estimated amounts, then the difference shall either be placed in contingencies up to the allowable limit, used for continued financing of the Teeter obligation or placed in new reserves and/or designations. If final revenue and fund balance estimates are lower than current estimated revenue and fund balance amounts, then the Auditor-Controller shall immediately advise the Board of Supervisors and County Administrator of amount of such shortage so that the Board may decrease appropriations or reserves.
6. Adjustments for Capital and Maintenance Projects and Restricted Revenues - The Auditor-Controller shall determine actual fund balances in the capital projects budget unit and the maintenance projects budget unit as of June 30, 2023. The Auditor-Controller is hereby authorized to make transfers and revisions between projects within the capital projects unit, and between projects within the maintenance projects budget unit, in order to revise each appropriation to account for actual fund

balances, so that each project is funded at no more than the amount appropriated by the Board of Supervisors. The Auditor-Controller shall report any excess appropriations for each of the budget units, and make recommendations on or before September 30, 2023 concerning the disposition of said excess(es). Also, the Auditor-Controller is hereby authorized to reestablish unspent appropriations funded by restricted revenues relating to projects or programs previously approved by the Board. This applies to federal, state, and other granting agency funded programs where the revenues have already been pledged or held in trust and the program or project spans more than one Fiscal Year.

7. Cash Flow Loans – In order to meet cash flow requirements the Auditor-Controller is authorized to make loans between any funds in the County Treasury that are under the control of the County Board of Supervisors to the extent allowed by law. Loans should bear quarterly interest at a rate equivalent to the rate earned on funds, the end of the Fiscal Year, unless specific authorization is given by the Board to extend repayment.

8. Publication of Final Budget - The Auditor-Controller shall cause the publication of the Final Budget after the Board approves any adjustments made pursuant to Government Code Sections 29101 - 29107 and shall file said publication with the Clerk and State Controller on or before December 1, 2023.

Upon motion of Supervisor Ortiz-Legg, seconded by Supervisor Paulding and on the following roll call vote, to wit:

AYES: Supervisors Ortiz-Legg, Paulding, Gibson and Chairperson Peschong
NOES: Supervisor Arnold
ABSENT: None
ABSTAINING: None

The foregoing resolution is hereby adopted.



John Peschong
Chairperson, Board of Supervisors

ATTEST:

JOHN NILON
Ex-Officio Clerk of the Board of Supervisors

By: 

Deputy Clerk

APPROVED AS TO FORM AND LEGAL EFFECT:

RITA L. NEAL
County Counsel

By: /s/ Jenna Morton
Chief Deputy County Counsel

Dated: June 15, 2023

STATE OF CALIFORNIA)
COUNTY OF SAN LUIS OBISPO) ss.

I, JOHN NILON, Ex-Officio Clerk of the Board of Supervisors thereof, do hereby certify the foregoing to be a full, true and correct copy of an order entered in the minutes of said Board of Supervisors, and now remaining of record in my office.

Witness, my hand and seal of said Board of Supervisors on June 29, 2023.

JOHN NILON
Interim County Administrative Office and
Ex-Officio Clerk of the Board of Supervisors

By: Jenna Morton
Deputy Clerk

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**SPECIAL DISTRICTS
UNDER
BOARD OF SUPERVISORS**

State Controller Schedules	County of San Luis Obispo	Schedule 12
County Budget Act	Special Districts and Other Agencies Summary	
	Fiscal Year 2023-24	

District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
SLO Flood Control General-Water							
SLO Flood Control General-Water	\$ 2,886,237	\$ ---	\$ 6,403,121	\$ 9,289,358	\$ 6,963,428	\$ 2,325,930	\$ 9,289,358
Total SLO Flood Control General-Water	\$ 2,886,237	\$ ---	\$ 6,403,121	\$ 9,289,358	\$ 6,963,428	\$ 2,325,930	\$ 9,289,358
Flood Control Zone 1							
Flood Control Zone 1	\$ 1,255,214	\$ ---	\$ 723,023	\$ 1,978,237	\$ 1,978,237	\$ ---	\$ 1,978,237
Total Flood Control Zone 1	\$ 1,255,214	\$ ---	\$ 723,023	\$ 1,978,237	\$ 1,978,237	\$ ---	\$ 1,978,237
Flood Control Zone 1-A							
Flood Control Zone 1-A	\$ 7,362	\$ ---	\$ 40,166	\$ 47,528	\$ 23,338	\$ 24,190	\$ 47,528
Total Flood Control Zone 1-A	\$ 7,362	\$ ---	\$ 40,166	\$ 47,528	\$ 23,338	\$ 24,190	\$ 47,528
Flood Control Zone 4							
Flood Control Zone 4	\$ 3,730	\$ ---	\$ 16,043	\$ 19,773	\$ 16,055	\$ 3,718	\$ 19,773
Total Flood Control Zone 4	\$ 3,730	\$ ---	\$ 16,043	\$ 19,773	\$ 16,055	\$ 3,718	\$ 19,773
Flood Control Zone 9							
Flood Control Zone 9	\$ 367,139	\$ 1,181,470	\$ 824,732	\$ 2,373,341	\$ 2,373,341	\$ ---	\$ 2,373,341
Total Flood Control Zone 9	\$ 367,139	\$ 1,181,470	\$ 824,732	\$ 2,373,341	\$ 2,373,341	\$ ---	\$ 2,373,341
Flood Control Zone 16							
Flood Control Zone 16	\$ 44,554	\$ ---	\$ 72,444	\$ 116,998	\$ 51,118	\$ 65,880	\$ 116,998
Total Flood Control Zone 16	\$ 44,554	\$ ---	\$ 72,444	\$ 116,998	\$ 51,118	\$ 65,880	\$ 116,998
Flood Control Zone 18							
Flood Control Zone 18	\$ 597	\$ ---	\$ 13,719	\$ 14,316	\$ 12,433	\$ 1,883	\$ 14,316
Total Flood Control Zone 18	\$ 597	\$ ---	\$ 13,719	\$ 14,316	\$ 12,433	\$ 1,883	\$ 14,316

State Controller Schedules	County of San Luis Obispo	Schedule 12
County Budget Act	Special Districts and Other Agencies Summary	
	Fiscal Year 2023-24	

District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Nipomo Lighting							
Nipomo Lighting	\$ 10,676	\$ ---	\$ 48,615	\$ 59,291	\$ 37,360	\$ 21,931	\$ 59,291
Total Nipomo Lighting	\$ 10,676	\$ ---	\$ 48,615	\$ 59,291	\$ 37,360	\$ 21,931	\$ 59,291
Nipomo Lighting-Tract 1700							
Nipomo Lighting-Tract 1700	\$ 185	\$ ---	\$ 2,492	\$ 2,677	\$ 2,399	\$ 278	\$ 2,677
Total Nipomo Lighting-Tract 1700	\$ 185	\$ ---	\$ 2,492	\$ 2,677	\$ 2,399	\$ 278	\$ 2,677
Nipomo Lighting-Tract 1747							
Nipomo Lighting-Tract 1747	\$ 1,981	\$ ---	\$ 10,164	\$ 12,145	\$ 8,000	\$ 4,145	\$ 12,145
Total Nipomo Lighting-Tract 1747	\$ 1,981	\$ ---	\$ 10,164	\$ 12,145	\$ 8,000	\$ 4,145	\$ 12,145
CSA 7							
CSA 7	\$ 8,038	\$ ---	\$ 68,705	\$ 76,743	\$ 54,154	\$ 22,589	\$ 76,743
Total CSA 7	\$ 8,038	\$ ---	\$ 68,705	\$ 76,743	\$ 54,154	\$ 22,589	\$ 76,743
CSA 7-B							
CSA 7-B	\$ 28,424	\$ 218,332	\$ 46,507	\$ 293,263	\$ 293,263	\$ ---	\$ 293,263
Total CSA 7-B	\$ 28,424	\$ 218,332	\$ 46,507	\$ 293,263	\$ 293,263	\$ ---	\$ 293,263
CSA 9 Coop Road Fund							
CSA 9 Coop Road Fund	\$ 143	\$ ---	\$ 146	\$ 289	\$ ---	\$ 289	\$ 289
Total CSA 9 Coop Road Fund	\$ 143	\$ ---	\$ 146	\$ 289	\$ ---	\$ 289	\$ 289
CSA 9 Coop Road Debt Service Fund							
CSA 9 Coop Road Debt Service Fund	\$ 381	\$ ---	\$ 394	\$ 775	\$ ---	\$ 775	\$ 775
Total CSA 9 Coop Road Debt Service Fund	\$ 381	\$ ---	\$ 394	\$ 775	\$ ---	\$ 775	\$ 775

State Controller Schedules		County of San Luis Obispo				Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary					
		Fiscal Year 2023-24					
District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
CSA 10-Parent w/Lighting							
CSA 10-Parent w/Lighting	\$ 54,478	\$ ---	\$ 335,733	\$ 390,211	\$ 334,701	\$ 55,510	\$ 390,211
Total CSA 10-Parent w/Lighting	\$ 54,478	\$ ---	\$ 335,733	\$ 390,211	\$ 334,701	\$ 55,510	\$ 390,211
CSA 10-Fire Protection							
CSA 10-Fire Protection	\$ 59,652	\$ ---	\$ 738,608	\$ 798,260	\$ 670,901	\$ 127,359	\$ 798,260
Total CSA 10-Fire Protection	\$ 59,652	\$ ---	\$ 738,608	\$ 798,260	\$ 670,901	\$ 127,359	\$ 798,260
CSA 10-Weed Abatement							
CSA 10-Weed Abatement	\$ 6,728	\$ ---	\$ 1,320	\$ 8,048	\$ 5,378	\$ 2,670	\$ 8,048
Total CSA 10-Weed Abatement	\$ 6,728	\$ ---	\$ 1,320	\$ 8,048	\$ 5,378	\$ 2,670	\$ 8,048
CSA 16							
CSA 16	\$ 12,232	\$ ---	\$ 51,704	\$ 63,936	\$ 7,068	\$ 56,868	\$ 63,936
Total CSA 16	\$ 12,232	\$ ---	\$ 51,704	\$ 63,936	\$ 7,068	\$ 56,868	\$ 63,936
CSA 21 Fund							
CSA 21 Fund	\$ 8,792	\$ ---	\$ 83,292	\$ 92,084	\$ 86,844	\$ 5,240	\$ 92,084
Total CSA 21 Fund	\$ 8,792	\$ ---	\$ 83,292	\$ 92,084	\$ 86,844	\$ 5,240	\$ 92,084
CSA 21 Coop Road Fd							
CSA 21 Coop Road Fd	\$ 354	\$ ---	\$ 364	\$ 718	\$ ---	\$ 718	\$ 718
Total CSA 21 Coop Road Fd	\$ 354	\$ ---	\$ 364	\$ 718	\$ ---	\$ 718	\$ 718
CSA 21 Coop Road Debt Service Fund							
CSA 21 Coop Road Debt Service Fund	\$ 577	\$ ---	\$ 11,091	\$ 11,668	\$ 470	\$ 11,198	\$ 11,668
Total CSA 21 Coop Road Debt Service Fund	\$ 577	\$ ---	\$ 11,091	\$ 11,668	\$ 470	\$ 11,198	\$ 11,668

State Controller Schedules		County of San Luis Obispo				Schedule 12		
County Budget Act		Special Districts and Other Agencies Summary						
		Fiscal Year 2023-24						
District and Agency Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
CSA 22 Airport Area								
CSA 22 Airport Area	\$ 2,570	\$ ---	\$ 1,037	\$ 3,607	\$ 1,358	\$ 2,249	\$ 3,607	
Total CSA 22 Airport Area	\$ 2,570	\$ ---	\$ 1,037	\$ 3,607	\$ 1,358	\$ 2,249	\$ 3,607	
Total Special Districts & Other Agencies - Non-Enterprise	\$ 4,760,044.00	1,399,802.00	9,493,420.00	15,653,266.00	12,919,846.00	2,733,420.00	15,653,266.00	
Enterprise Funds								
Nacimiento Water Operations								
Nacimiento Water Operations	\$ 12,197,893	\$ ---	\$ 14,600,592	\$ 26,798,485	\$ 21,596,485	\$ 5,202,000	\$ 26,798,485	
Total Nacimiento Water Operations	\$ 12,197,893	\$ ---	\$ 14,600,592	\$ 26,798,485	\$ 21,596,485	\$ 5,202,000	\$ 26,798,485	
Flood Control Zone 3								
Flood Control Zone 3	\$ 3,102,110	\$ ---	\$ 8,482,288	\$ 11,584,398	\$ 11,121,502	\$ 462,896	\$ 11,584,398	
Total Flood Control Zone 3	\$ 3,102,110	\$ ---	\$ 8,482,288	\$ 11,584,398	\$ 11,121,502	\$ 462,896	\$ 11,584,398	
SLO Flood Control-Salinas								
SLO Flood Control-Salinas	\$ 1,773,289	\$ ---	\$ 2,003,461	\$ 3,776,750	\$ 3,763,310	\$ 13,440	\$ 3,776,750	
Total SLO Flood Control-Salinas	\$ 1,773,289	\$ ---	\$ 2,003,461	\$ 3,776,750	\$ 3,763,310	\$ 13,440	\$ 3,776,750	
State Water Contract Tax Fund								
State Water Contract Tax Fund	\$ 6,551,733	\$ ---	\$ 3,747,253	\$ 10,298,986	\$ 4,117,702	\$ 6,181,284	\$ 10,298,986	
Total State Water Contract Tax Fund	\$ 6,551,733	\$ ---	\$ 3,747,253	\$ 10,298,986	\$ 4,117,702	\$ 6,181,284	\$ 10,298,986	
State Water Project								
State Water Project	\$ 604,307	\$ ---	\$ 7,302,460	\$ 7,906,767	\$ 7,143,168	\$ 763,599	\$ 7,906,767	
Total State Water Project	\$ 604,307	\$ ---	\$ 7,302,460	\$ 7,906,767	\$ 7,143,168	\$ 763,599	\$ 7,906,767	

State Controller Schedules		County of San Luis Obispo				Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary					
		Fiscal Year 2023-24					
District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
CSA 1-Nipomo Mesa							
CSA 1-Nipomo Mesa	\$ 24,944	\$ ---	\$ 173,374	\$ 198,318	\$ 169,326	\$ 28,992	\$ 198,318
Total CSA 1-Nipomo Mesa	\$ 24,944	\$ ---	\$ 173,374	\$ 198,318	\$ 169,326	\$ 28,992	\$ 198,318
CSA 1-A Galaxy Park							
CSA 1-A Galaxy Park	\$ 6,638	\$ ---	\$ 258,493	\$ 265,131	\$ 259,271	\$ 5,860	\$ 265,131
Total CSA 1-A Galaxy Park	\$ 6,638	\$ ---	\$ 258,493	\$ 265,131	\$ 259,271	\$ 5,860	\$ 265,131
CSA 1-B Nipomo Palms							
CSA 1-B Nipomo Palms	\$ 9,085	\$ ---	\$ 27,057	\$ 36,142	\$ 5,632	\$ 30,510	\$ 36,142
Total CSA 1-B Nipomo Palms	\$ 9,085	\$ ---	\$ 27,057	\$ 36,142	\$ 5,632	\$ 30,510	\$ 36,142
CSA 1-C Monte Verde							
CSA 1-C Monte Verde	\$ 3,811	\$ ---	\$ 12,480	\$ 16,291	\$ 6,184	\$ 10,107	\$ 16,291
Total CSA 1-C Monte Verde	\$ 3,811	\$ ---	\$ 12,480	\$ 16,291	\$ 6,184	\$ 10,107	\$ 16,291
CSA 1-D Black Lake							
CSA 1-D Black Lake	\$ 20,495	\$ ---	\$ 54,023	\$ 74,518	\$ 8,076	\$ 66,442	\$ 74,518
Total CSA 1-D Black Lake	\$ 20,495	\$ ---	\$ 54,023	\$ 74,518	\$ 8,076	\$ 66,442	\$ 74,518
CSA 1-F New Galaxy							
CSA 1-F New Galaxy	\$ 1,514	\$ ---	\$ 76,855	\$ 78,369	\$ 76,611	\$ 1,758	\$ 78,369
Total CSA 1-F New Galaxy	\$ 1,514	\$ ---	\$ 76,855	\$ 78,369	\$ 76,611	\$ 1,758	\$ 78,369
CSA 7-A							
CSA 7-A	\$ 205,483	\$ 139,435	\$ 3,528,359	\$ 3,873,277	\$ 3,873,277	\$ ---	\$ 3,873,277
Total CSA 7-A	\$ 205,483	\$ 139,435	\$ 3,528,359	\$ 3,873,277	\$ 3,873,277	\$ ---	\$ 3,873,277
CSA 9-I							

State Controller Schedules		County of San Luis Obispo				Schedule 12		
County Budget Act		Special Districts and Other Agencies Summary						
		Fiscal Year 2023-24						
District and Agency Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
CSA 9-I	\$ 4,667	\$ ---	\$ 40,834	\$ 45,501	\$ 39,066	\$ 6,435	\$ 45,501	
Total CSA 9-I	\$ 4,667	\$ ---	\$ 40,834	\$ 45,501	\$ 39,066	\$ 6,435	\$ 45,501	
CSA 10-Water-Operations								
CSA 10-Water-Operations	\$ 757,594	\$ 5,000	\$ 420,550	\$ 1,183,144	\$ 1,143,294	\$ 39,850	\$ 1,183,144	
Total CSA 10-Water-Operations	\$ 757,594	\$ 5,000	\$ 420,550	\$ 1,183,144	\$ 1,143,294	\$ 39,850	\$ 1,183,144	
CSA 10-Water-Capital Outlay								
CSA 10-Water-Capital Outlay	\$ ---	\$ ---	\$ 827,059	\$ 827,059	\$ 827,059	\$ ---	\$ 827,059	
Total CSA 10-Water-Capital Outlay	\$ ---	\$ ---	\$ 827,059	\$ 827,059	\$ 827,059	\$ ---	\$ 827,059	
CSA 10-Water Treatment Plant								
CSA 10-Water Treatment Plant	\$ (25,673)	\$ 20,857	\$ 1,257,680	\$ 1,252,864	\$ 1,252,864	\$ ---	\$ 1,252,864	
Total CSA 10-Water Treatment Plant	\$ (25,673)	\$ 20,857	\$ 1,257,680	\$ 1,252,864	\$ 1,252,864	\$ ---	\$ 1,252,864	
CSA 12								
CSA 12	\$ (220,493)	\$ 501,382	\$ 1,081,955	\$ 1,362,844	\$ 1,362,844	\$ ---	\$ 1,362,844	
Total CSA 12	\$ (220,493)	\$ 501,382	\$ 1,081,955	\$ 1,362,844	\$ 1,362,844	\$ ---	\$ 1,362,844	
CSA 16-1 Water								
CSA 16-1 Water	\$ 65,283	\$ 86,069	\$ 1,836,550	\$ 1,987,902	\$ 1,987,902	\$ ---	\$ 1,987,902	
Total CSA 16-1 Water	\$ 65,283	\$ 86,069	\$ 1,836,550	\$ 1,987,902	\$ 1,987,902	\$ ---	\$ 1,987,902	
CSA 18								
CSA 18	\$ 241,837	\$ 93,576	\$ 784,284	\$ 1,119,697	\$ 1,119,697	\$ ---	\$ 1,119,697	
Total CSA 18	\$ 241,837	\$ 93,576	\$ 784,284	\$ 1,119,697	\$ 1,119,697	\$ ---	\$ 1,119,697	

State Controller Schedules		County of San Luis Obispo				Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary					
		Fiscal Year 2023-24					
District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
CSA 23-Parent Fund							
CSA 23-Parent Fund	\$ 8,951	\$ ---	\$ 33,707	\$ 42,658	\$ 11,771	\$ 30,887	\$ 42,658
Total CSA 23-Parent Fund	\$ 8,951	\$ ---	\$ 33,707	\$ 42,658	\$ 11,771	\$ 30,887	\$ 42,658
CSA 23-Water							
CSA 23-Water	\$ 21,255	\$ 5,000	\$ 1,651,892	\$ 1,678,147	\$ 1,639,443	\$ 38,704	\$ 1,678,147
Total CSA 23-Water	\$ 21,255	\$ 5,000	\$ 1,651,892	\$ 1,678,147	\$ 1,639,443	\$ 38,704	\$ 1,678,147
Total Special Districts & Other Agencies - Enterprise Funds	\$ 25,354,723	\$ 851,319	\$ 48,201,206	\$ 74,407,248	\$ 61,524,484	\$ 12,882,764	\$ 74,407,248
Grand Total Special Districts & Other Agencies	\$ 30,114,767	\$ 2,251,121	\$ 57,694,626	\$ 90,060,514	\$ 74,444,330	\$ 15,616,184	\$ 90,060,514

State Controller Schedules		County of San Luis Obispo			Schedule 13	
County Budget Act		Fund Balance				
		Special Districts and Other Agencies				
		Fiscal Year 2023-24			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
District and Agency Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Fund Balance Available June 30, 2023	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
SLO Flood Control General-Water						
SLO Flood Control General-Water	\$ 9,404,085	\$ ---	\$ ---	\$ 6,517,848	2,886,237	
Total SLO Flood Control General-Water	\$ 9,404,085	\$ ---	\$ ---	\$ 6,517,848	2,886,237	
Flood Control Zone 1						
Flood Control Zone 1	\$ 1,255,214	\$ ---	\$ ---	\$ ---	1,255,214	
Total Flood Control Zone 1	\$ 1,255,214	\$ ---	\$ ---	\$ ---	1,255,214	
Flood Control Zone 1-A						
Flood Control Zone 1-A	\$ 86,530	\$ ---	\$ ---	\$ 79,168	7,362	
Total Flood Control Zone 1-A	\$ 86,530	\$ ---	\$ ---	\$ 79,168	7,362	
Flood Control Zone 4						
Flood Control Zone 4	\$ 25,335	\$ ---	\$ ---	\$ 21,605	3,730	
Total Flood Control Zone 4	\$ 25,335	\$ ---	\$ ---	\$ 21,605	3,730	
Flood Control Zone 9						
Flood Control Zone 9	\$ 5,064,846	\$ ---	\$ ---	\$ 4,697,707	367,139	
Total Flood Control Zone 9	\$ 5,064,846	\$ ---	\$ ---	\$ 4,697,707	367,139	
Flood Control Zone 16						
Flood Control Zone 16	\$ 388,332	\$ ---	\$ ---	\$ 343,778	44,554	
Total Flood Control Zone 16	\$ 388,332	\$ ---	\$ ---	\$ 343,778	44,554	
Flood Control Zone 18						
Flood Control Zone 18	\$ 49,770	\$ ---	\$ ---	\$ 49,173	597	
Total Flood Control Zone 18	\$ 49,770	\$ ---	\$ ---	\$ 49,173	597	

State Controller Schedules		County of San Luis Obispo			Schedule 13	
County Budget Act		Fund Balance				
		Special Districts and Other Agencies				
		Fiscal Year 2023-24			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
District and Agency Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Fund Balance Available June 30, 2023	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
<i>Nipomo Lighting</i>						
Nipomo Lighting	\$ 413,284	\$ ---	\$ ---	\$ 402,608	\$ 10,676	
Total Nipomo Lighting	\$ 413,284	\$ ---	\$ ---	\$ 402,608	\$ 10,676	
<i>Nipomo Lighting-Tract 1700</i>						
Nipomo Lighting-Tract 1700	\$ 9,876	\$ ---	\$ ---	\$ 9,691	\$ 185	
Total Nipomo Lighting-Tract 1700	\$ 9,876	\$ ---	\$ ---	\$ 9,691	\$ 185	
<i>Nipomo Lighting-Tract 1747</i>						
Nipomo Lighting-Tract 1747	\$ 47,049	\$ ---	\$ ---	\$ 45,068	\$ 1,981	
Total Nipomo Lighting-Tract 1747	\$ 47,049	\$ ---	\$ ---	\$ 45,068	\$ 1,981	
<i>CSA 7</i>						
CSA 7	\$ 113,116	\$ ---	\$ ---	\$ 105,078	\$ 8,038	
Total CSA 7	\$ 113,116	\$ ---	\$ ---	\$ 105,078	\$ 8,038	
<i>CSA 7-B</i>						
CSA 7-B	\$ 325,545	\$ ---	\$ ---	\$ 297,121	\$ 28,424	
Total CSA 7-B	\$ 325,545	\$ ---	\$ ---	\$ 297,121	\$ 28,424	
<i>CSA 9 Coop Road Fd</i>						
CSA 9 Coop Road Fd	\$ 12,341	\$ ---	\$ ---	\$ 12,198	\$ 143	
Total CSA 9 Coop Road Fd	\$ 12,341	\$ ---	\$ ---	\$ 12,198	\$ 143	
<i>CSA 9 Coop Road DSF</i>						
CSA 9 Coop Road DSF	\$ 33,052	\$ ---	\$ 11,363	\$ 21,308	\$ 381	
Total CSA 9 Coop Road DSF	\$ 33,052	\$ ---	\$ 11,363	\$ 21,308	\$ 381	

State Controller Schedules		County of San Luis Obispo			Schedule 13	
County Budget Act		Fund Balance				
		Special Districts and Other Agencies				
		Fiscal Year 2023-24			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
District and Agency Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Fund Balance Available June 30, 2023	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
CSA 10-Parent w/Lighting						
CSA 10-Parent w/Lighting	\$ 1,397,199	\$ ---	\$ ---	\$ 1,342,721	\$ 54,478	
Total CSA 10-Parent w/Lighting	\$ 1,397,199	\$ ---	\$ ---	\$ 1,342,721	\$ 54,478	
CSA 10-Fire Protection						
CSA 10-Fire Protection	\$ 235,113	\$ ---	\$ 175,461	\$ ---	\$ 59,652	
Total CSA 10-Fire Protection	\$ 235,113	\$ ---	\$ 175,461	\$ ---	\$ 59,652	
CSA 10-Weed Abatement						
CSA 10-Weed Abatement	\$ 12,896	\$ ---	\$ 6,168	\$ ---	\$ 6,728	
Total CSA 10-Weed Abatement	\$ 12,896	\$ ---	\$ 6,168	\$ ---	\$ 6,728	
CSA 16						
CSA 16	\$ 211,446	\$ ---	\$ ---	\$ 199,214	\$ 12,232	
Total CSA 16	\$ 211,446	\$ ---	\$ ---	\$ 199,214	\$ 12,232	
CSA 21 Fund						
CSA 21 Fund	\$ 115,938	\$ ---	\$ ---	\$ 107,146	\$ 8,792	
Total CSA 21 Fund	\$ 115,938	\$ ---	\$ ---	\$ 107,146	\$ 8,792	
CSA 21 Coop Road Fd						
CSA 21 Coop Road Fd	\$ 30,632	\$ ---	\$ ---	\$ 30,278	\$ 354	
Total CSA 21 Coop Road Fd	\$ 30,632	\$ ---	\$ ---	\$ 30,278	\$ 354	
CSA 21 Coop Road DSF						
CSA 21 Coop Road DSF	\$ 43,798	\$ ---	\$ 43,221	\$ ---	\$ 577	
Total CSA 21 Coop Road DSF	\$ 43,798	\$ ---	\$ 43,221	\$ ---	\$ 577	

State Controller Schedules		County of San Luis Obispo			Schedule 13	
County Budget Act		Fund Balance				
		Special Districts and Other Agencies				
		Fiscal Year 2023-24			Actual <input checked="" type="checkbox"/>	
					Estimated <input type="checkbox"/>	
District and Agency Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Fund Balance Available June 30, 2023	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
CSA 22 Airport Area						
CSA 22 Airport Area	\$ 87,107	\$ ---	\$ 8,722	\$ 75,815	2,570	
Total CSA 22 Airport Area	\$ 87,107	\$ ---	\$ 8,722	\$ 75,815	2,570	
Nacimiento Water Operations						
Nacimiento Water Operations	\$ 18,060,947	\$ ---	\$ ---	\$ 5,863,054	12,197,893	
Total Nacimiento Water Operations	\$ 18,060,947	\$ ---	\$ ---	\$ 5,863,054	12,197,893	
Flood Control Zone 3						
Flood Control Zone 3	\$ 6,263,835	\$ ---	\$ ---	\$ 3,161,725	3,102,110	
Total Flood Control Zone 3	\$ 6,263,835	\$ ---	\$ ---	\$ 3,161,725	3,102,110	
SLO Flood Control-Salinas						
SLO Flood Control-Salinas	\$ 3,066,806	\$ ---	\$ ---	\$ 1,293,517	1,773,289	
Total SLO Flood Control-Salinas	\$ 3,066,806	\$ ---	\$ ---	\$ 1,293,517	1,773,289	
State Water Contract Tax Fund						
State Water Contract Tax Fund	\$ 8,819,065	\$ ---	\$ 267,332	\$ 2,000,000	6,551,733	
Total State Water Contract Tax Fund	\$ 8,819,065	\$ ---	\$ 267,332	\$ 2,000,000	6,551,733	
State Water Project						
State Water Project	\$ 4,191,109	\$ ---	\$ 3,236,802	\$ 350,000	604,307	
Total State Water Project	\$ 4,191,109	\$ ---	\$ 3,236,802	\$ 350,000	604,307	
CSA 1-Nipomo Mesa						
CSA 1-Nipomo Mesa	\$ 24,944	\$ ---	\$ ---	\$ ---	24,944	
Total CSA 1-Nipomo Mesa	\$ 24,944	\$ ---	\$ ---	\$ ---	24,944	

State Controller Schedules		County of San Luis Obispo			Schedule 13	
County Budget Act		Fund Balance				
		Special Districts and Other Agencies				
		Fiscal Year 2023-24			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
District and Agency Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Fund Balance Available June 30, 2023	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
CSA 1-A Galaxy Park						
CSA 1-A Galaxy Park	\$ 212,811	\$ ---	\$ ---	\$ 206,173	\$ 6,638	
Total CSA 1-A Galaxy Park	\$ 212,811	\$ ---	\$ ---	\$ 206,173	\$ 6,638	
CSA 1-B Nipomo Palms						
CSA 1-B Nipomo Palms	\$ 310,366	\$ ---	\$ ---	\$ 301,281	\$ 9,085	
Total CSA 1-B Nipomo Palms	\$ 310,366	\$ ---	\$ ---	\$ 301,281	\$ 9,085	
CSA 1-C Monte Verde						
CSA 1-C Monte Verde	\$ 117,869	\$ ---	\$ ---	\$ 114,058	\$ 3,811	
Total CSA 1-C Monte Verde	\$ 117,869	\$ ---	\$ ---	\$ 114,058	\$ 3,811	
CSA 1-D Black Lake						
CSA 1-D Black Lake	\$ 425,118	\$ ---	\$ ---	\$ 404,623	\$ 20,495	
Total CSA 1-D Black Lake	\$ 425,118	\$ ---	\$ ---	\$ 404,623	\$ 20,495	
CSA 1-F New Galaxy						
CSA 1-F New Galaxy	\$ 30,565	\$ ---	\$ ---	\$ 29,051	\$ 1,514	
Total CSA 1-F New Galaxy	\$ 30,565	\$ ---	\$ ---	\$ 29,051	\$ 1,514	
CSA 7-A						
CSA 7-A	\$ 554,801	\$ ---	\$ ---	\$ 349,318	\$ 205,483	
Total CSA 7-A	\$ 554,801	\$ ---	\$ ---	\$ 349,318	\$ 205,483	
CSA 9-I						
CSA 9-I	\$ 29,752	\$ ---	\$ 25,085	\$ ---	\$ 4,667	
Total CSA 9-I	\$ 29,752	\$ ---	\$ 25,085	\$ ---	\$ 4,667	

State Controller Schedules		County of San Luis Obispo			Schedule 13	
County Budget Act		Fund Balance				
		Special Districts and Other Agencies				
		Fiscal Year 2023-24			Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	
District and Agency Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Fund Balance Available June 30, 2023	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
CSA 10-Water-Operations						
CSA 10-Water-Operations	\$ 960,596	\$ ---	\$ 58,614	\$ 144,388	\$ 757,594	
Total CSA 10-Water-Operations	\$ 960,596	\$ ---	\$ 58,614	\$ 144,388	\$ 757,594	
CSA 10-Water Treatment Plant						
CSA 10-Water Treatment Plant	\$ 199,066	\$ ---	\$ ---	\$ 224,739	\$ (25,673)	
Total CSA 10-Water Treatment Plant	\$ 199,066	\$ ---	\$ ---	\$ 224,739	\$ (25,673)	
CSA 12						
CSA 12	\$ 110,241	\$ ---	\$ 98,944	\$ 231,790	\$ (220,493)	
Total CSA 12	\$ 110,241	\$ ---	\$ 98,944	\$ 231,790	\$ (220,493)	
CSA 16-1 Water						
CSA 16-1 Water	\$ 356,638	\$ ---	\$ 291,355	\$ ---	\$ 65,283	
Total CSA 16-1 Water	\$ 356,638	\$ ---	\$ 291,355	\$ ---	\$ 65,283	
CSA 18						
CSA 18	\$ 419,997	\$ ---	\$ 178,160	\$ ---	\$ 241,837	
Total CSA 18	\$ 419,997	\$ ---	\$ 178,160	\$ ---	\$ 241,837	
CSA 23-Parent Fund						
CSA 23-Parent Fund	\$ 157,541	\$ ---	\$ ---	\$ 148,590	\$ 8,951	
Total CSA 23-Parent Fund	\$ 157,541	\$ ---	\$ ---	\$ 148,590	\$ 8,951	
CSA 23-Water						
CSA 23-Water	\$ 496,240	\$ ---	\$ 392,465	\$ 82,520	\$ 21,255	
Total CSA 23-Water	\$ 496,240	\$ ---	\$ 392,465	\$ 82,520	\$ 21,255	
Total Special Districts and Other Agencies	\$ 64,170,811	\$ ---	\$ 4,793,692	\$ 29,262,352	\$ 30,114,767	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2023-24					
District and Agency Name	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
SLO County Flood Control and Water Conservation District							
SLO Fld Contrl-Water							
Designated Fund Balance-Repairs/Emerg	\$ 3,100,000	\$ ---	\$ ---	\$ ---	\$ ---	3,100,000	
Designated Fund Balance-Project Seed	3,417,848	1,149,367	---	---	2,325,930	5,743,778	
SLO County Flood Control and Water Conservation District	\$ 6,517,848	\$ 1,149,367	\$ ---	\$ ---	\$ 2,325,930	\$ 8,843,778	
Flood Control Zone 1-A							
Flood Ctrl Zone 1-A							
Designated Fund Balance-Future Creek	\$ 79,168	\$ ---	\$ ---	\$ 18,084	\$ 24,190	103,358	
Total Flood Control Zone 1-A	\$ 79,168	\$ ---	\$ ---	\$ 18,084	\$ 24,190	103,358	
Flood Control Zone 4							
Flood Ctrl Zone 4							
Designated Fund Balance-Levee Repairs	\$ 21,605	\$ 12	\$ ---	\$ ---	\$ 3,718	25,323	
Total Flood Control Zone 4	\$ 21,605	\$ 12	\$ ---	\$ ---	\$ 3,718	25,323	
Flood Control Zone 9							
Flood Ctrl Zone 9							
Designated Fund Balance-Major Improve	\$ 4,697,707	\$ 1,342,366	\$ 1,181,470	\$ ---	\$ ---	3,516,237	
Total Flood Control Zone 9	\$ 4,697,707	\$ 1,342,366	\$ 1,181,470	\$ ---	\$ ---	3,516,237	
Flood Control Zone 16							
Flood Ctrl Zone 16							
Designated Fund Balance-Repairs/Emergency	\$ 343,778	\$ ---	\$ ---	\$ 21,665	\$ 65,880	409,658	
Total Flood Control Zone 16	\$ 343,778	\$ ---	\$ ---	\$ 21,665	\$ 65,880	409,658	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2023-24					
District and Agency Name	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
Flood Control Zone 18							
<i>Flood Ctrl Zone 18</i>							
Designated Fund Balance-Facilities	\$ 49,173	\$ ---	\$ ---	\$ 1,286	\$ 1,883	\$ 51,056	
Total Flood Control Zone 18	\$ 49,173	\$ ---	\$ ---	\$ 1,286	\$ 1,883	\$ 51,056	
Nipomo Lighting Operations							
<i>Nipomo Lighting</i>							
Designated Fund Balance-Facilities	\$ 402,608	\$ ---	\$ ---	\$ 14,844	\$ 21,931	\$ 424,539	
Total Nipomo Lighting Operations	\$ 402,608	\$ ---	\$ ---	\$ 14,844	\$ 21,931	\$ 424,539	
Nipomo Lighting Tract 1700							
<i>Nipomo Lghtg-Tr 1700</i>							
Designated Fund Balance-Facilities	\$ 9,691	\$ ---	\$ ---	\$ 129	\$ 278	\$ 9,969	
Total Nipomo Lighting Tract 1700	\$ 9,691	\$ ---	\$ ---	\$ 129	\$ 278	\$ 9,969	
Nipomo Lighting Tract 1747							
<i>Nipomo Lghtg-Tr 1747</i>							
Designated Fund Balance-Facilities	\$ 45,068	\$ ---	\$ ---	\$ 2,353	\$ 4,145	\$ 49,213	
Total Nipomo Lighting Tract 1747	\$ 45,068	\$ ---	\$ ---	\$ 2,353	\$ 4,145	\$ 49,213	
County Service Area 7							
<i>CSA 7</i>							
Designated Fund Balance-Future Projects	\$ 105,078	\$ ---	\$ ---	\$ 19,142	\$ 22,589	\$ 127,667	
Total County Service Area 7	\$ 105,078	\$ ---	\$ ---	\$ 19,142	\$ 22,589	\$ 127,667	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2023-24					
District and Agency Name	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
County Service Area 7-B							
CSA 7-B							
Designated Fund Balance-Facilities	\$ 297,121	\$ 204,660	\$ 218,332	\$ ---	\$ ---	78,789	
Total County Service Area 7-B	\$ 297,121	\$ 204,660	\$ 218,332	\$ ---	\$ ---	78,789	
County Service Area 9 Coop Rd (Construction)							
CSA 9 Coop Road Fd							
Designated Fund Balance-Road Improvements	\$ 12,198	\$ ---	\$ ---	\$ 146	\$ 289	12,487	
Total County Service Area 9 Coop Rd (Construction)	\$ 12,198	\$ ---	\$ ---	\$ 146	\$ 289	12,487	
County Service Area 9 Coop Rd (Debt Service)							
CSA 9 Coop Road DSF							
Designated Fund Balance-General Purpose	\$ 11,363	\$ ---	\$ ---	\$ 394	\$ 775	12,138	
Designated Fund Balance-Road Projects	21,308	---	---	---	---	21,308	
Total County Service Area 9 Coop Rd (Debt Service)	\$ 32,671	\$ ---	\$ ---	\$ 394	\$ 775	33,446	
CSA 10-Parent with Lighting							
CSA 10-Par w/Lghtg							
Designated Fund Balance-Facilities	\$ 1,342,721	\$ ---	\$ ---	\$ 2,583	\$ 55,510	1,398,231	
Designated Fund Balance-General Purpose	---	---	---	---	---	---	
Total CSA 10-Parent with Lighting	\$ 1,342,721	\$ ---	\$ ---	\$ 2,583	\$ 55,510	1,398,231	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2023-24					
District and Agency Name	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
County Service Area 16							
CSA 16							
Designated Fund Balance-Facilities	\$ 199,214	\$ ---	\$ ---	\$ 48,930	\$ 56,868	256,082	
Designated Fund Balance-General Purpose	---	---	---	---	---	---	
Total County Service Area 16	\$ 199,214	\$ ---	\$ ---	\$ 48,930	\$ 56,868	256,082	
County Service Area 21							
CSA 21 Fund							
Designated Fund Balance-Road Improvements	\$ 107,146	\$ ---	\$ ---	\$ ---	\$ 5,240	112,386	
Total County Service Area 21	\$ 107,146	\$ ---	\$ ---	\$ ---	\$ 5,240	112,386	
County Service Area 21 Coop Rd (Construction)							
CSA 21 Coop Road Fd							
Designated Fund Balance-Road Improvements	\$ ---	\$ ---	\$ ---	\$ 364	\$ 718	718	
Designated Fund Balance-Road Projects	30,278	---	---	---	---	30,278	
Total County Service Area 21 Coop Rd (Construction)	\$ 30,278	\$ ---	\$ ---	\$ 364	\$ 718	30,996	
County Service Area 21 Coop Rd (Debt Service)							
CSA 21 Coop Road DSF							
Designated Fund Balance-General Purpose	\$ 43,221	\$ ---	\$ ---	\$ 10,954	\$ 11,198	54,419	
Total County Service Area 21 Coop Rd (Debt Service)	\$ 43,221	\$ ---	\$ ---	\$ 10,954	\$ 11,198	54,419	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2023-24					
District and Agency Name	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
County Service Area 22							
CSA 22 Airport Area							
Designated Fund Balance-General Purpose	\$ 8,722	\$ 321	\$ ---	\$ ---	\$ 2,249	\$ 10,971	
Designated Fund Balance-Nacimiento Water	75,815	---	---	---	---	75,815	
Total County Service Area 22	\$ 84,537	\$ 321	\$ ---	\$ ---	\$ 2,249	\$ 86,786	
Salinas Dam							
SLO Fid Cntl-Salinas							
Designated Fund Balance-Facilities	\$ 1,293,517	\$ ---	\$ ---	\$ ---	\$ 13,440	\$ 1,306,957	
Total Salinas Dam	\$ 1,293,517	\$ ---	\$ ---	\$ ---	\$ 13,440	\$ 1,306,957	
State Water Contract							
SW Contract Tax Fd							
Designated Fund Balance-Water Contract	\$ 2,000,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 2,000,000	
Designated Fund Balance-General Purpose	267,332	---	---	5,138,128	6,181,284	6,448,616	
Total State Water Contract	\$ 2,267,332	\$ ---	\$ ---	\$ 5,138,128	\$ 6,181,284	\$ 8,448,616	
State Water Project							
State Water Project							
Designated Fund Balance-Facilities	\$ 350,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 350,000	
Designated Fund Balance-General Purpose	3,236,802	90,456	---	---	763,599	4,000,401	
Total State Water Project	\$ 3,586,802	\$ 90,456	\$ ---	\$ ---	\$ 763,599	\$ 4,350,401	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2023-24					
District and Agency Name	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
<i>Nacimiento Water</i>							
<i>Nacimiento Water Operations</i>							
Designated Fund Balance-Equipment Replacement	\$ 5,406,548	\$ ---	\$ ---	\$ 490,000	\$ 5,190,000	\$ 10,596,548	
Designated Fund Balance-Operations	456,506	---	---	12,000	12,000	468,506	
Total Nacimiento Water	\$ 5,863,054	\$ ---	\$ ---	\$ 502,000	\$ 5,202,000	\$ 11,065,054	
<i>Flood Control Zone 3</i>							
<i>Flood Control Zone 3</i>							
Designated -Equipment Replacement	\$ 558,805	\$ ---	\$ ---	\$ ---	\$ ---	\$ 558,805	
Designated -HCP	50,000	---	---	---	---	50,000	
Designated -Equip (Contract)	283,000	---	---	---	---	283,000	
Designated-District Fund Operations	2,269,920	---	---	97,586	462,896	2,732,816	
Total Flood Control Zone 3	\$ 3,161,725	\$ ---	\$ ---	\$ 97,586	\$ 462,896	\$ 3,624,621	
<i>County Service Area 1</i>							
<i>CSA 1-Nipomo Mesa</i>							
Designated Fund Balance-Facilities	\$ ---	\$ ---	\$ ---	\$ 21,256	\$ 28,992	\$ 28,992	
General Reserves	---	---	---	---	---	---	
Total County Service Area 1	\$ ---	\$ ---	\$ ---	\$ 21,256	\$ 28,992	\$ 28,992	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2023-24					
District and Agency Name	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
County Service Area 1-A							
CSA 1-A Galaxy Park							
Designated Fund Balance-Facilities	\$ 194,428	\$ ---	\$ ---	\$ 7,132	\$ 5,748	200,176	
Designated Fund Balance-Parkway Fac	11,745	947	---	---	112	11,857	
Total County Service Area 1-A	\$ 206,173	\$ 947	\$ ---	\$ 7,132	\$ 5,860	212,033	
County Service Area 1-B							
CSA 1-B Nipomo Palms							
Designated Fund Balance-Facilities	\$ 301,281	\$ ---	\$ ---	\$ 26,449	\$ 30,510	331,791	
Total County Service Area 1-B	\$ 301,281	\$ ---	\$ ---	\$ 26,449	\$ 30,510	331,791	
County Service Area 1-C							
CSA 1-C Monte Verde							
Designated Fund Balance-Facilities	\$ 114,058	\$ ---	\$ ---	\$ 8,556	\$ 10,107	124,165	
Total County Service Area 1-C	\$ 114,058	\$ ---	\$ ---	\$ 8,556	\$ 10,107	124,165	
County Service Area 1-D							
CSA 1-D Black Lake							
Designated Fund Balance-Facilities	\$ 404,623	\$ ---	\$ ---	\$ 59,375	\$ 66,442	471,065	
Total County Service Area 1-D	\$ 404,623	\$ ---	\$ ---	\$ 59,375	\$ 66,442	471,065	
County Service Area 1-F							
CSA 1-F New Galaxy							
Designated Fund Balance-Facilities	\$ 29,051	\$ ---	\$ ---	\$ 6,784	\$ 1,758	30,809	
Total County Service Area 1-F	\$ 29,051	\$ ---	\$ ---	\$ 6,784	\$ 1,758	30,809	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2023-24					
District and Agency Name	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
County Service Area 7-A							
CSA 7-A							
Designated Fund Balance-Facilities	\$ 349,318	\$ 776	\$ 139,435	\$ ---	\$ ---	209,883	
Total County Service Area 7-A	\$ 349,318	\$ 776	\$ 139,435	\$ ---	\$ ---	209,883	
County Service Area 9-I							
CSA 9-I							
Designated Fund Balance-General Purpose	\$ 25,085	\$ ---	\$ ---	\$ 5,612	\$ 6,435	31,520	
Total County Service Area 9-I	\$ 25,085	\$ ---	\$ ---	\$ 5,612	\$ 6,435	31,520	
Cayucos Water - Operations							
CSA 10-Water-Ops							
Designated -Equipment Replacement	\$ 15,000	\$ 5,000	\$ 5,000	\$ 15,000	\$ 15,000	25,000	
Designated -Equip Repl USDA loan #20	34,678	---	---	---	---	34,678	
Designated -Loan Reserve Requirement	90,000	---	---	---	---	90,000	
Designated Loan Res – Loan #20	4,710	---	---	---	---	4,710	
Designated Fund Balance-General Purpose	58,614	---	---	24,836	24,850	83,464	
Total Cayucos Water - Operations	\$ 203,002	\$ 5,000	\$ 5,000	\$ 39,836	\$ 39,850	237,852	
County Service Area 10 - Water Treatment							
CSA 10-Water Treatmt							
Designated Fund Balance-Equipment	\$ 163,501	\$ 138,755	\$ 20,857	\$ ---	\$ ---	142,644	
Designated Fund Balance-Equipment	61,238	---	---	---	---	61,238	
Designated Fund Balance-General Purpose	---	---	---	---	---	---	
Total County Service Area 10 - Water Treatment	\$ 224,739	\$ 138,755	\$ 20,857	\$ ---	\$ ---	203,882	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2023-24					
District and Agency Name	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
County Service Area 12							
CSA 12							
Designated Fund Balance-Facilities	\$ 231,790	\$ ---	\$ ---	\$ ---	\$ ---	231,790	
Designated Fund Balance-General Purpose	98,944	96,800	501,382	---	---	(402,438)	
Total County Service Area 12	\$ 330,734	\$ 96,800	\$ 501,382	\$ ---	\$ ---	(170,648)	
County Service Area 16 - Water							
CSA 16-1 Water							
Designated Fund Balance-Facilities	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	---	
Designated Fund Balance-General Purpose	291,355	212,544	86,069	---	---	205,286	
General Reserves	---	---	---	---	---	---	
Total County Service Area 16 - Water	\$ 291,355	\$ 212,544	\$ 86,069	\$ ---	\$ ---	205,286	
County Service Area 18							
CSA 18							
Designated Fund Balance-General Purpose	\$ 178,160	\$ ---	\$ 93,576	\$ 62,862	\$ ---	84,584	
Total County Service Area 18	\$ 178,160	\$ ---	\$ 93,576	\$ 62,862	\$ ---	84,584	
County Service Area 23							
CSA 23-Parent Fund							
Designated Fund Balance-Facilities	\$ 148,590	\$ ---	\$ ---	\$ 23,251	\$ 30,887	179,477	
Designated Fund Balance-General Purpose	---	---	---	---	---	---	
Total County Service Area 23	\$ 148,590	\$ ---	\$ ---	\$ 23,251	\$ 30,887	179,477	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2023-24					
District and Agency Name	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
County Service Area 23 - Water							
CSA 23-Water							
Designated Fund Balance-Equipment Replacement	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	
Designated Fund Balance-Loan Reserve Requirement	82,520	5,000	---	5,000	---	82,520	
Designated Fund Balance-General Purpose	392,465	22,484	5,000	---	38,704	426,169	
General Reserves	---	---	---	---	---	---	
Total County Service Area 23 - Water	\$ 474,985	\$ 27,484	\$ 5,000	\$ 5,000	\$ 38,704	\$ 508,689	
CSA 10-Fire Protection							
CSA 10-Fire Protection							
Designated Fund Balance-General Purpose	\$ 175,461	\$ ---	\$ ---	\$ 89,772	\$ 127,359	\$ 302,820	
Total CSA 10-Fire Protection	\$ 175,461	\$ ---	\$ ---	\$ 89,772	\$ 127,359	\$ 302,820	
CSA 10- Weed Abatement							
CSA 10-Weed Abatement							
General Reserves	\$ 6,168	\$ 4,026	\$ ---	\$ ---	\$ 2,670	\$ 8,838	
Total CSA 10- Weed Abatement	\$ 6,168	\$ 4,026	\$ ---	\$ ---	\$ 2,670	\$ 8,838	
Total Special Districts and Other Agencies	\$ 34,056,044	\$ 3,273,514	\$ 2,251,121	\$ 6,234,473	\$ 15,616,184	\$ 47,421,107	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
SLO Flood Control Zone General -Water (1300000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (401,175)	\$ 2,886,237	
Cancellations or Decrease of Reserves	---	---	1,149,367	---	
Taxes	3,445,063	3,708,867	3,600,024	3,600,024	
Revenue from Use of Money & Property	65,496	164,975	50,000	50,000	
Intergovernmental Revenue	852,246	2,778,032	17,796	453,307	
Other Revenues	519,919	(137,463)	---	14,223	
Other Financing Sources	3,607,370	846,322	2,088,644	2,285,567	
Total Revenues	\$ 8,490,093	\$ 7,360,733	\$ 6,504,656	\$ 9,289,358	
NONE	\$ 38	\$ 343	\$ ---	---	
Other Charges	3,514,952	11,135,508	4,723,006	5,044,150	
Services and Supplies	171,401	498,709	1,781,650	1,919,278	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	2,325,930	
Total Expenditures and Appropriations	\$ 3,686,392	\$ 11,634,560	\$ 6,504,656	\$ 9,289,358	
Net Costs	\$ (4,803,702)	\$ 4,273,827	\$ ---	---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
Flood Control Zone 1 (1300500000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 2,651,320	\$ 1,255,214	
Taxes	79,347	89,148	89,610	89,610	
Licenses, Permits, and Franchises	(661)	---	---	---	
Revenue from Use of Money & Property	13,223	43,529	25,963	25,963	
Intergovernmental Revenue	(945,591)	433	433	433	
Charges for Current Services	543,796	559,586	587,017	587,017	
Other Revenues	1,132	1,132	---	---	
Other Financing Sources	780,250	237,602	20,000	20,000	
Total Revenues	\$ 471,497	\$ 931,430	\$ 3,374,343	\$ 1,978,237	
NONE	\$ 90	\$ 46	\$ ---	\$ ---	
Other Charges	3,416,627	1,725,675	2,599,401	722,356	
Services and Supplies	610,941	891,267	774,942	1,255,881	
Capital Assets					
Cap Out - Infrastructure	\$ 27,182	\$ ---	\$ ---	\$ ---	
Total Capital Assets	\$ 27,182	\$ ---	\$ ---	\$ ---	
Total Expenditures and Appropriations	\$ 4,054,839	\$ 2,616,987	\$ 3,374,343	\$ 1,978,237	
Net Costs	\$ 3,583,342	\$ 1,685,557	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2023-24					
Flood Control Zone 1-A (1301000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 1,256	\$ 7,362	
Taxes	18,130	20,148	20,264	20,264	
Revenue from Use of Money & Property	400	1,544	893	893	
Intergovernmental Revenue	95	99	99	99	
Charges for Current Services	17,635	18,101	18,910	18,910	
Other Revenues	118	118	---	---	
Total Revenues	\$ 36,378	\$ 40,009	\$ 41,422	\$ 47,528	
Other Charges	\$ 21,378	\$ 20,773	\$ 22,582	\$ 22,582	
Services and Supplies	---	---	756	756	
New or Increases to Reserves	\$ ---	\$ ---	\$ 18,084	\$ 24,190	
Total Expenditures and Appropriations	\$ 21,378	\$ 20,773	\$ 41,422	\$ 47,528	
Net Costs	\$ (15,001)	\$ (19,236)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
Flood Control Zone 4 (1301500000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ 3,730	
Cancellations or Decrease of Reserves	---	---	12	---	
Revenue from Use of Money & Property	84	306	200	200	
Charges for Current Services	3,343	3,343	3,343	3,343	
Other Financing Sources	12,500	12,500	12,500	12,500	
Total Revenues	\$ 15,926	\$ 16,149	\$ 16,055	\$ 19,773	
Other Charges	\$ 2,626	\$ 4,083	\$ 5,338	\$ 5,338	
Services and Supplies	5,998	8,124	10,717	10,717	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 3,718	
Total Expenditures and Appropriations	\$ 8,624	\$ 12,207	\$ 16,055	\$ 19,773	
Net Costs	\$ (7,303)	\$ (3,942)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2023-24					
Flood Control Zone 9 (1302000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ 367,139	
Cancellations or Decrease of Reserves	---	---	1,342,366	1,181,470	
Taxes	714,590	772,018	775,956	775,956	
Revenue from Use of Money & Property	28,763	90,026	45,000	45,000	
Intergovernmental Revenue	3,756	3,777	3,776	3,776	
Other Revenues	4,248	4,248	---	---	
Total Revenues	\$ 751,357	\$ 870,069	\$ 2,167,098	\$ 2,373,341	
Other Charges	\$ 337,771	\$ 169,216	\$ 300,555	\$ 300,555	
Services and Supplies	400,989	64,000	1,866,543	2,072,786	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	---	
Total Expenditures and Appropriations	\$ 738,760	\$ 233,216	\$ 2,167,098	\$ 2,373,341	
Net Costs	\$ (12,597)	\$ (636,853)	\$ ---	---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
Flood Control Zone 16 (1302500000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 339	\$ 44,554	
Taxes	32,878	35,641	36,000	36,000	
Revenue from Use of Money & Property	1,853	6,174	4,196	4,196	
Charges for Current Services	10,704	10,704	10,704	10,704	
Other Revenues	---	---	1,044	1,044	
Other Financing Sources	20,500	20,500	20,500	20,500	
Total Revenues	\$ 65,935	\$ 73,020	\$ 72,783	\$ 116,998	
Other Charges	\$ 37,563	\$ 28,074	\$ 33,322	\$ 33,322	
Services and Supplies	---	---	17,796	17,796	
New or Increases to Reserves	\$ ---	\$ ---	\$ 21,665	\$ 65,880	
Total Expenditures and Appropriations	\$ 37,563	\$ 28,074	\$ 72,783	\$ 116,998	
Net Costs	\$ (28,372)	\$ (44,946)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
Flood Control Zone 18 (1303000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ ---	597
Revenue from Use of Money & Property	315	933	300	300	
Charges for Current Services	9,131	9,131	9,405	9,405	
Other Financing Sources	4,014	4,014	4,014	4,014	
Total Revenues	\$ 13,460	\$ 14,078	\$ 13,719	\$ 14,316	
Other Charges	\$ 6,439	\$ 24,763	\$ 11,440	\$ 11,440	
Services and Supplies	---	---	993	993	
New or Increases to Reserves	\$ ---	\$ ---	\$ 1,286	\$ 1,883	
Total Expenditures and Appropriations	\$ 6,439	\$ 24,763	\$ 13,719	\$ 14,316	
Net Costs	\$ (7,022)	\$ 10,685	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
Nipomo Lighting (1400000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 3,589	\$ 10,676	
Taxes	42,621	45,416	45,633	45,633	
Revenue from Use of Money & Property	2,661	6,794	2,760	2,760	
Intergovernmental Revenue	224	222	222	222	
Other Revenues	271	271	---	---	
Total Revenues	\$ 45,778	\$ 52,703	\$ 52,204	\$ 59,291	
Other Charges	\$ 57,764	\$ 28,115	\$ 11,352	\$ 11,352	
Services and Supplies	88,620	567	26,008	26,008	
Capital Assets					
Cap Out - Structures and Improvements	\$ (19,914)	\$ ---	\$ ---	---	
Total Capital Assets	\$ (19,914)	\$ ---	\$ ---	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 14,844	\$ 21,931	
Total Expenditures and Appropriations	\$ 126,469	\$ 28,682	\$ 52,204	\$ 59,291	
Net Costs	\$ 80,691	\$ (24,021)	\$ ---	---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2023-24					
Nipomo Lighting-Tract 1700 (1400000100)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 36	\$ 185	
Taxes	---	---	2,432	2,432	
Revenue from Use of Money & Property	49	160	60	60	
Charges for Current Services	2,338	2,384	---	---	
Total Revenues	\$ 2,387	\$ 2,544	\$ 2,528	\$ 2,677	
Other Charges	\$ 1,431	\$ 1,836	\$ 971	\$ 971	
Services and Supplies	---	---	1,428	1,428	
New or Increases to Reserves	\$ ---	\$ ---	\$ 129	\$ 278	
Total Expenditures and Appropriations	\$ 1,431	\$ 1,836	\$ 2,528	\$ 2,677	
Net Costs	\$ (956)	\$ (708)	\$ ---	---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
Nipomo Lighting-Tract 1747 (1400000200)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 189	\$ 1,981	
Revenue from Use of Money & Property	209	724	180	180	
Charges for Current Services	9,413	9,694	9,984	9,984	
Total Revenues	\$ 9,622	\$ 10,418	\$ 10,353	\$ 12,145	
Other Charges	\$ 4,566	\$ 2,704	\$ 1,860	\$ 1,860	
Services and Supplies	---	---	6,140	6,140	
New or Increases to Reserves	\$ ---	\$ ---	\$ 2,353	\$ 4,145	
Total Expenditures and Appropriations	\$ 4,566	\$ 2,704	\$ 10,353	\$ 12,145	
Net Costs	\$ (5,057)	\$ (7,714)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 7 (1500500000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 4,591	\$ 8,038	
Taxes	61,864	67,606	67,974	67,974	
Revenue from Use of Money & Property	248	1,420	400	400	
Intergovernmental Revenue	325	331	331	331	
Other Revenues	324	324	---	---	
Total Revenues	\$ 62,762	\$ 69,681	\$ 73,296	\$ 76,743	
Other Charges	\$ 51,706	\$ 3,290	\$ 54,154	\$ 54,154	
New or Increases to Reserves	\$ ---	\$ ---	\$ 19,142	\$ 22,589	
Total Expenditures and Appropriations	\$ 51,706	\$ 3,290	\$ 73,296	\$ 76,743	
Net Costs	\$ (11,056)	\$ (66,391)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 7-B (1501000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 3,492	\$ 28,424	
Cancellations or Decrease of Reserves	---	---	204,660	218,332	
Taxes	38,873	43,520	43,769	43,769	
Revenue from Use of Money & Property	2,442	5,622	2,525	2,525	
Intergovernmental Revenue	204	16,939	213	213	
Other Revenues	299	299	---	---	
Total Revenues	\$ 41,818	\$ 66,379	\$ 254,659	\$ 293,263	
Other Charges	\$ 152,360	\$ 43,996	\$ 15,195	\$ 16,822	
Services and Supplies	---	---	239,464	276,441	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	---	
Total Expenditures and Appropriations	\$ 152,360	\$ 43,996	\$ 254,659	\$ 293,263	
Net Costs	\$ 110,543	\$ (22,383)	\$ ---	---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2023-24					
CSA 9 Coop Road Fund (1505000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ ---	143
Revenue from Use of Money & Property	69	207	146	146	146
Total Revenues	\$ 69	\$ 207	\$ 146	\$ 146	289
New or Increases to Reserves	\$ ---	\$ ---	\$ 146	\$ 289	289
Total Expenditures and Appropriations	\$ ---	\$ ---	\$ 146	\$ 289	289
Net Costs	\$ (69)	\$ (207)	\$ ---	\$ ---	---

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2023-24					
CSA 9 Coop Road Debt Service Fund (1505001000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ ---	381
Revenue from Use of Money & Property	184	553	394	394	394
Total Revenues	\$ 184	\$ 553	\$ 394	\$ 394	775
New or Increases to Reserves	\$ ---	\$ ---	\$ 394	\$ 775	775
Total Expenditures and Appropriations	\$ ---	\$ ---	\$ 394	\$ 775	775
Net Costs	\$ (184)	\$ (553)	\$ ---	\$ ---	---

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 10-Parent w/Lighting (1502000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 1,551	\$ 54,478	
Taxes	296,524	344,161	316,380	316,380	
Revenue from Use of Money & Property	---	---	17,810	17,810	
Intergovernmental Revenue	---	---	1,543	1,543	
Total Revenues	\$ 296,524	\$ 344,161	\$ 337,284	\$ 390,211	
Other Charges	\$ 225,828	\$ 375,433	\$ 302,886	\$ 302,886	
Services and Supplies	---	---	31,815	31,815	
New or Increases to Reserves	\$ ---	\$ ---	\$ 2,583	\$ 55,510	
Total Expenditures and Appropriations	\$ 225,828	\$ 375,433	\$ 337,284	\$ 390,211	
Net Costs	\$ (70,696)	\$ (31,272)	\$ ---	---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 10-Fire Protection (1502005000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 22,065	\$ 59,652	
Taxes	664,219	724,305	733,033	733,033	
Revenue from Use of Money & Property	2,694	10,043	3,584	3,584	
Intergovernmental Revenue	1,941	1,991	1,991	1,991	
Other Revenues	1,452	1,452	---	---	
Total Revenues	\$ 670,306	\$ 737,790	\$ 760,673	\$ 798,260	
NONE	\$ 621,241	\$ 658,405	\$ ---	---	
Other Charges	18,353	19,733	30,402	30,402	
Services and Supplies	---	---	640,500	640,500	
New or Increases to Reserves	\$ ---	\$ ---	\$ 89,772	\$ 127,359	
Total Expenditures and Appropriations	\$ 639,594	\$ 678,138	\$ 760,673	\$ 798,260	
Net Costs	\$ (30,712)	\$ (59,652)	\$ ---	---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2023-24					
CSA 10-Weed Abatement (1502010000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 32	\$ 6,728	
Cancellations or Decrease of Reserves	---	---	4,026	---	
Revenue from Use of Money & Property	31	164	120	120	
Other Revenues	3,120	1,200	1,200	1,200	
Interfund	2,438	2,758	---	---	
Total Revenues	\$ 5,588	\$ 4,122	\$ 5,378	\$ 8,048	
Other Charges	\$ 1,675	\$ 1,194	\$ 1,744	\$ 1,744	
Services and Supplies	---	---	3,634	3,634	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 2,670	
Total Expenditures and Appropriations	\$ 1,675	\$ 1,194	\$ 5,378	\$ 8,048	
Net Costs	\$ (3,913)	\$ (2,929)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2023-24					
CSA 16 (1502500000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 4,294	\$ 12,232	
Taxes	43,831	49,100	49,390	49,390	
Revenue from Use of Money & Property	823	3,228	2,073	2,073	
Intergovernmental Revenue	230	240	241	241	
Other Revenues	244	244	---	---	
Total Revenues	\$ 45,129	\$ 52,813	\$ 55,998	\$ 63,936	
Other Charges	\$ 6,075	\$ 6,207	\$ 1,273	\$ 1,273	
Services and Supplies	---	---	5,795	5,795	
New or Increases to Reserves	\$ ---	\$ ---	\$ 48,930	\$ 56,868	
Total Expenditures and Appropriations	\$ 6,075	\$ 6,207	\$ 55,998	\$ 63,936	
Net Costs	\$ (39,053)	\$ (46,606)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 21 Fund (1503500000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 3,552	\$ 8,792	
Revenue from Use of Money & Property	906	2,736	1,952	1,952	
Charges for Current Services	4,112	4,112	4,112	4,112	
Other Financing Sources	---	---	77,228	77,228	
Total Revenues	\$ 5,018	\$ 6,848	\$ 86,844	\$ 92,084	
Other Charges	\$ 5,171	\$ 5,099	\$ 86,444	\$ 86,444	
Services and Supplies	---	---	400	400	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 5,240	
Total Expenditures and Appropriations	\$ 5,171	\$ 5,099	\$ 86,844	\$ 92,084	
Net Costs	\$ 153	\$ (1,750)	\$ ---	---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2023-24					
CSA 21 Coop Road Fd (1504500000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ ---	354
Revenue from Use of Money & Property	171	513	364	364	364
Total Revenues	\$ 171	\$ 513	\$ 364	\$ 364	718
New or Increases to Reserves	\$ ---	\$ ---	\$ 364	\$ 364	718
Total Expenditures and Appropriations	\$ ---	\$ ---	\$ 364	\$ 364	718
Net Costs	\$ (171)	\$ (513)	\$ ---	\$ ---	---

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 21 Coop Road Debt Service Fund (1504501000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 181	\$ 577	
Taxes	10,159	10,362	10,569	10,569	
Revenue from Use of Money & Property	288	809	522	522	
Total Revenues	\$ 10,447	\$ 11,171	\$ 11,272	\$ 11,668	
Other Charges	\$ 14,478	\$ 9,158	\$ ---	152	
Services and Supplies	---	---	318	318	
New or Increases to Reserves	\$ ---	\$ ---	\$ 10,954	11,198	
Total Expenditures and Appropriations	\$ 14,478	\$ 9,158	\$ 11,272	\$ 11,668	
Net Costs	\$ 4,031	\$ (2,013)	\$ ---	---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2023-24					
CSA 22 Airport Area (1504000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ 2,570	
Cancellations or Decrease of Reserves				321	---
Revenue from Use of Money & Property	489	1,459	1,037	1,037	
Total Revenues	\$ 489	\$ 1,459	\$ 1,358	\$ 3,607	
Other Charges	\$ 623	\$ 151	\$ 1,324	\$ 1,324	
Services and Supplies			34	34	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 2,249	
Total Expenditures and Appropriations	\$ 623	\$ 151	\$ 1,358	\$ 3,607	
Net Costs	\$ 134	\$ (1,309)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
Nacimiento Water Operations (2200002000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 106,383	\$ 12,197,893	
Revenue from Use of Money & Property	498,043	611,131	331,711	331,711	
Charges for Current Services	16,694,692	15,597,304	19,379,888	14,268,881	
Other Revenues	---	4,700,000	---	---	
Total Revenues	\$ 17,192,735	\$ 20,908,436	\$ 19,817,982	\$ 26,798,485	
NONE	\$ 1,000	\$ 23,940	\$ ---	\$ ---	
Other Charges	15,521,907	15,404,197	14,216,421	14,216,421	
Services and Supplies	791,056	1,411,222	4,899,560	6,980,063	
Capital Assets					
Cap Out - Equipment	\$ ---	\$ ---	\$ 200,000	\$ 400,000	
Total Capital Assets	\$ ---	\$ ---	\$ 200,000	\$ 400,000	
New or Increases to Reserves	\$ ---	\$ ---	\$ 502,000	\$ 5,202,000	
Total Expenditures and Appropriations	\$ 16,313,962	\$ 16,839,359	\$ 19,817,982	\$ 26,798,485	
Net Costs	\$ (878,773)	\$ (4,069,076)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
Flood Control Zone 3 (2200500000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ ---	3,102,110
Taxes	388,782	420,200	399,355	399,355	399,355
Revenue from Use of Money & Property	51,181	156,787	362,800	362,800	362,800
Intergovernmental Revenue	2,051	2,066	2,208	2,208	2,208
Charges for Current Services	7,442,603	7,907,800	7,715,767	7,715,767	7,715,767
Other Revenues	2,286	2,084	2,158	2,158	2,158
Total Revenues	\$ 7,886,903	\$ 8,488,937	\$ 8,482,288	\$ 8,482,288	11,584,398
NONE	\$ 3,448	\$ 239,523	\$ ---	\$ ---	---
Other Charges	6,613,589	7,188,797	6,336,084	6,456,775	6,456,775
Services and Supplies	407,857	697,951	1,298,618	2,093,110	2,093,110
Capital Assets					
Cap Out - Equipment	\$ ---	\$ ---	\$ 550,000	\$ 1,060,589	1,060,589
Cap Out - Infrastructure	---	---	200,000	1,511,028	1,511,028
Cap Out - Structures and Improvements	353,296	220,386	---	---	---
Total Capital Assets	\$ 353,296	\$ 220,386	\$ 750,000	\$ 2,571,617	2,571,617
New or Increases to Reserves	\$ ---	\$ ---	\$ 97,586	\$ 462,896	462,896
Total Expenditures and Appropriations	\$ 7,378,189	\$ 8,346,657	\$ 8,482,288	\$ 11,584,398	11,584,398
Net Costs	\$ (508,713)	\$ (142,280)	\$ ---	\$ ---	---

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
SLO Flood Control-Salinas (2300000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ ---	1,773,289
Revenue from Use of Money & Property	33,118	67,312	33,572	33,572	33,572
Charges for Current Services	1,220,764	1,365,024	1,969,889	1,969,889	1,969,889
Other Revenues	5	4	---	---	---
Total Revenues	\$ 1,253,887	\$ 1,432,340	\$ 2,003,461	\$ 2,003,461	3,776,750
Other Charges	\$ 1,112,786	\$ 1,155,592	\$ 1,087,293	\$ 1,087,293	1,087,293
Services and Supplies	408,620	322,933	916,167	916,167	2,676,016
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ ---	13,440
Total Expenditures and Appropriations	\$ 1,521,406	\$ 1,478,526	\$ 2,003,461	\$ 2,003,461	3,776,750
Net Costs	\$ 267,519	\$ 46,186	\$ ---	\$ ---	---

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
State Water Contract - Tax Fund (2300500000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 5,508,577	\$ 6,551,733	
Taxes	2,558,860	2,778,796	2,738,170	2,738,170	
Revenue from Use of Money & Property	11,279	(11,593)	20,000	20,000	
Intergovernmental Revenue	13,514	13,569	13,500	13,500	
Charges for Current Services	692,988	1,470,271	975,583	975,583	
Other Financing Sources	229,253	6,281,197	---	---	
Total Revenues	\$ 3,505,894	\$ 10,532,240	\$ 9,255,830	\$ 10,298,986	
Other Charges	\$ 477,400	\$ 217,593	\$ 180,786	\$ 180,786	
Services and Supplies	3,489,584	3,857,753	3,936,916	3,936,916	
New or Increases to Reserves	\$ ---	\$ ---	\$ 5,138,128	\$ 6,181,284	
Total Expenditures and Appropriations	\$ 3,966,984	\$ 4,075,346	\$ 9,255,830	\$ 10,298,986	
Net Costs	\$ 461,091	\$ (6,456,894)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
State Water Project (2300501000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (249,748)	\$ 604,307	
Cancellations or Decrease of Reserves	---	---	90,456	---	
Revenue from Use of Money & Property	59,970	304,561	100,000	100,000	
Charges for Current Services	5,152,078	5,983,266	7,202,460	7,202,460	
Other Revenues	420,799	460,337	---	---	
Other Financing Sources	13,384	---	---	---	
Total Revenues	\$ 5,646,231	\$ 6,748,164	\$ 7,143,168	\$ 7,906,767	
Other Charges	\$ 1,430,916	\$ 1,340,495	\$ 550,586	\$ 550,586	
Services and Supplies	4,250,823	5,298,626	6,592,582	6,592,582	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 763,599	
Total Expenditures and Appropriations	\$ 5,681,738	\$ 6,639,121	\$ 7,143,168	\$ 7,906,767	
Net Costs	\$ 35,508	\$ (109,044)	\$ ---	---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 1-Nipomo Mesa (2500000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 17,208	\$ 24,944	
Taxes	10,803	11,719	11,775	11,775	
Revenue from Use of Money & Property	95	389	100	100	
Intergovernmental Revenue	57	57	56	56	
Charges for Current Services	124,874	129,376	161,443	161,443	
Other Revenues	75	74	---	---	
Other Financing Sources	8,647	37,483	---	---	
Total Revenues	\$ 144,551	\$ 179,098	\$ 190,582	\$ 198,318	
Other Charges	\$ 163,470	\$ 164,950	\$ 27,022	\$ 27,022	
Services and Supplies	203	1,038	142,304	142,304	
New or Increases to Reserves	\$ ---	\$ ---	\$ 21,256	\$ 28,992	
Total Expenditures and Appropriations	\$ 163,673	\$ 165,988	\$ 190,582	\$ 198,318	
Net Costs	\$ 19,122	\$ (13,110)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 1-A Galaxy Park (2500001000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 6,963	\$ 6,638	
Cancellations or Decrease of Reserves	---	---	947	---	
Taxes	44,686	47,390	47,603	47,603	
Revenue from Use of Money & Property	1,384	3,684	1,700	1,700	
Intergovernmental Revenue	235	232	231	231	
Charges for Current Services	176,831	177,002	208,959	208,959	
Other Revenues	315	315	---	---	
Other Financing Sources	3,610	2,021	---	---	
Total Revenues	\$ 227,061	\$ 230,643	\$ 266,403	\$ 265,131	
Other Charges	\$ 217,654	\$ 262,156	\$ 59,900	\$ 59,900	
Services and Supplies	203	1,134	199,371	199,371	
New or Increases to Reserves	\$ ---	\$ ---	\$ 7,132	\$ 5,860	
Total Expenditures and Appropriations	\$ 217,856	\$ 263,290	\$ 266,403	\$ 265,131	
Net Costs	\$ (9,204)	\$ 32,646	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 1-B Nipomo Palms (2500002000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 5,024	\$ 9,085	
Taxes	22,178	24,789	24,936	24,936	
Revenue from Use of Money & Property	1,566	5,054	2,000	2,000	
Intergovernmental Revenue	116	121	121	121	
Other Revenues	162	162	---	---	
Total Revenues	\$ 24,022	\$ 30,127	\$ 32,081	\$ 36,142	
Other Charges	\$ 5,985	\$ 3,908	\$ 3,364	\$ 3,364	
Services and Supplies	---	---	2,268	2,268	
New or Increases to Reserves	\$ ---	\$ ---	\$ 26,449	\$ 30,510	
Total Expenditures and Appropriations	\$ 5,985	\$ 3,908	\$ 32,081	\$ 36,142	
Net Costs	\$ (18,037)	\$ (26,219)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2023-24					
CSA 1-C Monte Verde (2500003000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 2,260	\$ 3,811	
Taxes	10,663	11,571	11,623	11,623	
Revenue from Use of Money & Property	611	1,948	800	800	
Intergovernmental Revenue	56	57	57	57	
Other Revenues	59	59	---	---	
Total Revenues	\$ 11,389	\$ 13,635	\$ 14,740	\$ 16,291	
Other Charges	\$ 6,060	\$ 5,081	\$ 3,160	\$ 3,160	
Services and Supplies	---	---	3,024	3,024	
New or Increases to Reserves	\$ ---	\$ ---	\$ 8,556	\$ 10,107	
Total Expenditures and Appropriations	\$ 6,060	\$ 5,081	\$ 14,740	\$ 16,291	
Net Costs	\$ (5,329)	\$ (8,554)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 1-D Black Lake (2500004000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 13,428	\$ 20,495	
Taxes	47,353	51,350	51,618	51,618	
Revenue from Use of Money & Property	2,107	6,782	2,000	2,000	
Intergovernmental Revenue	249	251	251	251	
Other Revenues	239	239	154	154	
Other Financing Sources	137	143	---	---	
Total Revenues	\$ 50,086	\$ 58,765	\$ 67,451	\$ 74,518	
Other Charges	\$ 31,596	\$ 4,745	\$ 5,005	\$ 5,005	
Services and Supplies	---	---	3,071	3,071	
New or Increases to Reserves	\$ ---	\$ ---	\$ 59,375	\$ 66,442	
Total Expenditures and Appropriations	\$ 31,596	\$ 4,745	\$ 67,451	\$ 74,518	
Net Costs	\$ (18,489)	\$ (54,020)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 1-F New Galaxy (2500005000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 6,540	\$ 1,514	
Revenue from Use of Money & Property	226	700	300	300	
Charges for Current Services	52,340	52,340	76,555	76,555	
Other Financing Sources	25,000	5,683	---	---	
Total Revenues	\$ 77,566	\$ 58,723	\$ 83,395	\$ 78,369	
Other Charges	\$ 65,377	\$ 83,040	\$ 22,666	\$ 22,666	
Services and Supplies	668	307	53,945	53,945	
New or Increases to Reserves	\$ ---	\$ ---	\$ 6,784	\$ 1,758	
Total Expenditures and Appropriations	\$ 66,045	\$ 83,348	\$ 83,395	\$ 78,369	
Net Costs	\$ (11,521)	\$ 24,625	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 7-A (2500500000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 284,142	\$ 205,483	
Cancellations or Decrease of Reserves	---	---	776	139,435	
Taxes	271,529	295,021	296,591	296,591	
Revenue from Use of Money & Property	3,779	13,416	5,000	5,000	
Intergovernmental Revenue	1,429	248,335	1,445	1,445	
Charges for Current Services	508,995	534,117	533,532	533,532	
Other Revenues	1,350	1,372	---	---	
Other Financing Sources	82,854	72,257	50,000	2,691,791	
Total Revenues	\$ 869,936	\$ 1,164,519	\$ 1,171,486	\$ 3,873,277	
NONE	\$ ---	\$ 558	\$ ---	---	
Other Charges	705,957	880,412	890,486	890,486	
Services and Supplies	5,511	52,420	254,900	254,900	
Capital Assets					
Cap Out - Equipment	\$ 11,793	\$ 20,660	\$ 26,100	\$ 26,100	
Cap Out - Infrastructure	---	---	---	---	
Cap Out - Structures and Improvements	31,974	66,068	---	2,701,791	
Total Capital Assets	\$ 43,767	\$ 86,728	\$ 26,100	\$ 2,727,891	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	---	
Total Expenditures and Appropriations	\$ 755,235	\$ 1,020,118	\$ 1,171,486	\$ 3,873,277	
Net Costs	\$ (114,701)	\$ (144,401)	\$ ---	---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2023-24					
CSA 9-I (2501000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 3,844	\$ 4,667	
Taxes	35,494	38,463	40,528	40,528	
Revenue from Use of Money & Property	162	736	306	306	
Total Revenues	\$ 35,656	\$ 39,199	\$ 44,678	\$ 45,501	
NONE	\$ 32,839	\$ 31,022	\$ 33,388	\$ 33,388	
Other Charges	4,717	2,795	5,678	5,678	
New or Increases to Reserves	\$ ---	\$ ---	\$ 5,612	\$ 6,435	
Total Expenditures and Appropriations	\$ 37,556	\$ 33,817	\$ 44,678	\$ 45,501	
Net Costs	\$ 1,900	\$ (5,382)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 10-Water-Operations (2501500000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 9,646	\$ 757,594	
Cancellations or Decrease of Reserves	---	---	5,000	5,000	
Taxes	87,508	96,707	97,248	97,248	
Revenue from Use of Money & Property	7,885	12,835	9,040	9,040	
Intergovernmental Revenue	461	474	474	474	
Charges for Current Services	988,124	1,025,811	961,722	213,788	
Other Revenues	(1,544)	20,983	---	---	
Other Financing Sources	---	---	100,000	100,000	
Total Revenues	\$ 1,082,433	\$ 1,156,809	\$ 1,183,130	\$ 1,183,144	
NONE	\$ 35	\$ 25	\$ ---	---	
Other Charges	2,070,614	1,206,883	634,439	634,439	
Services and Supplies	---	1,955	508,855	508,855	
Capital Assets					
Cap Out - Structures and Improvements	\$ ---	\$ ---	\$ ---	---	
Total Capital Assets	\$ ---	\$ ---	\$ ---	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 39,836	\$ 39,850	
Total Expenditures and Appropriations	\$ 2,070,649	\$ 1,208,864	\$ 1,183,130	\$ 1,183,144	
Net Costs	\$ 988,216	\$ 52,055	\$ ---	---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2023-24					
CSA 10-Water-Capital Outlay (2501500200)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Revenue from Use of Money & Property	\$ (1,179)	\$ ---	\$ ---	\$ ---	
Charges for Current Services	1,500	---	79,125	827,059	
Other Financing Sources	3,918,006	---	---	---	
Total Revenues	\$ 3,918,328	\$ ---	\$ 79,125	\$ 827,059	
Other Charges	\$ 2,713,512	\$ ---	\$ ---	---	
Services and Supplies	---	---	---	---	
Capital Assets					
Cap Out - Infrastructure	\$ ---	\$ ---	\$ ---	\$ ---	
Cap Out - Structures and Improvements	123,267	---	79,125	827,059	
Total Capital Assets	\$ 123,267	\$ ---	\$ 79,125	\$ 827,059	
Total Expenditures and Appropriations	\$ 2,836,779	\$ ---	\$ 79,125	\$ 827,059	
Net Costs	\$ (1,081,549)	\$ ---	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 10-Water Treatment Plant (2501501000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (143,571)	\$ (25,673)	
Cancellations or Decrease of Reserves	---	---	138,755	20,857	
Revenue from Use of Money & Property	1,562	5,829	4,816	4,816	
Charges for Current Services	971,468	1,049,123	1,052,864	1,052,864	
Other Revenues	(101,856)	(7,216)	---	---	
Other Financing Sources	195,757	344,243	200,000	200,000	
Total Revenues	\$ 1,066,931	\$ 1,391,979	\$ 1,252,864	\$ 1,252,864	
NONE	\$ 428	\$ 473	\$ ---	---	
Other Charges	999,855	1,075,022	715,133	715,133	
Services and Supplies	159,721	343,406	337,731	337,731	
Capital Assets					
Cap Out - Structures and Improvements	\$ ---	\$ 31	\$ 200,000	\$ 200,000	
Total Capital Assets	\$ ---	\$ 31	\$ 200,000	\$ 200,000	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	---	
Total Expenditures and Appropriations	\$ 1,160,005	\$ 1,418,933	\$ 1,252,864	\$ 1,252,864	
Net Costs	\$ 93,073	\$ 26,954	\$ ---	---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 12 (2502000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ ---	(220,493)
Cancellations or Decrease of Reserves	---	---	---	96,800	501,382
Taxes	26,668	27,577	26,846	26,846	26,846
Revenue from Use of Money & Property	4,027	6,622	4,000	4,000	4,000
Intergovernmental Revenue	11,932	117	121	121	121
Charges for Current Services	606,822	733,051	813,085	813,085	813,085
Other Revenues	4,658	7,106	4,120	4,120	4,120
Other Financing Sources	---	41,217	---	---	233,783
Total Revenues	\$ 654,107	\$ 815,690	\$ 944,972	\$ 944,972	1,362,844
NONE	\$ 1,346	\$ 114	\$ ---	\$ ---	---
Other Charges	751,279	1,115,503	154,356	154,356	154,356
Services and Supplies	---	---	790,616	790,616	790,616
Capital Assets					
Cap Out - Infrastructure	\$ ---	\$ ---	\$ ---	\$ ---	184,089
Cap Out - Structures and Improvements	24,411	57,128	---	---	233,783
Total Capital Assets	\$ 24,411	\$ 57,128	\$ ---	\$ ---	417,872
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ ---	---
Total Expenditures and Appropriations	\$ 777,036	\$ 1,172,746	\$ 944,972	\$ 944,972	1,362,844
Net Costs	\$ 122,929	\$ 357,056	\$ ---	\$ ---	---

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 16 Water (2502500000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 1,656	\$ 65,283	
Cancellations or Decrease of Reserves	---	---	212,544	86,069	
Revenue from Use of Money & Property	1,113	5,049	3,226	3,226	
Charges for Current Services	425,415	455,344	435,856	435,856	
Other Revenues	32,824	187	175	175	
Other Financing Sources	8,680	94,027	---	1,397,293	
Total Revenues	\$ 468,031	\$ 554,608	\$ 653,457	\$ 1,987,902	
NONE	\$ 436	\$ 2,224	\$ ---	---	
Other Charges	242,406	403,249	427,147	427,147	
Services and Supplies	31,366	---	201,310	201,310	
Capital Assets					
Cap Out - Structures and Improvements	\$ 8,680	\$ 94,987	\$ 25,000	\$ 1,359,445	
Total Capital Assets	\$ 8,680	\$ 94,987	\$ 25,000	\$ 1,359,445	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	---	
Total Expenditures and Appropriations	\$ 282,888	\$ 500,460	\$ 653,457	\$ 1,987,902	
Net Costs	\$ (185,144)	\$ (54,148)	\$ ---	---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 18 (2503000000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 398,275	\$ 241,837	
Cancellations or Decrease of Reserves	---	---	---	93,576	
Revenue from Use of Money & Property	3,560	8,812	4,120	4,120	
Charges for Current Services	735,419	759,956	780,164	780,164	
Other Revenues	37,129	20,580	---	---	
Total Revenues	\$ 776,108	\$ 789,347	\$ 1,182,559	\$ 1,119,697	
NONE	\$ 428	\$ 478	\$ ---	---	
Other Charges	805,270	851,730	728,143	728,143	
Services and Supplies	19,372	33,427	366,554	366,554	
Capital Assets					
Cap Out - Equipment	\$ 29,975	\$ 5,991	\$ 25,000	\$ 25,000	
Cap Out - Structures and Improvements	840	---	---	---	
Total Capital Assets	\$ 30,814	\$ 5,991	\$ 25,000	\$ 25,000	
New or Increases to Reserves	\$ ---	\$ ---	\$ 62,862	---	
Total Expenditures and Appropriations	\$ 855,884	\$ 891,626	\$ 1,182,559	\$ 1,119,697	
Net Costs	\$ 79,776	\$ 102,278	\$ ---	---	

State Controller Schedules	County of San Luis Obispo			Schedule 15	
County Budget Act	Special Districts and Other Agencies Summary				
Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2023-24					
CSA 23-Parent Fund (2503500000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 1,315	\$ 8,951	
Taxes	29,945	32,563	32,718	32,718	
Revenue from Use of Money & Property	395	1,340	830	830	
Intergovernmental Revenue	157	159	159	159	
Other Revenues	419	477	---	---	
Total Revenues	\$ 30,916	\$ 34,539	\$ 35,022	\$ 42,658	
Other Charges	\$ 27,872	\$ 11,022	\$ 2,519	\$ 2,519	
Services and Supplies	950	---	9,252	9,252	
New or Increases to Reserves	\$ ---	\$ ---	\$ 23,251	\$ 30,887	
Total Expenditures and Appropriations	\$ 28,822	\$ 11,022	\$ 35,022	\$ 42,658	
Net Costs	\$ (2,095)	\$ (23,516)	\$ ---	\$ ---	

State Controller Schedules	County of San Luis Obispo				Schedule 15
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2023-24				
CSA 23-Water (2503501000)					
Detail by Revenue Category and Expenditure Object	2021-22 Actual	2022-23 Actual X Estimated	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ ---	21,255
Cancellations or Decrease of Reserves	---	---	---	27,484	5,000
Revenue from Use of Money & Property	2,466	7,762	4,966	4,966	4,966
Intergovernmental Revenue	---	500	---	---	---
Charges for Current Services	561,388	574,365	585,067	585,067	585,067
Other Revenues	22,137	16,791	10,356	10,356	10,356
Interfund	54,715	11,394	---	---	---
Other Financing Sources	6,388	42,109	---	---	1,051,503
Total Revenues	\$ 647,094	\$ 652,921	\$ 627,873	\$ 627,873	1,678,147
NONE	\$ 1,145	\$ 1,092	\$ ---	\$ ---	---
Other Charges	454,953	487,460	435,219	435,219	435,219
Services and Supplies	25,444	---	167,654	167,654	167,654
Capital Assets					
Cap Out - Structures and Improvements	\$ 6,388	\$ 42,121	\$ 20,000	\$ 20,000	1,036,570
Total Capital Assets	\$ 6,388	\$ 42,121	\$ 20,000	\$ 20,000	1,036,570
New or Increases to Reserves	\$ ---	\$ ---	\$ 5,000	\$ 5,000	38,704
Total Expenditures and Appropriations	\$ 487,930	\$ 530,673	\$ 627,873	\$ 627,873	1,678,147
Net Costs	\$ (159,164)	\$ (222,248)	\$ ---	\$ ---	---

Project No.	Project Description	Milestone Completion at 6/30/24	Funding Requirements for 23/24	Previous Years Balance to be Encumbered	New Funding to be Appropriated 23/24
Flood Control Zone 1					
300698	AG Creek Fund Levee Rehab Phase II	Contract Award	200,000	0	200,000
300707	Voluntary Property Purchase	Application Submitted	0	0	0
Total Flood Control Zone 1			200,000	0	200,000
Flood Control Zone 3					
300639	Fireflow Tank Repair	On Hold	379,674	229,674	150,000
300656	Cathodic Protection Units 1-3	Construction Complete	480,415	480,415	0
300657	Carbon Dioxide Injection System	Construction Complete	23,316	23,316	0
300668	Membrane Filter Modules	Construction Complete	610,094	310,094	300,000
300684	Chemical Tank Replacement	Construction Complete	520,000	520,000	0
Total Flood Control Zone 3			2,013,499	1,563,499	450,000
County Service Area 7-A					
300670	Polishing Pond & Effluent Pump Station Project	Contract Award	471,136	471,136	0
300671	Interceptor Design Development Project	30% Plans, Specs, Est	1,254,411	1,254,411	0
300682	Lift Station No. 3 Rehabilitation	Final Plans, Specs, Est	976,244	976,244	0
Total County Service Area 7-A			2,701,791	2,701,791	0
County Service Area 10-A (Water)					
300549	Studio Drive Side Waterline Street Improvements	N/A	79,125	0	79,125
300622	Chaney Waterline Upgrade	60% Plans, Specs, Est	72,724	72,724	0
300623	Hacienda Waterline Replacement	Construction Complete	675,211	675,211	0
Total County Service Area 10-A (Water)			827,060	747,935	79,125
County Service Area 10 - Water Treatment Fund					
New	Clearwell Roof Repairs	Construction Complete	200,000	0	200,000
Total County Service Area 10 - Water Treatment Fund			200,000	0	200,000
County Service Area 12					
300669	Water System Resiliency	Notice to Proceed	233,783	233,783	0
300674	Relocate Pipeline and CSA 12 Master Meter	Contract Award	184,089	184,089	0
Total County Service Area 12			417,872	417,872	0
County Service Area 16					
300665	Install New Storage Tank	Final Plans, Specs, Est	1,397,293	1,397,293	0
Total County Service Area 16			1,397,293	1,397,293	0
County Service Area 23					
300667	Replace Bolted Water Tank	Final Plans, Specs, Est	1,051,503	1,051,503	0
Total County Service Area 23			1,051,503	1,051,503	0
TOTAL			8,809,018	7,879,893	929,125

State Controller SchedulesCounty Budget Act
January 2010**San Luis Obispo County**Special Districts Summary
Fiscal Year 2023-24**Schedule 12-A**

District Name 1	Appropriation Limit 2	Appropriation Subject to Limitation 3
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SLO County Flood Control and Water Conservation District

SLO Flood Control Water N/A N/A

Total SLO Flood Control Water**\$0****\$0****Flood Control Zone 1**

Flood Control Zone 1 \$635,687 \$93,496

Total Flood Control Zone 1**\$635,687****\$93,496****Flood Control Zone 1-A**

Flood Control Zone 1-A \$117,920 \$38,008

Total Flood Control Zone 1-A**\$117,920****\$38,008****Flood Control Zone 4**

Flood Control Zone 4 N/A N/A

Total Flood Control Zone 4**\$0****\$0****Flood Control Zone 9**

Flood Control Zone 9 N/A N/A

Total Flood Control Zone 9**\$0****\$0****Flood Control Zone 16**

Flood Control Zone 16 N/A N/A

Total Flood Control Zone 16**\$0****\$0****Flood Control Zone 18**

Flood Control Zone 18 N/A N/A

State Controller SchedulesCounty Budget Act
January 2010**San Luis Obispo County**Special Districts Summary
Fiscal Year 2023-24**Schedule 12-A**

District Name 1	Appropriation Limit 2	Appropriation Subject to Limitation 3
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Flood Control Zone 18 (continued)

Total Flood Control Zone 18	\$0	\$0
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Nipomo Lighting Operations

Nipomo Lighting	N/A	N/A
Total Nipomo Lighting Operations	\$0	\$0

Nipomo Lighting Tract 1700

Nipomo Lighting Tract 1700	N/A	N/A
Total Nipomo Lighting Tract 1700	\$0	\$0

Nipomo Lighting Tract 1747

Nipomo Lighting Tract 1747	N/A	N/A
Total Nipomo Lightign Tract 1747	\$0	\$0

County Service Area 7

County Service Area 7	N/A	N/A
Total County Service Area 7	\$0	\$0

County Service Area 7-B

County Service Area 7-B	\$197,361	\$46,507
Total County Service Area 7-B	\$197,361	\$46,507

County Service Area 10 Fire Protection

County Service Area 10 Fire Protection	N/A	N/A
Total County Service Area 10 Fire Protection	\$0	\$0

State Controller Schedules

County Budget Act
January 2010

San Luis Obispo County

Special Districts Summary
Fiscal Year 2023-24

Schedule 12-A

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3

CSA 10-Parent with Lighting

County Service Area 10 Parent with Lighting	\$1,523,952	\$335,733
Total CSA 10-Parent with Lighting	\$1,523,952	\$335,733

County Service Area 10 Weed Abatement

County Service Area 10 Weed Abatement	N/A	N/A
Total CSA 10 Weed Abatement	\$0	\$0

County Service Area 16

County Service Area 16	\$100,155	\$51,704
Total County Service Area 16	\$100,155	\$51,704

County Service Area 21

County Service Area 21 Fund	N/A	N/A
Total County Service Area 21	\$0	\$0

County Service Area 22

County Service Area 22 Airport Area	N/A	N/A
Total County Service Area 22	\$0	\$0

County Service Area 21 Coop Rd (Construction)

County Service Area 21 Coop Road Fd	N/A	N/A
Total CSA 21 Coop Rd (Construction)	\$0	\$0

County Service Area 21 Coop Rd (Debt Service)

County Service Area 21 Coop Road DSF	N/A	N/A
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State Controller SchedulesCounty Budget Act
January 2010**San Luis Obispo County**Special Districts Summary
Fiscal Year 2023-24**Schedule 12-A**

District Name 1	Appropriation Limit 2	Appropriation Subject to Limitation 3
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County Service Area 21 Coop Rd (Debt Service) (continued)**Total CSA 21 Coop Rd (Debt Service)****\$0****\$0****County Service Area 9 Coop Rd (Construction)**

County Service Area 9 Coop Road Fd

N/A

N/A

Total CSA 9 Coop Rd (Construction)**\$0****\$0****County Service Area 9 Coop Road (Debt Service)**

County Service Area 9 Coop Road DSF

N/A

N/A

Total CSA 9 Coop Rd (Debt Service)**\$0****\$0****Nacimiento Water Operations**

Nacimiento Water Operations

N/A

N/A

Total Nacimiento Water Operations**\$0****\$0****Flood Control Zone 3**

Flood Control Zone 3

N/A

N/A

Total Flood Control Zone 3**\$0****\$0****Salinas Dam**

SLO Flood Control Salinas Dam

N/A

N/A

Total Salinas Dam**\$0****\$0****State Water Contract**

State Water Contract

N/A

N/A

Total State Water Contract**\$0****\$0**

State Controller SchedulesCounty Budget Act
January 2010**San Luis Obispo County**Special Districts Summary
Fiscal Year 2023-24**Schedule 12-A**

District Name 1	Appropriation Limit 2	Appropriation Subject to Limitation 3
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State Water Project

State Water Project N/A N/A

Total State Water Project**\$0****\$0****County Service Area 1**

County Service Area 1 Nipomo Mesa N/A N/A

Total County Service Area 1**\$0****\$0****County Service Area 1-A**

County Service Area 1-A Galaxy Park \$339,676 \$48,157

Total County Service Area 1-A**\$339,676****\$48,157****County Service Area 1-B**

County Service Area 1-B Nipomo Palms \$396,640 \$27,057

Total County Service Area 1-B**\$396,640****\$27,057****County Service Area 1-C**

County Service Area 1-C Monte Verde \$249,547 \$12,480

Total County Service Area 1-C**\$249,547****\$12,480****County Service Area 1-D**

County Service Area 1-D Black Lake N/A N/A

Total County Service Area 1-D**\$0****\$0****County Service Area 1-F**

County Service Area 1-F New Galaxy N/A N/A

State Controller SchedulesCounty Budget Act
January 2010**San Luis Obispo County**Special Districts Summary
Fiscal Year 2023-24**Schedule 12-A**

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3

County Service Area 1-F (continued)

Total County Service Area 1-F	\$0	\$0
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County Service Area 7-A

County Service Area 7-A	\$860,459	\$299,828
Total County Service Area 7-A	\$860,459	\$299,828

County Service Area 9-I

County Service Area 9-I	N/A	N/A
Total County Service Area 9-I	\$0	\$0

County Service Area 10 - Water Operations

County Service Area 10 Water Operations	\$434,989	\$98,498
Total CSA 10 - Water Operations	\$434,989	\$98,498

County Service Area 10 - Water - Capital Outlay

County Service Area 10 Water Capital Outlay	N/A	N/A
Total CSA 10 - Water - Capital Outlay	\$0	\$0

County Service Area 10 - Water Treatment

County Service Area 10 Water Treatment	N/A	N/A
Total CSA 10 - Water Treatment	\$0	\$0

County Service Area 12

County Service Area 12	N/A	N/A
Total County Service Area 12	\$0	\$0

State Controller SchedulesCounty Budget Act
January 2010**San Luis Obispo County**Special Districts Summary
Fiscal Year 2023-24**Schedule 12-A**

District Name 1	Appropriation Limit 2	Appropriation Subject to Limitation 3
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County Service Area 16-1 Water

County Service Area 16-1 Water N/A N/A

Total County Service Area 16 - Water**\$0****\$0****County Service Area 18**

County Service Area 18 N/A N/A

Total County Service Area 18**\$0****\$0****County Service Area 23**

County Service Area 23 Parent Fund \$143,866 \$33,707

Total County Service Area 23**\$143,866****\$33,707****County Service Area 23 - Water**

County Service Area 23 Water N/A N/A

Total County Service Area 23 - Water**\$0****\$0****Total Special Districts****\$5,000,253****\$1,085,175**