

Pursuant to Governor Newsom's Executive Order N-29-20, members of the Finance Standing Committee or staff will participate in this meeting via a teleconference. Members of the public can submit written comments to the Board Secretary at boardcomment@camabriacsd.org.



FINANCE COMMITTEE

REGULAR MEETING
Tuesday, April 27, 2021 - 10:00 AM

AGENDA

Please click the link below to join the webinar:

<https://zoom.us/j/94389292108?pwd=SUdNVIEwbG5hY1VPSS95eGRPMjhXdz09>

Passcode: 096162

Or iPhone one-tap:

US: +16699006833,,94389292108# or +12532158782,,94389292108#

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US: +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 929 205 6099 or +1 301
715 8592 or +1 312 626 6799

Webinar ID: 943 8929 2108

International numbers available: <https://zoom.us/j/94389292108>

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the Office of the Board Secretary, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at www.camabriacsd.org. Please call 805-927-6223 if you need any assistance. If requested, the agenda and supporting documents shall be made available in alternative formats to persons with a disability. The Committee Chairperson will answer any questions regarding the agenda.

- A. CALL TO ORDER
- B. ESTABLISH QUORUM
- C. CHAIRMAN'S REPORT
- D. AD HOC SUBCOMMITTEE REPORTS

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. Future agenda items can be suggested at this time. 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.

2. CONSENT AGENDA

- A. Consideration to Approve the March 16, 2021 Special Meeting Minutes

3. REGULAR BUSINESS

- A. Review of Third Quarter Budget Report and Staff Recommendations
- B. Review and Discuss Strategic Plan Ad-Hoc Assignment to Identify Under-Funded/Under-Resourced/Under-Staffed Services and Approve Staff Recommendations
- C. Discussion and Consideration to Approve the Budget Policy Revisions
- D. Discussion and Consideration to Approve the Reserve Policy Revisions
- E. Receive Update on Fiscal Year 2019/2020 Audit
- F. Receive Update on Tyler Incode

4. FUTURE AGENDA ITEMS

5. ADJOURN

CAMBRIA COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE SPECIAL MEETING MINUTES
Tuesday, March 16, 2021 10:00 AM

1. OPENING

A. CALL TO ORDER

Chairman Gray called the meeting to order at 10:00 a.m.

B. ESTABLISH A QUORUM

Committee members present via Zoom: Tom Gray, Ted Siegler, Marvin Corne, and Cheryl McDowell.

Absent: Dewayne Lee, Mary Maher

Staff present via Zoom: John Weigold, General Manager; Pamela Duffield, Finance Manager; Ossana Terterian, Board Secretary.

Also present: Alexander Hom, of Moss, Levy & Hartzheim

C. CHAIRMAN'S REPORT

Chairman Gray - No report

D. AD HOC SUBCOMMITTEE REPORTS

Committee Member Corne – The ad hoc subcommittee on strategic plan objectives met with Ms. Duffield to review a preliminary list of unfunded activities. Most immediate is \$433K for storm damage recovery. The preliminary list added up to approximately \$12 million of one-time and ongoing projects/activities. Next step will be to prioritize.

2. PUBLIC COMMENT

None

3. CONSENT AGENDA

A. Consideration to Approve the February 16, 2021 Special Meeting Minutes

Committee member Siegler moved to approve the meeting minutes.

Committee member Corne seconded the motion.

The motion was approved 3-ayes (Corne, McDowell, Siegler), 0-Nays, 0-Abstain

4. REGULAR BUSINESS

A. Discuss and Review Fiscal Year 18/19 Audit and Financial Statements

Mr. Hom reviewed the audit. The district received an unqualified opinion. The financial statements reflected a major prior period adjustment to comply with a change in accounting standard with respect to Post-Employment Benefit and Pension liabilities. The current standard requires reporting the entire liability on the current balance sheet rather than spreading the liability over a 30-year period. Other findings included untimely bank reconciliations and minor issues with respect to Vet's Hall billing, credit card receipts and employee pay. None of these issues exceeded \$100.00.

Discussion included steps taken by Ms. Duffield to avoid these issues in the future.

B. Receive Update on Tyler Incode

Ms. Duffield reported the following implementation schedule:

- A/P and Purchasing, week of 4/5
- Payroll, week of 4/12
- Electronic timesheet and time-off request training, week of 4/19
- Utilities billing, 5/10
- Work orders, project accounting, fixed assets, budgets, 7/1

5. FUTURE AGENDA ITEMS

Chairman Gray asked for any future agenda items. The following items were discussed:

- Report from ad hoc subcommittee on strategic plan objectives
- Review CIP list for upcoming budget
- 3rd quarter operations update
- Special joint R&I and Finance committees meeting to receive a presentation on the SST process.

6. ADJOURN

Chairman Gray adjourned the meeting at 11:05 am.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

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

Meeting Date: April 27, 2021

Subject: Review of Third Quarter Budget
Report and Staff Recommendation

RECOMMENDATIONS: Staff recommends the Finance Committee discuss and review the FY 2020/21 3rd quarter budget report, proposed budget adjustments, proposed budget reallocations and approve recommendation to the Board of Directors. The budget adjustments and reallocations are provided in the chart below.

DISCUSSION: During this reporting period there are two proposed budget adjustments in Facilities and Resources Department and one budget reallocation proposed for PROS Department.

Facilities & Resources:

The Facilities & Resources Department had 5 encampment cleanups. The total amount of these cleanups to date, plus what is anticipated to June 30, 2021 is \$62,762. This exceeds the fiscal year budget by \$37,400, so a budget adjustment is necessary.

The Facilities & Resources Operations Building, Public Restrooms and the Santa Rosa Trail sustained a great amount of water and mud damage during the January 2021 storms. Initial cleanup, water mitigation efforts and emergent repairs are completed, but permanent repairs to the operations building have not begun. The expenses related to storm damage were unanticipated and not budgeted for FY 2020/21. Staff has reallocated any available budget, but a shortfall of \$26,500 still exists and a budget adjustment is necessary.

PROS:

The Board directed staff to proceed with the design of the Skate Park, utilizing the unspent maintenance repair budget of \$16,965. The Skate Park design contract was recently executed, and additional funding is needed, due to the contract amount of \$19,500. There is unspent budget for a grant writer of \$3,000. Staff proposes a reallocation of these unused funds be moved to the Skate Park capital outlay improvement project, for a total reallocation of \$19,965.

Staff recommends the Finance Committee make the recommendation to the Board of Directors to receive and file the FY 2020/21 3rd quarter budget report, to approve the budget adjustments in Facilities & Resources Department and approve the budget reallocation in PROS Department, which are outlined in the chart below.

| Budget Adjustments & Reallocations | | | |
|---|--|----------------|-------------|
| Fund | Purpose | Sources | Uses |
| General Fund - F&R | M&R Homeless Encampment - Increase Budget | \$ - | \$ 37,400 |
| General Fund - F&R | M&R Storm Damage - Increase Budget | \$ - | \$ 34,500 |
| General Fund - F&R | Temporary Services - Reduce Budget | \$ 8,000 | \$ - |
| General Fund - F&R | Funding from General Fund Reserves | \$ 63,900 | \$ - |
| | Department Sub-Total | \$ 71,900 | \$ 71,900 |
| General Fund - PROS | M&R Skate Park Design - Reduce Budget | \$ 16,965 | \$ - |
| General Fund - PROS | Professional Services Grant Writer - Reduce Budget | \$ 3,000 | \$ - |
| General Fund - PROS | Capital Outlay Skate Park Design - Increase Budget | \$ - | \$ 19,965 |
| | Department Sub-Total | \$ 19,965 | \$ 19,965 |
| | | | |
| | Fund Sub-Total | \$ 91,865 | \$ 91,865 |
| | Difference (unidentified sources of funding) | \$ - | |

Attachment: A) 3rd quarter budget report FY 2020/21

CAMBRIA COMMUNITY SERVICES DISTRICT




FISCAL YEAR 2020-2021
THIRD QUARTER REPORT
DRAFT – 04/27/2021


GENERAL FUND SUMMARY


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

| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|------------------------------------|------------------------------------|---|------------------------------|-------------------------|---------------------|--------------------|---------------------|----------|---|---|---|---|
| | | CAIMBRIA COMMUNITY SERVICES DISTRICT GENERAL FUND SUMMARY | | | | | | | | | | |
| ACCOUNT NO. | GENERAL FUND (GF) | ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 APPROVED BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE | | | | |
| SOURCES OF FUNDS | | | | | | | | | | | | |
| 10 | Fire | \$2,367,512 | \$22,526 | \$2,390,038 | \$1,587,883 | \$2,327,908 | (\$62,130) | | | | | |
| 11 | Facilities & Resources | \$757,577 | \$8,977 | \$766,554 | \$458,097 | \$745,554 | (\$21,000) | | | | | |
| 12 | PROS | \$50,101 | \$20,000 | \$70,101 | \$53,347 | \$70,101 | \$0 | | | | | |
| 13 | Admin | \$2,342,400 | \$23,472 | \$2,365,872 | \$1,736,111 | \$2,366,167 | \$295 | | | | | |
| 14 | Total Sources of Funds | \$5,517,590 | \$74,975 | \$5,592,565 | \$3,835,438 | \$5,509,730 | (\$82,835) | | | | | |
| USES OF FUNDS | | | | | | | | | | | | |
| 18 | Fire | \$2,482,390 | \$26,516 | \$2,508,906 | \$1,809,531 | \$2,454,572 | \$54,334 | | | | | |
| 19 | Facilities & Resources | \$813,868 | \$23,680 | \$837,548 | \$571,656 | \$899,260 | (\$61,713) | | | | | |
| 20 | PROS | \$49,742 | \$20,282 | \$70,024 | \$24,532 | \$53,058 | \$16,965 | | | | | |
| 21 | Admin | \$2,183,522 | \$100,745 | \$2,284,267 | \$1,530,711 | \$2,271,119 | \$13,147 | | | | | |
| 22 | Total Expenditures | \$5,529,521 | \$171,223 | \$5,700,744 | \$3,936,429 | \$5,678,010 | \$22,734 | | | | | |
| OPERATING SURPLUS/(DEFICIT) | | | | | | | | | | | | |
| 24 | Fire | (\$114,878) | (\$3,990) | (\$118,868) | (\$221,648) | (\$126,664) | (\$7,796) | | | | | |
| 25 | Facilities & Resources | (\$56,291) | (\$14,703) | (\$70,994) | (\$113,559) | (\$153,706) | (\$82,713) | | | | | |
| 26 | PROS | \$359 | (\$282) | \$77 | \$28,815 | \$17,042 | \$16,965 | | | | | |
| 27 | Admin | \$158,878 | (\$77,273) | \$81,605 | \$205,401 | \$95,048 | \$13,443 | | | | | |
| 28 | OPERATING SURPLUS/(DEFICIT) | (\$11,931) | (\$96,248) | (\$108,179) | (\$100,991) | (\$168,280) | (\$60,101) | | | | | |
| RESERVES | | | | | | | | | | | | |
| 44 | Beginning Reserves | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 45 | Operating Surplus / (Deficit) | (\$11,931) | (\$96,248) | (\$108,179) | (\$100,991) | (\$168,280) | (\$60,101) | | | | | |
| 46 | Transfers & Encumbrances | \$0 | \$77,273 | \$77,273 | \$0 | \$77,273 | \$0 | | | | | |
| 47 | ENDING RESERVES | (\$11,931) | (\$18,975) | (\$30,906) | (\$100,991) | (\$91,007) | (\$60,101) | | | | | |


GENERAL FUND
FIRE DEPARTMENT - 01


| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|----|---|--|---------------------------|---------------------------------|----------------------------|---------------------|--------------------|---------------------------------|------------|------------|---|---|
| 1 |  <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</p> | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | ACCOUNT NO. | GENERAL FUND (GF) FIRE DEPARTMENT - 01 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 APPROVED BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | | | | |
| 5 | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | SOURCES OF FUNDS | | | | | | | | | | | |
| 9 | REVENUES | | | | | | | | | | | |
| 10 | 01 4127 | Grant/Revenue: County SLO OES FF Radios | 30,000 | | 30,000 | 0 | 0 | (30,000) | 0% | 0 | | |
| 11 | 01 4200 | Interest Income | 0 | | 0 | 0 | 0 | 0 | ##### | 0 | | |
| 12 | 01 4310 | Property Tax | 1,838,962 | | 1,838,962 | 1,228,673 | 1,838,962 | 0 | 67% | 1,838,962 | | |
| 13 | 01 4311 | County Administrative Fee | (17,850) | | (17,850) | 0 | (17,850) | 0 | 0% | (17,850) | | |
| 14 | 01 4335 | Assessment-Fire | 483,900 | | 483,900 | 341,754 | 483,900 | 0 | 71% | 483,900 | | |
| 15 | 01 4362 | Insurance Reimbursement | 0 | | 0 | 0 | 0 | 0 | ##### | 0 | | |
| 16 | 01 4370 | Weed Abatement | 18,000 | | 18,000 | 13,496 | 18,000 | 0 | 75% | 18,000 | | |
| 17 | 01 4373 | Inspection Fee Revenue | 14,500 | | 14,500 | 3,672 | 4,896 | (9,604) | 25% | 4,896 | | |
| 18 | 01 4390 | Miscellaneous Revenue | 0 | | 0 | 287 | 0 | 0 | ##### | 0 | | |
| 19 | 01 4610 | Grants Revenue: SAFER | 0 | | 0 | 0 | 0 | 0 | 0% | 0 | | |
| 20 | 01 4618 | Grant/Revenue: FEMA Firefighter PPE | 0 | 22,526 | 22,526 | 0 | 0 | (22,526) | 0% | 0 | | |
| 21 | 01 4625 | Grant/Revenue: Federal Firefighters Radios | 0 | | 0 | 0 | 0 | 0 | ##### | 0 | | |
| 22 | 01 4390 | Reimbursement for Fuel Tank Repairs - CHCD | 0 | | 0 | 0 | 0 | 0 | ##### | 0 | | |
| 23 | 01 4392 | Sale of Equipment | 0 | | 0 | 0 | 0 | 0 | ##### | 0 | | |
| 32 | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | |
| 34 | | Total Revenues | \$2,367,512 | \$22,526 | \$2,390,038 | \$1,587,883 | \$2,327,908 | (\$62,130) | 66% | \$0 | | |
| 35 | OTHER SOURCES OF FUNDS | | | | | | | | | | | |
| 41 | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | |
| 43 | | Total Other Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | | |
| 44 | | Total Sources of Funds | \$2,367,512 | \$22,526 | \$2,390,038 | \$1,587,883 | \$2,327,908 | (\$62,130) | 66% | \$0 | | |

| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|----|---|---|---------------------------|---------------------------------|----------------------------|---------------------|------------------|------------------------|------------|---|---|------------------|
| 1 |  <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</p> | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | ACCOUNT NO. | GENERAL FUND (GF) FIRE DEPARTMENT - 01 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 APPROVED BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 45 | USES OF FUNDS | | | | | | | | | | | |
| 47 | SALARIES & WAGES | | | | | | | | | | | |
| 48 | 5000 | Salary & Wages | 716,343 | | 716,343 | 523,062 | | 716,343 | 73% | | | 0 |
| 49 | 5010 | Overtime | 128,000 | | 128,000 | 116,815 | | 128,000 | 91% | | | 0 |
| 50 | 5020 | Standby | 5,000 | | 5,000 | 0 | | 5,000 | 0% | | | 0 |
| 51 | 5031 | Reserve Firefighter Pay | 148,133 | | 148,133 | 80,810 | | 148,133 | 55% | | | 0 |
| 52 | 5040 | Sick/Vacation Pay | 0 | | 0 | 0 | | 0 | | | | 0 |
| 53 | 5050 | Holiday Pay | 0 | | 0 | 0 | | 0 | | | | 0 |
| 54 | | Reduction for "E" Step | 0 | | 0 | 0 | | 0 | | | | 0 |
| 55 | | Total Salaries & Wages | \$997,476 | \$0 | \$997,476 | \$720,687 | | \$997,476 | 72% | | | \$0 |
| 56 | BENEFITS | | | | | | | | | | | |
| 57 | 5101 | Uniform Allowance | 2,500 | | 2,500 | 2,500 | | 2,500 | 100% | | | 0 |
| 58 | 5102 | Dental Insurance | 13,570 | | 13,570 | 10,087 | | 13,570 | 74% | | | 0 |
| 59 | 5103 | Medical Insurance | 137,844 | | 137,844 | 95,586 | | 137,844 | 69% | | | 0 |
| 60 | 5105 | Life Insurance | 1,008 | | 1,008 | 549 | | 1,008 | 55% | | | 0 |
| 61 | 5106 | FICA | 57,090 | | 57,090 | 42,072 | | 57,090 | 74% | | | 0 |
| 62 | 5107 | Medicare | 14,537 | | 14,537 | 10,245 | | 14,537 | 70% | | | 0 |
| 63 | 5108 | Workers Compensation | 52,672 | | 52,672 | 26,655 | | 52,672 | 51% | | | 0 |
| 64 | 5109 | PERS - Retirement | 290,187 | | 290,187 | 212,210 | | 290,187 | 73% | | | 0 |
| 65 | 5111 | Payroll Tax Expense | 0 | | 0 | (105) | | (105) | ##### | | | 105 |
| 66 | 5112 | UI Reim Benefit | 0 | | 0 | 2,280 | | 2,280 | ##### | | | (2,280) |
| 67 | 5120 | Other Employee Benefits | 2,600 | | 2,600 | 1,900 | | 2,600 | 73% | | | 0 |
| 68 | 5121 | Retirees Health | 44,167 | | 44,167 | 24,097 | | 44,167 | 55% | | | 0 |
| 69 | 5122 | Medical Reimbursements - HRA | 15,600 | | 15,600 | 11,050 | | 15,600 | 71% | | | 0 |
| 71 | | Total Benefits | \$631,775 | \$0 | \$631,775 | \$439,125 | | \$633,950 | 70% | | | (\$2,175) |
| 72 | | Total Personnel Services | \$1,629,251 | \$0 | \$1,629,251 | \$1,159,813 | | \$1,631,426 | 71% | | | (\$2,175) |
| 73 | SERVICES & SUPPLIES | | | | | | | | | | | |
| 74 | 6010 | Ads-Legal/Other | 419 | | 419 | 0 | | 419 | 0% | | | 0 |
| 75 | 6011 | Public Information | 1,381 | | 1,381 | 0 | | 1,381 | 0% | | | 0 |
| 76 | 6011W | Public Information - Website | 0 | | 0 | 0 | | 0 | ##### | | | 0 |
| 77 | 6011W | Public Information - Website New Request | 189 | | 189 | 392 | | 523 | 208% | | | (334) |
| 78 | 6014 | Public Events | 0 | | 0 | 0 | | 0 | ##### | | | 0 |
| 79 | 6031F | Maint & Repair Water Dept -Fire Hydrant | 0 | | 0 | 0 | | 0 | ##### | | | 0 |
| 80 | 6032S | M & R-Disposal of Sludge | 0 | | 0 | 0 | | 0 | ##### | | | 0 |
| 81 | 6033B | M&R Buildings | 2,674 | | 2,674 | 2,697 | | 3,596 | 101% | | | (922) |
| 82 | 6033F | M&R FD WTR Leak | 0 | | 0 | 0 | | 0 | ##### | | | 0 |

| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|-----|--|--|----------------|------------------------------|-------------------------|---------------------|------------------|---------------------|----------|--------|---------|---|
| 1 |  <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS</p> | | | | | | | | | | | |
| 2 | FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01 | | | | | | | | | | | |
| 3 | GENERAL FUND (GF) | | | | | | | | | | | |
| 4 | FIRE DEPARTMENT - 01 | | | | | | | | | | | |
| 5 | ACCOUNT NO. | GENERAL FUND (GF) | ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 APPROVED BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 83 | 6033G | Maint & Repair - Grounds (formerly 6042) | 261 | | 261 | 0 | 0% | 0 | 0 | 261 | 0 | 0 |
| 84 | 6033R | M & R - Ranch | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | 0 | 0 |
| 85 | 6036 | M & R - Emergency | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | 0 | 0 |
| 86 | 6040 | Maintenance & Repair - Equipment | 846 | | 846 | 846 | 100% | 846 | 846 | 846 | (0) | 0 |
| 87 | 6041L | Maintenance & Repair - Equip - New Request | 2,500 | | 2,500 | 789 | 32% | 1,052 | 1,448 | 1,052 | 1,448 | 0 |
| 88 | 6041L | Maint and Repair - Vehicles - Licensed | 29,042 | | 29,042 | 20,836 | 72% | 27,782 | 1,261 | 27,782 | 1,261 | 0 |
| 89 | 6042 | Old M & R Bld/Grd | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | 0 | 0 |
| 90 | 6044 | Computer/Copier /Printer Srvcs/Maint/Agree | 4,868 | | 4,868 | 1,958 | 40% | 2,611 | 2,257 | 2,611 | 2,257 | 0 |
| 91 | 6045 | Computer/Copier/Printer Supplies/Maint. | 122 | | 122 | 243 | 199% | 324 | (202) | 324 | (202) | 0 |
| 92 | 6048 | Security and Safety | 2,046 | | 2,046 | 1,224 | 60% | 2,046 | 0 | 2,046 | 0 | 0 |
| 93 | 6048E | Safety - Medical | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | 0 | 0 |
| 94 | 6050 | Office Supplies | 1,255 | | 1,255 | 156 | 12% | 208 | 1,046 | 208 | 1,046 | 0 |
| 95 | 6051 | Printing & Shipping | 26 | | 26 | 35 | 136% | 47 | (21) | 47 | (21) | 0 |
| 96 | 6052 | Printing & Shipping - New Request | 74 | | 74 | 0 | 0% | 74 | 0 | 74 | 0 | 0 |
| 97 | 6052 | Bank Charges | 40 | | 40 | 0 | 0% | 40 | 0 | 40 | 0 | 0 |
| 98 | 6053 | Printing/Forms | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | 0 | 0 |
| 99 | 6054 | Membership-Dues, Publications & Books | 7,877 | | 7,877 | 3,264 | 41% | 4,352 | 3,525 | 4,352 | 3,525 | 0 |
| 100 | 6054 | Membership-Dues - New Request | 123 | | 123 | 0 | 0% | 123 | 0 | 123 | 0 | 0 |
| 101 | 6055 | Government Fees and Licenses | 48,719 | | 48,719 | 47,614 | 98% | 48,719 | 0 | 48,719 | 0 | 0 |
| 102 | 6055 | Image Trend - EMS | 2,769 | | 2,769 | 2,546 | 92% | 2,546 | 222 | 2,546 | 222 | 0 |
| 103 | 6055 | Image Trend - Fire | 1,804 | | 1,804 | 1,910 | 106% | 1,910 | (106) | 1,910 | (106) | 0 |
| 105 | 6060C | Utilities Cell Phone | 3,165 | | 3,165 | 5,111 | 161% | 6,815 | (3,650) | 6,815 | (3,650) | 0 |
| 106 | 6060E | Utilities Electricity | 7,993 | | 7,993 | 6,128 | 77% | 8,171 | (178) | 8,171 | (178) | 0 |
| 107 | 6060G | Utilities Gas | 2,815 | | 2,815 | 2,175 | 77% | 2,900 | (84) | 2,900 | (84) | 0 |
| 108 | 6060I | Utilities Internet Access | 1,695 | | 1,695 | 2,890 | 170% | 3,853 | (2,158) | 3,853 | (2,158) | 0 |
| 109 | 6060P | Utilities Phone-Land Lines, Faxes, Alarms | 6,026 | | 6,026 | 3,237 | 54% | 4,316 | 1,710 | 4,316 | 1,710 | 0 |
| 110 | 6060S | Utilities Sewer | 1,414 | | 1,414 | 1,311 | 93% | 1,748 | (334) | 1,748 | (334) | 0 |
| 111 | 6060W | Utilities Water | 2,088 | | 2,088 | 3,092 | 148% | 4,123 | (2,035) | 4,123 | (2,035) | 0 |
| 114 | 6080K | Prof Services-District Counsel | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | 0 | 0 |
| 115 | 6080L | Land Services-Lot Inventory, Etc. | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | 0 | 0 |
| 116 | 6080M | Prof Services - Miscellaneous/Other | 10,735 | | 10,735 | 2,197 | 20% | 2,929 | 7,806 | 2,929 | 7,806 | 0 |
| 117 | 6080T | Prof Services - Temporary | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | 0 | 0 |
| 118 | 6086 | Outside Services | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | 0 | 0 |
| 119 | 6089 | Emergency Medical Supplies | 6,545 | (1,126) | 5,419 | 3,432 | 63% | 4,576 | 843 | 4,576 | 843 | 0 |
| 120 | 6089 | Emergency Medical Supplies - New Request | 455 | | 455 | 0 | 0% | 455 | 0 | 455 | 0 | 0 |
| 121 | 6089A | Emergency Med Supp - FEMA FGR COVID 19 | 0 | 23,652 | 23,652 | 7,566 | 32% | 23,652 | 0 | 23,652 | 0 | 0 |
| 122 | 6090 | Department Operating Supplies | 17,757 | | 17,757 | 8,175 | 46% | 10,901 | 6,857 | 10,901 | 6,857 | 0 |
| 123 | 6093 | Small Tools and Equipment | 1,557 | | 1,557 | 44 | 3% | 59 | 1,499 | 59 | 1,499 | 0 |
| 124 | 6094 | Clothing and Uniform | 1,989 | | 1,989 | 6,606 | 332% | 8,808 | (6,820) | 8,808 | (6,820) | 0 |


| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|-----|--|---|---------------------------|---------------------------------|----------------------------|---------------------|------------------|------------------------|----------|---|-----------------|---|
| 1 |  <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS</p> | | | | | | | | | | | |
| 2 | FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01 | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | ACCOUNT NO. | GENERAL FUND (GF) FIRE DEPARTMENT - 01 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 APPROVED BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE | | | |
| 5 | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 125 | 6095 | Office Furnishings & Equipment | 0 | | 0 | 8 | ##### | 0 | | | 0 | 0 |
| 126 | 6096 | Fuel -Gas and Diesel | 21,812 | | 21,812 | 15,690 | 72% | 20,920 | | | 892 | 0 |
| 127 | 6098 | OTS Grant | 0 | | 0 | 0 | ##### | 0 | | | 0 | 0 |
| 128 | 6115 | Meeting Expense | 300 | | 300 | 0 | 0% | 300 | | | 0 | 0 |
| 129 | 6120A | Employee ALS Cert/Recruit Training | 4,270 | | 4,270 | 1,485 | 35% | 1,980 | | | 2,290 | 0 |
| 130 | 6120E | Travel, Training, Seminars – Employees | 15,000 | | 15,000 | 1,474 | 10% | 1,965 | | | 13,035 | 0 |
| 131 | 6120R | Training - Reimbursement | 0 | | 0 | 0 | ##### | 0 | | | 0 | 0 |
| 132 | 6124 | Employee Recognition | 438 | | 438 | 0 | 0% | 438 | | | 0 | 0 |
| 133 | 6125 | Employee Recruitment | 0 | | 0 | 3,997 | ##### | 3,997 | | | (3,997) | 0 |
| 134 | 6125 | Employee Recruitment - New Request | 500 | | 500 | 0 | 0% | 500 | | | 0 | 0 |
| 135 | 6220A | Fire Dept - Aware/Eductn/CERT/Vol Progm | 0 | | 0 | 2,034 | ##### | 2,712 | | | (2,712) | 0 |
| 136 | 6220B | Fire Dept -SC BA Brthg Aprts/Resprty Test | 0 | | 0 | 0 | ##### | 0 | | | 0 | 0 |
| 137 | 6220B | SBCA Flow Test - New Request | 2,000 | | 2,000 | 1,604 | 80% | 2,139 | | | (139) | 0 |
| 138 | 6220D | Fire Dept Disaster Preparedness | 2,000 | | 2,000 | 0 | 0% | 2,000 | | | 0 | 0 |
| 139 | 6220E | Fire Dept -EOC Upgrade | 5,000 | | 5,000 | 0 | 0% | 5,000 | | | 0 | 0 |
| 140 | 6220F | Fire Dept Fr Haz Defensible Spc/Chipping | 2,000 | | 2,000 | 0 | 0% | 2,000 | | | 0 | 0 |
| 141 | 6220H | Fire Dept - Haz Mat Phys | 0 | | 0 | 0 | ##### | 0 | | | 0 | 0 |
| 142 | 6220P | Personal Protective Equipment | 3,498 | | 3,498 | 3,498 | 100% | 3,498 | | | 0 | 0 |
| 143 | 6220R | Personal Protective Equipment - New Request | 6,502 | | 6,502 | 4,854 | 75% | 6,472 | | | 30 | 0 |
| 144 | 6220R | FHRP Contract | 30,000 | | 30,000 | 30,339 | 101% | 30,339 | | | (339) | 0 |
| 145 | 6220S | Fire Dept - Surf Rescue/NCOR Program | 7,525 | | 7,525 | 1,282 | 17% | 1,710 | | | 5,815 | 0 |
| 146 | 6221 | Public Education - New Request (Formerly 6220A) | 2,500 | | 2,500 | 0 | 0% | 2,500 | | | 0 | 0 |
| 147 | 6602 | CERT - New Request (Formerly 6220A) | 1,000 | | 1,000 | 0 | 0% | 1,000 | | | 0 | 0 |
| 148 | 6602 | Transit Expense | 0 | | 0 | 0 | ##### | 0 | | | 0 | 0 |
| 149 | | | | | | | | | | | | |
| 150 | | Total Services & Supplies | \$275,614 | \$22,526 | \$298,140 | \$202,738 | 68% | \$271,631 | | | \$26,508 | |
| 151 | | CAPITAL OUTLAY | | | | | | | | | | |
| 152 | 6170 | Capital Asset-Install Radio in 5792 | 0 | | 0 | 0 | ##### | 0 | | | 0 | 0 |
| 153 | 6170B | Chief/Command Pickup (5 Year Lease) | 0 | | 0 | 0 | ##### | 0 | | | 0 | 0 |
| 154 | 6170C | USAR Equipment (Urban Search & Res | 0 | | 0 | 0 | ##### | 0 | | | 0 | 0 |
| 155 | 6170D | Image Trend Elite Project Management | 0 | | 0 | 0 | ##### | 0 | | | 0 | 0 |
| 156 | 6170F | Zoll X Series EKG | 0 | | 0 | 0 | ##### | 0 | | | 0 | 0 |
| 157 | 6170G | Command Vehicle Buildup | 0 | | 0 | 0 | ##### | 0 | | | 0 | 0 |
| 158 | 6170 | Fuel Station Computer Replacement | 0 | | 0 | 0 | ##### | 0 | | | 0 | 0 |
| 159 | 6170 | Station Security Upgrade- Phase I of III | 0 | | 0 | 0 | ##### | 0 | | | 0 | 0 |
| 160 | 6170 | Radio System Upgrade- Phase I, Phase II | 30,000 | | 30,000 | 0 | 0% | 0 | | | 30,000 | 0 |
| 161 | | | | | | | | | | | | |
| 162 | | | | | | | | | | | | |
| 163 | | Total Capital Outlay | \$30,000 | \$0 | \$30,000 | \$0 | 0% | \$0 | | | \$30,000 | |


| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|-----|--|---|---------------------------|---------------------------------|----------------------------|------------------------|---------------------|------------------------------------|--------------------|-----------------|---|---|
| 1 |  <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS</p> | | | | | | | | | | | |
| 2 | FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01 | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | ACCOUNT NO. | GENERAL FUND (GF) FIRE DEPARTMENT - 01 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 APPROVED BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | | | | |
| 164 | | DEBT SERVICE | | | | | | | | | | |
| 165 | 2517 | Principal on Fire Engine Lease/Purchase | 127,319 | | 127,319 | 127,293 | 127,319 | 100% | 127,319 | 0 | | |
| 166 | 6190 | Interest on Fire Engine Lease/Purchase | 6,054 | | 6,054 | 6,081 | 6,054 | 100% | 6,054 | 0 | | |
| 167 | | | | | | | | | | | | |
| 168 | | Total Debt Service | \$133,374 | \$0 | \$133,374 | \$133,374 | \$133,374 | 100% | \$133,374 | \$0 | | |
| 169 | | ADMINISTRATIVE COST ALLOCATION | | | | | | | | | | |
| 170 | 6200 | Allocated Overhead | 414,152 | 3,990 | 418,142 | 313,607 | 418,142 | 75% | 418,142 | 0 | | |
| 171 | | | | | | | | | | | | |
| 172 | | Total Administrative Cost Allocation | \$414,152 | \$3,990 | \$418,142 | \$313,607 | \$418,142 | 75% | \$418,142 | \$0 | | |
| 173 | | Total Expenditures | \$2,482,390 | \$26,516 | \$2,508,906 | \$1,809,531 | \$2,454,572 | 72% | \$2,454,572 | \$54,334 | | |


| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|-----|---|---|---------------------------|---------------------------------|----------------------------|---------------------|------------------|---------------------------------|---|---|---|-----|
| 1 |  <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</p> | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | ACCOUNT NO. | GENERAL FUND (GF) FIRE DEPARTMENT - 01 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 APPROVED BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 174 | | | | | | | | | | | | |
| 175 | | OPERATING SURPLUS/(DEFICIT) | (\$114,878) | (\$3,990) | (\$118,868) | (\$221,648) | (\$126,664) | (\$7,796) | | | | |
| 176 | | TRANSFERS & ENCUMBRANCES | | | | | | | | | | |
| 177 | 014625 | Transfers In - From General Fund (Transfers Out) | 0 | 0 | 0 | | 0 | 0 | | | | 0 |
| 178 | | Encumbrances - Sources of Funding | | | 0 | | | 0 | | | | 0 |
| 179 | | Encumbrances - (Designated Funds) | | | | | | | | | | |
| 180 | | | | | | | | | | | | |
| 181 | | | | | | | | | | | | |
| 182 | | NET TRANSFERS & ENCUMBRANCES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | \$0 |
| 183 | | RESERVES | | | | | | | | | | |
| 184 | | Use of Reserves | | | 0 | | | 0 | | | | 0 |
| 185 | | (Additions to Reserves) | | | 0 | | | 0 | | | | 0 |
| 186 | | Other Adjustments | | | 0 | | | 0 | | | | 0 |
| 187 | | | | | | | | | | | | |
| 188 | | RESERVES - INCREASE / (DECREASE) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | \$0 |
| 189 | | NET BUDGETARY SOURCES/USES | (\$114,878) | (\$3,990) | (\$118,868) | (\$221,648) | (\$126,664) | (\$7,796) | | | | |
| 190 | | | | | | | | | | | | |
| 191 | | RESERVES | | | | | | | | | | |
| 192 | | Beginning Reserves | | | | | | | | | | |
| 193 | | Operating Surplus / (Deficit) | (\$114,878) | (\$3,990) | (\$118,868) | (\$221,648) | (\$126,664) | (\$7,796) | | | | |
| 194 | | Transfers & Encumbrances | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | \$0 |
| 195 | | ENDING RESERVES | (\$114,878) | (\$3,990) | (\$118,868) | (\$221,648) | (\$126,664) | (\$7,796) | | | | |


GENERAL FUND
FACILITIES & RESOURCES DEPARTMENT – 02

| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|-------------|---|---|------------------------------|------------------------|---------------------|------------------|------------------------------|---|---|---|---|---|
| | | CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS | | | | | | | | | | |
| | | FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02 | | | | | | | | | | |
| ACCOUNT NO. | GENERAL FUND (GF) FACILITIES & RESOURCES - 02 | ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | | | | | |
| 8 | SOURCES OF FUNDS | | | | | | | | | | | |
| 10 | Revenues | \$717,577 | \$8,977 | \$726,554 | \$458,097 | \$705,554 | (\$21,000) | | | | | |
| 11 | Other Sources of Funds | \$40,000 | \$0 | \$40,000 | \$0 | \$40,000 | \$0 | | | | | |
| 12 | Total Sources of Funds | \$757,577 | \$8,977 | \$766,554 | \$458,097 | \$745,554 | (\$21,000) | | | | | |
| 13 | USES OF FUNDS | | | | | | | | | | | |
| 16 | Salaries & Wages | \$213,208 | \$0 | \$213,208 | \$149,650 | \$213,208 | \$0 | | | | | |
| 17 | Benefits | \$177,257 | \$0 | \$177,257 | \$121,842 | \$177,257 | \$0 | | | | | |
| 18 | Personnel Services | \$390,465 | \$0 | \$390,465 | \$271,491 | \$390,465 | \$0 | | | | | |
| 19 | Services & Supplies | \$231,410 | \$0 | \$231,410 | \$184,277 | \$295,345 | (\$63,935) | | | | | |
| 20 | Capital Outlay | \$52,000 | \$22,272 | \$74,272 | \$9,777 | \$72,049 | \$2,223 | | | | | |
| 21 | Debt Service | 8,538 | \$0 | \$8,538 | \$7,518 | \$8,538 | \$0 | | | | | |
| 22 | Administrative Cost Allocation | \$131,455 | \$1,408 | \$132,863 | \$98,591 | \$132,863 | \$0 | | | | | |
| 23 | Total Expenditures | \$813,868 | \$23,680 | \$837,548 | \$571,656 | \$899,260 | (\$61,713) | | | | | |
| 24 | OPERATING SURPLUS/(DEFICIT) | (\$56,291) | (\$14,703) | (\$70,994) | (\$113,559) | (\$153,706) | (\$82,713) | | | | | |
| 39 | RESERVES | | | | | | | | | | | |
| 40 | Beginning Reserves | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 41 | Operating Surplus / (Deficit) | (\$56,291) | (\$14,703) | (\$70,994) | (\$113,559) | (\$153,706) | (\$82,713) | | | | | |
| 42 | Transfers & Encumbrances | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 43 | ENDING RESERVES | (\$56,291) | (\$14,703) | (\$70,994) | (\$113,559) | (\$153,706) | (\$82,713) | | | | | |
| 44 | | | | | | | | | | | | |
| 45 | | | | | | | | | | | | |

| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|----|--|---|------------------------|------------------------------|------------------------|---------------------|------------------|---------------------|----------|-----------|------------|---|
| 1 |  <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS</p> | | | | | | | | | | | |
| 2 | FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02 | | | | | | | | | | | |
| 3 | FACILITIES AND RESOURCES - GENERAL FUND (GF) - 02 | | | | | | | | | | | |
| 4 | ACCOUNT NO. | GENERAL FUND (GF) FACILITIES & RESOURCES - 02 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE | | | |
| 7 | SOURCES OF FUNDS | | | | | | | | | | | |
| 9 | REVENUES | | | | | | | | | | | |
| 10 | 01 4130 | Reimbursements - Fire Safe Council | 0 | | 0 | 0 | ##### | 0 | ##### | 0 | 0 | 0 |
| 11 | 01 4200 | Interest Income | 0 | | 0 | 0 | ##### | 0 | ##### | 0 | 0 | 0 |
| 12 | 01 4310 | Property Tax | 689,177 | | 689,177 | 460,463 | 67% | 689,177 | | 689,177 | 0 | 0 |
| 13 | 01 4311 | County Administrative Fee | (2,300) | | (2,300) | 0 | 0% | (2,300) | | (2,300) | 0 | 0 |
| 14 | 01 4362 | Insurance-Reimbursement | 0 | | 0 | 0 | ##### | 0 | ##### | 0 | 0 | 0 |
| 15 | 01 4390 | Misc Revenue | 600 | | 600 | 0 | 0% | 600 | | 600 | 0 | 0 |
| 16 | 01 4500 | Veterans Hall Rental Fees | 26,000 | | 26,000 | (2,366) | -9% | 23,634 | | 23,634 | (21,000) | 0 |
| 17 | 01 4525 | Veterans Hall Rents- Private Parties | 500 | | 500 | 0 | 0% | 500 | | 500 | 0 | 0 |
| 18 | 01 4560 | Rent Banner Poles | 200 | | 200 | 0 | 0% | 200 | | 200 | 0 | 0 |
| 19 | 01 4570 | Rent-Ranch Events | 200 | | 200 | 0 | 0% | 200 | | 200 | 0 | 0 |
| 20 | 01 4590 | Veterans Hall Clean Fee | 200 | | 200 | 0 | 0% | 200 | | 200 | 0 | 0 |
| 21 | 01 4610 | Grants/Misc.Rev - EV Station Installation | 0 | 8,977 | 8,977 | 0 | 0% | 8,977 | | 8,977 | 0 | 0 |
| 22 | 01 4619 | Land Conservancy | 3,000 | | 3,000 | 0 | 0% | 3,000 | | 3,000 | 0 | 0 |
| 23 | | | 0 | | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 36 | | Total Revenues | \$717,577 | \$8,977 | \$726,554 | \$458,097 | 63% | \$705,554 | | \$705,554 | (\$21,000) | 0 |
| 37 | OTHER SOURCES OF FUNDS | | | | | | | | | | | |
| 38 | | Loan Proceeds | 40,000 | | 40,000 | 0 | | 40,000 | | 40,000 | 0 | 0 |
| 39 | | | | | 0 | 0 | | 0 | | 0 | 0 | 0 |
| 45 | | Total Other Sources of Funds | \$40,000 | \$0 | \$40,000 | \$0 | | \$40,000 | | \$40,000 | \$0 | 0 |
| 46 | | Total Sources of Funds | \$757,577 | \$8,977 | \$766,554 | \$458,097 | 60% | \$745,554 | | \$745,554 | (\$21,000) | 0 |
| 47 | USES OF FUNDS | | | | | | | | | | | |
| 49 | SALARIES & WAGES | | | | | | | | | | | |
| 50 | 5000 | Salary & Wages | 213,093 | | 213,093 | 145,829 | 68% | 213,093 | | 213,093 | 0 | 0 |
| 51 | 5010 | Overtime | 7,500 | | 7,500 | 3,820 | 51% | 7,500 | | 7,500 | 0 | 0 |
| 52 | 5040 | Sick/Vacation Pay | 0 | | 0 | 0 | ##### | 0 | ##### | 0 | 0 | 0 |
| 53 | 5050 | Holiday Pay | 0 | | 0 | 0 | ##### | 0 | ##### | 0 | 0 | 0 |
| 56 | | Reduction for "E" Step | (7,385) | | (7,385) | 0 | 0% | (7,385) | | (7,385) | 0 | 0 |
| 57 | | Total Salaries & Wages | \$213,208 | \$0 | \$213,208 | \$149,650 | 70% | \$213,208 | | \$213,208 | \$0 | 0 |
| 58 | BENEFITS | | | | | | | | | | | |
| 59 | 5101 | Uniform Allowance | 1,200 | | 1,200 | 1,200 | 100% | 1,200 | | 1,200 | 0 | 0 |


| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|----|--|---|------------------------|------------------------------|------------------------|---------------------|------------------|---------------------|------------|------------------|------------|------------|
| 1 |  <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS</p> | | | | | | | | | | | |
| 2 | FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02 | | | | | | | | | | | |
| 3 | FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02 | | | | | | | | | | | |
| 4 | ACCOUNT NO. | GENERAL FUND (GF) FACILITIES & RESOURCES - 02 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE | | | |
| 60 | 5102 | Dental Insurance | 3,800 | | 3,800 | 2,851 | 3,800 | 3,800 | 75% | 3,800 | 0 | 0 |
| 61 | 5103 | Medical Insurance | 46,282 | | 46,282 | 31,435 | 46,282 | 46,282 | 68% | 46,282 | 0 | 0 |
| 62 | 5105 | Life Insurance | 432 | | 432 | 227 | 432 | 432 | 53% | 432 | 0 | 0 |
| 63 | 5106 | FICA | 13,057 | | 13,057 | 9,010 | 13,057 | 13,057 | 69% | 13,057 | 0 | 0 |
| 64 | 5107 | Medicare | 3,262 | | 3,262 | 2,107 | 3,262 | 3,262 | 65% | 3,262 | 0 | 0 |
| 65 | 5108 | Workers Compensation | 13,139 | | 13,139 | 6,213 | 13,139 | 13,139 | 47% | 13,139 | 0 | 0 |
| 66 | 5109 | PERS - Retirement | 63,901 | | 63,901 | 45,915 | 63,901 | 63,901 | 72% | 63,901 | 0 | 0 |
| 67 | 5120 | Other Employee Benefits | 3,200 | | 3,200 | 2,100 | 3,200 | 3,200 | 66% | 3,200 | 0 | 0 |
| 68 | 5121 | Retirees Health | 24,184 | | 24,184 | 17,484 | 24,184 | 24,184 | 72% | 24,184 | 0 | 0 |
| 69 | 5122 | Medical Reimbursements - HRA | 4,800 | | 4,800 | 3,300 | 4,800 | 4,800 | 69% | 4,800 | 0 | 0 |
| 73 | | Total Benefits | \$177,257 | \$0 | \$177,257 | \$121,842 | \$177,257 | \$177,257 | 69% | \$177,257 | \$0 | \$0 |
| 74 | | Total Personnel Services | \$390,465 | \$0 | \$390,465 | \$271,491 | \$390,465 | \$390,465 | 70% | \$390,465 | \$0 | \$0 |
| 75 | | SERVICES & SUPPLIES | | | | | | | | | | |
| 76 | 6010 | Ads - Legal/Other | 0 | | 0 | 0 | 0 | 0 | ##### | 0 | 0 | 0 |
| 77 | 6014 | Public Events | 0 | | 0 | 0 | 0 | 0 | ##### | 0 | 0 | 0 |
| 78 | 6030 | Insurance | 0 | | 0 | 0 | 0 | 0 | ##### | 0 | 0 | 0 |
| 79 | 6033B | Maintenance & Repairs - Buildings | 10,808 | | 10,808 | 7,998 | 10,663 | 10,663 | 74% | 10,663 | 144 | 144 |
| 80 | 6033G | M&R - Grounds (incl approx 450 vac lots) | 21,748 | | 21,748 | 12,566 | 21,748 | 21,748 | 58% | 21,748 | 0 | 0 |
| 81 | 6033E | Maintenance & Repairs - Homeless Cleanup | 25,409 | | 25,409 | 43,762 | 62,762 | 62,762 | 172% | 62,762 | (37,352) | (37,352) |
| 82 | | M&R - Shelter/Cover for Trailer New Request | 2,000 | | 2,000 | 0 | 2,000 | 2,000 | 0% | 2,000 | 0 | 0 |
| 83 | 6033G | Sidewalk Repair on Center St. | 0 | | 0 | 0 | 0 | 0 | ##### | 0 | 0 | 0 |
| 84 | 6033L | M & R - Street Lights | 0 | | 0 | 1,000 | 1,000 | 1,000 | ##### | 1,000 | (1,000) | (1,000) |
| 85 | 6033R | M & R - Ranch | 52,895 | | 52,895 | 26,036 | 52,895 | 52,895 | 49% | 52,895 | 0 | 0 |
| 86 | 6033V | M & R - Vet's Hall | 17,337 | | 17,337 | 10,903 | 16,438 | 16,438 | 63% | 16,438 | 899 | 899 |
| 87 | 6033Z | M & R - Storm Damage | 0 | | 0 | 26,530 | 34,530 | 34,530 | ##### | 34,530 | (34,530) | (34,530) |
| 88 | 6040 | M & R - Equipment | 103 | | 103 | 0 | 103 | 103 | 0% | 103 | 0 | 0 |
| 89 | 6041L | Maintenance & Repairs - Vehicles Licenses | 1,198 | | 1,198 | 1,271 | 1,694 | 1,694 | 106% | 1,694 | (496) | (496) |
| 90 | 6041N | Maint. & Repairs - Vehicles Non-Licensed | 5,352 | | 5,352 | 0 | 5,352 | 5,352 | 0% | 5,352 | 0 | 0 |
| 91 | 6041N | Maint. & Repairs - New Request | 0 | | 0 | 0 | 0 | 0 | ##### | 0 | 0 | 0 |
| 92 | 6045 | Computer/Copier/Printer Supplies/Maint. | 254 | | 254 | 0 | 254 | 254 | 0% | 254 | 0 | 0 |
| 93 | 6048 | Security Safety | 0 | | 0 | 30 | 0 | 0 | ##### | 0 | 0 | 0 |
| 94 | 6050 | Office Supplies | 66 | | 66 | 0 | 66 | 66 | 0% | 66 | 0 | 0 |
| 95 | 6053 | Printing/Forms | 0 | | 0 | 0 | 0 | 0 | ##### | 0 | 0 | 0 |
| 96 | 6055 | Government Fees & Licenses | 186 | | 186 | 135 | 186 | 186 | 73% | 186 | 0 | 0 |
| 97 | 6058 | Cash Over (Short) | 0 | | 0 | 0 | 0 | 0 | ##### | 0 | 0 | 0 |
| 98 | 6059 | Bad Debt | 0 | | 0 | 0 | 0 | 0 | ##### | 0 | 0 | 0 |
| 99 | 6060C | Utilities - Cell Phone | 889 | | 889 | 1,473 | 1,965 | 1,965 | 166% | 1,965 | (1,075) | (1,075) |


| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|-------------|--|--|------------------------------|------------------------|---------------------|------------------|------------------------------|---|---|---|---|---|
| 1 | |  <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</p> | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| ACCOUNT NO. | GENERAL FUND (GF) FACILITIES & RESOURCES - 02 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | | | | | |
| 100 | 6060E Utilities - Electricity | 19,371 | | 19,371 | 13,112 | 19,371 | 0 | | | | | |
| 101 | 6060G Utilities - Gas | 3,454 | | 3,454 | 913 | 1,218 | 2,236 | | | | | |
| 102 | 6060I Utilities - Internet | 4,634 | | 4,634 | 4,036 | 5,381 | (747) | | | | | |
| 103 | 6060P Utilities - Phone-Land Lines, Faxes, Alarms | 703 | | 703 | 539 | 719 | (16) | | | | | |
| 104 | 6060S Utilities - Sewer | 3,812 | | 3,812 | 2,813 | 3,751 | 61 | | | | | |
| 105 | 6060W Utilities - Water | 6,586 | | 6,586 | 6,070 | 8,093 | (1,507) | | | | | |
| 106 | 6070 Equipment Rental | 720 | | 720 | 293 | 391 | 329 | | | | | |
| 108 | 6080K Professional Services - District Counsel | 0 | | 0 | 0 | 0 | 0 | | | | | |
| 109 | 6080M Professional Services - Misc./Other | 9,302 | | 9,302 | 8,042 | 10,723 | (1,421) | | | | | |
| 110 | 6080T Temporary Service - (2 Mos) New Request | 8,000 | | 8,000 | 0 | 0 | 8,000 | | | | | |
| 111 | 6090 Department Operating Supplies | 13,049 | | 13,049 | 6,629 | 13,049 | 0 | | | | | |
| 112 | 6091 Lab Tests | 0 | | 0 | 0 | 0 | 0 | | | | | |
| 113 | 6093 Small Tools and Equipment | 4,120 | | 4,120 | 598 | 4,120 | 0 | | | | | |
| 114 | 6094 Clothing and Uniform | 2,221 | | 2,221 | 0 | 2,221 | 0 | | | | | |
| 115 | 6096 Fuel - Gas and Diesel | 14,652 | | 14,652 | 9,527 | 14,652 | 0 | | | | | |
| 116 | 6115 Meeting Expenses | 26 | | 26 | 0 | 0 | 26 | | | | | |
| 117 | 6120E Travel, Training, Seminars - Employees - New Request | 2,000 | | 2,000 | 0 | 0 | 2,000 | | | | | |
| 118 | 6125 Employee Recruitment | 515 | | 515 | 0 | 0 | 515 | | | | | |
| 147 | Total Services & Supplies | \$231,410 | \$0 | \$231,410 | \$184,277 | \$295,345 | (\$63,935) | | | | | |
| 148 | CAPITAL OUTLAY | | | | | | | | | | | |
| 149 | Toro Dingo TX 1000 | 0 | | 0 | 0 | 0 | 0 | | | | | |
| 150 | Mower | 0 | | 0 | 0 | 0 | 0 | | | | | |
| 155 | Capital Assets | 0 | | 0 | 0 | 0 | 0 | | | | | |
| 159 | Trailer - Homeless Personal Property Storage | 12,000 | | 12,000 | 9,777 | 9,777 | 2,223 | | | | | |
| 160 | F550 Truck - Replace 1999 F150 Truck | 40,000 | | 40,000 | 0 | 40,000 | 0 | | | | | |
| 161 | EV Station Installation | 0 | 22,272 | 22,272 | 0 | 22,272 | 0 | | | | | |
| 162 | | | | | | | | | | | | |
| 163 | | | | | | | | | | | | |
| 164 | Total Capital Outlay | \$52,000 | \$22,272 | \$74,272 | \$9,777 | \$72,049 | \$2,223 | | | | | |
| 165 | DEBT SERVICE | | | | | | | | | | | |
| 166 | Budget Excess | 0 | | 0 | 0 | 0 | 0 | | | | | |
| 167 | Loan Principal - John Deere | 0 | | 0 | 0 | 0 | 0 | | | | | |
| 168 | Loan Principal - Ford (7mos) | 4,373 | | 4,373 | 4,373 | 4,373 | 0 | | | | | |
| 169 | Loan Principal - Western Fin (Toro) | 3,646 | | 3,646 | 2,722 | 3,646 | 0 | | | | | |
| 170 | Interest Expense - Ford Motor (7mos) | 87 | | 87 | 87 | 87 | 0 | | | | | |
| 171 | Interest Expense - Western Finance | 432 | | 432 | 337 | 432 | 0 | | | | | |

| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|-----|---|---|-----------|----------|-----------|-----------|-----------|-----|-------|-----------|------------|-----|
| 1 |  | | | | | | | | | | | |
| 2 | CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS | | | | | | | | | | | |
| 3 | FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02 | | | | | | | | | | | |
| 4 | GENERAL FUND (GF) | | | | | | | | | | | |
| 5 | FACILITIES & RESOURCES - 02 | | | | | | | | | | | |
| 6 | ACCOUNT NO. | | | | | | | | | | | |
| 7 | 2020/21 ADOPTED BUDGET | | | | | | | | | | | |
| 7 | 2020/21 APPROVED ADJUSTMENTS | | | | | | | | | | | |
| 7 | 2020/21 CURRENT BUDGET | | | | | | | | | | | |
| 7 | ACTUAL AT 3/31/2021 | | | | | | | | | | | |
| 7 | ESTIMATED ACTUAL | | | | | | | | | | | |
| 7 | 2020/21 EST. BUDGET VARIANCE | | | | | | | | | | | |
| 172 | 6180J | Loan Principal | 0 | 0 | 0 | 0 | 0 | 0 | ##### | 0 | 0 | 0 |
| 173 | 6180H | Interest Expense | 0 | 0 | 0 | 0 | 0 | 0 | ##### | 0 | 0 | 0 |
| 176 | | Total Debt Service | \$8,538 | \$0 | \$8,538 | \$7,518 | \$8,538 | 88% | | \$8,538 | \$0 | \$0 |
| 177 | | ADMINISTRATIVE COST ALLOCATION | | | | | | | | | | |
| 178 | 6200 | Allocated Overhead | 131,455 | 1,408 | 132,863 | 98,591 | 132,863 | 74% | | 132,863 | 0 | 0 |
| 180 | | Total Administrative Cost Allocation | \$131,455 | \$1,408 | \$132,863 | \$98,591 | \$132,863 | 74% | | \$132,863 | \$0 | \$0 |
| 181 | | Total Expenditures | \$813,868 | \$23,680 | \$837,548 | \$571,656 | \$899,260 | 68% | | \$899,260 | (\$61,713) | |


| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|-----|--|--|---------------------------|---------------------------------|---------------------------|------------------------|---------------------|------------------------|----------|---|---|---|
| 1 |  <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</p> | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | ACCOUNT NO. | GENERAL FUND (GF) FACILITIES & RESOURCES - 02 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE | | | |
| 182 | | | | | | | | | | | | |
| 183 | | OPERATING SURPLUS/(DEFICIT) | (\$56,291) | (\$14,703) | (\$70,994) | (\$113,559) | (\$153,706) | (\$82,713) | | | | |
| 184 | | TRANSFERS & ENCUMBRANCES | | | | | | | | | | |
| 185 | 01.4625 | Transfers In - From General Fund | | | 0 | | | 0 | | | | |
| 186 | | (Transfers Out) | | | 0 | | | 0 | | | | |
| 187 | | Encumbrances - Sources of Funding | | | | | | | | | | |
| 188 | | Encumbrances - (Designated Funds) | | | | | | | | | | |
| 189 | | NET TRANSFERS & ENCUMBRANCES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 190 | | RESERVES | | | | | | | | | | |
| 191 | | Use of Reserves | | | 0 | | | 0 | | | | |
| 192 | | (Additions to Reserves) | | | 0 | | | 0 | | | | |
| 193 | | Other Adjustments | | | 0 | | | 0 | | | | |
| 194 | | RESERVES - INCREASE / (DECREASE) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 195 | | NET BUDGETARY SOURCES/USES | (\$56,291) | (\$14,703) | (\$70,994) | (\$113,559) | (\$153,706) | (\$82,713) | | | | |
| 196 | | | | | | | | | | | | |
| 197 | | | | | | | | | | | | |
| 198 | | | | | | | | | | | | |
| 199 | | RESERVES | | | | | | | | | | |
| 200 | | Beginning Reserves | | | | | | | | | | |
| 201 | | Operating Surplus / (Deficit) | (\$56,291) | (\$14,703) | (\$70,994) | (\$113,559) | (\$153,706) | (\$82,713) | | | | |
| 202 | | Transfers & Encumbrances | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 203 | | ENDING RESERVES | (\$56,291) | (\$14,703) | (\$70,994) | (\$113,559) | (\$153,706) | (\$82,713) | | | | |


GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16


| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|----|--|--|----------------|------------------------------|------------------------|---------------------|------------------|------------------------------|----------|---|---|-----|
| 1 |  <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</p> | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | ACCOUNT NO. | GENERAL FUND (GF) PROS DEPARTMENT - 16 | ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | | | | |
| 5 | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 8 | SOURCES OF FUNDS | | | | | | | | | | | |
| 9 | REVENUES | | | | | | | | | | | |
| 10 | 01.4001 | Franchise Fees | 0 | | 0 | 0 | 0 | ##### | 0 | | | |
| 11 | 01.4310 | Property Tax | 49,911 | | 49,911 | 33,347 | 49,911 | 67% | 49,911 | | | |
| 12 | 01.4311 | County Administrative Fee | (315) | | (315) | 0 | (315) | 0% | | | | |
| 13 | 01.4390 | Miscellaneous Revenue | 505 | | 505 | 0 | 505 | 0% | 505 | | | |
| 31 | 01.4620 | Grant - County SLO Beautification Infrastructure | 0 | 20,000 | 20,000 | 20,000 | 20,000 | 100% | 20,000 | | | |
| 32 | | | | | 0 | | | | 0 | | | |
| 33 | | | | | | | | | | | | |
| 34 | | Total Revenues | \$50,101 | \$20,000 | \$70,101 | \$53,347 | \$70,101 | 76% | \$70,101 | | | \$0 |
| 35 | OTHER SOURCES OF FUNDS | | | | | | | | | | | |
| 39 | 01.4395 | Proposition 1A Reserve | | | | | | | | | | |
| 40 | 01.4615 | Reserve Transfer In | | | 0 | | | | | | | 0 |
| 44 | | Total Other Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | | | \$0 |
| 45 | | Total Sources of Funds | \$50,101 | \$20,000 | \$70,101 | \$53,347 | \$70,101 | 76% | \$70,101 | | | \$0 |
| 46 | USES OF FUNDS | | | | | | | | | | | |
| 48 | SALARIES & WAGES | | | | | | | | | | | |
| 49 | | | 0 | | 0 | | | ##### | | | | 0 |
| 56 | | Total Salaries & Wages | \$0 | \$0 | \$0 | \$0 | \$0 | ##### | \$0 | | | \$0 |
| 57 | BENEFITS | | | | | | | | | | | |
| 58 | | | 0 | | 0 | | | ##### | | | | 0 |
| 72 | | Total Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | ##### | \$0 | | | \$0 |


| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|-----|---|---|------------------------|------------------------------|------------------------|---------------------|------------|------------------|------------------------------|-----|---|---|
| 1 |  | CAMBRIA COMMUNITY SERVICES DISTRICT | | | | | | | | | | |
| 2 | FUND LEVEL ANALYSIS | | | | | | | | | | | |
| 3 | PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16 | | | | | | | | | | | |
| 4 | ACCOUNT NO. | GENERAL FUND (GF) PROS DEPARTMENT - 16 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | PERCENTAGE | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | | | |
| 73 | | Total Personnel Services | \$0 | \$0 | \$0 | \$0 | ##### | \$0 | \$0 | \$0 | | |
| 74 | | SERVICES & SUPPLIES | | | | | | | | | | |
| 75 | 60111 | Public Information - General | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | | |
| 76 | 6033P | M & R - Skate Park Repairs/Design | 17,256 | | 17,256 | 145 | 0% | 290 | 16,965 | | | |
| 77 | 6053 | Printing Forms | 1,030 | | 1,030 | 0 | 0% | 1,030 | 0 | | | |
| 78 | 6115 | Meeting Expense | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | | |
| 134 | 6080 | Professional Sys - Grant Writer - New Request | 3,000 | | 3,000 | 0 | 0% | 3,000 | 0 | | | |
| 136 | | Total Services & Supplies | \$21,286 | \$0 | \$21,286 | \$145 | 1% | \$4,320 | \$16,965 | | | |
| 137 | | CAPITAL OUTLAY | | | | | | | | | | |
| 138 | 6170 | Design - Fiscalini East Ranch Park Restroom | 0 | 20,000 | 20,000 | 3,045 | 15% | 20,000 | 0 | | | |
| 144 | | | | | | | | | | | | |
| 146 | | Total Capital Outlay | \$0 | \$20,000 | \$20,000 | \$3,045 | 15% | \$20,000 | \$0 | | | |
| 147 | | DEBT SERVICE | | | | | | | | | | |
| 148 | | | | | 0 | | ##### | | 0 | | | |
| 151 | | Total Debt Service | \$0 | \$0 | \$0 | \$0 | ##### | \$0 | \$0 | \$0 | | |
| 152 | | ADMINISTRATIVE COST ALLOCATION | | | | | | | | | | |
| 153 | | | 28,456 | 282 | 28,738 | 21,342 | 74% | 28,738 | 0 | | | |
| 154 | | | | | | | | | | | | |
| 155 | | Total Administrative Cost Allocation | \$28,456 | \$282 | \$28,738 | \$21,342 | 74% | \$28,738 | \$0 | | | |
| 156 | | Total Expenditures | \$49,742 | \$20,282 | \$70,024 | \$24,532 | 35% | \$53,058 | \$16,965 | | | |

GENERAL FUND
ADMINISTRATION DEPARTMENT – 09

| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|----|--|-------------------------------------|--------------------------------|------------------------|------------------------------|------------------------|---------------------|------------------|---------------------|------------------|---|---|
| 1 |  CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS | | | | | | | | | | | |
| 2 | ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 | | | | | | | | | | | |
| 3 | GENERAL FUND (GF) | | | | | | | | | | | |
| 4 | ADMINISTRATIVE DEPARTMENT - 09 | | | | | | | | | | | |
| 5 | ACCOUNT NO. | GENERAL FUND (GF) | ADMINISTRATIVE DEPARTMENT - 09 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | 2020/21 VARIANCE | | |
| 7 | SOURCES OF FUNDS | | | | | | | | | | | |
| 9 | REVENUES | | | | | | | | | | | |
| 10 | 01 4001 | Franchise Fees | | 118,000 | | 118,000 | 73,504 | 62% | 118,000 | 0 | | |
| 11 | 01 4013 | Vacation Rental Registration Fee | | 600 | | 600 | 297 | 50% | 600 | 0 | | |
| 13 | 01 4200 | Interest Income | | 20,966 | | 20,966 | 6,122 | 29% | 20,966 | 0 | | |
| 14 | 01 4310 | Property Tax--All | | 15,366 | | 15,366 | 15,366 | 100% | 15,366 | 0 | | |
| 15 | 01 4311 | County Administrative Fee | | 0 | | 0 | 0 | ##### | 0 | 0 | | |
| 16 | 01 4385 | Radio Vault Rent | | 2,400 | | 2,400 | 1,800 | 75% | 2,400 | 0 | | |
| 17 | 01 4389 | Public Records Request | | 0 | | 0 | 0 | ##### | 0 | 0 | | |
| 18 | 01 4390 | Miscellaneous Revenue | | 1,545 | | 1,545 | 1,380 | 89% | 1,840 | 295 | | |
| 19 | | | | 0 | | 0 | | | | 0 | | |
| 22 | | | | | | | | | | | | |
| 33 | | Total Revenues | | \$158,877 | \$0 | \$158,877 | \$98,469 | 62% | \$159,172 | \$295 | | |
| 34 | OTHER SOURCES OF FUNDS | | | | | | | | | | | |
| 35 | | Allocated Administrative Overhead | | 2,183,523 | 23,472 | 2,206,995 | 1,637,642 | 74% | 2,206,995 | 0 | | |
| 40 | | | | | | 0 | | | | 0 | | |
| 42 | | Total Other Sources of Funds | | \$2,183,523 | \$23,472 | \$2,206,995 | \$1,637,642 | | \$2,206,995 | \$0 | | |
| 43 | | Total Sources of Funds | | \$2,342,400 | \$23,472 | \$2,365,872 | \$1,736,111 | 73% | \$2,366,167 | \$295 | | |
| 44 | USES OF FUNDS | | | | | | | | | | | |
| 46 | SALARIES & WAGES | | | | | | | | | | | |
| 47 | 5000 | Salary & Wages | | 797,170 | | 797,170 | 535,214 | 67% | 797,170 | 0 | | |
| 48 | 5010 | Overtime | | 20,000 | | 20,000 | 7,390 | 37% | 20,000 | 0 | | |
| 49 | 5030 | Director's | | 36,000 | | 36,000 | 20,900 | 58% | 36,000 | 0 | | |
| 50 | 5040 | Sick Leave/Vacation Pay | | 0 | | 0 | 0 | ##### | 0 | 0 | | |
| 51 | 5050 | Holiday Pay | | 0 | | 0 | 0 | ##### | 0 | 0 | | |
| 52 | | Reduction for "E" Step | | (9,037) | | (9,037) | 0 | 0% | (9,037) | 0 | | |
| 53 | | | | | | | | | | | | |
| 54 | | Total Salaries & Wages | | \$844,133 | \$0 | \$844,133 | \$563,504 | 67% | \$844,133 | \$0 | | |
| 55 | BENEFITS | | | | | | | | | | | |
| 56 | 5102 | Dental Insurance - Ameritas | | 9,390 | | 9,390 | 6,039 | 64% | 9,390 | 0 | | |
| 57 | 5103 | Medical Insurance | | 73,252 | | 73,252 | 37,149 | 51% | 73,252 | 0 | | |
| 58 | 5105 | Life Insurance | | 1,094 | | 1,094 | 537 | 49% | 1,094 | 0 | | |
| 59 | 5106 | FICA | | 50,614 | | 50,614 | 32,051 | 63% | 50,614 | 0 | | |

| A | B | C | D | M | N | O | P | Q | R | S | T | U | |
|-----|---------|---|---|--------------------|---|----------------------|---|--------------------|---|---------------------|------------|--------------------|------------------------------|
| 1 | |  CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | ACCOUNT | GENERAL FUND (GF) | | 2020/21 | | 2020/21 | | 2020/21 | | 2020/21 | | | |
| 6 | NO. | ADMINISTRATIVE DEPARTMENT - 09 | | ADOPTED BUDGET | | APPROVED ADJUSTMENTS | | CURRENT BUDGET | | ACTUAL AT 3/31/2021 | | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE |
| 7 | | | | | | | | | | | | | |
| 60 | 5107 | Medicare | | 12,537 | | | | 12,537 | | 8,004 | 64% | 12,537 | 0 |
| 61 | 5108 | Workers Compensation | | 4,604 | | | | 4,604 | | 3,421 | 74% | 4,604 | 0 |
| 62 | 5109 | Retirement-PERS | | 206,866 | | | | 206,866 | | 139,260 | 67% | 206,866 | 0 |
| 63 | 5111 | Payroll Tax Expense | | 0 | | | | 0 | | 0 | ##### | 0 | 0 |
| 64 | 5112 | Unemployment Insurance | | 0 | | | | 0 | | (2,165) | ##### | 0 | 0 |
| 65 | 5120 | Other Employee Benefits | | 11,480 | | | | 11,480 | | 27,060 | 236% | 11,480 | 0 |
| 66 | 5121 | Retirees Health | | 90,076 | | | | 90,076 | | 55,695 | 62% | 90,076 | 0 |
| 67 | 5122 | Medical Reimbursements - HRA | | 15,200 | | | | 15,200 | | 10,810 | 71% | 15,200 | 0 |
| 72 | | | | | | | | 0 | | ##### | ##### | 0 | 0 |
| 74 | | Total Benefits | | \$475,113 | | \$0 | | \$475,113 | | \$317,860 | 67% | \$475,113 | \$0 |
| 75 | | Total Personnel Services | | \$1,319,246 | | \$0 | | \$1,319,246 | | \$881,365 | 67% | \$1,319,246 | \$0 |
| 76 | | SERVICES & SUPPLIES | | | | | | | | | | | |
| 77 | 6010 | Ads - Legal/Other | | 877 | | | | 877 | | 177 | 20% | 236 | 641 |
| 78 | 60111 | Public Information - General | | 903 | | | | 903 | | 208 | 23% | 903 | 0 |
| 79 | | Public Information - Increase in Monthly Svs Fees | | 272 | | | | 272 | | 0 | 0% | 272 | 0 |
| 80 | 6011W | Public Information - Website | | 2,981 | | | | 2,981 | | 1,800 | 60% | 2,400 | 581 |
| 81 | 6013 | Donations | | 0 | | | | 0 | | 0 | ##### | 0 | 0 |
| 82 | 6014 | Public Events | | 287 | | | | 287 | | 0 | 0% | 287 | 0 |
| 83 | 6030 | Insurance | | 172,477 | | | | 172,477 | | 172,812 | 100% | 172,812 | (335) |
| 84 | 6033B | Maintenance & Repairs - Buildings | | 17,020 | | | | 17,020 | | 7,482 | 44% | 9,975 | 7,044 |
| 85 | 6033G | Maintenance & Repairs - Grounds | | 2,306 | | | | 2,306 | | 1,846 | 80% | 2,462 | (155) |
| 86 | 6033V | Maintenance & Repairs - Vet's Hall | | 0 | | | | 0 | | 0 | ##### | 0 | 0 |
| 87 | 6041L | Maintenance & Repairs-Vehicles Licenses | | 270 | | | | 270 | | 1,290 | 478% | 1,720 | (1,450) |
| 88 | 6044 | Computer/Copier /Printer Srvcs/MaintAgre | | 113,777 | | | | 113,777 | | 87,004 | 76% | 113,777 | 0 |
| 96 | 6045 | Computer/Copier/Printer Supplies/Upgrade | | 7,426 | | | | 7,426 | | 5,731 | 77% | 7,641 | (215) |
| 97 | 6048 | Security & Safety | | 798 | | | | 798 | | 591 | 74% | 787 | 11 |
| 98 | 6048E | Safety-Med | | 39 | | | | 39 | | 0 | 0% | 39 | 0 |
| 99 | 6050 | Office Supplies | | 5,468 | | | | 5,468 | | 3,258 | 60% | 4,344 | 1,125 |
| 100 | 6051 | Postage & Shipping | | 1,750 | | | | 1,750 | | 1,728 | 99% | 2,304 | (555) |
| 101 | 6052 | Bank Charges | | 0 | | | | 0 | | 3,574 | ##### | 4,766 | (4,766) |
| 102 | 6053 | Printing/Forms | | 2,784 | | | | 2,784 | | 1,768 | 64% | 2,558 | 427 |
| 103 | 6054 | Membership-Dues, Publications & Books | | 10,291 | | | | 10,291 | | 8,769 | 85% | 10,291 | 0 |
| 104 | 6055 | Government Fees and Licenses | | 30,037 | | | | 30,037 | | 24,807 | 83% | 30,037 | 0 |
| 105 | | LAFCO (15% reduction) | | (3,800) | | | | (3,800) | | (3,800) | 100% | (3,800) | 0 |
| 106 | | Consolidated Election 2020 - New Request | | 11,000 | | | | 11,000 | | 8,097 | 74% | 8,997 | 2,903 |
| 107 | | NeoGov - Performance License - New Request | | 3,874 | | | | 3,874 | | 0 | 0% | 3,874 | 0 |
| 108 | | NeoGov - Learn License - New Request | | 5,165 | | | | 5,165 | | 0 | 0% | 5,165 | 0 |

| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|-------------------------------|--|---------|--------|---|---|---------|---|---------|-------|---------|---------|---|
| 1 |  CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS | | | | | | | | | | | |
| 2 | ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 | | | | | | | | | | | |
| 3 | ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 | | | | | | | | | | | |
| 4 | GENERAL FUND (GF) | | | | | | | | | | | |
| 5 | ADMINISTRATIVE DEPARTMENT - 09 | | | | | | | | | | | |
| 6 | ADOPTED BUDGET | | | | | | | | | | | |
| 7 | APPROVED ADJUSTMENTS | | | | | | | | | | | |
| 2020/21 CURRENT BUDGET | | | | | | | | | | | | |
| ACTUAL AT 3/31/2021 | | | | | | | | | | | | |
| ESTIMATED ACTUAL | | | | | | | | | | | | |
| 2020/21 EST. BUDGET | | | | | | | | | | | | |
| VARIANCE | | | | | | | | | | | | |
| 109 | Neo Gov - One Time Setup - New Request | 2,500 | | | | 2,500 | | 0 | 0% | 2,500 | 0 | 0 |
| 110 | Cash Over (Short) | 0 | | | | 0 | | 0 | ##### | 0 | 0 | 0 |
| 111 | Utilities Cell Phone | 5,325 | | | | 5,325 | | 2,683 | 50% | 3,578 | 1,747 | 0 |
| 112 | Utilities Electricity | 6,489 | | | | 6,489 | | 4,955 | 76% | 6,606 | (117) | 0 |
| 113 | Utilities Gas | 232 | | | | 232 | | 137 | 59% | 182 | 50 | 0 |
| 114 | Utilities Internet Access | 11,113 | | | | 11,113 | | 9,317 | 84% | 12,423 | (1,310) | 0 |
| 115 | Utilities Phone-Land Lines, Faxes, Alarms | 7,543 | | | | 7,543 | | 6,635 | 88% | 8,847 | (1,304) | 0 |
| 116 | Utilities Sewer | 494 | | | | 494 | | 441 | 89% | 587 | (93) | 0 |
| 117 | Utilities Water | 234 | | | | 234 | | 277 | 118% | 369 | (135) | 0 |
| 118 | Equipment Rental | 620 | | | | 620 | | 399 | 64% | 532 | 88 | 0 |
| 119 | Rental Expense Office Space | 30,955 | | | | 30,955 | | 22,977 | 74% | 30,636 | 318 | 0 |
| 120 | Prof Services - Audit | 14,678 | 23,472 | | | 38,150 | | 20,650 | 54% | 38,150 | 0 | 0 |
| 121 | Prof Services - Finance | 0 | | | | 0 | | 0 | ##### | 0 | 0 | 0 |
| 122 | Prof Services-District Counsel | 202,047 | | | | 202,047 | | 113,411 | 56% | 202,047 | 0 | 0 |
| 123 | Prof Services-Legal | 61,660 | | | | 61,660 | | 52,284 | 85% | 69,712 | (8,052) | 0 |
| 124 | Prof Services - Miscellaneous/Other | 26,354 | | | | 26,354 | | 14,922 | 57% | 26,354 | 0 | 0 |
| 125 | Strategic Planning Consultant - New Request | 7,500 | 5,500 | | | 13,000 | | 5,100 | 39% | 13,000 | 0 | 0 |
| 126 | Professional Services - Temporary | 30,000 | | | | 30,000 | | 0 | 0% | 30,000 | 0 | 0 |
| 127 | Outside Non-Professional Services | 23,183 | | | | 23,183 | | 11,586 | 50% | 23,183 | 0 | 0 |
| 128 | Claims | 0 | | | | 0 | | 0 | ##### | 0 | 0 | 0 |
| 129 | Department Operating Supplies | 2,107 | | | | 2,107 | | 196 | 9% | 2,107 | 0 | 0 |
| 130 | Clothing/Uniforms | 491 | | | | 491 | | 0 | 0% | 491 | 0 | 0 |
| 131 | Office Furniture/Equipment | 3,305 | | | | 3,305 | | 1,159 | 35% | 3,305 | 0 | 0 |
| 132 | Ergonomic Remodel - Front Desk New Request | 1,500 | | | | 1,500 | | 1,466 | 98% | 1,466 | 34 | 0 |
| 133 | Ergonomic Remodel - FM Office New Request | 2,000 | | | | 2,000 | | 1,107 | 55% | 1,107 | 893 | 0 |
| 134 | Ergonomic Remodel - GM Office New Request | 1,700 | | | | 1,700 | | 0 | 0% | 1,700 | 0 | 0 |
| 135 | Video Conference Package - GM Office - New Request | 5,500 | | | | 5,500 | | 3,807 | 69% | 3,807 | 1,693 | 0 |
| 136 | Cashiering Hardware (Tyler Impl) New Request | 2,000 | | | | 2,000 | | 77 | 33% | 102 | 132 | 0 |
| 137 | Fuel | 235 | | | | 235 | | 57 | 3% | 77 | 2,079 | 0 |
| 138 | Meeting Expenses | 2,156 | | | | 2,156 | | 3,119 | 65% | 4,159 | 641 | 0 |
| 139 | Zoom for Remote Video Mtg 1Yr - New Request | 4,800 | | | | 4,800 | | | | | | |

| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|-----|---|---|-------------------------------------|-------------------------------|----------------------------|-------------------------|-------------------------------------|--------------------|-----------------|-----------------|---|---|
| 1 |  CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09 | | | | | | | | | | | |
| 5 | ACCOUNT NO. | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 140 | 6120D | Travel, Training, Seminars – Directors | 2,318 | | 2,318 | 0 | 0% | 2,318 | 0 | 0 | 0 | |
| 141 | 6120E | Travel, Training, Seminars – Employees | 9,689 | | 9,689 | 749 | 8% | 999 | 8,691 | 8,691 | | |
| 142 | 6120G | Training - LCW (Incl Library Subscription) | 5,088 | | 5,088 | 4,865 | 96% | 4,865 | 223 | 223 | | |
| 143 | 6124 | Employee Recognition | 141 | | 141 | 0 | 0% | 141 | 0 | 0 | | |
| 144 | 6125 | Employee Recruitment | 4,318 | | 4,318 | 2,005 | 46% | 2,005 | 2,313 | 2,313 | | |
| 145 | | | | | | | ##### | | | 0 | | |
| 160 | | Total Services & Supplies | \$864,276 | \$28,972 | \$893,248 | \$611,521 | 68% | \$880,100 | \$13,147 | \$13,147 | | |
| 161 | | CAPITAL OUTLAY | | | | | | | | | | |
| 162 | 6170I | Purchase Administrative Office | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | | |
| 163 | 6170 | Purchase Administrative Software | 0 | 64,573 | 64,573 | 37,825 | 59% | 64,573 | 0 | 0 | | |
| 164 | | Purchase Fixed Asset Module | 0 | 1,200 | 1,200 | 0 | 0% | 1,200 | 0 | 0 | | |
| 165 | | Purchase Work Order Module | 0 | 6,000 | 6,000 | 0 | 0% | 6,000 | 0 | 0 | | |
| 166 | 6170 | Remodel Administration Office | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | | |
| 167 | 6170 | Capital Assets - Replace Servers | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | | |
| 168 | | | | | | | ##### | | | 0 | | |
| 171 | | Total Capital Outlay | \$0 | \$71,773 | \$71,773 | \$37,825 | 53% | \$71,773 | \$0 | \$0 | | |
| 172 | | DEBT SERVICE | | | | | | | | | | |
| 173 | 6180J | Loan Principal - Ford Fusion | | | 0 | 0 | ##### | 0 | 0 | 0 | | |
| 174 | 6180H | Interest Expense - Ford Fusion | | | 0 | 0 | ##### | 0 | 0 | 0 | | |
| 175 | | | | | | | | | | | | |
| 176 | | Total Debt Service | \$0 | \$0 | \$0 | \$0 | ##### | \$0 | \$0 | \$0 | | |
| 177 | | ADMINISTRATIVE COST ALLOCATION | | | | | | | | | | |
| 178 | | | | | | | | | | | | |
| 179 | | | | | | | | | | | | |
| 180 | | Total Administrative Cost Allocation | \$0 | \$0 | \$0 | \$0 | ##### | \$0 | \$0 | \$0 | | |
| 181 | | Total Expenditures | \$2,183,522 | \$100,745 | \$2,284,267 | \$1,530,711 | 67% | \$2,271,119 | \$13,147 | \$13,147 | | |


| A | B | C | D | M | N | O | P | Q | R | S | T | U |
|-----|---|---|--------------------------------|----------------|----------------------|------------------------|---------------------|------------------|---------------------|----------|---|-----|
| 1 |  | CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | ACCOUNT NO. | GENERAL FUND (GF) | ADMINISTRATIVE DEPARTMENT - 09 | ADOPTED BUDGET | APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE | | |
| 5 | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| 182 | | | | | | | | | | | | |
| 183 | | OPERATING SURPLUS/(DEFICIT) | | \$158,878 | (\$77,273) | \$81,605 | \$205,401 | \$95,048 | | \$13,443 | | |
| 184 | | TRANSFERS & ENCUMBRANCES | | | | | | | | | | |
| 185 | 01.4625 | Transfers In - From General Fund | | 0 | 0 | 0 | 0 | 0 | | 0 | | 0 |
| 186 | | (Transfers Out - To General Fund) | | | | | | | | | | 0 |
| 187 | | Encumbrances - Sources of Funding | | | | | | | | | | 0 |
| 188 | | Encumbrances - (Designated Funds) | | | 77,273 | 77,273 | | 77,273 | | | | 0 |
| 189 | | | | | | | | | | | | |
| 190 | | NET TRANSFERS & ENCUMBRANCES | | \$0 | \$77,273 | \$77,273 | \$0 | \$77,273 | | \$0 | | \$0 |
| 191 | | RESERVES | | | | | | | | | | |
| 192 | | Use of Reserves | | | | | | | | | | 0 |
| 193 | | (Additions to Reserves) | | | | | | | | | | 0 |
| 194 | | Other Adjustments | | | | | | | | | | 0 |
| 195 | | | | | | | | | | | | |
| 196 | | RESERVES - INCREASE / (DECREASE) | | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | | \$0 |
| 197 | | NET BUDGETARY SOURCES/USES | | \$158,878 | \$0 | \$158,878 | \$205,401 | \$172,321 | | \$13,443 | | |
| 198 | | | | | | | | | | | | |
| 199 | | RESERVES | | | | | | | | | | |
| 200 | | Beginning Reserves | | | | | | | | | | |
| 201 | | Operating Surplus / (Deficit) | | \$158,878 | (\$77,273) | \$81,605 | \$205,401 | \$95,048 | | \$13,443 | | |
| 202 | | Transfers & Encumbrances | | \$0 | \$77,273 | \$77,273 | \$0 | \$77,273 | | \$0 | | \$0 |
| 203 | | ENDING RESERVES | | \$158,878 | \$0 | \$158,878 | \$205,401 | \$172,321 | | \$13,443 | | |

ENTERPRISE FUND SUMMARY

- Water Department – 11
- Sustainable Water Facility (SWF) Operations
Department – 25
 - SWF Capital Department – 30
 - 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 |
|-------------|-------------------------------------|------------------|----------------|------------------------------|------------------------|---------------------|------------------|------------------------------|-----------------------------|----------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ACCOUNT NO. | ENTERPRISE FUNDS | ENTERPRISE FUNDS | ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE | | | | | | | | | | | | | | | |
| 1 | CAMBRIA COMMUNITY SERVICES DISTRICT | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | FUND LEVEL ANALYSIS | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | ENTERPRISE FUNDS | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | SOURCES OF FUNDS | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Water | | \$3,589,417 | \$0 | \$3,589,417 | \$2,472,830 | \$3,606,226 | \$16,809 | \$3,589,000 | \$417 | | | | | | | | | | | | | | | |
| 11 | SWF | | \$1,302,347 | \$0 | \$1,302,347 | \$934,915 | \$1,302,347 | \$0 | \$1,321,000 | (\$18,653) | | | | | | | | | | | | | | | |
| 12 | SWF-Capital | | \$0 | \$0 | \$0 | \$1,750,000 | \$1,750,000 | \$1,750,000 | \$0 | \$0 | | | | | | | | | | | | | | | |
| 13 | Total Water | | \$4,891,764 | \$0 | \$4,891,764 | \$5,157,746 | \$6,658,573 | \$1,766,809 | \$4,910,000 | (\$18,236) | | | | | | | | | | | | | | | |
| 14 | Wastewater | | \$3,322,082 | \$0 | \$3,322,082 | \$2,218,996 | \$3,322,082 | \$0 | \$3,364,000 | (\$41,918) | | | | | | | | | | | | | | | |
| 15 | Total Sources of Funds | | \$8,213,846 | \$0 | \$8,213,846 | \$7,376,741 | \$9,980,655 | \$1,766,809 | \$8,274,000 | (\$60,154) | | | | | | | | | | | | | | | |
| 16 | USES OF FUNDS | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 | Water | | \$3,050,303 | \$664,984 | \$3,715,287 | \$1,972,215 | \$3,579,600 | \$135,686 | \$3,572,000 | \$521,697 | | | | | | | | | | | | | | | |
| 20 | SWF | | \$982,787 | \$0 | \$982,787 | \$864,231 | \$960,772 | \$22,015 | \$1,121,000 | \$138,213 | | | | | | | | | | | | | | | |
| 21 | SWF-Capital | | \$0 | \$181,616 | \$181,616 | \$73,484 | \$230,905 | (\$49,289) | \$50,000 | \$50,000 | | | | | | | | | | | | | | | |
| 22 | Total Water | | \$4,033,089 | \$846,600 | \$4,879,689 | \$2,909,930 | \$4,771,277 | \$108,412 | \$4,743,000 | \$709,911 | | | | | | | | | | | | | | | |
| 23 | Wastewater | | \$3,709,779 | \$95,790 | \$3,805,569 | \$1,956,581 | \$3,726,833 | \$78,741 | \$3,376,000 | (\$333,779) | | | | | | | | | | | | | | | |
| 24 | Total Expenditures | | \$7,742,868 | \$942,390 | \$8,685,258 | \$4,866,511 | \$8,498,110 | \$187,153 | \$8,119,000 | \$376,132 | | | | | | | | | | | | | | | |
| 25 | OPERATING SURPLUS/(DEFICIT) | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 | Water | | \$539,114 | (\$664,984) | (\$125,870) | \$500,615 | \$26,626 | \$152,495 | \$17,000 | \$522,114 | | | | | | | | | | | | | | | |
| 27 | SWF | | \$319,560 | \$0 | \$319,560 | \$70,685 | \$341,575 | \$22,015 | \$200,000 | \$119,560 | | | | | | | | | | | | | | | |
| 28 | SWF-Capital | | \$0 | (\$181,616) | (\$181,616) | \$1,676,516 | \$1,519,095 | \$1,700,711 | (\$50,000) | \$50,000 | | | | | | | | | | | | | | | |
| 29 | Total Water | | \$858,675 | (\$846,600) | \$12,075 | \$2,247,816 | \$1,887,296 | \$1,875,221 | \$167,000 | \$691,675 | | | | | | | | | | | | | | | |
| 30 | Wastewater | | (\$387,697) | (\$95,790) | (\$483,487) | \$262,415 | (\$404,751) | \$78,741 | (\$12,000) | (\$375,697) | | | | | | | | | | | | | | | |
| 31 | OPERATING SURPLUS/(DEFICIT) | | \$470,978 | (\$942,390) | (\$471,412) | \$2,510,230 | \$1,482,544 | \$1,953,962 | \$155,000 | \$315,978 | | | | | | | | | | | | | | | |
| 46 | RESERVES | | | | | | | | | | | | | | | | | | | | | | | | |
| 47 | Beginning Reserves | | | | | | | | | | | | | | | | | | | | | | | | |
| 48 | Water | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | |
| 49 | SWF | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | |
| 50 | SWF-Capital | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | |
| 51 | Total Water | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | |
| 52 | Wastewater | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | |
| 53 | Beginning Reserves | | | | | | | | | | | | | | | | | | | | | | | | |
| 54 | Operating Surplus / (Deficit) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | |
| 55 | Water | | \$539,114 | (\$664,984) | (\$125,870) | \$500,615 | \$26,626 | \$152,495 | \$17,000 | \$522,114 | | | | | | | | | | | | | | | |
| 56 | SWF | | (\$33,440) | \$0 | (\$33,440) | \$70,685 | (\$11,425) | \$22,015 | \$20,000 | (\$53,440) | | | | | | | | | | | | | | | |
| 57 | SWF-Capital | | \$0 | (\$181,616) | (\$181,616) | \$1,676,516 | \$1,519,095 | \$1,700,711 | (\$50,000) | \$50,000 | | | | | | | | | | | | | | | |
| 58 | Total Water | | \$505,675 | (\$846,600) | (\$340,925) | \$2,247,816 | \$1,534,296 | \$1,875,221 | (\$13,000) | \$518,675 | | | | | | | | | | | | | | | |
| 59 | Wastewater | | (\$387,697) | (\$95,790) | (\$483,487) | \$262,415 | (\$404,751) | \$78,741 | (\$12,000) | (\$375,697) | | | | | | | | | | | | | | | |
| 60 | Operating Surplus / (Deficit) | | \$117,978 | (\$942,390) | (\$824,412) | \$2,510,230 | \$1,129,544 | \$1,953,962 | (\$25,000) | \$142,978 | | | | | | | | | | | | | | | |
| 61 | Transfers & Encumbrances | | | | | | | | | | | | | | | | | | | | | | | | |
| 62 | Water | | \$0 | \$653,107 | \$653,107 | \$0 | \$653,107 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | |
| 63 | SWF | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | |
| 64 | SWF-Capital | | \$0 | \$181,616 | \$181,616 | \$0 | \$105,858 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | |
| 65 | Total Water | | \$0 | \$834,723 | \$834,723 | \$0 | \$758,965 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | |
| 66 | Wastewater | | \$0 | \$89,875 | \$89,875 | \$0 | \$89,875 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | |
| 67 | Transfers & Encumbrances | | \$0 | \$924,598 | \$924,598 | \$0 | \$848,840 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | |
| 68 | ENDING RESERVES | | \$117,978 | (\$17,792) | \$100,186 | \$2,510,230 | \$1,978,384 | \$1,953,962 | (\$25,000) | \$142,978 | | | | | | | | | | | | | | | |
| 69 | | | | | | | | | | | | | | | | | | | | | | | | | |

WATER FUND
WATER DEPARTMENT – 11

| A | B | C | M | N | O | P | Q | R | S | T | U | Y | Z |
|---|----------------------------------|----------------|------------------------------|------------------------|---------------------|------------------|------------------------------|-------------------------------|------------------------------|---|---|---|---|
|  CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11 | | | | | | | | | | | | | |
| ACCOUNT NO. | WATER FUND WATER DEPARTMENT - 11 | ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | 2020/2021 PROP. 218 ESTIMATES | 2020/2021 PROP. 218 VARIANCE | | | | |
| 8 | SOURCES OF FUNDS | | | | | | | | | | | | |
| 10 | Revenues | \$3,589,417 | \$0 | \$3,589,417 | \$2,472,830 | \$3,606,226 | \$16,809 | \$3,589,000 | \$417 | | | | |
| 11 | Other Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 12 | Total Sources of Funds | \$3,589,417 | \$0 | \$3,589,417 | \$2,472,830 | \$3,606,226 | \$16,809 | \$3,589,000 | \$417 | | | | |
| 13 | USES OF FUNDS | | | | | | | | | | | | |
| 16 | Salaries & Wages | \$537,612 | \$0 | \$537,612 | \$387,990 | \$537,612 | \$0 | \$537,612 | \$0 | | | | |
| 17 | Benefits | \$350,814 | \$0 | \$350,814 | \$240,340 | \$350,814 | \$0 | \$350,814 | \$0 | | | | |
| 18 | Personnel Services | \$888,426 | \$0 | \$888,426 | \$628,330 | \$888,426 | \$0 | \$1,100,000 | \$211,574 | | | | |
| 19 | Services & Supplies | \$766,059 | \$71,729 | \$837,788 | \$443,835 | \$702,101 | \$135,686 | \$789,000 | \$22,941 | | | | |
| 20 | Capital Outlay | \$314,000 | \$581,378 | \$895,378 | \$82,050 | \$895,378 | \$0 | \$700,000 | \$386,000 | | | | |
| 21 | Debt Service | \$26,548 | \$0 | \$26,548 | \$26,548 | \$26,548 | \$0 | \$0 | (\$26,548) | | | | |
| 22 | Administrative Cost Allocation | \$1,055,270 | \$11,877 | \$1,067,147 | \$791,453 | \$1,067,147 | \$0 | \$983,000 | (\$72,270) | | | | |
| 23 | Total Expenditures | \$3,050,303 | \$664,984 | \$3,715,287 | \$1,972,215 | \$3,579,600 | \$135,686 | \$3,572,000 | \$521,697 | | | | |
| 24 | OPERATING SURPLUS/(DEFICIT) | \$539,114 | (\$664,984) | (\$125,870) | \$500,615 | \$26,626 | \$152,495 | \$17,000 | \$522,114 | | | | |
| 39 | RESERVES | | | | | | | | | | | | |
| 40 | Beginning Reserves | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 41 | Operating Surplus / (Deficit) | \$539,114 | (\$664,984) | (\$125,870) | \$500,615 | \$26,626 | \$152,495 | 17,000 | 522,114 | | | | |
| 42 | Transfers & Encumbrances | \$0 | \$653,107 | \$653,107 | \$0 | \$653,107 | \$0 | \$0 | \$0 | | | | |
| 43 | ENDING RESERVES | \$539,114 | (\$11,877) | \$527,237 | \$500,615 | \$679,733 | \$152,495 | \$17,000 | \$522,114 | | | | |

| A | B | C | D | M | N | O | P | Q | R | S | T | X | Y | Z | | |
|-------------------------------------|-------------------------------------|---|-----------|-----|---|---|---|-----------|-------|-----------|------------------------------|-----------------------------|----------------------------|------------------------------|-----------------------------|----------------------------|
| CAMBRIA COMMUNITY SERVICES DISTRICT | | | | | | | | | | | | | | | | |
| FUND LEVEL ANALYSIS | | | | | | | | | | | | | | | | |
| WATER FUND - 11, DEPARTMENT - 11 | | | | | | | | | | | | | | | | |
| ACCOUNT NO. | WATER FUND WATER DEPARTMENT - 11 | | | | | | | | | | 2020/Z1 EST. BUDGET VARIANCE | 2020/Z1 PROP. 218 ESTIMATES | 2020/Z1 PROP. 218 VARIANCE | | | |
| 7 | ADAPTED BUDGET APPROVED ADJUSTMENTS | | | | | | | | | | 2020/Z1 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/Z1 EST. BUDGET VARIANCE | 2020/Z1 PROP. 218 ESTIMATES | 2020/Z1 PROP. 218 VARIANCE |
| 58 | 5101 | Uniform Allowance | 2,000 | | | | | 2,000 | 100% | 2,000 | 2,000 | 0 | 0 | (2,000) | | |
| 59 | 5102 | Dental Insurance | 6,940 | | | | | 6,940 | 74% | 6,940 | 6,940 | 0 | 0 | (6,940) | | |
| 60 | 5103 | Medical Insurance | 66,776 | | | | | 66,776 | 73% | 66,776 | 66,776 | 0 | 0 | (66,776) | | |
| 61 | 5105 | Life Insurance | 958 | | | | | 958 | 51% | 958 | 958 | 0 | 0 | (958) | | |
| 62 | 5106 | FICA | 35,815 | | | | | 35,815 | 66% | 35,815 | 35,815 | 0 | 0 | (35,815) | | |
| 63 | 5107 | Medicare | 8,752 | | | | | 8,752 | 64% | 8,752 | 8,752 | 0 | 0 | (8,752) | | |
| 64 | 5108 | Workers Compensation | 29,519 | | | | | 29,519 | 35% | 29,519 | 29,519 | 0 | 0 | (29,519) | | |
| 65 | 5109 | PERS - Retirement | 123,546 | | | | | 123,546 | 71% | 123,546 | 123,546 | 0 | 0 | (123,546) | | |
| 66 | 5120 | Other Employee Benefits | 5,450 | | | | | 5,450 | 68% | 5,450 | 5,450 | 0 | 0 | (5,450) | | |
| 67 | 5121 | Retirees Health | 56,992 | | | | | 56,992 | 78% | 56,992 | 56,992 | 0 | 0 | (56,992) | | |
| 68 | 5122 | Medical Reimbursements - HRA | 14,066 | | | | | 14,066 | 60% | 14,066 | 14,066 | 0 | 0 | (14,066) | | |
| 69 | | | | | | | | | ##### | | | 0 | 0 | 0 | | |
| 70 | | Prop. 218 Salaries and Benefits | | | | | | | ##### | | | 0 | 0 | 906,000 | | |
| 71 | | Prop. 218 Salaries and Benefits-Added Staff | | | | | | | ##### | | | 0 | 0 | 194,000 | | |
| 72 | | Total Benefits | \$350,814 | \$0 | | | | \$350,814 | 69% | \$350,814 | \$350,814 | \$0 | \$1,100,000 | \$749,186 | | |
| 73 | | Total Personnel Services | \$888,426 | \$0 | | | | \$888,426 | 71% | \$888,426 | \$888,426 | \$0 | \$1,100,000 | \$211,574 | | |
| 74 | | SERVICES & SUPPLIES | | | | | | | | | | | | | | |
| 75 | 6010 | Ads - Legal/Other | 0 | | | | | 0 | ##### | 0 | 0 | 0 | 0 | 0 | | |
| 76 | 6011 | Public Information - General | 2,121 | | | | | 2,121 | 10% | 292 | 292 | 1,829 | 0 | (2,121) | | |
| 77 | 6030 | Insurance (new dump truck) | 0 | | | | | 0 | ##### | 0 | 0 | 0 | 0 | 0 | | |
| 78 | 6031 | Old M & R Lift Station | 0 | | | | | 0 | ##### | 0 | 0 | 0 | 0 | 0 | | |
| 79 | 6031D | Maintenance & Repairs | 105,226 | | | | | 105,226 | 5% | 6,955 | 6,955 | 98,271 | 0 | (105,226) | | |
| 80 | 6031F | Maintenance & Repairs - Fire Hydrants | 3,090 | | | | | 3,090 | 11% | 469 | 469 | 2,621 | 0 | (3,090) | | |
| 81 | 6031G | Maintenance & Repairs - Generators | 1,547 | | | | | 1,547 | 72% | 1,486 | 1,486 | 61 | 0 | (1,547) | | |
| 82 | 6031L | Maintenance & Repairs - Leimert Booster | 1,030 | | | | | 1,030 | 60% | 824 | 824 | 206 | 0 | (1,030) | | |
| 83 | 6031M | Maintenance & Repairs - Water Meters | 4,128 | | | | | 4,128 | 10% | 533 | 533 | 3,596 | 0 | (4,128) | | |
| 84 | | Production Meter Testing - New Request | 5,872 | | | | | 5,872 | 0% | 5,872 | 5,872 | 0 | 0 | (5,872) | | |
| 85 | 6031P | Pumps | 0 | | | | | 0 | ##### | 34 | 34 | (34) | 0 | 0 | | |
| 86 | 6031Q | Maintenance & Repairs - SR3 Well | 8,309 | | | | | 8,309 | 0% | 8,309 | 8,309 | 0 | 0 | (8,309) | | |
| 87 | 6031R | Maintenance & Repairs - SR4 Well/Filter | 33,990 | | | | | 33,990 | 10% | 4,544 | 4,544 | 29,446 | 0 | (33,990) | | |
| 88 | 6031S | Maint. & Repairs - Water Storage Tanks | 4,430 | | | | | 4,430 | 90% | 4,430 | 4,430 | 0 | 0 | (4,430) | | |
| 89 | | Annual Tank Inspection | 9,398 | | | | | 9,398 | 111% | 10,388 | 10,388 | (990) | 0 | (9,398) | | |
| 90 | | Annual Tank Maintenance & Rehab - New Request | 46,172 | | | | | 46,172 | 0% | 46,172 | 46,172 | 0 | 0 | (46,172) | | |
| 91 | 6031T | Maint. & Repairs -Water Treatment Systems | 16,478 | | | | | 16,478 | 1% | 317 | 317 | 16,161 | 0 | (16,478) | | |
| 92 | 6031V | Maint. & Repairs-Wtr.Values (Cord Pave) | 3,090 | | | | | 3,090 | 2% | 3,090 | 3,090 | 0 | 0 | (3,090) | | |
| 93 | 6031W | Maintenance & Repairs - Wells | 2,754 | | | | | 2,891 | 105% | 2,891 | 2,891 | (136) | 0 | (2,754) | | |
| 94 | | SS Well Field Dosing Lines & Analyzers | 7,500 | | | | | 7,500 | 0% | 7,500 | 7,500 | 0 | 0 | (7,500) | | |
| 95 | 6031Y | Maint. & Repairs -Water Yard/Booster St. | 2,575 | | | | | 2,575 | 350% | 12,023 | 12,023 | (9,448) | 0 | (2,575) | | |
| 96 | 6031Z | Maintenance | 38 | | | | | 41 | 109% | 41 | 41 | (3) | 0 | (38) | | |
| 97 | 6032D | M & R WW Disp Eff | 0 | | | | | 0 | ##### | 0 | 0 | 0 | 0 | 0 | | |
| 98 | 6032L | M & R WW Lift Station | 0 | | | | | 0 | ##### | 0 | 0 | 0 | 0 | 0 | | |
| 99 | 6032T | M & R WW Treatment | 0 | | | | | 0 | ##### | 0 | 0 | 0 | 0 | 0 | | |
| 100 | 6033B | Maintenance & Repairs - Buildings | 10,371 | | | | | 10,371 | 19% | 2,629 | 2,629 | 7,742 | 0 | (10,371) | | |
| 101 | | Paint Building | 0 | | | | | 0 | ##### | 0 | 0 | 0 | 0 | 0 | | |
| 102 | | Paint Office Building - New Request | 10,000 | | | | | 9,800 | 98% | 9,800 | 9,800 | 200 | 0 | (10,000) | | |
| 103 | 6033G | Maintenance & Repairs - Grounds | 12,592 | | | | | 15,963 | 127% | 15,963 | 15,963 | (3,371) | 0 | (12,592) | | |
| 104 | 6033Z | Maintenance & Repairs - Storm Damage | 0 | | | | | 8,326 | ##### | 8,326 | 8,326 | (8,326) | 0 | 0 | | |

| A | B | C | D | M | N | O | P | Q | R | S | T | X | Y | Z |
|-------------------------------------|----------------------------------|--|------------------------|---------------------|------------------|------------------|------------------|-------------|-------|------------------|--------------------------|------------------------------|-----------------------------|----------------------------|
| CAMBRIA COMMUNITY SERVICES DISTRICT | | | | | | | | | | | | | | |
| FUND LEVEL ANALYSIS | | | | | | | | | | | | | | |
| WATER FUND - 11, DEPARTMENT - 11 | | | | | | | | | | | | | | |
| ACCOUNT NO. | WATER FUND WATER DEPARTMENT - 11 | | | | | | | | | | 2020/21 ESTIMATED ACTUAL | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE | |
| | ADOPTED BUDGET | APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | | | | | | | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE |
| 153 | 6091H | Lab Testing | 0 | 0 | 0 | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | 0 |
| 154 | 6092 | Lab Supplies | 2,649 | | 2,649 | 2,649 | 0 | 0 | 0% | 2,649 | 0 | 0 | 0 | (2,649) |
| 155 | 6093 | Small Tools and Equipment | 557 | | 557 | 2,445 | 1,834 | 329% | 329% | 2,445 | (1,888) | 0 | 0 | (557) |
| 156 | 6094 | Clothing and Uniform | 2,079 | | 2,079 | 572 | 429 | 21% | | 572 | 1,508 | 0 | 0 | (2,079) |
| 157 | 6095 | Office Furniture | 1,000 | | 1,000 | 1,000 | 0 | 0% | | 1,000 | 0 | 0 | 0 | (1,000) |
| 158 | 6096 | Fuel - Gas and Diesel | 13,285 | | 13,285 | 13,816 | 10,362 | 78% | | 13,816 | (531) | 0 | 0 | (13,285) |
| 159 | 6115 | Meeting Expenses | 124 | | 124 | 124 | 0 | 0% | | 124 | 0 | 0 | 0 | (124) |
| 160 | 6120E | Travel, Training, Seminars-Employees, | 8,023 | | 8,023 | 3,843 | 2,882 | 36% | | 3,843 | 4,180 | 0 | 0 | (8,023) |
| 161 | 6125 | Employee Recruitment | 2,621 | | 2,621 | 138 | 103 | 4% | | 138 | 2,483 | 0 | 0 | (2,621) |
| 162 | 6610 | Retrofit Program | 0 | | 0 | 0 | 0 | ##### | | 0 | 0 | 0 | 0 | 0 |
| 163 | | Retrofit Program - Giveaways New Request | 1,000 | | 1,000 | 1,000 | 0 | 0% | | 1,000 | 0 | 0 | 0 | (1,000) |
| 164 | 6611 | Rebate Program - Cisterns, Toilets, Wash | 7,957 | | 7,957 | 7,957 | 0 | 0% | | 7,957 | 0 | 0 | 0 | (7,957) |
| 165 | | Rebate Program - Grant Offset New Request | 7,500 | | 7,500 | 7,500 | 0 | 0% | | 7,500 | 0 | 0 | 0 | (7,500) |
| 166 | | Rebate Program - Increase New Request | 4,543 | | 4,543 | 4,543 | 0 | 0% | | 4,543 | 0 | 0 | 0 | (4,543) |
| 167 | | Prop 218 Estimates | 0 | | 0 | 0 | 0 | ##### | | 0 | 0 | 0 | 789,000 | 789,000 |
| 174 | | | | | | | | | | | | | | |
| 175 | | Total Services & Supplies | \$766,059 | \$71,729 | \$837,788 | \$702,101 | \$443,835 | 53% | | \$702,101 | \$135,686 | | \$789,000 | \$22,941 |
| 176 | | CAPITAL OUTLAY | | | | | | | | | | | | |
| 179 | 6170 | Capital Assets | | | | | | | | | | | | |
| 180 | | Replace 2005 F150 Truck | 35,000 | | 35,000 | 35,000 | 0 | 0% | | 35,000 | 0 | 0 | 0 | (35,000) |
| 181 | | Security Improvements @ WTP | 0 | | 0 | 0 | 0 | 0% | | 0 | 0 | 0 | 0 | 0 |
| 182 | 6170 | Trailer-Mounted Vacuum Extractor | 0 | | 0 | 0 | 0 | 0% | | 0 | 0 | 0 | 0 | 0 |
| 183 | 6170 | Air Compressor & Jack Hammer | 0 | | 0 | 0 | 0 | 0% | | 0 | 0 | 0 | 0 | 0 |
| 184 | 6170 | Dump Truck Replacement (Ford F-650) | 0 | | 0 | 0 | 0 | 0% | | 0 | 0 | 0 | 0 | 0 |
| 185 | 6170 | Zone 2 to 7 Trans Main SR Crk Ped Brdg | 50,000 | | 215,527 | 215,527 | 0 | 0% | | 215,527 | 0 | 0 | 0 | (50,000) |
| 186 | 6170 | Replacement of Leimert Service Lines | 0 | | 0 | 0 | 0 | 0% | | 0 | 0 | 0 | 0 | 0 |
| 187 | 6170 | Water Meter Replacement/Upgrade | 97,000 | | 332,500 | 332,500 | 0 | 0% | | 332,500 | 0 | 0 | 0 | (97,000) |
| 190 | 6170 | Rodeo Grounds Pump Station Replacement | 0 | | 0 | 0 | 0 | 0% | | 0 | 0 | 0 | 0 | 0 |
| 191 | 6170 | SCADA System - LT Water Portion | 0 | | 0 | 0 | 0 | 0% | | 0 | 0 | 0 | 0 | 0 |
| 193 | 6170 | SCADA System - Phase II | 60,000 | | 240,351 | 240,351 | 82,050 | 0% | | 240,351 | 0 | 0 | 0 | (60,000) |
| 196 | | Generator | 0 | | 0 | 0 | 0 | 0% | | 0 | 0 | 0 | 0 | 0 |
| 197 | 6170 | Pump Replacement | 0 | | 0 | 0 | 0 | 0% | | 0 | 0 | 0 | 0 | 0 |
| 198 | 6170 | Water Conservation Database | 10,000 | | 10,000 | 10,000 | 0 | 0% | | 10,000 | 0 | 0 | 0 | (10,000) |
| 199 | 6170 | Rodeo Grounds Pump Station - Design/Permitting | 62,000 | | 62,000 | 62,000 | 0 | 0% | | 62,000 | 0 | 0 | 0 | (62,000) |
| 200 | | Prop 218 Estimates | 0 | | 0 | 0 | 0 | ##### | | 0 | 0 | 0 | 700,000 | 700,000 |
| 201 | | | | | | | | | | | | | | |
| 204 | | Total Capital Outlay | \$314,000 | \$581,378 | \$895,378 | \$895,378 | \$82,050 | 9% | | \$895,378 | \$0 | | \$700,000 | \$386,000 |
| 205 | | DEBT SERVICE | | | | | | | | | | | | |
| 206 | 6180J | Loan Principal-Ford F-250 | 9,158 | | 9,158 | 9,158 | 9,158 | 100% | | 9,158 | 0 | 0 | 0 | (9,158) |
| 207 | 6180H | Interest Expense | 453 | | 453 | 453 | 453 | 100% | | 453 | 0 | 0 | 0 | (453) |
| 208 | 6180J | Loan Principal-City National Bank | 0 | | 0 | 0 | 0 | 0% | | 0 | 0 | 0 | 0 | 0 |
| 209 | 6180H | Interest Expense | 0 | | 0 | 0 | 0 | 0% | | 0 | 0 | 0 | 0 | 0 |
| 210 | 6180J | Loan Principal-Muni Fin Ford Dump Trk | 14,339 | | 14,339 | 14,339 | 14,339 | 100% | | 14,339 | 0 | 0 | 0 | (14,339) |
| 211 | 6180H | Interest Expense - Muni Fin Ford Dump Trk | 2,597 | | 2,597 | 2,597 | 2,597 | 100% | | 2,597 | 0 | 0 | 0 | (2,597) |
| 212 | | | | | | | | | | | | | | |
| 213 | | Total Debt Service | 26,548 | \$0 | \$26,548 | \$26,548 | \$26,548 | 100% | | \$26,548 | \$0 | | \$0 | (\$26,548) |

WATER FUND

SWF OPERATIONS – 25

SWF CAPITAL - 30

| 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 | |
|---|--------------------------------|----------------|------------------------------|------------------------|---------------------|------------------|------------------------------|-----------------------------|----------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--|
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p style="text-align: center;">CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25</p> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ACCOUNT NO. | WATER FUND SWF DEPARTMENT - 25 | ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE | | | | | | | | | | | | | | | | | |
| SOURCES OF FUNDS | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 | Revenues | \$1,302,347 | \$0 | \$1,302,347 | \$934,915 | \$1,302,347 | \$0 | \$1,321,000 | (\$18,653) | | | | | | | | | | | | | | | | | |
| 11 | Other Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | | | |
| 12 | Total Sources of Funds | \$1,302,347 | \$0 | \$1,302,347 | \$934,915 | \$1,302,347 | \$0 | \$1,321,000 | (\$18,653) | | | | | | | | | | | | | | | | | |
| USES OF FUNDS | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 | Salaries & Wages | \$119,384 | \$0 | \$119,384 | \$79,106 | \$119,384 | \$0 | \$119,384 | \$0 | | | | | | | | | | | | | | | | | |
| 17 | Benefits | \$63,908 | \$0 | \$63,908 | \$41,523 | \$63,908 | \$0 | \$63,908 | \$0 | | | | | | | | | | | | | | | | | |
| 18 | Personnel Services | \$183,292 | \$0 | \$183,292 | \$120,629 | \$183,292 | \$0 | \$183,292 | \$0 | | | | | | | | | | | | | | | | | |
| 19 | Services & Supplies | \$140,069 | \$0 | \$140,069 | \$84,176 | \$118,055 | \$22,015 | \$140,000 | (\$69) | | | | | | | | | | | | | | | | | |
| 20 | Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | | | |
| 21 | Debt Service | \$659,425 | \$0 | \$659,425 | \$659,426 | \$659,426 | (\$0) | \$710,000 | \$50,575 | | | | | | | | | | | | | | | | | |
| 22 | Administrative Cost Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | | | |
| 23 | Total Expenditures | \$982,787 | \$0 | \$982,787 | \$864,231 | \$960,772 | \$22,015 | \$1,121,000 | \$138,213 | | | | | | | | | | | | | | | | | |
| 24 | OPERATING SURPLUS/(DEFICIT) | \$319,560 | \$0 | \$319,560 | \$70,685 | \$341,575 | \$22,015 | \$200,000 | \$119,560 | | | | | | | | | | | | | | | | | |
| RESERVES | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | Beginning Reserves | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | | | |
| 41 | Operating Surplus / (Deficit) | (\$33,440) | \$0 | (\$33,440) | \$70,685 | (\$11,425) | \$22,015 | 20,000 | (\$3,440) | | | | | | | | | | | | | | | | | |
| 42 | Transfers & Encumbrances | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0 | 0 | | | | | | | | | | | | | | | | | |
| 44 | ENDING RESERVES | (\$33,440) | \$0 | (\$33,440) | \$70,685 | (\$11,425) | \$22,015 | \$20,000 | (\$53,440) | | | | | | | | | | | | | | | | | |

| | B | C | D | M | N | O | P | Q | R | S | T | U | Y | Z |
|----|---|------------------------------|----------------------|------------------------|---------------------|------------------|------------------------------|-----------------------------|----------------------------|-------------|---|---|---|-------------|
| | CAMBRIA COMMUNITY SERVICES DISTRICT | | | | | | | | | | | | | |
| | FUND LEVEL ANALYSIS | | | | | | | | | | | | | |
| | SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 | | | | | | | | | | | | | |
| 1 | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | |
| 4 | WATER FUND | | | | | | | | | | | | | |
| 5 | SWF DEPARTMENT - 25 | | | | | | | | | | | | | |
| 6 | ACCOUNT NO. | ADOPTED BUDGET | APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE | | | | | |
| 7 | | | | | | | | | | | | | | |
| 8 | SOURCES OF FUNDS | | | | | | | | | | | | | |
| 9 | REVENUES | | | | | | | | | | | | | |
| 10 | 39 4041 | SWF Water Base | 488,167 | | 488,167 | 360,262 | 74% | 488,167 | 0 | 513,000 | | | | (24,833) |
| 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 Wt | | | 0 | 0 | ##### | 0 | 0 | 0 | | | | 0 |
| 14 | 39 4051 | SWF Water Usage | 808,000 | | 808,000 | 572,165 | 71% | 808,000 | 0 | 808,000 | | | | 0 |
| 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 Resd | | | | | | | | | | | | 0 |
| 23 | 39 4062 | SWF Facil Vac R | | | | | | | | | | | | 0 |
| 24 | 39 4063 | SWF Facil Cm Ld | | | | | | | | | | | | 0 |
| 25 | 39 4064 | SWF Facil Cm Wt | | | | | | | | | | | | 0 |
| 26 | 39 4200 | Interest Income | 6,180 | | 6,180 | 2,489 | 40% | 6,180 | 0 | 6,180 | | | | 6,180 |
| 27 | | | | | 0 | 0 | | 0 | 0 | 0 | | | | 0 |
| 37 | | Total Revenues | \$1,302,347 | \$0 | \$1,302,347 | \$934,915 | 72% | \$1,302,347 | \$0 | \$1,321,000 | | | | (\$18,653) |
| 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 | | | | \$0 |
| 47 | | Total Sources of Funds | \$1,302,347 | \$0 | \$1,302,347 | \$934,915 | 72% | \$1,302,347 | \$0 | \$1,321,000 | | | | (\$18,653) |
| 48 | USES OF FUNDS | | | | | | | | | | | | | |
| 50 | SALARIES & WAGES | | | | | | | | | | | | | |
| 51 | 5000 | Salary & Wages | 128,411 | | 128,411 | 79,106 | 62% | 128,411 | 0 | 128,411 | | | | (128,411) |
| 52 | 5010 | Overtime | 4,000 | | 4,000 | 0 | 0% | 4,000 | 0 | 0 | | | | (4,000) |
| 53 | 5020 | Standby | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | | | | 0 |
| 54 | 5040 | Sick/Vacation Pay | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | | | | 0 |
| 55 | 5050 | Holiday Pay | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | | | | 0 |
| 56 | | Reduction for "E" Step | (13,027) | | (13,027) | 0 | 0% | (13,027) | 0 | 0 | | | | 13,027 |
| 57 | | Prop 218 Estimates | | | 0 | | | 0 | 0 | 0 | | | | 0 |
| 59 | | Total Salaries & Wages | \$119,384 | \$0 | \$119,384 | \$79,106 | 66% | \$119,384 | \$0 | \$0 | | | | (\$119,384) |
| 60 | BENEFITS | | | | | | | | | | | | | |
| 61 | 5101 | Uniform Allowance | 0 | | 0 | 0 | ##### | 0 | 0 | 0 | | | | 0 |
| 62 | 5102 | Dental Insurance | 1,369 | | 1,369 | 1,253 | 92% | 1,369 | 0 | 0 | | | | (1,369) |
| 63 | 5103 | Medical Insurance | 15,646 | | 15,646 | 11,072 | 71% | 15,646 | 0 | 0 | | | | (15,646) |
| 64 | 5105 | Life Insurance | 171 | | 171 | 78 | 46% | 171 | 0 | 0 | | | | (171) |

| | B | C | D | M | N | O | P | Q | R | S | T | U | V | Z |
|-----|---|---|------------------------|------------------------------|------------------------|---------------------|------------------|------------------------------|-----------------------------|----------------------------|---|---|---|-----------|
| | CAMBRIA COMMUNITY SERVICES DISTRICT | | | | | | | | | | | | | |
| | FUND LEVEL ANALYSIS | | | | | | | | | | | | | |
| | SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 | | | | | | | | | | | | | |
| 1 | ACCOUNT NO. | WATER FUND SWF DEPARTMENT - 25 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE | | | | |
| 65 | 5106 | FICA | 8,164 | | 8,164 | 4,892 | 8,164 | 60% | | 0 | | | | (8,164) |
| 66 | 5107 | Medicare | 1,954 | | 1,954 | 1,144 | 1,954 | 59% | | 0 | | | | (1,954) |
| 67 | 5108 | Workers Compensation | 4,473 | | 4,473 | 732 | 4,473 | 16% | | 0 | | | | (4,473) |
| 68 | 5109 | PERS - Retirement | 28,249 | | 28,249 | 19,934 | 28,249 | 71% | | 0 | | | | (28,249) |
| 69 | 5120 | Other Employee Benefits | 2,335 | | 2,335 | 1,634 | 2,335 | 70% | | 0 | | | | (2,335) |
| 70 | 5122 | Medical Reimbursements - HRA | 1,547 | | 1,547 | 784 | 1,547 | 51% | | 0 | | | | (1,547) |
| 71 | | | | | | | | | | 0 | | | | 0 |
| 72 | | Prop 218 Estimates | | | | | | | | 271,000 | | | | 271,000 |
| 75 | | Total Benefits | \$63,908 | \$0 | \$63,908 | \$41,523 | \$63,908 | 65% | | \$0 | | | | \$207,092 |
| 76 | | Total Personnel Services | \$183,292 | \$0 | \$183,292 | \$120,629 | \$183,292 | 66% | | \$0 | | | | \$87,708 |
| 77 | | SERVICES & SUPPLIES | | | | | | | | | | | | |
| 78 | 6031F | Maintenance & Repairs - Fire Hydrants | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 |
| 79 | 6031G | Maintenance & Repairs - Generators | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 |
| 80 | 6031Z | Maintenance | 0 | 0 | 0 | 56 | 74 | | | (74) | | | | 0 |
| 81 | 6031 | Off-Hauling RO Brine | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 |
| 82 | 6033B | Maintenance & Repairs - Buildings | 1,409 | | 1,409 | 4,550 | 6,067 | 323% | | (4,658) | | | | (1,409) |
| 83 | 6033G | Maintenance & Repairs - Grounds | 617 | | 617 | 878 | 1,171 | 142% | | (554) | | | | (617) |
| 84 | 6033G | Replace Analyzers (2) | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 |
| 85 | | Maintenance & Repairs - Grounds - New Request | 3,000 | | 3,000 | 0 | 3,000 | 0% | | 0 | | | | (3,000) |
| 86 | 6033G | Picking Filters for Preservation | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 |
| 87 | 6036 | Maintenance & Repairs - Emergency | 4,275 | | 4,275 | 0 | 4,275 | 0% | | 0 | | | | (4,275) |
| 88 | 6041L | Maintenance & Repairs - Vehicles Licenses | 515 | | 515 | 102 | 136 | 20% | | 379 | | | | (515) |
| 89 | 6044 | Comp/Copier/Printer Services | 1,079 | | 1,079 | 0 | 1,079 | 0% | | 0 | | | | (1,079) |
| 90 | 6051 | Postage & Shipping | 0 | 0 | 0 | 168 | 0 | | | 0 | | | | 0 |
| 91 | 6055 | Government Fees & Licenses | 31,661 | | 31,661 | 24,127 | 31,661 | 76% | | 0 | | | | (31,661) |
| 92 | 6060C | Utilities - Cell Phone | 1,112 | | 1,112 | 780 | 1,040 | 70% | | 72 | | | | (1,112) |
| 93 | 6060E | Utilities - Electricity | 8,065 | | 8,065 | 6,922 | 9,229 | 86% | | (1,164) | | | | (8,065) |
| 94 | 6060P | Utilities - Phone | 0 | 0 | 0 | 100 | 0 | | | 0 | | | | 0 |
| 95 | 6070 | Equipment Rent | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 |
| 96 | 6070 | Reduce Tank Rental to 3 Months | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 |
| 97 | 6080K | Professional Services - District Counsel | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 |
| 98 | 6080L | Professional Services - Legal | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 |
| 99 | 6080M | Professional Services - Misc./Other | 12,580 | | 12,580 | 5,006 | 6,667 | 40% | | 5,913 | | | | (12,580) |
| 100 | 6080T | Professional Services - Temporary | 0 | 0 | 0 | 5,006 | 5,006 | | | (5,006) | | | | 0 |
| 101 | 6086 | Outside Services | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 |
| 102 | 6090 | Department Operating Supplies | 673 | | 673 | 673 | 897 | 100% | | (224) | | | | (673) |
| 103 | | Dept Oper Supplies - Add for Chemicals - New Requir | 3,000 | | 3,000 | 1,397 | 1,863 | 47% | | 1,137 | | | | (3,000) |
| 104 | 6090B | Sensor Cleaning | 0 | 0 | 0 | 0 | 0 | | | 0 | | | | 0 |
| 105 | 6091 | Lab Tests | 10,300 | | 10,300 | 0 | 0 | 0% | | 10,300 | | | | (10,300) |
| 106 | 6091B | Operating Supplies | 0 | 0 | 0 | 16 | 22 | | | (22) | | | | 0 |
| 107 | 6091C | Operating Supplies - Chemicals | 0 | 0 | 0 | 1,041 | 1,387 | | | (1,387) | | | | 0 |

| CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 | | | | | | | | | | | | |
|---|--------------------------------|--|----------------|---------------------|------------------|----------------------|---------------------|--------------------|-------------|-----------|---------|---|
| B | C | D | M | N | O | P | Q | R | S | T | U | Z |
| WATER FUND SWF DEPARTMENT - 25 | | | | | | | | | | | | |
| ACCOUNT NO. | WATER FUND SWF DEPARTMENT - 25 | | 2020/Z1 | | 2020/Z1 | | 2020/Z1 | | 2020/Z1 | | 2020/Z1 | |
| | ADAPTED BUDGET | APPROVED ADJUSTMENTS | CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | EST. BUDGET VARIANCE | PROP. 218 ESTIMATES | PROP. 218 VARIANCE | | | | |
| 108 | 6091E | Baseline Biological Monitoring AMP - New Request | 50,000 | 50,000 | 31,850 | 64% | 42,467 | 7,533 | 0 | (50,000) | | |
| 109 | 6091F | Remote Monitoring | 6,180 | 6,180 | 0 | 0% | 6,180 | 6,180 | 0 | (6,180) | | |
| 110 | 6091G | Calibration | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | | |
| 111 | 6091H | Lab Testing | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | | |
| 112 | 6092 | Lab Supplies | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | | |
| 113 | 6094 | Clothing and Uniform | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | | |
| 114 | 6095 | Office Furniture | 1,194 | 1,194 | 0 | 0% | 1,194 | 1,194 | 0 | (1,194) | | |
| 115 | 6096 | Fuel - Gas and Diesel | 3,286 | 3,286 | 1,451 | 44% | 1,934 | 1,352 | 0 | (3,286) | | |
| 116 | 6115 | Meeting Expense | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | | |
| 117 | 6120E | Travel, Training, Seminars -- Employees | 1,123 | 1,123 | 0 | 0% | 1,123 | 1,123 | 0 | (1,123) | | |
| 118 | 6125 | Employee Recruitment | 0 | 0 | 58 | ##### | 78 | (78) | 0 | 0 | | |
| 119 | 6195 | Vehicles | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | | |
| 120 | 6829D | Performance Bonds | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | | |
| 121 | 6829M | Financial Services | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | | |
| 122 | 6829S | EWS Environmental | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | | |
| 154 | 154 | Prop 218 Estimates | 0 | 0 | 0 | ##### | 0 | 0 | 140,000 | 140,000 | | |
| 157 | | Total Services & Supplies | \$140,069 | \$0 | \$84,176 | 60% | \$118,055 | \$22,015 | \$140,000 | (\$69) | | |
| 158 | | CAPITAL OUTLAY | | | | | | | | | | |
| 159 | 6170E | Impoundment Basin | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | | |
| 160 | | Capital Assets | | | | | | | | | | |
| 161 | | Prop 218 Estimates | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | | |
| 167 | | Total Capital Outlay | \$0 | \$0 | \$0 | ##### | \$0 | \$0 | \$0 | \$0 | | |
| 168 | | DEBT SERVICE | | | | | | | | | | |
| 169 | 6195 | Vehicle | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | | |
| 170 | 6180P | Loan Principal | 369,327 | 369,327 | 369,327 | 100% | 369,327 | 0 | 0 | (369,327) | | |
| 171 | 6180I | Interest Expense | 290,098 | 290,098 | 290,099 | 100% | 290,099 | (0) | 0 | (290,098) | | |
| 172 | | | | | | | | | 710,000 | 710,000 | | |
| 173 | | | | | | | | | | | | |
| 174 | | Total Debt Service | 659,425 | \$0 | \$659,426 | 100% | \$659,426 | (\$0) | \$710,000 | \$50,575 | | |
| 175 | | ADMINISTRATIVE COST ALLOCATION | | | | | | | | | | |
| 176 | | Administrative Cost Allocation - See Water Fund FY 2019/20 | 0 | 0 | 0 | ##### | 0 | 0 | 0 | 0 | | |
| 177 | | | | | | | | | | | | |
| 178 | | Total Administrative Cost Allocation | \$0 | \$0 | \$0 | ##### | \$0 | \$0 | \$0 | \$0 | | |
| 179 | | Total Expenditures | \$982,787 | \$0 | \$864,231 | 88% | \$960,772 | \$22,015 | \$1,121,000 | \$138,213 | | |

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CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30

| ACCOUNT NO. | WATER FUND SWF CAPITAL DEPARTMENT - 30 | ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE |
|-------------------------|--|----------------|------------------------------|------------------------|---------------------|------------------|------------------------------|-----------------------------|----------------------------|
| SOURCES OF FUNDS | | | | | | | | | |
| 10 | Revenues | \$0 | \$0 | \$0 | \$1,750,000 | \$1,750,000 | \$1,750,000 | \$0 | \$0 |
| 11 | Other Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | Total Sources of Funds | \$0 | \$0 | \$0 | \$1,750,000 | \$1,750,000 | \$1,750,000 | \$0 | \$0 |
| USES OF FUNDS | | | | | | | | | |
| 16 | Salaries & Wages | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | Services & Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | Capital Outlay | \$0 | \$181,616 | \$181,616 | \$73,484 | \$230,905 | (\$49,289) | \$50,000 | \$50,000 |
| 21 | Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | Administrative Cost Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | Total Expenditures | \$0 | \$181,616 | \$181,616 | \$73,484 | \$230,905 | (\$49,289) | \$50,000 | \$50,000 |
| 24 | OPERATING SURPLUS/(DEFICIT) | \$0 | (\$181,616) | (\$181,616) | \$1,676,516 | \$1,519,095 | \$1,700,711 | (\$50,000) | \$50,000 |
| RESERVES | | | | | | | | | |
| 40 | Beginning Reserves | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 41 | Operating Surplus / (Deficit) | \$0 | (\$181,616) | (\$181,616) | \$1,676,516 | \$1,519,095 | \$1,700,711 | (50,000) | 50,000 |
| 42 | Transfers & Encumbrances | \$0 | \$181,616 | \$181,616 | \$0 | \$105,858 | \$0 | 0 | 0 |
| 43 | ENDING RESERVES | \$0 | \$0 | \$0 | \$1,676,516 | \$1,624,953 | \$1,700,711 | (\$50,000) | \$50,000 |

1 2 3 4 5 6

**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30**

| ACCOUNT NO. | WATER FUND SWF CAPITAL DEPARTMENT - 30 | ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE |
|-------------|--|----------------|------------------------------|------------------------|---------------------|------------------|------------------------------|-----------------------------|----------------------------|
| | CAPITAL OUTLAY | | | | | | | | |
| 6170 | Interim SWF AWWP Off-Hauling Facilities | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 6170 | Impoundment Basin Design Evaluation | 0 | 4,802 | 4,802 | 0 | 4,802 | 0 | 0 | 0 |
| 40-1829C-30 | CIP Brackish Environmental | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 40-1829I-30 | CIP Brackish Legal | 0 | | 0 | 49,289 | 49,289 | (49,289) | 0 | 0 |
| 40-1829K-30 | CIP SWF Public Outreach | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 6910 | Section 7 ESA Consultation | 0 | 80,592 | 80,592 | 23,213 | 80,592 | 0 | 0 | 0 |
| 6170 | Off Hauling / Secondary Containment | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 6170 | Increase in Off Hauling Estimate | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 6170 | Tank Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6170 | Urban Water Mgmt Plan Update - CDP Portion | | 96,221 | 96,221 | 982 | 96,221 | 0 | 0 | 0 |
| | Prop 218 Estimates | | | | | | | 50,000 | 50,000 |
| | Total Capital Outlay | \$0 | \$181,616 | \$181,616 | \$73,484 | \$230,905 | (\$49,289) | \$50,000 | \$50,000 |
| | DEBT SERVICE | | | | | | | | |
| | Total Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | ADMINISTRATIVE COST ALLOCATION | | | | | | | | |
| | Administrative Cost Allocation - See Water Fund Beginning FY 2019/20 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Administrative Cost Allocation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Expenditures | \$0 | \$181,616 | \$181,616 | \$73,484 | \$230,905 | (\$49,289) | \$50,000 | \$50,000 |

1 CAMBRIA COMMUNITY SERVICES DISTRICT
 2 FUND LEVEL ANALYSIS
 3 SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30

| ACCOUNT NO. | WATER FUND SWF CAPITAL DEPARTMENT - 30 | ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE |
|-------------|--|----------------|------------------------------|------------------------|---------------------|------------------|------------------------------|-----------------------------|----------------------------|
| 167 | OPERATING SURPLUS/(DEFICIT) | \$0 | (\$181,616) | (\$181,616) | \$1,676,516 | \$1,519,095 | \$1,700,711 | (\$50,000) | \$50,000 |
| 169 | TRANSFERS & ENCUMBRANCES | | | | | | | | |
| 170 | Transfers In - From General Fund | | | 0 | | | 0 | 0 | 0 |
| 171 | (Transfers Out) | | | 0 | | | 0 | 0 | 0 |
| 172 | Encumbrances - Sources of Funding | | | 0 | | | | | |
| 173 | Encumbrances - (Designated Funds) | | 105,858 | 105,858 | | 105,858 | | | |
| 175 | NET TRANSFERS & ENCUMBRANCES | \$0 | \$105,858 | \$105,858 | \$0 | \$105,858 | \$0 | \$0 | \$0 |
| 176 | RESERVES | | | | | | | | |
| 177 | Use of Reserves | | 75,758 | 75,758 | | | (75,758) | 0 | 0 |
| 178 | (Additions to Reserves) | | | 0 | | | 0 | 0 | 0 |
| 179 | Other Adjustments | | | 0 | | | 0 | 0 | 0 |
| 181 | RESERVES - INCREASE / (DECREASE) | \$0 | \$75,758 | \$75,758 | \$0 | \$0 | (\$75,758) | \$0 | \$0 |
| 182 | NET BUDGETARY SOURCES/USES | \$0 | \$0 | \$0 | \$1,676,516 | \$1,624,953 | \$1,624,953 | (\$50,000) | \$50,000 |
| 183 | RESERVES | | | | | | | | |
| 184 | Beginning Reserves | | | | | | | | \$50,000 |
| 185 | Operating Surplus / (Deficit) | \$0 | (\$181,616) | (\$181,616) | \$1,676,516 | \$1,519,095 | \$1,700,711 | (\$50,000) | \$0 |
| 186 | Transfers & Encumbrances | \$0 | \$181,616 | \$181,616 | \$0 | \$105,858 | \$0 | \$0 | \$0 |
| 187 | ENDING RESERVES | \$0 | \$0 | \$0 | \$1,676,516 | \$1,624,953 | \$1,700,711 | (\$50,000) | \$50,000 |

WASTEWATER FUND
WASTEWATER DEPARTMENT – 12

| A | B | C | D | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z |
|---|-------------------------------|--|------------------------|------------------------------|------------------------|---------------------|--------------------|------------------------------|--------------------------------|-------------------------------|---|---|---|---|---|---|---|
| ACCOUNT NO. | WASTEWATER FUND | WASTEWATER DEPARTMENT - 12 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 3/31/2021 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | FY 2020/21 PROP. 218 ESTIMATES | FY 2020/21 PROP. 218 VARIANCE | | | | | | | |
| CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12 | | | | | | | | | | | | | | | | | |
| SOURCES OF FUNDS | | | | | | | | | | | | | | | | | |
| 9 | REVENUES | | | | | | | | | | | | | | | | |
| 10 | 12 4000 | Service Sales | \$3,112,167 | | \$3,112,167 | 2,116,186 | 3,112,167 | 0 | 3,171,000 | (\$8,833) | | | | | | | |
| 11 | 12 4200 | Interest Income | \$4,000 | | \$4,000 | 0 | 4,000 | 0 | 4,000 | 0 | | | | | | | |
| 12 | 12 4311 | County Administrative Fee | (\$8,085) | | (\$8,085) | 0 | (\$8,085) | 0 | 0 | (\$8,085) | | | | | | | |
| 13 | 12 4360 | Standby - Availability Charges | \$119,000 | | \$119,000 | 82,857 | 119,000 | 0 | 119,000 | 0 | | | | | | | |
| 14 | 12 4390 | Miscellaneous Revenue | \$70,000 | | \$70,000 | 3,250 | 70,000 | 0 | 70,000 | 0 | | | | | | | |
| 31 | 12 4310 | Property Taxes - Low Income Reduction Offset | \$25,000 | | \$25,000 | 16,703 | 25,000 | 0 | 0 | 25,000 | | | | | | | |
| 32 | | | | | \$0 | 0 | | 0 | | 0 | | | | | | | |
| 33 | | | | | \$0 | | | | | | | | | | | | |
| 34 | | Total Revenues | \$3,322,082 | \$0 | \$3,322,082 | \$2,218,996 | \$3,322,082 | \$0 | \$3,364,000 | (\$41,918) | | | | | | | |
| 35 | OTHER SOURCES OF FUNDS | | | | | | | | | | | | | | | | |
| 41 | 12 4397 | Loan Proceeds - Crane Truck | \$0 | | \$0 | 0 | 0 | 0 | 0 | 0 | | | | | | | |
| 42 | | | | | \$0 | | | | | | | | | | | | |
| 43 | | Total Other Sources of Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 44 | | Total Sources of Funds | \$3,322,082 | \$0 | \$3,322,082 | \$2,218,996 | \$3,322,082 | \$0 | \$3,364,000 | (\$41,918) | | | | | | | |
| USES OF FUNDS | | | | | | | | | | | | | | | | | |
| SALARIES & WAGES | | | | | | | | | | | | | | | | | |
| 47 | | | | | | | | | | | | | | | | | |
| 48 | 5000 | Salary & Wages | \$656,843 | | \$656,843 | 429,673 | 656,843 | 0 | | (\$66,843) | | | | | | | |
| 49 | 5010 | Overtime | \$25,000 | | \$25,000 | 26,902 | 26,902 | (1,902) | | (25,000) | | | | | | | |
| 50 | 5020 | Standby | \$18,250 | | \$18,250 | 13,400 | 18,250 | 0 | | (18,250) | | | | | | | |
| 51 | 5040 | Sick/Vacation Pay | \$0 | | \$0 | 0 | 0 | 0 | | 0 | | | | | | | |
| 52 | 5050 | Holiday Pay | \$0 | | \$0 | 0 | 0 | 0 | | 0 | | | | | | | |
| 53 | | Reduction for "E" Step | (\$50,147) | | (\$50,147) | 0 | (\$50,147) | 0 | | 50,147 | | | | | | | |
| 54 | | | | | | | | | | | | | | | | | |
| 55 | | Total Salaries & Wages | \$649,946 | \$0 | \$649,946 | \$469,974 | \$651,848 | (\$1,902) | \$0 | (\$649,946) | | | | | | | |
| BENEFITS | | | | | | | | | | | | | | | | | |
| 56 | | | | | | | | | | | | | | | | | |
| 57 | 5101 | Uniform Allowance | \$2,400 | | \$2,400 | 2,800 | 2,800 | (400) | | (2,400) | | | | | | | |
| 58 | 5102 | Dental Insurance | \$13,246 | | \$13,246 | 9,317 | 13,246 | 0 | | (13,246) | | | | | | | |
| 59 | 5103 | Medical Insurance | \$110,573 | | \$110,573 | 80,730 | 110,573 | 0 | | (110,573) | | | | | | | |
| 60 | 5105 | Life Insurance | \$1,151 | | \$1,151 | 603 | 1,151 | 0 | | (1,151) | | | | | | | |
| 61 | 5106 | FICA | \$42,378 | | \$42,378 | 28,606 | 42,378 | 0 | | (42,378) | | | | | | | |
| 62 | 5107 | Medicare | \$10,276 | | \$10,276 | 6,690 | 10,276 | 0 | | (10,276) | | | | | | | |
| 63 | 5108 | Workers Compensation | \$41,829 | | \$41,829 | 18,768 | 41,829 | 0 | | (41,829) | | | | | | | |
| 64 | 5109 | PERS - Retirement | \$142,445 | | \$142,445 | 105,373 | 142,445 | 0 | | (142,445) | | | | | | | |
| 65 | 5112 | Unemployment Insurance | \$0 | | \$0 | 0 | 0 | 0 | | 0 | | | | | | | |
| 66 | 5120 | Other Employee Benefits | \$6,215 | | \$6,215 | 3,929 | 6,215 | 0 | | (6,215) | | | | | | | |
| 67 | 5121 | Retirees Health | \$48,148 | | \$48,148 | 36,937 | 48,148 | 0 | | (48,148) | | | | | | | |
| 68 | 5122 | Medical Reimbursements - HRA | \$13,787 | | \$13,787 | 9,144 | 13,787 | 0 | | (13,787) | | | | | | | |
| 69 | | Prop. 218 Salaries and Benefits | \$0 | \$0 | \$0 | \$847,000 | \$847,000 | 0 | \$847,000 | 847,000 | | | | | | | |

| A | B | C | D | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z | |
|--|-----------------|---|------------------------|-------------|------------------------------|---|------------------------|-----|---------------------|-------|---------------------|-------------|------------------------------|----------|--------------------------------|-------------|-------------------------------|-------------|
| CAMBRIA COMMUNITY SERVICES DISTRICT | | | | | | | | | | | | | | | | | | |
| FUND LEVEL ANALYSIS | | | | | | | | | | | | | | | | | | |
| WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12 | | | | | | | | | | | | | | | | | | |
| ACCOUNT NO. | WASTEWATER FUND | | 2020/21 ADOPTED BUDGET | | 2020/21 APPROVED ADJUSTMENTS | | 2020/21 CURRENT BUDGET | | ACTUAL AT 3/31/2021 | | 2020/21 EST. BUDGET | | 2020/21 EST. BUDGET VARIANCE | | FY 2020/21 PROP. 218 ESTIMATES | | FY 2020/21 PROP. 218 VARIANCE | |
| | | | | | | | | | | | | | | | | | | |
| 157 | | | | | | | | \$0 | 0 | ##### | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 158 | | | | \$15,000 | | | \$15,000 | | 0 | 0% | 0 | 15,000 | | | | | | (15,000) |
| 159 | | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 160 | 6170 | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 161 | 6170F | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 162 | 6170F | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 163 | 6170F | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 164 | 6170F | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 165 | 6170F | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 166 | 6170F | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 167 | 6170 | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 168 | 6170 | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 169 | 6170 | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 170 | | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 171 | 6170 | | | \$528,404 | | | \$528,404 | | 0 | 0% | 0 | 528,404 | | | | | | (528,404) |
| 172 | 6170 | | | \$232,500 | | | \$232,500 | | 0 | 0% | 0 | 232,500 | | | | | | (232,500) |
| 173 | 6170 | | | \$99,500 | | | \$99,500 | | 0 | 0% | 0 | 99,500 | | | | | | (99,500) |
| 174 | 6170 | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 175 | 6170 | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 176 | 6170 | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 177 | 6170 | | | \$89,875 | | | \$89,875 | | 0 | 0% | 0 | 89,875 | | | | | | 0 |
| 178 | 6170 | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 179 | | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 180 | | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 181 | | | | | | | \$0 | | 0 | ##### | 0 | 0 | | | | | | 0 |
| 182 | | | | \$875,404 | | | \$875,404 | | \$0 | 0% | \$0 | \$965,279 | | \$0 | | \$800,000 | | (\$75,404) |
| 183 | | | | | | | | | | | | | | | | | | |
| 184 | 2603 | | | \$136,000 | | | \$136,000 | | 136,000 | 100% | 0 | 136,000 | | | | | | (136,000) |
| 185 | 6180C | | | \$23,888 | | | \$23,888 | | 23,888 | 100% | 0 | 23,888 | | | | | | (23,888) |
| 186 | 6180 | | | \$5,926 | | | \$5,926 | | 0 | 0% | 0 | 5,926 | | | | | | (5,926) |
| 187 | 6180 | | | \$96,817 | | | \$96,817 | | 0 | 0% | 0 | 96,817 | | | | | | (96,817) |
| 188 | 6180J | | | \$10,387 | | | \$10,387 | | 10,387 | 100% | 0 | 10,387 | | | | | | (10,387) |
| 189 | 6180H | | | \$2,403 | | | \$2,403 | | 2,403 | 100% | 0 | 2,403 | | | | | | (2,403) |
| 190 | 6180J | | | \$69,093 | | | \$69,093 | | 69,093 | 100% | 0 | 69,093 | | | | | | (69,093) |
| 191 | 6180H | | | \$11,394 | | | \$11,394 | | 11,394 | 100% | 0 | 11,394 | | | | | | (11,394) |
| 192 | | | | | | | \$0 | | | | | | | | | | | 260,000 |
| 193 | | | | | | | \$0 | | | | | | | | | | | 260,000 |
| 194 | | | | \$355,907 | | | \$355,907 | | \$253,164 | 71% | \$0 | \$355,907 | | \$0 | | \$260,000 | | (\$95,907) |
| 195 | | | | | | | \$0 | | | | | | | | | | | |
| 196 | | | | \$554,190 | | | \$554,190 | | 415,643 | 74% | \$5,915 | \$560,105 | | 0 | | 498,000 | | (56,190) |
| 197 | | | | | | | \$0 | | | | | | | | | | | |
| 198 | | | | \$554,190 | | | \$554,190 | | \$415,643 | 74% | \$5,915 | \$560,105 | | \$0 | | \$498,000 | | (56,190) |
| 199 | | | | \$3,709,779 | | | \$3,805,569 | | \$1,956,581 | 51% | \$95,790 | \$3,726,833 | | \$78,741 | | \$3,376,000 | | (\$333,779) |

CAPITAL IMPROVEMENT PROJECTS

| A | B | C | D | E | F | G |
|----|---|--|-------------|------------------|--------------|---|
| 1 | General Fund CIP (For Discussion Only - Modified 4/19/2021) | | | | | |
| 2 | General Fund Projects | | Ranking | FY Project Cost | 10-Yr Cost | Notes |
| 3 | FY | Administration Department Projects | | | | |
| 4 | 20-21 | Tyler Incode | 1 | \$ 71,773 | \$ 76,050 | |
| 5 | | Replace District Car | 3 | \$ - | \$ 30,000 | |
| 6 | | | | | | |
| 7 | | | Subtotal | \$ 71,773 | \$ 106,050 | |
| 8 | FY | Facilities & Resources/PROS Projects | | | | |
| 9 | 20-21 | Trailer - Homeless Personal Property Storage | 1 | \$ 12,000 | \$ 12,000 | |
| 10 | 20-21 | F350 Truck - Replace 1999 F150 Truck | 1 | \$ 40,000 | \$ 40,000 | |
| 11 | 20-21 | Electric Vehicle Charging Station (Vets Hall) | 1 | \$ 22,272 | \$ 22,272 | Grant of \$8,977 awarded to offset |
| 12 | | Skate Park Improvements | 1 | \$ - | \$ - | Cost Unknown |
| 13 | 20-21 | Restroom Facilities @ Fiscalini Ranch Preserve | 1 | \$ 20,000 | \$ - | Total cost unknown, 20k grant for design |
| 14 | | Vets Hall Sewer Line | 1 | \$ - | \$ 40,000 | Priority from VH Meeting 1.30.2020 |
| 15 | | Vets Hall Electrical Emergency (Generator & Equipment) | 1 | \$ - | \$ 50,000 | Priority from VH Meeting 1.30.2020 |
| 16 | | Vets Hall Water Line | 2 | \$ - | \$ 10,000 | Priority from VH Meeting 1.30.2020 |
| 17 | | | Subtotal | \$ 72,000 | \$ 174,272 | |
| 18 | FY | Fire Department Projects | | | | |
| 19 | 20-21 | Radio System Upgrade Phase 2 | 1 | \$ 30,000 | \$ 40,729 | Grant Failed, Fire will reapply in FY 21-22 |
| 20 | | Fuel Station Computer Replacement | 3 | \$ - | \$ 10,000 | 50% cost paid by CCHD |
| 21 | | Fire Department Station Security | 2 | \$ - | \$ 80,000 | |
| 22 | | Zoll X Series EKG (2 systems) | 2 | \$ - | \$ 80,000 | |
| 23 | | Replace Fire Truck - Engine Type 1 | 3 | \$ - | \$ 700,000 | FY 2027 |
| 24 | | Purchase New Fire Truck - Engine Type 3 | 3 | \$ - | \$ 400,000 | FY 2022 |
| 25 | | Replace Water Tender | 3 | \$ - | \$ 250,000 | FY 2024 |
| 26 | | Facility Training Center (Sea Train Container) | 3 | \$ - | \$ 100,000 | |
| 27 | | Fire Station Expansion | 3 | \$ - | \$ 3,000,000 | Includes Admin Office |
| 28 | | Extrication Tool | 2 | \$ - | \$ 60,000 | |
| 29 | | | Subtotal | \$ 30,000 | \$ 4,720,729 | |
| 30 | | | GRAND TOTAL | \$ 5,001,051 | | |
| 31 | Budgeted for FY 2020-2021 | | | Priority 1 Total | \$ 281,051 | |
| 32 | Completed | | | Priority 2 Total | \$ 230,000 | |
| 33 | In Progress | | | Priority 3 Total | \$ 4,490,000 | |
| 34 | Not Started | | | Priority 4 Total | \$ - | |
| 35 | | | | SST Total | \$ - | |

| A | B | C | D | E | F | G |
|----|--|---|----------------|------------------------|----------------------|---------------------------------------|
| 1 | Wastewater CIP - Capital Improvement Program (Revised 04/19/2021 - For Discussion Only) | | | | | |
| 2 | Wastewater Projects | | Ranking | FY Project Cost | 10-Yr Cost | Notes |
| 3 | FY Treatment Plant Projects in SST (All SST Cost Estimates Current as of 6/2/2020) | | | | | |
| 4 | 20-21 | Investment Grade Audit (30% Design for all ECMs) | SST | \$ 528,404 | \$ 688,404 | Added 2/26; Balance budgeted for FY21 |
| 5 | 20-21 | Electrical Upgrades (ECM 7) - Conduits between PG&E transformer and service witchboard, switchboard, connections to existing switchboard, connections to generator) | SST | \$ 232,500 | \$ 337,963 | |
| 6 | | Secondary Water System (3W) Improvements (ECM 10) - Submersible pumps, hydropneumatic tank, demo, electrical/I&C | SST | | \$ 218,985 | |
| 7 | | Sewer Lift Stations (ECM 12) - Lift Station B1, Lift Station B4, Lift Station 4: Electrical/I&C | SST | | \$ 2,739,235 | |
| 8 | | 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 | | \$ 1,025,772 | |
| 9 | | Modified Ludzak-Ettinger Process Upgrade (ECM 3) - MLE conversion based on Carollo 2015 Study minus VFD costs; header repair | SST | | \$ 1,012,326 | |
| 10 | | Influent Flow Equalization (ECM 1) - New or refurbished EQ tanks based on Carollo 10% design | SST | | \$ 922,043 | |
| 11 | | Effluent Pump Station Improvements (ECM 11) - Demo; surge tank replacement; instrumentation; replace air release valves; pipeline cleaning and flushing; electrical/I&C | SST | | \$ 374,580 | |
| 12 | | RAS and WAS Pumping Improvements (ECM 5) - RAS pumping system; WAS pumping system; scum pumps replacement; skimming troughs replacement; electrical/I&C | SST | | \$ 733,792 | |
| 13 | | SCADA System (ECM 9) - New SCADA system based on Carolla 10% Design | SST | | \$ 455,259 | |
| 14 | 20-21 | Backup Power (ECM 8) - 365 kW NG Generator; Demo; Propane backup | SST | \$ 99,500 | \$ 479,327 | |
| 15 | | Blower System Improvements (ECM 4) - Replace 2 blowers; duct replacement | SST | | \$ 457,179 | |
| 16 | | 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 | | \$ 971,987 | |
| 17 | | Subtotal | | \$ 860,404 | \$ 10,416,852 | |
| 18 | FY Treatment Plant Projects Not in SST | | | | | |
| 19 | 20-21 | Security Improvements | 1 | \$ 15,000 | \$ 15,000 | Added 5/2020 |
| 20 | | Clarifier Improvements | | | | |
| 21 | | Eastern clarifier - Replace chain drive | 1 | | \$ 40,000 | |
| 22 | | Eastern clarifier - Replace drive unit's metallic hubs with non-corrosive hubs | 1 | | \$ 35,000 | |
| 23 | | Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets | 2 | | \$ 40,000 | |
| 24 | | Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets | 2 | | \$ 40,000 | |
| 25 | | Subtotal | | \$ 15,000 | \$ 170,000 | |
| 26 | FY Collection System Projects | | | | | |
| 27 | | Lift Station A (Nottingham & Leighton/Park Hill) | | | | |
| 28 | | New Submersible Pumps, MCC, Bypass Piping, Control Panel at Grade Elevation | 1 | | \$ 490,000 | |
| 29 | | Lift Station A-1 (Sherwood & Harvey/Marine Terrace) | | | | |
| 30 | | New Submersible Pumps, Bypass Piping | 1 | | \$ 265,000 | |
| 31 | | Lift Station B - (SR Creek/Behind Park Hill) | | | | |
| 32 | | New Control Panel, Generator, Wet Well, Submersible Pumps, and Valve Vault | 3 | | \$ 435,000 | |
| 33 | | Lift Station B-2 (Wood Dr./E. Lodge Hill) | | | | |
| 34 | | New Control Panel at Grade Elevation | 1 | | \$ 425,000 | |
| 35 | | Lift Station B-3 (Green St./W. Lodge Hill) | | | | |
| 36 | | New Control Panel | 1 | | \$ 250,000 | |
| 37 | | New Submersible Pumps, MCC, Bypass Piping | 3 | | \$ 250,000 | |
| 38 | | Collection System Assessment software (E.g. t4 Spatial or other) | 3 | | \$ 10,000 | |
| 39 | | Subtotal | | \$ - | \$ 2,125,000 | |
| 40 | | GRAND TOTAL | | \$ 12,711,852 | | |
| 43 | Budgeted for FY 2020-2021 | | | | | |
| 44 | Not Started | | | Priority 1 Total | \$ 1,520,000 | |
| 45 | In Progress | | | Priority 2 Total | \$ 80,000 | |
| 46 | | | | Priority 3 Total | \$ 695,000 | |
| 47 | | | | Priority 4 Total | - | |
| 47 | | | | SST Total | \$ 10,416,852 | \$ - |
| 49 | Completed Projects | | Ranking | FY Project Cost | 10-Yr Cost | Actual Cost |
| 50 | FY Vehicles and Trailer- Mounted Equipment | | | | | |
| 51 | 19-20 | Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.) | 1 | | \$ 75,000 | \$ 75,000 |
| 52 | 18-19 | F-350 Service Truck with Crane Body | 1 | | \$ 57,040 | \$ 56,540 |
| 53 | 19-20 | Vactor truck - replace with new \$430K truck that meets emission requirements (7 yr loan @ 4.5%) | 1 | | \$ 518,000 | \$ 402,435 |
| 54 | 19-20 | Replacement Rack Truck (F-150) | - | \$ - | \$ 24,193 | \$ 24,193 |
| 55 | FY Treatment Plant Projects Not in SST | | | | | |
| 56 | 18-19 | Influent screen, support platform design, & installation | 1 | | \$ 164,509 | \$ 156,675 |
| 57 | FY Collection System Projects | | | | | |
| 58 | 19-20 | Lift Station A-1 MCC, SCADA Improvements | 1 | | \$ 45,000 | \$ 50,835 |
| 59 | | GRAND TOTAL | | | \$ 765,678 | |
| 60 | | | | | | |
| 63 | | | | | | |

| A | B | D | E | F | G | H |
|----|--|---|------------------------|---------------------|-----------------------------------|---|
| 1 | Water CIP - Capital Improvement Program (Revised 4/19/2021 - For Discussion Only) | | | | | |
| 2 | Water Projects | Ranking | FY Project Cost | 10-Yr Cost | Notes | |
| 3 | FY | Water Distribution System Projects | | | | |
| 4 | 20-21 | 1 | \$ 50,000 | \$ 215,527 | In Permitting; RFP | |
| 5 | 20-21 | 1 | \$ 332,500 | \$ 1,050,000 | | |
| 6 | | 1 | | \$ 10,000 | Pending leak detection evaluation | |
| 7 | | 2 | | \$ 150,000 | Pending water model update | |
| 8 | | 3 | | \$ 130,000 | | |
| 9 | | 3 | | \$ 35,000 | | |
| 10 | | 4 | | \$ 80,000 | | |
| 11 | | 4 | | \$ 165,000 | | |
| 12 | | | Subtotal | \$ 382,500 | \$ 1,835,527 | |
| 13 | FY | Tank & Booster Pump Station Projects | | | | |
| 14 | 20-21 | 1 | \$ 240,351 | \$ 250,000 | Beginning Phase 2 | |
| 15 | | 2 | | \$ 458,000 | Recategorized 2/26 | |
| 16 | | 2 | | \$ 25,000 | | |
| 17 | 20-21 | 3 | \$ 62,000 | \$ 1,016,000 | Design/Permitting Budgeted FY21 | |
| 18 | | | Subtotal | \$ 302,351 | \$ 1,749,000 | |
| 19 | FY | Vehicles and Trailer-Mounted Equipment | | | | |
| 20 | 20-21 | 1 | \$ 35,000 | \$ 35,000 | Added 5/2020 | |
| 21 | | | Subtotal | \$ 35,000 | \$ 35,000 | |
| 22 | FY | Water conservation | | | | |
| 23 | 20-21 | 1 | \$ 10,000 | \$ 10,000 | | |
| 24 | | | Subtotal | \$ 10,000 | \$ 10,000 | |
| 26 | | | GRAND TOTAL | \$ 3,629,527 | | |
| 28 | | | Priority 1 Total | \$ 1,570,527 | | |
| 29 | | | Priority 2 Total | \$ 633,000 | | |
| 30 | | | Priority 3 Total | \$ 1,181,000 | | |
| 31 | | | Priority 4 Total | \$ 245,000 | | |
| 33 | Completed Projects | | Ranking | Actual Cost | Notes | |
| 34 | FY | Vehicles and Trailer-Mounted Equipment | | | | |
| 35 | 18-19 | 1 | | \$ 74,871 | | |
| 36 | 18-19 | 2 | | \$ 22,557 | | |
| 37 | 18-19 | 2 | | \$ 46,169 | | |
| 38 | FY | Tank & Booster Pump Station Projects | | | | |
| 39 | 19-20 | 2 | | \$ 50,449 | | |
| 41 | | | GRAND TOTAL | 194,046 | | |
| 44 | SWF CIP - Capital Improvement Program (Revised 5/27/2019 - For Discussion Only) | | | | | |
| 45 | SWF Projects | Ranking | FY Project Cost | 10 yr Cost | Notes | |
| 46 | Permitting & Planning | | | | | |
| 47 | 20-21 | 1 | \$ 20,463 | \$ 20,463 | | |
| 48 | | 1 | \$ - | \$ 75,758 | Pending Board approval 1/21/2021 | |
| 49 | | 1 | | \$ 28,609 | Increased cost 2/26 | |
| 50 | 20-21 | 1 | \$ 80,592 | \$ 100,000 | Recorded as Operating Expense | |
| 51 | | | Subtotal | \$ 80,592 | \$ 128,609 | |
| 52 | Interim, short-term SWF Modifications | | | | | |
| 53 | | 1 | \$ - | \$ 20,000 | Grading, Rock Recorded as M&R | |
| 54 | | | Subtotal | \$ - | \$ 20,000 | |
| 55 | Advanced Water Treatment Plant | | | | | |
| 56 | | 2 | | \$ 10,000 | | |
| 57 | | | Subtotal | \$ - | \$ 10,000 | |
| 58 | Long-Term Improvement Modifications | | | | | |
| 59 | | 1 | | \$ 40,000 | | |
| 60 | | 2 | | \$ 200,000 | | |
| 61 | | 2 | | \$ 50,000 | | |
| 62 | | 3 | | \$ 25,000 | | |
| 63 | | 3 | | \$ 10,000 | | |
| 64 | | 3 | | \$ 375,000 | | |
| 65 | | | Subtotal | \$ - | \$ 700,000 | |
| 67 | | | GRAND TOTAL | \$ 858,609 | | |
| 69 | | | Priority 1 Total | \$ 188,609 | | |
| 70 | | | Priority 2 Total | \$ 260,000 | | |
| 71 | | | Priority 3 Total | \$ 410,000 | | |
| 72 | | | Priority 4 Total | - | | |
| 74 | Completed Projects | | Ranking | Actual Cost | Notes | |
| 75 | FY | Advanced Water Treatment Plant | | | | |
| 76 | 19-20 | 2 | | \$ 59,639 | | |
| 77 | FY | Interim, short-term SWF Modifications | | | | |
| 78 | 18-19 | 1 | | \$ 12,566 | | |
| 79 | 18-19 | 1 | | \$ 94,515 | | |
| 81 | | | GRAND TOTAL | 166,720 | | |

RESERVES

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

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

Meeting Date: April 27, 2021

Subject: Review and Discuss Strategic
Plan Ad-Hoc Assignment to
Identify Under-Funded/Under-
Resourced/Under-Staffed
Services and Approve Staff
Recommendations

RECOMMENDATIONS: Staff recommends the Finance Committee review and discuss strategic plan ad hoc assignment to identify under-funded/resourced/staffed services and approve recommendations to the Board.

DISCUSSION:

The Board adopted a Strategic Plan in February 2021 and directed the Finance Committee to work with staff on the Three-Year Goal of Achieve and Sustain Adequate Financial Resources to Fulfill the Mission (see attachment). The Finance Committee created an Ad-Hoc, to address Task No. 1 – Identify Under-Funded/Resourced/Staffed Services. Staff and the Ad-Hoc have worked to create this list, which is attached for the Finance Committee to review and discuss.

Staff recommends the Finance Committee receive a report from the Ad-Hoc committee, review the Under-Funded/Resourced/Staffed Service list, and approve recommendations to the Board.

Attachments: 1) Strategic Plan Assignment
2) Under-Funded/Resourced/Staffed Services List

| THREE-YEAR GOAL: ACHIEVE AND SUSTAIN ADEQUATE FINANCIAL RESOURCES TO FULFILL THE MISSION | | | | | | |
|--|--|--|--------|-----------|---------|---|
| WHEN | WHO | WHAT | STATUS | | | COMMENTS |
| | | | DONE | ON TARGET | REVISED | |
| 1. April 1, 2021 | GM John Weigold IV and Finance Manager Pamela Duffield, co-leads, working with the Finance Committee | Identify underfunded, under-resourced and under-staffed services | | X | | Finance Committee Ad-Hoc created 2/23/2021 to identify underfunded, under-resourced and under-staffed services. |
| 2. June 1, 2021 | GM John Weigold IV and Finance Manager Pamela Duffield, co-leads, working with the Finance Committee | Identify funding resources and structural changes to meet unmet services needs | | | | |
| 3. July 1, 2021 | GM John Weigold IV and Finance Manager Pamela Duffield | Complete the Tyler Financial System implementation | | X | | In progress |

Cambria Community Services District
 Strategic Plan - Achieve and Sustain Adequate Financial Resources to Fulfill the Mission
 Task #1 - Identify Underfunded, Under-resourced and Under-staffed Services
 Due Date - April 1, 2021

| Fund | Department | Source | Priority | Budget Item Request Description | Line Item Request Amount | FY 2020/21 Funded Amount | FY 2020/21 Unfunded Amount |
|------------------------------------|------------------------|--------------------------------|----------|---|--------------------------|--------------------------|----------------------------|
| General Fund | Fire | Budget Funded | 1 | Radio System Upgrade (Grant Failed with County OES) | 30,000 | 30,000 | - |
| General Fund | Fire | Budget Unfunded | 1 | Addition of 3 Firefighters (Step E Salary & Benefits) 3 Staff | 361,200 | - | 361,200 |
| General Fund | Fire | Budget Unfunded | 1 | Zoll X Series EKG | 40,000 | - | 40,000 |
| General Fund | Fire | Budget Unfunded | 1 | Station Security Upgrade - Phase I of III | 80,000 | - | 80,000 |
| Priority 1 Sub-Total | | | | | 511,200 | 30,000 | 481,200 |
| General Fund | Fire | Budget Unfunded | 2 | Fuel Station Computer Replacement (Delayed in FY 19/20) | 14,000 | - | 14,000 |
| General Fund | Fire | Budget Unfunded | 2 | Addition of Clerical Assistant | 74,799 | - | 74,799 |
| General Fund | Fire | Under Funded | 2 | 2021 Storm Damage | 42,975 | - | 42,975 |
| General Fund | Fire | Under Funded | 2 | Hose Replacement - Per NFPA Guidelines (current 30+yrs) | 30,000 | - | 30,000 |
| General Fund | Fire | Under Funded | 2 | 2nd Set of Turnout Uniforms for FF - Per NFPA (13 sets) | 26,000 | - | 26,000 |
| General Fund | Fire | Under Funded | 2 | Training Facility for Firefighters | 50,000 | - | 50,000 |
| General Fund | Fire | Under Funded | 2 | Unimproved Property for Training Facility | 50,000 | - | 50,000 |
| General Fund | Fire | Under Funded | 2 | Fire Station Painting Exterior & Garages | 20,000 | - | 20,000 |
| General Fund | Fire | Under Funded | 2 | Fire Engine Type 3 (FY 2022/2023) | 400,000 | - | 400,000 |
| General Fund | Fire | Under Funded | 2 | Truck - Utility with Buildout (FY 2022/2023) | 50,000 | - | 50,000 |
| Priority 2 Sub-Total | | | | | 757,774 | - | 757,774 |
| General Fund | Fire | Budget Unfunded | 3 | CERT (New GL Acct Frmlly 6220A) | 5,500 | 1,000 | 4,500 |
| General Fund | Fire | Under Funded | 3 | Fire Prevention Officer (Paramedic/Captain) | 168,000 | - | 168,000 |
| General Fund | Fire | Under Funded | 3 | Additional Storage Shed & Foundation | 8,000 | - | 8,000 |
| General Fund | Fire | Under Funded | 3 | Fire Station Addition for Residential Wing/Admin Office | 3,000,000 | - | 3,000,000 |
| General Fund | Fire | Under Funded | 3 | Water Tender (FY 2031/2032) | 250,000 | - | 250,000 |
| General Fund | Fire | Under Funded | 3 | Vehicle Equipment Reserve - Annual | 50,000 | - | 50,000 |
| General Fund | Fire | Under Funded | 3 | Emergency Generator Replacement | 100,000 | - | 100,000 |
| General Fund | Fire | Under Staffed | 3 | Addition of 3 Firefighters (Step E Salary & Benefits) 4 Staff | 361,200 | - | 361,200 |
| Priority 3 Sub-Total | | | | | 3,942,700 | 1,000 | 3,941,700 |
| Fire Department - Sub-Total | | | | | 5,211,674 | 31,000 | 5,180,674 |
| General Fund | Facilities & Resources | Budget Unfunded | 1 | Addition of Maintenance Worker (Step E & Benefits) | 92,603 | - | 92,603 |
| General Fund | Facilities & Resources | Budget Unfunded | 1 | Buildings & Grounds Increase for Homeless camp cleanup, weed abatement & tree removal | 120,000 | - | 120,000 |
| General Fund | Facilities & Resources | Budgeted | 1 | Temporary Services (6 mos) | 24,000 | 8,000 | 16,000 |
| General Fund | Facilities & Resources | Under Funded | 1 | 2021 Storm Damage | 269,750 | - | 269,750 |
| General Fund | Facilities & Resources | Under Funded | 1 | Vets Hall - Priority 1 Projects | 116,500 | - | 116,500 |
| General Fund | Facilities & Resources | Under Funded | 1 | Rodeo Grounds Shop Building - Annual CIP Budget | 30,000 | - | 30,000 |
| General Fund | Facilities & Resources | Under Funded/Resourced/Staffed | 1 | Homeless Encampment | 150,000 | - | 150,000 |
| General Fund | Facilities & Resources | Under Funded/Resourced/Staffed | 1 | Vacant Lot Maintenance (450 +/- Lots) | 80,973 | 80,973 | - |
| Priority 1 Sub-Total | | | | | 883,826 | 88,973 | 794,853 |
| General Fund | Facilities & Resources | Under Funded | 2 | Vets Hall - Priority 2 Projects | 112,500 | - | 112,500 |
| General Fund | Facilities & Resources | Under Funded | 2 | Community Park/Dog Park Maintenance | 14,100 | 14,100 | - |
| General Fund | Facilities & Resources | Under Funded/Resourced/Staffed | 2 | Ranch Staffing/Maintenance | 500,000 | - | 500,000 |
| General Fund | Facilities & Resources | Under Funded/Resourced/Staffed | 2 | Public Restrooms (Monthly cleaning, supplies, repairs, staffing) | 36,336 | 36,336 | - |
| Priority 2 Sub-Total | | | | | 662,936 | 50,436 | 612,500 |

Cambria Community Services District
 Strategic Plan - Achieve and Sustain Adequate Financial Resources to Fulfill the Mission
 Task #1 - Identify Underfunded, Under-resourced and Under-staffed Services
 Due Date - April 1, 2021

| Fund | Department | Source | Priority | Budget Item Request Description | Line Item Request Amount | FY 2020/21 Funded Amount | FY 2020/21 Unfunded Amount |
|--|------------------------|-------------------------------|----------|---|--------------------------|--------------------------|----------------------------|
| General Fund | Facilities & Resources | Under Funded | 3 | Street Lighting - Annual Electricity, Maintenance | 16,200 | 16,200 | - |
| General Fund | Facilities & Resources | Under Funded | 3 | Vets Hall - Priority 3 Projects | 145,500 | - | 145,500 |
| General Fund | Facilities & Resources | Under Funded | 3 | Public Restroom & Parking Lot - Annual CIP Budget | 5,000 | - | 5,000 |
| General Fund | Facilities & Resources | Under Funded | 3 | Cross Town Trail, Santa Rosa Creek Trail Systems | 6,375 | 6,375 | - |
| General Fund | Facilities & Resources | Under Funded | 3 | Cross Town Trail, Santa Rosa Creek Trail Systems- Asphalt Maint | 50,000 | - | 50,000 |
| General Fund | Facilities & Resources | Under Funded | 3 | Pocket Parks Maintenance - Moonstone Beach & Bridge/Center | 1,000 | 1,000 | - |
| General Fund | Facilities & Resources | Under Funded | 3 | Banner Program for Non-Profits | 1,000 | - | 1,000 |
| General Fund | Facilities & Resources | Under Funded | 3 | Trash Enclosures - Decorative Planters Annual Replacement | 35,000 | - | 35,000 |
| General Fund | Facilities & Resources | Under Funded/Resouced/Staffed | 3 | Ranch Mgmt Plan Projects, Forest Mgmt & Restoration | 1,000,000 | - | 1,000,000 |
| Priority 3 Sub-Total | | | | | 1,260,075 | 23,575 | 1,236,500 |
| Facilities & Resources Department Sub-Total | | | | | 2,806,837 | 162,984 | 2,643,853 |
| General Fund | PROS | Budget Unfunded | 3 | Community Park Phase II - Design | 10,000 | - | 10,000 |
| General Fund | PROS | Under Funded | 3 | Skatepark - CIP for Construction | 350,000 | 17,246 | 332,754 |
| General Fund | PROS | Under Funded | 3 | Fiscalini Ranch Restroom - CIP for Construction | 220,000 | 20,000 | 200,000 |
| General Fund | PROS | Under Funded | 3 | Community Park Plan- CIP for Construction | 3,000,000 | - | 3,000,000 |
| General Fund | PROS | Under Funded | 3 | Community Park Plan- CIP for Construction (Land Only) | 1,000,000 | - | 1,000,000 |
| Priority 3 Sub-Total | | | | | 4,580,000 | 37,246 | 4,542,754 |
| PROS Department Sub-Total | | | | | 4,580,000 | 37,246 | 4,542,754 |
| General Fund | Administration | Under Funded | 1 | Consultant Services for Redistricting | 30,000 | - | 30,000 |
| Priority 1 Sub-Total | | | | | 30,000 | - | 30,000 |
| General Fund | Administration | Budget Unfunded | 2 | Ergonomic Remodels - Front Desk, FM, GM | 9,800 | 5,200 | 4,600 |
| Priority 2 Sub-Total | | | | | 9,800 | 5,200 | 4,600 |
| General Fund | Administration | Budget Unfunded | 3 | Clerical Assistant Part-Time to Full Time (Step E & Benefits) | 44,879 | - | 44,879 |
| General Fund | Administration | Budget Unfunded | 3 | NeoGov Recruiting, Learning License & One-time Set-up | 13,599 | 11,539 | 2,060 |
| General Fund | Administration | Under Funded | 3 | Replace District Car (FY 2022 or 2023) | 30,000 | - | 30,000 |
| General Fund | Administration | Under Funded | 3 | Administrative Office Building | 400,000 | - | 400,000 |
| General Fund | Administration | Under Funded | 3 | Administrative Office - Leased Space Carpet | 25,000 | - | 25,000 |
| Priority 3 Sub-Total | | | | | 513,478 | 11,539 | 501,939 |
| Priority 2 Sub-Total | | | | | 757,774 | - | 757,774 |
| General Fund | Fire | Budget Unfunded | 3 | CERT (New GL Acct Frmlly 6220A) | 5,500 | 1,000 | 4,500 |
| General Fund | Fire | Under Funded | 3 | Fire Prevention Officer (Paramedic/Captain) | 168,000 | - | 168,000 |
| General Fund | Fire | Under Funded | 3 | Additional Storage Shed & Foundation | 8,000 | - | 8,000 |
| General Fund | Fire | Under Funded | 3 | Fire Station Addition for Residential Wing/Admin Office | 3,000,000 | - | 3,000,000 |
| General Fund | Fire | Under Funded | 3 | Water Tender (FY 2031/2032) | 250,000 | - | 250,000 |
| General Fund | Fire | Under Funded | 3 | Vehicle Equipment Reserve - Annual | 50,000 | - | 50,000 |
| General Fund | Fire | Under Funded | 3 | Emergency Generator Replacement | 100,000 | - | 100,000 |
| General Fund | Fire | Under Staffed | 3 | Addition of 3 Firefighters (Step E Salary & Benefits) 4 Staff | 361,200 | - | 361,200 |
| Priority 3 Sub-Total | | | | | 3,942,700 | 1,000 | 3,941,700 |

Cambria Community Services District
 Strategic Plan - Achieve and Sustain Adequate Financial Resources to Fulfill the Mission
 Task #1 - Identify Underfunded, Under-resourced and Under-staffed Services
 Due Date - April 1, 2021

| Fund | Department | Source | Priority | Budget Item Request Description | Line Item Request Amount | FY 2020/21 Funded Amount | FY 2020/21 Unfunded Amount |
|---------------------------------|------------|-----------------|----------|--|--------------------------|--------------------------|----------------------------|
| Water Fund | Water | Under Funded | 2 | Modular Office Building @ Plant | 10,000 | - | 10,000 |
| Water Fund | Water | Under Funded | 2 | 2021 Storm Damage | 47,000 | - | 47,000 |
| Water Fund | Water | Under Resourced | 2 | Lease w/CUHS for Well Site (annual cost w/annual CPI incr) | 42,000 | 42,000 | - |
| Priority 2 Sub-Total | | | | | 757,000 | 42,000 | 715,000 |
| Water Fund | Water | Under Funded | 3 | CIP Priority 3 Projects | 1,181,000 | 62,000 | 1,119,000 |
| Water Fund | Water | Under Funded | 3 | Van Gordon Site - Modular Office Building | 100,000 | - | 100,000 |
| Water Fund | Water | Under Funded | 4 | CIP Priority 4 Projects | 100,000 | - | 100,000 |
| Priority 3 & 4 Sub-Total | | | | | 1,381,000 | 62,000 | 1,319,000 |
| Water Department Sub-Total | | | | | 3,708,527 | 771,851 | 2,936,676 |
| Water Fund | SWF-Ops | Under Funded | 1 | CIP Priority 1 Projects | 188,609 | 101,055 | 87,554 |
| Priority 1 Sub-Total | | | | | 188,609 | 101,055 | 87,554 |
| Water Fund | SWF-Ops | Under Funded | 2 | CIP Priority 2 Projects | 260,000 | - | 260,000 |
| Water Fund | SWF-Ops | Under Funded | 2 | 2021 Storm Damage | 51,000 | - | 51,000 |
| Priority 2 Sub-Total | | | | | 311,000 | - | 311,000 |
| Water Fund | SWF-Ops | Under Funded | 3 | CIP Priority 3 Projects | 410,000 | - | 410,000 |
| Priority 3 Sub-Total | | | | | 410,000 | - | 410,000 |
| SWF Department Sub-Total | | | | | 909,609 | 101,055 | 808,554 |
| Wastewater Fund | Wastewater | Budget Unfunded | 1 | Replace John Deere Tractor | 40,000 | - | 40,000 |
| Wastewater Fund | Wastewater | Budget Unfunded | 1 | Replace Van - Transport of Video Camera System | 40,000 | - | 40,000 |
| Wastewater Fund | Wastewater | Under Funded | 1 | CIP Priority 1 Projects | 1,520,000 | 15,000 | 1,505,000 |
| Wastewater Fund | Wastewater | Under Funded | 1 | CIP Priority SST Projects | 10,416,852 | 860,404 | 9,556,448 |
| Priority 1 Sub-Total | | | | | 12,016,852 | 875,404 | 11,141,448 |
| Wastewater Fund | Wastewater | Under Funded | 2 | CIP Priority 2 Projects | 80,000 | - | 80,000 |
| Wastewater Fund | Wastewater | Under Funded | 2 | 2021 Storm Damage | 23,000 | - | 23,000 |
| Wastewater Fund | Wastewater | Under Funded | 2 | PFAS (Per-and polyfluoroalkyl substance) Monitoring | 5,000 | - | 5,000 |
| Wastewater Fund | Wastewater | Under Funded | 2 | PFAS (Per-and polyfluoroalkyl substance) Treatment | 100,000 | - | 100,000 |
| Wastewater Fund | Wastewater | Under Funded | 2 | Cover for Sheltering of Equipment at Plant (50%) | 15,000 | - | 15,000 |
| Priority 2 Sub-Total | | | | | 223,000 | - | 223,000 |
| Wastewater Fund | Wastewater | Under Funded | 3 | CIP Priority 3 Projects | 695,000 | - | 695,000 |
| Priority 3 Sub-Total | | | | | 695,000 | - | 695,000 |
| Wastewater Department Sub-Total | | | | | 12,934,852 | 875,404 | 12,059,448 |
| Total Enterprise Funds | | | | | 17,552,988 | 1,748,310 | 15,804,678 |

VETERANS HALL CAPITAL PROJECT LIST

| PROJECT | LOCATION | ISSUES | PROPOSED WORK | ESTIMATED COST | PRIORITY |
|----------------------|---|---|---|----------------|----------|
| | EXTERIOR | | | | |
| ROOF | EXTERIOR AMERICAN LEGION KITCHEN | FLAT/GRAVEL ROOF LEAKS | REPLACE ROOF | \$15,000 | 1 |
| SEWER LINE | EXTERIOR BETWEEN VET'S HALL AND PINEDORADO GROUNDS | SEWER LINES HAS BEEN VIDEO RECORDED AND HAS SEVERAL BELLY'S CREATING SEWER BACK UP ISSUES ON PARKING LOT AND LEGION HALL | CUT ASPHALT, REMOVE SEWER LINE, REPLACE WITH NEW, FILL AND REPLACE ASPHALT | \$40,000 | 1 |
| ELECTRICAL-EMERGENCY | EXTERIOR BUILDING, MAIN ELECTRICAL PANEL | BUILDING HAS A GENERATOR HOOK UP. VET'S HALL IS A DESIGNATED EMERGENCY EVACUATION BUILDING. THERE IS CURRENTLY NO GENERATOR AVAILABLE FOR USE INCASE OF EMERGENCY | PURCHASE GENERATOR (Electrical inspection is in progress to determine appropriate size) | \$50,000 | 1 |
| WATER LINE | RESTROOMS | CURRENT WATER LINE SIZE IS INADIQUATE TO SUPPLY WATER TO RESTROOMS AT FULL CAPACITY | RUN NEW LINE TO BOTH RESTROOMS | \$10,000 | 2 |
| PARKING LOT | FRONT, SIDES AND BACK PARKING LOT | ASPHALT HAS CRACKS, SEALER WORN, PARKING LINES FADED | FILL CRACKS, RE SEAL AND RESTRIPE | \$15,000 | 2 |
| PAINT | EXTERIOR BUILDING, INCLUDING BODY, FACIA, GUTTERS, RAILINGS, WINDOWS AND TRIM | EXTERIOR PAINT FADED, BUILDING HAS NOT BEEN PAINTED IN OVER 20 YEARS | PAINT EXTERIOR OF BUILDING | \$25,000 | 2 |
| CONCRETE | BBQ GRILL | CONCRETE IS CRACKED ON ALL FOUR SIDES AND IS FALLING APART | REPLACE BBQ GRILL | \$10,000 | 2 |
| SIDING | BBQ GRILL AREA | SIDING HAS ROTT | REPLACE SIDING | \$3,000 | 1 |
| SIDING | LEGION BAR AREA | SIDING HAS ROTT | REPLACE SIDING | \$3,000 | 1 |
| LIGHTING | LARGE PARKING LOT BETWEEN CAMBRIA DR. AND BUILDING | 2 HALOGEN FLOOD LIGHTS NOT ENERGY EFFICIENT | REPLACE WITH ENERGY EFFICIENT LIGHTING | \$4,500 | 3 |
| LIGHTING | EXTERIOR BUILDING | NOT ENERGY EFFICIENT | REPLACE 5 "WALL PACK" FIXTURES WITH ENERGY EFFICIENT LIGHTING | \$2,500 | 3 |
| DOOR | PUSH OUT DOOR BETWEEN DINING ROOM AND DECK | DOOR LEAKS IN MULTIPLE AREAS | INSPECTION BY A COMMERCIAL DOOR COMPANY IS IN PROGRESS (inspection is in progress) | \$25,000 | 2 |
| ROOF | ENTIRE VET'S HALL | RE-ROOFED IN 2008, EXPECTED LIFE OF 30YRS | RE-ROOF | \$40,000 | 3 |
| CARPENTRY | DECK OUTSIDE DINING ROOM | TOP BOARDS WARPED, WORN AND LOOSE | REPLACE TOP DECK MATERIAL | \$10,000 | 2 |

VETERANS HALL CAPITAL PROJECT LIST

| PROJECT | LOCATION | ISSUES | PROPOSED WORK | ESTIMATED COST | PRIORITY |
|-----------------------|--------------------------------|--|--|----------------|----------|
| | INTERIOR | | | | |
| SOUND SYSTEM | MAIN HALL | SPEAKERS ARE PAST THEIR LIFE EXPECTANCY | REPLACE SPEAKERS ON CEILING | \$2,500 | 2 |
| CHAIRS | MAIN HALL | NOT ENOUGH CHAIRS TO MEET THE 250 CAPACITY OF THE ROOM. CHAIRS ARE MISMATCHED AND MOST DON'T HAVE BACK PADDING | PURCHASE NEW CHAIRS | \$10,000 | 3 |
| FLOORS | MAIN HALL | WOOD FLOOR NEED SANING AND REFINISHING | SAND AND REFINISH FLOOR | \$12,000 | 3 |
| LIGHTING | MAIN HALL, KITCHEN, BAR, FOYER | FLOURECENT LIGHTING NOT ENERGY EFFICIENT | REPLACE WITH ENERGY EFFICIENT LIGHTING | \$7,000 | 3 |
| WINDOWS | MAIN HALL, STAGE | MOST WINDOWS DON'T FUNCTION PROPERLY AND ARE NOT ENERGY EFFICIENT | REPLACE WINDOWS WITH ENERGY EFFICIENT | \$15,000 | 2 |
| CABINETS | BAR | CABINETS ARE WORN, BROKEN, COUNTERTOPS ARE CHIPPED AND WORN | REPLACE CABINETS, COUNTER TOPS, SINKS AND FAUCET | \$4,000 | 3 |
| APPLIANCE | BAR | REFRIGERATOR DOESN'T WORK, PAST LIFE EXPECTANCY | REPLACE REFRIGERATOR | \$1,500 | 1 |
| FLOORING | BAR | LINOLIUM IS WORN AND PAST ITS LIFE EXPECTANCY | REPLACE FLOORING | \$2,500 | 3 |
| PAINT | STAGE | WALLS AN CEILING NEED REPAIRS AND PAINT | FIX WALLS, CEILING AND REPAINT | \$5,000 | 3 |
| CHAIRS | DINING ROOM | CHAIRS ARE PAST LIFE EXPECTANCY | PURCHASE NEW CHAIRS (49) | \$2,500 | 3 |
| TABLES | DINING ROOM | TABLES ARE SCRATCHED, WORN AND PAST THEIR LIFE EXPECTANCY | PURCHASE 24 NEW TABLES | \$9,000 | 3 |
| CABINETS, COUNTERTOPS | KITCHEN | CABINETS, COUNTERTOPS NEED UPDATING | REPLACE CABINETS, COUNTER TOPS, SINKS AND FAUCET | \$20,000 | 3 |
| APPLIANCE | KITCHEN | 2 REFRIGERATORS NOT WORKING PROPERLY, PAST THEIR LIFE EXPECTANCY | REPLACE 2 REFRIGERATORS | \$4,000 | 1 |
| FLOORING | KITCHEN | LINOLIUM IS WORN AND PAST ITS LIFE EXPECTANCY | REPLACE FLOORING | \$5,000 | 3 |
| PAINTING | KITCHEN | WALLS AN CEILING NEED REPAIRS AND PAINT | FIX WALLS, CEILING AND REPAINT | \$4,000 | 3 |
| PARTICIANS | MEN AND WOMEN RESTROOM | METAL PARTICIANS HAVE RUST | REPLACE PARTICIANS | \$8,500 | 3 |
| CABINETS, COUNTERTOPS | MEN AND WOMEN RESTROOM | COUNTERTOPS CHIPPED AND WORN | REPLACE COUNTERTOPS, SINKS | \$2,500 | 3 |
| FLOOR | MEN AND WOMEN RESTROOM | TILE FLOORING WORN | REPLACE FLOORING | \$6,500 | 3 |
| | | | | 374,500 | |

| | |
|------------------------|-----------|
| Priority 1-Short Term | \$116,500 |
| Priority 2-Medium Term | \$112,500 |
| Priority 3-Long Term | \$145,500 |

| A | B | C | D | E | F | G |
|----|---|------------------|-----------------|--------------|---|---|
| 1 | General Fund CIP (for Discussion Only - Modified 4/19/2021) | Ranking | FY Project Cost | 10-Yr Cost | | Notes |
| 2 | General Fund Projects | | | | | |
| 3 | FY Administration Department Projects | | | | | |
| 4 | 20-21 Tyler Incode | 1 | \$ 71,773 | \$ 76,050 | | |
| 5 | 20-21 Replace District Car | 3 | \$ - | \$ 30,000 | | |
| 6 | | | | | | |
| 7 | | Subtotal | \$ 71,773 | \$ 106,050 | | |
| 8 | FY Facilities & Resources/PROS Projects | | | | | |
| 9 | 20-21 Trailer - Homeless Personal Property Storage | 1 | \$ 12,000 | \$ 12,000 | | |
| 10 | 20-21 F350 Truck - Replace 1999 F150 Truck | 1 | \$ 40,000 | \$ 40,000 | | Grant of \$8,977 awarded to offset |
| 11 | 20-21 Electric Vehicle Charging Station (Vets Hall) | 1 | \$ 22,272 | \$ 22,272 | | Cost Unknown |
| 12 | 20-21 Skate Park Improvements | 1 | \$ - | \$ - | | Total cost unknown, 20K grant for design |
| 13 | 20-21 Restroom Facilities @ Fiscallini Ranch Preserve | 1 | \$ 20,000 | \$ - | | Priority from VH Meeting 1.30.2020 |
| 14 | Vets Hall Sewer Line | 1 | \$ - | \$ 40,000 | | Priority from VH Meeting 1.30.2020 |
| 15 | Vets Hall Electrical Emergency (Generator & Equipment) | 1 | \$ - | \$ 50,000 | | Priority from VH Meeting 1.30.2020 |
| 16 | Vets Hall Water Line | 2 | \$ - | \$ 10,000 | | Priority from VH Meeting 1.30.2020 |
| 17 | | Subtotal | \$ 72,000 | \$ 174,272 | | |
| 18 | FY Fire Department Projects | | | | | |
| 19 | 20-21 Radio System Upgrade Phase 2 | 1 | \$ 30,000 | \$ 40,729 | | Grant failed, Fire will reapply in FY 21-22 |
| 20 | 20-21 Fuel Station Computer Replacement | 3 | \$ - | \$ 10,000 | | 50% cost paid by CCHD |
| 21 | 20-21 Fire Department Station Security | 2 | \$ - | \$ 80,000 | | |
| 22 | 20-21 Zoll X Series EKG (2 systems) | 2 | \$ - | \$ 80,000 | | |
| 23 | 20-21 Replace Fire Truck - Engine Type 1 | 3 | \$ - | \$ 700,000 | | FY 2027 |
| 24 | 20-21 Purchase New Fire Truck - Engine Type 3 | 3 | \$ - | \$ 400,000 | | FY 2022 |
| 25 | 20-21 Replace Water Tender | 3 | \$ - | \$ 250,000 | | FY 2024 |
| 26 | 20-21 Facility Training Center (Sea Train Container) | 3 | \$ - | \$ 100,000 | | |
| 27 | 20-21 Fire Station Expansion | 3 | \$ - | \$ 3,000,000 | | Includes Admin Office |
| 28 | 20-21 Extermination Tool | 2 | \$ - | \$ 60,000 | | |
| 29 | | Subtotal | \$ 30,000 | \$ 4,720,729 | | |
| 30 | | GRAND TOTAL | \$ 5,001,051 | | | |
| 31 | Budgeted for FY 2020-2021 | Priority 1 Total | \$ 281,051 | | | |
| 32 | Completed | Priority 2 Total | \$ 230,000 | | | |
| 33 | In Progress | Priority 3 Total | \$ 4,490,000 | | | |
| 34 | Not Started | Priority 4 Total | \$ - | | | |
| 35 | | SST Total | \$ - | | | |

| A | B | C | D | E | F | G |
|----|--|----------|-----------------|---------------|-------------|---------------------------------------|
| 1 | Wastewater CIP - Capital Improvement Program (Revised 04/19/2021 - For Discussion Only) | Ranking | FY Project Cost | 10-Yr Cost | | Notes |
| 2 | Wastewater Projects | | | | | |
| 3 | FY Treatment Plant Projects in SST (All SST Cost Estimates Current as of 6/2/2020) | | | | | |
| 4 | 20-21 Electrical Upgrade (ECM 7) - Conducts for all ECMS switchboard, connections to existing switchboard, connections to generator) | SST | \$ 528,404 | \$ 688,404 | | Added 2/26; Balance budgeted for FY21 |
| 5 | 20-21 Secondary Water System (3W) Improvements (ECM 10) - Submersible pumps, hydro pneumatic tank, demo, electrical//&C Sewer Lift Stations (ECM 12) - Lift Station B3, Lift Station B4, Lift Station 4; Electrical//&C | SST | \$ 232,500 | \$ 337,963 | | |
| 6 | | SST | \$ | \$ 218,985 | | |
| 7 | | SST | \$ | \$ 2,759,235 | | |
| 8 | Influent Lift Station Modifications (ECM 2) - Bypassing, VFDs, Equipment & Material Demo; Pumps, guidrails, valves, and piping installation; upper concrete wet well deck & hatches (installation); electrical//&C; new concrete and repair coatings | SST | \$ | \$ 1,025,772 | | |
| 9 | Modified Ludzax-Ettinger Process Upgrade (ECM 3) - WLE conversion based on Carollo 2015 Study minus VFD costs; header repair | SST | \$ | \$ 1,012,326 | | |
| 10 | Influent Flow Equalization (ECM 1) - New or refurbished EQ tanks based on Carollo 10% design | SST | \$ | \$ 922,043 | | |
| 11 | Effluent Pump Station Improvements (ECM 11) - Demo; surge tank replacement; instrumentation; replace air release valves; pipeline cleaning and flushing; electrical//&C | SST | \$ | \$ 374,580 | | |
| 12 | RAS and WAS Pumping Improvements (ECM 5) - RAS pumping system; WAS pumping system; scum pumps replacement; skimming troughs replacement; electrical//&C | SST | \$ | \$ 733,792 | | |
| 13 | SCADA System (ECM 9) - New SCADA system based on Carolla 10%; Design | SST | \$ | \$ 455,259 | | |
| 14 | 20-21 Backup Power (ECM 8) - 365 kW NG Generator; Demo; Propane backup | SST | \$ 99,500 | \$ 479,327 | | |
| 15 | Blower System Improvements (ECM 4) - Replace 2 blowers; duct replacement | SST | \$ | \$ 457,179 | | |
| 16 | Sludge Thickening (ECM 6) - Rehabilitate rotary drum thickener and screw press; new transfer pumps; stabilization tanks; aeration system and control valves; demo of clarifiers; rolloff area with roof; electrical//&C | SST | \$ | \$ 971,987 | | |
| 17 | | Subtotal | \$ 860,404 | \$ 10,416,852 | | |
| 18 | FY Treatment Plant Projects Not in SST | | | | | |
| 19 | 20-21 Security Improvements | 1 | \$ 15,000 | \$ 15,000 | | Added 5/2020 |
| 20 | | | | | | |
| 21 | Clarifier Improvements | 1 | \$ | \$ 40,000 | | |
| 22 | Eastern clarifier - Replace chain drive | 1 | \$ | \$ 35,000 | | |
| 23 | Eastern clarifier - Replace drive unit's metallic hubs with non-corrosive hubs | 2 | \$ | \$ 40,000 | | |
| 24 | Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets | 2 | \$ | \$ 40,000 | | |
| 25 | | Subtotal | \$ 15,000 | \$ 170,000 | | |
| 26 | FY Collection System Projects | | | | | |
| 27 | Lift Station A (Nottingham & Leighton/Park Hill) | 1 | \$ | \$ 490,000 | | |
| 28 | New Submersible Pumps, MCC, Bypass Piping, Control Panel at Grade Elevation | | | | | |
| 29 | Lift Station A-1 (Sherwood & Haney/Marine Terrace) | 1 | \$ | \$ 265,000 | | |
| 30 | New Submersible Pumps, Bypass Piping | | | | | |
| 31 | Lift Station B - (SR Creeky/Behind Park Hill) | 3 | \$ | \$ 435,000 | | |
| 32 | New Control Panel, Generator, Wet Well, Submersible Pumps, and Valve Vault | | | | | |
| 33 | Lift Station B-2 (Wood Dr./E. Lodge Hill) | 1 | \$ | \$ 425,000 | | |
| 34 | New Control Panel at Grade Elevation | | | | | |
| 35 | Lift Station B-3 (Green St./W. Lodge Hill) | 1 | \$ | \$ 250,000 | | |
| 36 | New Control Panel | 3 | \$ | \$ 250,000 | | |
| 37 | New Submersible Pumps, MCC, Bypass Piping | 3 | \$ | \$ 20,000 | | |
| 38 | Collection System Assessment software (E.g. t4 Spatial or other) | 3 | \$ | \$ 10,000 | | |
| 39 | | Subtotal | \$ - | \$ 2,125,000 | | |
| 40 | | | | | | |
| 41 | | | GRAND TOTAL | \$ 12,711,852 | | |
| 42 | | | | | | |
| 43 | Budgeted for FY 2020-2021 | | | \$ 1,520,000 | | |
| 44 | Not Started | | | \$ 80,000 | | |
| 45 | In Progress | | | \$ 695,000 | | |
| 46 | | | | | | |
| 47 | | | | \$ 10,416,852 | \$ | |
| 48 | Completed Projects | | | | | |
| 49 | Vehicles and Trailer- Mounted Equipment | Ranking | FY Project Cost | 10-Yr Cost | Actual Cost | Notes |
| 50 | FY | | | | | |
| 51 | 19-20 Peapoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018) | 1 | \$ | \$ 75,000 | \$ 75,000 | |
| 52 | 18-19 F-350 Service Truck with Crane Body | 1 | \$ | \$ 57,040 | \$ 56,540 | |
| 53 | 19-20 Vactor truck - replace with new \$430k truck that meets emission requirements (7 yr loan @ 4.5%) | 1 | \$ | \$ 518,000 | \$ 402,435 | |
| 54 | 19-20 Replacement Back Truck (F-150) | - | \$ | \$ 24,193 | \$ 24,193 | |
| 55 | FY Treatment Plant Projects Not in SST | | | | | |
| 56 | 18-19 Influent screen, support platform design, & installation | 1 | \$ | \$ 164,509 | \$ 156,675 | |
| 57 | FY Collection System Projects | | | | | |
| 58 | 19-20 Lift Station A-1 MCC, SCADA Improvements | 1 | \$ | \$ 45,000 | \$ 50,835 | |
| 59 | | | | | | |
| 60 | | | GRAND TOTAL | \$ 765,678 | | |
| 61 | | | | | | |

| A | B | D | E | F | G | H |
|--|--|----------|-----------------|--------------|---|-----------------------------------|
| Water CIP - Capital Improvement Program (revised 4/19/2021 - For Discussion Only) | | | | | | |
| 1 | Water Projects | Ranking | FY Project Cost | 10-Yr Cost | | Notes |
| 2 | Water Distribution System Projects | | | | | |
| 3 | FY | | | | | |
| 4 | 20-21 Pressure Zone 2 to Zone 7 transmission main replacement @ SR Creek pedestrian bridge | 1 | \$ 50,000 | \$ 215,527 | | In Permitting: RFP |
| 5 | 20-21 Water Meter Replacements & Upgrades (phased) | 1 | \$ 332,500 | \$ 1,050,000 | | |
| 6 | 20-21 Piney Way erosion control inspection report and follow-up protection efforts for existing pipeline | 1 | \$ 10,000 | \$ 10,000 | | Pending leak detection evaluation |
| 7 | Subzone metering of distribution system | 2 | \$ 150,000 | \$ 150,000 | | Pending water model update |
| 8 | Replacement of problematic service lines within Leimert | 3 | \$ 130,000 | \$ 130,000 | | |
| 9 | Water Master Plan Amendment (revised fire flow modeling/trank sizing check) | 3 | \$ 35,000 | \$ 35,000 | | |
| 10 | Inspection & spot repair to water transmission main under S. Parks wetlands area; or lining of transmission main plus study & pre-design | 4 | \$ 80,000 | \$ 80,000 | | |
| 11 | Pine Knolls - Ina Court zone 1 pipeline expansion | 4 | \$ 165,000 | \$ 165,000 | | |
| 12 | | Subtotal | \$ 382,500 | \$ 1,835,527 | | |
| 13 | FY | | | | | |
| 14 | 20-21 SCADA System - Phased Upgrades (Adding historian, reporting, etc) | 1 | \$ 240,351 | \$ 250,000 | | Beginning Phase 2 |
| 15 | Stuart Street Tank Replacement (125K gallon welded steel tank with new foundation) | 2 | \$ 458,000 | \$ 458,000 | | Rebudgeted 2/26 |
| 16 | Electrical transfer switch and conduit to well 55-3 | 2 | \$ 25,000 | \$ 25,000 | | |
| 17 | 20-21 Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station) | 3 | \$ 62,000 | \$ 1,016,000 | | Design/Permitting Budgeted FY21 |
| 18 | | Subtotal | \$ 302,351 | \$ 1,749,000 | | |
| 19 | FY | | | | | |
| 20 | 20-21 Vehicles and Trailer-Mounted Equipment | | | | | |
| 21 | Replacement 2005 F-150 Truck with F-250 (for towing Ditch Witch) | 1 | \$ 35,000 | \$ 35,000 | | Added 5/2020 |
| 22 | FY | | | | | |
| 23 | 20-21 Water conservation | | | | | |
| 24 | Database for water conservation program/tracking with parcel links & APN file conversion | 1 | \$ 10,000 | \$ 10,000 | | |
| 25 | | Subtotal | \$ 10,000 | \$ 10,000 | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | Budgeted for FY 2021 | | | | | |
| 30 | Not Started | | | | | |
| 31 | In Progress | | | | | |
| 32 | | | | | | |
| 33 | Completed Projects | | | | | |
| 34 | FY | | | | | |
| 35 | 18-19 Vehicles and Trailer-Mounted Equipment | | | | | |
| 36 | 18-19 Replacement Dump Truck | 1 | \$ 74,871 | \$ 74,871 | | |
| 37 | 18-19 Trailer-Mounted Air Compressor | 2 | \$ 22,557 | \$ 22,557 | | |
| 38 | FY | | | | | |
| 39 | 19-20 Tank & Booster Pump Station Projects | | | | | |
| 40 | San Simeon well field generator replacement | 2 | \$ 50,449 | \$ 50,449 | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | SWF CIP - Capital Improvement Program (revised 5/27/2019 - For Discussion Only) | | | | | |
| 46 | SWF | | | | | |
| 47 | Permitting & Planning | | | | | |
| 48 | 20-21 Urban Water Management Plan - CDP Portion | 1 | \$ 20,463 | \$ 20,463 | | |
| 49 | Groundwater modeling/pliezometer installation/monitoring | 1 | \$ - | \$ 75,758 | | Pending Board approval 1/21/2021 |
| 50 | 20-21 EIR consulting (follow up agency discussions to support the SWF's Regular CDP) | 1 | \$ 28,609 | \$ 28,609 | | Increased cost 2/26 |
| 51 | Section 7 ESA consulting, annual AMP report, & AMP update | 1 | \$ 80,992 | \$ 100,000 | | Recorded as Operating Expense |
| 52 | | Subtotal | \$ 80,992 | \$ 128,609 | | |
| 53 | Interim, short-term SWF Modifications | | | | | |
| 54 | Brine Tank Secondary Containment, Grading, Rock | 1 | \$ - | \$ 20,000 | | Grading, Rock, Recorded as M&R |
| 55 | | Subtotal | \$ - | \$ 20,000 | | |
| 56 | Advanced Water Treatment Plant | | | | | |
| 57 | Miscellaneous instrumentation / monitoring upgrades | 2 | \$ 10,000 | \$ 10,000 | | |
| 58 | | Subtotal | \$ - | \$ 10,000 | | |
| 59 | Long-Term Improvement Modifications | | | | | |
| 60 | Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work) | 1 | \$ 40,000 | \$ 40,000 | | |
| 61 | Future permanent mods at SWF for trailer fill station (transfer tanks, piping, & spill containment/loading pad) (1,2) | 2 | \$ 200,000 | \$ 200,000 | | |
| 62 | AWRP pull-barn style covers for outdoor equipment & control panels (1,2) | 2 | \$ 50,000 | \$ 50,000 | | |
| 63 | Sems, Hatch WIN/VS, or custom programmer for logging/reporting software and tablets | 3 | \$ 25,000 | \$ 25,000 | | |
| 64 | Installation of remote sensing instrumentation at SS creek (needs ROE agreement with State Parks) | 3 | \$ 10,000 | \$ 10,000 | | |
| 65 | Solar Array System (1,2) | 3 | \$ 375,000 | \$ 375,000 | | |
| 66 | | Subtotal | \$ - | \$ 700,000 | | |
| 67 | | | | | | |
| 68 | | | | | | |
| 69 | | | | | | |
| 70 | Budgeted for FY 2021 | | | | | |
| 71 | Not Started | | | | | |
| 72 | In Progress | | | | | |
| 73 | | | | | | |
| 74 | Completed Projects | | | | | |
| 75 | FY | | | | | |
| 76 | 19-20 Advanced Water Treatment Plant | | | | | |
| 77 | 19-20 Filters / membrane replacements and build reserves for future | 2 | \$ 59,639 | \$ 59,639 | | |
| 78 | FY | | | | | |
| 79 | 18-19 Interim, short-term SWF Modifications | | | | | |
| 80 | 18-19 Short-term flood damage mitigation | 1 | \$ 12,566 | \$ 12,566 | | |
| 81 | 18-19 Hauling of last 18" of water and cleaning impoundment | 1 | \$ 94,515 | \$ 94,515 | | |
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CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **3.C.**FROM: John F Weigold IV, General Manager
Pamela Duffield, Finance Manager-----
Meeting Date: April 27, 2021Subject: Discussion and Consideration to
Approve the Budget Policy
Revisions

RECOMMENDATIONS: Staff recommends the Finance Committee discuss and consider revisions to the budget policy and approve recommendations to the Board.

DISCUSSION:

The Finance Committee prepared a budget policy, and that policy was Board approved on December 10, 2020. Since this policy was approved, the Board adopted a name change for the Sustainable Water Facility (SWF) to Water Reclamation Facility (WRF) and directed staff to change the name in District policies.

Staff recommends the Finance Committee review the edited version of the budget policy, direct staff to make any other suggested changes and approve recommendations to the Board.

Attachment: A) Budget Policy (redline version)



**CAMBRIA COMMUNITY SERVICES DISTRICT
BUDGET POLICY**

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I. PURPOSE

It is the policy of the Cambria Community Services District that an annual Budget will be prepared, presented to the Board of Directors for approval and used as the guide for District spending decisions each year.

The annual budget serves multiple purposes:

- Translate District plans into financial estimates of the impact of those plans.
- Provide a template for resource allocation.
- Establish spending controls consistent with District needs and Board objectives.
- Provide a basis for evaluation of actual spending during the year.
- Provide a guidepost for expectations and a basis for determining when actual events are inconsistent with those expectations.

With its approval, the Board of Directors authorizes General Manger to plan for and take actions that are consistent with the Budget, within the limits of other Board policies. Prior to taking action that is inconsistent with either the Budget of other policies, the General Manager will raise the issue for discussion and approval at a public meeting.

II. PROCEDURES

A. Plans, Goals, Resources

A budget is a financial manifestation of plans and goals. In order to be meaningful, the Annual Budget must include a discussion of District goals and objectives, plans to accomplish those objectives (in the case of multi-year objectives the Annual Budget will address what will be accomplished in the relevant year), available resources and discussion of trade-offs between competing objectives and available resources.

Plans and objectives must be consistent with overall Board policy and direction. They should be developed in such a way that they are measurable. During the year and following each year, the General Manager will report on achievements and gaps between what was achieved and initial plans and objectives. These reports will include the financial implications of these achievements and gaps and plans for remediation if necessary. Interim reports will be presented on at least a quarterly basis.

B. Calendaring

The Annual Budget must be prepared and presented to the Board in a timely fashion. Except under exceptional circumstances, requiring approval by the Board, the Budget must be approved prior to the beginning of each fiscal year. The typical schedule will include the following:

- Preliminary budget submitted for review by the Standing Finance Committee at the May meeting.
- Revised preliminary budget, incorporating input from the Standing Finance Committee where appropriate, shall be submitted to the Board at its regular June meeting, in order to meet the required statutory deadline of adoption by June 30th.
- Final budget submitted for review by the Standing Finance Committee at the July meeting.
- Final Budget, incorporating input from the Finance Standing Committee and/or Board, submitted for approval at the regular August Board meeting in order to meet the required statutory deadline of August 31st
- Special meeting(s) of the Standing Finance Committee and/or the Board may be necessary to resolve difficult issues prior to adopting the Preliminary or Final -Budgets.

C. Mid-year Budget Update

If there is an event or events that materially impacts the assumptions in the Annual Budget, the General Manager will propose and present a midyear update for approval. Any midyear update will be prepared on a schedule that leads to approval as soon as practical after the regular December Board meeting, but no later than the regular February Board meeting. Changes should be limited to the impacts of the triggering event on plans, objectives and financial performance.

The General Manager also has the option of proposing and presenting a quarterly budget update for approval. Any quarterly update will be prepared on a scheduled that includes a review by the Standing Finance Committee, in advance of the regular board meetings in November, February and May.

D. Organization Chart and Position Allocation Listing

Budget documents will include both an organization chart and a position allocation listing which is a count of full-time equivalent employees. The full-time equivalent of employees will display the number of employees at the end of the current budget year as well as the planned headcount at the end of the proposed budget year.

Full-time equivalent will only include the employee count. Contractors, Consultants and Temporary employees or agencies will be represented in the organization chart and table to give a clear picture of the number of staffing required to fulfill the need to the District. Vacant positions will also be identified.

Potential open positions that will not be filled due to budget constraints should also be noted. New positions require justification and the General Manager is encouraged to provide a discussion about the relative merits for creating and filling positions.

E. CIP & Other Capital Assets

Capital spending plans are by their nature multi-year. Each year, prior to budget preparation, the General Manager should evaluate the needs to acquire or replace infrastructure, facilities, equipment and other capital items for a reasonable time period (five years or more). These plans should prioritize the acquisitions and identify funds available to achieve the plans. All plans should include discussion of the impact of acquiring assets and/or failing to acquire them due to resource limitations.

The General Manager shall work with the Standing Resource & Infrastructure Committee in establishing, changing and maintaining the Capital Improvement Plan for the District. The Capital Improvement Plan shall be adopted along with the Preliminary and Final Budgets and be amended as needed during the mid-year or quarterly budget updates.

F. Overhead Allocation

Overhead allocation is a tool to match the costs of administrative functions to the operating activities of the CSD. Administrative functions will be charged to a department or departments that are accounted for in the General Fund. Allocation to the Enterprise Funds, (Water, including the [WRFSWF](#), Wastewater) are necessary to assure that rates will be set to properly reimburse the General Fund for expenses necessary to the delivery of services.

Overhead allocation will take into account four criteria:

- Recovery based on equal distribution to all departments.
- Recovery based on relative size of department. The term “relative size” is a subjective determination based on estimates of each department’s use of resources and impact on the District’s overall mission.
- Recovery based on full-time equivalent employees.
- Recovery based on percent of administrative labor applied to departments as determined by interviewing administrative personnel.

On a yearly basis, each type of administrative spending will be reviewed to determine the best method, of the four above, to allocate that expense to the operating departments.

As part of the budget process, the charges to each operating department will be the percentage of total overhead budget derived from aggregating the recoveries applied to each spending line item. The percentage of overhead spending allocated to each operating department will be set at the beginning of the year and will not be changed unless there is a material change in actual or anticipated overhead spending, or a change in the nature of one or more operating departments that would cause a material change in the recovery methodologies.

G. Income Allocation – Property Tax and Other

Property taxes are the primary source of funds for the General Fund departments. Since administrative overhead is fully allocated, no property tax receipts will be allocated to the

administrative department(s). Currently, the departments receiving allocations of property tax are the Fire Department, the Facilities and Resources Department and the Parks, Recreation and Open Space department.

Allocation of property taxes is arbitrary. Ultimately, the allocation is the proper responsibility of the CSD Board of Directors. The methodology is iterative. The General Manager should budget expenses for each of the General Fund departments with an understanding of the likely level of property tax receipts. Once expenses are projected, the General Manager will make a recommendation to the Board about the appropriate allocation of property tax receipts. The recommendation should include discussion about the choices made in the spending projections and potential competition between departments for limited funds. The Board will determine the extent to which it agrees with the General Manager's priorities and allocate anticipated property taxes appropriately. If necessary, the Budget will be revised to take into account the Board's allocation decision.

Minor sources of income, such as fees and grants, are generally specified to certain funds. When the purpose is unspecified, the Board will allocate funds based on recommendations by the General Manager.

H. Structure

Working with the General Manager, the Board should set operating and financial objectives. This process is discussed above. From a structural standpoint, the budget's financial documents must reflect the financial impact of these objectives. More specifically, budget documents must contain at least the following information:

- Beginning Fund Balance
- Receipts of funds
- Loan Proceeds (external and interfund)
- Expenses
- Capital expenditures
- Loan Repayments (external and interfund) • Allocation to reserves for:
 - Emergency
 - Replacement
 - Unfunded liabilities such as employee benefits
 - Other
- Other receipts or expenses
- Ending Fund Balance

To the extent necessary, the budget will contain appropriate documents with detail supporting the above line-items.

I. Consolidation Entries

The budget will include at least two consolidation levels: General Fund and District. In the process of consolidation, internal transfers will be eliminated to avoid overstating income and expenses. Internal transfers include, but are not limited to, overhead allocation and interfund loans.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **3.D.**

FROM: John F Weigold IV, General Manager
Pamela Duffield, Finance Manager

Meeting Date: April 27, 2021

Subject: Discussion and Consideration to
Approve the Reserve Policy
Revisions

RECOMMENDATIONS: Staff recommends the Finance Committee discuss and consider revisions to the reserve policy and approve recommendations to the Board.

DISCUSSION:

The Finance Committee prepared a reserve policy, and that policy was Board approved on August 15, 2019. Since this policy was approved, the Board adopted a name change for the Sustainable Water Facility (SWF) to Water Reclamation Facility (WRF) and directed staff to change the name in District policies.

Staff recommends the Finance Committee review the edited version of the reserve policy, direct staff to make any other suggested changes and approve recommendations to the Board.

Attachment: A) Reserve Policy (redline version)



Board Approved on 8/15/2019

POLICY TITLE: Reserve Policy
POLICY NUMBER: 2150

Purpose: The Cambria Community Services District shall maintain reserve funds from existing unrestricted funds as designated by the District's Reserve Policy. Funds established under this policy shall function as both Capital Outlay and Contingency Reserves. This policy establishes the procedure and level of reserve funding to achieve goals, including the following:

- a. Maintain operational sustainability in periods of economic uncertainty.
- b. Contingencies (i.e. unplanned but necessary expenditures, emergencies, disasters, etc.)
- c. Fund replacement and major repairs for the district's major assets and infrastructure.
- d. Fund multi-year capital improvements.
- e. Fund designated projects/programs or other special uses not otherwise funded by current operational income, grants or other available sources.

The District will account for reserves as required by Governmental Accounting Standards Board Statement No. 54 which distinguishes reserves as among these classes: non-spendable, restricted, committed, assigned and unassigned. The reserves stated by this policy, unless otherwise required by law, contract, or district policy shall be deemed "unassigned" and "assigned" reserves. Reserves set aside pursuant to this Policy will be matched by cash investments.

Policy: Use of District funds is limited to available "Unrestricted" Funds, including donations, interest earned, fees for service, tax revenues or other non-grant earnings. All special use funds will be designated by formal action of the Board of Directors.

- a. Reserve Funds will be set aside in each of the District's three Funds (General, Water and Wastewater). The Board of Directors will determine the amount to be set aside as Reserves as line-items in the Annual Budget. At a minimum, the lesser of \$1,000 and 0.1% of revenue will be set aside. In the event that any of the District's Funds receives material, unanticipated eligible revenue (e.g. a windfall) or budget surplus, the Board will consider setting aside some or all of such unanticipated revenue or surplus for reserves before committing expenditure for other purposes. The accumulated balance of unassigned Reserve Funds will not exceed 50% of the respective Fund's prior year Unrestricted Income. Assigned Reserve Funds shall not exceed the specific purpose for which they are accumulated.
- b. Reserves will be set aside for the following purposes:
 - a. General Fund unassigned Reserves:
 - i. Operating Reserve: Funds to be used to provide for operations in anticipation of Property Tax receipts. Any reserves used for this purpose will be replaced when the Property Taxes are received.
 - ii. Contingencies
 - b. General Fund assigned Reserves:
 - i. Vehicle Fleet purchases to support District operations.
 - ii. Technology Reserve to purchase hardware and software to support District operations.



Board Approved on 8/15/2019

- iii. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
- iv. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.
- c. Water Fund unassigned Reserves:
 - i. Income buffer to be used when income is reduced as a result of unanticipated drops in demand due to conservation during dry years
 - ii. Contingencies.
- d. Water Fund assigned Reserves:
 - i. SWFWRF Operations set aside during years of non-operation to anticipate expenses incurred when the plant is operated.
 - ii. Vehicle Fleet purchases to support District operations.
 - iii. Technology Reserve to purchase hardware and software to support District operations.
 - iv. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
 - v. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.
- e. Wastewater Fund unassigned Reserves:
 - i. Income buffer to be used when income is reduced as a result of unanticipated drops in demand due to conservation during dry years.
 - ii. Contingencies
- f. Wastewater Fund assigned Reserves:
 - i. Vehicle Fleet purchases to support District operations.
 - ii. Technology Reserve to purchase hardware and software to support District operations.
 - iii. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
 - iv. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.

Monitoring Reserve Levels: The General Manager, in collaboration with the Financial Manager, will report to the Board of Directors, on a semi-annual basis, Reserve Balances and Activity. Additional information will be provided:

- a. When a major change in conditions threatens the reserve levels established by this policy,
- b. When a major change in conditions calls the effectiveness of this policy into question, or
- c. Upon Board of Directors request.