

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 Deputy District Clerk at boardcomment@cambriacsd.org.



FINANCE COMMITTEE

REGULAR MEETING
Tuesday, September 22, 2020 - 10:00 AM

AGENDA

Please click the link below to join the webinar:

<https://zoom.us/j/97854440259?pwd=dDB1MVhpUW1SQnlDdHpiYWdPNU9qUT09>

Passcode: 924938

Or iPhone one-tap:

US: +16699006833, 97854440259# or +13462487799, 97854440259#

Or Telephone:

Dial (for higher quality, dial a number based on your current location):

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

Webinar ID: 978 5444 0259

International numbers available: <https://zoom.us/j/97854440259>

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 District Clerk, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at www.cambriacsd.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
- 1. AD HOC COMMITTEE REPORTS**
 - A. SST Ad Hoc Funding Committee
- 2. 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.

3. CONSENT AGENDA

- A. Consideration to Approve the August 25, 2020 Regular Meeting Minutes

4. REGULAR BUSINESS

- A. Review the Budget Policy Revisions
- B. Review Administrative Allocation Process Across Funds

5. FUTURE AGENDA ITEMS

6. ADJOURN

FINANCE COMMITTEE
REGULAR MEETING
Tuesday, August 25, 2020 - 1:30 PM

MINUTES

A. CALL TO ORDER

Chairman Steidel called the meeting to order at 1:34 p.m.

B. ESTABLISH QUORUM

A quorum was established.

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

Staff present via Zoom: John Weigold, General Manager, Pamela Duffield, Finance Manager, Haley Dodson, Deputy District Clerk.

C. CHAIRMAN'S REPORT - None

1. PUBLIC COMMENT

Public Comment: None

2. CONSENT AGENDA

A. Consideration to Approve the July 28, 2020 Regular Meeting Minutes

Committee member Siegler moved to approve the meeting minutes.

Committee member Corne seconded the motion.

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

3. REGULAR BUSINESS

A. Review Budget Policy and Administrative Allocation Process Across Funds

Pam reviewed potential changes to the policy. After discussion on the overhead allocation section we decided to have a separate topic specific to this section at our next meeting. Pam will make the other changes discussed with the remainder of the policy and bring back the changes to our next meeting for review.

B. Receive Update on Tyler Incode

Pam reviewed the current status. The preliminary implementation schedule definition is on hold until the consultant working the data conversion completes

some administrative tasks required before a contract agreement can be completed.

We also had discussion about the different options for the most efficient data conversion timing during the fiscal year.

C. Receive Update on Fiscal Year 2018/2019 Audit

Pam provided the status of the 2018/19 audit which is in process. The process is going smoothly so far.

D. Receive CIP Ad Hoc Committee Report

Dewayne & Ted provided status on the joint finance and R&I subcommittee work. They met to start reviewing potential grants and low interest loans. They also had a tour of the wastewater facility and reviewed the planned projects.

4. FUTURE AGENDA ITEMS

Budget Policy edits
Overhead Allocation section of Budget policy

5. ADJOURN

Chairman Steidel adjourned the meeting at 3:18 p.m.

Regular Business Item 4A Attachment

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CAMBRIA COMMUNITY SERVICES DISTRICT
BUDGET POLICY

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Regular Business Item 4A Attachment

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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

Regular Business Item 4A Attachment

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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:

- In April, the Board must consider and approve any changes to rates for the following year.
- Preliminary budget submitted for review by the Standing Finance Committee at the beginning of May meeting.
- Revised preliminary budget, incorporating input from the Standing Finance Committee where appropriate, shall be submitted to the Board at its regular June/July 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 Annual Budget, incorporating input from the Finance Standing Committee and/or Board, submitted for approval at the regular August/June 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 finalizing the Annual Budgets.

Commented [PD1]: Need to revise language. The Board can review or reduce rates, but a Prop 218 would be required to increase rates.

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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 Cehart and headcount Position Allocation Listing

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Budget documents will include both an organization chart and a position allocation listing which is a count of full-time equivalent ~~count of~~ employees. The full-time equivalent of employees will, at a minimum, display the number of employees at the end of the two years prior to the current budget year (for example 2016-17 and 2017-18 for the 2018-19 budget) as well as the planned headcount at the end of the proposed current 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.

Regular Business Item 4A Attachment

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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 SWF, 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.

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 lineitem. 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

[Regular Business Item 4A Attachment](#)

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- 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
ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION
BOARD OF DIRECTORS - MEETING AUGUST 20, 2020
FOR FISCAL YEAR 2020/2021 FINAL BUDGET**

"E" COSTS

	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF- OPERATING	SWF- Capital	TOTAL CHECK
ALLOCATION %	100.0%	16.7%	16.7%	16.7%	16.7%	16.7%	12.5%	4.2%	100.0%
Public Information-General	1,175	196	196	196	196	196	147	49	1,175
Public Information-Website	2,981	497	497	497	497	497	373	124	2,981
TOTAL "E" COSTS ALLOCATED	4,156	693	693	693	693	693	520	173	4,156

"L" COSTS

	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	17.0%	6.0%	1.2%	30.6%	25.2%	15.0%	5.0%	100.0%
Personnel Services	1,319,246	224,272	79,155	15,831	403,689	332,450	197,887	65,962	1,319,246
Prof. Ser.-District Counsel	202,047	34,348	12,123	2,425	61,826	50,916	30,307	10,102	202,047
Prof. Ser.-Legal	61,660	10,482	3,700	740	18,868	15,538	9,249	3,083	61,660
Office Rent	30,955	5,262	1,857	371	9,472	7,801	4,643	1,548	30,955
Travel, Training ("EES & Directors)	17,095	2,906	1,026	205	5,231	4,308	2,564	855	17,095
Meetings, Employee Recruitment	11,274	1,917	676	135	3,450	2,841	1,691	564	11,274
TOTAL "L" COSTS ALLOCATED	1,642,277	279,187	98,537	19,707	502,537	413,854	246,342	82,114	1,642,277

"R" COSTS

	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	25.0%	6.0%	1.5%	26.0%	26.0%	11.6%	3.9%	100.0%
All Other Costs	537,090	134,273	32,225	8,056	139,643	139,643	62,437	20,812	537,090
TOTAL "R" COSTS ALLOCATED	537,090	134,273	32,225	8,056	139,643	139,643	62,437	20,812	537,090

TOTAL ALL COSTS ALLOCATED	2,183,523	414,152	131,455	28,456	642,873	554,190	309,298	103,099	2,183,523
ALLOCATION per PROPOSED BUDGET	2,183,523	414,152	131,455	28,456	1,055,270	554,190	0	0	2,183,523 *
INCREASE/(DECREASE)	-	-	-	-	(412,397)	-	309,298	103,099	-
							DIFFERENCE		-

Legend:

"E" Equal Allocation All Departments

"L" % of Administration Effort Allocation to Each Department

"R" % Based on Size of Department

Explanation of overhead legend:

'E", "L", and 'R"

Regular Business Item 4B Attachment

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2017-18 BUDGET
ADMINISTRATION DEPARTMENT COST ALLOCATION**

CCSD has five operational areas where all costs are allocated. Those five areas are:

- Fire,
- Facilities & Resources,
- Parks & Recreation,
- Water, and
- Wastewater.

Costs that cannot be directly attributed to one of those five operational areas are assigned to the Administration Department. The costs in the Administration Department are then allocated to the five operating areas. This is necessary so the true costs of those operational areas includes the costs to administer those areas as well as the direct costs.

Pages 3 and 4 of this attachment are a worksheet that details the costs in the Administration Department that are being allocated to the five operational areas in the District. Each cost in the Administration Department is listed as well as the share paid by each operational area for each specific administration cost.

There are 4 different formulas by which costs can be allocated.

The first formula allocates costs equally to each operational area. Costs allocated using this formula have an "E" in the left hand column of the worksheet.

The second formula allocates costs based on the relative size of the operational area where Fire, Water and Wastewater are considered relatively large components, SWF is a medium component and Facilities & Resources and Park & Recreation are considered relatively small components. Costs allocated using this formula have an "R" in the left hand column of the worksheet.

The third formula allocates costs based on the number of staff in each operational area. This results in the following allocation:

Area	Staff FTE	%
Fire	13.0	45.6%
Fac & Res	3.0	10.5%
Park & Rec	1.0	3.5%
Wastewater	5.0	17.5%
Water	5.0	17.5%
SWF	1.5	5.3%
Total	28.5	100%

Regular Business Item 4B Attachment


Costs allocated using this formula have an "F" in the left hand column of the worksheet. The attached worksheet does not currently have any costs that are allocated using this formula.


The fourth formula allocates costs based on the percent of effort the administrative staff provides to each operational area. In prior budgets, this was the only allocation method used. Pages 5 & 6 of this attachment are a worksheet that shows how costs are allocated for each staff position based on estimates provided by managers in the Administration department. This results in the following allocation:


<u>Area</u>	<u>Admin Staff %</u>
Fire	16.7%
Fac & Res	6.3%
Park & Rec	1.6%
Wastewater	22.6%
Water	27.8%
SWF	<u>25.0%</u>
Total	100.0%


Costs allocated using this formula have an "L" in the left hand column of the worksheet.


Some revenues are accounted for in the Administration Department. These include franchise fees for garbage collection and other miscellaneous revenues including fees charged for public record requests and rent for cell phone towers. Those revenues are deducted from the amounts to be collected at the bottom of the worksheet on the line titled "Other Revenue". The last line on the worksheet shows the net amount to be collected from each operational area.


	A	B	C	D	G	H	I	J	K	L
1	 CAMBRIA COMMUNITY SERVICES DISTRICT									
2	FUND LEVEL ANALYSIS									
3	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09									3%
4	ACCOUNT	GENERAL FUND (GF)	ACTUAL	(unaudited)	(unaudited)	2020/2021				
5	NO.	ADMINISTRATIVE DEPARTMENT - 09	FY 2017/2018	ACTUAL	ACTUAL	FINAL				
6						BUDGET				
7										
8	SOURCES OF FUNDS									
9	REVENUES									
10	01 4001	Franchise Fees	0	86,289	100,573	118,000				
11	01 4013	Vacation Rental Registration Fee	756	486	405	600				
13	01 4200	Interest Income	18,853	33,381	28,093	20,966				
14	01 4310	Property Tax--All	0	0	30,732	15,366				
15	01 4311	County Administrative Fee	0	0	0	0				
16	01 4385	Radio Vault Rent	2,400	2,400	2,400	2,400				
17	01 4389	Public Records Request	73	18	0	0				
18	01 4390	Miscellaneous Revenue	1,344	9,101	1,385	1,545				
19			0	0						
33	Total Revenues		\$23,426	\$131,676	\$163,588	\$158,877				
34	OTHER SOURCES OF FUNDS									
35		Allocated Administrative Overhead	1,843,961	2,054,283	1,975,406	2,183,523				
40										
42	Total Other Sources of Funds		\$1,843,961	\$2,054,283	\$1,975,406	\$2,183,523				
43	Total Sources of Funds		\$1,867,387	\$2,185,959	\$2,138,994	\$2,342,400				
44	USES OF FUNDS									
46	SALARIES & WAGES									
47	5000	Salary & Wages	712,834	740,206	647,449	797,170				
48	5010	Overtime	13,704	12,677	9,136	20,000				
49	5030	Director's	31,800	30,200	32,800	36,000				
50	5040	Sick Leave/Vacation Pay	57,273	84,923	61,957	0				
51	5050	Holiday Pay	36,165	26,857	34,093	0				

A	B	C	D	G	H	I	J	K	L
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
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3	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09								3%
4	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	2020/2021 FINAL BUDGET			
5						6	7	8	
52		Reduction for "E" Step		0	0			(9,037)	
53									
54		Total Salaries & Wages	\$851,776	\$894,863	\$785,434			\$844,133	
55		BENEFITS							
56	5102	Dental Insurance - Ameritas	8,597	9,380	9,355			9,390	
57	5103	Medical Insurance	96,490	76,123	61,016			73,252	
58	5105	Life Insurance	673	469	668			1,094	
59	5106	FICA	46,524	40,614	47,328			50,614	
60	5107	Medicare	12,364	12,856	11,331			12,537	
61	5108	Workers Compensation	4,912	6,432	6,617			4,604	
62	5109	Retirement-PERS	144,902	139,778	176,997			206,866	
63	5111	Payroll Tax Expense	0	18	(279)			0	
64	5112	Unemployment Insurance	0	3,067	7,166			0	
65	5120	Other Employee Benefits	18,843	9,783	10,670			11,480	
66	5121	Retirees Health	68,188	76,495	74,954			90,076	
67	5122	Medical Reimbursements - HRA	13,060	9,733	13,820			15,200	
72				0					
74		Total Benefits	\$414,553	\$384,749	\$419,643			\$475,113	
75		Total Personnel Services	\$1,266,329	\$1,279,612	\$1,205,077			\$1,319,246	
76		SERVICES & SUPPLIES							
77	6010	Ads - Legal/Other	133	626	986			877	
78	6011I	Public Information - General	1,841	2,347	2,052			903	
79		Public Information - Increase in Monthly Svs Fees	0	0	0			272	
80	6011W	Public Information - Website	47	5,802	3,203			2,981	
81	6013	Donations	0	0	0			0	
82	6014	Public Events	24	279	279			287	

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2	FUND LEVEL ANALYSIS									
3	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09									3%
4	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	2020/2021 FINAL BUDGET				
5						6	7	8		
83	6030	Insurance	89,057	111,908	129,809	172,477				
84	6033B	Maintenance & Repairs - Buildings	5,541	6,435	15,181	17,020				
85	6033G	Maintenance & Repairs - Grounds	1,316	3,100	2,284	2,306				
86	6033V	Maintenance & Repairs - Vet's Hall	0	0	0	0				
87	6041L	Maintenance & Repairs-Vehicles Licenses	4,899	445	218	270				
88	6044	Computer/Copier /Printer Srvcs/MaintAgre	84,648	66,027	103,506	113,777				
96	6045	Computer/Copier/Printer Supplies/Upgrade	9,145	7,496	4,847	7,426				
97	6048	Security & Safety	252	504	869	798				
98	6048E	Safety-Med	0	450	32	39				
99	6050	Office Supplies	15,070	7,327	5,341	5,468				
100	6051	Postage & Shipping	3,138	3,931	1,745	1,750				
101	6052	Bank Charges	2,886	1,626	354	0				
102	6053	Printing/Forms	1,322	1,806	2,380	2,784				
103	6054	Membership -Dues , Publications & Books	14,010	13,643	8,326	10,291				
104	6055	Government Fees and Licenses	32,597	45,950	29,162	30,037				
105		LAFCO (15% reduction)	0	0	0	(3,800)				
106		Consolidated Election 2020 - New Request	0	0	0	11,000				
107		NeoGov - Performance License - New Request	0	0	0	3,874				
108		NeoGov - Learn License - New Request	0	0	0	5,165				
109		Neo Gov - One Time Setup - New Request	0	0	0	2,500				
110	6058	Cash Over (Short)	69	(24)	(31)	0				
111	6060C	Utilities Cell Phone	5,354	4,369	5,364	5,325				
112	6060E	Utilities Electricity	8,329	5,741	6,238	6,489				
113	6060G	Utilities Gas	510	220	205	232				
114	6060I	Utilities Internet Access	10,352	10,964	11,044	11,113				
115	6060P	Utilities Phone-Land Lines, Faxes, Alarms	6,380	6,160	6,785	7,543				
116	6060S	Utilities Sewer	352	396	482	494				
117	6060W	Utilities Water	160	178	242	234				
118	6070	Equipment Rental	376	502	502	620				

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3	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09									3%
4	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	<u>2020/2021</u> FINAL BUDGET				
5						6	7	8	9	10
119	6075	Rental Expense Office Space	41,177	33,177	30,150	30,955				
120	6080A	Prof Services - Audit	8,250	2,500	14,750	14,678				
121	6080F	Prof Services - Finance	1,725	2,100	0	0				
122	6080K	Prof Services-District Counsel	175,574	149,310	188,728	202,047				
123	6080L	Prof Services-Legal	94,595	99,802	96,124	61,660				
124	6080M	Prof Services - Miscellaneous/Other	13,673	14,964	17,562	26,354				
125		Strategic Planning Consultant - New Request			0	7,500				
126	6080T	Professional Services - Temporary	22,263	65,248	23,938	30,000				
127	6086	Outside Non-Professional Services	31,411	25,713	24,376	23,183				
128	6088	Claims	0	0	0	0				
129	6090	Department Operating Supplies	2,275	1,006	1,870	2,107				
130	6094	Clothing/Uniforms	0	19	477	491				
131	6095	Office Furniture/Equipment	841	2,787	3,210	3,305				
132		Ergonomic Remodel - Front Desk New Request	0	0	0	1,500				
133		Ergonomic Remodel - FM Office New Request	0	0	0	2,000				
134		Ergonomic Remodel - GM Office New Request	0	0	0	1,700				
135		Video Conference Package - GM Office - New Request	0	0	0	5,500				
136		Cashiering Hardware (Tyler Impl) New Request	0	0	0	2,000				
137	6096	Fuel	0	614	190	235				
138	6115	Meeting Expenses	7,946	3,681	3,023	2,156				
139		Zoom for Remote Video Mtg 1Yr - New Request	0	0	0	4,800				

A	B	C	D	G	H	I	J	K	L
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							3%	
4	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	(unaudited) ACTUAL		2020/2021 FINAL BUDGET		
5					FY 2019/2020				
6									
7									
140	6120D	Travel, Training, Seminars – Directors	3,660	367	2,251	2,318			
141	6120E	Travel, Training, Seminars – Employees	14,122	9,824	9,811	9,689			
142	6120G	Training - LCW (Incl Library Subscription)	0	0	4,940	5,088			
143	6124	Employee Recognition	222	250	103	141			
144	6125	Employee Recruitment	5,241	6,898	3,144	4,318			
145				0		0			
159									
160	Total Services & Supplies		\$720,783	\$726,467	\$766,051	\$864,277			
161	CAPITAL OUTLAY								
162	6170I	Purchase Administrative Office		0	0				
163	6170	Purchase Administrative Software		32,742	4,277	0			
164		Purchase Fixed Asset Module			0	0			
165		Purchase Work Order Module			0	0			
166	6170	Remodel Administration Office		15,741	0	0			
167	6170	Capital Assets - Replace Servers	45,282	0					
168									
170									
171	Total Capital Outlay		\$45,282	\$48,483	\$4,277	\$0			
172	DEBT SERVICE								
173	6180J	Loan Principal - Ford Fusion	4,835	0					
174	6180H	Interest Expense - Ford Fusion	169	0					
175									
176	Total Debt Service		\$5,004	\$0	\$0	\$0			
177	ADMINISTRATIVE COST ALLOCATION								
178									
179									
180	Total Administrative Cost Allocation		\$0	\$0	\$0	\$0			
181	Total Expenditures		\$2,037,398	\$2,054,562	\$1,975,406	\$2,183,523			

A	B	C	D	G	H	I	J	K	L
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09								3%
4	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	2020/2021 FINAL BUDGET			
5						6	7	8	9
182	OPERATING SURPLUS/(DEFICIT)		(\$170,011)	\$131,397	\$163,588	\$158,877			
183	TRANSFERS & ENCUMBRANCES								
184	01 4625	Transfers In - From General Fund	0	0	0				
185		(Transfers Out - To General Fund)		0	0				
186		Encumbrances - Sources of Funding		(76,050)	(77,273)	0			
187		Encumbrances - (Designated Funds)		0	76,050	77,273			
188									
189	NET TRANSFERS & ENCUMBRANCES		\$0	(\$76,050)	(\$1,223)	\$77,273			
190	RESERVES								
191		Use of Reserves		0	0				
192		(Additions to Reserves)		0	0				
193		Other Adjustments		0	0				
194									
195	RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0	\$0			
196	NET BUDGETARY SOURCES/USES		(\$170,011)	\$55,347	\$162,365	\$236,150			
197	RESERVES								
198		Beginning Reserves							
199		Operating Surplus / (Deficit)	(\$170,011)	\$131,397	\$163,588	\$158,877			
200		Transfers & Encumbrances	\$0	(\$76,050)	(\$1,223)	\$77,273			
201	ENDING RESERVES		(\$170,011)	\$55,347	\$162,365	\$236,150			
202									
203									