

# CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2019-2020

FIRST QUARTER REPORT

12/19/2019


## GENERAL FUND SUMMARY

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

A	B	C	D	L	M	N	Q	P	Q	R	S	T																																																																																																
1	2	3	4	5	6	7	8	9	10	11	12	13																																																																																																
14	15	16	17	18	19	20	21	22	23	24	25	26																																																																																																
27	28	29	30	31	32	33	34	35	36	37	38	39																																																																																																
40	41	42	43	44	45	46	47	48	49	50	51	52																																																																																																
<p style="text-align: center;"><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>  <b>GENERAL FUND</b>  <b>SUMMARY</b></p>																																																																																																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">ACCOUNT NO.</th> <th style="width: 15%;">GENERAL FUND (GF)</th> <th style="width: 10%;">2019/20 ADOPTED BUDGET</th> <th style="width: 10%;">2019/20 APPROVED ADJUSTMENTS</th> <th style="width: 10%;">2019/20 APPROVED BUDGET</th> <th style="width: 10%;">ACTUAL AT 9/30/2019</th> <th style="width: 10%;">ESTIMATED ACTUAL</th> <th style="width: 10%;">2019/20 EST. BUDGET VARIANCE</th> </tr> </thead> </table>													ACCOUNT NO.	GENERAL FUND (GF)	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE																																																																																								
ACCOUNT NO.	GENERAL FUND (GF)	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE																																																																																																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="8" style="text-align: left;">SOURCES OF FUNDS</th> </tr> </thead> <tbody> <tr> <td>10</td> <td>Fire</td> <td>\$2,351,300</td> <td>\$0</td> <td>\$2,351,300</td> <td>\$103,159</td> <td>\$2,388,889</td> <td>\$37,589</td> </tr> <tr> <td>11</td> <td>Facilities &amp; Resources</td> <td>\$697,055</td> <td>\$0</td> <td>\$697,055</td> <td>\$38,199</td> <td>\$697,093</td> <td>\$38</td> </tr> <tr> <td>12</td> <td>PROS</td> <td>\$48,482</td> <td>\$0</td> <td>\$48,482</td> <td>\$1,720</td> <td>\$48,482</td> <td>\$0</td> </tr> <tr> <td>13</td> <td>Admin</td> <td>\$2,143,036</td> <td>\$0</td> <td>\$2,143,036</td> <td>\$562,509</td> <td>\$2,173,768</td> <td>\$30,732</td> </tr> <tr> <td>14</td> <td><b>Total Sources of Funds</b></td> <td><b>\$5,239,873</b></td> <td><b>\$0</b></td> <td><b>\$5,239,873</b></td> <td><b>\$705,587</b></td> <td><b>\$5,308,232</b></td> <td><b>\$68,359</b></td> </tr> </tbody> </table>													SOURCES OF FUNDS								10	Fire	\$2,351,300	\$0	\$2,351,300	\$103,159	\$2,388,889	\$37,589	11	Facilities & Resources	\$697,055	\$0	\$697,055	\$38,199	\$697,093	\$38	12	PROS	\$48,482	\$0	\$48,482	\$1,720	\$48,482	\$0	13	Admin	\$2,143,036	\$0	\$2,143,036	\$562,509	\$2,173,768	\$30,732	14	<b>Total Sources of Funds</b>	<b>\$5,239,873</b>	<b>\$0</b>	<b>\$5,239,873</b>	<b>\$705,587</b>	<b>\$5,308,232</b>	<b>\$68,359</b>																																																
SOURCES OF FUNDS																																																																																																												
10	Fire	\$2,351,300	\$0	\$2,351,300	\$103,159	\$2,388,889	\$37,589																																																																																																					
11	Facilities & Resources	\$697,055	\$0	\$697,055	\$38,199	\$697,093	\$38																																																																																																					
12	PROS	\$48,482	\$0	\$48,482	\$1,720	\$48,482	\$0																																																																																																					
13	Admin	\$2,143,036	\$0	\$2,143,036	\$562,509	\$2,173,768	\$30,732																																																																																																					
14	<b>Total Sources of Funds</b>	<b>\$5,239,873</b>	<b>\$0</b>	<b>\$5,239,873</b>	<b>\$705,587</b>	<b>\$5,308,232</b>	<b>\$68,359</b>																																																																																																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="8" style="text-align: left;">USES OF FUNDS</th> </tr> </thead> <tbody> <tr> <td>18</td> <td>Fire</td> <td>\$2,421,118</td> <td>\$0</td> <td>\$2,421,118</td> <td>\$521,306</td> <td>\$2,457,188</td> <td>(\$37,271)</td> </tr> <tr> <td>19</td> <td>Facilities &amp; Resources</td> <td>\$742,950</td> <td>\$0</td> <td>\$742,950</td> <td>\$143,870</td> <td>\$743,053</td> <td>(\$100)</td> </tr> <tr> <td>20</td> <td>PROS</td> <td>\$48,482</td> <td>\$0</td> <td>\$48,482</td> <td>\$8,372</td> <td>\$48,482</td> <td>\$0</td> </tr> <tr> <td>21</td> <td>Admin</td> <td>\$2,009,556</td> <td>\$76,050</td> <td>\$2,085,606</td> <td>\$557,615</td> <td>\$2,093,833</td> <td>(\$8,226)</td> </tr> <tr> <td>22</td> <td><b>Total Expenditures</b></td> <td><b>\$5,222,106</b></td> <td><b>\$76,050</b></td> <td><b>\$5,298,156</b></td> <td><b>\$1,231,164</b></td> <td><b>\$5,342,556</b></td> <td><b>(\$45,597)</b></td> </tr> <tr> <td>23</td> <td><b>OPERATING SURPLUS/(DEFICIT)</b></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>24</td> <td>Fire</td> <td>(\$69,818)</td> <td>\$0</td> <td>(\$69,818)</td> <td>(\$418,147)</td> <td>(\$68,299)</td> <td>\$318</td> </tr> <tr> <td>25</td> <td>Facilities &amp; Resources</td> <td>(\$45,895)</td> <td>\$0</td> <td>(\$45,895)</td> <td>(\$105,672)</td> <td>(\$45,960)</td> <td>(\$62)</td> </tr> <tr> <td>26</td> <td>PROS</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>(\$6,652)</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>27</td> <td>Admin</td> <td>\$133,480</td> <td>(\$76,050)</td> <td>\$57,430</td> <td>\$4,894</td> <td>\$79,935</td> <td>\$22,506</td> </tr> <tr> <td>28</td> <td><b>OPERATING SURPLUS/(DEFICIT)</b></td> <td><b>\$17,767</b></td> <td><b>(\$76,050)</b></td> <td><b>(\$58,283)</b></td> <td><b>(\$525,577)</b></td> <td><b>(\$34,324)</b></td> <td><b>\$22,762</b></td> </tr> </tbody> </table>													USES OF FUNDS								18	Fire	\$2,421,118	\$0	\$2,421,118	\$521,306	\$2,457,188	(\$37,271)	19	Facilities & Resources	\$742,950	\$0	\$742,950	\$143,870	\$743,053	(\$100)	20	PROS	\$48,482	\$0	\$48,482	\$8,372	\$48,482	\$0	21	Admin	\$2,009,556	\$76,050	\$2,085,606	\$557,615	\$2,093,833	(\$8,226)	22	<b>Total Expenditures</b>	<b>\$5,222,106</b>	<b>\$76,050</b>	<b>\$5,298,156</b>	<b>\$1,231,164</b>	<b>\$5,342,556</b>	<b>(\$45,597)</b>	23	<b>OPERATING SURPLUS/(DEFICIT)</b>							24	Fire	(\$69,818)	\$0	(\$69,818)	(\$418,147)	(\$68,299)	\$318	25	Facilities & Resources	(\$45,895)	\$0	(\$45,895)	(\$105,672)	(\$45,960)	(\$62)	26	PROS	\$0	\$0	\$0	(\$6,652)	\$0	\$0	27	Admin	\$133,480	(\$76,050)	\$57,430	\$4,894	\$79,935	\$22,506	28	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$17,767</b>	<b>(\$76,050)</b>	<b>(\$58,283)</b>	<b>(\$525,577)</b>	<b>(\$34,324)</b>	<b>\$22,762</b>
USES OF FUNDS																																																																																																												
18	Fire	\$2,421,118	\$0	\$2,421,118	\$521,306	\$2,457,188	(\$37,271)																																																																																																					
19	Facilities & Resources	\$742,950	\$0	\$742,950	\$143,870	\$743,053	(\$100)																																																																																																					
20	PROS	\$48,482	\$0	\$48,482	\$8,372	\$48,482	\$0																																																																																																					
21	Admin	\$2,009,556	\$76,050	\$2,085,606	\$557,615	\$2,093,833	(\$8,226)																																																																																																					
22	<b>Total Expenditures</b>	<b>\$5,222,106</b>	<b>\$76,050</b>	<b>\$5,298,156</b>	<b>\$1,231,164</b>	<b>\$5,342,556</b>	<b>(\$45,597)</b>																																																																																																					
23	<b>OPERATING SURPLUS/(DEFICIT)</b>																																																																																																											
24	Fire	(\$69,818)	\$0	(\$69,818)	(\$418,147)	(\$68,299)	\$318																																																																																																					
25	Facilities & Resources	(\$45,895)	\$0	(\$45,895)	(\$105,672)	(\$45,960)	(\$62)																																																																																																					
26	PROS	\$0	\$0	\$0	(\$6,652)	\$0	\$0																																																																																																					
27	Admin	\$133,480	(\$76,050)	\$57,430	\$4,894	\$79,935	\$22,506																																																																																																					
28	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$17,767</b>	<b>(\$76,050)</b>	<b>(\$58,283)</b>	<b>(\$525,577)</b>	<b>(\$34,324)</b>	<b>\$22,762</b>																																																																																																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="8" style="text-align: left;">RESERVES</th> </tr> </thead> <tbody> <tr> <td>44</td> <td>Beginning Reserves</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>45</td> <td>Operating Surplus / (Deficit)</td> <td>\$17,767</td> <td>(\$76,050)</td> <td>(\$58,283)</td> <td>(\$525,577)</td> <td>(\$34,324)</td> <td>\$22,762</td> </tr> <tr> <td>46</td> <td>Transfers &amp; Encumbrances</td> <td>\$0</td> <td>\$76,050</td> <td>\$76,050</td> <td>\$0</td> <td>\$76,050</td> <td>\$0</td> </tr> <tr> <td>47</td> <td><b>ENDING RESERVES</b></td> <td><b>\$17,767</b></td> <td><b>\$0</b></td> <td><b>\$17,767</b></td> <td><b>(\$525,577)</b></td> <td><b>\$41,726</b></td> <td><b>\$22,762</b></td> </tr> </tbody> </table>													RESERVES								44	Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0	45	Operating Surplus / (Deficit)	\$17,767	(\$76,050)	(\$58,283)	(\$525,577)	(\$34,324)	\$22,762	46	Transfers & Encumbrances	\$0	\$76,050	\$76,050	\$0	\$76,050	\$0	47	<b>ENDING RESERVES</b>	<b>\$17,767</b>	<b>\$0</b>	<b>\$17,767</b>	<b>(\$525,577)</b>	<b>\$41,726</b>	<b>\$22,762</b>																																																								
RESERVES																																																																																																												
44	Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0																																																																																																					
45	Operating Surplus / (Deficit)	\$17,767	(\$76,050)	(\$58,283)	(\$525,577)	(\$34,324)	\$22,762																																																																																																					
46	Transfers & Encumbrances	\$0	\$76,050	\$76,050	\$0	\$76,050	\$0																																																																																																					
47	<b>ENDING RESERVES</b>	<b>\$17,767</b>	<b>\$0</b>	<b>\$17,767</b>	<b>(\$525,577)</b>	<b>\$41,726</b>	<b>\$22,762</b>																																																																																																					

GENERAL FUND  
FIRE DEPARTMENT - 01



A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>											
2												
3												
4												
5	ACCOUNT NO.	GENERAL FUND (GF)	2019/20	ADAPTED BUDGET	APPROVED ADJUSTMENTS	2019/20	APPROVED BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20	EST. BUDGET	VARIANCE
6		FIRE DEPARTMENT - 01										
7												
8												
<b>SOURCES OF FUNDS</b>												
9		<b>REVENUES</b>										
10	01 4127	Reimbursements to Fire Department	0			0	0	0	0%	0	0	(0)
11	01 4200	Interest Income	0			0	0	0	#####	0	0	0
12	01 4310	Property Tax	1,785,400			1,785,400	63,352	1,785,400	4%	1,785,400	0	0
13	01 4311	County Administrative Fee	(17,850)			(17,850)		(17,850)	0%	(17,850)	0	0
14	01 4335	Assessment-Fire	472,500			472,500	0	472,500	0%	472,500	0	0
15	01 4362	Insurance Reimbursement	0	0		0	37,564	37,564	#####	37,564	37,564	0
16	01 4370	Weed Abatement	18,000			18,000	0	18,000	0%	18,000	0	0
17	01 4373	Inspection Fee Revenue	14,500			14,500	2,218	14,500	15%	14,500	0	0
18	01 4390	Miscellaneous Revenue	0			0	25	25	#####	25	25	0
19	01 4610	Grants Revenue: SAFER	0			0	0	0	0%	0	0	(0)
20	01 4618	Grant/Revenue: Personnel Protection	0			0	0	0	#####	0	0	0
21	01 4625	Grant/Revenue: Federal Firefighters Radios	75,000			75,000	0	75,000	0%	75,000	0	0
22	01 4990	Reimbursement for Fuel Tank Repairs - CHCD	3,750			3,750	0	3,750	0%	3,750	0	0
23												
24												
25												
34		<b>Total Revenues</b>	<b>\$2,351,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,351,300</b>	<b>\$103,159</b>	<b>\$2,388,889</b>	<b>4%</b>	<b>\$2,388,889</b>	<b>\$37,589</b>	
35		<b>OTHER SOURCES OF FUNDS</b>										
41												
42												
43		<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
44		<b>Total Sources of Funds</b>	<b>\$2,351,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,351,300</b>	<b>\$103,159</b>	<b>\$2,388,889</b>	<b>4%</b>	<b>\$2,388,889</b>	<b>\$37,589</b>	
45		<b>USES OF FUNDS</b>										
47		<b>SALARIES &amp; WAGES</b>										
48	5000	Salary & Wages	689,092			689,092	134,684	669,087	20%	669,087	20,005	
49	5010	Overtime	128,000			128,000	28,861	128,000	23%	128,000	0	
50	5020	Standby	5,000			5,000	0	5,000	0%	5,000	0	
51	5031	Reserve Firefighter Pay	137,160			137,160	23,908	137,160	17%	137,160	0	
52	5040	Sick/Vacation Pay	0			0	19,375	19,375		19,375	(19,375)	
53	5050	Holiday Pay	0			0	630	630		630	(630)	
54		Reduction for "E" Step	(2,780)			(2,780)	0	(2,780)		(2,780)	0	
55		<b>Total Salaries &amp; Wages</b>	<b>\$956,472</b>	<b>\$0</b>	<b>\$0</b>	<b>\$956,472</b>	<b>\$207,458</b>	<b>\$956,472</b>	<b>22%</b>	<b>\$956,472</b>	<b>\$0</b>	
56		<b>BENEFITS</b>										
57	5101	Uniform Allowance	2,500			2,500	2,500	2,500	100%	2,500	0	


A	B	C	D	L	M	N	O	P	Q	R	S	T
---	---	---	---	---	---	---	---	---	---	---	---	---



**CAMBRIA COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS  
FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE
-------------	---	------------------------------	------------------------------------	-------------------------------	------------------------	---------------------	------------------------------------

58	Dental Insurance	6,795		6,795	3,304	6,795	0
59	Medical Insurance	124,028		124,028	29,450	124,028	0
60	Life Insurance	1,008		1,008	183	1,008	0
61	FICA	55,006		55,006	12,703	55,006	0
62	Medicare	13,983		13,983	2,971	13,983	0
63	Workers Compensation	50,058		50,058	6,958	50,058	0
64	PERS - Retirement	249,918		249,918	58,094	249,918	0
65	Payroll Tax Expense	0		0	0	0	0
66	UI Reim Benefit	0		0	0	0	0
67	Other Employee Benefits	2,600		2,600	600	2,600	0
68	Retirees Health	56,678		56,678	12,393	56,678	0
69	Medical Reimbursements - HRA	15,600		15,600	3,600	15,600	0
71	<b>Total Benefits</b>	<b>\$578,174</b>	<b>\$0</b>	<b>\$578,174</b>	<b>\$132,766</b>	<b>\$578,174</b>	<b>\$0</b>
72	<b>Total Personnel Services</b>	<b>\$1,534,646</b>	<b>\$0</b>	<b>\$1,534,646</b>	<b>\$340,224</b>	<b>\$1,534,646</b>	<b>\$0</b>
73	<b>SERVICES &amp; SUPPLIES</b>						
74	Ads-Legal/Other	515		515	0	515	0
75	Public Information	0		0	0	0	0
76	Public Information - Website	0		0	0	0	0
77	Public Information - Website New Request	1,200		1,200	0	0	0
78	Public Events	0		0	0	0	0
79	Public Events - New Request	1,000		1,000	0	1,000	0
80	Maint & Repair Water Dept -Fire Hydrant	1,030		1,030	0	1,030	0
81	M & R-Disposal of Sludge	0		0	0	0	0
82	M&R Buildings	5,150		5,150	264	5,150	0
83	M&R FD WTR Leak	1,030		1,030	3,144	37,564	(36,534)
84	Maint & Repair - Grounds (formerly 6042)	2,060		2,060	0	2,060	0
85	M & R - Ranch	0		0	0	0	0
86	M & R - Emergency	0		0	0	0	0
87	Maintenance & Repair - Equipment	4,153		4,153	0	4,153	0
88	Maint and Repair - Vehicles - Licensed	20,600		20,600	6,458	20,600	0
89	Old M & R Bid/Grd	0		0	0	0	0
90	Computer/Copier /Printer Srvcs/MaintAgree	4,695		4,695	1,130	4,695	0
91	Computer/Copier/Printer Supplies/Maint.	103		103	0	103	0
92	Security and Safety	1,236		1,236	0	1,236	0
93	Safety - Medical	0		0	0	0	0
94	Office Supplies	3,459		3,459	859	3,459	0
95	Office Supplies - New Request	1,000		1,000	0	1,000	0
96	Printing & Shipping	0		0	25	0	0

A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>											
2												
3												
4												
5												
6												
7												
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE				
97	Bank Charges	0		0	0	0	0	0	#####	0	0	0
98	Printing/Forms	0		0	0	0	0	0	#####	0	0	0
99	Printing Forms - New Request	1,200		1,200	1,200	1,200	1,200	0	0%	1,200	0	0
100	Membership -Dues , Publications & Books	6,180		6,180	3,388	6,180	6,180	3,388	55%	6,180	0	0
101	Membership-Dues - New Request	1,500		1,500	0	1,500	1,500	0	0%	1,500	0	0
102	Government Fees and Licenses	47,300		47,300	37,545	47,300	47,300	37,545	79%	47,300	0	0
103	Image Trend - EMS	2,800		2,800	2,688	2,688	2,688	2,688	96%	2,688	112	112
104	Image Trend - Fire	2,000		2,000	1,751	1,751	1,751	1,751	88%	1,751	249	249
106	Utilities Cell Phone	3,090		3,090	374	3,090	3,090	374	12%	3,090	0	0
107	Utilities Electricity	8,574		8,574	1,772	8,574	8,574	1,772	21%	8,574	0	0
108	Utilities Gas	1,271		1,271	321	1,271	1,271	321	25%	1,271	0	0
109	Utilities Internet Access	1,323		1,323	263	1,323	1,323	263	20%	1,323	0	0
110	Utilities Phone-Land Lines, Faxes, Alarms	4,478		4,478	1,618	4,478	4,478	1,618	36%	4,478	0	0
111	Utilities Sewer	1,241		1,241	522	1,241	1,241	522	42%	1,241	0	0
112	Utilities Water	1,894		1,894	811	1,894	1,894	811	43%	1,894	0	0
115	Prof Services-District Counsel	0		0	0	0	0	0	#####	0	0	0
116	Land Conservancy -Lot Inventory, Etc.	0		0	0	0	0	0	#####	0	0	0
117	Prof Services - Miscellaneous/Other	5,150		5,150	6,979	6,979	6,979	6,979	136%	6,979	(1,829)	(1,829)
118	Prof Services - Temporary	0		0	0	0	0	0	#####	0	0	0
119	Outside Services	0		0	0	0	0	0	#####	0	0	0
120	Emergency Medical Supplies	6,695		6,695	1,613	6,695	6,695	1,613	24%	6,695	0	0
121	Department Operating Supplies	22,020		22,020	4,231	22,020	22,020	4,231	19%	22,020	0	0
122	Small Tools and Equipment	1,030		1,030	1,048	1,048	1,048	1,048	102%	1,048	(18)	(18)
123	Replace Gym Equipment	0		0	0	0	0	0	#####	0	0	0
124	Clothing and Uniform	4,120		4,120	358	4,120	4,120	358	9%	4,120	0	0
125	Office Furnishings & Equipment	0		0	0	0	0	0	#####	0	0	0
126	Fuel -Gas and Diesel	20,600		20,600	6,839	20,600	20,600	6,839	33%	20,600	0	0
127	OTS Grant	0		0	0	0	0	0	#####	0	0	0
128	Meeting Expense	103		103	87	103	103	87	85%	103	0	0
129	Employee ALS Cert/Recruit Training	2,865		2,865	230	2,865	2,865	230	8%	2,865	0	0
130	Travel, Training, Seminars -- Employees	25,750		25,750	1,928	25,000	25,000	1,928	7%	25,000	750	750
131	Training - Reimbursement	0		0	0	0	0	0	#####	0	0	0
132	Employee Recognition	0		0	0	0	0	0	#####	0	0	0
133	Employee Recognition - New Request	500		500	0	500	500	0	0%	500	0	0
134	Employee Recruitment	44		44	0	44	44	0	0%	44	0	0
135	Employee Recruitment - New Request	456		456	0	456	456	0	0%	456	0	0
136	Fire Dept - Aware/Eductn/CERT/Vol Progrm	5,150		5,150	0	5,150	5,150	0	0%	5,150	0	0
137	Fire Dept - Aware/Eductn - New Request	2,350		2,350	0	2,350	2,350	0	0%	2,350	0	0
138	Fire Dept -SC BA Brthg Apts/Respry Test	927		927	0	927	927	0	0%	927	(0)	(0)




A B C D E L M N O P Q R S T

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FUND LEVEL ANALYSIS**  
**FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE
-------------	--	------------------------	------------------------------	-------------------------	---------------------	------------------	------------------------------

139	6220B	SBGA Flow Test	600		600	0	0%	600	0
140	6220B	SCBA Bottle Replacements (3)	6,000		6,000	0	0%	6,000	0
141	6220D	Fire Dept Disaster Preparedness	0		0	0	#####	0	0
142	6220E	Fire Dept -EOC Upgrade	0		0	0	#####	0	0
143	6220F	Fire Dept Fr Haz Defensible Spc/Chipping	2,000		2,000	0	0%	2,000	0
144	6220H	Fire Dept - Haz Mat Phys	0		0	0	#####	0	0
145	6220P	Personal Protective Equipment	10,300		10,300	480	5%	10,300	0
146	6220R	FHRP Contract	30,237		30,237	0	0%	30,237	(0)
147	6220S	Fire Dept - Surf Rescue/NCOR Program	6,180		6,180	0	0%	6,180	0
148	6602	Transit Expense	0		0			0	0
150		<b>Total Services &amp; Supplies</b>	<b>\$283,158</b>	<b>\$0</b>	<b>\$283,158</b>	<b>\$86,723</b>	<b>31%</b>	<b>\$319,229</b>	<b>(\$37,271)</b>
151		<b>CAPITAL OUTLAY</b>							
152	6170	Capital Asset-Install Radio in 5792	0		0	0	#####	0	0
153	6170B	Chief/Command Pickup (5 Year Lease)	0		0	0	#####	0	0
154	6170C	USAR Equipment (Urban Search & Res	0		0	0	#####	0	0
155	6170D	Image Trend Elite Project Management	0		0	0	#####	0	0
156	6170F	Zoll X Series EKG	0		0	0	#####	0	0
157	6170G	Command Vehicle Buildup	0		0	0	#####	0	0
158	6170	Fuel Station Computer Replacement	7,500		7,500	0	0%	7,500	0
159	6170	Station Security Upgrade	10,000		10,000	0	0%	10,000	0
160	6170	Radio System Upgrade	75,000		75,000	0	0%	75,000	0
161									
162									
163		<b>Total Capital Outlay</b>	<b>\$92,500</b>	<b>\$0</b>	<b>\$92,500</b>	<b>\$0</b>	<b>0%</b>	<b>\$92,500</b>	<b>\$0</b>
164		<b>DEBT SERVICE</b>							
165	2517	Principal on Fire Engine Lease/Purchase	124,396		124,396	0	0%	124,396	0
166	6190	Interest on Fire Engine Lease/Purchase	8,978		8,978	0	0%	8,978	0
167									
168		<b>Total Debt Service</b>	<b>\$133,374</b>	<b>\$0</b>	<b>\$133,374</b>	<b>\$0</b>	<b>0%</b>	<b>\$133,374</b>	<b>\$0</b>
169		<b>ADMINISTRATIVE COST ALLOCATION</b>							
170	6200	Allocated Overhead	377,439		377,439	94,360	25%	377,439	0
171									
172		<b>Total Administrative Cost Allocation</b>	<b>\$377,439</b>	<b>\$0</b>	<b>\$377,439</b>	<b>\$94,360</b>	<b>25%</b>	<b>\$377,439</b>	<b>\$0</b>
173		<b>Total Expenditures</b>	<b>\$2,421,118</b>	<b>\$0</b>	<b>\$2,421,118</b>	<b>\$521,306</b>	<b>22%</b>	<b>\$2,457,188</b>	<b>(\$37,271)</b>


A	B	C	D	L	M	N	O	P	Q	R	S	T
1		CAMBRIA COMMUNITY SERVICES DISTRICT										
2		FUND LEVEL ANALYSIS										
3		FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01										
4			2019/20			2019/20					2019/20	
5	ACCOUNT NO.	GENERAL FUND (GF)	ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL			EST. BUDGET VARIANCE		
6		FIRE DEPARTMENT - 01										
7												
174												
175		OPERATING SURPLUS/(DEFICIT)	(\$69,818)	\$0	(\$69,818)	(\$418,147)	(\$68,299)			\$318		
176		TRANSFERS & ENCUMBRANCES										
177	01-4625	Transfers In - From General Fund (Transfers Out)	0		0		0			0		
178		Encumbrances - Sources of Funding			0					0		
179		Encumbrances - (Designated Funds)										
180												
181		NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0			\$0		
182		RESERVES										
183		Use of Reserves			0					0		
184		(Additions to Reserves)			0					0		
185		Other Adjustments			0		0			0		
186												
187												
188		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0			\$0		
189		NET BUDGETARY SOURCES/USES	(\$69,818)	\$0	(\$69,818)	(\$418,147)	(\$68,299)			\$318		
190												
191		RESERVES										
192		Beginning Reserves										
193		Operating Surplus / (Deficit)	(\$69,818)	\$0	(\$69,818)	(\$418,147)	(\$68,299)			\$318		
194		Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0			\$0		
195		ENDING RESERVES	(\$69,818)	\$0	(\$69,818)	(\$418,147)	(\$68,299)			\$318		

GENERAL FUND

FACILITIES & RESOURCES DEPARTMENT – 02






A	B	C	D	L	M	N	C	P	Q	R	S	T
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>											
2												
3												
4												
5												
6												
7												
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE				
60	Dental Insurance	2,840		2,840	1,176	2,840	41%	2,840	0			
61	Medical Insurance	52,766		52,766	12,533	52,766	24%	52,766	0			
62	Life Insurance	432		432	74	432	17%	432	0			
63	FICA	12,828		12,828	2,606	12,828	20%	12,828	0			
64	Medicare	3,200		3,200	609	3,200	19%	3,200	0			
65	Workers Compensation	12,199		12,199	2,475	12,199	20%	12,199	0			
66	PERS - Retirement	48,455		48,455	10,829	48,455	22%	48,455	0			
67	Other Employee Benefits	2,600		2,600	600	2,600	23%	2,600	0			
68	Retirees Health	23,163		23,163	4,379	23,163	19%	23,163	0			
69	Medical Reimbursements - HRA	5,200		5,200	900	5,200	17%	5,200	0			
73	<b>Total Benefits</b>	<b>\$164,883</b>	<b>\$0</b>	<b>\$164,883</b>	<b>\$36,982</b>	<b>\$164,883</b>	<b>22%</b>	<b>\$164,483</b>	<b>-\$400</b>			
74	<b>Total Personnel Services</b>	<b>\$381,792</b>	<b>\$0</b>	<b>\$381,792</b>	<b>\$79,946</b>	<b>\$381,392</b>	<b>21%</b>	<b>\$381,392</b>	<b>-\$400</b>			
75	<b>SERVICES &amp; SUPPLIES</b>											
76	Ads - Legal/Other	0		0	0	0	#####	0	0			
77	Public Events	0		0	0	0	#####	0	0			
78	Insurance	0		0	0	0	#####	0	0			
79	Maintenance & Repairs - Buildings	12,360		12,360	2,178	12,360	18%	12,360	0			
80	Maintenance & Repairs - Grounds	21,115		21,115	214	21,115	1%	21,115	0			
81	Maintenance & Repairs - New Request	7,000		7,000	0	7,000	0%	7,000	0			
82	Sidewalk Repair on Center St - New Request	15,000		15,000	4,652	15,000	31%	15,000	0			
83	M & R - Street Lights	3,090		3,090	0	3,090	0%	3,090	0			
84	M & R - Ranch	51,500		51,500	4,096	51,500	8%	51,500	0			
85	M & R - Ranch - New Request	14,000		14,000	0	14,000	0%	14,000	0			
86	M & R - Vet's Hall	14,362		14,362	2,524	14,362	18%	14,362	0			
87	M & R - Equipment	515		515	0	515	0%	515	0			
88	Maintenance & Repairs - Vehicles Licenses	3,605		3,605	315	3,605	9%	3,605	0			
89	Maintenance & Repairs - New Request	895		895	0	895	0%	895	0			
90	Maint. & Repairs - Vehicles Non-Licensed	2,781		2,781	655	2,781	24%	2,781	0			
91	Maint. & Repairs - New Request	2,819		2,819	0	2,819	0%	2,819	0			
92	Computer/Copier/Printer Supplies/Maint.	1,236		1,236	0	1,236	0%	1,236	0			
93	Security Safety	0		0	0	0	#####	0	0			
94	Office Supplies	309		309	0	309	0%	309	0			
95	Printing/Forms	0		0	0	0	#####	0	0			
96	Government Fees & Licenses	371		371	0	371	0%	371	0			
97	Cash Over (Short)	0		0	0	0	#####	0	0			
98	Bad Debt	0		0	0	0	#####	0	0			
99	Utilities - Cell Phone	816		816	189	816	23%	816	0			

A	B	C	D	L	M	N	O	P	Q	R	S	T
---	---	---	---	---	---	---	---	---	---	---	---	---



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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE
100	Utilities - Electricity	23,091		23,091	4,575	23,091	0
101	Utilities - Gas	3,554		3,554	298	3,554	0
102	Utilities - Internet	5,033		5,033	1,353	5,033	0
103	Utilities - Phone-Land Lines, Faxes, Alarms	808		808	128	808	0
104	Utilities - Sewer	3,852		3,852	1,148	3,852	0
105	Utilities - Water	5,734		5,734	2,644	5,734	0
106	Equipment Rental	0		0	0	0	0
107	Equipment Rental - New Request	1,200		1,200	0	1,200	0
108	Professional Services - District Counsel	0		0	0	0	0
109	Professional Services - Misc./Other	5,147		5,147	2,165	5,147	0
110	Department Operating Supplies	11,864		11,864	2,574	11,864	0
111	Lab Tests	0		0	0	0	0
112	Small Tools and Equipment	3,943		3,943	0	3,943	0
113	Clothing and Uniform	1,153		1,153	0	1,153	0
114	Fuel - Gas and Diesel	12,162		12,162	2,405	12,162	0
115	Meeting Expenses	304		304	0	304	0
116	Employee Recruitment	0		0	500	500	(500)
145	<b>Total Services &amp; Supplies</b>	<b>\$229,616</b>	<b>\$0</b>	<b>\$229,616</b>	<b>\$32,610</b>	<b>\$230,119</b>	<b>(\$500)</b>
146	<b>CAPITAL OUTLAY</b>						
147	Toro Dingo TX 1000	0		0	0	0	0
148	Mower	0		0	0	0	0
153	Capital Assets	0		0	0	0	0
160							
161							
162	<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
163	<b>DEBT SERVICE</b>						
164	Budget Excess	-		0	0	0	0
165	Loan Principal - John Deere	-		0	0	0	0
166	Loan Principal - Ford	7,152		7,152	0	7,152	0
167	Loan Principal - Western Fin (Toro)	2,353		2,353	864	2,353	0
168	Interest Expense - Ford Motor	493		493	0	493	0
169	Interest Expense - Western Finance	366		366	156	366	0
170	Loan Principal	-		0	0	0	0
171	Interest Expense	-		0	0	0	0
172							
174	<b>Total Debt Service</b>	<b>\$10,364</b>	<b>\$0</b>	<b>\$10,364</b>	<b>\$1,020</b>	<b>\$10,364</b>	<b>\$0</b>

A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02											
2												
3												
4												
5												
6												
7												
175												
176	6200	ADMINISTRATIVE COST ALLOCATION		121,178		121,178		30,295	25%	121,178		0
177		Allocated Overhead										
178		Total Administrative Cost Allocation		\$121,178	\$0	\$121,178		\$30,295	25%	\$121,178		\$0
179		Total Expenditures		\$742,950	\$0	\$742,950		\$143,870	19%	\$743,053		(\$100)



A	B	C	D	L	M	N	O	P	Q	R	S	T
---	---	---	---	---	---	---	---	---	---	---	---	---




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

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE
-------------	---	------------------------	------------------------------	------------------------	---------------------	------------------	------------------------------

180							
181	<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$45,895)</b>	<b>\$0</b>	<b>(\$45,895)</b>	<b>(\$105,672)</b>	<b>(\$45,960)</b>	<b>(\$62)</b>
182	<b>TRANSFERS &amp; ENCUMBRANCES</b>						
183	Transfers In - From General Fund			0			0
184	(Transfers Out)			0			0
185	Encumbrances - Sources of Funding						
186	Encumbrances - (Designated Funds)						
187							
188	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
189	<b>RESERVES</b>						
190	Use of Reserves			0			0
191	(Additions to Reserves)			0			0
192	Other Adjustments			0			0
193							
194	<b>RESERVES - INCREASE / (DECREASE)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
195	<b>NET BUDGETARY SOURCES/USES</b>	<b>(\$45,895)</b>	<b>\$0</b>	<b>(\$45,895)</b>	<b>(\$105,672)</b>	<b>(\$45,960)</b>	<b>(\$62)</b>
196							

197	<b>RESERVES</b>						
198	Beginning Reserves						
199	Operating Surplus / (Deficit)	<b>(\$45,895)</b>	<b>\$0</b>	<b>(\$45,895)</b>	<b>(\$105,672)</b>	<b>(\$45,960)</b>	<b>(\$62)</b>
200	Transfers & Encumbrances	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
201	<b>ENDING RESERVES</b>	<b>(\$45,895)</b>	<b>\$0</b>	<b>(\$45,895)</b>	<b>(\$105,672)</b>	<b>(\$45,960)</b>	<b>(\$62)</b>

GENERAL FUND  
PARKS, RECREATION & OPEN SPACE  
DEPARTMENT – 16


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

A B C D E F G H I J K L M N O P Q R S T

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

ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE
<b>SOURCES OF FUNDS</b>							
<b>REVENUES</b>							
01 4001	Franchise Fees	0		0	0	0	0
01 4310	Property Tax	48,292		48,292	1,720	48,292	0
01 4311	County Administrative Fee	(315)		(315)	0	(315)	0
01 4390	Miscellaneous Revenue	505		505	0	505	0
31				0			0
32							
33	<b>Total Revenues</b>	<b>\$48,482</b>	<b>\$0</b>	<b>\$48,482</b>	<b>\$1,720</b>	<b>\$48,482</b>	<b>\$0</b>
<b>OTHER SOURCES OF FUNDS</b>							
01 4395	Proposition 1A Reserve						
01 4615	Reserve Transfer In			0			0
43	<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
44	<b>Total Sources of Funds</b>	<b>\$48,482</b>	<b>\$0</b>	<b>\$48,482</b>	<b>\$1,720</b>	<b>\$48,482</b>	<b>\$0</b>

<b>USES OF FUNDS</b>							
<b>SALARIES &amp; WAGES</b>							
47							
48		0		0			0
55	<b>Total Salaries &amp; Wages</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>BENEFITS</b>							
56							
57		0		0			0
71	<b>Total Benefits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
72	<b>Total Personnel Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SERVICES &amp; SUPPLIES</b>							
73							
74	Public Information - General	276		276	0	276	0
75	M 7 R - Skate Park Repairs	0		0	1,502	1,502	(1,502)
76	M & R - Ranch	19,580		19,580	0	18,078	1,502
77	Printing Forms	1,144		1,144	0	1,144	0
78	Meeting Expense	0		0	0	0	0
134				0			0
135				0			0
136	<b>Total Services &amp; Supplies</b>	<b>\$21,000</b>	<b>\$0</b>	<b>\$21,000</b>	<b>\$1,502</b>	<b>\$21,000</b>	<b>\$0</b>


A	B	C	D	L	M	N	Q	P	R	S	T	
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>											
2	<b>PARKS, RECREATION &amp; OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</b>											
3												
4												
5												
6												
7												
	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF) PROS DEPARTMENT - 16</b>	<b>2019/20 ADOPTED BUDGET</b>	<b>2019/20 APPROVED ADJUSTMENTS</b>	<b>2019/20 CURRENT BUDGET</b>	<b>ACTUAL AT 9/30/2019</b>	<b>ESTIMATED ACTUAL</b>	<b>2019/20 EST. BUDGET VARIANCE</b>				
137		<b>CAPITAL OUTLAY</b>										
138					0							0
145		Total Capital Outlay	\$0	\$0	\$0	\$0	#####	\$0	\$0	#####	\$0	\$0
146		<b>DEBT SERVICE</b>										
147					0							0
148												
150		Total Debt Service	\$0	\$0	\$0	\$0	#####	\$0	\$0	#####	\$0	\$0
151		<b>ADMINISTRATIVE COST ALLOCATION</b>										
152			27,482		27,482	6,871		25%	27,482			0
153												
154		Total Administrative Cost Allocation	\$27,482	\$0	\$27,482	\$6,871		25%	\$27,482		\$27,482	\$0
155		Total Expenditures	\$48,482	\$0	\$48,482	\$8,372		17%	\$48,482		\$48,482	\$0

A	B	C	D	L	M	N	O	P	Q	R	S	T
1		CAMBRIA COMMUNITY SERVICES DISTRICT										
2		FUND LEVEL ANALYSIS										
3		PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16										
4		GENERAL FUND (GF)		2019/20		2019/20		2019/20		2019/20		2019/20
5		PROS DEPARTMENT - 16		ADOPTED BUDGET		APPROVED ADJUSTMENTS		CURRENT BUDGET		ACTUAL AT 9/30/2019		EST. BUDGET VARIANCE
6												
7												
156												
157		OPERATING SURPLUS/(DEFICIT)		\$0	\$0	\$0						\$0
158		TRANSFERS & ENCUMBRANCES										
159	01-4625	Transfers In - From General Fund (Transfers Out)					0					0
160		Encumbrances - Sources of Funding					0					0
161		Encumbrances - (Designated Funds)										
162												
163												
164		NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$0	\$0				\$0
165		RESERVES										
166		Use of Reserves					0					0
167		(Additions to Reserves)					0					0
168		Other Adjustments					0					0
169												
170		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0	\$0	\$0				\$0
171		NET BUDGETARY SOURCES/USES		\$0	\$0	\$0						\$0
172												
173		RESERVES										
174		Beginning Reserves										
175		Operating Surplus / (Deficit)		\$0	\$0	\$0						\$0
176		Transfers & Encumbrances		\$0	\$0	\$0	\$0	\$0				\$0
177		ENDING RESERVES		\$0	\$0	\$0						\$0

GENERAL FUND  
ADMINISTRATION DEPARTMENT – 09





A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>											
2												
3												
4	ACCOUNT NO.	GENERAL FUND (GF)	ADMINISTRATIVE DEPARTMENT - 09	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE		
5												
6												
7												
8	<b>SOURCES OF FUNDS</b>											
9	<b>REVENUES</b>											
10	01 4001	Franchise Fees		86,000		86,000	28,761	86,000	33%			0
11	01 4013	Vacation Rental Registration Fee		600		600	135	600	23%			0
12	01 4126	Mandated Cost		0		0	0	0	#####			0
13	01 4200	Interest Income		42,895		42,895	0	42,895	0%			0
14	01 4310	Property Tax-All		0		0	30,732	30,732	#####			30,732
15	01 4311	County Administrative Fee		0		0	0	0	#####			0
16	01 4385	Radio Vault Rent		2,400		2,400	600	2,400	25%			0
17	01 4389	Public Records Request		40		40	0	40	0%			0
18	01 4390	Miscellaneous Revenue		1,545		1,545	(108)	1,545	-7%			0
19				0		0						0
20												
33		<b>Total Revenues</b>		<b>\$133,480</b>	<b>\$0</b>	<b>\$133,480</b>	<b>\$60,120</b>	<b>\$164,212</b>	<b>45%</b>			<b>\$30,732</b>
34	<b>OTHER SOURCES OF FUNDS</b>											
35		Allocated Administrative Overhead		2,009,556		2,009,556	502,389	2,009,556	25%			0
40						0						0
42		<b>Total Other Sources of Funds</b>		<b>\$2,009,556</b>	<b>\$0</b>	<b>\$2,009,556</b>	<b>\$502,389</b>	<b>\$2,009,556</b>				<b>\$0</b>
43		<b>Total Sources of Funds</b>		<b>\$2,143,036</b>	<b>\$0</b>	<b>\$2,143,036</b>	<b>\$562,509</b>	<b>\$2,173,768</b>	<b>26%</b>			<b>\$30,732</b>
44	<b>USES OF FUNDS</b>											
46	<b>SALARIES &amp; WAGES</b>											
47	5000	Salary & Wages		764,846		764,846	153,345	747,280	20%			17,566
48	5010	Overtime		20,000		20,000	2,370	20,000	12%			0
49	5030	Director's		30,000		30,000	6,800	30,000	23%			0
50	5040	Sick Leave/Vacation Pay		0		0	12,756	12,756	#####			(12,756)
51	5050	Holiday Pay		0		0	4,810	4,810	#####			(4,810)
52		Reduction for "E" Step		(26,913)		(26,913)	0	(26,913)	0%			0
53												
54		<b>Total Salaries &amp; Wages</b>		<b>\$787,933</b>	<b>\$0</b>	<b>\$787,933</b>	<b>\$180,081</b>	<b>\$787,933</b>	<b>23%</b>			<b>\$0</b>
55	<b>BENEFITS</b>											
56	5102	Dental Insurance - Ameritas		7,307		7,307	3,286	7,307	45%			0
57	5103	Medical Insurance		109,341		109,341	18,643	109,341	17%			0
58	5105	Life Insurance		1,008		1,008	176	1,008	17%			0

A	B	C	D	L	M	N	O	P	Q	R	S	T
---	---	---	---	---	---	---	---	---	---	---	---	---



**CAMBRIA COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS**

**ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE
59	FICA	48,391		48,391	10,981	48,391	0
60	Medicare	12,090		12,090	2,568	12,090	0
61	Workers Compensation	4,179		4,179	912	4,179	0
62	Retirement-PERS	177,772		177,772	41,262	177,772	0
63	Payroll Tax Expense	0		0	361	361	(361)
64	Unemployment Insurance	0		0	7,166	7,166	(7,166)
65	Other Employee Benefits	18,923		18,923	2,400	18,923	0
66	Retirees Health	88,721		88,721	21,017	88,721	0
67	Medical Reimbursements - HRA	14,365		14,365	3,050	14,365	0
72				0			0
74	<b>Total Benefits</b>	<b>\$482,097</b>	<b>\$0</b>	<b>\$482,097</b>	<b>\$111,823</b>	<b>\$489,624</b>	<b>(\$7,527)</b>
75	<b>Total Personnel Services</b>	<b>\$1,270,030</b>	<b>\$0</b>	<b>\$1,270,030</b>	<b>\$291,904</b>	<b>\$1,277,557</b>	<b>(\$7,527)</b>
76	<b>SERVICES &amp; SUPPLIES</b>						
77	Ads - Legal/Other	851		851	0	851	0
78	Public Information - General	515		515	0	515	0
79	Public Information - Website	5,150		5,150	400	5,150	0
80	Donations	0		0	0	0	0
81	Public Events	0		0	267	0	0
82	Insurance	118,450		118,450	125,474	118,450	0
83	Maintenance & Repairs - Buildings	4,194		4,194	1,445	4,194	0
84	Maintenance & Repairs - Grounds	4,600		4,600	604	4,600	0
85	Maintenance & Repairs - Vet's Hall	0		0	0	0	0
86	Maintenance & Repairs-Vehicles Licenses	455		455	218	455	0
87	Computer/Copier /Printer Srvcs/MaintAgre	103,700		103,700	19,657	103,700	0
95	Computer/Copier/Printer Supplies/Upgrade	7,210		7,210	6	7,210	0
96	Security & Safety	623		623	126	623	0
97	Safety-Med	464		464	32	464	0
98	Office Supplies	8,405		8,405	1,705	8,405	0
99	Postage & Shipping	5,226		5,226	591	5,226	0
100	Bank Charges	5,150		5,150	0	5,150	0
101	Printing/Forms	1,325		1,325	2,055	2,055	(730)
102	Membership -Dues , Publications & Books	15,450		15,450	235	15,450	0
103	Government Fees and Licenses	32,960		32,960	25,908	32,960	0
104	Cash Over (Short)	0		0	(31)	(31)	31
105	Utilities Cell Phone	5,908		5,908	1,247	5,908	0
106	Utilities Electricity	6,321		6,321	1,681	6,321	0

A	B	C	D	L	M	N	O	P	Q	R	S	T
---	---	---	---	---	---	---	---	---	---	---	---	---




**CAMBRIA COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS**

**ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09**

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE
-------------	---	---------------------------	---------------------------------	---------------------------	---------------------	------------------	---------------------------------

107	Utilities Gas	515		515	0	515	0
108	Utilities Internet Access	10,543		10,543	2,370	10,543	0
109	Utilities Phone-Land Lines, Faxes, Alarms	7,210		7,210	756	7,210	0
110	Utilities Sewer	392		392	154	392	0
111	Utilities Water	178		178	67	178	0
112	Equipment Rental	515		515	125	515	0
113	Rental Expense Office Space	34,171		34,171	7,294	34,171	0
114	Prof Services - Audit	9,528		9,528	6,750	9,528	0
115	Prof Services - Finance	5,253		5,253	0	5,253	0
116	Prof Services-District Counsel	183,340		183,340	39,024	183,340	0
117	Prof Services-Legal	36,050		36,050	0	36,050	0
118	Prof Services - Miscellaneous/Other	15,656		15,656	3,355	15,656	0
119	Professional Services - Temporary	50,420		50,420	10,727	50,420	0
120	Outside Non-Professional Services	21,630		21,630	5,538	21,630	0
121	Claims	0		0	0	0	0
122	Department Operating Supplies	1,030		1,030	247	1,030	0
123	Clothing/Uniforms	20		20	0	20	0
124	Office Furniture/Equipment	2,500		2,500	0	2,500	0
125	Fuel	1,030		1,030	51	1,030	0
126	Meeting Expenses	5,150		5,150	294	5,150	0
127	Travel, Training, Seminars - Directors	2,060		2,060	20	2,060	0
128	Travel, Training, Seminars - Employees	15,450		15,450	2,378	15,450	0
129	Training - LCW	4,120		4,120	4,940	4,120	0
130	Employee Recognition	206		206	0	206	0
131	Employee Recruitment	5,603		5,603	0	5,603	0
132				0			0
133							
134							
135							
136							
137							
138							
139							
140							
141							
142							
143							
144							
145							
146							
147	<b>Total Services &amp; Supplies</b>	<b>\$739,526</b>	<b>\$0</b>	<b>\$739,526</b>	<b>\$265,711</b>	<b>\$740,226</b>	<b>(\$699)</b>
148	<b>CAPITAL OUTLAY</b>						
149	Purchase Administrative Office	0		0	0	0	0
150	Purchase Administrative Software	0	68,850	68,850	0	68,850	0
151	Purchase Fixed Asset Module	0	1,200	1,200	0	1,200	0
152	Purchase Work Order Module	0	6,000	6,000	0	6,000	0
153	Remodel Administration Office	0	0	0	0	0	0
154	Capital Assets - Replace Servers	0	0	0	0	0	0
155				0			0
156				0			0
157				0			0
158	<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$76,050</b>	<b>\$76,050</b>	<b>\$0</b>	<b>\$76,050</b>	<b>\$0</b>

A	B	C	D	L	M	N	O	P	Q	R	S	T																																																																																																																					
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b>																																																																																																																																
2	<b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>																																																																																																																																
3																																																																																																																																	
4																																																																																																																																	
5																																																																																																																																	
6																																																																																																																																	
7																																																																																																																																	
<table border="1"> <thead> <tr> <th>ACCOUNT NO.</th> <th>GENERAL FUND (GF)</th> <th>ADMINISTRATIVE DEPARTMENT - 09</th> <th>2019/20 ADOPTED BUDGET</th> <th>2019/20 APPROVED ADJUSTMENTS</th> <th>2019/20 CURRENT BUDGET</th> <th>ACTUAL AT 9/30/2019</th> <th>ESTIMATED ACTUAL</th> <th>2019/20 EST. BUDGET VARIANCE</th> </tr> </thead> <tbody> <tr> <td colspan="9"><b>DEBT SERVICE</b></td> </tr> <tr> <td>159</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>160</td> <td>6180J</td> <td>Loan Principal - Ford Fusion</td> <td></td> <td></td> <td>0</td> <td>#####</td> <td></td> <td>0</td> </tr> <tr> <td>161</td> <td>6180H</td> <td>Interest Expense - Ford Fusion</td> <td></td> <td></td> <td>0</td> <td>#####</td> <td></td> <td>0</td> </tr> <tr> <td>162</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>163</td> <td></td> <td>Total Debt Service</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td colspan="9"><b>ADMINISTRATIVE COST ALLOCATION</b></td> </tr> <tr> <td>164</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>165</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>166</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>167</td> <td></td> <td>Total Administrative Cost Allocation</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>168</td> <td></td> <td>Total Expenditures</td> <td>\$2,009,556</td> <td>\$76,050</td> <td>\$2,085,606</td> <td>\$557,615</td> <td>\$2,093,833</td> <td>(\$8,226)</td> </tr> </tbody> </table>													ACCOUNT NO.	GENERAL FUND (GF)	ADMINISTRATIVE DEPARTMENT - 09	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	<b>DEBT SERVICE</b>									159									160	6180J	Loan Principal - Ford Fusion			0	#####		0	161	6180H	Interest Expense - Ford Fusion			0	#####		0	162									163		Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	<b>ADMINISTRATIVE COST ALLOCATION</b>									164									165									166									167		Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	168		Total Expenditures	\$2,009,556	\$76,050	\$2,085,606	\$557,615	\$2,093,833	(\$8,226)
ACCOUNT NO.	GENERAL FUND (GF)	ADMINISTRATIVE DEPARTMENT - 09	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE																																																																																																																									
<b>DEBT SERVICE</b>																																																																																																																																	
159																																																																																																																																	
160	6180J	Loan Principal - Ford Fusion			0	#####		0																																																																																																																									
161	6180H	Interest Expense - Ford Fusion			0	#####		0																																																																																																																									
162																																																																																																																																	
163		Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0																																																																																																																									
<b>ADMINISTRATIVE COST ALLOCATION</b>																																																																																																																																	
164																																																																																																																																	
165																																																																																																																																	
166																																																																																																																																	
167		Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0																																																																																																																									
168		Total Expenditures	\$2,009,556	\$76,050	\$2,085,606	\$557,615	\$2,093,833	(\$8,226)																																																																																																																									

A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>											
2												
3												
4												
5												
6												
7												
169												
170				<b>\$133,480</b>	<b>(\$76,050)</b>	<b>\$57,430</b>		<b>\$4,894</b>		<b>\$79,935</b>	<b>\$22,506</b>	
171												
172	01.4625	TRANSFERS & ENCUMBRANCES		0	0	0	0	0	0	0	0	0
173		Transfers In - From General Fund										
174		(Transfers Out - To General Fund)										
175		Encumbrances - Sources of Funding										
176		Encumbrances - (Designated Funds)			76,050	76,050				76,050	0	0
177		NET TRANSFERS & ENCUMBRANCES		\$0	\$76,050	\$76,050		\$0		\$76,050	\$0	
178		RESERVES										
179		Use of Reserves				0					0	
180		(Additions to Reserves)				0					0	
181		Other Adjustments				0					0	
182												
183		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0		\$0		\$0	\$0	
184		NET BUDGETARY SOURCES/USES		\$133,480	\$0	\$133,480		\$4,894		\$155,985	\$22,506	
185												
186		RESERVES										
187		Beginning Reserves										
188		Operating Surplus / (Deficit)		\$133,480	(\$76,050)	\$57,430		\$4,894		\$79,935	\$22,506	
189		Transfers & Encumbrances		\$0	\$76,050	\$76,050		\$0		\$76,050	\$0	
190		ENDING RESERVES		\$133,480	\$0	\$133,480		\$4,894		\$155,985	\$22,506	

## ENTERPRISE FUND SUMMARY

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



WATER FUND  
WATER DEPARTMENT – 11







A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	X	Y
CAMBRIA COMMUNITY SERVICES DISTRICT																					
FUND LEVEL ANALYSIS																					
3%																					
WATER FUND - 11, DEPARTMENT - 11																					
WATER DEPARTMENT - 11																					
ACCOUNT NO.																					
2019/20 FINAL BUDGET	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019		ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE												
5108	Workers Compensation	25,432	25,432	25,432	2,545	10%	25,432	0	0	(25,432)											
5109	PERS - Retirement	109,808	109,808	109,808	21,775	20%	109,808	0	0	(109,808)											
5120	Other Employee Benefits	1,768	1,768	1,768	204	12%	1,768	0	0	(1,768)											
5121	Retirees Health	43,092	43,092	43,092	9,776	23%	43,092	0	0	(43,092)											
5122	Medical Reimbursements - HRA	13,429	13,429	13,429	1,902	14%	13,429	0	0	(13,429)											
68					#####			0	0	0											
69	Prop. 218 Salaries and Benefits				#####			871,000	871,000	871,000											
70	Prop. 218 Salaries and Benefits-Added Staff							187,000	187,000	187,000											
71	Total Benefits	\$355,138	\$355,138	\$355,138	\$58,026	16%	\$354,338	\$800	\$800	\$702,862											
72	Total Personnel Services	\$862,615	\$862,615	\$862,615	\$138,386	16%	\$861,815	\$800	\$800	\$195,385											
SERVICES & SUPPLIES																					
6010	Ads - Legal/Other	0	0	0	0	#####	0	0	0	0											
6011	Public Information - General	515	515	515	0	0%	515	0	0	(515)											
6030	Insurance (new dump truck)	1,688	1,688	1,688	0	0%	1,688	0	0	(1,688)											
6031	Old M & R Lift Station	0	0	0	0	#####	0	0	0	0											
6031D	Maintenance & Repairs	105,226	105,226	105,226	6,145	6%	105,226	0	0	(105,226)											
6031F	Maintenance & Repairs - Fire Hydrants	3,090	3,090	3,090	0	0%	3,090	0	0	(3,090)											
6031G	Maintenance & Repairs - Generators	1,547	1,547	1,547	0	0%	1,547	0	0	(1,547)											
6031L	Maintenance & Repairs - Leimert Booster	1,030	1,030	1,030	0	0%	1,030	0	0	(1,030)											
6031M	Maintenance & Repairs - Water Meters	5,150	5,150	5,150	90	2%	5,150	0	0	(5,150)											
6031P	Pumps	0	0	0	0	#####	0	0	0	0											
6031Q	Maintenance & Repairs - SR3 Well	2,575	2,575	2,575	4,215	164%	2,575	0	0	(2,575)											
6031R	Maintenance & Repairs - SR4 Well/Filter	33,990	33,990	33,990	4,556	13%	33,990	0	0	(33,990)											
6031S	Maint. & Repairs - Water Storage Tanks	7,004	7,004	7,004	1,105	16%	7,004	0	0	(7,004)											
6031T	Annual Tank Inspection	10,000	10,000	10,000	0	0%	10,000	0	0	(10,000)											
6031V	Maint. & Repairs - Water Treatment Systems	16,478	16,478	16,478	0	0%	16,478	0	0	(16,478)											
6031W	Maint. & Repairs - Wtr.Values (Cord Pave)	3,090	3,090	3,090	0	0%	3,090	0	0	(3,090)											
6031X	Maintenance & Repairs - Wells	39,485	39,485	39,485	2,004	5%	39,485	0	0	(39,485)											
6031Y	SS Well Field Dosing Lines & Analyzers	7,500	7,500	7,500	0	0%	7,500	0	0	(7,500)											
6031Z	Maintenance	2,575	2,575	2,575	0	0%	2,575	0	0	(2,575)											
6032	M & R WW Disp Eff	0	0	0	27	#####	27	(27)	0	0											
6032L	M & R WW Lift Station	0	0	0	0	#####	0	0	0	0											
6032T	M & R WW Treatment	0	0	0	0	#####	0	0	0	0											
6033B	Maintenance & Repairs - Buildings	11,330	11,330	11,330	2,626	23%	11,330	0	0	(11,330)											
6033G	Paint Building	10,000	10,000	10,000	0	0%	10,000	0	0	(10,000)											
6033V	Maintenance & Repairs - Grounds	7,725	7,725	7,725	2,059	27%	7,725	0	0	(7,725)											
6036	Maintenance & Repairs - Emergency Events	10,300	10,300	10,300	14,999	146%	10,300	0	0	(10,300)											
6037	Maintenance & Repairs - SCADA	22,364	22,364	22,364	4,726	21%	22,364	0	0	(22,364)											
6040	Maintenance & Repairs - Equipment	180	180	180	0	0%	180	0	0	(180)											
6041L	Maintenance & Repairs - Vehicles Licenses	9,122	9,122	9,122	2,575	28%	9,122	0	0	(9,122)											
6041N	Maint. & Repairs - Vehicles Non-Licensed	413	413	413	0	0%	413	0	0	(413)											
6044	Computer/Copier/Printer Services	410	410	410	0	0%	410	0	0	(410)											
6045	Computer/Copier/Printer Goods	8,763	8,763	8,763	263	3%	8,763	0	0	(8,763)											
107	Reporting Software	2,000	2,000	2,000	0	0%	2,000	0	0	(2,000)											
108	Replace 3 Computers	5,000	5,000	5,000	0	0%	5,000	0	0	(5,000)											
109	Security & Safety	3,605	3,605	3,605	0	0%	3,605	0	0	(3,605)											
110	Office Supplies	805	805	805	33	4%	805	0	0	(805)											
111	Printing & Shipping	14,620	14,620	14,620	2,280	16%	14,620	0	0	(14,620)											
112	Bank Charges	0	0	0	0	#####	0	0	0	0											
113	Printing/Forms	2,391	2,391	2,391	510	21%	2,391	0	0	(2,391)											
6054	Membership Dues, Publications/Books	5,356	5,356	5,356	1,735	32%	5,356	0	0	(5,356)											

CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11												2019/20 EST. P218 VARIANCE
ACCOUNT NO.	WATER FUND DEPARTMENT - 11	2019/20 FINAL BUDGET	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE		
6055	Government Fees & Licenses	30,900	30,900				30,900	0	0	[30,900]		
6059	Bad Debt Expense	103	103				103	0	0	[103]		
6060C	Utilities - Cell Phone	2,888	2,888				2,888	0	0	[2,888]		
6060E	Utilities - Electricity	167,111	167,111				167,111	0	0	[167,111]		
6060G	Utilities - Gas	0	0				0	0	0	0		
6060I	Utilities - Internet	4,432	4,432				4,432	0	0	[4,432]		
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	6,860	6,860				6,860	0	0	[6,860]		
6060S	Utilities - Sewer	1,187	1,187				1,187	0	0	[1,187]		
6060W	Utilities - Water	0	0				0	0	0	0		
6063	M & R Communications Equipment	2,575	2,575				2,575	0	0	[2,575]		
6078	Land Lease - Well Site	41,349	41,349				41,349	0	0	[41,349]		
6080E	Professional Services - Engineering	0	0				0	0	0	0		
127	Urban Water Mgmt Plan	30,000	30,000				30,000	0	0	[30,000]		
128	Water Use Efficiency Plan Update	10,000	10,000				10,000	0	0	[10,000]		
129	Professional Services - GIS Development	7,725	7,725				7,725	0	0	[7,725]		
130	Professional Services - District Counsel	7,725	7,725				7,725	0	0	[7,725]		
131	Land Conservancy - Lot Inventory, Etc.	5,150	5,150				5,150	0	0	[5,150]		
132	Professional Services - Misc./Other	15,000	15,000				15,000	0	0	[15,000]		
133	Professional Services - Temporary	0	0				0	0	0	0		
134	Voluntary Lot Merger Program	8,499	8,499				8,499	0	0	[8,499]		
135	Outside Services	206	206				206	0	0	[206]		
136	Emergency Medical Supplies	92	92				92	0	0	[92]		
137	Department Operating Supplies	21,445	21,445				21,445	0	0	[21,445]		
138	Sensor Cleaning	0	0				0	0	0	0		
139	Lab Tests	11,415	11,415				11,415	0	0	[11,415]		
140	Operating Supplies	0	0				0	0	0	0		
141	Calibration	2,704	2,704				2,704	0	0	[2,704]		
142	Lab Testing	0	0				0	0	0	0		
143	Lab Supplies	0	0				0	0	0	0		
144	Small Tools and Equipment	9,008	9,008				9,008	0	0	[9,008]		
145	Clothing and Uniform	5,008	5,008				5,008	0	0	[5,008]		
146	Fuel - Gas and Diesel	12,360	12,360				12,360	0	0	[12,360]		
147	Meeting Expenses	284	284				284	0	0	[284]		
148	Travel, Training, Seminars-Employees,	3,090	3,090				3,090	0	0	[3,090]		
149	Employee Recruitment	2,544	2,544				2,544	0	0	[2,544]		
150	Retrofit Program	0	0				0	0	0	0		
151	Rebate Program - Cisterns, Toilets, Wash	7,725	7,725				7,725	0	0	[7,725]		
152	Prop 218 Estimates	0	0				0	0	0	0		
160	<b>Total Services &amp; Supplies</b>	<b>\$764,987</b>	<b>\$764,987</b>	<b>\$0</b>	<b>\$764,987</b>	<b>\$128,479</b>	<b>\$772,962</b>	<b>(\$7,975)</b>	<b>\$758,000</b>	<b>(\$6,987)</b>		
<b>CAPITAL OUTLAY</b>												
161	Capital Assets											
164	Replace 2005 F150 Truck	35,000			35,000		35,000	0	0	[35,000]		
166	Security Improvements @ WTP	9,000			9,000		9,000	0	0	[9,000]		
167	Trailer-Mounted Vacuum Extractor	0			0		0	0	0	0		
168	Air Compressor & Jack Hammer	0			0		0	0	0	0		
169	Dump Truck Replacement (Ford F-650)	0			0		0	0	0	0		
170	Zone 2 to 7 Trans Main SR Crk Ped Brdg	120,000		47,759	167,759	2,230	167,759	0	0	[167,759]		
171	Replacement of Leimert Service Lines	0		0	0		0	0	0	0		
172	Water Meter Replacement/Upgrade	186,000		50,000	236,000	500	236,000	0	0	[236,000]		
173	GIS Update/Upgrade	0		0	0		0	0	0	0		
174	Valve Replacements	0		0	0		0	0	0	0		
175	Rodeo Grounds Pump Station Replacement	0		0	0		0	0	0	0		



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	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
<b>SOURCES OF FUNDS</b>									
<b>REVENUES</b>									
10 39 4041	SWF Water Base - Residential (SFR, MFR)	456,000		456,000	81,915	456,000	0	456,000	0
11 39 4042	SWF Base Vac	0		0	0	0	0	0	0
12 39 4043	SWF Base Com Ld	0		0	0	0	0	0	0
13 39 4044	SWF Base Com Wt	0		0	0	0	0	0	0
14 39 4051	SWF Water Usage - Residential (SFR, MFR)	716,000		716,000	144,985	716,000	0	716,000	0
15 39 4052	SWF Use Vac Rnt	0		0	0	0	0	0	0
16 39 4053	SWF Use Com Ld	0		0	0	0	0	0	0
17 39 4054	SWF Use Com Wtr	0		0	0	0	0	0	0
22 39 4061	SWF Facil Resd								
23 39 4062	SWF Facil Vac R								
24 39 4063	SWF Facil Cm Ld								
25 39 4064	SWF Facil Cm Wt								
26 39 4200	Interest Income	6,180		6,180	0	6,180	0	6,180	0
27									
28									
37	<b>Total Revenues</b>	<b>\$1,178,180</b>	<b>\$0</b>	<b>\$1,178,180</b>	<b>\$226,900</b>	<b>\$1,178,180</b>	<b>\$0</b>	<b>\$1,172,000</b>	<b>\$6,180</b>
<b>OTHER SOURCES OF FUNDS</b>									
44 39 4620	Grant Revenue - Capital			0			0	0	0
46	<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
47	<b>Total Sources of Funds</b>	<b>\$1,178,180</b>	<b>\$0</b>	<b>\$1,178,180</b>	<b>\$226,900</b>	<b>\$1,178,180</b>	<b>\$0</b>	<b>\$1,172,000</b>	<b>\$6,180</b>

**USES OF FUNDS**

<b>SALARIES &amp; WAGES</b>									
50	Salary & Wages	172,195		172,195	24,911	162,595	9,600		(172,195)
52	Overtime	4,000		4,000	3,683	4,000	0		(4,000)
53	Standby	0		0	100	0	0		0
54	Sick/Vacation Pay	0		0	1,453	5,800	(5,800)		0
55	Holiday Pay	0		0	846	3,800	(3,800)		0
56	Reduction for "E" Step	(5,370)		(5,370)	0	(5,370)	0		5,370
57	Prop 218 Estimates			0		0	0		0
59	<b>Total Salaries &amp; Wages</b>	<b>\$170,825</b>	<b>\$0</b>	<b>\$170,825</b>	<b>\$30,994</b>	<b>\$170,825</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$170,825)</b>
<b>BENEFITS</b>									
61	Uniform Allowance	400		400	400	400	0		(400)
62	Dental Insurance	1,762		1,762	718	1,762	0		(1,762)
63	Medical Insurance	39,152		39,152	6,345	39,152	0		(39,152)
64	Life Insurance	239		239	35	239	0		(239)



	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
	CAMBRIA COMMUNITY SERVICES DISTRICT														
	FUND LEVEL ANALYSIS														
	SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25														
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE						
65	5106	FICA	10,482		10,482	10,482	0	0	(10,482)						
66	5107	Medicare	2,586		2,586	2,586	0	0	(2,586)						
67	5108	Workers Compensation	8,912		8,912	8,912	0	0	(8,912)						
68	5109	PERS - Retirement	33,178		33,178	33,178	0	0	(33,178)						
69	5120	Other Employee Benefits	1,716		1,716	1,716	0	0	(1,716)						
70	5122	Medical Reimbursements - HRA	2,158		2,158	2,158	0	0	(2,158)						
71							0	0	0						
72		Prop 218 Estimates					0	261,000	261,000						
75		Total Benefits	\$100,585	\$0	\$100,585	\$100,585	\$0	\$261,000	\$160,415						
76		Total Personnel Services	\$271,410	\$0	\$271,410	\$271,410	\$0	\$261,000	(\$10,410)						
77		SERVICES & SUPPLIES													
78	6031F	Maintenance & Repairs - Fire Hydrants	0		0	0	0	0	0						
79	6031G	Maintenance & Repairs - Generators	0		0	0	0	0	0						
80	6031Z	Maintenance	20,760		20,760	20,760	0	0	(20,760)						
81	6031	Off-Hauling RO Brine	3,090		3,090	3,090	0	0	(3,090)						
82	6033B	Maintenance & Repairs - Buildings	1,409		1,409	1,409	0	0	(1,409)						
83	6033G	Maintenance & Repairs - Grounds	2,076		2,076	2,076	0	0	(2,076)						
84	6033G	Replace Analyzers (2)	7,500		7,500	7,500	0	0	(7,500)						
85	6033G	Picking Filters for Preservation	60,000		60,000	60,000	0	0	(60,000)						
86	6036	Maintenance & Repairs- Emergency	37,987		37,987	37,987	0	0	(37,987)						
87	6041L	Maintenance & Repairs - Vehicles Licenses	232		232	232	0	0	(232)						
88	6044	Comp/Copier/Printer Services	413		413	413	0	0	(413)						
89	6051	Postage & Shipping	3,886		3,886	3,886	0	0	(3,886)						
90	6055	Government Fees & Licenses	22,660		22,660	22,660	0	0	(22,660)						
91	6060C	Utilities - Cell Phone	222		222	222	0	0	(222)						
92	6060E	Utilities - Electricity	16,068		16,068	16,068	0	0	(16,068)						
93	6070	Equipment Rent	24,918		24,918	24,918	0	0	(24,918)						
94	6070	Reduce Tank Rental to 3 Months	(18,688)		(18,688)	(18,688)	0	0	18,688						
95	6080K	Professional Services - District Counsel	0		0	0	0	0	0						
96	6080L	Professional Services - Legal	0		0	0	0	0	0						
97	6080M	Professional Services - Misc./Other	17,339		17,339	17,339	0	0	(17,339)						
98	6086	Outside Services	44		44	44	0	0	(44)						
99	6090	Department Operating Supplies	1,952		1,952	1,952	0	0	(1,952)						
100	6090B	Sensor Cleaning	0		0	0	0	0	0						
101	6091	Lab Tests	10,300		10,300	10,300	0	0	(10,300)						
102	6091B	Operating Supplies	4,684		4,684	4,684	0	0	(4,684)						
103	6091E	Baseline Mon	0		0	0	0	0	0						
104	6091F	Remote Monitoring	6,180		6,180	6,180	0	0	(6,180)						
105	6091G	Calibration	0		0	0	0	0	0						
106	6091H	Lab Testing	0		0	0	0	0	0						
107	6092	Lab Supplies	2,447		2,447	2,447	0	0	(2,447)						

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	
1	CAMBRIA COMMUNITY SERVICES DISTRICT																									
2	FUND LEVEL ANALYSIS																									
3	SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25																									
4	ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019											ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE						
5																										
6																										
7																										
108	6094	Clothing and Uniform	173		173	0	0%	173									173	0	0	0					173	
109	6096	Fuel - Gas and Diesel	4,573		4,573	903	20%	4,573									4,573	0	0	0					(4,573)	
110	6115	Meeting Expense	0		0	0	#####	0									0	0	0	0					0	
111	6120E	Travel, Training, Seminars - Employees	1,123		1,123	0	0%	1,123									1,123	0	0	0					(1,123)	
112	6125	Employee Recruitment	0		0	0	#####	0									0	0	0	0					0	
113	6195	Vehicles	5,206		5,206	0	0%	5,206									5,206	0	0	0					(5,206)	
114	6829D	Performance Bonds	0		0	0	#####	0									0	0	0	0					0	
115	6829M	Financial Services	0		0	0	#####	0									0	0	0	0					0	
116	6829S	EWS Environmental	0		0	0	#####	0									0	0	0	0					0	
148		Prop 218 Estimates	0		0	0	#####	0									135,000	135,000	135,000	135,000					135,000	
151		Total Services & Supplies	\$236,555	\$0	\$236,555	\$18,334	8%	\$236,554	\$0								\$236,554	\$0	\$135,000	\$0					(\$101,555)	
152		CAPITAL OUTLAY																								
153	6170E	Impoundment Basin	0	5,198	5,198	65,100	1252%	65,100	(59,902)								65,100	(59,902)	0	0					5,198	
154		Capital Assets																								0
155		Prop 218 Estimates			0		#####													0					0	
161		Total Capital Outlay	\$0	\$5,198	\$5,198	\$65,100	1252%	\$65,100	(\$59,902)								\$65,100	(\$59,902)	\$0	\$0					\$5,198	
162		DEBT SERVICE																								
163	6195	Vehicle																								0
164	6180P	Loan Principal	354,604		354,604	175,499	49%	354,604	0								354,604	0	0	0					(354,604)	
165	6180I	Interest Expense	304,822		304,822	154,214	51%	304,822	0								304,822	0	0	0					(304,822)	
166																										660,000
167		Total Debt Service	659,426	\$0	\$659,426	\$329,713	50%	\$659,426	\$0								\$659,426	\$0	\$660,000	\$0					\$574	
168		ADMINISTRATIVE COST ALLOCATION																								
169		Administrative Cost Allocation - See Water Fund FY 2019/20			0	0	#####										0	0	0	0					0	
170																										0
171																										0
172		Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	#####	\$0	\$0								\$0	\$0	\$0	\$0					\$0	
173		Total Expenditures	\$1,167,391	\$5,198	\$1,172,589	\$457,322	39%	\$1,232,490	(\$59,902)								\$1,232,490	(\$59,902)	\$1,056,000	\$0					(\$106,193)	

	B	C	D	L	M	N	C	P	Q	R	S	T	X	Y	Z
CAMBRIA COMMUNITY SERVICES DISTRICT															
FUND LEVEL ANALYSIS															
SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25															
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25						WATER FUND 39 - OPERATIONS DEPARTMENT - 25						2019/20 EST. P218 VARIANCE		
7	ADAPTED BUDGET						CURRENT BUDGET						EST. BUDGET VARIANCE		
6	APPROVED ADJUSTMENTS						ACTUAL AT 9/30/2019						ESTIMATED ACTUAL		
5	2019/20						2019/20						2019/20		
4	ADAPTED BUDGET						CURRENT BUDGET						EST. BUDGET VARIANCE		
3	WATER FUND SWF DEPARTMENT - 25						WATER FUND 39 - OPERATIONS DEPARTMENT - 25						EST. P218 VARIANCE		
2	ADAPTED BUDGET						CURRENT BUDGET						EST. BUDGET VARIANCE		
1	APPROVED ADJUSTMENTS						ACTUAL AT 9/30/2019						ESTIMATED ACTUAL		
174	OPERATING SURPLUS/(DEFICIT)						\$5,591						(\$59,902)		
175	TRANSFERS & ENCUMBRANCES						\$10,789						(\$54,310)		
176	Transfers In - From General Fund						0						0		
177 01 4625	(Transfers Out)						0						0		
178	Encumbrances - Sources of Funding						0						0		
179	Encumbrances - (Designated Funds)						5,198						5,198		
180	NET TRANSFERS & ENCUMBRANCES						\$5,198						\$0		
181	RESERVES						0						0		
182	Use of Reserves						0						0		
183	(Additions to Reserves - 2 Month Operations)						(173,000)						(173,000)		
184	Other Adjustments						0						0		
185	RESERVES - INCREASE / (DECREASE)						(\$173,000)						(\$173,000)		
186	NET BUDGETARY SOURCES/USES						(\$162,211)						(\$222,112)		
187															
188															
189															
190	RESERVES														
191	Beginning Reserves														
192	Operating Surplus / (Deficit)						(\$162,211)						(\$222,310)		
193	Transfers & Encumbrances						5,198						5,198		
194	ENDING RESERVES						(\$162,211)						(\$222,112)		
195															
196															

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	CAMBRIA COMMUNITY SERVICES DISTRICT																								
2	FUND LEVEL ANALYSIS																								
3	SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30																								
4	ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE															
8	SOURCES OF FUNDS																								
10	Revenues		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	Other Sources of Funds		\$0	\$0	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	Total Sources of Funds		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	USES OF FUNDS																								
16	Salaries & Wages		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	Benefits		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	Personnel Services		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	Services & Supplies		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	Capital Outlay		\$138,609	\$88,510	\$227,119	\$8,699	4%	\$235,818	\$235,818	(\$8,699)	\$250,000	\$14,182	\$250,000	\$14,182	\$250,000	\$14,182	\$250,000	\$14,182	\$250,000	\$14,182	\$250,000	\$14,182	\$250,000	\$14,182	
21	Debt Service		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	Administrative Cost Allocation		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	Total Expenditures		\$138,609	\$88,510	\$227,119	\$8,699	4%	\$235,818	\$235,818	(\$8,699)	\$250,000	\$14,182	\$250,000	\$14,182	\$250,000	\$14,182	\$250,000	\$14,182	\$250,000	\$14,182	\$250,000	\$14,182	\$250,000	\$14,182	
24	OPERATING SURPLUS/(DEFICIT)																								
39			(\$138,609)	(\$88,510)	(\$227,119)	(\$8,699)		(\$235,818)	(\$235,818)	(\$8,699)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	
40	RESERVES																								
41	Beginning Reserves		\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
42	Operating Surplus / (Deficit)		(\$138,609)	(\$88,510)	(\$227,119)	(\$8,699)		(\$235,818)	(\$235,818)	(\$8,699)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	
43	Transfers & Encumbrances		\$0	\$88,510	\$88,510	\$0		\$88,510	\$88,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
44	ENDING RESERVES		(\$138,609)	\$0	(\$138,609)	(\$8,699)		(\$147,308)	(\$147,308)	(\$8,699)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	(\$250,000)	(\$14,182)	
45																									



A	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
CAMBRIA COMMUNITY SERVICES DISTRICT															
FUND LEVEL ANALYSIS															
SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30															
ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE						
156	Total Capital Outlay	\$138,609	\$88,510	\$227,119	\$8,699	\$235,818	(\$8,699)	\$250,000	\$14,182						
157	DEBT SERVICE														
158				0			0	0	0						
159				0			0	0	0						
160				0			0	0	0						
161	Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
162	ADMINISTRATIVE COST ALLOCATION														
163	Administrative Cost Allocation - See Water Fund FY 2019/20	0		0	0	0	0	0	0						
164															
165	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
166	Total Expenditures	\$138,609	\$88,510	\$227,119	\$8,699	\$235,818	(\$8,699)	\$250,000	\$14,182						
167															
168	OPERATING SURPLUS/(DEFICIT)	(\$138,609)	(\$88,510)	(\$227,119)	(\$8,699)	(\$235,818)	(\$8,699)	(\$250,000)	\$14,182						
169	TRANSFERS & ENCUMBRANCES														
170	Transfers In - From General Fund			0			0	0	0						
171	(Transfers Out)			0			0	0	0						
172	Encumbrances - Sources of Funding			0											
173	Encumbrances - (Designated Funds)		88,510	88,510		88,510									
174															
175	NET TRANSFERS & ENCUMBRANCES	\$0	\$88,510	\$88,510	\$0	\$88,510	\$0	\$0	\$0						
176	RESERVES														
177	Use of Reserves			0			0	0	0						
178	(Additions to Reserves)			0			0	0	0						
179	Other Adjustments			0			0	0	0						
180															
181	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
182	NET BUDGETARY SOURCES/USES	(\$138,609)	\$0	(\$138,609)	(\$8,699)	(\$147,308)	(\$8,699)	(\$250,000)	\$14,182						
183															
184	RESERVES														
185	Beginning Reserves														
186	Operating Surplus / (Deficit)	(\$138,609)	(\$88,510)	(\$227,119)	(\$8,699)	(\$235,818)	(\$8,699)	(\$250,000)	\$14,182						
187	Transfers & Encumbrances	\$0	\$88,510	\$88,510	\$0	\$88,510	\$0	\$0	\$0						
188	ENDING RESERVES	(\$138,609)	\$0	(\$138,609)	(\$8,699)	(\$147,308)	(\$8,699)	(\$250,000)	\$14,182						

WASTEWATER FUND  
WASTEWATER DEPARTMENT – 12

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12																							
		WASTEWATER FUND											WASTEWATER DEPARTMENT - 12												
		SOURCES OF FUNDS											USES OF FUNDS												
ACCOUNT NO.	WASTEWATER FUND	WASTEWATER DEPARTMENT - 12	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE															
10	Revenues		\$3,024,915	\$0	\$3,024,915	\$504,905	\$3,024,915	\$0	\$3,008,000	\$16,915															
11	Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0															
12	Total Sources of Funds		\$3,024,915	\$0	\$3,024,915	\$504,905	\$3,024,915	\$0	\$3,008,000	\$16,915															
13	USES OF FUNDS																								
16	Salaries & Wages		\$597,669	\$0	\$597,669	\$100,306	\$597,669	\$0	\$1,078,000	\$78,598															
17	Benefits		\$401,733	\$0	\$401,733	\$74,528	\$400,933	\$800	\$669,000	(\$146,231)															
18	Personnel Services		\$999,402	\$0	\$999,402	\$174,834	\$998,602	\$800	\$500,000	(\$42,185)															
19	Services & Supplies		\$815,231	\$0	\$815,231	\$137,087	\$820,999	(\$5,771)	\$160,000	(\$42,847)															
20	Capital Outlay		\$497,927	\$44,258	\$542,185	\$37,641	\$542,185	\$0	\$479,000	(\$30,508)															
21	Debt Service		\$202,847	\$0	\$202,847	\$148,494	\$202,847	\$0	\$2,886,000	(\$183,173)															
22	Administrative Cost Allocation		\$509,508	\$0	\$509,508	\$127,377	\$509,508	\$0	\$122,000	(\$166,258)															
23	Total Expenditures		\$3,024,915	\$44,258	\$3,069,173	\$625,433	\$3,074,141	(\$4,971)	\$2,886,000	(\$183,173)															
24	OPERATING SURPLUS/(DEFICIT)																								
39			\$0	(\$44,258)	(\$44,258)	(\$120,528)	(\$49,226)	(\$4,971)	\$122,000	(\$166,258)															
40	RESERVES																								
41	Beginning Reserves		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0															
42	Operating Surplus / (Deficit)		\$0	(\$44,258)	(\$44,258)	(\$120,528)	(\$49,226)	(\$4,968)	122,000	(166,258)															
43	Transfers & Encumbrances		\$0	\$44,258	\$44,258	\$0	\$44,258	\$0	\$0	\$0															
44	ENDING RESERVES		\$0	\$0	\$0	(\$120,528)	(\$4,968)	(\$4,968)	\$122,000	(\$166,258)															
45																									



A	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
CAMBRIA COMMUNITY SERVICES DISTRICT															
FUND LEVEL ANALYSIS															
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12															
ACCOUNT NO.	WASTEWATER FUND	WASTEWATER DEPARTMENT - 12	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
SOURCES OF FUNDS															
REVENUES															
10	12 4000	Service Sales	\$2,818,000		\$2,818,000	499,631	2,818,000	0	2,818,000	0	2,818,000	0			
11	12 4200	Interest Income	\$1,000		\$1,000	0	1,000	0	1,000	0	1,000	0			
12	12 4311	County Administrative Fee	(\$8,085)		(\$8,085)	0	(8,085)	0	(8,085)	0	(8,085)	0			(8,085)
13	12 4360	Standby Availability Charges	\$119,000		\$119,000	0	119,000	0	119,000	0	119,000	0			0
14	12 4390	Miscellaneous Revenue	\$70,000		\$70,000	4,387	70,000	0	70,000	0	70,000	0			0
31	12 4310	Property Taxes - Low Income Reduction Offset	\$25,000		\$25,000	887	25,000	0	25,000	0	25,000	0			25,000
32					\$0	0	0	0	0	0	0	0			0
34		Total Revenues	\$3,024,915	\$0	\$3,024,915	\$504,905	\$3,024,915	\$0	\$3,008,000	\$0	\$3,008,000	\$16,915			
OTHER SOURCES OF FUNDS															
41	12 4397	Loan Proceeds - Crane Truck	\$0	\$0	\$0	0	0	0	0	0	0	0			0
42					\$0	0	0	0	0	0	0	0			0
43		Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
44		Total Sources of Funds	\$3,024,915	\$0	\$3,024,915	\$504,905	\$3,024,915	\$0	\$3,008,000	\$0	\$3,008,000	\$16,915			
USES OF FUNDS															
SALARIES & WAGES															
47	5000	Salary & Wages	\$609,887		\$609,887	83,135	564,887	45,000							(609,887)
48	5010	Overtime	\$25,000		\$25,000	4,595	25,000	0							(25,000)
49	5020	Standby	\$18,250		\$18,250	4,400	18,250	0							(18,250)
50	5040	Sick/Vacation Pay	\$0		\$0	4,973	30,000	(30,000)							0
51	5050	Holiday Pay	\$0		\$0	3,204	15,000	(15,000)							0
52		Reduction for "E" Step	(\$55,468)		(\$55,468)	0	(55,468)	0							55,468
53					\$0	0	0	0							0
54					\$0	0	0	0							0
55		Total Salaries & Wages	\$597,669	\$0	\$597,669	\$100,306	\$597,669	\$0	\$0	\$0	\$0	\$0			(597,669)
BENEFITS															
56	5101	Uniform Allowance	\$2,800		\$2,800	2,000	2,000	800							(2,800)
57	5102	Dental Insurance	\$7,450		\$7,450	2,347	7,450	0							(7,450)
58	5103	Medical Insurance	\$117,029		\$117,029	18,223	117,029	0							(117,029)
59	5105	Life Insurance	\$1,103		\$1,103	139	1,103	0							(1,103)
60	5106	FICA	\$38,515		\$38,515	6,200	38,515	0							(38,515)
61	5107	Medicare	\$9,536		\$9,536	1,450	9,536	0							(9,536)
62	5108	Workers Compensation	\$37,822		\$37,822	3,969	37,822	0							(37,822)
63	5109	PERS - Retirement	\$120,805		\$120,805	25,913	120,805	0							(120,805)
64	5110	Unemployment Insurance	\$0		\$0	0	0	0							0
65	5112	Other Employee Benefits	\$1,716		\$1,716	198	1,716	0							(1,716)
66	5121	Retirees Health	\$49,409		\$49,409	11,591	49,409	0							(49,409)
67	5122	Medical Reimbursements - HRA	\$15,548		\$15,548	2,499	15,548	0							(15,548)
68		Prop. 218 Salaries and Benefits	\$0		\$0	814,000	814,000	0							814,000
69					\$0	0	0	0							0



A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

CAMBRIA COMMUNITY SERVICES DISTRICT  
 FUND LEVEL ANALYSIS  
 WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 9/30/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P.218 VARIANCE
113	Odor Control Update	\$2,000		\$2,000	1,000	1,000	1,000		(2,000)
114	Operation Maint & Mgmt Program Update	\$14,000		\$14,000	0	14,000	0		(14,000)
115	Utilities - Cell Phone	\$2,581		\$2,581	422	2,581	0		(2,581)
116	Utilities - Electricity	\$250,234		\$250,234	69,989	250,234	0	225,000	(25,234)
117	Utilities - Gas	\$818		\$818	182	818	0		(818)
118	Utilities - Internet	\$6,706		\$6,706	1,544	6,706	0		(6,706)
119	Utilities - Phone-Land Lines, Faxes, Alarms	\$8,057		\$8,057	2,172	8,057	0		(8,057)
120	Utilities - Water	\$1,445		\$1,445	704	1,445	0		(1,445)
121	M & R Communications Equipment	\$0		\$0	0	0	0		0
122	Equipment Rental	\$1,030		\$1,030	492	1,030	0		(1,030)
123	Professional Services - Engineering	\$0		\$0	0	0	0		0
124	Professional Services - GIS Development	\$6,180		\$6,180	1,860	6,180	0		(6,180)
125	Professional Services - District Counsel	\$0		\$0	0	0	0		0
126	Land Conservancy - Lot Inventory, Etc.	\$0		\$0	0	0	0		0
127	Professional Services - Misc./Other	\$5,150		\$5,150	1,303	5,150	0		(5,150)
128	Outside Services	\$2,403		\$2,403	0	2,403	0		(2,403)
129	Emergency & Medical Supplies	\$515		\$515	0	515	0		(515)
130	Department Operating Supplies	\$103		\$103	0	103	0		(103)
131	Lab Tests	\$25,750		\$25,750	4,401	25,750	0		(25,750)
132	Lab Testing	\$0		\$0	0	0	0		0
133	Lab Supplies	\$2,875		\$2,875	1,609	2,875	0		(2,875)
134	Small Tools and Equipment	\$3,508		\$3,508	508	3,508	0		(3,508)
135	Clothing and Uniform	\$2,060		\$2,060	0	2,060	0		(2,060)
136	Office Furniture/Equipment	\$1,030		\$1,030	0	1,030	0		(1,030)
137	Fuel - Gas and Diesel	\$11,112		\$11,112	5,091	11,112	0		(11,112)
138	Meeting Expenses	\$118		\$118	0	118	0		(118)
139	Travel, Training, Seminars-Directors	\$0		\$0	0	0	0		0
140	Travel, Training, Seminars-Employees,	\$6,120		\$6,120	160	6,120	0		(6,120)
141	Employee Recognition	\$0		\$0	0	0	0		0
142	Employee Recruitment	\$3,060		\$3,060	338	3,060	0		(3,060)
143	Prop 218 Other	\$0		\$0	0	0	0	100,000	100,000
145	Total Services & Supplies	\$815,231	\$0	\$815,231	\$137,087	\$820,999	(\$5,771)	\$669,000	(\$146,231)
146	CAPITAL OUTLAY								
148	Security Improvements @ WWTP	\$0		\$0	0	0	0		0
149	Replace 1996 F150 Rack Truck	\$9,000		\$9,000	0	9,000	0		(9,000)
150	Capital Assets	\$25,000		\$25,000	0	25,000	0		(25,000)
151	WWTP Influent Screen Installation	\$0		\$0	0	0	0		0
152	Hand Rails On Digesters	\$0	\$11,617	\$11,617	10,767	11,617	0		(11,617)
153	Hand Rails on Main Walkway/Pump	\$0		\$0	0	0	0		0
154	Screw screen Compactor With Auger	\$0		\$0	0	0	0		0
155	Effluent Pump	\$0		\$0	0	0	0		0



