

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Cambria Community Services District

Reporting Year: 2021

ID Number: 12054004700

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

Pamela Duffield
Signature

Finance Manager
Title

Pamela Duffield
Name (Please Print)

1/26/2022
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/25/2022 7:03:37 PM

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
General Information

Reporting Year: 2021

District Mailing Address

Street 1 Has Address Changed?
Street 2
City State Zip
Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Harry"/>	<input type="text"/>	<input type="text" value="Farmer"/>	<input type="text" value="Director"/>
Member 2	<input type="text" value="Cindy"/>	<input type="text"/>	<input type="text" value="Steidel"/>	<input type="text" value="President"/>
Member 3	<input type="text" value="Karen"/>	<input type="text"/>	<input type="text" value="Dean"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Tom"/>	<input type="text"/>	<input type="text" value="Gray"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Donn"/>	<input type="text"/>	<input type="text" value="Howell"/>	<input type="text" value="Vice President"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Pamela"/>	<input type="text"/>	<input type="text" value="Duffield"/>	<input type="text" value="Finance Manager"/>	<input type="text" value="pduffield@cambriacsd.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
Telephone Email

Independent Auditor

Firm Name
First Name M. I. Last Name
Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.
 BCU DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?
City name:
County name:
Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Reporting Year: 2021

Operating Revenues		
R01.	Service Charges	3,214,211
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	115,547
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	
R08.	Total Operating Revenues	\$3,329,758
Operating Expenses		
R09.	Transmission	295,201
R10.	Treatment and Disposal	955,065
R11.	Taxes	
R12.	Personnel Services	486,215
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	552,663
R16.	Depreciation and Amortization Expenses	568,196
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$2,857,340
R19.	Operating Income (Loss)	\$472,418
Nonoperating Revenues		
R20.	Investment Earnings	256
R21.	Rents, Leases, and Franchises	
Taxes and Assessments		
SD22.	Current Secured and Unsecured (1%)	
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
Intergovernmental – State		
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	

R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	24,648
R41.	Total Nonoperating Revenues	\$24,904
Nonoperating Expenses		
R42.	Interest Expense	37,685
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$37,685
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$459,637
Capital Contributions		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	
Special and Extraordinary Items		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$459,637
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$1,932,254
R58.	Adjustment	-397,000
R59.	Reason for Adjustment	To adjust net position to prior year audit.
R60.	Net Position (Deficit), End of Fiscal Year	\$1,994,891
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	3,307,447
R62.	Restricted	
R63.	Unrestricted	-1,312,556
R64.	Total Net Position (Deficit)	\$1,994,891

Note:

(R59) Reason for Adjustment: To adjust net position to prior year audit.

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Reporting Year: 2021

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	3,401,017
R02.	Business	1,416,426
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	177,696
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	120,491
R19.	Total Operating Revenues	\$5,115,630

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	248,667
R25.	Treatment	623,323
R26.	Transmission and Distribution	377,973
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	326,250
R31.	Contractual Services	
R32.	Materials and Supplies	328,127
R33.	General and Administrative Expenses	1,052,082
R34.	Depreciation and Amortization Expenses	1,061,294
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$4,017,716
R37.	Operating Income (Loss)	\$1,097,914

Nonoperating Revenues

R38.	Investment Earnings	7,647
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	

SD42. Pass-through Property Taxes (ABX1 26)	
SD43. Property Assessments	
SD44. Special Assessments	
SD45. Special Taxes	
SD46. Prior-Year Taxes and Assessments	
SD47. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R48. Aid for Construction	
R49. Other Intergovernmental – Federal	
Intergovernmental – State	
R50. Aid for Construction	
SD51. Homeowners Property Tax Relief	
SD52. Timber Yield	
R53. In-Lieu Taxes	
R54. Other Intergovernmental – State	
R55. Intergovernmental – County	
R56. Intergovernmental – Other	
R57. Gain on Disposal of Capital Assets	
R58. Other Nonoperating Revenues	
R59. Total Nonoperating Revenues	\$7,647
Nonoperating Expenses	
R60. Interest Expense	293,146
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	
R63. Total Nonoperating Expenses	\$293,146
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$812,415
Capital Contributions	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	
R71. Total Capital Contributions	\$0
R72. Transfers In	
R73. Transfers Out	
Special and Extraordinary Items	
R73.5 Special Item	
R73.6 Extraordinary Item	
R73.7 Total Special and Extraordinary Items	\$0
R74. Change in Net Position	\$812,415
R75. Net Position (Deficit), Beginning of Fiscal Year	\$14,253,324
R76. Adjustment	-450,928
R77. Reason for Adjustment	To adjust net position to prior year audit.
R78. Net Position (Deficit), End of Fiscal Year	\$14,614,811
Net Position (Deficit)	

R79.	Net Investment in Capital Assets	12,156,814
R80.	Restricted	
R81.	Unrestricted	2,457,997
R82.	Total Net Position (Deficit)	\$14,614,811

Note:

(R77) Reason for Adjustment: To adjust net position to prior year audit.

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Reporting Year: 2021

Activity: (1 of 3) (Record Completed)

Fire Protection ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	1,833,061					1,833,061
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	483,458					483,458
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	2,316,519	0	0	0	0	2,316,519
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings						
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	0	0	0	0	0	0
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	10,000					10,000
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	10,000	0	0	0	0	10,000
R28.	Intergovernmental – Other	7,566					7,566
R29.	Charges for Current Services	27,893					27,893
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	478					478
R35.	Total Revenues	\$2,362,456	\$0	\$0	\$0	\$0	\$2,362,456
Expenditures							
R36.	Salaries and Wages	1,023,322					1,023,322
R37.	Employee Benefits	592,766					592,766

R38.	Services and Supplies	610,628					610,628
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R41.	Principal Payments on Long-Term Debt	127,319					127,319
R42.	Interest Payments on Long-Term Debt	6,055					6,055
R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	133,374	0	0	0	0	133,374
R46.	Capital Outlay	62,102					62,102
R47.	Other Expenditures						
R48.	Total Expenditures	\$2,422,192	\$0	\$0	\$0	\$0	\$2,422,192
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-59,736	\$0	\$0	\$0	\$0	\$-59,736
	Other Financing Sources (Uses)						
R50.	Long-Term Debt Proceeds						
R51.	Other Long-Term Debt Proceeds						
R51.5	Lease Obligations Proceeds						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R58.	Capital Leases						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
	Special and Extraordinary Items						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$-59,736	\$0	\$0	\$0	\$0	\$-59,736
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$3,156,834	\$0	\$0	\$0	\$0	\$3,156,834
R68.	Adjustment	-8,675					-8,675
R69.	Reason for Adjustment	To adjust to prior					
R70.	Fund Balances (Deficits), End of Fiscal Year	\$3,088,423	\$0	\$0	\$0	\$0	\$3,088,423

Note:

(R69) Gen-Reason for Adjustment: To adjust to prior year audit.

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Reporting Year: 2021

Activity: (2 of 3) (Record Completed)

Lighting and Lighting Maintenance

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	14,366					14,366
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	14,366	0	0	0	0	14,366
R13.	Licenses, Permits, and Franchises	110,452					110,452
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	7,694					7,694
R16.	Rents, Leases, Concessions, and Royalties	2,994					2,994
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	10,688	0	0	0	0	10,688
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	1,000					1,000
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	1,000	0	0	0	0	1,000
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	2,177,520					2,177,520
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	1,320					1,320
R35.	Total Revenues	\$2,315,346	\$0	\$0	\$0	\$0	\$2,315,346
Expenditures							
R36.	Salaries and Wages	767,244					767,244
R37.	Employee Benefits	413,831					413,831

R38.	Services and Supplies	878,654					878,654
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	0	0	0	0
R46.	Capital Outlay	143,851					143,851
R47.	Other Expenditures						
R48.	Total Expenditures	\$2,203,580	\$0	\$0	\$0	\$0	\$2,203,580
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$111,766	\$0	\$0	\$0	\$0	\$111,766
	Other Financing Sources (Uses)						
R50.	Long-Term Debt Proceeds						
R51.	Other Long-Term Debt Proceeds						
R51.5	Lease Obligations Proceeds						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R58.	Capital Leases						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
	Special and Extraordinary Items						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$111,766	\$0	\$0	\$0	\$0	\$111,766
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$821,490	\$0	\$0	\$0	\$0	\$821,490
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$933,256	\$0	\$0	\$0	\$0	\$933,256

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Reporting Year: 2021

Activity: (3 of 3) (Record Completed)

Recreation and Park ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	740,294					740,294
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	740,294	0	0	0	0	740,294
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings						
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	0	0	0	0	0	0
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	5,000					5,000
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	5,000	0	0	0	0	5,000
R28.	Intergovernmental – Other	20,000					20,000
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues						
R35.	Total Revenues	\$765,294	\$0	\$0	\$0	\$0	\$765,294
Expenditures							
R36.	Salaries and Wages	216,436					216,436
R37.	Employee Benefits	158,277					158,277

R38.	Services and Supplies	405,238					405,238
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R41.	Principal Payments on Long-Term Debt	8,018					8,018
R42.	Interest Payments on Long-Term Debt	518					518
R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	8,536	0	0	0	0	8,536
R46.	Capital Outlay	41,805					41,805
R47.	Other Expenditures						
R48.	Total Expenditures	\$830,292	\$0	\$0	\$0	\$0	\$830,292
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-64,998	\$0	\$0	\$0	\$0	\$-64,998
	Other Financing Sources (Uses)						
R50.	Long-Term Debt Proceeds						
R51.	Other Long-Term Debt Proceeds						
R51.5	Lease Obligations Proceeds						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R58.	Capital Leases						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
	Special and Extraordinary Items						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$-64,998	\$0	\$0	\$0	\$0	\$-64,998
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$473,707	\$0	\$0	\$0	\$0	\$473,707
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$408,709	\$0	\$0	\$0	\$0	\$408,709

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Reporting Year: 2021

R01.	Purpose of Debt (1 of 9) (Record Completed)	City National Bank - pay off debt
R02.	Nature of Revenue Pledged	All Revenue
R03.	Debt Type	Notes
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2010
R07.	Beginning Maturity Year	2010
R08.	Ending Maturity Year	2024
R09.	Principal Authorized	1,585,000
R10.	Principal Received to Date	1,585,000
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$593,000
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	136,000
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$457,000
R19.	Principal Outstanding, Current Portion	145,000
R20.	Principal Outstanding, Noncurrent Portion	\$312,000
R21.	Interest Paid in Current Fiscal Year	23,885
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Reporting Year: 2021

R01.	Purpose of Debt (2 of 9) (Record Completed)	Construction - Water Facilities
R02.	Nature of Revenue Pledged	Water Revenue
R03.	Debt Type	Notes
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2014
R07.	Beginning Maturity Year	2015
R08.	Ending Maturity Year	2035
R09.	Principal Authorized	8,939,000
R10.	Principal Received to Date	8,939,000
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$7,149,750
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	369,327
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$6,780,423
R19.	Principal Outstanding, Current Portion	384,662
R20.	Principal Outstanding, Noncurrent Portion	\$6,395,761
R21.	Interest Paid in Current Fiscal Year	290,098
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Reporting Year: 2021

R01.	Purpose of Debt (3 of 9) (Record Completed)	Ford F-250
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2017
R07.	Beginning Maturity Year	2017
R08.	Ending Maturity Year	2021
R09.	Principal Authorized	35,810
R10.	Principal Received to Date	35,810
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$9,159
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	9,159
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$0
R19.	Principal Outstanding, Current Portion	0
R20.	Principal Outstanding, Noncurrent Portion	\$0
R21.	Interest Paid in Current Fiscal Year	454
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Reporting Year: 2021

R01.	Purpose of Debt (4 of 9) (Record Completed)	Ford 650 Dump Truck
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2018
R07.	Beginning Maturity Year	2018
R08.	Ending Maturity Year	2024
R09.	Principal Authorized	74,871
R10.	Principal Received to Date	74,871
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$61,117
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	14,339
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$46,778
R19.	Principal Outstanding, Current Portion	14,948
R20.	Principal Outstanding, Noncurrent Portion	\$31,830
R21.	Interest Paid in Current Fiscal Year	2,597
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Reporting Year: 2021

R01.	Purpose of Debt (5 of 9) (Record Completed)	Ford Motor Credit
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Governmental
SD05.	Activity	Recreation and Park
R06.	Year of Issue	2016
R07.	Beginning Maturity Year	2016
R08.	Ending Maturity Year	2021
R09.	Principal Authorized	33,157
R10.	Principal Received to Date	33,157
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$4,372
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	4,372
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$0
R19.	Principal Outstanding, Current Portion	0
R20.	Principal Outstanding, Noncurrent Portion	\$0
R21.	Interest Paid in Current Fiscal Year	87
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Reporting Year: 2021

R01.	Purpose of Debt (6 of 9) (Record Completed)	Fire Engine
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Governmental
SD05.	Activity	Fire Protection
R06.	Year of Issue	2016
R07.	Beginning Maturity Year	2016
R08.	Ending Maturity Year	2022
R09.	Principal Authorized	622,316
R10.	Principal Received to Date	622,316
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$257,631
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	127,319
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$130,312
R19.	Principal Outstanding, Current Portion	130,312
R20.	Principal Outstanding, Noncurrent Portion	\$0
R21.	Interest Paid in Current Fiscal Year	6,054
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Reporting Year: 2021

R01.	Purpose of Debt (7 of 9) (Record Completed)	Western Financial
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Governmental
SD05.	Activity	Recreation and Park
R06.	Year of Issue	2018
R07.	Beginning Maturity Year	2018
R08.	Ending Maturity Year	2024
R09.	Principal Authorized	18,500
R10.	Principal Received to Date	18,500
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$12,730
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	3,646
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$9,084
R19.	Principal Outstanding, Current Portion	3,791
R20.	Principal Outstanding, Noncurrent Portion	\$5,293
R21.	Interest Paid in Current Fiscal Year	432
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Reporting Year: 2021

R01.	Purpose of Debt (8 of 9) (Record Completed)	Muni Financial Corp-Storm
R02.	Nature of Revenue Pledged	All Revenue
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2019
R07.	Beginning Maturity Year	2020
R08.	Ending Maturity Year	2025
R09.	Principal Authorized	367,557
R10.	Principal Received to Date	367,557
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	
R13.	Adjustment to Principal in Current Fiscal Year	367,557
R14.	Reason for Adjustment to Principal in Current Fiscal Year	Loan was not entered in PY report
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	69,093
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$298,464
R19.	Principal Outstanding, Current Portion	71,235
R20.	Principal Outstanding, Noncurrent Portion	\$227,229
R21.	Interest Paid in Current Fiscal Year	11,394
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Note:
(R14) Reason for Adjustment to Principal in Current Fiscal Year: Loan was not entered in PY report

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Reporting Year: 2021

R01.	Purpose of Debt (9 of 9) (Record Completed)	Muni Financial- Ford F350
R02.	Nature of Revenue Pledged	All Revenue
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2019
R07.	Beginning Maturity Year	2020
R08.	Ending Maturity Year	2025
R09.	Principal Authorized	56,540
R10.	Principal Received to Date	56,540
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	
R13.	Adjustment to Principal in Current Fiscal Year	56,540
R14.	Reason for Adjustment to Principal in Current Fiscal Year	Loan was not entered in PY report
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	10,387
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$46,153
R19.	Principal Outstanding, Current Portion	10,828
R20.	Principal Outstanding, Noncurrent Portion	\$35,325
R21.	Interest Paid in Current Fiscal Year	2,403
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Note:
(R14) Reason for Adjustment to Principal in Current Fiscal Year: Loan was not entered in PY report

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Reporting Year: 2021

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Loans								
Fire Engine	2016	257,631	0	127,319	130,312	130,312	0	6,054
Ford Motor Credit	2016	4,372	0	4,372	0	0	0	87
Western Financial	2018	12,730	0	3,646	9,084	3,791	5,293	432
Total Governmental Debt:		\$274,733	\$0	\$135,337	\$139,396	\$134,103	\$5,293	\$6,573
Enterprise								
Loans								
Ford 650 Dump Truck	2018	61,117	0	14,339	46,778	14,948	31,830	2,597
Ford F-250	2017	9,159	0	9,159	0	0	0	454
Muni Financial Corp-Storm	2019	0	0	69,093	298,464	71,235	227,229	11,394
Muni Financial- Ford F350	2019	0	0	10,387	46,153	10,828	35,325	2,403
Notes								
City National Bank - pay off debt	2010	593,000	0	136,000	457,000	145,000	312,000	23,885
Construction - Water Facilities	2014	7,149,750	0	369,327	6,780,423	384,662	6,395,761	290,098
Total Enterprise Debt:		\$7,813,026	\$0	\$608,305	\$7,628,818	\$626,673	\$7,002,145	\$330,831

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt	141,910		330,831
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$141,910	\$0	\$330,831
R06. Debt Service	141,910		330,831
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	3,700,070					3,700,070
R02. Investments						
R03. Accounts Receivable (net)	62,552					62,552
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories	2,763					2,763
R11. Prepaid Items	268					268
R12. Loans, Notes, and Contracts Receivable	505					505
R13. Other Assets 1	642,584					642,584
R14. Other Assets 2	28,767					28,767
R15. Other Assets 3						
R16. Total Assets	\$4,437,509	\$0	\$0	\$0	\$0	\$4,437,509
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$4,437,509	\$0	\$0	\$0	\$0	\$4,437,509
Liabilities						
R19. Accounts Payable	1,675					1,675
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	5,446					5,446
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$7,121	\$0	\$0	\$0	\$0	\$7,121
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$7,121	\$0	\$0	\$0	\$0	\$7,121
Fund Balances (Deficits)						
R33. Nonspendable	645,615					645,615
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	3,784,773					3,784,773
R38. Total Fund Balances (Deficits)	\$4,430,388	\$0	\$0	\$0	\$0	\$4,430,388
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$4,437,509	\$0	\$0	\$0	\$0	\$4,437,509

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Statement of Net Position
Proprietary Funds

Reporting Year: 2021

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	4,613,352	
R02.	Restricted		
R03.	Accounts Receivable (net)	1,539,409	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	4,002	
R10.	Other Current Assets 1	3,196	
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$6,159,959	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	1,821,427	
R17.	Buildings and Improvements	54,060,338	
R18.	Equipment	2,652,512	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable	859,357	
R20.	Construction in Progress	6,453,576	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-42,882,871	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$22,964,339	\$0
R27.	Total Assets	\$29,124,298	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions	536,798	
R28.5	Related to OPEB	638,844	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,175,642	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$30,299,940	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	114,718	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	136,301	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	626,673	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$877,692	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion	761,160	
R45.	Compensated Absences, Net of Current Portion	117,241	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	294,384	
R51.	Notes (Other Long-Term Debt)	6,707,761	
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	2,260,098	
R57.	Net OPEB Liability	2,447,234	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$12,587,878	\$0
R61.	Total Liabilities	\$13,465,570	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	224,668	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$224,668	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$13,690,238	\$0
R66.	Total Net Position (Deficit)	\$16,609,702	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	15,464,261	
R68.	Restricted		
R69.	Unrestricted	1,145,441	
R70.	Total Net Position (Deficit)	\$16,609,702	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$30,299,940	\$0

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Reporting Year: 2021

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	14,990,732	
R02.	Buildings and Improvements	2,423,663	
R03.	Equipment	2,751,703	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-3,125,726	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$17,040,372	
Deferred Outflows of Resources			
R16	Related to Pensions	1,049,302	
R17	Related to OPEB	1,186,426	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$2,235,728	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$19,276,100	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		247,005
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		139,396
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R33.	Lease Principal		
R34.	Net Pension Liability		3,756,041
R35.	Net OPEB Liability		4,544,867
R36.	Other Noncurrent Liabilities 1		

R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$8,687,309
Deferred Inflows of Resources		
R40 Related to Pensions		281,127
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$281,127
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$8,968,436

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Reporting Year: 2021

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text"/>

Special District of Cambria Community Services District
Special Districts' Financial Transactions Report
Summary

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	5,443,096			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$5,443,096			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer			3,329,758	
R17. Solid Waste				
R18. Transit				
R19. Water			5,115,630	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$8,445,388	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			24,904	
R30. Solid Waste				
R31. Transit				
R32. Water			7,647	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$32,551	
R36.5 Total Revenues	\$5,443,096	\$0	\$8,477,939	\$13,921,035

Governmental Expenditures					
R37.	General	5,456,064			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$5,456,064			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer			2,857,340	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			4,017,716	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$6,875,056	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			37,685	
R66.	Solid Waste				
R67.	Transit				
R68.	Water			293,146	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$330,831	
R72.5	Total Expenditures/Expenses	\$5,456,064	\$0	\$7,205,887	\$12,661,951
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-12,968	\$0	\$1,272,052	\$1,259,084
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$4,452,031	\$0	\$16,185,578	\$20,637,609

R77.	Adjustments	-8,675		-847,928	-856,603
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$4,430,388	\$0	\$16,609,702	\$21,040,090
Assets					
R79.	Total Current Assets	4,437,509		6,159,959	10,597,468
R80.	Total Noncurrent Assets			22,964,339	22,964,339
R81.	Total Assets	\$4,437,509	\$0	\$29,124,298	\$33,561,807
Liabilities					
R82.	Total Current Liabilities	7,121		877,692	884,813
R83.	Total Noncurrent Liabilities			12,587,878	12,587,878
R84.	Total Liabilities	\$7,121	\$0	\$13,465,570	\$13,472,691
R85.	Total Fund Balance/Net Position (Deficit)	\$4,430,388	\$0	\$16,609,702	\$21,040,090

Special District of Cambria Community Services District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Misc revenue
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Penalties and Service Fees.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Fire Protection) County Grant
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Fire Protection) Less inspection fees
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) Donations and misc rev
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Purchase of new equipment.
RevenuesExpendituresChangesFundBalances	(R01)Gen-CurrentSecuredandUnsecured(1%)	(Lighting and Lighting Maintenance) Allocation was less in FY 20-21.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Lighting and Lighting Maintenance) Donations and other misc rev.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Lighting and Lighting Maintenance) Equipment purchased in FY 20-21.
RevenuesExpendituresChangesFundBalances	(R16)Gen-RentsLeasesConcessionsandRoyalties	(Recreation and Park) COVID 19 Pandemic shuttered rental.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Recreation and Park) County Grant
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Recreation and Park) Purchase of new equipment
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(3_Ford F-250) Debt paid off in FY 20-21.
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(5_Ford Motor Credit) Debt paid off in FY 20-21.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Advances Receivable
BalanceSheetGovernmentalFunds	(R14)Gen-OtherAssets2	Deposits
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Timing of AP and payroll
ProprietaryFunds	(R01)Entpr-Unrestricted	Increase in rates and less legal expenses in FY 20-21.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Deposits
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Increase due to rate increases and lower expenses
ProprietaryFunds	(R18)Entpr-Equipment	Purchase of vehicle.
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Increase due to timing of invoices.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Client did not provide information
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Client did not provide information

Total Footnote: 24