CAMBRIA COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2019-2020

FINAL BUDGET

AUGUST 15, 2019

GENERAL FUND SUMMARY

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

CAMBRIA COMMUNITY SERVICES DISTRICT
GENERAL FUND
SUMMARY

ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET
	SOURCES OF FUNDS				
	Fire	$2,032,539	$2,198,261	$2,303,137	$2,351,300
	Facilities & Resources	$595,018	$624,571	$698,037	$697,055
	PROS	$31,828	$236,675	$46,161	$48,482
	Admin	$1,747,971	$1,867,387	$2,185,959	$2,143,036
	Total Sources of Funds	$4,407,356	$4,926,894	$5,233,293	$5,239,873
	USES OF FUNDS				
	Fire	$1,991,889	$2,393,353	$2,330,457	$2,421,118
	Facilities & Resources	$630,093	$654,435	$709,067	$742,950
	PROS	$25,582	$401,302	$33,951	$48,482
	Admin	$1,637,824	$2,037,398	$2,054,283	$2,009,556
	Total Expenditures	$4,285,388	$5,486,488	$5,127,758	$5,222,106
	OPERATING SURPLUS/(DEFICIT)				
	Fire	$40,650	($195,092)	($27,320)	($69,818)
	Facilities & Resources	($35,075)	($29,864)	($11,030)	($45,895)
	PROS	$6,246	($164,627)	$12,210	$0
	Admin	$110,147	($170,011)	$131,676	$133,480
	OPERATING SURPLUS/(DEFICIT)	$121,968	($559,594)	$105,535	$17,767
	RESERVES				
	Beginning Reserves	$0	$0	$0	$0
	Operating Surplus / (Deficit)	$121,968	($559,594)	$105,535	$17,767
	Transfers & Encumbrances	$0	$112,082	($76,050)	$0
	ENDING RESERVES	$121,968	($447,512)	$29,485	$17,767

GENERAL FUND

FIRE DEPARTMENT - 01

	A	B	C	D	F	G	H	I	J	T
1			CAMBRIA COMMUNITY SERVICES DISTRICT							
2			FUND LEVEL ANALYSIS							
3			FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							
4										
5		ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
6										
7										
8			SOURCES OF FUNDS							
10			Revenues		$2,032,539	$2,198,261	$2,303,137		$2,351,300	
11			Other Sources of Funds		$0	$0	$0		$0	
12			Total Sources of Funds		$2,032,539	$2,198,261	$2,303,137		$2,351,300	
13			USES OF FUNDS							
16			Salaries & Wages		$1,020,265	$1,077,354	$977,784		$956,472	
17			Benefits		$503,227	$529,124	$509,339		$578,174	
18			Personnel Services		$1,523,493	$1,606,478	$1,487,123		$1,534,646	
19			Services & Supplies		$254,797	$284,699	$253,524		$283,158	
20			Capital Outlay		$200	$46,774	$62,101		$92,500	
21			Debt Service		$0	$133,698	$133,374		$133,374	
22			Administrative Cost Allocation		$213,400	$321,704	$394,335		$377,439	
23			Total Expenditures		$1,991,889	$2,393,353	$2,330,457		$2,421,118	
24			OPERATING SURPLUS/(DEFICIT)		$40,650	($195,092)	($27,320)		($69,818)	
39										
40			RESERVES							
41			Beginning Reserves							
42			Operating Surplus / (Deficit)		$40,650	($195,092)	($27,320)		($69,818)	
43			Transfers & Encumbrances		$0	$112,082	$0		$0	
44			ENDING RESERVES		$40,650	($83,010)	($27,320)		($69,818)	
45										

	A	B	C	D	F	G	H	I	J	K
1			**CAMBRIA COMMUNITY SERVICES DISTRICT**							
2			**FUND LEVEL ANALYSIS**							
3			**FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**						3%	
4										
5		**ACCOUNT NO.**	**GENERAL FUND (GF) FIRE DEPARTMENT - 01**		**ACTUAL FY 2016/2017**	**(unaudited) ACTUAL FY 2017/2018**	**(unaudited) ACTUAL FY 2018/2019**		**2019/20 FINAL BUDGET**	
6										
7										
8			**SOURCES OF FUNDS**							
9			**REVENUES**							
10		01 4127	Reimbursements to Fire Department		21,749	26,756	45,436		0	
11		01 4200	Interest Income		0	0	0		0	
12		01 4310	Property Tax		1,352,522	1,603,280	1,757,766		1,785,400	
13		01 4311	County Administrative Fee		0	(16,649)	(18,256)		(17,850)	
14		01 4335	Assessment-Fire		430,709	438,506	458,508		472,500	
15		01 4362	Insurance Reimbursement		0	0	11,069			
16		01 4370	Weed Abatement		18,662	6,388	39,610		18,000	
17		01 4373	Inspection Fee Revenue		350	12,524	8,656		14,500	
18		01 4390	Miscellaneous Revenue		61,832	10,113	348		0	
19		01 4610	Grants Revenue: SAFER		146,716	117,343	0		0	
20		01 4618	Grant/Revenue: Personnel Protection		0	0	0		0	
21			Grant/Revenue: Federal Firefighters Radios				0		75,000	
22			Reimbursement for Fuel Tank Repairs - CHCD				0		3,750	
23							0			
32							0			
34			**Total Revenues**		**$2,032,539**	**$2,198,261**	**$2,303,137**		**$2,351,300**	
35			**OTHER SOURCES OF FUNDS**							
41							0			
43			**Total Other Sources of Funds**		**$0**	**$0**	**$0**		**$0**	
44			**Total Sources of Funds**		**$2,032,539**	**$2,198,261**	**$2,303,137**		**$2,351,300**	

	A	B	C	D	F	G	H	I	J	K
1			CAMBRIA COMMUNITY SERVICES DISTRICT							
2			FUND LEVEL ANALYSIS							
3			FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01						3%	
4										
5		ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
6										
7										
45			USES OF FUNDS							
47			SALARIES & WAGES							
48		5000	Salary & Wages		626,068	697,414	585,574		689,092	
49		5010	Overtime		187,771	166,998	183,042		128,000	
50		5020	Standby		1,845	5,985	1,170		5,000	
51		5031	Reserve Firefighter Pay		94,168	101,501	118,737		137,160	
52		5040	Sick/Vacation Pay		75,120	67,868	59,583		0	
53		5050	Holiday Pay		35,293	37,588	29,677		0	
54			Reduction for "E" Step						(2,780)	
55			Total Salaries & Wages		$1,020,265	$1,077,354	$977,784		$956,472	
56			BENEFITS							
57		5101	Uniform Allowance		5,000	1,625	2,500		2,500	
58		5102	Dental Insurance		12,952	14,236	12,470		6,795	
59		5103	Medical Insurance		130,974	132,959	114,086		124,028	
60		5105	Life Insurance		808	869	675		1,008	
61		5106	FICA		61,741	63,682	57,862		55,006	
62		5107	Medicare		15,221	15,315	13,955		13,983	
63		5108	Workers Compensation		41,830	31,461	31,938		50,058	
64		5109	PERS - Retirement		173,244	201,915	209,633		249,918	
65		5111	Payroll Tax Expense		0	0	0		0	
66		5112	UI Reim Benefit		0	0	0		0	
67		5120	Other Employee Benefits		0	850	2,550		2,600	
68		5121	Retirees Health		53,101	49,037	48,244		56,678	
69		5122	Medical Reimbursements - HRA		8,356	17,175	15,425		15,600	

	A	B	C	D	F	G	H	I	J	K
1			CAMBRIA COMMUNITY SERVICES DISTRICT							
2			FUND LEVEL ANALYSIS							
3			FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01						3%	
4										
5		ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
6										
7										
71			**Total Benefits**		**$503,227**	**$529,124**	**$509,339**		**$578,174**	
72			**Total Personnel Services**		**$1,523,493**	**$1,606,478**	**$1,487,123**		**$1,534,646**	
73			**SERVICES & SUPPLIES**							
74		6010	Ads-Legal/Other		465	292	1,129		515	
75		6011I	Public Information			218	0		0	
76		6011W	Public Information - Website		201	0	0		0	
77			New Request						1,200	
78		6014	Public Events		0	377	0		0	
79			New Request						1,000	
80		6031F	Maint & Repair Water Dept -Fire Hydrant		0	572	72		1,030	
81		6032S	M & R-Disposal of Sludge		0	0	0		0	
82		6033B	M&R Buildings		4,282	7,575	4,115		5,150	
83		6033F	M&R FD WTR Leak				19,548		1,030	
84		6033G	Maint & Repair - Grounds (formerly 6042)		180	0	934		2,060	
85		6033R	M & R - Ranch		16	0	0		0	
86		6036	M & R - Emergency		320	0	0		0	
87		6040	Maintenance & Repair · Equipment		699	2,851	2,626		4,153	
88		6041L	Maint and Repair - Vehicles – Licensed		41,087	28,517	18,252		20,600	
89		6042	Old M & R Bld/Grd		0	0	0		0	
90		6044	Computer/Copier /Printer Srvcs/MaintAgree		1,815	1,980	2,287		4,695	
91		6045	Computer/Copier/Printer Supplies/Maint.		196	1,092	39		103	
92		6048	Security and Safety		476	485	516		1,236	
93		6048E	Safety - Medical		150	150	0		0	
94		6050	Office Supplies		1,982	2,610	3,387		3,459	
95			New Request						1,000	
96		6051	Printing & Shipping		930	827	869		0	

	A	B	C	D	F	G	H	I	J	K
1			**CAMBRIA COMMUNITY SERVICES DISTRICT**							
2			**FUND LEVEL ANALYSIS**							
3			**FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**						3%	
4										
5		**ACCOUNT NO.**	**GENERAL FUND (GF) FIRE DEPARTMENT - 01**		**ACTUAL FY 2016/2017**	**(unaudited) ACTUAL FY 2017/2018**	**(unaudited) ACTUAL FY 2018/2019**		**2019/20 FINAL BUDGET**	
6										
7										
97		6052	Bank Charges		195	11	0		0	
98		6053	Printing/Forms		936	912	315		0	
99			New Request						1,200	
100		6054	Membership -Dues , Publications & Books		7,141	6,236	5,211		6,180	
101			New Request						1,500	
102		6055	Government Fees and Licenses		39,514	43,137	48,634		47,300	
103			Image Trend - EMS				0		2,800	
104			Image Trend - Fire						2,000	
105		6059	Bad Debt		6	0	0		0	
106		6060C	Utilities Cell Phone		2,500	2,834	2,569		3,090	
107		6060E	Utilities Electricity		7,939	7,427	8,972		8,574	
108		6060G	Utilities Gas		2,127	2,169	2,862		1,271	
109		6060I	Utilities Internet Access		2,795	1,263	2,413		1,323	
110		6060P	Utilities Phone-Land Lines, Faxes, Alarms		3,977	4,251	5,188		4,478	
111		6060S	Utilities Sewer		1,048	1,143	1,277		1,241	
112		6060W	Utilities Water		1,575	1,797	1,966		1,894	
113		6063	M&R Communications Equipment		0	0	0		0	
114		6080	Old Professional Services - Engineering		0	0	0		0	
115		6080K	Prof Services-District Counsel		9,958	1,169	0		0	
116		6080L	Land Conservancy -Lot Inventory, Etc.		1,150	0	740		0	
117		6080M	Prof Services - Miscellaneous/Other		986	3,994	1,812		5,150	
118		6080T	Prof Services - Temporary		0	0	0		0	
119		6086	Outside Services		0	0	0		0	
120		6089	Emergency Medical Supplies		5,453	4,956	7,180		6,695	
121		6090	Department Operating Supplies		26,350	17,701	16,657		22,020	
122		6093	Small Tools and Equipment		1,994	266	0		1,030	
123			Replace Gym Equipment						0	

	A	B	C	D	F	G	H	I	J	K
1			**CAMBRIA COMMUNITY SERVICES DISTRICT**							
2			**FUND LEVEL ANALYSIS**							
3			**FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**						3%	
4										
5		**ACCOUNT NO.**	**GENERAL FUND (GF) FIRE DEPARTMENT - 01**		**ACTUAL FY 2016/2017**	**(unaudited) ACTUAL FY 2017/2018**	**(unaudited) ACTUAL FY 2018/2019**		**2019/20 FINAL BUDGET**	
6										
7										
124		6094	Clothing and Uniform		4,234	2,236	6,398		4,120	
125		6095	Office Furnishings & Equipment		0	919	129		0	
126		6096	Fuel -Gas and Diesel		13,839	18,227	21,075		20,600	
127		6098	OTS Grant		0	12	0		0	
128		6115	Meeting Expense		519	552	125		103	
129		6120A	Employee ALS Cert/Recruit Training		0	835	2,556		2,865	
130		6120E	Travel, Training, Seminars – Employees		25,731	25,429	18,381		25,750	
131		6120R	Training - Reimbursement		222	0	0		0	
132		6124	Employee Recognition		153	311	0		0	
133			New Request						500	
134		6125	Employee Recruitment		6,627	5,392	1,451		44	
135			New Request						456	
136		6220A	Fire Dept - Aware/Eductn/CERT/Vol Progrm		1,496	1,626	1,288		5,150	
137			New Request						2,350	
138		6220B	Fire Dept -SC BA Brthg Aprts/Resptry Test		8,932	535	4,775		927	
139			SBCA Flow Test						600	
140			SCBA Bottle Replacements (3)						6,000	
141		6220D	Fire Dept Disaster Preparedness		4,729	5,495	2,398		0	
142		6220E	Fire Dept -EOC Upgrade		1,915	545	0		0	
143		6220F	Fire Dept Fr Haz Defensible Spc/Chipping		684	0	0		2,000	
144		6220H	Fire Dept - Haz Mat Phys		1,825	0	0		0	
145		6220P	Personal Protective Equipment		0	57,965	1,511		10,300	
146		6220R	FHRP Contract		11,668	15,405	29,356		30,237	
147		6220S	Fire Dept - Surf Rescue/NCOR Program		3,716	2,403	4,511		6,180	
148		6602	Transit Expense		67	0	0		0	
149										
150			**Total Services & Supplies**		**$254,797**	**$284,699**	**$253,524**		**$283,158**	

	A	B	C	D	F	G	H	I	J	K
1			CAMBRIA COMMUNITY SERVICES DISTRICT							
2			FUND LEVEL ANALYSIS							
3			FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01						3%	
4										
5		ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
6										
7										
151			**CAPITAL OUTLAY**							
152		6170	Capital Asset-Install Radio in 5792		200	7,642	0			
153		6170B	Chief/Command Pickup (5 Year Lease)		0	39,132	0			
154		6170C	USAR Equipment (Urban Search & Res		0	0	0			
155		6170D	Image Trend Elite Project Management		0	0	0			
156		6170F	Zoll X Series EKG		0	0	34,575			
157		6170G	Command Vehicle Buildup		0	0	27,526			
158			Fuel Station Computer Replacement						7,500	
159			Station Security Upgrade						10,000	
160			Radio System Upgrade						75,000	
161										
163			**Total Capital Outlay**		**$200**	**$46,774**	**$62,101**		**$92,500**	
164			**DEBT SERVICE**							
165		2517	Principal on Fire Engine Lease/Purchase		0	118,749	121,455		124,396	
166		6190	Interest on Fire Engine Lease/Purchase		0	14,949	11,919		8,978	
168			**Total Debt Service**		**$0**	**$133,698**	**$133,374**		**$133,374**	
169			**ADMINISTRATIVE COST ALLOCATION**							
170		6200	Allocated Overhead		213,400	321,704	394,335		377,439	
172			**Total Administrative Cost Allocation**		**$213,400**	**$321,704**	**$394,335**		**$377,439**	
173			**Total Expenditures**		**$1,991,889**	**$2,393,353**	**$2,330,457**		**$2,421,118**	

	A	B	C	D	F	G	H	I	J	K
1			**CAMBRIA COMMUNITY SERVICES DISTRICT**							
2			**FUND LEVEL ANALYSIS**							
3			**FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**						3%	
4										
5		**ACCOUNT NO.**	**GENERAL FUND (GF) FIRE DEPARTMENT - 01**		**ACTUAL FY 2016/2017**	**(unaudited) ACTUAL FY 2017/2018**	**(unaudited) ACTUAL FY 2018/2019**		**2019/20 FINAL BUDGET**	
6										
7										
174										
175			**OPERATING SURPLUS/(DEFICIT)**		**$40,650**	**($195,092)**	**($27,320)**		**($69,818)**	
176			**TRANSFERS & ENCUMBRANCES**							
177		01 4625	Transfers In - From General Fund		0	112,082	0			
178			(Transfers Out)				0			
179			Encumbrances - Sources of Funding				0			
180			Encumbrances - (Designated Funds)				0			
182			**NET TRANSFERS & ENCUMBRANCES**		**$0**	**$112,082**	**$0**		**$0**	
183			**RESERVES**							
184			Use of Reserves				0			
185			(Additions to Reserves)				0			
186			Other Adjustments				0			
188			**RESERVES - INCREASE / (DECREASE)**		**$0**	**$0**	**$0**		**$0**	
189			**NET BUDGETARY SOURCES/USES**		**$40,650**	**($83,010)**	**($27,320)**		**($69,818)**	
190										
191			**RESERVES**							
192			Beginning Reserves							
193			Operating Surplus / (Deficit)		$40,650	($195,092)	($27,320)		($69,818)	
194			Transfers & Encumbrances		$0	$112,082	$0		$0	
195			**ENDING RESERVES**		**$40,650**	**($83,010)**	**($27,320)**		**($69,818)**	

GENERAL FUND

FACILITES & RESOURCES DEPARTMENT – 02

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET
	SOURCES OF FUNDS				
	Revenues	$595,018	$624,571	$679,537	$697,055
	Other Sources of Funds	$0	$0	$18,500	$0
	Total Sources of Funds	$595,018	$624,571	$698,037	$697,055
	USES OF FUNDS				
	Salaries & Wages	$205,495	$220,866	$214,823	$216,909
	Benefits	$158,347	$145,411	$145,813	$164,883
	Personnel Services	$363,842	$366,277	$360,636	$381,792
	Services & Supplies	$173,169	$162,791	$168,137	$229,616
	Capital Outlay	$200	$9,154	$32,703	$0
	Debt Service	$1,776	$13,915	$10,988	$10,364
	Administrative Cost Allocation	$91,106	$102,298	$136,604	$121,178
	Total Expenditures	$630,093	$654,435	$709,067	$742,950
	OPERATING SURPLUS/(DEFICIT)	($35,075)	($29,864)	($11,030)	($45,895)
	RESERVES				
	Beginning Reserves	$0	$0	$0	$0
	Operating Surplus / (Deficit)	($35,075)	($29,864)	($11,030)	($45,895)
	Transfers & Encumbrances	$0	$0	$0	$0
	ENDING RESERVES	($35,075)	($29,864)	($11,030)	($45,895)

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02

3%

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET
	SOURCES OF FUNDS				
	REVENUES				
01 4130	Reimbursements - Fire Safe Council			0	0
01 4200	Interest Income	0	0	0	0
01 4310	Property Tax	566,207	598,132	655,724	668,455
01 4311	County Administrative Fee	0	(1,691)	(2,469)	(2,100)
01 4362	Insurance-Reimbursement	0	0	0	0
01 4390	Misc Revenue	0	0	600	600
01 4500	Veterans Hall Rental Fees	25,061	24,930	24,609	26,000
01 4525	Veterans Hall Rents- Private Parties	0	0	500	500
01 4560	Rent Banner Poles	650	100	100	200
01 4570	Rent-Ranch Events	100	100	300	200
01 4590	Veterans Hall Clean Fee	0	0	173	200
01 4610	Grants/Misc.Revenue	0	0	0	0
01 4619	Land Conservancy	3,000	3,000	0	3,000
				0	0
	Total Revenues	**$595,018**	**$624,571**	**$679,537**	**$697,055**
	OTHER SOURCES OF FUNDS				
	Loan Proceeds			18,500	
				0	
	Total Other Sources of Funds	**$0**	**$0**	**$18,500**	**$0**
	Total Sources of Funds	**$595,018**	**$624,571**	**$698,037**	**$697,055**
	USES OF FUNDS				

	A	B	C	D	F	G	H	I	J	K
1			CAMBRIA COMMUNITY SERVICES DISTRICT							
2			FUND LEVEL ANALYSIS							
3			FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02						3%	
4										
5		ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
6										
7										
49			**SALARIES & WAGES**							
50		5000	Salary & Wages		178,125	186,667	182,170		209,409	
51		5010	Overtime		5,340	9,461	6,600		7,500	
52		5040	Sick/Vacation Pay		12,986	14,586	16,761		0	
53		5050	Holiday Pay		9,044	10,152	9,292		0	
56			Reduction for "E" Step				0		0	
57			**Total Salaries & Wages**		**$205,495**	**$220,866**	**$214,823**		**$216,909**	
58			**BENEFITS**							
59		5101	Uniform Allowance		2,175	725	1,200		1,200	
60		5102	Dental Insurance		5,117	5,387	5,376		2,840	
61		5103	Medical Insurance		47,523	49,114	47,517		52,766	
62		5105	Life Insurance		284	298	295		432	
63		5106	FICA		13,061	13,245	12,970		12,828	
64		5107	Medicare		3,055	3,097	3,033		3,200	
65		5108	Workers Compensation		9,840	7,009	7,808		12,199	
66		5109	PERS - Retirement		49,990	38,504	40,783		48,455	
67		5120	Other Employee Benefits		2,700	2,650	2,550		2,600	
68		5121	Retirees Health		21,218	20,207	19,206		23,163	
69		5122	Medical Reimbursements - HRA		3,384	5,175	5,075		5,200	
73			**Total Benefits**		**$158,347**	**$145,411**	**$145,813**		**$164,883**	
74			**Total Personnel Services**		**$363,842**	**$366,277**	**$360,636**		**$381,792**	
75			**SERVICES & SUPPLIES**							
76		6010	Ads - Legal/Other		0	0	518		0	
77		6014	Public Events		0	73	0		0	

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02

3%

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET
6030	Insurance	0	0	200	0
6033B	Maintenance & Repairs - Buildings	8,757	7,258	5,533	12,360
6033G	Maintenance & Repairs - Grounds	19,116	22,354	22,568	21,115
	New Request				7,000
	Sidewalk Repair on Center St				15,000
6033L	M & R - Street Lights	(325)	1,941	1,817	3,090
6033R	M & R - Ranch	58,815	49,897	45,832	51,500
	New Request				14,000
6033V	M & R- Vet's Hall	11,389	7,852	9,037	14,362
6040	M & R- Equipment	436	350	26	515
6041L	Maintenance & Repairs - Vehicles Licenses	1,083	3,395	2,597	3,605
	New Request				895
6041N	Maint. & Repairs - Vehicles Non-Licensed	3,575	2,264	4,161	2,781
	New Request				2,819
6045	Computer/Copier/Printer Supplies/Maint.	0	0	1,785	1,236
6048	Security Safety	0	0	622	0
6050	Office Supplies	79	0	0	309
6053	Printing/Forms	0	93	0	0
6055	Government Fees & Licenses	3,240	135	337	371
6058	Cash Over (Short)	0	0	0	0
6059	Bad Debt	0	0	0	0
6060C	Utilities - Cell Phone	728	662	729	816
6060E	Utilities - Electicity	21,030	20,423	20,757	23,091
6060G	Utilities - Gas	1,377	1,466	2,867	3,554
6060I	Utilities - Internet	6,229	4,443	5,519	5,033
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	478	1,294	830	808
6060S	Utilities - Sewer	2,464	2,535	3,807	3,852

	A	B	C	D	F	G	H	I	J	K
1			CAMBRIA COMMUNITY SERVICES DISTRICT							
2			FUND LEVEL ANALYSIS							
3			FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02						3%	
4						(unaudited)	(unaudited)		2019/20	
5		ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019		FINAL BUDGET	
6										
7										
105		6060W	Utilities - Water		3,943	4,019	5,719		5,734	
106		6070	Equipment Rental		771	165	0		0	
107			New Request				0		1,200	
108		6080K	Professional Services - District Counsel		4,871	855	0		0	
109		6080M	Professional Services - Misc./Other		0	6,482	5,575		5,147	
110		6090	Department Operating Supplies		13,904	11,956	11,917		11,864	
111		6091	Lab Tests		0	0	0		0	
112		6093	Small Tools and Equipment		4,931	4,920	3,384		3,943	
113		6094	Clothing and Uniform		1,073	490	1,119		1,153	
114		6096	Fuel - Gas and Diesel		4,960	6,691	10,579		12,162	
115		6115	Meeting Expenses		245	313	113		304	
116		6125	Employee Recruitment		0	465	188		0	
145			**Total Services & Supplies**		**$173,169**	**$162,791**	**$168,137**		**$229,616**	
146			**CAPITAL OUTLAY**							
147		1470	Toro Dingo TX 1000				18,500		0	
148		6170	Mower				14,203		0	
153		6170	Capital Assets		200	9,154	0		0	
154			Vets Hall - Roof on Legion Kitchen						0	
155			Vets Hall - Restroom Improvements						0	
156			Vets Hall - Shed Replacement						0	
157			Vets Hall - Sewer Main Line Replacement							
158			Vets Hall - Improvement to Exterior Building							
159			Vets Hall - Parking Lot Improvements							
160										
162			**Total Capital Outlay**		**$200**	**$9,154**	**$32,703**		**$0**	

	A	B	C	D	F	G	H	I	J	K
1			CAMBRIA COMMUNITY SERVICES DISTRICT							
2			FUND LEVEL ANALYSIS							
3			FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02						3%	
4						(unaudited)	(unaudited)		2019/20	
5		ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2016/2017	ACTUAL FY 2017/2018	ACTUAL FY 2018/2019		FINAL BUDGET	
6										
7										
163			**DEBT SERVICE**							
164			Budget Excess				0		0	
165		6180J	Loan Principal - John Deere			6,270	522		0	
166		6180J	Loan Principal - Ford			6,352	6,740		7,152	
167		2520	Loan Principal - Western Fin (Toro)			-	2,265		2,353	
168		6180H	Interest Expense - Ford Motor				905		493	
169		6180H	Interest Expense - Western Finance			-	556		366	
170		6180J	Loan Principal		0		0		0	
171		6180H	Interest Expense		1776	1,293	0		0	
174			**Total Debt Service**		**$1,776**	**$13,915**	**$10,988**		**$10,364**	
175			**ADMINISTRATIVE COST ALLOCATION**							
176		6200	Allocated Overhead		91,106	102,298	136,604		121,178	
178			**Total Administrative Cost Allocation**		**$91,106**	**$102,298**	**$136,604**		**$121,178**	
179			**Total Expenditures**		**$630,093**	**$654,435**	**$709,067**		**$742,950**	

	A	B	C	D	F	G	H	I	J	K
1			CAMBRIA COMMUNITY SERVICES DISTRICT							
2			FUND LEVEL ANALYSIS							
3			FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02						3%	
4										
5		ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
6										
7										
180										
181			**OPERATING SURPLUS/(DEFICIT)**		**($35,075)**	**($29,864)**	**($11,030)**		**($45,895)**	
182			**TRANSFERS & ENCUMBRANCES**							
183		01 4625	Transfers In - From General Fund		0	0	0			
184			(Transfers Out)				0			
185			Encumbrances - Sources of Funding				0			
186			Encumbrances - (Designated Funds)				0			
188			**NET TRANSFERS & ENCUMBRANCES**		**$0**	**$0**	**$0**		**$0**	
189			**RESERVES**							
190			Use of Reserves				0			
191			(Additions to Reserves)				0			
192			Other Adjustments				0			
194			**RESERVES - INCREASE / (DECREASE)**		**$0**	**$0**	**$0**		**$0**	
195			**NET BUDGETARY SOURCES/USES**		**($35,075)**	**($29,864)**	**($11,030)**		**($45,895)**	
196										
197			**RESERVES**							
198			Beginning Reserves							
199			Operating Surplus / (Deficit)		($35,075)	($29,864)	($11,030)		($45,895)	
200			Transfers & Encumbrances		$0	$0	$0		$0	
201			**ENDING RESERVES**		**($35,075)**	**($29,864)**	**($11,030)**		**($45,895)**	

GENERAL FUND

PARKS, RECREATION & OPEN SPACE

DEPARTMENT – 16

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16

ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET
	SOURCES OF FUNDS				
	Revenues	$25,432	$236,675	$46,161	$48,482
	Other Sources of Funds	$6,396	$0	$0	$0
	Total Sources of Funds	$31,828	$236,675	$46,161	$48,482
	USES OF FUNDS				
	Salaries & Wages	$0	$0	$0	$0
	Benefits	$0	$0	$0	$0
	Personnel Services	$0	$0	$0	$0
	Services & Supplies	$3,586	$10,163	$1,419	$21,000
	Capital Outlay	$6,396	$341,626	$0	$0
	Debt Service	$0	$0	$0	$0
	Administrative Cost Allocation	$15,600	$49,513	$32,532	$27,482
	Total Expenditures	$25,582	$401,302	$33,951	$48,482
	OPERATING SURPLUS/(DEFICIT)	$6,246	($164,627)	$12,210	$0
	RESERVES				
	Beginning Reserves	$0	$0	$0	$0
	Operating Surplus / (Deficit)	$6,246	($164,627)	$12,210	$0
	Transfers & Encumbrances	$0	$0	$0	$0
	ENDING RESERVES	$6,246	($164,627)	$12,210	$0

	A	B	C	D	F	G	H	I	J	W
1			CAMBRIA COMMUNITY SERVICES DISTRICT							
2			FUND LEVEL ANALYSIS							
3			PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16						3%	
4										
5		ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
6										
7										
8			SOURCES OF FUNDS							
9			REVENUES							
10		01 4001	Franchise Fees			85,842	0		0	
11		01 4310	Property Tax		24,927	150,754	45,989		48,292	
12		01 4311	County Administrative Fee			(426)	(333)		(315)	
13		01 4390	Miscellaneous Revenue		505	505	505		505	
31							0			
33			Total Revenues		$25,432	$236,675	$46,161		$48,482	
34			OTHER SOURCES OF FUNDS							
38		01 4395	Proposition 1A Reserve			0	0			
39		01 4615	Reserve Transfer In		6,396	0	0			
43			Total Other Sources of Funds		$6,396	$0	$0		$0	
44			Total Sources of Funds		$31,828	$236,675	$46,161		$48,482	
45			USES OF FUNDS							
47			SALARIES & WAGES							
48							0			
55			Total Salaries & Wages		$0	$0	$0		$0	
56			BENEFITS							
57							0			
71			Total Benefits		$0	$0	$0		$0	
72			Total Personnel Services		$0	$0	$0		$0	

	A	B	C	D	F	G	H	I	J	W
1			CAMBRIA COMMUNITY SERVICES DISTRICT							
2			FUND LEVEL ANALYSIS							
3			PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16						3%	
4										
5		ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
6										
7										
73			SERVICES & SUPPLIES							
74		6011I	Public Information - General		852	0	276		276	
75		6033R	M & R - Ranch		1,915	10,000	0		19,580	
76		6053	Printing Forms		819	0	1,144		1,144	
77		6115	Meeting Expense		0	163	0		0	
133							0		0	
135			Total Services & Supplies		$3,586	$10,163	$1,419		$21,000	
136			CAPITAL OUTLAY							
137					6,396	341,626	0			
144			Total Capital Outlay		$6,396	$341,626	$0		$0	
145			DEBT SERVICE							
146					0		0			
149			Total Debt Service		$0	$0	$0		$0	
150			ADMINISTRATIVE COST ALLOCATION							
151					15,600	49,513	32,532		27,482	
153			Total Administrative Cost Allocation		$15,600	$49,513	$32,532		$27,482	
154			Total Expenditures		$25,582	$401,302	$33,951		$48,482	

	A	B	C	D	F	G	H	I	J	W
1			CAMBRIA COMMUNITY SERVICES DISTRICT							
2			FUND LEVEL ANALYSIS							
3			PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16						3%	
4										
5		ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET	
6										
7										
155										
156			**OPERATING SURPLUS/(DEFICIT)**		**$6,246**	**($164,627)**	**$12,210**		**$0**	
157			**TRANSFERS & ENCUMBRANCES**							
158		01 4625	Transfers In - From General Fund		0	0	0			
159			(Transfers Out)				0			
160			Encumbrances - Sources of Funding				0			
161			Encumbrances - (Designated Funds)				0			
163			**NET TRANSFERS & ENCUMBRANCES**		**$0**	**$0**	**$0**		**$0**	
164			**RESERVES**							
165			Use of Reserves				0			
166			(Additions to Reserves)				0			
167			Other Adjustments				0			
169			**RESERVES - INCREASE / (DECREASE)**		**$0**	**$0**	**$0**		**$0**	
170			**NET BUDGETARY SOURCES/USES**		**$6,246**	**($164,627)**	**$12,210**		**$0**	
171										
172			**RESERVES**							
173			Beginning Reserves							
174			Operating Surplus / (Deficit)		$6,246	($164,627)	$12,210		$0	
175			Transfers & Encumbrances		$0	$0	$0		$0	
176			**ENDING RESERVES**		**$6,246**	**($164,627)**	**$12,210**		**$0**	

GENERAL FUND

ADMINISTRATION DEPARTMENT – 09

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET
	SOURCES OF FUNDS				
	Revenues	$415,670	$23,426	$131,676	$133,480
	Other Sources of Funds	$1,332,301	$1,843,961	$2,054,283	$2,009,556
	Total Sources of Funds	$1,747,971	$1,867,387	$2,185,959	$2,143,036
	USES OF FUNDS				
	Salaries & Wages	$686,155	$851,776	$894,863	$787,933
	Benefits	$431,699	$414,553	$384,749	$482,097
	Personnel Services	$1,117,854	$1,266,329	$1,279,612	$1,270,030
	Services & Supplies	$515,104	$720,783	$726,188	$739,526
	Capital Outlay	$0	$45,282	$48,483	$0
	Debt Service	$4,866	$5,004	$0	$0
	Administrative Cost Allocation	$0	$0	$0	$0
	Total Expenditures	$1,637,824	$2,037,398	$2,054,283	$2,009,556
	OPERATING SURPLUS/(DEFICIT)	$110,147	($170,011)	$131,676	$133,480
	RESERVES				
	Beginning Reserves	$0	$0	$0	$0
	Operating Surplus / (Deficit)	$110,147	($170,011)	$131,676	$133,480
	Transfers & Encumbrances	$0	$0	($76,050)	$0
	ENDING RESERVES	$110,147	($170,011)	$55,626	$133,480

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09

3%

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET
	SOURCES OF FUNDS				
	REVENUES				
01 4001	Franchise Fees	70,448	0	86,289	86,000
01 4013	Vacation Rental Registration Fee	702	756	486	600
01 4126	Mandated Cost	0	0	0	
01 4200	Interest Income	5,569	18,853	33,381	42,895
01 4310	Property Tax–All	364,616	0	0	0
01 4311	County Administrative Fee	(41,551)	0	0	0
01 4385	Radio Vault Rent	2,400	2,400	2,400	2,400
01 4389	Public Records Request	654	73	18	40
01 4390	Miscellaneous Revenue	12,832	1,344	9,101	1,545
		0	0	0	
	Total Revenues	**$415,670**	**$23,426**	**$131,676**	**$133,480**
	OTHER SOURCES OF FUNDS				
	Allocated Administrative Overhead	1,332,301	1,843,961	2,054,283	2,009,556
	Total Other Sources of Funds	**$1,332,301**	**$1,843,961**	**$2,054,283**	**$2,009,556**
	Total Sources of Funds	**$1,747,971**	**$1,867,387**	**$2,185,959**	**$2,143,036**
	USES OF FUNDS				
	SALARIES & WAGES				
5000	Salary & Wages	569,337	712,834	740,206	764,846
5010	Overtime	7,245	13,704	12,677	20,000

	A	B	C	D	F	G	H	I	J
1			CAMBRIA COMMUNITY SERVICES DISTRICT						
2			FUND LEVEL ANALYSIS						
3			ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09						3%
4						(unaudited)	(unaudited)		2019/20
5		ACCOUNT	GENERAL FUND (GF)		ACTUAL	ACTUAL	ACTUAL		FINAL
6		NO.	ADMINISTRATIVE DEPARTMENT - 09		FY 2016/2017	FY 2017/2018	FY 2018/2019		BUDGET
7									
49		5030	Director's		29,174	31,800	30,200		30,000
50		5040	Sick Leave/Vacation Pay		51,220	57,273	84,923		0
51		5050	Holiday Pay		29,179	36,165	26,857		0
52			Reduction for "E" Step				0		(26,913)
53									
54			**Total Salaries & Wages**		**$686,155**	**$851,776**	**$894,863**		**$787,933**
55			**BENEFITS**						
56		5102	Dental Insurance - Ameritas		7,733	8,597	9,380		7,307
57		5103	Medical Insurance		79,898	96,490	76,123		109,341
58		5105	Life Insurance		612	673	469		1,008
59		5106	FICA		36,538	46,524	40,614		48,391
60		5107	Medicare		10,570	12,364	12,856		12,090
61		5108	Workers Compensation		5,223	4,912	6,432		4,179
62		5109	Retirement-PERS		185,895	144,902	139,778		177,772
63		5111	Payroll Tax Expense		(16)	0	18		0
64		5112	Unemployment Insurance		0	0	3,067		0
65		5120	Other Employee Benefits		18,767	18,843	9,783		18,923
66		5121	Retirees Health		78,339	68,188	76,495		88,721
67		5122	Medical Reimbursements - HRA		8,140	13,060	9,733		14,365
72							0		
74			**Total Benefits**		**$431,699**	**$414,553**	**$384,749**		**$482,097**
75			**Total Personnel Services**		**$1,117,854**	**$1,266,329**	**$1,279,612**		**$1,270,030**
76			**SERVICES & SUPPLIES**						
77		6010	Ads - Legal/Other		0	133	626		851

	A	B	C	D	F	G	H	I	J
1			CAMBRIA COMMUNITY SERVICES DISTRICT						
2			FUND LEVEL ANALYSIS						
3			ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09						3%
4						(unaudited)	(unaudited)		2019/20
5		ACCOUNT	GENERAL FUND (GF)		ACTUAL	ACTUAL	ACTUAL		FINAL
6		NO.	ADMINISTRATIVE DEPARTMENT - 09		FY 2016/2017	FY 2017/2018	FY 2018/2019		BUDGET
7									
78		6011I	Public Information - General		3,927	1,841	2,347		515
79		6011W	Public Information - Website		1,863	47	5,802		5,150
80		6013	Donations		0	0	0		0
81		6014	Public Events		0	24	0		0
82		6030	Insurance		70,349	89,057	111,908		118,450
83		6033B	Maintenance & Repairs - Buildings		1,977	5,541	6,435		4,194
84		6033G	Maintenance & Repairs - Grounds		3,459	1,316	3,100		4,600
85		6033V	Maintenance & Repairs - Vet's Hall		156	0	0		0
86		6041L	Maintenance & Repairs-Vehicles Licenses		1,647	4,899	445		455
87		6044	Computer/Copier /Printer Srvcs/MaintAgree		81,162	84,648	66,027		0
88			MOMS Annual Maintenance						15,000
89			Tyler Annual Maintenance						36,800
90			Vivid Training Software (80 per empl)						7,300
91			Laser Fische						3,700
92			Computer Support Services						32,600
93			Copier Lease/Maintenance						8,000
94			Website Hosting						300
95		6045	Computer/Copier/Printer Supplies/Upgrades		5,892	9,145	7,496		7,210
96		6048	Security & Safety		1,265	252	504		623
97		6048E	Safety-Med		0	0	450		464
98		6050	Office Supplies		15,948	15,070	7,327		8,405
99		6051	Postage & Shipping		4,443	3,138	3,931		5,226
100		6052	Bank Charges		3,799	2,886	1,626		5,150
101		6053	Printing/Forms		878	1,322	1,806		1,325
102		6054	Membership -Dues , Publications & Books		17,233	14,010	13,643		15,450
103		6055	Government Fees and Licenses		37,145	32,597	45,950		32,960
104		6058	Cash Over (Short)		0	69	(24)		0

	A	B	C	D	F	G	H	I	J
1			CAMBRIA COMMUNITY SERVICES DISTRICT						
2			FUND LEVEL ANALYSIS						
3			ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09						3%
4									
5		ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET
6									
7									
105		6060C	Utilities Cell Phone		3,093	5,354	4,369		5,908
106		6060E	Utilities Electricity		7,047	8,329	5,741		6,321
107		6060G	Utilities Gas		645	510	220		515
108		6060I	Utilities Internet Access		7,209	10,352	10,964		10,543
109		6060P	Utilities Phone-Land Lines, Faxes, Alarms		6,967	6,380	6,160		7,210
110		6060S	Utilities Sewer		338	352	396		392
111		6060W	Utilities Water		154	160	178		178
112		6070	Equipment Rental		502	376	502		515
113		6075	Rental Expense Office Space		40,429	41,177	33,177		34,171
114		6080A	Prof Services - Audit		14,500	8,250	2,500		9,528
115		6080F	Prof Services - Finance		0	1,725	2,100		5,253
116		6080K	Prof Services-District Counsel		104,903	175,574	149,310		183,340
117		6080L	Prof Services-Legal		13,479	94,595	99,802		36,050
118		6080M	Prof Services - Miscellaneous/Other		11,781	13,673	14,964		15,656
119		6080T	Professional Services - Temporary		3,568	22,263	65,248		50,420
120		6086	Outside Non-Professional Services		16,047	31,411	25,713		21,630
121		6088	Claims		0	0	0		0
122		6090	Department Operating Supplies		1,522	2,275	1,006		1,030
123		6094	Clothing/Uniforms		0	0	19		20
124		6095	Office Furniture/Equipment		54	841	2,787		2,500
125		6096	Fuel		0	0	614		1,030
126		6115	Meeting Expenses		2,978	7,946	3,681		5,150
127		6120D	Travel, Training, Seminars – Directors		5,779	3,660	367		2,060
128		6120E	Travel, Training, Seminars – Employees		17,017	14,122	9,824		15,450
129		6120G	Training - LCW		0	0	0		4,120
130		6124	Employee Recognition		270	222	250		206
131		6125	Employee Recruitment		5,679	5,241	6,898		5,603

	A	B	C	D	F	G	H	I	J
1			CAMBRIA COMMUNITY SERVICES DISTRICT						
2			FUND LEVEL ANALYSIS						
3			ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09						3%
4						(unaudited)	(unaudited)		2019/20
5		ACCOUNT	GENERAL FUND (GF)		ACTUAL	ACTUAL	ACTUAL		FINAL
6		NO.	ADMINISTRATIVE DEPARTMENT - 09		FY 2016/2017	FY 2017/2018	FY 2018/2019		BUDGET
7									
132							0		0
147			**Total Services & Supplies**		**$515,104**	**$720,783**	**$726,188**		**$739,526**
148			**CAPITAL OUTLAY**						
149		6170I	Purchase Administrative Office				0		
150		6170	Purchase Administrative Software				32,742		0
151			Purchase Fixed Asset Module						0
152			Purchase Work Order Module						0
153		6170	Remodel Administration Office				15,741		0
154		6170	Capital Assets - Replace Servers			45,282	0		
155									
158			**Total Capital Outlay**		**$0**	**$45,282**	**$48,483**		**$0**
159			**DEBT SERVICE**						
160		6180J	Loan Principal - Ford Fusion		4672	4,835	0		
161		6180H	Interest Expense - Ford Fusion		194	169	0		
163			**Total Debt Service**		**$4,866**	**$5,004**	**$0**		**$0**
164			**ADMINISTRATIVE COST ALLOCATION**						
165									
167			**Total Administrative Cost Allocation**		**$0**	**$0**	**$0**		**$0**
168			**Total Expenditures**		**$1,637,824**	**$2,037,398**	**$2,054,283**		**$2,009,556**

	A	B	C	D	F	G	H	I	J
1			**CAMBRIA COMMUNITY SERVICES DISTRICT**						
2			**FUND LEVEL ANALYSIS**						
3			**ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09**						3%
4									
5		**ACCOUNT NO.**	**GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09**		**ACTUAL FY 2016/2017**	**(unaudited) ACTUAL FY 2017/2018**	**(unaudited) ACTUAL FY 2018/2019**		**2019/20 FINAL BUDGET**
6									
7									
169									
170			**OPERATING SURPLUS/(DEFICIT)**		**$110,147**	**($170,011)**	**$131,676**		**$133,480**
171			**TRANSFERS & ENCUMBRANCES**						
172		01 4625	Transfers In - From General Fund		0	0	0		
173			(Transfers Out - To General Fund)				0		
174			Encumbrances - Sources of Funding				(76,050)		
175			Encumbrances - (Designated Funds)				0		
177			**NET TRANSFERS & ENCUMBRANCES**		**$0**	**$0**	**($76,050)**		**$0**
178			**RESERVES**						
179			Use of Reserves				0		
180			(Additions to Reserves)				0		
181			Other Adjustments				0		
183			**RESERVES - INCREASE / (DECREASE)**		**$0**	**$0**	**$0**		**$0**
184			**NET BUDGETARY SOURCES/USES**		**$110,147**	**($170,011)**	**$55,626**		**$133,480**
185									
186			**RESERVES**						
187			Beginning Reserves						
188			Operating Surplus / (Deficit)		$110,147	($170,011)	$131,676		$133,480
189			Transfers & Encumbrances		$0	$0	($76,050)		$0
190			**ENDING RESERVES**		**$110,147**	**($170,011)**	**$55,626**		**$133,480**

ENTERPRISE FUND SUMMARY

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

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ENTERPRISE FUNDS

ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
	SOURCES OF FUNDS						
	Water	$2,541,179	$2,713,608	$3,179,134	$3,424,250	$3,400,000	$24,250
	SWF	$1,208,460	$912,408	$1,024,481	$1,178,180	$1,172,000	$6,180
	SWF-Capital	$0	$0	$68,706	$0	$0	$0
	Total Water	**$3,749,639**	**$3,626,016**	**$4,272,321**	**$4,602,430**	**$4,572,000**	**$30,430**
	Wastewater	$2,017,860	$2,150,012	$2,526,946	$3,024,915	$3,008,000	$16,915
	Total Sources of Funds	$5,767,499	$5,776,028	$6,799,267	$7,627,345	$7,580,000	$47,345
	USES OF FUNDS						
	Water	$2,772,634	$2,406,316	$1,975,864	$3,229,247	$3,361,000	$131,753
	SWF	$941,215	$1,400,192	$1,333,478	$1,167,391	$1,056,000	($111,391)
	SWF-Capital	$0	$0	$227,040	$138,609	$250,000	$111,391
	Total Water	**$3,713,849**	**$3,806,508**	**$3,536,382**	**4,535,247**	**4,667,000**	**131,753**
	Wastewater	$2,504,462	$2,223,228	$2,307,889	$3,024,915	$2,886,000	($138,915)
	Total Expenditures	$6,218,311	$6,029,736	$5,844,271	$7,560,162	$7,553,000	($7,162)
	OPERATING SURPLUS/(DEFICIT)						
	Water	($231,455)	$307,292	$1,203,270	$195,003	$39,000	$156,003
	SWF	$267,245	($487,784)	($308,997)	$10,789	$116,000	($105,211)
	SWF-Capital	$0	$0	($158,334)	($138,609)	($250,000)	$111,391
	Total Water	**$35,790**	**($180,492)**	**$735,939**	**$67,183**	**($95,000)**	**$162,183**
	Wastewater	($486,602)	($73,216)	$219,057	$0	$122,000	($122,000)
	OPERATING SURPLUS/(DEFICIT)	($450,812)	($253,708)	$954,996	$67,183	$27,000	$40,183
	RESERVES						
	Beginning Reserves						
	Water	0	0	0	0	0	0
	SWF	0	0	0	0	0	0
	SWF-Capital	0	0	0	0	0	0
	Total Water	$0	$0	$0	$0	$0	$0
	Wastewater	0	0	0	0	0	0
	Beginning Reserves	$0	$0	$0	$0	$0	$0
	Operating Surplus / (Deficit)						
	Water	($231,455)	$307,292	$1,203,270	$195,003	$39,000	$156,003
	SWF	$267,245	($487,784)	($308,997)	($162,211)	($57,000)	($105,211)
	SWF-Capital	$0	$0	($158,334)	($138,609)	($250,000)	$111,391
	Total Water	$35,790	($180,492)	$735,939	($105,817)	($268,000)	$162,183
	Wastewater	($486,602)	($73,216)	$219,057	$0	$122,000	($122,000)
	Operating Surplus / (Deficit)	($450,812)	($253,708)	$954,996	($105,817)	($146,000)	$40,183
	Transfers & Encumbrances						
	Water	$0	$0	($123,724)	$0	$0	$0
	SWF	$0	$0	($5,198)	$0	$0	$0
	SWF-Capital	$0	$0	($88,510)	$0	$0	$0
	Total Water	$0	$0	($217,432)	$0	$0	$0
	Wastewater	$0	$0	($44,257)	$0	$0	$0
	Transfers & Encumbrances	$0	$0	($261,689)	$0	$0	$0
	ENDING RESERVES	($450,812)	($253,708)	$693,307	($105,817)	($146,000)	$40,183

WATER FUND

WATER DEPARTMENT – 11

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS

WATER FUND - 11, DEPARTMENT - 11

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
	SOURCES OF FUNDS						
	Revenues	$2,541,179	$2,713,608	$3,104,262	$3,424,250	$3,400,000	$24,250
	Other Sources of Funds	$0	$0	$74,871	$0	$0	$0
	Total Sources of Funds	$2,541,179	$2,713,608	$3,179,134	$3,424,250	$3,400,000	$24,250
	USES OF FUNDS						
	Salaries & Wages	$445,122	$541,578	$475,681	$507,477		
	Benefits	$316,875	$281,470	$269,502	$355,138		
	Personnel Services	$761,997	$823,048	$745,183	$862,615	$1,058,000	$195,385
	Services & Supplies	$703,684	$664,640	$465,918	$764,987	$758,000	($6,987)
	Capital Outlay	$715,506	$0	$169,330	$600,000	$600,000	$0
	Debt Service	$9,027	$9,280	$9,690	$26,547	$0	($26,547)
	Administrative Cost Allocation	$582,420	$909,348	$585,742	$975,098	$945,000	($30,098)
	Total Expenditures	$2,772,634	$2,406,316	$1,975,864	$3,229,247	$3,361,000	$131,753
	OPERATING SURPLUS/(DEFICIT)	($231,455)	$307,292	$1,203,270	$195,003	$39,000	$156,003
	RESERVES						
	Beginning Reserves	0	0	0		0	0
	Operating Surplus / (Deficit)	($231,455)	$307,292	$1,203,270	$195,003	39,000	156,003
	Transfers & Encumbrances	$0	$0	($123,724)	$0	0	0
	ENDING RESERVES	($231,455)	$307,292	$1,079,546	$195,003	$39,000	$156,003

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			WATER FUND - 11, DEPARTMENT - 11						3%				
4													
5		ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
6													
7													
8			SOURCES OF FUNDS										
9			REVENUES										
10		11 4000	Service Sales		2,158,781	2,354,809	2,681,464		2,989,000		2,989,000	0	
11		11 4007	Returned Ck Fee		605	905	815				0	0	
12		11 4008	Acct Setup/clse		7,084	8,291	4,586				0	0	
13		11 4009	Off Hours		0	0	0				0	0	
14		11 4010	Water Penalty		45,264	45,927	45,316				0	0	
15		11 4011	Serv/Disc/Recon		235	641	410				0	0	
16		11 4012	Meter Tampering		340	0	0				0	0	
17		11 4014	Water Serv Fees		500	16,349	6,317				0	0	
18		11 4023	Penalty/Surcharge		0	0	0				0	0	
19		11 4050	Administrative Fee Revenue		1,454	10,731	6,803				0	0	
20		11 4100	Connect Rev-SFR		(1,800)	11,632	0		10,000		0	10,000	
21		11 4101	Wait List Maintenance Fee		98,162	21,541	62,922		62,000		62,000	0	
22		11 4110	Remodel Impact Fees		36,945	38,307	61,395		70,000		70,000	0	
23		11 4120	Connect Rev-Com		0	0	0				0	0	
24		11 4122	Retrofit In-Lieu Fee		0	18,000	44,050				0	0	
25		11 4124	Assignment Fees		2,417	5,759	6,196		4,150		0	4,150	
26		11 4128	Admin Fees		0	0	0		70,000		70,000	0	
27		11 4130	Voluntary Lot Merger		0	0	0				0	0	
28		11 4311	County Administrative Fee		0	(7,890)	(7,800)				0	0	
29		11 4360	Standby Availability Charges		177,100	175,896	177,654		178,000		178,000	0	
30		11 4373	Inspection Fee Revenue		9,103	12,040	11,254		9,100		0	9,100	
31		11 4390	Miscellaneous Revenue		1,182	670	2,882		1,000		0	1,000	
32		11 4200	Interest Income		3,807	0	0		31,000		31,000	0	
34			**Total Revenues**		**$2,541,179**	**$2,713,608**	**$3,104,262**		**$3,424,250**		$3,400,000	$24,250	
35			OTHER SOURCES OF FUNDS										
36		11 4397	Loan Proceeds - Dump Truck				74,871				0	0	
37							0				0	0	
43			**Total Other Sources of Funds**		**$0**	**$0**	$74,871		**$0**		$0	$0	
44			**Total Sources of Funds**		$2,541,179	$2,713,608	$3,179,134		$3,424,250		$3,400,000	$24,250	
45			USES OF FUNDS										

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			WATER FUND - 11, DEPARTMENT - 11						3%				
4													
5		ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
6													
7													
47			**SALARIES & WAGES**										
48		5000	Salary & Wages		318,314	410,935	355,560		506,236		0	(506,236)	
49		5010	Overtime		50,379	51,842	38,428		35,000		0	(35,000)	
50		5020	Standby		18,179	18,200	18,080		18,250		0	(18,250)	
51		5040	Sick/Vacation Pay		36,190	38,061	46,166		0		0	0	
52		5050	Holiday Pay		22,060	22,540	17,448		0		0	0	
53			Reduction for "E" Step				0		(52,009)		0	52,009	
54			Prop 218 Estimates										
55			**Total Salaries & Wages**		**$445,122**	**$541,578**	**$475,681**		**$507,477**		**$0**	**($507,477)**	
56			**BENEFITS**										
57		5101	Uniform Allowance		3,133	1,000	2,000		2,400		0	(2,400)	
58		5102	Dental Insurance		9,005	9,139	7,929		5,831		0	(5,831)	
59		5103	Medical Insurance		82,645	81,932	77,248		110,425		0	(110,425)	
60		5105	Life Insurance		520	549	534		1,057		0	(1,057)	
61		5106	FICA		30,620	31,720	26,624		33,723		0	(33,723)	
62		5107	Medicare		7,781	7,676	6,753		8,173		0	(8,173)	
63		5108	Workers Compensation		16,199	11,915	13,386		25,432		0	(25,432)	
64		5109	PERS - Retirement		124,395	94,364	89,563		109,808		0	(109,808)	
65		5120	Other Employee Benefits		2,025	1,988	1,564		1,768		0	(1,768)	
66		5121	Retirees Health		33,657	31,287	34,631		43,092		0	(43,092)	
67		5122	Medical Reimbursements - HRA		6,895	9,900	9,269		13,429		0	(13,429)	
68							0				0	0	
69			Prop. 218 Salaries and Benefits				0				871,000	871,000	
70			Prop. 218 Salaries and Benefits-Added Staff								187,000	187,000	
71			**Total Benefits**		**$316,875**	**$281,470**	**$269,502**		**$355,138**		**$1,058,000**	**$702,862**	
72			**Total Personnel Services**		**$761,997**	**$823,048**	**$745,183**		**$862,615**		**$1,058,000**	**$195,385**	
73			**SERVICES & SUPPLIES**										
74		6010	Ads - Legal/Other		171	762	339		0		0	0	
75		6011I	Public Information - General		64	844	0		515		0	(515)	
76		6030	Insurance (new dump truck)		0	0	1,639		1,688		0	(1,688)	
77		6031	Old M & R Lift Station		798	357	0		0		0	0	
78		6031D	Maintenance & Repairs		52,038	151,559	52,025		105,226		0	(105,226)	
79		6031F	Maintenance & Repairs - Fire Hydrants		5,166	825	39		3,090		0	(3,090)	
80		6031G	Maintenance & Repairs - Generators		555	0	835		1,547		0	(1,547)	

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			WATER FUND - 11, DEPARTMENT - 11						3%				
4													
5		ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
6													
7													
81		6031L	Maintenance & Repairs - Leimert Booster		13,102	544	833		1,030		0	(1,030)	
82		6031M	Maintenance & Repairs - Water Meters		5,018	23,137	1,492		5,150		0	(5,150)	
83		6031P	Pumps		3,412	989	0		0		0	0	
84		6031Q	Maintenance & Repairs - SR3 Well		8,564	2,590	3,267		2,575		0	(2,575)	
85		6031R	Maintenance & Repairs - SR4 Well/Filter		53,465	15,935	28,398		33,990		0	(33,990)	
86		6031S	Maint. & Repairs - Water Storage Tanks		20,926	9,421	3,433		7,004		0	(7,004)	
87			Annual Tank Inspection						10,000		0	(10,000)	
88		6031T	Maint. & Repairs -Water Treatment Systems		19,328	15,373	9,512		16,478		0	(16,478)	
89		6031V	Maint. & Repairs-Wtr.Values (Cord Pave)		41	1,464	0		3,090		0	(3,090)	
90		6031W	Maintenance & Repairs - Wells		10,316	12,895	15,942		39,485		0	(39,485)	
91			SS Well Field Dosing Lines & Analyzers						7,500		0	(7,500)	
92		6031Y	Maint. & Repairs -Water Yard/Booster St.		4,735	3,117	600		2,575		0	(2,575)	
93		6031Z	Maintenance		2,363	0	0		0		0	0	
94		6032D	M & R WW Disp Eff		719	0	0		0		0	0	
95		6032L	M & R WW Lift Station		13	0	0		0		0	0	
96		6032T	M & R WW Treatment		34	0	0		0		0	0	
97		6033B	Maintenance & Repairs - Buildings		685	1,244	3,129		11,330		0	(11,330)	
98			Paint Building						10,000			(10,000)	
99		6033G	Maintenance & Repairs - Grounds		11,839	2,325	652		7,725		0	(7,725)	
100		6036	Maintenance & Repairs- Emergency Events		0	1,844	0		10,300		0	(10,300)	
101		6037	Maintenance & Repairs - SCADA		0	8,577	28,797		22,364		0	(22,364)	
102		6040	Maintenance & Repairs - Equipment		0	2,424	73		180		0	(180)	
103		6041L	Maintenance & Repairs - Vehicles Licenses		4,315	10,757	4,753		9,122		0	(9,122)	
104		6041N	Maint. & Repairs - Vehicles Non-Licensed		157	1,039	2,175		413		0	(413)	
105		6044	Computer/Copier/Printer Services		1,050	585	564		410		0	(410)	
106		6045	Computer/Copier/Printer Goods		1,879	2,068	3,560		8,763		0	(8,763)	
107			Reporting Software						2,000		0	(2,000)	
108			Replace 3 Computers						5,000		0	(5,000)	
109		6048	Security & Safety		895	230	1,466		3,605		0	(3,605)	
110		6050	Office Supplies		2,203	164	515		805		0	(805)	
111		6051	Printing & Shipping		7,308	9,205	9,113		14,620		0	(14,620)	
112		6052	Bank Charges		0	1	0		0		0	0	
113		6053	Printing/Forms		3,979	5,607	3,064		2,391		0	(2,391)	
114		6054	Membership Dues, Publications/Books		12,935	16,483	3,303		5,356		0	(5,356)	
115		6055	Government Fees & Licenses		47,602	24,893	29,045		30,900		0	(30,900)	
116		6059	Bad Debt Expense		11,487	(48)	(8)		103		0	(103)	
117		6060C	Utilities - Cell Phone		2,162	2,785	2,085		2,888		0	(2,888)	

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			WATER FUND - 11, DEPARTMENT - 11						3%				
4													
5		ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
6													
7													
118		6060E	Utilities - Electricity		140,114	132,541	132,809		167,111		0	(167,111)	
119		6060G	Utilities - Gas		0	0	0		0		0	0	
120		6060I	Utilities - Internet		4,142	3,556	4,067		4,432		0	(4,432)	
121		6060P	Utilities - Phone-Land Lines, Faxes, Alarms		6,038	5,699	4,755		6,860		0	(6,860)	
122		6060S	Utilities - Sewer		1,024	1,079	1,196		1,187		0	(1,187)	
123		6060W	Utilities - Water		1,280	0	0		0		0	0	
124		6063	M & R Communications Equipment		0	1,848	0		2,575		0	(2,575)	
125		6078	Land Lease - Well Site		37,554	38,624	40,150		41,349		0	(41,349)	
126		6080E	Professional Services - Engineering		0	270	0		0		0	0	
127			Urban Water Mgmt Plan						30,000		0	(30,000)	
128			Water Use Efficiency Plan Update						10,000		0	(10,000)	
129		6080G	Professional Services - GIS Development		5,070	3,220	1,712		7,725		0	(7,725)	
130		6080K	Professional Services - District Counsel		24,006	7,794	0		5,150		0	(5,150)	
131		6080L	Land Conservancy - Lot Inventory, Etc.		8,539	21,157	2,655		0		0	0	
132		6080M	Professional Services - Misc./Other		85,778	50,391	6,871		15,000		0	(15,000)	
133		6080V	Voluntary Lot Merger Program		10,747	12,715	6,418		8,499		0	(8,499)	
134		6086	Outside Services		0	0	0		206		0	(206)	
135		6089	Emergency Medical Supplies		0	0	89		92		0	(92)	
136		6090	Department Operating Supplies		6,511	2,656	12,137		21,445		0	(21,445)	
137		6090B	Sensor Cleaning		355	0	0		0		0	0	
138		6091	Lab Tests		22,571	10,527	11,753		11,415		0	(11,415)	
139		6091B	Operating Supplies		418	2,497	1,746		0		0	0	
140		6091G	Calibration		2,627	5,028	1,500		2,704		0	(2,704)	
141		6091H	Lab Testing		(95)	0	0		0		0	0	
142		6092	Lab Supplies		0	0	0		0		0	0	
143		6093	Small Tools and Equipment		5,443	4,105	5,456		9,008		0	(9,008)	
144		6094	Clothing and Uniform		8,182	3,986	3,811		5,008		0	(5,008)	
145		6096	Fuel - Gas and Diesel		16,000	17,323	11,224		12,360		0	(12,360)	
146		6115	Meeting Expenses		108	0	242		284		0	(284)	
147		6120E	Travel, Training, Seminars-Employees,		4,176	4,230	3,994		3,090		0	(3,090)	
148		6125	Employee Recruitment		3,772	5,399	2,693		2,544		0	(2,544)	
149		6610	Retrofit Program		0	0	0		0		0	0	
150		6611	Rebate Program - Cisterns, Toilets, Wash		0	0	0		7,725		0	(7,725)	
151			Prop 218 Estimates				0		0		758,000	758,000	
159			**Total Services & Supplies**		**$703,684**	**$664,640**	**$465,918**		**$764,987**		**$758,000**	**($6,987)**	

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			WATER FUND - 11, DEPARTMENT - 11						3%				
4													
5		ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
6													
7													
160			CAPITAL OUTLAY										
163		6170	Capital Assets		715,506	0	0				0	0	
164			Replace 2005 F150 Truck						35,000		0	(35,000)	
165			Security Improvements @ WTP						9,000			(9,000)	
166		6170	Trailer-Mounted Vacuum Exactor				46,169				0	0	
167		6170	Air Compressor & Jack Hammer				22,557				0	0	
168		6170	Dump Truck Replacement (Ford F-650)				74,871				0	0	
169		6170	Zone 2 to 7 Trans Main SR Crk Ped Brdg				2,241				0	0	
170		6170	Replacement of Leimert Service Lines				0				0	0	
171		6170	Water Meter Replacement/Upgrade				0				0	0	
172		6170	GIS Update/Upgrade				0				0	0	
173		6170	Valve Replacements				0				0	0	
174		6170	Rodeo Grounds Pump Station Replacement				0				0	0	
175		6170	SCADA System - L/T Water Portion				23,492				0	0	
176												0	
177			SCADA System						250,000			(250,000)	
178			Waterline Crossing at Pedestrian Bridge						120,000			(120,000)	
179			Water Meters						186,000			(186,000)	
180												0	
181												0	
182			Prop 218 Estimates				0				600,000	600,000	
185			**Total Capital Outlay**		**$715,506**	**$0**	**$169,330**		**$600,000**		**$600,000**	**$0**	
186			DEBT SERVICE										
187		6180J	Loan Principal-Ford F-250		0	8,363	8,659		8,726		0	(8,726)	
188		6180H	Interest Expense		0	917	1,031		885		0	(885)	
189		6180J	Loan Principal-City National Bank		8811	0	0		0		0	0	
190		6180H	Interest Expense		216	0	0		0		0	0	
191		6180J	Loan Principal-Muni Fin Ford Dump Trk		0	0	0		13,754		0	(13,754)	
192		6180H	Interest Expense - Muni Fin Ford Dump Trk		0	0	0		3,182		0	(3,182)	
194			**Total Debt Service**		**$9,027**	**$9,280**	**$9,690**		**$26,547**		**$0**	**($26,547)**	
195			ADMINISTRATIVE COST ALLOCATION										
196			Administrative Cost Allocation - Water Fund		582,420	909,348	585,742		593,531		945,000	351,469	
197			Administrative Cost Allocation - SWF Fund						286,175		0	(286,175)	
198			Administrative Cost Allocation - SWF-C Fund						95,392		0	(95,392)	

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			WATER FUND - 11, DEPARTMENT - 11						3%				
4													
5		ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
6													
7													
199													
201			Total Administrative Cost Allocation		$582,420	$909,348	$585,742		$975,098		$945,000	($30,098)	
202			**Total Expenditures**		**$2,772,634**	**$2,406,316**	**$1,975,864**		**$3,229,247**		**$3,361,000**	**$131,753**	
203													
204			**OPERATING SURPLUS/(DEFICIT)**		**($231,455)**	**$307,292**	**$1,203,270**		**$195,003**		**$39,000**	**$156,003**	
205			**TRANSFERS & ENCUMBRANCES**										
206		01 4625	Transfers In - From General Fund		0	0	0				0	0	
207			(Transfers Out)				0				0	0	
208			Encumbrances - Sources of Funding				(123,724)						
209			Encumbrances - (Designated Funds)				0						
211			**NET TRANSFERS & ENCUMBRANCES**		**$0**	**$0**	**($123,724)**		**$0**		**$0**	**$0**	
212			**RESERVES**										
213			Use of Reserves				0				0	0	
214			(Additions to Reserves - Vehicle Repl)				0				0	0	
215			Other Adjustments				0				0	0	
217			**RESERVES - INCREASE / (DECREASE)**		**$0**	**$0**	**$0**		**$0**		**$0**	**$0**	
218			**NET BUDGETARY SOURCES/USES**		**($231,455)**	**$307,292**	**$1,079,546**		**$195,003**		**$39,000**	**$156,003**	
219													
220			**RESERVES**										
221			Beginning Reserves										
222			Operating Surplus / (Deficit)		($231,455)	$307,292	$1,203,270		$195,003		$39,000	$156,003	
223			Transfers & Encumbrances		$0	$0	($123,724)		$0		$0	$0	
224			**ENDING RESERVES**		**($231,455)**	**$307,292**	**$1,079,546**		**$195,003**		**$39,000**	**$156,003**	
225													

WATER FUND

SWF OPERATIONS – 39

SWF CAPITAL - 40

CAMBRIA COMMUNITY SERVICES DISTRICT

FUND LEVEL ANALYSIS

SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
	SOURCES OF FUNDS						
	Revenues	$989,347	$912,408	$1,024,481	$1,178,180	$1,172,000	$6,180
	Other Sources of Funds	$219,113	$0	$0	$0	$0	$0
	Total Sources of Funds	$1,208,460	$912,408	$1,024,481	$1,178,180	$1,172,000	$6,180
	USES OF FUNDS						
	Salaries & Wages	$40,177	$6,439	$86,454	$170,825		
	Benefits	$0	$2,381	$38,650	$100,585		
	Personnel Services	$40,177	$8,820	$125,104	$271,410	$261,000	($10,410)
	Services & Supplies	$246,987	$660,026	$220,928	$236,555	$135,000	($101,555)
	Capital Outlay	$0	$49,321	$29,802	$0	$0	$0
	Debt Service	$654,051	$682,025	$659,424	$659,426	$660,000	$574
	Administrative Cost Allocation	$0	$0	$298,221	$0	$0	$0
	Total Expenditures	$941,215	$1,400,192	$1,333,478	$1,167,391	$1,056,000	($111,391)
	OPERATING SURPLUS/(DEFICIT)	$267,245	($487,784)	($308,997)	$10,789	$116,000	($105,211)
	RESERVES						
	Beginning Reserves	$0	$0	$0	$0	-	-
	Operating Surplus / (Deficit)	$267,245	($487,784)	($308,997)	($162,211)	(57,000)	(105,211)
	Transfers & Encumbrances	$0	$0	($5,198)	$0	0	0
	ENDING RESERVES	$267,245	($487,784)	($314,195)	($162,211)	($57,000)	($105,211)

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS

SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 3%

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
	SOURCES OF FUNDS						
	REVENUES						
39 4041	SWF Water Base - Residential (SFR, MFR)	272,121	270,881	310,624	456,000	456,000	0
39 4042	SWF Base Vac	23,299	24,011	27,550		0	0
39 4043	SWF Base Com Ld	22,725	22,675	23,613		0	0
39 4044	SWF Base Com Wt	51,848	51,850	48,642		0	0
39 4051	SWF Water Usage - Residential (SFR,MFR)	255,662	288,981	327,607	716,000	716,000	0
39 4052	SWF Use Vac Rnt	22,361	26,228	28,112		0	0
39 4053	SWF Use Com Ld	131,631	133,005	154,475		0	0
39 4054	SWF Use Com Wtr	81,011	88,536	102,277		0	0
39 4061	SWF Facil Resd	56,104	(2,434)	0		0	0
39 4062	SWF Facil Vac R	4,668	0	0		0	0
39 4063	SWF Facil Cm Ld	37,392	0	0		0	0
39 4064	SWF Facil Cm Wt	16,652	0	0		0	0
39 4200	Interest Income	13,873	8,675	1,582	6,180	0	6,180
				0		0	0
	Total Revenues	**$989,347**	**$912,408**	**$1,024,481**	**$1,178,180**	$1,172,000	$6,180
	OTHER SOURCES OF FUNDS						
39 4620	Grant Revenue - Capital	219,113	0	0		0	0
	Total Other Sources of Funds	**$219,113**	**$0**	$0	**$0**	$0	$0
	Total Sources of Funds	**$1,208,460**	**$912,408**	**$1,024,481**	**$1,178,180**	$1,172,000	$6,180
	USES OF FUNDS						
	SALARIES & WAGES						
5000	Salary & Wages	40,177	6,200	69,655	172,195	0	(172,195)
5010	Overtime	0	60	3,202	4,000	0	(4,000)
5020	Standby	0	0	20	0	0	0
5040	Sick/Vacation Pay	0	0	10,110	0	0	0
5050	Holiday Pay	0	179	3,467	0	0	0
	Reduction for "E" Step				(5,370)		5,370
	Prop 218 Estimates			0		0	0
	Total Salaries & Wages	**$40,177**	**$6,439**	**$86,454**	**$170,825**	**$0**	**($170,825)**

CAMBRIA COMMUNITY SERVICES DISTRICT

FUND LEVEL ANALYSIS

SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25 3%

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
	BENEFITS						
5101	Uniform Allowance	0	0	434	400	0	(400)
5102	Dental Insurance	0	212	2,971	1,762	0	(1,762)
5103	Medical Insurance	0	603	12,931	39,152	0	(39,152)
5105	Life Insurance	0	2	84	239	0	(239)
5106	FICA	0	387	4,980	10,482	0	(10,482)
5107	Medicare	0	91	1,247	2,586	0	(2,586)
5108	Workers Compensation	0	236	1,288	8,912	0	(8,912)
5109	PERS - Retirement	0	850	13,167	33,178	0	(33,178)
5120	Other Employee Benefits	0	0	1,142	1,716	0	(1,716)
5122	Medical Reimbursements - HRA	0	0	406	2,158	0	(2,158)
						0	0
	Prop 218 Estimates					261,000	261,000
	Total Benefits	**$0**	**$2,381**	**$38,650**	**$100,585**	**$261,000**	**$160,415**
	Total Personnel Services	**$40,177**	**$8,820**	**$125,104**	**$271,410**	**$261,000**	**($10,410)**
	SERVICES & SUPPLIES						
6031F	Maintenance & Repairs - Fire Hydrants	0	0	0	0	0	0
6031G	Maintenance & Repairs - Generators	0	0	0	0	0	0
6031Z	Maintenance	27,191	115,387	10,129	20,760	0	(20,760)
6031	Off-Hauling RO Brine	0	0	0	3,090	0	(3,090)
6033B	Maintenance & Repairs - Buildings	0	450	570	1,409	0	(1,409)
6033G	Maintenance & Repairs - Grounds	0	0	2,115	2,076	0	(2,076)
	Replace Analyzers (2)				7,500	0	(7,500)
	Pickling Filters for Preservation				60,000	0	(60,000)
6036	Maintenance & Repairs- Emergency	0	16,253	20,437	37,987	0	(37,987)
6041L	Maintenance & Repairs - Vehicles Licenses	0	0	217	232	0	(232)
6044	Comp/Copier/Printer Services	0	0	167	413	0	(413)
6051	Postage & Shipping	0	32	1,612	3,886	0	(3,886)
6055	Government Fees & Licenses	108	44,790	41,316	22,660	0	(22,660)
6060C	Utilities - Cell Phone	0	45	324	222	0	(222)
6060E	Utilities - Electricity	38,527	48,518	14,050	16,068	0	(16,068)
6070	Equipment Rent	0	4,036	21,840	24,918	0	(24,918)
	Reduce Tank Rental to 3 Months				(18,688)	0	18,688
6080K	Professional Services - District Counsel	18,299	23,816	0	0	0	0

	B	C	D	F	G	H	I	J	K	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT										
2		FUND LEVEL ANALYSIS										
3		SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25						3%				
4												
5	ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
6												
7												
96	6080L	Professional Services - Legal		23,840	8,035	0		0		0	0	
97	6080M	Professional Services - Misc./Other		26,149	154,425	8,460		17,339		0	(17,339)	
98	6086	Outside Services		0	0	18		44		0	(44)	
99	6090	Department Operating Supplies		0	0	1,895		1,952		0	(1,952)	
100	6090B	Sensor Cleaning		2,865	0	0		0		0	0	
101	6091	Lab Tests		4,909	152,950	10,891		10,300		0	(10,300)	
102	6091B	Operating Supplies		2,483	7,567	473		4,684		0	(4,684)	
103	6091E	Baseline Mon		150	0	0		0		0	0	
104	6091F	Remote Monitoring		3,243	500	6,000		6,180		0	(6,180)	
105	6091G	Calibration		0	0	0		0		0	0	
106	6091H	Lab Testing		0	10,277	0		0		0	0	
107	6092	Lab Supplies		0	574	1,981		2,447		0	(2,447)	
108	6094	Clothing and Uniform		0	0	70		173		0	(173)	
109	6096	Fuel - Gas and Diesel		0	0	4,153		4,573		0	(4,573)	
110	6115	Meeting Expense		0	0	0		0		0	0	
111	6120E	Travel, Training, Seminars – Employees		57	0	454		1,123		0	(1,123)	
112	6125	Employee Recruitment		0	700	0		0		0	0	
113	6195	Vehicles		0	0	2,106		5,206			(5,206)	
114	6829D	Performance Bonds		71,649	71,649	71,649		0		0	0	
115	6829M	Financial Services		0	0	0		0		0	0	
116	6829S	EWS Environmental		27,517	22	0		0		0	0	
148		Prop 218 Estimates				0		0		135,000	135,000	
151		**Total Services & Supplies**		**$246,987**	**$660,026**	**$220,928**		**$236,555**		**$135,000**	**($101,555)**	
152		**CAPITAL OUTLAY**										
153	6170E	Impoundment Basin		0	49,321	29,802		0		0	0	
154		Capital Assets				0		0			0	
155		Prop 218 Estimates				0				0	0	
161		**Total Capital Outlay**		**$0**	**$49,321**	**$29,802**		**$0**		**$0**	**$0**	
162		**DEBT SERVICE**										
163	6195	Vehicle		0	22,599	0		0		0	0	
164	6180P	Loan Principal		313,861	326,893	340,465		354,604		0	(354,604)	
165	6180I	Interest Expense		340,190	332,533	318,959		304,822		0	(304,822)	
166						0				660,000	660,000	

	B	C	D	F	G	H	I	J	K	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT										
2		FUND LEVEL ANALYSIS										
3		SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25						3%				
4												
5	ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
6												
7												
168		Total Debt Service		$654,051	$682,025	$659,424		659,426		$660,000	$574	
169		ADMINISTRATIVE COST ALLOCATION										
170		Administrative Cost Allocation - See Water Fund FY 2019/20		0	0	298,221		0		0	0	
172		Total Administrative Cost Allocation		$0	$0	$298,221		$0		$0	$0	
173		Total Expenditures		$941,215	$1,400,192	$1,333,478		$1,167,391		$1,056,000	($111,391)	
174												
175		OPERATING SURPLUS/(DEFICIT)		$267,245	($487,784)	($308,997)		$10,789		$116,000	($105,211)	
176		TRANSFERS & ENCUMBRANCES										
177	01 4625	Transfers In - From General Fund		0	0	0				0	0	
178		(Transfers Out)				0				0	0	
179		Encumbrances - Sources of Funding				(5,198)						
180		Encumbrances - (Designated Funds)				0						
182		NET TRANSFERS & ENCUMBRANCES		$0	$0	($5,198)		$0		$0	$0	
183		RESERVES										
184		Use of Reserves				0				0	0	
185		(Additions to Reserves - 2 Month Operations)				0		(173,000)		(173,000)	0	
186		Other Adjustments				0				0	0	
188		RESERVES - INCREASE / (DECREASE)		$0	$0	$0		($173,000)		($173,000)	$0	
189		NET BUDGETARY SOURCES/USES		$267,245	($487,784)	($314,195)		($162,211)		($57,000)	($105,211)	
190												
191		RESERVES										
192		Beginning Reserves										
193		Operating Surplus / (Deficit)		$267,245	($487,784)	($308,997)		($162,211)		($57,000)	($105,211)	
194		Transfers & Encumbrances		$0	$0	($5,198)		$0		$0	$0	
195		ENDING RESERVES		$267,245	($487,784)	($314,195)		($162,211)		($57,000)	($105,211)	
196												

CAMBRIA COMMUNITY SERVICES DISTRICT

FUND LEVEL ANALYSIS

SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30

ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
	SOURCES OF FUNDS						
	Revenues	$0	$0	$68,706	$0	$0	$0
	Other Sources of Funds	$0	$0	$0	$0	$0	$0
	Total Sources of Funds	$0	$0	$68,706	$0	$0	$0
	USES OF FUNDS						
	Salaries & Wages	$0	$0	$0	$0		
	Benefits	$0	$0	$0	$0		
	Personnel Services	$0	$0	$0	$0	$0	$0
	Services & Supplies	$0	$0	$0	$0	$0	$0
	Capital Outlay	$0	$0	$137,878	$138,609	$250,000	$111,391
	Debt Service	$0	$0	$0	$0	$0	$0
	Administrative Cost Allocation	$0	$0	$89,162	$0	$0	$0
	Total Expenditures	$0	$0	$227,040	$138,609	$250,000	$111,391
	OPERATING SURPLUS/(DEFICIT)	$0	$0	($158,334)	($138,609)	($250,000)	$111,391
	RESERVES						
	Beginning Reserves	$0	$0	$0	$0	-	-
	Operating Surplus / (Deficit)	$0	$0	($158,334)	($138,609)	(250,000)	111,391
	Transfers & Encumbrances	$0	$0	($88,510)	$0	0	0
	ENDING RESERVES	$0	$0	($246,844)	($138,609)	($250,000)	$111,391

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

ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
	SOURCES OF FUNDS						
	REVENUES						
4390	Miscellaneous Revenue			68,706		0	0
	Total Revenues	**$0**	**$0**	$68,706	**$0**	$0	$0
	OTHER SOURCES OF FUNDS						
				0		0	0
	Total Other Sources of Funds	**$0**	**$0**	$0	**$0**	$0	$0
	Total Sources of Funds	$0	$0	$68,706	$0	$0	$0
	USES OF FUNDS						
	SALARIES & WAGES						
				0		0	0
	Total Salaries & Wages	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	BENEFITS						
				0		0	0
	Total Benefits	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	Total Personnel Services	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	SERVICES & SUPPLIES						
				0		0	0
	Total Services & Supplies	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	CAPITAL OUTLAY						
						0	0
6170	Interim SWF AWTP Off-Hauling Facilities			0		0	0
6170	Impoundment Basin Design Evaluation			6,639		0	0
40-1829C-30	CIP Brackish Environmental			6,728		0	0
40-1829I-30	CIP Brackish Legal			100,941		0	0
40-1829K-30	CIP SWF Public Outreach			2,333		0	0
6910	Section 7 ESA Consultation			21,236		0	0
						0	0

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS

SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30

ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
	EIR Consulting and Section 7 Consultation				28,609	0	(28,609)
	Off Hauling / Secondary Containment				20,000	0	(20,000)
	Increase in Off Hauling Estimate				10,000	0	(10,000)
	Tank Purchase				80,000	0	(80,000)
						0	0
						0	0
	Prop 218 Estimates			0		250,000	250,000
	Total Capital Outlay	**$0**	**$0**	**$137,878**	**$138,609**	**$250,000**	**$111,391**
	DEBT SERVICE						
		0		0		0	0
		0		0		0	0
	Total Debt Service	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	ADMINISTRATIVE COST ALLOCATION						
	Administrative Cost Allocation - See Water Fund FY 2019/20			89,162	0	0	0
	Total Administrative Cost Allocation	**$0**	**$0**	**$89,162**	**$0**	**$0**	**$0**
	Total Expenditures	**$0**	**$0**	**$227,040**	**$138,609**	**$250,000**	**$111,391**

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30										
4													
5		ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
6													
167													
168			**OPERATING SURPLUS/(DEFICIT)**		$0	$0	($158,334)		($138,609)		($250,000)	$111,391	
169			**TRANSFERS & ENCUMBRANCES**										
170		01 4625	Transfers In - From General Fund		0	0	0				0	0	
171			(Transfers Out)				0				0	0	
172			Encumbrances - Sources of Funding				(88,510)						
173			Encumbrances - (Designated Funds)				0						
175			**NET TRANSFERS & ENCUMBRANCES**		$0	$0	($88,510)		$0		$0	$0	
176			**RESERVES**										
177			Use of Reserves				0				0	0	
178			(Additions to Reserves)				0				0	0	
179			Other Adjustments				0				0	0	
181			**RESERVES - INCREASE / (DECREASE)**		$0	$0	$0		$0		$0	$0	
182			**NET BUDGETARY SOURCES/USES**		$0	$0	($246,844)		($138,609)		($250,000)	$111,391	
183													
184			**RESERVES**										
185			Beginning Reserves										
186			Operating Surplus / (Deficit)		$0	$0	($158,334)		($138,609)		($250,000)	$111,391	
187			Transfers & Encumbrances		$0	$0	($88,510)		$0		$0	$0	
188			**ENDING RESERVES**		$0	$0	($246,844)		($138,609)		($250,000)	$111,391	

WASTEWATER FUND

WASTEWATER DEPARTMENT – 12

CAMBRIA COMMUNITY SERVICES DISTRICT

FUND LEVEL ANALYSIS

WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
	SOURCES OF FUNDS						
	Revenues	$2,017,860	$2,150,012	$2,470,406	$3,024,915	$3,008,000	$16,915
	Other Sources of Funds	$0	$0	$56,540	$0	$0	$0
	Total Sources of Funds	$2,017,860	$2,150,012	$2,526,946	$3,024,915	$3,008,000	$16,915
	USES OF FUNDS						
	Salaries & Wages	$451,357	$464,418	$436,297	$597,669		
	Benefits	$295,618	$270,400	$256,275	$401,733		
	Personnel Services	$746,975	$734,818	$692,572	$999,402	$1,078,000	$78,598
	Services & Supplies	$833,097	$743,910	$628,220	$815,231	$669,000	($146,231)
	Capital Outlay	$346,929	$117,278	$277,551	$497,927	$500,000	$2,073
	Debt Service	$147,686	$166,124	$191,860	$202,847	$160,000	($42,847)
	Administrative Cost Allocation	$429,775	$461,098	$517,687	$509,508	$479,000	($30,508)
	Total Expenditures	$2,504,462	$2,223,228	$2,307,889	$3,024,915	$2,886,000	($138,915)
	OPERATING SURPLUS/(DEFICIT)	($486,602)	($73,216)	$219,057	$0	$122,000	($122,000)
	RESERVES						
	Beginning Reserves	$0	$0	$0	$0	-	0
	Operating Surplus / (Deficit)	($486,602)	($73,216)	$219,057	$0	122,000	(122,000)
	Transfers & Encumbrances	$0	$0	($44,257)	$0	-	-
	ENDING RESERVES	($486,602)	($73,216)	$174,800	$0	$122,000	($122,000)

CAMBRIA COMMUNITY SERVICES DISTRICT

FUND LEVEL ANALYSIS

WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12

3%

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
	SOURCES OF FUNDS						
	REVENUES						
12 4000	Service Sales	$1,883,476	$2,040,681	$2,360,009	$2,818,000	2,818,000	0
12 4200	Interest Income	$0	$0	$0	$1,000	1,000	0
11 4311	County Administrative Fee	$0	($7,788)	($7,700)	($8,085)		(8,085)
12 4360	Standby Availability Charges	$115,159	$114,345	$115,517	$119,000	119,000	0
12 4390	Miscellaneous Revenue	$19,225	$2,774	$2,580	$70,000	70,000	0
	Property Taxes - Low Income Reduction Offset	$0	$0	$0	$25,000	0	25,000
				$0			0
	Total Revenues	**$2,017,860**	**$2,150,012**	$2,470,406	**$3,024,915**	$3,008,000	$16,915
	OTHER SOURCES OF FUNDS						
11 4397	Loan Proceeds - Crane Truck			$56,540			0
				0			
	Total Other Sources of Funds	**$0**	**$0**	$56,540	**$0**	$0	$0
	Total Sources of Funds	**$2,017,860**	**$2,150,012**	$2,526,946	**$3,024,915**	$3,008,000	$16,915
	USES OF FUNDS						
	SALARIES & WAGES						
5000	Salary & Wages	$333,618	$353,105	$339,611	$609,887		(609,887)
5010	Overtime	$42,115	$29,788	$26,195	$25,000		(25,000)
5020	Standby	$18,429	$18,000	$18,100	$18,250		(18,250)
5040	Sick/Vacation Pay	$38,789	$43,663	$34,680	$0		0
5050	Holiday Pay	$18,406	$19,862	$17,711	$0		0
	Reduction for "E" Step			0	($55,468)		55,468
	Total Salaries & Wages	**$451,357**	**$464,418**	**$436,297**	**$597,669**	**$0**	**($597,669)**
	BENEFITS						
5101	Uniform Allowance	$1,757	$1,576	$1,600	$2,800		(2,800)
5102	Dental Insurance	$8,277	$7,917	$7,265	$7,450		(7,450)
5103	Medical Insurance	$68,548	$80,005	$58,870	$117,029		(117,029)
5105	Life Insurance	$473	$513	$492	$1,103		(1,103)
5106	FICA	$25,967	$27,731	$26,214	$38,515		(38,515)

CAMBRIA COMMUNITY SERVICES DISTRICT

FUND LEVEL ANALYSIS

WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12

3%

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
5107	Medicare	$6,494	$6,590	$6,213	$9,536		(9,536)
5108	Workers Compensation	$19,350	$14,379	$14,685	$37,822		(37,822)
5109	PERS - Retirement	$113,363	$75,573	$79,849	$120,805		(120,805)
5112	Unemployment Insurance	$2,288	$4,950	$6,751	$0		0
5120	Other Employee Benefits	$810	$795	$1,127	$1,716		(1,716)
5121	Retirees Health	$41,356	$40,406	$44,186	$49,409		(49,409)
5122	Medical Reimbursements - HRA	$6,935	$9,965	$9,024	$15,548		(15,548)
	Prop. 218 Salaries and Benefits			0		814,000	814,000
	Prop. 218 Salaries and Benefits-Added Staff			0		264,000	264,000
	Total Benefits	**$295,618**	**$270,400**	**$256,275**	**$401,733**	**$1,078,000**	**$676,267**
	Total Personnel Services	**$746,975**	**$734,818**	**$692,572**	**$999,402**	**$1,078,000**	**$78,598**
	SERVICES & SUPPLIES						
6010	Ads - Legal/Other	$171	$592	542	$515		(515)
6011I	Public Information - General	$64	$0	0	$0		0
6030	Insurance	$500	$0	0	$0		0
6031Z	Maintenance	$454	$0	0	$0	250,000	250,000
6032C	M & R WW Collection System	$11,220	$1,862	448	$2,060		(2,060)
6032D	M & R WW - Disposal Effluent	$17,396	$4,419	0	$0		0
6032E	M & R WW - Easements	$0	$1,090	0	$0		0
6032G	M & R Wastewater Generators	$8,194	$10,917	6,358	$4,120		(4,120)
6032L	M & R Wastewater Lift Stations	$12,893	$44,435	34,263	$62,119		(62,119)
6032M	M & R-WW Manhole Raising(Cord Paving)	$1,653	$29,919	10,848	$31,773		(31,773)
6032P	M & R- Pumps	$3,004	$50	0	$0		0
6032S	M & R- WW Disposal of Sludge	$124,316	$92,779	89,866	$106,220		(106,220)
6032T	M & R-Wastewater Treatment Plant	$82,046	$46,278	43,385	$58,013		(58,013)
6033B	Maintenance & Repairs - Buildings	$7,968	$7,425	8,527	$18,669		(18,669)
	Paint Building				$20,000		(20,000)
6033G	Maintenance & Repairs - Grounds	$32,469	$14,817	1,420	$515		(515)
6035	Major Maintenance	$0	$0	0	$0		0
6035T	Major Maintenance-CCTV & Hydro Clean	$0	$0	0	$0		0
6036	M & R- Emergency Events	$36,166	$38,637	0	$0		0
6036T	Unplanned Maintenance	$0	$7,727	0	$0		0
6037	M & R- SCADA	$9,106	$0	5,269	$1,483		(1,483)
6040	M & R- Equipment	$2,122	$0	0	$0		0
6041L	Maintenance & Repairs - Vehicles Licenses	$7,445	$6,451	3,467	$5,883		(5,883)

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12						3%				
4													
5		ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
6													
7													
98		6041N	Maint. & Repairs - Vehicles Non-Licensed		$2,702	$451	1,758		$3,895			(3,895)	
99		6041V	Maint. & Repairs - Vehicles - Vactor		$2,115	$3,630	600		$3,090			(3,090)	
100		6044	Computer Services		$880	$0	362		$413			(413)	
101		6045	Computer/Copier/Printer Supplies/Maint.		$2,397	$3,087	3,329		$5,150			(5,150)	
102			Replace Computers				0		$10,000			(10,000)	
103		6048	Security & Safety		$8,741	$3,710	4,709		$4,120			(4,120)	
104		6050	Office Supplies		$5,893	$5,691	4,105		$3,342			(3,342)	
105		6051	Printing & Shipping		$5,069	$5,689	8,757		$13,762			(13,762)	
106		6052	Bank Services		$22	$0	0		$0			0	
107		6053	Printing/Forms		$2,548	$2,137	2,093		$2,074			(2,074)	
108		6054	Membership Dues, Publications/Books		$657	$754	156		$353			(353)	
109		6055	Government Fees & Licenses		$89,141	$83,129	89,255		$93,804		94,000	196	
110			SWPPP Update						$3,000			(3,000)	
111			Haz-Com Update						$2,000			(2,000)	
112			Fuel Storage Emergency Response Update						$2,000			(2,000)	
113			Odor Control Update						$2,000			(2,000)	
114			Operation Maint & Mgmt Program Update						$14,000			(14,000)	
115		6060C	Utilities - Cell Phone		$1,398	$1,484	2,071		$2,581			(2,581)	
116		6060E	Utilities - Electricity		$209,974	$199,902	233,703		$250,234		225,000	(25,234)	
117		6060G	Utilities - Gas		$1,280	$1,138	1,128		$818			(818)	
118		6060I	Utilities - Internet		$5,202	$5,367	5,977		$6,706			(6,706)	
119		6060P	Utilities - Phone-Land Lines, Faxes, Alarms		$6,229	$6,033	7,913		$8,057			(8,057)	
120		6060W	Utilities - Water		$13,344	$5,299	1,475		$1,445			(1,445)	
121		6063	M & R Communications Equipment		$150	$447	0		$0			0	
122		6070	Equipment Rental		$9,595	$697	0		$1,030			(1,030)	
123		6080	Professional Services - Engineering		$0	$407	0		$0			0	
124		6080G	Professional Services - GIS Development		$3,735	$4,885	3,432		$6,180			(6,180)	
125		6080K	Professional Services - District Counsel		$3,933	$3,743	0		$0			0	
126		6080L	Land Conservancy - Lot Inventory, Etc.		$1,438	$0	0		$0			0	
127		6080M	Professional Services - Misc./Other		$44,063	$19,527	5,616		$5,150			(5,150)	
128		6086	Outside Services		$3,881	$28,721	2,333		$2,403			(2,403)	
129		6089	Emergency & Medical Supplies		$165	$0	65		$515			(515)	
130		6090	Department Operating Supplies		$484	$0	24		$103			(103)	
131		6091	Lab Tests		$25,223	$28,002	21,470		$25,750			(25,750)	
132		6091H	Lab Testing		$125	$0	0		$0			0	
133		6092	Lab Supplies		$1,734	$2,348	3,047		$2,875			(2,875)	

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12						3%				
4													
5		ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
6													
7													
134		6093	Small Tools and Equipment		$2,102	$2,297	1,800		$3,508			(3,508)	
135		6094	Clothing and Uniform		$3,162	$2,787	1,714		$2,060			(2,060)	
136		6095	Office Furniture/Equipment		$2,085	$0	965		$1,030			(1,030)	
137		6096	Fuel - Gas and Diesel		$7,682	$10,598	10,513		$11,112			(11,112)	
138		6115	Meeting Expenses		$109	$0	212		$118			(118)	
139		6120D	Travel, Training, Seminars-Directors		$0	$0	0		$0			0	
140		6120E	Travel, Training, Seminars-Employees,		$3,801	$1,878	3,725		$6,120			(6,120)	
141		6124	Employee Recognition		$100	$0	0		$0			0	
142		6125	Employee Recruitment		$4,751	$2,674	1,523		$3,060			(3,060)	
143			Prop 218 Other				0		$0		100,000	100,000	
145			**Total Services & Supplies**		**$833,097**	**$743,910**	**$628,220**		**$815,231**		**$669,000**	**($146,231)**	
146			**CAPITAL OUTLAY**										
148							$0					0	
149			Security Improvements @ WWTP				0		$9,000			(9,000)	
150			Replace 1996 F150 Rack Truck				0		$25,000			(25,000)	
151		6170	Capital Assets		$346,929	$0	$0					0	
152		6170F	WWTP Influent Screen Installation			$1,079	$157,555					0	
153		6170F	Hand Rails On Digesters			$0	$5,383					0	
154		6170F	Hand Rails on Main Walkway/Pump			$29,185	$42,840					0	
155		6170F	Screw screen Compactor With Auger			$6,780	$0					0	
156		6170F	Effluent Pump			$17,250	$0					0	
157		6170F	6" Pump			$53,204	$0					0	
158		6170	Influent Station Improvements			$9,780	$0					0	
159		6170	LS A-1 Control Panel Upgrade				$15,232					0	
160		6170	Crane Truck				$56,540					0	
161												0	
162			Wastewater SST - PG&E Turnkey						$160,000			(160,000)	
163		Note #1	CIP - Priority #1 Projects (unallocated)						$303,927			(303,927)	
164												0	
165												0	
166												0	
167												0	
168							0					0	
169			Prop 218 Estimates				0				500,000	500,000	

	A	B	C	D	F	G	H	I	J	K	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12						3%				
4													
5		ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019		2019/20 FINAL BUDGET		2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
6													
7													
171			**Total Capital Outlay**		**$346,929**	**$117,278**	**$277,551**		**$497,927**		**$500,000**	**$2,073**	
172			**DEBT SERVICE**										
173		2603	Loan Principal		$114,000	$118,000	$128,000		$132,000			(132,000)	
174		6180C	Interest Expense		$33,686	$41,496	$35,900		$29,984			(29,984)	
175		6180	Interest Expense - Interfund Loan			$6,628	$27,960		$27,960			(27,960)	
176		6180J	Loan Principal-Muni Fin Ford Crane Trk		$0	$0	$0		$10,479			(10,479)	
177		6180H	Interest Expense - Muni Fin Ford Crane Trk		$0	$0	$0		$2,424			(2,424)	
178			Prop 218 Estimates		0		0				160,000	160,000	
179													
180			**Total Debt Service**		**$147,686**	**$166,124**	**$191,860**		**$202,847**		**$160,000**	**($42,847)**	
181			**ADMINISTRATIVE COST ALLOCATION**										
182			Administrative Cost Allocation		429,775	461,098	517,687		$509,508		479,000	(30,508)	
183													
184			**Total Administrative Cost Allocation**		**$429,775**	**$461,098**	**$517,687**		**$509,508**		**$479,000**	**($30,508)**	
185			**Total Expenditures**		**$2,504,462**	**$2,223,228**	**$2,307,889**		**$3,024,915**		**$2,886,000**	**($138,915)**	

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS

WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12

3%

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	(unaudited) ACTUAL FY 2018/2019	2019/20 FINAL BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
	OPERATING SURPLUS/(DEFICIT)	**($486,602)**	**($73,216)**	**$219,057**	**$0**	**$122,000**	**($122,000)**
	TRANSFERS & ENCUMBRANCES						
01 4625	Transfers In - From General Fund	$0	$0	$0			0
	(Transfers Out)			$0			0
	Encumbrances - Sources of Funding			(44,257)			
	Encumbrances - (Designated Funds)			$0			
	NET TRANSFERS & ENCUMBRANCES	**$0**	**$0**	**($44,257)**	**$0**	**$0**	**$0**
	RESERVES						
	Use of Reserves			$0			0
	(Additions to Reserves)			$0			0
	Other Adjustments			$0			0
	RESERVES - INCREASE / (DECREASE)	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	NET BUDGETARY SOURCES/USES	**($486,602)**	**($73,216)**	**$174,800**	**$0**	**$122,000**	**($122,000)**
	RESERVES						
	Beginning Reserves						
	Operating Surplus / (Deficit)	($486,602)	($73,216)	$219,057	$0	$122,000	($122,000)
	Transfers & Encumbrances	$0	$0	($44,257)	$0	$0	$0
	ENDING RESERVES	**($486,602)**	**($73,216)**	**$174,800**	**$0**	**$122,000**	**($122,000)**