



FINANCE COMMITTEE

REGULAR MEETING
Tuesday, November 26, 2019 - 10:00 AM
1000 Main Street, Cambria, CA 93428

AGENDA

- A. CALL TO ORDER
- B. ESTABLISH QUORUM
- C. ELECTION OF OFFICERS
- D. CHAIRMAN'S REPORT

1. PUBLIC COMMENT

Members of the public may now address the Committee on any item of interest within the jurisdiction of the Committee but not on its agenda today. In compliance with the Brown Act, the Committee cannot discuss or act on items not on the agenda. Each speaker has up to three minutes. Speaker slips (available at the entry) should be submitted to the Committee Chairperson.

2. CONSENT AGENDA

- A. Consideration to Approve the October 22, 2019 Regular Meeting Minutes

3. REGULAR BUSINESS

- A. Discussion Regarding 2017/18 Audit
- B. Discuss and Review Capital Improvement Project Budget Reallocations and Approve Staff Recommendations
- C. Review of First Quarter Budget Report and Staff Recommendations to Reallocate Capital Project Budgets

4. FUTURE AGENDA ITEMS

5. ADJOURN

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DISCUSSION REGARDING 2017/18 AUDIT

REGULAR BUSINESS ITEM 3.B.

DISCUSS AND REVIEW CAPITAL IMPROVEMENT PROJECT BUDGET REALLOCATIONS AND APPROVE STAFF RECOMMENDATIONS 4

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REVIEW OF FIRST QUARTER BUDGET REPORT AND STAFF RECOMMENDATIONS TO REALLOCATE CAPITAL PROJECT BUDGETS 8



FINANCE COMMITTEE

REGULAR MEETING

Tuesday, October 22, 2019 - 10:00 AM
1000 Main Street, Cambria, CA 93428

MINUTES

A. CALL TO ORDER

Chairman Steidel called the meeting to order at 10:00.

B. ESTABLISH QUORUM

A quorum was established.

Committee members present: Cindy Steidel, Ted Siegler, Dewayne Lee, Mary Maher, Marvin Corne and Cheryl McDowell.

Staff present: Finance Manager Pam Duffield.

Public Present:

C. CHAIRMAN'S REPORT

No report

1. PUBLIC COMMENT

No public Comment

2. CONSENT AGENDA

- A. Consideration to Approve the September 10, 2019 Regular Meeting Minutes

Motion to approve the minutes.

Motion by: Committee member Lee

Seconded by: Committee member Maher

The motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

3. REGULAR BUSINESS

A. Discussion Regarding 2017/18 Audit Status

Postponed to November meeting.

B. Discussion of Pros and Cons of Interfund Loans Subject to Board Direction

No action.

C. Discussion Regarding California Financing Coordinating Committee Funding Fairs

No action.

D. Discussion Regarding SAFER Grant Application

No action.

The motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

4. FUTURE AGENDA ITEMS

Discussion of litigation costs pending counsel's approval to address the topic.

Recommendations from the R&I Committee

Audit status and report

5. ADJOURN

Chairman Steidel adjourned the meeting at 11:49.

FINANCE COMMITTEE MEETING SIGN-IN SHEET

Meeting Date: October 22, 2019

Name	Name
<i>Cheryl</i>	
<i>Marvin Corne</i>	
<i>Doreen Lee</i>	
<i>Pam Duffield</i>	<i>Pam Duffield</i>
<i>May Maha</i>	
<i>CINDY STEIDEL</i>	
<i>Ted Sogler</i>	

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **3.B.**FROM: John F Weigold IV, General Manager
Pamela Duffield, Finance Manager

Meeting Date: November 26, 2019

Subject: DISCUSS AND REVIEW CAPITAL
IMPROVEMENT PROJECT BUDGET
REALLOCATIONS AND APPROVE
STAFF RECOMMENDATIONS

RECOMMENDATIONS: Staff recommends the Finance Committee discuss and review capital improvement project budget reallocations and approve recommendations to the Board. The capital improvement project budget reallocations are provided in the chart below.

DISCUSSION: In developing the FY 2019/2020 budget, staff worked with Resource & Infrastructure Committee to prioritize capital improvement projects in Water, SWF and Wastewater. The capital improvement projects with ranking of Priority 1, exceeded the budget available. The Board adopted the FY 2019/2020 budget, aware that further discussion with Staff, Resources & Infrastructure and Finance Committees would occur to reallocate capital improvement project budget to specific Priority 1 projects, during the 1st quarter budget report.

Staff recommends the Finance Committee make a recommendation to the Board to approve the capital improvement project budget reallocations which are outlined in the chart below.

Budget Reallocations					
Fund	Date	Agenda Item	Purpose	Sources	Uses
Water	8/15/2019	3.A.	Water Meters/SCADA System - Reallocate budget	\$ -	\$ (49,000)
Water			Generator Replacement - Add project & budget	\$ -	\$ 49,000
			Fund Sub-Total	\$ -	\$ -
			Difference (unidentified sources of funding)	\$ -	
Wastewater	8/15/2019	3.A.	Vac Truck/Video Camera/Lift Stations - Reallocate budget	\$ -	\$ (303,927)
Wastewater			Vactor Truck (annual debt service) - Add project & budget	\$ -	\$ 95,000
Wastewater			Video Camera - Add project & budget	\$ -	\$ 75,000
Wastewater			Lift Stations - Add project & budget	\$ -	\$ 133,927
			Fund Sub-Total	\$ -	\$ -
			Difference (unidentified sources of funding)	\$ -	
			Difference (Total unidentified sources of funding)	\$ -	

The Resources & Infrastructure Committee reviewed these same recommendations on October 22, 2019 and approved these capital improvement project budget reallocations. These reallocations will be included as part of the FY 2019/20 1st quarter budget report.

Attachment: A) Capital Improvement Project List

Water CIP - Capital Improvement Program (Revised 5/6/2019 - For Discussion Only)				
		Ranking	Project Cost	10 yr Cost
Water Distribution System Projects				
1	Pressure Zone 2 to Zone 7 transmission main replacement @ SR Creek pedestrian bridge	1	\$ 120,000	\$ 120,000
2	Water Meter Replacements & Upgrades	1	\$ 1,050,000	\$ 1,050,000
3	Annual GIS updating & upgrades	1	\$ 10,000	\$ 100,000
4	Piney Way erosion control inspection report and follow-up protection efforts for existing pipeline	1	\$ 10,000	\$ 10,000
Priority 1 Subtotal			\$ 1,190,000	\$ 1,280,000
5	Subzone metering of distribution system	2	\$ 150,000	\$ 150,000
6	Stuart Street Tank Replacement (125K gallon welded steel tank with new foundation)	2	\$ 458,000	\$ 458,000
Priority 2 Subtotal			\$ 608,000	\$ 608,000
7	Replacement of problematic service lines within Leimert	3	\$ 130,000	\$ 130,000
8	Water Master Plan Amendment (revised fire flow modeling/tank sizing check)	3	\$ 35,000	\$ 35,000
9	Annual Water pipelines, pumps, and PRV repairs and replacements	3	\$ 50,000	\$ 500,000
10	Valve Replacements	3	\$ 20,000	\$ 20,000
Priority 3 Subtotal			\$ 235,000	\$ 685,000
11	Inspection & spot repair to water transmission main under S. Parks wetlands area; or lining of transmission main plus study & predesign	4	\$ 80,000	\$ 80,000
12	Pine Knolls - Iva Court zone 1 pipeline expansion	4	\$ 165,000	\$ 165,000
Priority 4 Subtotal			\$ 245,000	\$ 245,000
Tank & Booster Pump Station Projects				
1	SCADA System - Long-term Water Portion	1	\$ 250,000	\$ 250,000
2	Electrical transfer switch and conduit to well SS-3	2	\$ 25,000	\$ 25,000
3	San Simeon well field generator replacement	2	\$ 100,000	\$ 100,000
Priority 2 Subtotal			\$ 125,000	\$ 125,000
4	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	3	\$ 1,016,000	\$ 1,016,000
Water conservation				
1	Database for water conservation program/tracking with parcel links & APN file conversion	1	\$ 10,000	\$ 10,000
Vehicles & Trailer Mounted-Equipment				
1	Vehicle Replacement Program Reserves (Accumulate Funds)	1	\$ 25,000	\$ 250,000
Overhead Projects				
1	Contingency/reserves (Accumulate Funds)	1	\$ 15,000	\$ 150,000
Grand Total			\$ 4,619,000	
			Priority 1 Total	\$ 1,940,000
			Priority 2 Total	\$ 733,000
			Priority 3 Total	\$ 1,701,000
			Priority 4 Total	\$ 245,000
SWF CIP - Capital Improvement Program (Revised 4/30/2019 - For Discussion Only)				
		Ranking	Project Cost	10 yr Cost
Permitting				
1	EIR consulting (follow up agency discussions to support the SWF's Regular CDP)	1	\$ 10,000	\$ 10,000
2	Section 7 ESA consulting, annual AMP report, & AMP update	1	\$ 100,000	\$ 100,000
Priority 1 Subtotal			\$ 110,000	\$ 110,000
Interim, short-term SWF Modifications				
1	Modifications to facilitate off-hauling RO waste (secondary containment, grading, rock, purchase tanks)			
	a) Secondary Containment, Grading, Rock	1	\$ 20,000	\$ 20,000
	b) Tank purchase	1	\$ 80,000	\$ 80,000
Priority 1 Subtotal			\$ 100,000	\$ 100,000
Advanced Water Treatment Plant				
1	Miscellaneous instrumentation / monitoring upgrades	2	\$ 10,000	\$ 10,000
2	Filters / membrane replacements (or build reserves for future)	2		\$ -
Priority 2 Subtotal			\$ 10,000	\$ 10,000
Long-Term Improvement Modifications				
1	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	1	\$ 40,000	\$ 40,000
2	Future permanent mods at SWF for trailer fill station [transfer tanks, piping, & spill containment/loading pad] (1,2)	2	\$ 200,000	\$ 200,000
3	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ 50,000	\$ 50,000
Priority 2 Subtotal			\$ 250,000	\$ 250,000
4	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets (yr 1 is software/programming assistance)	3	\$ 25,000	\$ 25,000
5	Installation of remote sensing instrumentation at SS creek (needs access agreement with State Parks)	3	\$ 10,000	\$ 10,000
6	Solar Array System (1,2)	3	\$ 375,000	\$ 375,000
Priority 3 Subtotal			\$ 410,000	\$ 410,000
Grand Total			\$ 920,000	
			Priority 1 Total	\$ 250,000
			Priority 2 Total	\$ 260,000
			Priority 3 Total	\$ 410,000
			Priority 4 Total	-

Wastewater CIP - Capital Improvement Program (Revised 5/6/2019 - For Discussion Only)				
	Wastewater Projects	Ranking	Project Cost	10-Yr Cost
	Wastewater Treatment Plant Projects in SST			
1	Electrical Upgrades (ECM 7) - Conduits between PG&E transformer and service witchboard, switchboard, connections to existing switchboard, connections to generator)	SST	\$ 232,500	\$ 232,500
2	Secondary Water System (3W) Improvements (ECM 10) - Submersible pumps, hydrpneumatic tank, demo, electrical/I&C	SST	\$ 185,000	\$ 185,000
3	Sewer Lift Stations (ECM 12) - Lift Station B1, Lift Station B4, Electrical/I&C	SST	\$ 3,945,000	\$ 3,945,000
4	Influent Lift Station Modifications (ECM 2) - Bypassing; VFDs; Equipment & Material Demo; Pumps, guiderails, valves, and piping installation; upper concrete wet well deck & hatches (installation); electrical/I&C; new concrete and repair coatings	SST	\$ 846,250	\$ 846,250
5	Modified Ludzak-Ettinger Process Upgrade (ECM 3) - MLE conversion based on Carollo 2015 Study minus VFD costs; header repair	SST	\$ 853,750	\$ 853,750
6	Influent Flow Equalization (ECM 1) - New or refurbished EQ tanks based on Carollo 10% design	SST	\$ 1,060,000	\$ 1,060,000
7	Effluent Pump Station Improvements (ECM 11) - Demo; surge tank replacement; pump replacement; install new VFDs; flowmeter; discharge manifold piping; instrumentation; replace air release valves; pipeline cleaning and flushing; electrical/I&C	SST	\$ 733,750	\$ 733,750
8	RAS and WAS Pumping Improvements (ECM 5) - RAS pumping system; WAS pumping system; scum pumps replacement; skimming troughs replacement; electrical/I&C	SST	\$ 496,250	\$ 496,250
9	SCADA System (ECM 9) - New SCADA system based on Carolla 10% Design	SST	\$ 721,250	\$ 721,250
10	Backup Power (ECM 8) - 365 kW NG Generator; Demo; Propane backup	SST	\$ 497,500	\$ 497,500
11	Blower System Improvements (ECM 4) - Replace 2 blowers; duct replacement	SST	\$ 1,345,000	\$ 1,345,000
12	Sludge Thickening (ECM 6) - Rehabilitate rotary drum thickener and screw press; new transfer pumps; stabilization tanks; aeration system and control valve; demo of clarifiers; rolloff area with roof; electrical/I&C	SST	\$ 961,250	\$ 961,250
	Subtotal		\$ 11,877,500	\$ 11,877,500
	Treatment Plant Projects Not in SST			
1	Clarifier Repairs (replace eastern drive unit's metallic hubs with non-corrosive hubs)	1	\$ 35,000	\$ 35,000
	Collection System Projects			
1	Lift Station B-2 (Wood Dr./E. Lodge Hill) new control panel at grade el.	1	\$ 425,000	\$ 425,000
2	Lift Station B-3 (Green St./W. Lodge Hill) new control panel	1	\$ 250,000	\$ 250,000
3	Lift Station 4 (DeVault Pl/Seaclift Estates) VFDs /new elect panel & 3 phase pump motors	1	\$ 85,000	\$ 85,000
4	Five-Year Replacement and New PCs for operators	1	\$ 10,000	\$ 20,000
5	Annual manhole inspections and report on needed corrections (approx. 20% of system/yr)	1	\$ 40,000	\$ 400,000
6	Annual Collection System Phased televising & cleaning (revised 11/20/18 reduced cost by 50% & extended number of years - SSMP has this over 10 yrs,)	1	\$ 50,000	\$ 500,000
7	Lift Station A (Nottingham & Leighton/Park Hill) new submersible pumps, MCC, bypass piping	1	\$ 400,000	\$ 400,000
8	Lift Station A (Nottingham & Leighton/Park Hill) control panel at grade el	1	\$ 90,000	\$ 90,000
9	Lift Station A-1 (Sherwood & Harvey/Marine Terrace) submersible pumps, MCC, bypass piping	1	\$ 265,000	\$ 265,000
	Subtotal		\$ 1,615,000	\$ 2,435,000
1	Lift Station B improvements (SR Creek/behind Park Hill) new control panel	2	\$ 75,000	\$ 75,000
2	Annual manhole raising due to street overlays & roadway work/Manhole cover replacements	2	\$ 10,000	\$ 100,000
	Subtotal		\$ 85,000	\$ 175,000
1	Annual Collection System Repairs to reduce I/I & damaged pipe sections	3	\$ 50,000	\$ 500,000
2	Lift Station B - new wet well, submersible pumps, and valve vault (placeholder)	3	\$ 300,000	\$ 300,000
3	Collection System Assessment software (E.g, t4 Spatial or other)	3	\$ 10,000	\$ 10,000
4	Annual Collection System Assessment/engineering for repairs (extended number of years - SSMP has this occurring over 10 yrs)	3	\$ 30,000	\$ 300,000
5	Lift Station B-3 (Green St./W. Lodge Hill) submersible pumps, MCC, bypass piping	3	\$ 250,000	\$ 250,000
6	Lift Station B - replace existing generator	3	\$ 60,000	\$ 60,000
	Subtotal		\$ 700,000	\$ 1,420,000
1	Annual SCADA System Maintenance or Upgrades - Collections System	4	\$ 25,000	\$ 25,000
2	Collection System smoke testing	4	\$ 50,000	\$ 50,000
	Subtotal		\$ 75,000	\$ 75,000
	Vehicles and Trailer- Mounted Equipment			
1	Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)	1	\$ 50,000	\$ 50,000
2	Vactor truck - replace with new \$430K truck that meets emssion requirements (7 yr loan @ 4.5%)	1	\$ 518,000	\$ 518,000
	Subtotal		\$ 568,000	\$ 568,000
3	Vehicle Replacement Program (Annual reserves)	3	\$ 25,000	\$ 250,000
4	Portable equipment replacement program - backhoes, generators and pumps (Annual reserves)	4	\$ 15,000	\$ 150,000
	Deferred Major Maintenance			
1	Cleaning of aeration basins (after screen installation)	1	\$ 20,000	\$ 20,000
2	Cleaning of pipelines from headworks to aeration tanks (after screen installation), including cleanout additions	1	\$ 10,000	\$ 10,000
	Subtotal		\$ 30,000	\$ 30,000
3	Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000	\$ 40,000
4	Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000	\$ 40,000

1 **Wastewater CIP - Capital Improvement Program (Revised 5/6/2019 - For Discussion Only)**

2	Wastewater Projects	Ranking	Project Cost	10-Yr Cost
61	5 Repainting of WWTP	2	\$ 30,000	\$ 30,000
62	6 Repainting of lift station facilities	2	\$ 10,000	\$ 10,000
63		Subtotal	\$ 40,000	\$ 40,000
64				
65	7 Seal coat AC pavement at WWTP	4	\$ 65,000	\$ 65,000
66			Grand Total	\$ 17,120,500
67			Priority 1 Total	\$ 3,068,000
68			Priority 2 Total	\$ 215,000
69			Priority 3 Total	\$ 1,670,000
70			Priority 4 Total	\$ 290,000
71			SST Total	\$ 11,877,500

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **3.C.**FROM: John F Weigold IV, General Manager
Pamela Duffield, Finance Manager

Meeting Date: November 26, 2019

Subject: REVIEW OF FIRST QUARTER
BUDGET REPORT AND STAFF
RECOMMENDATIONS TO
REALLOCATE CAPITAL
PROJECT BUDGETS

RECOMMENDATIONS: Staff recommends the Finance Committee discuss and review the FY 2019/2020 1st quarter budget report and approve capital project budget adjustment recommendations to the Board of Directors. The capital project budget adjustments are provided in the chart below.

DISCUSSION: In developing the FY 2019/2020 budget, staff worked with Resource & Infrastructure Committee to prioritize capital improvement projects in Water, SWF and Wastewater. The capital improvement projects with ranking of Priority 1, exceeded the budget available. The Board adopted the FY 2019/2020 budget, aware that further discussion with Staff, Resources & Infrastructure and Finance Committees would occur to reallocate capital improvement project budget to specific Priority 1 projects, during the 1st quarter budget report.

The Resources & Infrastructure Committee approved reallocation of several capital improvement projects at their October 22, 2019 meeting, which are included in the concurrent agenda item 3.B.

Staff recommends the Finance Committee make the recommendations to the Board of Directors to receive and file the FY 2019/2020 1st quarter report and approve the capital project budget adjustments which are outlined in the chart below.

Budget Reallocations					
Fund	Date	Agenda Item	Purpose	Sources	Uses
Water	8/15/2019	3.A.	Water Meters/SCADA System - Reallocate budget	\$ -	\$ (49,000)
Water			Generator Replacement - Add project & budget	\$ -	\$ 49,000
			Fund Sub-Total	\$ -	\$ -
			Difference (unidentified sources of funding)	\$ -	
Wastewater	8/15/2019	3.A.	Vac Truck/Video Camera/Lift Stations - Reallocate budget	\$ -	\$ (303,927)
Wastewater			Vactor Truck (annual debt service) - Add project & budget	\$ -	\$ 95,000
Wastewater			Video Camera - Add project & budget	\$ -	\$ 75,000
Wastewater			Lift Stations - Add project & budget	\$ -	\$ 133,927
			Fund Sub-Total	\$ -	\$ -
			Difference (unidentified sources of funding)	\$ -	
			Difference (Total unidentified sources of funding)	\$ -	

Attachment: A) 1st quarter budget FY 2019/2020

CAMBRIA COMMUNITY SERVICES DISTRICT




FISCAL YEAR 2019-2020

FIRST QUARTER REPORT


DRAFT 11/26/2019


GENERAL FUND SUMMARY


- Fire Department – 01
- Facilities & Resources Department – 02
- Parks, Recreation & Open Space Department – 16
 - Administration Department - 09


A	B	C	D	L	M	N	Q	P	Q	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT GENERAL FUND SUMMARY</p>												
ACCOUNT NO.	GENERAL FUND (GF)	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE				
SOURCES OF FUNDS												
10	Fire	\$2,351,300	\$0	\$2,351,300	\$103,159	\$2,388,889	\$37,589	4%				
11	Facilities & Resources	\$697,055	\$0	\$697,055	\$38,199	\$697,093	\$38	5%				
12	PROS	\$48,482	\$0	\$48,482	\$1,720	\$48,482	\$0	4%				
13	Admin	\$2,143,036	\$0	\$2,143,036	\$562,509	\$2,173,768	\$30,732	45%				
14	Total Sources of Funds	\$5,239,873	\$0	\$5,239,873	\$705,587	\$5,308,232	\$68,359	58%				
USES OF FUNDS												
18	Fire	\$2,421,118	\$0	\$2,421,118	\$521,306	\$2,457,188	(\$37,271)	22%				
19	Facilities & Resources	\$742,950	\$0	\$742,950	\$143,870	\$743,053	(\$100)	19%				
20	PROS	\$48,482	\$0	\$48,482	\$8,372	\$48,482	\$0	17%				
21	Admin	\$2,009,556	\$76,050	\$2,085,606	\$557,615	\$2,093,833	(\$8,226)	27%				
22	Total Expenditures	\$5,222,106	\$76,050	\$5,298,156	\$1,231,164	\$5,342,556	(\$45,597)	23%				
OPERATING SURPLUS/(DEFICIT)												
24	Fire	(\$69,818)	\$0	(\$69,818)	(\$418,147)	(\$68,299)	\$318					
25	Facilities & Resources	(\$45,895)	\$0	(\$45,895)	(\$105,672)	(\$45,960)	(\$62)					
26	PROS	\$0	\$0	\$0	(\$6,652)	\$0	\$0					
27	Admin	\$133,480	(\$76,050)	\$57,430	\$4,894	\$79,935	\$22,506					
28	OPERATING SURPLUS/(DEFICIT)	\$17,767	(\$76,050)	(\$58,283)	(\$525,577)	(\$34,324)	\$22,762					
RESERVES												
44	Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0					
45	Operating Surplus / (Deficit)	\$17,767	(\$76,050)	(\$58,283)	(\$525,577)	(\$34,324)	\$22,762					
46	Transfers & Encumbrances	\$0	\$76,050	\$76,050	\$0	\$76,050	\$0					
47	ENDING RESERVES	\$17,767	\$0	\$17,767	(\$525,577)	\$41,726	\$22,762					


GENERAL FUND
FIRE DEPARTMENT - 01


A	B	C	D	L	M	N	O	P	Q	R	S	T
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01										
2												
3												
4	ACCOUNT NO.	GENERAL FUND (GF)		2019/20		2019/20		ACTUAL AT		ESTIMATED		2019/20
5		FIRE DEPARTMENT - 01		BUDGET		APPROVED ADJUSTMENTS		9/30/2019		ACTUAL		EST. BUDGET
6												VARIANCE
7												
8	SOURCES OF FUNDS											
9												
10	Revenues											
11	Other Sources of Funds											
12	Total Sources of Funds											
13	USES OF FUNDS											
14												
15												
16	Salaries & Wages											
17	Benefits											
18	Personnel Services											
19	Services & Supplies											
20	Capital Outlay											
21	Debt Service											
22	Administrative Cost Allocation											
23	Total Expenditures											
24	OPERATING SURPLUS/(DEFICIT)											
39												
40	RESERVES											
41	Beginning Reserves											
42	Operating Surplus / (Deficit)											
43	Transfers & Encumbrances											
44	ENDING RESERVES											
45												
10			\$2,351,300	\$0	\$2,351,300	\$103,159	4%	\$2,388,889	\$37,589			
11		\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0			
12		\$2,351,300	\$0	\$2,351,300	\$103,159	4%	\$2,388,889	\$37,589				
16		\$956,472	\$0	\$956,472	\$207,458	22%	\$956,472	\$0				
17		\$578,174	\$0	\$578,174	\$132,766	23%	\$578,174	\$0				
18		\$1,534,646	\$0	\$1,534,646	\$340,224	45%	\$1,534,646	\$0				
19		\$283,158	\$0	\$283,158	\$86,723	31%	\$319,229	(\$37,271)				
20		\$92,500	\$0	\$92,500	\$0	0%	\$92,500	\$0				
21		133,374	\$0	\$133,374	\$0	0%	\$133,374	\$0				
22		\$377,439	\$0	\$377,439	\$94,360	25%	\$377,439	\$0				
23		\$2,421,118	\$0	\$2,421,118	\$521,306	22%	\$2,457,188	(\$37,271)				
24		(\$69,818)	\$0	(\$69,818)	(\$418,147)		(\$68,299)	\$318				
39												
40												
41												
42		(\$69,818)	\$0	(\$69,818)	(\$418,147)		(\$68,299)	\$318				
43		\$0	\$0	\$0	\$0		\$0	\$0				
44		(\$69,818)	\$0	(\$69,818)	(\$418,147)		(\$68,299)	\$318				

A	B	C	D	L	M	N	P	Q	R	S	T
 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01											
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE			
SOURCES OF FUNDS											
REVENUES											
01 4127	Reimbursements to Fire Department	0	0	0	0	0	0	0%	0	0	(0)
01 4200	Interest Income	0	0	0	0	0	0	#####	0	0	0
01 4310	Property Tax	1,785,400	0	1,785,400	63,352	1,785,400	1,785,400	4%	0	0	0
01 4311	County Administrative Fee	(17,850)	0	(17,850)	0	(17,850)	(17,850)	0%	0	0	0
01 4335	Assessment-Fire	472,500	0	472,500	0	472,500	472,500	0%	0	0	0
01 4362	Insurance Reimbursement	0	0	0	37,564	37,564	37,564	#####	0	0	37,564
01 4370	Weed Abatement	18,000	0	18,000	0	18,000	18,000	0%	0	0	0
01 4373	Inspection Fee Revenue	14,500	0	14,500	2,218	14,500	14,500	15%	0	0	0
01 4390	Miscellaneous Revenue	0	0	0	25	25	25	#####	0	0	25
01 4610	Grants Revenue: SAFER	0	0	0	0	0	0	0%	0	0	(0)
01 4618	Grant/Revenue: Personnel Protection	0	0	0	0	0	0	#####	0	0	0
01 4625	Grant/Revenue: Federal Firefighters Radios	75,000	0	75,000	0	75,000	75,000	0%	0	0	0
01 4390	Reimbursement for Fuel Tank Repairs - CHCD	3,750	0	3,750	0	3,750	3,750	0%	0	0	0
32				0							0
33				0							0
34	Total Revenues	\$2,351,300	\$0	\$2,351,300	\$103,159	\$2,388,889	\$2,388,889	4%	\$0	\$0	\$37,589
OTHER SOURCES OF FUNDS											
41				0							0
43	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0
44	Total Sources of Funds	\$2,351,300	\$0	\$2,351,300	\$103,159	\$2,388,889	\$2,388,889	4%	\$0	\$0	\$37,589
USES OF FUNDS											
SALARIES & WAGES											
5000	Salary & Wages	689,092		689,092	134,684	669,087	669,087	20%			20,005
5010	Overtime	128,000		128,000	28,861	128,000	128,000	23%			0
5020	Standby	5,000		5,000	0	5,000	5,000	0%			0
5031	Reserve Firefighter Pay	137,160		137,160	23,908	137,160	137,160	17%			0
5040	Sick/Vacation Pay	0		0	19,375	19,375	19,375				(19,375)
5050	Holiday Pay	0		0	630	630	630				(630)
5050	Reduction for "E" Step	(2,780)		(2,780)	0	(2,780)	(2,780)				0
55	Total Salaries & Wages	\$956,472	\$0	\$956,472	\$207,458	\$956,472	\$956,472	22%	\$0	\$0	\$0
BENEFITS											
5101	Uniform Allowance	2,500		2,500	2,500	2,500	2,500	100%			0


A	B	C	D	L	M	N	Q	R	S	T
 <p style="text-align: center;">CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</p>										
1	2	3	4	5	6	7	8	9	10	11
ACCOUNT NO.	GENERAL FUND (GF)	FIRE DEPARTMENT - 01	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE	
58	5102	Dental Insurance	6,795		6,795	3,304	6,795	6,795	49%	0
59	5103	Medical Insurance	124,028		124,028	29,460	124,028	124,028	24%	0
60	5105	Life Insurance	1,008		1,008	183	1,008	1,008	18%	0
61	5106	FICA	55,006		55,006	12,703	55,006	55,006	23%	0
62	5107	Medicare	13,983		13,983	2,971	13,983	13,983	21%	0
63	5108	Workers Compensation	50,058		50,058	6,958	50,058	50,058	14%	0
64	5109	PERS - Retirement	249,918		249,918	58,094	249,918	249,918	23%	0
65	5111	Payroll Tax Expense	0		0	0	0	0	#####	0
66	5112	UI Reim Benefit	0		0	0	0	0	#####	0
67	5120	Other Employee Benefits	2,600		2,600	600	2,600	2,600	23%	0
68	5121	Retirees Health	56,678		56,678	12,393	56,678	56,678	22%	0
69	5122	Medical Reimbursements - HRA	15,600		15,600	3,600	15,600	15,600	23%	0
71		Total Benefits	\$578,174	\$0	\$578,174	\$132,766	\$578,174	\$578,174	23%	\$0
72		Total Personnel Services	\$1,534,646	\$0	\$1,534,646	\$340,224	\$1,534,646	\$1,534,646	22%	\$0
73		SERVICES & SUPPLIES								
74	6010	Ads-Legal/Other	515		515	0	515	515	0%	0
75	6011I	Public Information	0		0	0	0	0	#####	0
76	6011W	Public Information - Website	0		0	0	0	0	#####	0
77	6011W	Public Information - Website New Request	1,200		1,200	0	0	0	0%	0
78	6014	Public Events	0		0	0	0	0	#####	0
79	6014	Public Events - New Request	1,000		1,000	0	1,000	1,000	0%	0
80	6031F	Maint & Repair Water Dept - Fire Hydrant	1,030		1,030	0	1,030	1,030	0%	0
81	6032S	M & R-Disposal of Sludge	0		0	0	0	0	#####	0
82	6033B	M&R Buildings	5,150		5,150	264	5,150	5,150	5%	0
83	6033F	M&R FD WTR Leak	1,030		1,030	3,144	37,564	37,564	305%	(36,534)
84	6033G	Maint & Repair - Grounds (formerly 6042)	2,060		2,060	0	2,060	2,060	0%	0
85	6033R	M & R - Ranch	0		0	0	0	0	#####	0
86	6036	M & R - Emergency	0		0	0	0	0	#####	0
87	6040	Maintenance & Repair - Equipment	4,153		4,153	0	4,153	4,153	0%	0
88	6041L	Maint and Repair - Vehicles - Licensed	20,600		20,600	6,458	20,600	20,600	31%	0
89	6042	Old M & R Bid/Grd	0		0	0	0	0	#####	0
90	6044	Computer/Copier /Printer Svcs/Maint/Agree	4,695		4,695	1,130	4,695	4,695	24%	0
91	6045	Computer/Copier/Printer Supplies/Maint.	103		103	0	103	103	0%	0
92	6048	Security and Safety	1,236		1,236	0	1,236	1,236	0%	0
93	6048E	Safety - Medical	0		0	0	0	0	#####	0
94	6050	Office Supplies	3,459		3,459	859	3,459	3,459	25%	0
95	6050	Office Supplies - New Request	1,000		1,000	0	1,000	1,000	0%	0
96	6051	Printing & Shipping	0		0	25	0	0	#####	0


A	B	C	D	L	M	N	Q	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</p>										
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE		
97	Bank Charges	0	0	0	0	0	0	0	0	0
98	Printing/Forms	0	0	0	0	0	0	0	0	0
99	Printing Forms - New Request	1,200		1,200		1,200	0	0	1,200	0
100	Membership -Dues , Publications & Books	6,180		6,180		6,180	0	0%	6,180	0
101	Membership-Dues - New Request	1,500		1,500		1,500	0	0%	1,500	0
102	Government Fees and Licenses	47,300		47,300		47,300	37,545	79%	47,300	0
103	Image Trend - EMS	2,800		2,800		2,800	2,688	96%	2,688	112
104	Image Trend - Fire	2,000		2,000		2,000	1,751	88%	1,751	249
106	Utilities Cell Phone	3,090		3,090		3,090	374	12%	3,090	0
107	Utilities Electricity	8,574		8,574		8,574	1,772	21%	8,574	0
108	Utilities Gas	1,271		1,271		1,271	321	25%	1,271	0
109	Utilities Internet Access	1,323		1,323		1,323	263	20%	1,323	0
110	Utilities Phone-Land Lines, Faxes, Alarms	4,478		4,478		4,478	1,618	36%	4,478	0
111	Utilities Sewer	1,241		1,241		1,241	522	42%	1,241	0
112	Utilities Water	1,894		1,894		1,894	811	43%	1,894	0
115	Prof Services-District Counsel	0		0		0	0	0	0	0
116	Land Conservancy -Lot Inventory, Etc.	0		0		0	0	0	0	0
117	Prof Services - Miscellaneous/Other	5,150		5,150		5,150	6,979	136%	6,979	(1,829)
118	Prof Services - Temporary	0		0		0	0	0	0	0
119	Outside Services	0		0		0	0	0	0	0
120	Emergency Medical Supplies	6,695		6,695		6,695	1,613	24%	6,695	0
121	Department Operating Supplies	22,020		22,020		22,020	4,231	19%	22,020	0
122	Small Tools and Equipment	1,030		1,030		1,030	1,048	102%	1,048	(18)
123	Replace Gym Equipment	0		0		0	0	0	0	0
124	Clothing and Uniform	4,120		4,120		4,120	358	9%	4,120	0
125	Office Furnishings & Equipment	0		0		0	0	0	0	0
126	Fuel -Gas and Diesel	20,600		20,600		20,600	6,839	33%	20,600	0
127	OTS Grant	0		0		0	0	0	0	0
128	Meeting Expense	103		103		103	87	85%	103	0
129	Employee ALS Cert/Recruit Training	2,865		2,865		2,865	230	8%	2,865	0
130	Travel, Training, Seminars - Employees	25,750		25,750		25,750	1,928	7%	25,000	750
131	Training - Reimbursement	0		0		0	0	0	0	0
132	Employee Recognition	0		0		0	0	0	0	0
133	Employee Recognition - New Request	500		500		500	0	0%	500	0
134	Employee Recruitment	44		44		44	0	0%	44	0
135	Employee Recruitment - New Request	456		456		456	0	0%	456	0
136	Fire Dept - Aware/Eductn/CERT/Vol Progrm	5,150		5,150		5,150	0	0%	5,150	0
137	Fire Dept - Aware/Eductn - New Request	2,350		2,350		2,350	0	0%	2,350	0
138	Fire Dept -SC BA Brthg Aptrs/Respry Test	927		927		927	0	0%	927	(0)


A	B	C	D	L	M	N	C	P	Q	R	S	T
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01											
2												
3												
4												
5												
6												
7												
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE				
139	6220B	SBCA Flow Test	600		600	0	0	0%	600	0	0	0
140	6220B	SCBA Bottle Replacements (3)	6,000		6,000	0	0	0%	6,000	0	0	0
141	6220D	Fire Dept Disaster Preparedness	0		0	0	0	#####	0	0	0	0
142	6220E	Fire Dept -EOC Upgrade	0		0	0	0	#####	0	0	0	0
143	6220F	Fire Dept Fr Haz Defensible Spc/Chipping	2,000		2,000	0	0	0%	2,000	0	0	0
144	6220H	Fire Dept - Haz Mat Phys	0		0	0	0	#####	0	0	0	0
145	6220P	Personal Protective Equipment	10,300		10,300	480	480	5%	10,300	0	0	0
146	6220R	FHRP Contract	30,237		30,237	0	0	0%	30,237	0	0	(0)
147	6220S	Fire Dept - Surf Rescue/NCOR Program	6,180		6,180	0	0	0%	6,180	0	0	0
148	6602	Transit Expense	0		0	0	0		0	0	0	0
150		Total Services & Supplies	\$283,158	\$0	\$283,158	\$86,723	\$86,723	31%	\$319,229	(\$37,271)		
151		CAPITAL OUTLAY										
152	6170	Capital Asset-Install Radio in 5792	0		0	0	0	#####	0	0	0	0
153	6170B	Chief/Command Pickup (5 Year Lease)	0		0	0	0	#####	0	0	0	0
154	6170C	USAR Equipment (Urban Search & Res	0		0	0	0	#####	0	0	0	0
155	6170D	Image Trend Elite Project Management	0		0	0	0	#####	0	0	0	0
156	6170F	Zoll X Series EKG	0		0	0	0	#####	0	0	0	0
157	6170G	Command Vehicle Buildup	0		0	0	0	#####	0	0	0	0
158	6170	Fuel Station Computer Replacement	7,500		7,500	0	0	0%	7,500	0	0	0
159	6170	Station Security Upgrade	10,000		10,000	0	0	0%	10,000	0	0	0
160	6170	Radio System Upgrade	75,000		75,000	0	0	0%	75,000	0	0	0
161												
162												
163		Total Capital Outlay	\$92,500	\$0	\$92,500	\$0	\$0	0%	\$92,500	\$0	\$0	\$0
164		DEBT SERVICE										
165	2517	Principal on Fire Engine Lease/Purchase	124,396		124,396	0	0	0%	124,396	0	0	0
166	6190	Interest on Fire Engine Lease/Purchase	8,978		8,978	0	0	0%	8,978	0	0	0
167												
168		Total Debt Service	\$133,374	\$0	\$133,374	\$0	\$0	0%	\$133,374	\$0	\$0	\$0
169		ADMINISTRATIVE COST ALLOCATION										
170	6200	Allocated Overhead	377,439		377,439	94,360	94,360	25%	377,439	0	0	0
171												
172		Total Administrative Cost Allocation	\$377,439	\$0	\$377,439	\$94,360	\$94,360	25%	\$377,439	\$0	\$0	\$0
173		Total Expenditures	\$2,421,118	\$0	\$2,421,118	\$521,306	\$521,306	22%	\$2,457,188	(\$37,271)		


A	B	C	D	L	M	N	Q	P	Q	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</p>												
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE				
174												
175	OPERATING SURPLUS/(DEFICIT)		\$0	(\$69,818)	(\$418,147)	(\$68,299)	(\$69,818)					\$318
176	TRANSFERS & ENCUMBRANCES											
177	Transfers In - From General Fund			0			0					0
178	(Transfers Out)						0					0
179	Encumbrances - Sources of Funding											
180	Encumbrances - (Designated Funds)											
181												
182	NET TRANSFERS & ENCUMBRANCES		\$0	(\$69,818)	\$0	(\$68,299)	(\$69,818)					\$0
183	RESERVES											
184	Use of Reserves						0					0
185	(Additions to Reserves)						0					0
186	Other Adjustments						0					0
187												
188	RESERVES - INCREASE / (DECREASE)		\$0		\$0		\$0					\$0
189	NET BUDGETARY SOURCES/USES		\$0	(\$69,818)	(\$418,147)	(\$68,299)	(\$69,818)					\$318
190												
191	RESERVES											
192	Beginning Reserves											
193	Operating Surplus / (Deficit)		\$0	(\$69,818)	(\$418,147)	(\$68,299)	(\$69,818)					\$318
194	Transfers & Encumbrances		\$0		\$0		\$0					\$0
195	ENDING RESERVES		\$0	(\$69,818)	(\$418,147)	(\$68,299)	(\$69,818)					\$318


GENERAL FUND
FACILITIES & RESOURCES DEPARTMENT – 02

A	B	C	D	L	M	N	Q	P	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</p>											
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE			
SOURCES OF FUNDS											
REVENUES											
01 4130	Reimbursements - Fire Safe Council	0	0	0	0	0	0	0	0	0	0
01 4200	Interest Income	0	0	0	0	0	0	0	0	0	0
01 4310	Property Tax	668,455		668,455	23,719	668,455	668,455	4%			0
01 4311	County Administrative Fee	(2,100)		(2,100)	0	(2,100)		0%			0
01 4362	Insurance-Reimbursement	0	0	0	0	0	0	0%			0
01 4390	Misc Revenue	600		600	638	638	638	106%			38
01 4500	Veterans Hall Rental Fees	26,000		26,000	13,841	26,000	26,000	53%			0
01 4525	Veterans Hall Rents- Private Parties	500		500	0	500	500	0%			0
01 4560	Rent Banner Poles	200		200	0	200	200	0%			0
01 4570	Rent-Ranch Events	200		200	0	200	200	0%			0
01 4590	Veterans Hall Clean Fee	200		200	0	200	200	0%			0
01 4610	Grants/Misc.Revenue	0		0	0	0	0	0%			0
01 4619	Land Conservancy	3,000		3,000	0	3,000	3,000	0%			0
23		0		0	0	0	0	0%			0
24											
36	Total Revenues	\$697,055	\$0	\$697,055	\$38,199	\$697,093	\$697,093	5%			\$38
OTHER SOURCES OF FUNDS											
37											
38	Loan Proceeds			0	0	0	0				0
39				0	0	0	0				0
45	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0				\$0
46	Total Sources of Funds	\$697,055	\$0	\$697,055	\$38,199	\$697,093	\$697,093	5%			\$38
USES OF FUNDS											
SALARIES & WAGES											
5000	Salary & Wages	209,409		209,409	36,792	207,009	207,009	18%			2,400
5010	Overtime	7,500		7,500	3,772	7,500	7,500	50%			0
5040	Sick/Vacation Pay	0		0	950	950	950	0%			(950)
5050	Holiday Pay	0		0	1,450	1,450	1,450	0%			(1,450)
56	Reduction for "E" Step										
57	Total Salaries & Wages	\$216,909	\$0	\$216,909	\$42,964	\$216,909	\$216,909	20%			\$0
BENEFITS											
58											
59	Uniform Allowance	1,200		1,200	800	800	800	67%			400


A	B	C	D	L	M	N	Q	P	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</p>											
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE				
5102	Dental Insurance	2,840		2,840	1,176	2,840	41%				0
5103	Medical Insurance	52,766		52,766	12,533	52,766	24%				0
5105	Life Insurance	432		432	74	432	17%				0
5106	FICA	12,828		12,828	2,606	12,828	20%				0
5107	Medicare	3,200		3,200	609	3,200	19%				0
5108	Workers Compensation	12,199		12,199	2,475	12,199	20%				0
5109	PERS - Retirement	48,455		48,455	10,829	48,455	22%				0
5120	Other Employee Benefits	2,600		2,600	600	2,600	23%				0
5121	Retirees Health	23,163		23,163	4,379	23,163	19%				0
5122	Medical Reimbursements - HRA	5,200		5,200	900	5,200	17%				0
73	Total Benefits	\$164,883	\$0	\$164,883	\$36,982	\$164,883	22%				\$400
74	Total Personnel Services	\$381,792	\$0	\$381,792	\$79,946	\$381,392	21%				\$400
75	SERVICES & SUPPLIES										
6010	Ads - Legal/Other	0		0	0	0	#####				0
6014	Public Events	0		0	0	0	#####				0
6030	Insurance	0		0	0	0	#####				0
6033B	Maintenance & Repairs - Buildings	12,360		12,360	2,178	12,360	18%				0
6033G	Maintenance & Repairs - Grounds	21,115		21,115	214	21,115	1%				0
6033E	Maintenance & Repairs - New Request	7,000		7,000	0	7,000	0%				0
6033G	Sidewalk Repair on Center St - New Request	15,000		15,000	4,652	15,000	31%				0
6033L	M & R - Street Lights	3,090		3,090	0	3,090	0%				0
6033R	M & R - Ranch	51,500		51,500	4,096	51,500	8%				0
6033R	M & R - Ranch - New Request	14,000		14,000	0	14,000	0%				0
6033V	M & R - Vet's Hall	14,362		14,362	2,524	14,362	18%				0
6040	M & R - Equipment	515		515	0	515	0%				0
6041L	Maintenance & Repairs - Vehicles Licenses	3,605		3,605	315	3,605	9%				0
6041L	Maintenance & Repairs - New Request	895		895	0	895	0%				0
6041N	Maint. & Repairs - Vehicles Non-Licensed	2,781		2,781	655	2,781	24%				0
6041N	Maint. & Repairs - New Request	2,819		2,819	0	2,819	0%				0
6045	Computer/Copier/Printer Supplies/Maint.	1,236		1,236	0	1,236	0%				0
6048	Security Safety	0		0	0	0	#####				0
6050	Office Supplies	309		309	0	309	0%				0
6053	Printing/Forms	0		0	0	0	#####				0
6055	Government Fees & Licenses	371		371	0	371	0%				0
6058	Cash Over (Short)	0		0	0	0	#####				0
6059	Bad Debt	0		0	0	0	#####				0
6050C	Utilities - Cell Phone	816		816	189	816	23%				0

A	B	C	D	L	M	N	Q	P	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</p>											
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE				
100	Utilities - Electricity	23,091		23,091	4,575	23,091	0	20%			
101	Utilities - Gas	3,554		3,554	298	3,554	0	8%			
102	Utilities - Internet	5,033		5,033	1,353	5,033	0	27%			
103	Utilities - Phone-Land Lines, Faxes, Alarms	808		808	128	808	0	16%			
104	Utilities - Sewer	3,852		3,852	1,148	3,852	0	30%			
105	Utilities - Water	5,734		5,734	2,644	5,734	0	46%			
106	Equipment Rental	0		0	0	0	0	#####			
107	Equipment Rental - New Request	1,200		1,200	0	1,200	0	0%			
108	Professional Services - District Counsel			0	0	0	0	#####			
109	Professional Services - Misc./Other	5,147		5,147	2,165	5,147	0	42%			
110	Department Operating Supplies	11,864		11,864	2,574	11,864	0	22%			
111	Lab Tests	0		0	0	0	0	#####			
112	Small Tools and Equipment	3,943		3,943	0	3,943	0	0%			
113	Clothing and Uniform	1,153		1,153	0	1,153	0	0%			
114	Fuel - Gas and Diesel	12,162		12,162	2,405	12,162	0	20%			
115	Meeting Expenses	304		304	0	304	0	0%			
116	Employee Recruitment	0		0	500	500	(500)	#####			
145	Total Services & Supplies	\$229,616	\$0	\$229,616	\$32,610	\$230,119	(\$500)	14%			
146	CAPITAL OUTLAY										
147	Toro Dingo TX 1000	0		0	0	0	0	#####			
148	Mower	0		0	0	0	0	#####			
153	Capital Assets	0		0	0	0	0	#####			
160											
162	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	#####			
163	DEBT SERVICE										
164	Budget Excess	-		0	0	0	0	#####			
165	Loan Principal - John Deere	-		0	0	0	0	#####			
166	Loan Principal - Ford	7,152		7,152	0	7,152	0	0%			
167	Loan Principal - Western Fin (Toro)	2,353		2,353	864	2,353	0	37%			
168	Interest Expense - Ford Motor	493		493	0	493	0	0%			
169	Interest Expense - Western Finance	366		366	156	366	0	42%			
170	Loan Principal	-		0	0	0	0	#####			
171	Interest Expense	-		0	0	0	0	#####			
172											
174	Total Debt Service	\$10,364	\$0	\$10,364	\$1,020	\$10,364	\$0	10%			

A	B	C	D	L	M	N	C	P	Q	R	S	T
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02											
2												
3												
4												
5												
6												
7												
	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE				
175		ADMINISTRATIVE COST ALLOCATION										
176	6200	Allocated Overhead	121,178		121,178	30,295	121,178	0				
177												
178		Total Administrative Cost Allocation	\$121,178	\$0	\$121,178	\$30,295	\$121,178	\$0				
179		Total Expenditures	\$742,950	\$0	\$742,950	\$143,870	\$743,053	(\$100)				


A	B	C	D	L	M	N	O	P	Q	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</p>												
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
180	OPERATING SURPLUS/(DEFICIT)	(\$45,895)	\$0	(\$45,895)	(\$105,672)	(\$45,960)	(\$62)					
181	TRANSFERS & ENCUMBRANCES											
182	Transfers In - From General Fund			0			0					
183	(Transfers Out)			0			0					
184	Encumbrances - Sources of Funding											
185	Encumbrances - (Designated Funds)											
186	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0					
187	RESERVES											
188	Use of Reserves			0			0					
189	(Additions to Reserves)			0			0					
190	Other Adjustments			0			0					
191	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0					
192	NET BUDGETARY SOURCES/USES	(\$45,895)	\$0	(\$45,895)	(\$105,672)	(\$45,960)	(\$62)					
193												
194	RESERVES											
195	Beginning Reserves											
196	Operating Surplus / (Deficit)	(\$45,895)	\$0	(\$45,895)	(\$105,672)	(\$45,960)	(\$62)					
197	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0					
198	ENDING RESERVES	(\$45,895)	\$0	(\$45,895)	(\$105,672)	(\$45,960)	(\$62)					

GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16


A	B	C	D	L	M	N	C	P	Q	R	S	T
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS</p>											
2	PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16											
3												
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE				
5												
6												
7												
8	SOURCES OF FUNDS											
9												
10		Revenues	\$48,482	\$0	\$48,482	\$1,720	\$48,482	4%	\$0	\$0	\$0	\$0
11		Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	\$0	\$0
12		Total Sources of Funds	\$48,482	\$0	\$48,482	\$1,720	\$48,482	4%	\$0	\$0	\$0	\$0
13	USES OF FUNDS											
14												
15												
16		Salaries & Wages	\$0	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0
17		Benefits	\$0	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0
18		Personnel Services	\$0	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0
19		Services & Supplies	\$21,000	\$0	\$21,000	\$1,502	\$21,000	7%	\$0	\$0	\$0	\$0
20		Capital Outlay	\$0	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0
21		Debt Service	-	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0
22		Administrative Cost Allocation	\$27,482	\$0	\$27,482	\$6,871	\$27,482	25%	\$0	\$0	\$0	\$0
23		Total Expenditures	\$48,482	\$0	\$48,482	\$8,372	\$48,482	17%	\$0	\$0	\$0	\$0
24		OPERATING SURPLUS/(DEFICIT)	\$0	\$0	\$0	(\$6,652)	\$0		\$0	\$0	\$0	\$0
39												
40	RESERVES											
41		Beginning Reserves	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
42		Operating Surplus / (Deficit)	\$0	\$0	\$0	(\$6,652)	\$0		\$0	\$0	\$0	\$0
43		Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
44		ENDING RESERVES	\$0	\$0	\$0	(\$6,652)	\$0		\$0	\$0	\$0	\$0
45												


A	B	C	D	L	M	N	O	P	Q	R	S	T
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16												
ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
SOURCES OF FUNDS												
REVENUES												
01 4001	Franchise Fees	0	0	0	0	0	#####	0	0	0	0	0
01 4310	Property Tax	48,292	48,292	48,292	1,720	48,292	4%	1,720	4%	48,292	0	0
01 4311	County Administrative Fee	(315)	(315)	(315)	0	(315)	0%	0	0%	(315)	0	0
01 4390	Miscellaneous Revenue	505	505	505	0	505	0%	0	0%	505	0	0
31				0								0
33	Total Revenues	\$48,482	\$0	\$48,482	\$1,720	\$48,482	4%	\$1,720	4%	\$48,482	\$0	\$0
OTHER SOURCES OF FUNDS												
01 4395	Proposition 1A Reserve											
01 4615	Reserve Transfer In			0								0
43	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0		\$0		\$0	\$0	\$0
44	Total Sources of Funds	\$48,482	\$0	\$48,482	\$1,720	\$48,482	4%	\$1,720	4%	\$48,482	\$0	\$0
USES OF FUNDS												
SALARIES & WAGES												
47		0	0	0			#####					0
48												0
55	Total Salaries & Wages	\$0	\$0	\$0	\$0	\$0	#####	\$0	#####	\$0	\$0	\$0
BENEFITS												
56				0			#####					0
57												0
71	Total Benefits	\$0	\$0	\$0	\$0	\$0	#####	\$0	#####	\$0	\$0	\$0
72	Total Personnel Services	\$0	\$0	\$0	\$0	\$0	#####	\$0	#####	\$0	\$0	\$0
SERVICES & SUPPLIES												
73												
74	Public Information - General	276	276	276	0	276	0%	0	0%	276	0	0
75	M 7 R - Skate Park Repairs	0	0	0	1,502	1,502		1,502		1,502	(1,502)	1,502
76	M & R - Ranch	19,580	19,580	19,580	0	18,078	0%	0	0%	18,078	1,502	1,502
77	Printing Forms	1,144	1,144	1,144	0	1,144	0%	0	0%	1,144	0	0
78	Meeting Expense	0	0	0	0	0	#####	0	#####	0	0	0
134				0								0
135				0								0
136	Total Services & Supplies	\$21,000	\$0	\$21,000	\$1,502	\$21,000	7%	\$1,502	7%	\$21,000	\$0	\$0

A	B	C	D	L	M	N	O	P	Q	R	S	T
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16												
ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
137	CAPITAL OUTLAY											
138				0								0
145	Total Capital Outlay	\$0	\$0	\$0	\$0	#####	\$0	#####	\$0			\$0
146	DEBT SERVICE											
147				0								0
150	Total Debt Service	\$0	\$0	\$0	\$0	#####	\$0	#####	\$0			\$0
151	ADMINISTRATIVE COST ALLOCATION											
152		27,482		27,482	6,871		27,482	25%	27,482			0
154	Total Administrative Cost Allocation	\$27,482	\$0	\$27,482	\$6,871		\$27,482	25%	\$27,482			\$0
155	Total Expenditures	\$48,482	\$0	\$48,482	\$8,372		\$48,482	17%	\$48,482			\$0


A	B	C	D	L	M	N	Q	R	S	T
 <p style="text-align: center;">CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</p>										
ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16		2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE		
156			\$0	\$0	\$0					\$0
157		OPERATING SURPLUS/(DEFICIT)				(\$6,652)				\$0
158		TRANSFERS & ENCUMBRANCES								
159	01.4625	Transfers In - From General Fund			0					0
160		(Transfers Out)			0					0
161		Encumbrances - Sources of Funding								
162		Encumbrances - (Designated Funds)								
163										
164		NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165		RESERVES								
166		Use of Reserves			0					0
167		(Additions to Reserves)			0					0
168		Other Adjustments			0					0
169										
170		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171		NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	(\$6,652)	\$0	\$0	\$0	\$0
172										
173		RESERVES								
174		Beginning Reserves								
175		Operating Surplus / (Deficit)	\$0	\$0	\$0	(\$6,652)	\$0	\$0	\$0	\$0
176		Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
177		ENDING RESERVES	\$0	\$0	\$0	(\$6,652)	\$0	\$0	\$0	\$0


GENERAL FUND
ADMINISTRATION DEPARTMENT – 09

A	B	C	D	L	M	N	Q	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</p>										
ACCOUNT NO.	GENERAL FUND (GF)	ADOPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE		
ADMINISTRATIVE DEPARTMENT - 09										
SOURCES OF FUNDS										
10	Revenues	\$133,480	\$0	\$133,480	\$60,120	\$164,212	\$30,732	45%		\$30,732
11	Other Sources of Funds	\$2,009,556	\$0	\$2,009,556	\$502,389	\$2,009,556	\$0	0%		\$0
12	Total Sources of Funds	\$2,143,036	\$0	\$2,143,036	\$562,509	\$2,173,768	\$30,732	45%		\$30,732
USES OF FUNDS										
16	Salaries & Wages	\$787,933	\$0	\$787,933	\$180,081	\$787,933	\$0	23%		\$0
17	Benefits	\$482,097	\$0	\$482,097	\$111,823	\$489,624	(\$7,527)	23%		(\$7,527)
18	Personnel Services	\$1,270,030	\$0	\$1,270,030	\$291,904	\$1,277,557	(\$7,527)	46%		(\$7,527)
19	Services & Supplies	\$739,526	\$0	\$739,526	\$265,711	\$740,226	(\$699)	36%		(\$699)
20	Capital Outlay	\$0	\$76,050	\$76,050	\$0	\$76,050	\$0	0%		\$0
21	Debt Service	-	\$0	\$0	\$0	\$0	\$0	#####		\$0
22	Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	#####		\$0
23	Total Expenditures	\$2,009,556	\$76,050	\$2,085,606	\$557,615	\$2,093,833	(\$8,226)	27%		(\$8,226)
24	OPERATING SURPLUS/(DEFICIT)	\$133,480	(\$76,050)	\$57,430	\$4,894	\$79,935	\$22,506			\$22,506
39										
RESERVES										
40	Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0			\$0
41	Operating Surplus / (Deficit)	\$133,480	(\$76,050)	\$57,430	\$4,894	\$79,935	\$22,506			\$22,506
42	Transfers & Encumbrances	\$0	\$76,050	\$76,050	\$0	\$76,050	\$0			\$0
43	ENDING RESERVES	\$133,480	\$0	\$133,480	\$4,894	\$155,985	\$22,506			\$22,506
44										
45										

A	B	C	D	L	M	N	O	P	Q	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</p>												
ACCOUNT NO.	GENERAL FUND (GF)	2019/20					2019/20	ACTUAL AT		ESTIMATED	2019/20	
	ADMINISTRATIVE DEPARTMENT - 09	ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 9/30/2019	ACTUAL	VARIANCE	EST. BUDGET	VARIANCE			
59	5106	FICA	48,391		48,391	10,981	23%	48,391		0	0	
60	5107	Medicare	12,090		12,090	2,568	21%	12,090		0	0	
61	5108	Workers Compensation	4,179		4,179	912	22%	4,179		0	0	
62	5109	Retirement-PERS	177,772		177,772	41,262	23%	177,772		0	0	
63	5111	Payroll Tax Expense	0		0	361	#####	361		(361)		
64	5112	Unemployment Insurance	0		0	7,166	#####	7,166		(7,166)		
65	5120	Other Employee Benefits	18,923		18,923	2,400	13%	18,923		0	0	
66	5121	Retirees Health	88,721		88,721	21,017	24%	88,721		0	0	
67	5122	Medical Reimbursements - HRA	14,365		14,365	3,050	21%	14,365		0	0	
72					0	#####				0	0	
74		Total Benefits	\$482,097	\$0	\$482,097	\$111,823	23%	\$489,624		(\$7,527)		
75		Total Personnel Services	\$1,270,030	\$0	\$1,270,030	\$291,904	23%	\$1,277,557		(\$7,527)		
76		SERVICES & SUPPLIES										
77	6010	Ads - Legal/Other	851		851	0	0%	851		0	0	
78	6011	Public Information - General	515		515	0	0%	515		0	0	
79	6011W	Public Information - Website	5,150		5,150	400	8%	5,150		0	0	
80	6013	Donations	0		0	0	#####	0		0	0	
81	6014	Public Events	0		0	267	#####	0		0	0	
82	6030	Insurance	118,450		118,450	125,474	106%	118,450		0	0	
83	6033B	Maintenance & Repairs - Buildings	4,194		4,194	1,445	34%	4,194		0	0	
84	6033G	Maintenance & Repairs - Grounds	4,600		4,600	604	13%	4,600		0	0	
85	6033V	Maintenance & Repairs - Vet's Hall	0		0	0	#####	0		0	0	
86	6041L	Maintenance & Repairs-Vehicles Licenses	455		455	218	48%	455		0	0	
87	6044	Computer/Copier /Printer Srvcs/MaintAgre	103,700		103,700	19,657	19%	103,700		0	0	
95	6045	Computer/Copier/Printer Supplies/Upgrade	7,210		7,210	6	0%	7,210		0	0	
96	6048	Security & Safety	623		623	126	20%	623		0	0	
97	6048E	Safety-Med	464		464	32	7%	464		0	0	
98	6050	Office Supplies	8,405		8,405	1,705	20%	8,405		0	0	
99	6051	Postage & Shipping	5,226		5,226	591	11%	5,226		0	0	
100	6052	Bank Charges	5,150		5,150	0	0%	5,150		0	0	
101	6053	Printing/Forms	1,325		1,325	2,055	155%	2,055		(730)		
102	6054	Membership -Dues, Publications & Books	15,450		15,450	235	2%	15,450		0	0	
103	6055	Government Fees and Licenses	32,960		32,960	25,908	79%	32,960		0	0	
104	6058	Cash Over (Short)	0		0	(31)	#####	(31)		31		
105	6060C	Utilities Cell Phone	5,908		5,908	1,247	21%	5,908		0	0	
106	6060E	Utilities Electricity	6,321		6,321	1,681	27%	6,321		0	0	

A	B	C	D	L	M	N	Q	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</p>										
1	2	3	4	5	6	7	8	9	10	11
ACCOUNT NO.	GENERAL FUND (GF)	ADMINISTRATIVE DEPARTMENT - 09	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE	
107	6060G	Utilities Gas	515		515	0	515	0	0%	0
108	6060I	Utilities Internet Access	10,543		10,543	2,370	10,543	0	22%	0
109	6060P	Utilities Phone-Land Lines, Faxes, Alarms	7,210		7,210	756	7,210	0	10%	0
110	6060S	Utilities Sewer	392		392	154	392	0	39%	0
111	6060W	Utilities Water	178		178	67	178	0	37%	0
112	6070	Equipment Rental	515		515	125	515	0	24%	0
113	6075	Rental Expense Office Space	34,171		34,171	7,294	34,171	0	21%	0
114	6080A	Prof Services - Audit	9,528		9,528	6,750	9,528	0	71%	0
115	6080F	Prof Services - Finance	5,253		5,253	0	5,253	0	0%	0
116	6080K	Prof Services-District Counsel	183,340		183,340	39,024	183,340	0	21%	0
117	6080L	Prof Services-Legal	36,050		36,050	0	36,050	0	0%	0
118	6080M	Prof Services - Miscellaneous/Other	15,656		15,656	3,355	15,656	0	21%	0
119	6080T	Professional Services - Temporary	50,420		50,420	10,727	50,420	0	21%	0
120	6086	Outside Non-Professional Services	21,630		21,630	5,538	21,630	0	26%	0
121	6088	Claims	0		0	0	0	0	#####	0
122	6090	Department Operating Supplies	1,030		1,030	247	1,030	0	24%	0
123	6094	Clothing/Uniforms	20		20	0	20	0	0%	0
124	6095	Office Furniture/Equipment	2,500		2,500	0	2,500	0	0%	0
125	6096	Fuel	1,030		1,030	51	1,030	0	5%	0
126	6115	Meeting Expenses	5,150		5,150	294	5,150	0	6%	0
127	6120D	Travel, Training, Seminars – Directors	2,060		2,060	20	2,060	0	1%	0
128	6120E	Travel, Training, Seminars – Employees	15,450		15,450	2,378	15,450	0	15%	0
129	6120G	Training - LCW	4,120		4,120	4,940	4,120	0	120%	0
130	6124	Employee Recognition	206		206	0	206	0	0%	0
131	6125	Employee Recruitment	5,603		5,603	0	5,603	0	0%	0
132					0			0	#####	0
147		Total Services & Supplies	\$739,526	\$0	\$739,526	\$265,711	\$740,226	(\$699)	36%	\$0
148		CAPITAL OUTLAY								
149	6170I	Purchase Administrative Office	0		0	0	0	0	#####	0
150	6170	Purchase Administrative Software	0	68,850	68,850	0	68,850	0	0%	0
151		Purchase Fixed Asset Module	0	1,200	1,200	0	1,200	0	0%	0
152		Purchase Work Order Module	0	6,000	6,000	0	6,000	0	0%	0
153	6170	Remodel Administration Office	0	0	0	0	0	0	#####	0
154	6170	Capital Assets - Replace Servers	0	0	0	0	0	0	#####	0
155					0			0	#####	0
157										
158		Total Capital Outlay	\$0	\$76,050	\$76,050	\$0	\$76,050	\$0	0%	\$0

A	B	C	D	L	M	N	Q	R	S	T
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS									
2	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09									
3										
4	GENERAL FUND (GF)									
5	ADMINISTRATIVE DEPARTMENT - 09									
6										
7										
159										
160	6180J	DEBT SERVICE								
161	6180H	Loan Principal - Ford Fusion				0	#####			0
162		Interest Expense - Ford Fusion				0	#####			0
163		Total Debt Service	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0
164		ADMINISTRATIVE COST ALLOCATION								
165										
166										
167		Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0
168		Total Expenditures	\$2,009,556	\$76,050	\$2,085,606	\$557,615	27%	\$2,093,833		(\$8,226)

A	B	C	D	L	M	N	Q	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</p>										
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE			
169	OPERATING SURPLUS/(DEFICIT)	\$133,480	(\$76,050)	\$57,430	\$4,894	\$79,935	\$22,506			
170	TRANSFERS & ENCUMBRANCES									
171	Transfers In - From General Fund	0	0	0	0	0	0			
172	(Transfers Out - To General Fund)									
173	Encumbrances - Sources of Funding									
174	Encumbrances - (Designated Funds)		76,050	76,050		76,050	0			
175	NET TRANSFERS & ENCUMBRANCES	\$0	\$76,050	\$76,050	\$0	\$76,050	\$0			
176	RESERVES									
177	Use of Reserves									
178	(Additions to Reserves)									
179	Other Adjustments									
180	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0			
181	NET BUDGETARY SOURCES/USES	\$133,480	\$0	\$133,480	\$4,894	\$155,985	\$22,506			
182	TOTAL									
183	RESERVES									
184	Beginning Reserves									
185	Operating Surplus / (Deficit)	\$133,480	(\$76,050)	\$57,430	\$4,894	\$79,935	\$22,506			
186	Transfers & Encumbrances	\$0	\$76,050	\$76,050	\$0	\$76,050	\$0			
187	ENDING RESERVES	\$133,480	\$0	\$133,480	\$4,894	\$155,985	\$22,506			

ENTERPRISE FUND SUMMARY

- Water Department – 11
- Sustainable Water Facility (SWF) Operations
Department – 39
 - SWF Capital Department – 40
 - Wastewater Department - 12

A	B	C	DK	L	M	N	C	P	Q	R	S	T	X	Y	Z
CAMBRIA COMMUNITY SERVICES DISTRICT															
FUND LEVEL ANALYSIS															
ENTERPRISE FUNDS															
ACCOUNT NO.	ENTERPRISE FUNDS	2019/20 ADOPTED BUDGET		2019/20 APPROVED ADJUSTMENTS		2019/20 CURRENT BUDGET		ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. 218 VARIANCE			
8	SOURCES OF FUNDS														
10	Water	\$3,424,250	\$0	\$123,724	\$3,352,971	\$3,424,250	\$666,965	\$3,440,688	\$16,438	\$3,400,000	\$24,250				
11	SWF	\$1,178,180	\$0	\$5,198	\$1,172,589	\$1,178,180	\$226,900	\$1,178,180	\$0	\$1,172,000	\$6,180				
12	SWF-Capital	\$0	\$0	\$88,510	\$227,119	\$0	\$0	\$0	\$0	\$0	\$0				
13	Total Water	\$4,602,430	\$0	\$217,432	\$4,752,679	\$4,602,430	\$893,865	\$4,618,868	\$16,438	\$4,572,000	\$30,430				
14	Wastewater	\$3,024,915	\$0	\$44,258	\$3,069,173	\$3,024,915	\$504,905	\$3,024,915	\$0	\$3,008,000	\$16,915				
15	Total Sources of Funds	\$7,627,345	\$0	\$261,690	\$7,821,852	\$7,627,345	\$1,398,770	\$7,643,783	\$16,438	\$7,580,000	\$47,345				
16	USES OF FUNDS														
19	Water	\$3,229,247	\$123,724	\$5,198	\$3,352,971	\$3,352,971	\$546,473	\$3,360,146	(\$7,175)	\$3,361,000	\$8,029				
20	SWF	\$1,167,391	\$5,198	\$88,510	\$1,261,100	\$1,172,589	\$457,322	\$1,232,490	(\$59,902)	\$1,056,000	(\$111,391)				
21	SWF-Capital	\$138,609	\$88,510	\$227,119	\$475,238	\$227,119	\$8,699	\$235,818	(\$8,699)	\$250,000	\$14,182				
22	Total Water	\$4,535,247	\$217,432	\$1,131,819	\$5,884,500	\$4,752,679	\$1,012,494	\$4,828,454	(\$75,776)	\$4,667,000	(\$89,180)				
23	Wastewater	\$3,024,915	\$44,258	\$3,069,173	\$3,069,173	\$3,024,915	\$625,433	\$3,074,141	(\$4,971)	\$2,886,000	(\$183,173)				
24	Total Expenditures	\$7,560,162	\$261,690	\$7,821,852	\$7,821,852	\$7,560,162	\$1,637,927	\$7,902,595	(\$80,747)	\$7,553,000	(\$272,353)				
25	OPERATING SURPLUS / (DEFICIT)														
26	Water	\$195,003	(\$123,724)	\$71,279	\$71,279	\$71,279	\$120,492	\$80,542	\$9,263	\$99,000	\$32,279				
27	SWF	\$10,789	(\$5,198)	\$5,591	\$5,591	\$5,591	(\$230,422)	(\$54,310)	(\$59,902)	\$116,000	(\$105,211)				
28	SWF-Capital	(\$138,609)	(\$88,510)	(\$227,119)	(\$227,119)	(\$227,119)	(\$8,699)	(\$235,818)	(\$8,699)	(\$250,000)	\$14,182				
29	Total Water	\$67,183	(\$217,432)	(\$150,249)	(\$150,249)	(\$150,249)	(\$118,629)	(\$209,586)	(\$59,338)	(\$95,000)	(\$58,750)				
30	Wastewater	\$0	(\$44,258)	(\$44,258)	(\$44,258)	(\$44,258)	(\$120,528)	(\$49,226)	(\$4,971)	\$122,000	(\$166,258)				
31	OPERATING SURPLUS / (DEFICIT)	\$67,183	(\$261,690)	(\$194,507)	(\$194,507)	(\$194,507)	(\$239,157)	(\$258,812)	(\$64,309)	\$27,000	(\$225,008)				
46	RESERVES														
47	Beginning Reserves														
48	Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
49	SWF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
50	SWF-Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
51	Total Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
52	Wastewater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
53	Beginning Reserves														
54	Operating Surplus / (Deficit)														
55	Water	\$195,003	(\$123,724)	\$71,279	\$71,279	\$71,279	\$120,492	\$80,542	\$9,263	\$99,000	\$32,279				
56	SWF	(\$162,211)	(\$5,198)	(\$167,409)	(\$167,409)	(\$167,409)	(\$230,422)	(\$54,310)	(\$59,902)	(\$57,000)	(\$105,211)				
57	SWF-Capital	(\$138,609)	(\$88,510)	(\$227,119)	(\$227,119)	(\$227,119)	(\$8,699)	(\$235,818)	(\$8,699)	(\$250,000)	\$14,182				
58	Total Water	(\$105,817)	(\$217,432)	(\$194,249)	(\$194,249)	(\$194,249)	(\$118,629)	(\$209,586)	(\$59,338)	(\$268,000)	(\$58,750)				
59	Wastewater	\$0	(\$44,258)	(\$44,258)	(\$44,258)	(\$44,258)	(\$120,528)	(\$49,226)	(\$4,968)	\$122,000	(\$166,258)				
60	Operating Surplus / (Deficit)	(\$105,817)	(\$261,690)	(\$367,507)	(\$367,507)	(\$367,507)	(\$239,157)	(\$431,812)	(\$64,306)	(\$146,000)	(\$225,008)				
61	Transfers & Encumbrances														
62	Water	\$0	\$123,724	\$123,724	\$123,724	\$123,724	\$0	\$123,724	\$0	\$0	\$0				
63	SWF	\$0	\$5,198	\$5,198	\$5,198	\$5,198	\$0	\$5,198	\$0	\$0	\$0				
64	SWF-Capital	\$0	\$88,510	\$88,510	\$88,510	\$88,510	\$0	\$88,510	\$0	\$0	\$0				
65	Total Water	\$0	\$217,432	\$217,432	\$217,432	\$217,432	\$0	\$217,432	\$0	\$0	\$0				
66	Wastewater	\$0	\$44,258	\$44,258	\$44,258	\$44,258	\$0	\$44,258	\$0	\$0	\$0				
67	Transfers & Encumbrances	\$0	\$261,690	\$261,690	\$261,690	\$261,690	\$0	\$261,690	\$0	\$0	\$0				
68	ENDING RESERVES	(\$105,817)	\$0	(\$105,817)	(\$105,817)	(\$105,817)	(\$239,157)	(\$170,122)	(\$64,306)	(\$146,000)	(\$225,008)				

WATER FUND
WATER DEPARTMENT – 11

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	X	Y	Z
CAMBRIA COMMUNITY SERVICES DISTRICT																						
FUND LEVEL ANALYSIS																						
3%																						
WATER FUND - 11, DEPARTMENT - 11																						
WATER FUND WATER DEPARTMENT - 11																						
SOURCES OF FUNDS																						
ACCOUNT NO.	2019/20 FINAL BUDGET	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE													
9	2,989,000	2,989,000		2,989,000	565,426	2,980,093	(8,907)	2,989,000	0													
10	Service Sales				150	150			0													
11	Returned Ck Fee				1,232	1,232			0													
12	Acct Setup/cise				7,525	7,525			0													
13	Off Hours				0	0			0													
14	Water Penalty				0	0			0													
15	Serv/Disc/Recon				0	0			0													
16	Meter Tampering				0	0			0													
17	Water Serv Fees				0	0			0													
18	Penalty/Surcharge				0	0			0													
19	Administrative Fee Revenue				4,844	4,844			0													
20	Connect Rev-SFR	10,000		10,000	0	10,000	4,844	0	10,000													
21	Wait List Maintenance Fee	62,000		62,000	55,085	62,000	0	62,000	0													
22	Remodel Impact Fees	70,000		70,000	17,920	70,000	0	70,000	0													
23	Connect Rev-Com				0	0			0													
24	Retrofit In-Lieu Fee				11,500	11,500			0													
25	Assignment Fees	4,150		4,150	0	4,150	0	4,150	0													
26	Admin Fees	70,000		70,000	0	70,000	0	70,000	0													
27	Voluntary Lot Merger				0	0			0													
28	County Administrative Fee				0	0			0													
29	Standby Availability Charges	178,000		178,000	0	178,000	0	178,000	0													
30	Inspection Fee Revenue	9,100		9,100	2,189	9,100	0	9,100	9,100													
31	Miscellaneous Revenue	1,000		1,000	1,094	1,094	94	0	1,000													
32	Interest Income	31,000		31,000	0	31,000	0	31,000	0													
34	Total Revenues	\$3,424,250	\$0	\$3,424,250	\$666,965	\$3,440,688	\$16,438	\$3,400,000	\$24,250													
OTHER SOURCES OF FUNDS																						
35	Loan Proceeds - Dump Truck				0	0			0													
36					0	0			0													
37					0	0			0													
43	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
44	Total Sources of Funds	\$3,424,250	\$0	\$3,424,250	\$666,965	\$3,440,688	\$16,438	\$3,400,000	\$24,250													
USES OF FUNDS																						
SALARIES & WAGES																						
47	5000	506,236		506,236	60,951	496,436	9,800															
48	5010	35,000		35,000	5,459	35,000	0		(506,236)													
49	5020	18,250		18,250	4,150	18,250	0		(35,000)													
50	5040	0		0	7,394	7,394	(7,394)		(18,250)													
51	5050	0		0	2,406	2,406	(2,406)		0													
52	Reduction for "E" Step	(52,009)		(52,009)	0	(52,009)	0		52,009													
53	Prop 218 Estimates																					
54	Total Salaries & Wages	\$507,477	\$0	\$507,477	\$80,360	\$507,477	\$0	\$0	(\$507,477)													
BENEFITS																						
56	5101	2,400		2,400	1,600	1,600	800		(2,400)													
57	5102	5,831		5,831	1,442	5,831	0		(5,831)													
58	5103	110,425		110,425	13,680	110,425	0		(110,425)													
59	5105	1,057		1,057	108	1,057	0		(1,057)													
60	FICA	33,723		33,723	3,838	33,723	0		(33,723)													
61	Medicare	8,173		8,173	1,157	8,173	0		(8,173)													

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	X	Y	Z										
CAMBRIA COMMUNITY SERVICES DISTRICT																																
FUND LEVEL ANALYSIS																																
WATER FUND - 11, DEPARTMENT - 11																																
3%																																
ACCOUNT NO.	2019/20 FINAL BUDGET										2019/20 APPROVED ADJUSTMENTS										2019/20 CURRENT BUDGET		ACTUAL AT 9/30/2019		ESTIMATED ACTUAL		2019/20 EST. BUDGET VARIANCE		2019/20 PROP. 218 ESTIMATES		2019/20 EST. P218 VARIANCE	
63	5108	Workers Compensation	25,432								25,432					2,543	10%	25,432														
64	5109	PERS - Retirement	109,808								109,808					21,775	20%	109,808														
65	5120	Other Employee Benefits	1,768								1,768					204	12%	1,768														
66	5121	Retirees Health	43,092								43,092					9,776	23%	43,092														
67	5122	Medical Reimbursements - HRA	13,429								13,429					1,902	14%	13,429														
68																																
69		Prop. 218 Salaries and Benefits																														
70		Prop. 218 Salaries and Benefits-Added Staff																														
71		Total Benefits	\$355,138								\$355,138				\$0		16%	\$354,338			\$800											
72		Total Personnel Services	\$862,615								\$862,615				\$0		16%	\$861,815			\$800											
73		SERVICES & SUPPLIES																														
74	6010	Ads - Legal/Other																														
75	6011	Public Information - General	515								515																					
76	6030	Insurance (new dump truck)	1,688								1,688																					
77	6031	Old M & R Lift Station																														
78	6031D	Maintenance & Repairs	105,226								105,226					6,145	6%	105,226														
79	6031F	Maintenance & Repairs - Fire Hydrants	3,090								3,090																					
80	6031G	Maintenance & Repairs - Generators	1,547								1,547																					
81	6031L	Maintenance & Repairs - Leimert Booster	1,030								1,030																					
82	6031M	Maintenance & Repairs - Water Meters	5,150								5,150					90	2%	5,150														
83	6031P	Pumps																														
84	6031Q	Maintenance & Repairs - SR3 Well	2,575								2,575					4,215	164%	2,575														
85	6031R	Maintenance & Repairs - SR4 Well/Filter	33,990								33,990					4,356	13%	33,990														
86	6031S	Maint. & Repairs - Water Storage Tanks	7,004								7,004					1,103	16%	7,004														
87		Annual Tank Inspection	10,000								10,000																					
88	6031T	Maint. & Repairs-Water Treatment Systems	16,478								16,478																					
89	6031V	Maint. & Repairs-Wtr-Valves (Cord Pave)	3,090								3,090																					
90	6031W	Maintenance & Repairs - Wells	39,485								39,485					2,004	5%	39,485														
91		SS Well Field Dosing Lines & Analyzers	7,500								7,500																					
92	6031V	Maint. & Repairs -Water Yard/Booster St.	2,575								2,575																					
93	6031Z	Maintenance														27				(27)												
94	6032D	M & R WW Disp Eff																														
95	6032L	M & R WW Lift Station																														
96	6032T	M & R WW Treatment																														
97	6033B	Maintenance & Repairs - Buildings	11,330								11,330					2,626	23%	11,330														
98		Paint Building	10,000								10,000																					
99	6033G	Maintenance & Repairs - Grounds	7,725								7,725																					
100	6036	Maintenance & Repairs - Emergency Events	10,300								10,300					2,059	27%	7,725														
101	6037	Maintenance & Repairs - SCADA	22,364								22,364					14,999	146%	10,300														
102	6040	Maintenance & Repairs - Equipment	180								180					4,726	21%	22,364														
103	6041L	Maintenance & Repairs - Vehicles Licenses	9,122								9,122																					
104	6041N	Maint. & Repairs - Vehicles Non-Licensed	413								413																					
105	6044	Computer/Copier/Printer Services	410								410																					
106	6045	Computer/Copier/Printer Goods	8,763								8,763					263	3%	8,763														
107		Reporting Software	2,000								2,000																					
108		Replace 3 Computers	5,000								5,000																					
109	6048	Security & Safety	3,605								3,605																					
110	6050	Office Supplies	805								805					33	4%	805														
111	6051	Printing & Shipping	14,620								14,620					2,280	16%	14,620														
112	6052	Bank Charges																														
113	6053	Printing/Forms	2,391								2,391																					
114	6054	Membership Dues, Publications/Books	5,356								5,356					1,735	32%	3,356														

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1																									
2																									
3																									
4																									
5																									
6																									
7																									
176	6170	SCADA System - UT Water Portion																							
178	6170	SCADA System																							
181																									
182																									
183																									
184																									
185																									
186																									
187																									
188	6180	Loan Principal-Ford F-250																							
189	6180H	Interest Expense																							
190	6180I	Loan Principal-City National Bank																							
191	6180H	Interest Expense																							
192	6180I	Loan Principal-Muni Fin Ford Dump Trk																							
193	6180H	Interest Expense - Muni Fin Ford Dump Trk																							
194																									
195																									
196																									
197																									
198																									
199																									
200																									
201																									
202																									
203																									
204																									
205																									
206																									
207	01.4625	Transfers In - From General Fund																							
208		(Transfers Out)																							
209		Encumbrances - Sources of Funding																							
210		Encumbrances - (Designated Funds)																							
211																									
212		NET TRANSFERS & ENCUMBRANCES																							
213		RESERVES																							
214		Use of Reserves																							
215		(Additions to Reserves - Vehicle Repl)																							
216		Other Adjustments																							
217																									
218		RESERVES - INCREASE / (DECREASE)																							
219		NET BUDGETARY SOURCES/USES																							
220																									
221		RESERVES																							
222		Beginning Reserves																							
223		Operating Surplus / (Deficit)																							
224		Transfers & Encumbrances																							
225		ENDING RESERVES																							
226																									

3%

WATER FUND - 11, DEPARTMENT - 11

WATER FUND

WATER DEPARTMENT - 11

ACCOUNT NO.

CAMBRIA COMMUNITY SERVICES DISTRICT

FUND LEVEL ANALYSIS

WATER FUND - 11, DEPARTMENT - 11

WATER FUND
SWF OPERATIONS – 39
SWF CAPITAL - 40

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z					
	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25																														
	ACCOUNT NO.		WATER FUND SWF DEPARTMENT - 25		2019/20 FINAL BUDGET		2019/20 ADOPTED BUDGET		2019/20 APPROVED ADJUSTMENTS		2019/20 CURRENT BUDGET		ACTUAL AT 9/30/2019		ESTIMATED ACTUAL		2019/20 EST. BUDGET VARIANCE		2019/20 PROP. 218 ESTIMATES		2019/20 EST. P218 VARIANCE										
	SOURCES OF FUNDS																														
10						\$1,178,180	\$1,178,180	\$0	\$0	\$1,178,180	\$0	\$1,178,180	\$0	\$0	\$0	\$0	18%	\$1,178,180	\$0	\$1,172,000	\$0	\$6,180									
11						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0	\$0								
12						\$1,178,180	\$1,178,180	\$0	\$0	\$1,178,180	\$0	\$1,178,180	\$0	\$0	\$0	\$0	18%	\$1,178,180	\$0	\$1,172,000	\$0	\$6,180									
13						USES OF FUNDS																									
16						\$170,825	\$170,825	\$0	\$0	\$170,825	\$0	\$170,825	\$0	\$0	\$0	\$0	18%	\$170,825	\$0	\$116,000	\$0	\$54,825									
17						\$100,585	\$100,585	\$0	\$0	\$100,585	\$0	\$100,585	\$0	\$0	\$0	\$0	13%	\$100,585	\$0	\$116,000	\$0	(\$15,415)									
18						\$271,410	\$271,410	\$0	\$0	\$271,410	\$0	\$271,410	\$0	\$0	\$0	\$0	31%	\$271,410	\$0	\$261,000	\$0	\$10,410									
19						\$236,555	\$236,555	\$0	\$0	\$236,555	\$0	\$236,555	\$0	\$0	\$0	\$0	8%	\$236,554	\$0	\$135,000	\$0	\$101,554									
20						\$0	\$0	\$5,198	\$5,198	\$0	\$5,198	\$0	\$0	\$0	\$0	\$0	1252%	\$65,100	(\$59,902)	\$0	\$0	\$0	\$0								
21						\$659,426	\$659,426	\$0	\$0	\$659,426	\$0	\$659,426	\$0	\$0	\$0	\$0	50%	\$659,426	\$0	\$660,000	\$0	(\$574)									
22						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0	\$0	\$0	\$0								
23						\$1,167,391	\$1,167,391	\$5,198	\$5,198	\$1,172,589	\$0	\$1,172,589	\$0	\$0	\$0	\$0	39%	\$1,232,490	(\$59,902)	\$1,056,000	\$0	\$176,490									
24						\$10,789	\$10,789	(\$5,198)	(\$5,198)	\$5,591	\$0	\$5,591	\$0	\$0	\$0	\$0		(\$54,310)	(\$59,902)	\$116,000	\$0	(\$105,211)									
39						OPERATING SURPLUS/(DEFICIT)																									
40						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0								
41						\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0								
42						(\$162,211)	(\$162,211)	(\$5,198)	(\$5,198)	(\$167,409)	\$0	(\$167,409)	\$0	\$0	\$0	\$0		(\$230,422)	(\$59,902)	(\$57,000)	\$0	(\$105,211)									
43						\$0	\$0	\$5,198	\$5,198	\$5,198	\$5,198	\$5,198	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0								
44						(\$162,211)	(\$162,211)	\$0	\$0	(\$162,211)	\$0	(\$162,211)	\$0	\$0	\$0	\$0		(\$230,422)	(\$59,902)	(\$57,000)	\$0	(\$105,211)									
45						ENDING RESERVES																									

CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25										
1	2	3	4	5	6	7	8	9	10	
B	C	D	L	M	N	P	Q	R	S	
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2019/20 ADAPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
SOURCES OF FUNDS										
REVENUES										
10	39 4041	SWF Water Base - Residential (SFR, MFR)	456,000		456,000	18%	81,915	456,000	0	456,000
11	39 4042	SWF Base Vac	0		0	#####	0	0	0	0
12	39 4043	SWF Base Com Ld	0		0	#####	0	0	0	0
13	39 4044	SWF Base Com Wtr	0		0	#####	0	0	0	0
14	39 4051	SWF Water Usage - Residential (SFR,MFR)	716,000		716,000	20%	144,985	716,000	0	716,000
15	39 4052	SWF Use Vac Rnt	0		0	#####	0	0	0	0
16	39 4053	SWF Use Com Ld	0		0	#####	0	0	0	0
17	39 4054	SWF Use Com Wtr	0		0	#####	0	0	0	0
22	39 4061	SWF Facil Resid								
23	39 4062	SWF Facil Vac R								
24	39 4063	SWF Facil Cm Ld								
25	39 4064	SWF Facil Cm Wtr								
26	39 4200	Interest Income	6,180		6,180	0%	0	6,180	0	6,180
27			0		0			0	0	0
37		Total Revenues	\$1,178,180	\$0	\$1,178,180	19%	\$226,900	\$1,178,180	\$0	\$1,172,000
38		OTHER SOURCES OF FUNDS								
44	39 4620	Grant Revenue - Capital	0		0				0	0
46		Total Other Sources of Funds	\$0	\$0	\$0		\$0	\$0	\$0	\$0
47		Total Sources of Funds	\$1,178,180	\$0	\$1,178,180	19%	\$226,900	\$1,178,180	\$0	\$1,172,000
48		USES OF FUNDS								
SALARIES & WAGES										
51	5000	Salary & Wages	172,195		172,195	14%	24,911	162,595	9,600	(172,195)
52	5010	Overtime	4,000		4,000	92%	3,683	4,000	0	(4,000)
53	5020	Standby	0		0	#####	100	0	0	0
54	5040	Sick/Vacation Pay	0		0	#####	1,453	5,800	(5,800)	0
55	5050	Holiday Pay	0		0	#####	846	3,800	(3,800)	0
56		Reduction for "E" Step	(5,370)		(5,370)	0%	0	(5,370)	0	5,370
57		Prop 218 Estimates	0		0			0	0	0
59		Total Salaries & Wages	\$170,825	\$0	\$170,825	18%	\$30,994	\$170,825	\$0	(\$170,825)
BENEFITS										
60		Uniform Allowance	400		400	100%	400	400	0	(400)
62	5102	Dental Insurance	1,762		1,762	41%	718	1,762	0	(1,762)
63	5103	Medical Insurance	39,152		39,152	16%	6,345	39,152	0	(39,152)
64	5105	Life Insurance	239		239	15%	35	239	0	(239)
65	5106	FICA	10,482		10,482	18%	1,921	10,482	0	(10,482)
66	5107	Medicare	2,586		2,586	17%	449	2,586	0	(2,586)
67	5108	Workers Compensation	8,912		8,912	9%	817	8,912	0	(8,912)
68	5109	PERS - Retirement	33,178		33,178	6%	1,849	33,178	0	(33,178)
69	5120	Other Employee Benefits	1,716		1,716	12%	198	1,716	0	(1,716)
70	5122	Medical Reimbursements - HRA	2,158		2,158	21%	449	2,158	0	(2,158)

CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25												
B	C	D	L	M	N	P	Q	R	S	T	X	Z
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE			
71					0		#####		0		0	0
72					0		#####		0		261,000	261,000
75	Total Benefits	\$100,585	\$0	\$100,585	\$13,181	\$100,585	13%	\$100,585	\$0		\$261,000	\$160,415
76	Total Personnel Services	\$271,410	\$0	\$271,410	\$44,175	\$271,410	16%	\$271,410	\$0		\$261,000	(\$10,410)
77	SERVICES & SUPPLIES											
78	6031F Maintenance & Repairs - Fire Hydrants	0		0	0	0	#####	0	0		0	0
79	6031G Maintenance & Repairs - Generators	0		0	0	0	#####	0	0		0	0
80	6031Z Maintenance	20,760		20,760	0	20,760	0%	20,760	0		0	(20,760)
81	6031 Off-Hauling RO Brine	3,090		3,090	0	3,090	0%	3,090	0		0	(3,090)
82	6033B Maintenance & Repairs - Buildings	1,409		1,409	0	1,409	0%	1,409	0		0	(1,409)
83	6033G Maintenance & Repairs - Grounds	2,076		2,076	333	2,076	16%	2,076	0		0	(2,076)
84	6033G Replace Analyzers (2)	7,500		7,500	0	7,500	0%	7,500	0		0	(7,500)
85	6033G Pickling Filters for Preservation	60,000		60,000	0	60,000	0%	60,000	0		0	(60,000)
86	6036 Maintenance & Repairs- Emergency	37,987		37,987	0	37,987	0%	37,987	0		0	(37,987)
87	6044 Maintenance & Repairs - Vehicles Licenses	232		232	0	232	0%	232	0		0	(232)
88	6041 Comp/Copier/Printer Services	413		413	0	413	0%	413	0		0	(413)
89	6051 Postage & Shipping	3,886		3,886	0	3,886	0%	3,886	0		0	(3,886)
90	6055 Government Fees & Licenses	22,660		22,660	0	22,660	0%	22,660	0		0	(22,660)
91	6060C Utilities - Cell Phone	222		222	208	222	94%	222	0		0	(222)
92	6060E Utilities - Electricity	16,068		16,068	2,506	16,068	16%	16,068	0		0	(16,068)
93	6070 Equipment Rent	24,918		24,918	5,261	24,918	21%	24,918	0		0	(24,918)
94	6070 Reduce Tank Rental to 3 Months	(18,688)		(18,688)	0	(18,688)	0%	(18,688)	0		0	18,688
95	6080K Professional Services - District Counsel	0		0	0	0	#####	0	0		0	0
96	6080L Professional Services - Legal	0		0	0	0	#####	0	0		0	0
97	6080M Professional Services - Misc./Other	17,339		17,339	8,802	17,339	51%	17,339	0		0	(17,339)
98	6086 Outside Services	44		44	0	44	0%	44	0		0	(44)
99	6090 Department Operating Supplies	1,952		1,952	0	1,952	0%	1,952	0		0	(1,952)
100	6090B Sensor Cleaning	0		0	0	0	#####	0	0		0	0
101	6091 Lab Tests	10,300		10,300	160	10,300	2%	10,300	0		0	(10,300)
102	6091B Operating Supplies	4,684		4,684	162	4,684	3%	4,684	0		0	(4,684)
103	6091E Baseline Mon	0		0	0	0	#####	0	0		0	0
104	6091F Remote Monitoring	6,180		6,180	0	6,180	0%	6,180	0		0	(6,180)
105	6091G Calibration	0		0	0	0	#####	0	0		0	0
106	6091H Lab Testing	0		0	0	0	#####	0	0		0	0
107	6092 Lab Supplies	2,447		2,447	0	2,447	0%	2,447	0		0	(2,447)
108	6094 Clothing and Uniform	173		173	0	173	0%	173	0		0	(173)
109	6096 Fuel - Gas and Diesel	4,573		4,573	903	4,573	20%	4,573	0		0	(4,573)
110	6115 Meeting Expense	0		0	0	0	#####	0	0		0	0
111	6120E Travel, Training, Seminars - Employees	1,123		1,123	0	1,123	0%	1,123	0		0	(1,123)
112	6125 Employee Recruitment	0		0	0	0	#####	0	0		0	0
113	6195 Vehicles	5,206		5,206	0	5,206	0%	5,206	0		0	(5,206)
114	6829D Performance Bonds	0		0	0	0	#####	0	0		0	0
115	6829M Financial Services	0		0	0	0	#####	0	0		0	0
116	6829S EWS Environmental	0		0	0	0	#####	0	0		0	0
148	Prop 218 Estimates	0		0	0	0	#####	0	0		135,000	135,000

	B	C	D	L	M	N	C	P	Q	R	S	T	X	Y	Z
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	PERCENTAGE	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
151	Total Services & Supplies	\$236,555	\$0	\$236,555	\$18,334	8%	\$236,554	\$0	\$135,000	(\$101,555)					
152	CAPITAL OUTLAY														
153	Impoundment Basin	0	5,198	5,198	65,100	1252%	65,100	(59,902)	0	0					
154	Capital Assets														
155	Prop 218 Estimates			0		#####		0	0	0					
161	Total Capital Outlay	\$0	\$5,198	\$5,198	\$65,100	1252%	\$65,100	(\$59,902)	\$0	\$0					
162	DEBT SERVICE														
163	Vehicle								0	0					
164	Loan Principal	354,604		354,604	175,499	49%	354,604	0	0	(354,604)					
165	Interest Expense	304,822		304,822	154,214	51%	304,822	0	660,000	(304,822)					
166									660,000	660,000					
168	Total Debt Service	659,426	\$0	\$659,426	\$329,713	50%	\$659,426	\$0	\$660,000	\$574					
169	ADMINISTRATIVE COST ALLOCATION														
170	Administrative Cost Allocation - See Water Fund FY 2019/20	0		0	0	#####	0	0	0	0					
172	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0					
173	Total Expenditures	\$1,167,391	\$5,198	\$1,172,589	\$457,322	39%	\$1,232,490	(\$59,902)	\$1,056,000	(\$111,391)					

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT																							
2		FUND LEVEL ANALYSIS																							
3		SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30																							
4		WATER FUND																							
5		SWF CAPITAL DEPARTMENT - 30																							
6	ACCOUNT NO.	ADAPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE																
162		ADMINISTRATIVE COST ALLOCATION																							
163				0	0	0	0	0	0																
164																									
165				\$0	\$0	\$0	\$0	\$0	\$0																
166				\$138,609	\$88,510	\$235,818	(\$8,699)	\$250,000	\$14,182																
167																									
168				(\$138,609)	(\$88,510)	(\$235,818)	(\$8,699)	(\$250,000)	\$14,182																
169																									
170																									
171																									
172																									
173																									
174																									
175				\$0	\$88,510	\$88,510	\$0	\$0	\$0																
176																									
177																									
178																									
179																									
180																									
181				\$0	\$0	\$0	\$0	\$0	\$0																
182				(\$138,609)	\$0	(\$147,308)	(\$8,699)	(\$250,000)	\$14,182																
183																									
184																									
185																									
186				(\$138,609)	(\$88,510)	(\$235,818)	(\$8,699)	(\$250,000)	\$14,182																
187				\$0	\$88,510	\$88,510	\$0	\$0	\$0																
188				(\$138,609)	\$0	(\$147,308)	(\$8,699)	(\$250,000)	\$14,182																

WASTEWATER FUND
WASTEWATER DEPARTMENT – 12

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	CAMBRIA COMMUNITY SERVICES DISTRICT																								
2	FUND LEVEL ANALYSIS																								
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12																								
4	ACCOUNT NO.	WASTEWATER FUND	2019/20	APPROVED	2019/20	ADOPTED	ADJUSTMENTS	CURRENT	ACTUAL AT	ESTIMATED	2019/20	PROP. 218	2019/20	EST. P218											
5	WASTEWATER DEPARTMENT - 12	WASTEWATER DEPARTMENT - 12	BUDGET		BUDGET			BUDGET	9/30/2019	ACTUAL	EST. BUDGET	ESTIMATES	VARIANCE	VARIANCE											
6																									
7																									
168		Prop 218 Estimates	\$0		\$0			\$0																	
169																									
170		Total Capital Outlay	\$497,927	\$44,258	\$542,185			\$37,641	7%	\$542,185		\$500,000													
171		DEBT SERVICE																							
172		Loan Principal	\$132,000		\$132,000			132,000	100%	132,000															
173	2603	Interest Expense	\$29,984		\$29,984			16,494	55%	29,984															
174	6180C	Interest Expense - Interfund Loan	\$27,960		\$27,960			0	0%	27,960															
175	6180	Loan Principal-Muni Fin Ford Crane Trk	\$10,479		\$10,479			0	0%	10,479															
176	6180J	Interest Expense - Muni Fin Ford Crane Trk	\$2,424		\$2,424			0	0%	2,424															
177	6180H	Prop 218 Estimates	\$0		\$0			0		0															
178																									
179																									
180		Total Debt Service	\$202,847	\$0	\$202,847			\$148,494	73%	\$202,847		\$160,000													
181		ADMINISTRATIVE COST ALLOCATION																							
182		Administrative Cost Allocation	\$509,508		\$509,508			127,377	25%	509,508		479,000													
183																									
184		Total Administrative Cost Allocation	\$509,508	\$0	\$509,508			\$127,377	25%	\$509,508		\$479,000													
185		Total Expenditures	\$3,024,915	\$44,258	\$3,069,173			\$625,433	20%	\$3,074,141		\$2,886,000													

