

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

Fiscal Year: 2023

District Mailing Address

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

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Tom"/>	<input type="text"/>	<input type="text" value="Gray"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Debra"/>	<input type="text"/>	<input type="text" value="Scott"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Harry"/>	<input type="text"/>	<input type="text" value="Farmer"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Karen"/>	<input type="text"/>	<input type="text" value="Dean"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Thomas"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Denise"/>	<input type="text"/>	<input type="text" value="Fritz"/>	<input type="text" value="Admin Department Manager"/>	<input type="text" value="pduffield@cambriacsd.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
Telephone Email

Independent Auditor

Firm Name
First Name M. I. Last Name
Telephone

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

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

BCU DPCU

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

City County Special District

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

City name:

County name:

Special District name:

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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

Special District Name: Cambria Community Services District
Special Districts' Financial Transactions Report
Comments for the Special District Report

Fiscal Year: 2023

Comments

COP was for Sewer Enterprise Fund. System did not allow to select Sewer for Enterprise type. Please fix.

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

Fiscal Year: 2023

Operating Revenues

R01.	Service Charges	3,507,117
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	115,577
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	9,569
R08.	Total Operating Revenues	\$3,632,263

Operating Expenses

R09.	Transmission	340,871
R10.	Treatment and Disposal	1,102,818
R11.	Taxes	
R12.	Personnel Services	561,435
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	516,533
R16.	Depreciation and Amortization Expenses	365,436
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$2,887,093
R19.	Operating Income (Loss)	\$745,170

Nonoperating Revenues

R20.	Investment Income	19,172
R21.	Rents, Leases, Concessions, and Royalties	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	16,941
R41.	Total Nonoperating Revenues	\$36,113
	Nonoperating Expenses	
R42.	Interest Expense	232,174
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	319,076
R45.	Total Nonoperating Expenses	\$551,250
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$230,033

Capital Contributions

R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	

Special and Extraordinary Items

R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$230,033
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$1,865,525
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$2,095,558

Net Position (Deficit)

R61.	Net Investment in Capital Assets	3,158,812
R62.	Restricted	
R63.	Unrestricted	-1,063,254
R64.	Total Net Position (Deficit)	\$2,095,558

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

Fiscal Year: 2023

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	3,317,386
R02.	Business	1,354,988
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	177,744
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	1,318
R19.	Total Operating Revenues	\$4,851,436

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	263,318
R25.	Treatment	664,372
R26.	Transmission and Distribution	405,105
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	344,339

R31.	Contractual Services	
R32.	Materials and Supplies	348,390
R33.	General and Administrative Expenses	978,586
R34.	Depreciation and Amortization Expenses	860,033
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$3,864,143
R37.	Operating Income (Loss)	\$987,293
Nonoperating Revenues		
R38.	Investment Income	47,665
R39.	Rents, Leases, Concessions, and Royalties	
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
Intergovernmental – State		
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$47,665

Nonoperating Expenses		
R60.	Interest Expense	260,144
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$260,144
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$774,814
Capital Contributions		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$0
R72.	Transfers In	
R73.	Transfers Out	
Special and Extraordinary Items		
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	Total Special and Extraordinary Items	\$0
R74.	Change in Net Position	\$774,814
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$14,599,277
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$15,374,091
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	11,551,145
R80.	Restricted	
R81.	Unrestricted	3,822,946
R82.	Total Net Position (Deficit)	\$15,374,091

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

Fiscal Year: 2023

Activity: (1 of 3) (Record Completed)

Fire Protection ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	2,086,332					2,086,332
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	521,234					521,234
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	2,607,566	0	0	0	0	2,607,566
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income						
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	0	0	0	0	0	0
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal	260,189					260,189
R21.	Total Intergovernmental – Federal	260,189	0	0	0	0	260,189
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	10,000					10,000
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	10,000	0	0	0	0	10,000
R28.	Intergovernmental – Other	14,263					14,263
R29.	Charges for Current Services	58,033					58,033
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	51,585					51,585
R35.	Total Revenues	\$3,001,636	\$0	\$0	\$0	\$0	\$3,001,636
Expenditures							
R36.	Salaries and Wages	1,237,151					1,237,151

R37.	Employee Benefits	685,629					685,629
R38.	Services and Supplies	776,759					776,759
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R40.5	Lease Financing, Principal and Interest Payments						
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	0	0	0	0
R46.	Capital Outlay	646,460					646,460
R47.	Other Expenditures						
R48.	Total Expenditures	\$3,345,999	\$0	\$0	\$0	\$0	\$3,345,999
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-344,363	\$0	\$0	\$0	\$0	\$-344,363
	Other Financing Sources (Uses)						
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)	81,706					81,706
R51.	Construction Financing and Other Long-Term Debt						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$81,706	\$0	\$0	\$0	\$0	\$81,706
	Special and Extraordinary Items						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$-262,657	\$0	\$0	\$0	\$0	\$-262,657
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$2,960,709	\$0	\$0	\$0	\$0	\$2,960,709
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$2,698,052	\$0	\$0	\$0	\$0	\$2,698,052

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

Fiscal Year: 2023

Activity: (2 of 3) (Record Completed)

Lighting and Lighting Maintenance ▾

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	14,366					14,366
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	14,366	0	0	0	0	14,366
R13.	Licenses, Permits, and Franchises	169,915					169,915
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	28,657					28,657
R16.	Rents, Leases, Concessions, and Royalties	3,698					3,698
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	32,355	0	0	0	0	32,355
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	1,000					1,000
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	1,000	0	0	0	0	1,000
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	2,034,140					2,034,140
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	795					795
R35.	Total Revenues	\$2,252,571	\$0	\$0	\$0	\$0	\$2,252,571
Expenditures							
R36.	Salaries and Wages	676,849					676,849

R37.	Employee Benefits	440,158					440,158
R38.	Services and Supplies	975,755					975,755
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R40.5	Lease Financing, Principal and Interest Payments						
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	0	0	0	0
R46.	Capital Outlay						
R47.	Other Expenditures						
R48.	Total Expenditures	\$2,092,762	\$0	\$0	\$0	\$0	\$2,092,762
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$159,809	\$0	\$0	\$0	\$0	\$159,809
	Other Financing Sources (Uses)						
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
	Special and Extraordinary Items						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$159,809	\$0	\$0	\$0	\$0	\$159,809
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$532,103	\$0	\$0	\$0	\$0	\$532,103
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$691,912	\$0	\$0	\$0	\$0	\$691,912

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

Fiscal Year: 2023

Activity: (3 of 3) (Record Completed)

Recreation and Park ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	823,189					823,189
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	823,189	0	0	0	0	823,189
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income						
R16.	Rents, Leases, Concessions, and Royalties	27,185					27,185
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	27,185	0	0	0	0	27,185
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	5,000					5,000
R25.	Timber Yield						
R26.	Other Intergovernmental – State	34,900					34,900
R27.	Total Intergovernmental – State	39,900	0	0	0	0	39,900
R28.	Intergovernmental – Other	25,713					25,713
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	14,306					14,306
R35.	Total Revenues	\$930,293	\$0	\$0	\$0	\$0	\$930,293
Expenditures							
R36.	Salaries and Wages	283,944					283,944

R37.	Employee Benefits	179,705					179,705
R38.	Services and Supplies	470,692					470,692
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R40.5	Lease Financing, Principal and Interest Payments						
R41.	Principal Payments on Long-Term Debt	13,750					13,750
R42.	Interest Payments on Long-Term Debt	1,560					1,560
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	15,310	0	0	0	0	15,310
R46.	Capital Outlay	45,827					45,827
R47.	Other Expenditures						
R48.	Total Expenditures	\$995,478	\$0	\$0	\$0	\$0	\$995,478
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-65,185	\$0	\$0	\$0	\$0	\$-65,185
	Other Financing Sources (Uses)						
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
	Special and Extraordinary Items						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$-65,185	\$0	\$0	\$0	\$0	\$-65,185
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$464,964	\$0	\$0	\$0	\$0	\$464,964
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$399,779	\$0	\$0	\$0	\$0	\$399,779

Special District Name: Cambria Community Services District
Special Districts' Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2023

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 1) (Record Completed)	Wastewater System Improvements
R04. Nature of Revenue Pledged	Wastewater Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2022
R10. Beginning Maturity Year	2022
R11. Ending Maturity Year	2052
R12. Principal Authorized	12,175,000
R13. Principal Issued to Date	12,175,000
R14. Principal Unspent	10,258,244
R15. Principal Payable, Beginning of Fiscal Year	
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	12,175,000
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	244,076
R19. Principal Paid in Current Fiscal Year	
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$12,419,076
R22. Principal Payable, Current Portion	0
R23. Principal Payable, Noncurrent Portion	\$12,419,076
R24. Interest Paid in Current Fiscal Year	216,505
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

Back to Form: Long-Term Debt

Fiscal Year: 2023

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Certificates of Participation								
Wastewater System Improvements	2022	0	12,175,000	0	12,419,076	0	12,419,076	216,505
Total Enterprise Debt:		\$0	\$12,175,000	\$0	\$12,419,076	\$0	\$12,419,076	\$216,505

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

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

Fiscal Year: 2023

R01.	Purpose of Debt (1 of 8) (Record Completed)	City National Bank - pay off debt
R02.	Nature of Revenue Pledged	All Revenue
R03.	Debt Type	Notes
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2010
R07.	Beginning Maturity Year	2010
R08.	Ending Maturity Year	2024
R09.	Principal Authorized	1,585,000
R10.	Principal Received to Date	1,585,000
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$312,000
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	312,000
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$0
R19.	Principal Outstanding, Current Portion	
R20.	Principal Outstanding, Noncurrent Portion	\$0
R21.	Interest Paid in Current Fiscal Year	7,098
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

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

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

Fiscal Year: 2023

R01.	Purpose of Debt (2 of 8) (Record Completed)	Construction - Water Facilities
R02.	Nature of Revenue Pledged	Water Revenue
R03.	Debt Type	Notes
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2014
R07.	Beginning Maturity Year	2015
R08.	Ending Maturity Year	2035
R09.	Principal Authorized	8,939,000
R10.	Principal Received to Date	8,939,000
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$6,395,761
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	400,634
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$5,995,127
R19.	Principal Outstanding, Current Portion	417,270
R20.	Principal Outstanding, Noncurrent Portion	\$5,577,857
R21.	Interest Paid in Current Fiscal Year	258,791
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

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

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

Fiscal Year: 2023

R01.	Purpose of Debt (3 of 8) (Record Completed)	Ford 650 Dump Truck
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2018
R07.	Beginning Maturity Year	2018
R08.	Ending Maturity Year	2024
R09.	Principal Authorized	74,871
R10.	Principal Received to Date	74,871
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$31,830
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	15,584
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$16,246
R19.	Principal Outstanding, Current Portion	16,246
R20.	Principal Outstanding, Noncurrent Portion	\$0
R21.	Interest Paid in Current Fiscal Year	1,353
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

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

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

Fiscal Year: 2023

R01.	Purpose of Debt (4 of 8) (Record Completed)	Western Financial
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Governmental
SD05.	Activity	Recreation and Park
R06.	Year of Issue	2018
R07.	Beginning Maturity Year	2018
R08.	Ending Maturity Year	2024
R09.	Principal Authorized	18,500
R10.	Principal Received to Date	18,500
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$5,293
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	3,942
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$1,351
R19.	Principal Outstanding, Current Portion	1,351
R20.	Principal Outstanding, Noncurrent Portion	\$0
R21.	Interest Paid in Current Fiscal Year	136
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

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

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

Fiscal Year: 2023

R01.	Purpose of Debt (5 of 8) (Record Completed)	Muni Financial Corp-Storm
R02.	Nature of Revenue Pledged	All Revenue
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2019
R07.	Beginning Maturity Year	2020
R08.	Ending Maturity Year	2025
R09.	Principal Authorized	367,557
R10.	Principal Received to Date	367,557
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$227,241
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	73,418
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$153,823
R19.	Principal Outstanding, Current Portion	75,720
R20.	Principal Outstanding, Noncurrent Portion	\$78,103
R21.	Interest Paid in Current Fiscal Year	7,069
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

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

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

Fiscal Year: 2023

R01.	Purpose of Debt (6 of 8) (Record Completed)	Muni Financial- Ford F350
R02.	Nature of Revenue Pledged	All Revenue
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2019
R07.	Beginning Maturity Year	2020
R08.	Ending Maturity Year	2025
R09.	Principal Authorized	56,540
R10.	Principal Received to Date	56,540
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$35,325
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	11,288
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$24,037
R19.	Principal Outstanding, Current Portion	11,768
R20.	Principal Outstanding, Noncurrent Portion	\$12,269
R21.	Interest Paid in Current Fiscal Year	1,501
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

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

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

Fiscal Year: 2023

R01.	Purpose of Debt (7 of 8) (Record Completed)	Ford F350
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Governmental
SD05.	Activity	Recreation and Park
R06.	Year of Issue	2021
R07.	Beginning Maturity Year	2021
R08.	Ending Maturity Year	2025
R09.	Principal Authorized	40,545
R10.	Principal Received to Date	40,545
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$31,067
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	9,808
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$21,259
R19.	Principal Outstanding, Current Portion	9,462
R20.	Principal Outstanding, Noncurrent Portion	\$11,797
R21.	Interest Paid in Current Fiscal Year	1,424
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

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

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

Fiscal Year: 2023

R01.	Purpose of Debt (8 of 8) (Record Completed)	Chevy Tahoe
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Governmental
SD05.	Activity	Fire Protection
R06.	Year of Issue	2023
R07.	Beginning Maturity Year	2023
R08.	Ending Maturity Year	2028
R09.	Principal Authorized	81,706
R10.	Principal Received to Date	81,706
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	81,706
R16.	Principal Paid in Current Fiscal Year	
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$81,706
R19.	Principal Outstanding, Current Portion	14,920
R20.	Principal Outstanding, Noncurrent Portion	\$66,786
R21.	Interest Paid in Current Fiscal Year	
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

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

Back to Form: Other Long-Term Debt

Fiscal Year: 2023

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Loans								
Chevy Tahoe	2023	0	81,706	0	81,706	14,920	66,786	0
Ford F350	2021	31,067	0	9,808	21,259	9,462	11,797	1,424
Western Financial	2018	5,293	0	3,942	1,351	1,351	0	136
Total Governmental Debt:		\$36,360	\$81,706	\$13,750	\$104,316	\$25,733	\$78,583	\$1,560

Enterprise								
Loans								
Ford 650 Dump Truck	2018	31,830	0	15,584	16,246	16,246	0	1,353
Muni Financial Corp- Storm	2019	227,241	0	73,418	153,823	75,720	78,103	7,069
Muni Financial- Ford F350	2019	35,325	0	11,288	24,037	11,768	12,269	1,501
Notes								
City National Bank - pay off debt	2010	312,000	0	312,000	0	0	0	7,098
Construction - Water Facilities	2014	6,395,761	0	400,634	5,995,127	417,270	5,577,857	258,791
Total Enterprise Debt:		\$7,002,157	\$0	\$812,924	\$6,189,233	\$521,004	\$5,668,229	\$275,812

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

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			216,505
R02. Other Long-Term Debt	15,310		275,812
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$15,310	\$0	\$492,317
R06. Debt Service	15,310		492,318
R07. Difference	\$0	\$0	\$-1
R08. Reason for Difference			Rounding

Note:

(R08) Ent-Reason for Difference: Rounding

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

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	3,093,788					3,093,788
R02. Investments						
R03. Accounts Receivable (net)	268,246					268,246
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	268					268
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	450,785					450,785
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$3,813,087	\$0	\$0	\$0	\$0	\$3,813,087
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$3,813,087	\$0	\$0	\$0	\$0	\$3,813,087
Liabilities						
R19. Accounts Payable	16,308					16,308
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	7,036					7,036
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$23,344	\$0	\$0	\$0	\$0	\$23,344
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$23,344	\$0	\$0	\$0	\$0	\$23,344

Fund Balances (Deficits)

R33. Nonspendable	451,053					451,053
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	3,338,690					3,338,690
R38. Total Fund Balances (Deficits)	\$3,789,743	\$0	\$0	\$0	\$0	\$3,789,743
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$3,813,087	\$0	\$0	\$0	\$0	\$3,813,087

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

Fiscal Year: 2023

		Enterprise	Internal Service
Assets			
Current Assets			
	Cash and Investments		
R01.	Unrestricted	6,405,087	
R02.	Restricted	10,258,244	
R03.	Accounts Receivable (net)	1,475,027	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R05.5	Lease Receivable		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	6,422	
R10.	Other Current Assets 1	4,268	
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$18,149,048	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R14.5	Lease Receivable		
R15.	Other Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	1,821,427	
R17.	Buildings and Improvements	54,765,013	
R18.	Equipment	2,781,984	
R18.5	Infrastructure		
R18.6	Lease Assets (Lessee)		
R19.	Other Intangible Assets – Amortizable	644,518	
R20.	Construction in Progress	8,321,936	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-45,274,862	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$23,060,016	\$0
R27.	Total Assets	\$41,209,064	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	1,174,277	
R28.5	Related to OPEB	289,934	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,464,211	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$42,673,275	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	73,308	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	116,939	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	99,821	
R38.	Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	521,004	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$811,072	\$0

Noncurrent Liabilities

R44.	Deposits and Advances	450,785	
R45.	Compensated Absences	113,731	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation	12,419,076	
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	90,372	
R51.	Notes (Other Long-Term Debt)	5,577,857	
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	2,858,908	
R57.	Net OPEB Liability	2,171,737	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$23,682,466	\$0
R61.	Total Liabilities	\$24,493,538	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	220,189	
R62.5	Related to OPEB	489,899	
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$710,088	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$25,203,626	\$0
R66.	Total Net Position (Deficit)	\$17,469,649	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	14,709,957	
R68.	Restricted		
R69.	Unrestricted	2,759,692	
R70.	Total Net Position (Deficit)	\$17,469,649	\$0

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

Fiscal Year: 2023

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land	14,990,732	
R02.	Buildings and Improvements	2,430,634	
R03.	Equipment	3,058,769	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress	537,111	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-3,743,992	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$17,273,254	
Deferred Outflows of Resources			
R16	Related to Pensions	2,361,517	
R17	Related to OPEB	538,448	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$2,899,965	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$20,173,219	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		186,020
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		104,316
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		4,922,690
R35. Net OPEB Liability		4,033,229
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$9,246,255

Deferred Inflows of Resources

R40 Related to Pensions		376,971
R41 Related to OPEB		909,812
R42 Related to Debt Refunding		
R42.5 Related to Leases		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$1,286,783
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$10,533,038

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

Fiscal Year: 2023

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

Special District Name: Cambria Community Services District
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2023

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues					
R01.	General	6,184,500			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	Total Governmental Revenues	\$6,184,500			
Internal Service Revenues					
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	Total Internal Service Revenues		\$0		
Enterprise Revenues					
Operating Revenues					
R11.	Airport				
R12.	Electric				
R13.	Gas				
R14.	Harbor and Port				
R15.	Hospital				
R16.	Sewer			3,632,263	
R17.	Solid Waste				
R18.	Transit				
R19.	Water			4,851,436	
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$8,483,699	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer			36,113	
R30.	Solid Waste				
R31.	Transit				
R32.	Water			47,665	
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$83,778	
R36.5	Total Revenues	\$6,184,500	\$0	\$8,567,477	\$14,751,977

Governmental Expenditures					
R37.	General	6,434,239			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$6,434,239			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer			2,887,093	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			3,864,143	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$6,751,236	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			551,250	
R66.	Solid Waste				
R67.	Transit				
R68.	Water			260,144	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$811,394	
R72.5	Total Expenditures/Expenses	\$6,434,239	\$0	\$7,562,630	\$13,996,869
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-168,033	\$0	\$1,004,847	\$836,814
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$3,957,776	\$0	\$16,464,802	\$20,422,578

R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$3,789,743	\$0	\$17,469,649	\$21,259,392
Assets					
R79.	Total Current Assets	3,813,087		18,149,048	21,962,135
R80.	Total Noncurrent Assets			23,060,016	23,060,016
R81.	Total Assets	\$3,813,087	\$0	\$41,209,064	\$45,022,151
Liabilities					
R82.	Total Current Liabilities	23,344		811,072	834,416
R83.	Total Noncurrent Liabilities			23,682,466	23,682,466
R84.	Total Liabilities	\$23,344	\$0	\$24,493,538	\$24,516,882
R85.	Total Fund Balance/Net Position (Deficit)	\$3,789,743	\$0	\$17,469,649	\$21,259,392

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

Fiscal Year: 2023

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Misc and insurance reimbursement.
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Misc revenue.
SewerEnterpriseFund	(R42)InterestExpense	Increase due to issuance of COP Bonds
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Cost of issuance for COP Bonds.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Misc fees and inspection fees.
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Fire Protection) SAFER Grant
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Fire Protection) County grants
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) Insurance reimbursement for storm and misc revenue.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Fire Protection) Increase purchases in tools and various other small equipment. Increase in admin allocation
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Payment of Fire Truck
RevenuesExpendituresChangesFundBalances	(R01)Gen-CurrentSecuredandUnsecured(1%)	(Lighting and Lighting Maintenance) Less received in FY 22-23
RevenuesExpendituresChangesFundBalances	(R13)Gen-LicensesPermitsandFranchises	(Lighting and Lighting Maintenance) Increase in franchise
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Lighting and Lighting Maintenance) Misc revenue.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Lighting and Lighting Maintenance) Less spent on legal services in FY 22-23.
RevenuesExpendituresChangesFundBalances	(R16)Gen-RentsLeasesConcessionsandRoyalties	(Recreation and Park) Increased activity at Veteran's Hall
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Recreation and Park) State Grant for Storm damage
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Recreation and Park) Local grant for Skate Park.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Recreation and Park) Misc revenue and donations.
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Recreation and Park) Increase in overtime and payout of long time employee vacation/sick.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Recreation and Park) Increase due to work/repairs done from storm damage.
LongTermDebt	(R19)PrincipalPaidinCurrentFiscalYear	(1_Wastewater System Improvements) 1st Principal payment due in Sept 2024
LongTermDebt	(R22)PrincipalPayableCurrentPortion	(1_Wastewater System Improvements) 1st Principal payment due September 2024
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_City National Bank - pay off debt) Amount paid in full in FY 22-23.
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(11_Chevy Tahoe) 1st Principal payment due in Sept 2023
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(11_Chevy Tahoe) 1st payment due in Sept 2023.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Advance Receivable.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Decreased due to timing of invoices and payroll.
ProprietaryFunds	(R02)Entpr-Restricted	COP issued for Wastewater project in FY 22-23.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Deposits
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Increased due to issuance of COP Bonds
ProprietaryFunds	(R19)Entpr-IntangibleAssetsAmortizable	Amortization
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Increased due to Wastewater project with COP Funds.
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Decrease due to timing of invoices.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Client did not provide information
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Client did not provide information
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructionInProgress	Increase due to construction of new fire truck
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Decreased due to the retirement of 2 long time employees.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Increased due to measurement date of June 30, 2022 and the state of the investment market at that time.

Total Footnote: 38