



CAMBRIA COMMUNITY SERVICES DISTRICT

I, Cindy Steidel, Chairman of the Cambria Community Services District Finance Committee, hereby call a Special Meeting of the Finance Committee pursuant to California Government Code Section 54956. The Special Meeting will be held: **Tuesday, February 18, 2020, 10:00 AM, 1000 Main Street, Cambria, CA 93428**. The purpose of the Special Meeting is to discuss or transact the following business:

AGENDA

SPECIAL MEETING OF THE CAMBRIA COMMUNITY SERVICES DISTRICT FINANCE COMMITTEE

**Tuesday, February 18, 2020, 10:00 AM
1000 Main Street, Cambria, CA 93428**

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the Office of the District Clerk, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at www.cambriacsd.org. The District Office hours are Monday - Thursday, and every other Friday from 9:00 a.m. through 4:00 p.m. Please call 805-927-6223 if you need any assistance. If requested, the agenda and supporting documents shall be made available in alternative formats to persons with a disability. The District Clerk will answer any questions regarding the agenda.

1. OPENING

- A. CALL TO ORDER**
- B. ESTABLISH A QUORUM**
- C. CHAIRMAN'S REPORT**
- D. ELECTION OF OFFICERS**

A. ELECTION OF ALTERNATE COMMITTEE SECRETARY

2. PUBLIC COMMENT

3. CONSENT AGENDA

- A. Consideration to Approve the January 21, 2020 Regular Meeting Minutes**

4. REGULAR BUSINESS

- A. Discuss and Review Capital Improvement Project Budget Reallocations and Approve Staff Recommendations**

- B.** Review of Second Quarter Budget Report and Staff Recommendations to Adjust Capital Project Budgets
- C.** Discuss Fiscal Year 17/18 Audit
- D.** Review Status of Prior and Current Committee Ad Hoc Assignments and Establish Formal Listing for Ongoing Status Review

5. FUTURE AGENDA ITEMS

6. ADJOURN

TABLE OF CONTENTS

CONSENT AGENDA 3.A.

CONSIDERATION TO APPROVE THE JANUARY 21, 2020 REGULAR MEETING MINUTES 1

REGULAR BUSINESS ITEM 4.A.

Discuss and Review Capital Improvement Project Budget Reallocations and Approve Staff Recommendations 4

REGULAR BUSINESS ITEM 4.B.

Review of Second Quarter Budget Report and Staff Recommendations to Adjust Capital Project Budgets 8

REGULAR BUSINESS ITEM 4.C.

Discuss Fiscal Year 17/18 Audit

REGULAR BUSINESS ITEM 4.D.

Review Status of Prior and Current Committee Ad Hoc Assignments and Establish Formal Listing for Ongoing Status Review 65



FINANCE COMMITTEE

REGULAR MEETING

Tuesday, January 21, 2020 - 9:00 AM
1000 Main Street, Cambria CA 93428

MINUTES

A. CALL TO ORDER

Chairman Steidel called the meeting to order at 9:00 a.m.

B. ESTABLISH QUORUM

A quorum was established.

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

Staff present: Finance Manager Pam Duffield.

Public Present: Karen Dean

C. CHAIRMAN'S REPORT

Chairman Steidel had no report.

1. PUBLIC COMMENT

None.

2. CONSENT AGENDA

A. Consideration to Approve the December 17, 2019 Regular Meeting Minutes

Committee member Corne moved to approve the minutes.

Committee member Maher seconded the motion.

The motion was approved 3-Ayes (Lee, Maher, Corne), 0-Nays, 1-Abstain (Siegler)

3. REGULAR BUSINESS

A. Discussion Regarding 17/18 Audit

- The Audit Report was not available. Mr. Bruner, the auditor, has committed to providing a draft report no later than close-of-business on 1/22/2020.
- Mr. Weigold, Ms. Duffield, President Farmer and Director Steidel held a phone meeting with Mr. Bruner emphasizing the importance of avoiding further delay.
- The Committee expressed disappointment and frustration with Mr. Bruner's performance to date.

4. FUTURE AGENDA ITEMS

Chairman Steidel asked for any future agenda items. The Committee expects to review recommendations by the R&I committee for third-quarter budget reallocations.

Further discussion dealt with whether to include a review of completed CIP Projects. Chairman Steidel pointed out that unless there were financial consequences, such reviews should be held by the R&I Committee. Vice-chair Dean, who was present, agreed and outlined some potential R&I Committee actions.

5. ADJOURN

Chairman Steidel adjourned the meeting at 9:42 a.m.

FINANCE STANDING COMMITTEE MEETING SIGN-IN SHEET

Meeting Date: January 21, 2020

Name	Name
Pam Duffield	
CINDY STEIDEL	
Merrin Corne	
Ted Siefer	
Mary Maher	
Dorothy Lee	
Karen Bean	

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **4.A.**FROM: John F Weigold IV, General Manager
Pamela Duffield, Finance Manager

Meeting Date: February 18, 2020

Subject: DISCUSS AND REVIEW CAPITAL
IMPROVEMENT PROJECT BUDGET
REALLOCATIONS AND APPROVE
STAFF RECOMMENDATIONS

RECOMMENDATIONS: Staff recommends the Finance Committee discuss and review capital improvement project budget reallocations and approve recommendations to the Board. The capital improvement project budget reallocations are provided in the chart below.

DISCUSSION: During the second quarter of FY 2019/2020 (October 1 – December 31, 2019), there was an emergent water well pump replacement needed in Water Operations and a pump failure in Wastewater Operations. Both replacement projects are categorized as capital improvements and require a capital project budget reallocation.

Staff recommends the Finance Committee make a recommendation to the Board to approve the capital improvement project budget reallocations which are outlined in the chart below.

Budget Reallocations					
Fund	Date	Agenda Item	Purpose	Sources	Uses
Water	8/15/2019	3.A.	SCADA System - Reallocate budget	\$ -	\$ (19,200)
Water			Water Well Replacement - Add Project & Budget	\$ -	\$ 19,200
			Fund Sub-Total	\$ -	\$ -
			Difference (unidentified sources of funding)	\$ -	
Wastewater	12/19/2019	8.B.	Lift Station Improvements - Reallocate budget	\$ -	\$ (11,500)
Wastewater			Pump Replacement - Add Project & Budget	\$ -	\$ 11,500
			Fund Sub-Total	\$ -	\$ -
			Difference (unidentified sources of funding)	\$ -	
			Difference (Total unidentified sources of funding)	\$ -	

The Resources & Infrastructure Committee reviewed these same recommendations on January 14, 2020 and approved these capital improvement project budget reallocations. These reallocations will be included as part of the FY 2019/20 2nd quarter budget report.

Attachment: A) Capital Improvement Project List

Water CIP - Capital Improvement Program (Revised 5/6/2019 - For Discussion Only)				
		Ranking	Project Cost	10 yr Cost
Water Distribution System Projects				
1	Pressure Zone 2 to Zone 7 transmission main replacement @ SR Creek pedestrian bridge	1	\$ 120,000	\$ 120,000
2	Water Meter Replacements & Upgrades	1	\$ 1,050,000	\$ 1,050,000
3	Annual GIS updating & upgrades	1	\$ 10,000	\$ 100,000
4	Piney Way erosion control inspection report and follow-up protection efforts for existing pipeline	1	\$ 10,000	\$ 10,000
Priority 1 Subtotal			\$ 1,190,000	\$ 1,280,000
5	Subzone metering of distribution system	2	\$ 150,000	\$ 150,000
6	Stuart Street Tank Replacement (125K gallon welded steel tank with new foundation)	2	\$ 458,000	\$ 458,000
Priority 2 Subtotal			\$ 608,000	\$ 608,000
7	Replacement of problematic service lines within Leimert	3	\$ 130,000	\$ 130,000
8	Water Master Plan Amendment (revised fire flow modeling/tank sizing check)	3	\$ 35,000	\$ 35,000
9	Annual Water pipelines, pumps, and PRV repairs and replacements	3	\$ 50,000	\$ 500,000
10	Valve Replacements	3	\$ 20,000	\$ 20,000
Priority 3 Subtotal			\$ 235,000	\$ 685,000
11	Inspection & spot repair to water transmission main under S. Parks wetlands area; or lining of transmission main plus study & predesign	4	\$ 80,000	\$ 80,000
12	Pine Knolls - Iva Court zone 1 pipeline expansion	4	\$ 165,000	\$ 165,000
Priority 4 Subtotal			\$ 245,000	\$ 245,000
Tank & Booster Pump Station Projects				
1	SCADA System - Long-term Water Portion	1	\$ 250,000	\$ 250,000
2	Electrical transfer switch and conduit to well SS-3	2	\$ 25,000	\$ 25,000
3	San Simeon well field generator replacement	2	\$ 100,000	\$ 100,000
Priority 2 Subtotal			\$ 125,000	\$ 125,000
4	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	3	\$ 1,016,000	\$ 1,016,000
Water conservation				
1	Database for water conservation program/tracking with parcel links & APN file conversion	1	\$ 10,000	\$ 10,000
Vehicles & Trailer Mounted-Equipment				
1	Vehicle Replacement Program Reserves (Accumulate Funds)	1	\$ 25,000	\$ 250,000
Overhead Projects				
1	Contingency/reserves (Accumulate Funds)	1	\$ 15,000	\$ 150,000
Grand Total			\$ 4,619,000	
			Priority 1 Total	\$ 1,940,000
			Priority 2 Total	\$ 733,000
			Priority 3 Total	\$ 1,701,000
			Priority 4 Total	\$ 245,000
SWF CIP - Capital Improvement Program (Revised 4/30/2019 - For Discussion Only)				
		Ranking	Project Cost	10 yr Cost
Permitting				
1	EIR consulting (follow up agency discussions to support the SWF's Regular CDP)	1	\$ 10,000	\$ 10,000
2	Section 7 ESA consulting, annual AMP report, & AMP update	1	\$ 100,000	\$ 100,000
Priority 1 Subtotal			\$ 110,000	\$ 110,000
Interim, short-term SWF Modifications				
1	Modifications to facilitate off-hauling RO waste (secondary containment, grading, rock, purchase tanks)			
	a) Secondary Containment, Grading, Rock	1	\$ 20,000	\$ 20,000
	b) Tank purchase	1	\$ 80,000	\$ 80,000
Priority 1 Subtotal			\$ 100,000	\$ 100,000
Advanced Water Treatment Plant				
1	Miscellaneous instrumentation / monitoring upgrades	2	\$ 10,000	\$ 10,000
2	Filters / membrane replacements (or build reserves for future)	2		\$ -
Priority 2 Subtotal			\$ 10,000	\$ 10,000
Long-Term Improvement Modifications				
1	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	1	\$ 40,000	\$ 40,000
2	Future permanent mods at SWF for trailer fill station [transfer tanks, piping, & spill containment/loading pad] (1,2)	2	\$ 200,000	\$ 200,000
3	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ 50,000	\$ 50,000
Priority 2 Subtotal			\$ 250,000	\$ 250,000
4	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets (yr 1 is software/programming assistance)	3	\$ 25,000	\$ 25,000
5	Installation of remote sensing instrumentation at SS creek (needs access agreement with State Parks)	3	\$ 10,000	\$ 10,000
6	Solar Array System (1,2)	3	\$ 375,000	\$ 375,000
Priority 3 Subtotal			\$ 410,000	\$ 410,000
Grand Total			\$ 920,000	
			Priority 1 Total	\$ 250,000
			Priority 2 Total	\$ 260,000
			Priority 3 Total	\$ 410,000
			Priority 4 Total	-

1 Wastewater CIP - Capital Improvement Program (Revised 5/6/2019 - For Discussion Only)				
2	Wastewater Projects	Ranking	Project Cost	10-Yr Cost
3	Wastewater Treatment Plant Projects in SST			
4	1 Electrical Upgrades (ECM 7) - Conduits between PG&E transformer and service witchboard, switchboard, connections to existing switchboard, connections to generator)	SST	\$ 232,500	\$ 232,500
5	2 Secondary Water System (3W) Improvements (ECM 10) - Submersible pumps, hydrpneumatic tank, demo, electrical/I&C	SST	\$ 185,000	\$ 185,000
6	3 Sewer Lift Stations (ECM 12) - Lift Station B1, Lift Station B4, Electrical/I&C	SST	\$ 3,945,000	\$ 3,945,000
7	4 Influent Lift Station Modifications (ECM 2) - Bypassing; VFDs; Equipment & Material Demo; Pumps, guiderails, valves, and piping installation; upper concrete wet well deck & hatches (installation); electrical/I&C; new concrete and repair coatings	SST	\$ 846,250	\$ 846,250
8	5 Modified Ludzak-Ettinger Process Upgrade (ECM 3) - MLE conversion based on Carollo 2015 Study minus VFD costs; header repair	SST	\$ 853,750	\$ 853,750
9	6 Influent Flow Equalization (ECM 1) - New or refurbished EQ tanks based on Carollo 10% design	SST	\$ 1,060,000	\$ 1,060,000
10	7 Effluent Pump Station Improvements (ECM 11) - Demo; surge tank replacement; pump replacement; install new VFDs; flowmeter; discharge manifold piping; instrumentation; replace air release valves; pipeline cleaning and flushing; electrical/I&C	SST	\$ 733,750	\$ 733,750
11	8 RAS and WAS Pumping Improvements (ECM 5) - RAS pumping system; WAS pumping system; scum pumps replacement; skimming troughs replacement; electrical/I&C	SST	\$ 496,250	\$ 496,250
12	9 SCADA System (ECM 9) - New SCADA system based on Carolla 10% Design	SST	\$ 721,250	\$ 721,250
13	10 Backup Power (ECM 8) - 365 kW NG Generator; Demo; Propane backup	SST	\$ 497,500	\$ 497,500
14	11 Blower System Improvements (ECM 4) - Replace 2 blowers; duct replacement	SST	\$ 1,345,000	\$ 1,345,000
15	12 Sludge Thickening (ECM 6) - Rehabilitate rotary drum thickener and screw press; new transfer pumps; stabilization tanks; aeration system and control valve; demo of clarifiers; rolloff area with roof; electrical/I&C	SST	\$ 961,250	\$ 961,250
16		Subtotal	\$ 11,877,500	\$ 11,877,500
17	Treatment Plant Projects Not in SST			
18	1 Clarifier Repairs (replace eastern drive unit's metallic hubs with non-corrosive hubs)	1	\$ 35,000	\$ 35,000
19	Collection System Projects			
20	1 Lift Station B-2 (Wood Dr./E. Lodge Hill) new control panel at grade el.	1	\$ 425,000	\$ 425,000
21	2 Lift Station B-3 (Green St./W. Lodge Hill) new control panel	1	\$ 250,000	\$ 250,000
22	3 Lift Station 4 (DeVault Pl/Seaclift Estates) VFDs /new elect panel & 3 phase pump motors	1	\$ 85,000	\$ 85,000
23	4 Five-Year Replacement and New PCs for operators	1	\$ 10,000	\$ 20,000
24	5 Annual manhole inspections and report on needed corrections (approx. 20% of system/yr)	1	\$ 40,000	\$ 400,000
25	6 Annual Collection System Phased televising & cleaning (revised 11/20/18 reduced cost by 50% & extended number of years - SSMP has this over 10 yrs,)	1	\$ 50,000	\$ 500,000
26	7 Lift Station A (Nottingham & Leighton/Park Hill) new submersible pumps, MCC, bypass piping	1	\$ 400,000	\$ 400,000
27	8 Lift Station A (Nottingham & Leighton/Park Hill) control panel at grade el	1	\$ 90,000	\$ 90,000
28	9 Lift Station A-1 (Sherwood & Harvey/Marine Terrace) submersible pumps, MCC, bypass piping	1	\$ 265,000	\$ 265,000
29		Subtotal	\$ 1,615,000	\$ 2,435,000
30				
31	1 Lift Station B improvements (SR Creek/behind Park Hill) new control panel	2	\$ 75,000	\$ 75,000
32	2 Annual manhole raising due to street overlays & roadway work/Manhole cover replacements	2	\$ 10,000	\$ 100,000
33		Subtotal	\$ 85,000	\$ 175,000
34				
35	1 Annual Collection System Repairs to reduce I/I & damaged pipe sections	3	\$ 50,000	\$ 500,000
36	2 Lift Station B - new wet well, submersible pumps, and valve vault (placeholder)	3	\$ 300,000	\$ 300,000
37	3 Collection System Assessment software (E.g, t4 Spatial or other)	3	\$ 10,000	\$ 10,000
38	4 Annual Collection System Assessment/engineering for repairs (extended number of years - SSMP has this occurring over 10 yrs)	3	\$ 30,000	\$ 300,000
39	5 Lift Station B-3 (Green St./W. Lodge Hill) submersible pumps, MCC, bypass piping	3	\$ 250,000	\$ 250,000
40	6 Lift Station B - replace existing generator	3	\$ 60,000	\$ 60,000
41		Subtotal	\$ 700,000	\$ 1,420,000
42				
43	1 Annual SCADA System Maintenance or Upgrades - Collections System	4	\$ 25,000	\$ 25,000
44	2 Collection System smoke testing	4	\$ 50,000	\$ 50,000
45		Subtotal	\$ 75,000	\$ 75,000
46	Vehicles and Trailer- Mounted Equipment			
47	1 Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)	1	\$ 50,000	\$ 50,000
48	2 Vactor truck - replace with new \$430K truck that meets emssion requirements (7 yr loan @ 4.5%)	1	\$ 518,000	\$ 518,000
49		Subtotal	\$ 568,000	\$ 568,000
50				
51	3 Vehicle Replacement Program (Annual reserves)	3	\$ 25,000	\$ 250,000
52				
53	4 Portable equipment replacement program - backhoes, generators and pumps (Annual reserves)	4	\$ 15,000	\$ 150,000
54	Deferred Major Maintenance			
55	1 Cleaning of aeration basins (after screen installation)	1	\$ 20,000	\$ 20,000
56	2 Cleaning of pipelines from headworks to aeration tanks (after screen installation), including cleanout additions	1	\$ 10,000	\$ 10,000
57		Subtotal	\$ 30,000	\$ 30,000
58				
59	3 Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000	\$ 40,000
60	4 Eastern clarifer - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000	\$ 40,000

1 **Wastewater CIP - Capital Improvement Program (Revised 5/6/2019 - For Discussion Only)**

2	Wastewater Projects	Ranking	Project Cost	10-Yr Cost
61	5 Repainting of WWTP	2	\$ 30,000	\$ 30,000
62	6 Repainting of lift station facilities	2	\$ 10,000	\$ 10,000
63		Subtotal	\$ 40,000	\$ 40,000
64				
65	7 Seal coat AC pavement at WWTP	4	\$ 65,000	\$ 65,000
66			Grand Total	\$ 17,120,500
67			Priority 1 Total	\$ 3,068,000
68			Priority 2 Total	\$ 215,000
69			Priority 3 Total	\$ 1,670,000
70			Priority 4 Total	\$ 290,000
71			SST Total	\$ 11,877,500

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **4.B.**FROM: John F Weigold IV, General Manager
Pamela Duffield, Finance Manager

Meeting Date: February 18, 2020 Subject: REVIEW OF SECOND QUARTER BUDGET REPORT AND STAFF RECOMMENDATIONS TO ADJUST CAPITAL PROJECT BUDGETS

RECOMMENDATIONS: Staff recommends the Finance Committee discuss and review the FY 2019/2020 2nd quarter budget report and approve capital project budget adjustment recommendations to the Board of Directors. The capital project budget adjustments are provided in the chart below.

DISCUSSION: The Fire Department has been notified that a grant for purchasing radios will not be awarded. The Board discussed this on December 19, 2019 and supported a multi-year phased approach to purchase these radios. A budget adjustment is included in the 2nd quarter report to reduce grant revenue and capital expenditure, plus increase in reserve funding.

The Resources & Infrastructure Committee approved reallocation of two capital improvement projects at their January 14, 2020 meeting, which are included in the concurrent agenda item 3.A.

Staff recommends the Finance Committee make the recommendations to the Board of Directors to receive and file the FY 2019/2020 2nd quarter report and approve the capital project budget adjustments which are outlined in the chart below.

Fund	Date	Agenda Item	Purpose	Sources	Uses
General	8/15/2019	3.A.	Grant: Federal Firefighter Radios - Reduce \$75,000 to zero, grant not awarded	\$ 75,000	\$ -
General	8/15/2019	3.A.	Radio System Upgrade - Reduce \$75,000 to zero		\$ 75,000
General			Grant: Add new budget amount of \$30,000 - San Luis Obispo County Office of Emergency Services	\$ 30,000	
General			Funding from General Fund Reserves - Add new \$12,000	\$ 12,000	
General			Radio System Upgrade Phase I - Add new budget of \$42,000	\$ -	\$ 42,000
			Fund Sub-Total	\$ 117,000	\$ 117,000
			Difference (unidentified sources of funding)	\$ -	
Water	8/15/2019	3.A.	SCADA System - Reallocate Budget	\$ -	\$ (19,200)
Water			Water Well Replacement - Add Project & Budget	\$ -	\$ 19,200
			Fund Sub-Total	\$ -	\$ -
			Difference (unidentified sources of funding)	\$ -	
Wastewater	8/15/2019	3.A.	Lift Station Improvements - Reallocate Budget	\$ -	\$ (11,500)
Wastewater			Pump Replacement - Add Project & Budget	\$ -	\$ 11,500
			Fund Sub-Total	\$ -	\$ -
			Difference (unidentified sources of funding)	\$ -	
			Difference (Total unidentified sources of funding)	\$ -	

Attachment: A) 2nd quarter budget report FY 2019/2020
B) Capital Projects Status Report

CAMBRIA COMMUNITY SERVICES DISTRICT




FISCAL YEAR 2019-2020
SECOND QUARTER REPORT
DRAFT 2/18/2020

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	P	Q	R	S	T
ACCOUNT NO.	GENERAL FUND (GF)	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE				
CAMBRIA COMMUNITY SERVICES DISTRICT GENERAL FUND SUMMARY											
SOURCES OF FUNDS											
10	Fire	\$2,351,300	\$0	\$2,351,300	\$1,046,983	\$2,388,889	\$37,589	45%			
11	Facilities & Resources	\$697,055	\$0	\$697,055	\$315,948	\$697,093	\$38	45%			
12	PROS	\$48,482	\$0	\$48,482	\$21,202	\$47,977	(\$505)	44%			
13	Admin	\$2,143,036	\$0	\$2,143,036	\$1,082,343	\$2,178,638	\$35,602	51%			
14	Total Sources of Funds	\$5,239,873	\$0	\$5,239,873	\$2,466,476	\$5,312,597	\$72,724	47%			
USES OF FUNDS											
18	Fire	\$2,421,118	\$0	\$2,421,118	\$1,212,283	\$2,269,191	\$150,726	50%			
19	Facilities & Resources	\$742,950	\$0	\$742,950	\$372,330	\$686,705	\$56,248	50%			
20	PROS	\$48,482	\$0	\$48,482	\$16,800	\$32,599	\$15,883	35%			
21	Admin	\$2,009,556	\$76,050	\$2,085,606	\$1,051,696	\$1,962,912	\$122,695	50%			
22	Total Expenditures	\$5,222,106	\$76,050	\$5,298,156	\$2,653,108	\$4,951,407	\$345,553	50%			
23	OPERATING SURPLUS/(DEFICIT)										
24	Fire	(\$69,818)	\$0	(\$69,818)	(\$165,300)	\$119,698	\$188,315				
25	Facilities & Resources	(\$45,895)	\$0	(\$45,895)	(\$56,381)	\$10,388	\$56,286				
26	PROS	\$0	\$0	\$0	\$4,403	\$15,378	\$15,378				
27	Admin	\$133,480	(\$76,050)	\$57,430	\$30,646	\$215,727	\$158,298				
28	OPERATING SURPLUS/(DEFICIT)	\$17,767	(\$76,050)	(\$58,283)	(\$186,632)	\$361,191	\$418,277				
RESERVES											
44	Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0				
45	Operating Surplus / (Deficit)	\$17,767	(\$76,050)	(\$58,283)	(\$186,632)	\$361,191	\$418,277				
46	Transfers & Encumbrances	\$0	\$76,050	\$76,050	\$0	\$76,050	\$0				
47	ENDING RESERVES	\$17,767	\$0	\$17,767	(\$186,632)	\$437,241	\$418,277				

GENERAL FUND
FIRE DEPARTMENT - 01

A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01											
2												
3												
4												
5												
6												
7												
8	SOURCES OF FUNDS											
9												
10												
11												
12												
13	USES OF FUNDS											
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
39												
40	RESERVES											
41												
42												
43												
44												
45												
4	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
10	Revenues	\$2,351,300	\$0	\$2,351,300	\$1,046,983	\$2,388,889	\$37,589	45%				
11	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	0%				
12	Total Sources of Funds	\$2,351,300	\$0	\$2,351,300	\$1,046,983	\$2,388,889	\$37,589	45%				
16	Salaries & Wages	\$956,472	\$0	\$956,472	\$461,486	\$855,408	\$101,064	48%				
17	Benefits	\$578,174	\$0	\$578,174	\$274,417	\$546,335	\$31,839	47%				
18	Personnel Services	\$1,534,646	\$0	\$1,534,646	\$735,903	\$1,401,743	\$132,903	48%				
19	Services & Supplies	\$283,158	\$0	\$283,158	\$154,287	\$264,135	\$17,823	54%				
20	Capital Outlay	\$92,500	\$0	\$92,500	\$0	\$92,500	\$0	0%				
21	Debt Service	133,374	\$0	\$133,374	\$133,374	\$133,374	\$0	100%				
22	Administrative Cost Allocation	\$377,439	\$0	\$377,439	\$188,720	\$377,439	\$0	50%				
23	Total Expenditures	\$2,421,118	\$0	\$2,421,118	\$1,212,283	\$2,269,191	\$150,726	50%				
24	OPERATING SURPLUS/(DEFICIT)	(\$69,818)	\$0	(\$69,818)	(\$165,300)	\$119,698	\$188,315					
39												
40	RESERVES											
41	Beginning Reserves											
42	Operating Surplus / (Deficit)	(\$69,818)	\$0	(\$69,818)	(\$165,300)	\$119,698	\$188,315					
43	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0					
44	ENDING RESERVES	(\$69,818)	\$0	(\$69,818)	(\$165,300)	\$119,698	\$188,315					

A	B	C	D	L	M	N	O	P	Q	R	S
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01											
1											
2											
3											
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE			
5											
6											
7											
8	SOURCES OF FUNDS										
9	REVENUES										
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	780,795	1,785,400	0	44%		0
13	01 4311	County Administrative Fee	(17,850)		(17,850)				0%		0
14	01 4335	Assessment-Fire	472,500		472,500	219,782	472,500	0	47%		0
15	01 4362	Insurance Reimbursement	0	0	0	37,564	37,564	37,564	#####		37,564
16	01 4370	Weed Abatement	18,000		18,000	3,907	18,000	0	22%		0
17	01 4373	Inspection Fee Revenue	14,500		14,500	4,886	14,500	0	34%		0
18	01 4390	Miscellaneous Revenue	0		0	50	25	25	#####		25
19	01 4610	Grants Revenue: SAFER	0		0	0	0	0	0%		(0)
20	01 4618	Grant/Revenue: Personnel Protection	0		0	0	0	0	#####		0
21	01 4625	Grant/Revenue: Federal Firefighters Radios	75,000		75,000	0	75,000	0	0%		0
22	01 4390	Reimbursement for Fuel Tank Repairs - CHCD	3,750		3,750	0	3,750	0	0%		0
23											
32											
33											
34		Total Revenues	\$2,351,300	\$0	\$2,351,300	\$1,046,983	\$2,388,889	\$37,589	45%		\$37,589
35	OTHER SOURCES OF FUNDS										
41											
43		Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0			\$0
44		Total Sources of Funds	\$2,351,300	\$0	\$2,351,300	\$1,046,983	\$2,388,889	\$37,589	45%		\$37,589
45	USES OF FUNDS										
47	SALARIES & WAGES										
48	5000	Salary & Wages	689,092		689,092	299,882	564,872	124,220	44%		124,220
49	5010	Overtime	128,000		128,000	70,775	141,549	(13,549)	55%		(13,549)
50	5020	Standby	5,000		5,000	0	5,000	0	0%		0
51	5031	Reserve Firefighter Pay	137,160		137,160	55,938	111,875	25,285	41%		25,285
52	5040	Sick/Vacation Pay	0		0	27,382	27,382	(27,382)			(27,382)
53	5050	Holiday Pay	0		0	7,510	7,510	(7,510)			(7,510)
54		Reduction for "E" Step	(2,780)		(2,780)	0	(2,780)	0			0
55		Total Salaries & Wages	\$956,472	\$0	\$956,472	\$461,486	\$855,408	\$101,064	48%		\$101,064
56	BENEFITS										
57	5101	Uniform Allowance	2,500		2,500	2,500	2,500	0	100%		0

A	B	C	D	L	M	N	D	P	Q	R	S
 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01											
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 12/31/2019	100%	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE		
58	Dental Insurance	6,795		6,795	6,826	100%	13,652		(6,857)		
59	Medical Insurance	124,028		124,028	60,014	48%	120,028		4,000		
60	Life Insurance	1,008		1,008	366	36%	732		276		
61	FICA	55,006		55,006	26,591	48%	53,181		1,825		
62	Medicare	13,983		13,983	6,580	47%	13,160		823		
63	Workers Compensation	50,058		50,058	16,368	33%	32,737		17,321		
64	PERS - Retirement	249,918		249,918	122,186	49%	244,371		5,547		
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	1,300	50%	2,600		0		
68	Retirees Health	56,678		56,678	23,886	42%	47,773		8,905		
69	Medical Reimbursements - HRA	15,600		15,600	7,800	50%	15,600		0		
71	Total Benefits	\$578,174	\$0	\$578,174	\$274,417	47%	\$546,335		\$31,839		
72	Total Personnel Services	\$1,534,646	\$0	\$1,534,646	\$735,903	48%	\$1,401,743		\$132,903		
73	SERVICES & SUPPLIES										
74	Ads-Legal/Other	515		515	407	79%	407		108		
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		0		
78	Public Events	0		0	0	#####	0		0		
79	Public Events - New Request	1,000		1,000	0	0%	0		1,000		
80	Maint & Repair Water Dept -Fire Hydrant	1,030		1,030	0	0%	0		1,030		
81	M & R-Disposal of Sludge	0		0	0	#####	0		0		
82	M&R Buildings	5,150		5,150	950	18%	1,899		3,251		
83	M&R FD WTR Leak	1,030		1,030	8,286	804%	37,564		(36,534)		
84	Maint & Repair - Grounds (formerly 6042)	2,060		2,060	190	9%	380		1,680		
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	0%	0		4,153		
88	Maint and Repair - Vehicles - Licensed	20,600		20,600	13,541	66%	27,082		(6,482)		
89	Old M & R Bld/Grd	0		0	0	#####	0		0		
90	Computer/Copier/Printer Svcs/Maint/Agree	4,695		4,695	2,968	63%	5,936		(1,241)		
91	Computer/Copier/Printer Supplies/Maint.	103		103	0	0%	0		103		
92	Security and Safety	1,236		1,236	545	44%	1,090		146		
93	Safety - Medical	0		0	0	#####	0		0		
94	Office Supplies	3,459		3,459	1,252	36%	2,504		955		
95	Office Supplies - New Request	1,000		1,000	0	0%	0		1,000		
96	Printing & Shipping	0		0	25	#####	0		0		


A	B	C	D	L	M	N	O	P	Q	R	S
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01										
2											
3											
4											
5	ACCOUNT NO.	GENERAL FUND (GF)	2019/20 APPROVED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE			
6		FIRE DEPARTMENT - 01									
7											
97	6052	Bank Charges	0	0	0	39	0	0	0	0	0
98	6053	Printing/Forms	0	0	0	0	0	0	0	0	0
99	6053	Printing Forms - New Request	1,200		1,200	0	0	0	0	0	1,200
100	6054	Membership - Dues, Publications & Books	6,180		6,180	5,652	11,304	91%	11,304		(5,124)
101	6054	Membership-Dues - New Request	1,500		1,500	0	0	0%	0		1,500
102	6055	Government Fees and Licenses	47,300		47,300	37,980	47,300	80%	47,300		0
103	6055	Image Trend - EMS	2,800		2,800	2,688	2,688	96%	2,688		112
104	6055	Image Trend - Fire	2,000		2,000	1,751	1,751	88%	1,751		249
106	6060C	Utilities Cell Phone	3,090		3,090	1,490	2,980	48%	2,980		110
107	6060E	Utilities Electricity	8,574		8,574	3,664	7,328	43%	7,328		1,246
108	6060G	Utilities Gas	1,271		1,271	855	1,710	67%	1,710		(439)
109	6060I	Utilities Internet Access	1,323		1,323	525	1,050	40%	1,050		273
110	6060P	Utilities Phone-Land Lines, Faxes, Alarms	4,478		4,478	3,000	6,001	67%	6,001		(1,523)
111	6060S	Utilities Sewer	1,241		1,241	782	1,563	63%	1,563		(322)
112	6060W	Utilities Water	1,894		1,894	1,183	2,366	62%	2,366		(472)
115	6080K	Prof Services-District Counsel	0		0	0	0	0%	0		0
116	6080L	Land Conservancy -Lot Inventory, Etc.	0		0	0	0	0%	0		0
117	6080M	Prof Services - Miscellaneous/Other	5,150		5,150	7,128	7,128	138%	7,128		(1,978)
118	6080T	Prof Services - Temporary	0		0	0	0	0%	0		0
119	6086	Outside Services	0		0	0	0	0%	0		0
120	6089	Emergency Medical Supplies	6,695		6,695	2,365	4,729	35%	4,729		1,966
121	6090	Department Operating Supplies	22,020		22,020	7,385	14,770	34%	14,770		7,250
122	6093	Small Tools and Equipment	1,030		1,030	1,134	2,268	110%	2,268		(1,238)
123	6093	Replace Gym Equipment	0		0	0	0	0%	0		0
124	6094	Clothing and Uniform	4,120		4,120	1,303	2,606	32%	2,606		1,514
125	6095	Office Furnishings & Equipment	0		0	0	0	0%	0		0
126	6096	Fuel -Gas and Diesel	20,600		20,600	12,076	24,151	59%	24,151		(3,551)
127	6098	OTS Grant	0		0	0	0	0%	0		0
128	6115	Meeting Expense	103		103	182	363	176%	363		(260)
129	6120A	Employee ALS Cert/Recruit Training	2,865		2,865	430	860	15%	860		2,005
130	6120E	Travel, Training, Seminars - Employees	25,750		25,750	4,009	8,018	16%	8,018		17,732
131	6120R	Training - Reimbursement	0		0	44	89	0%	89		(89)
132	6124	Employee Recognition	0		0	0	0	0%	0		0
133	6124	Employee Recognition - New Request	500		500	0	0	0%	0		500
134	6125	Employee Recruitment	44		44	0	0	0%	0		44
135	6125	Employee Recruitment - New Request	456		456	0	0	0%	0		456
136	6220A	Fire Dept - Aware/Eductn/CERT/Vol Progrm	5,150		5,150	3,242	6,484	63%	6,484		(1,334)
137	6220A	Fire Dept - Aware/Eductn - New Request	2,350		2,350	0	0	0%	0		2,350
138	6220B	Fire Dept -SC BA Brthg Aptrs/Resprty Test	927		927	0	0	0%	0		927


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	ADOPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 12/31/2019	2019/20 EST. BUDGET	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE			
139	SBCA Flow Test	600		600	0	600	0	0%	0	0	600	
140	SCBA Bottle Replacements (3)	6,000		6,000	0	6,000	0	0%	0	0	6,000	
141	Fire Dept Disaster Preparedness	0		0	0	0	0	#####	0	0	0	
142	Fire Dept -EOC Upgrade	0		0	0	0	0	#####	0	0	0	
143	Fire Dept Fr Haz Defensible Spc/Chipping	2,000		2,000	0	2,000	0	0%	0	0	2,000	
144	Fire Dept - Haz Mat Phys	0		0	0	0	0	#####	0	0	0	
145	Personal Protective Equipment	10,300		10,300	2,547	10,300	5,095	25%	5,095	5,205	5,205	
146	FHRP Contract	30,237		30,237	24,669	30,237	24,669	82%	24,669	5,567	5,567	
147	Fire Dept - Surf Rescue/NCOR Program	6,180		6,180	0	6,180	0	0%	0	0	6,180	
148	Transit Expense	0		0	0	0	0		0	0	0	
149												
150	Total Services & Supplies	\$283,158	\$0	\$283,158	\$154,287	\$283,158	\$264,135	54%	\$264,135	\$17,823		
151	CAPITAL OUTLAY											
152	Capital Asset-Install Radio in 5792	0		0	0	0	0	#####	0	0	0	
153	Chief/Command Pickup (5 Year Lease)	0		0	0	0	0	#####	0	0	0	
154	USAR Equipment (Urban Search & Res	0		0	0	0	0	#####	0	0	0	
155	Image Trend Elite Project Management	0		0	0	0	0	#####	0	0	0	
156	Zoll X Series EKG	0		0	0	0	0	#####	0	0	0	
157	Command Vehicle Buildup	0		0	0	0	0	#####	0	0	0	
158	Fuel Station Computer Replacement	7,500		7,500	0	7,500	7,500	0%	7,500	0	0	
159	Station Security Upgrade	10,000		10,000	0	10,000	10,000	0%	10,000	0	0	
160	Radio System Upgrade	75,000		75,000	0	75,000	75,000	0%	75,000	0	0	
161												
162												
163	Total Capital Outlay	\$92,500	\$0	\$92,500	\$0	\$92,500	\$92,500	0%	\$92,500	\$0		
164	DEBT SERVICE											
165	Principal on Fire Engine Lease/Purchase	124,396		124,396	124,394	124,396	124,394	100%	124,394	2	2	
166	Interest on Fire Engine Lease/Purchase	8,978		8,978	8,980	8,978	8,980	100%	8,980	(2)	(2)	
167												
168	Total Debt Service	\$133,374	\$0	\$133,374	\$133,374	\$133,374	\$133,374	100%	\$133,374	\$0		
169	ADMINISTRATIVE COST ALLOCATION											
170	Allocated Overhead	377,439		377,439	188,720	377,439	377,439	50%	377,439	0	0	
171												
172	Total Administrative Cost Allocation	\$377,439	\$0	\$377,439	\$188,720	\$377,439	\$377,439	50%	\$377,439	\$0		
173	Total Expenditures	\$2,421,118	\$0	\$2,421,118	\$1,212,283	\$2,421,118	\$2,269,191	50%	\$2,269,191	\$150,726		


GENERAL FUND
FACILITIES & RESOURCES DEPARTMENT – 02

A	B	C	D	L	M	N	O	P	Q	R	S	T
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02												
SOURCES OF FUNDS												
REVENUES												
01.4130	Reimbursements - Fire Safe Council	0		0	0	0	#####	0				0
01.4200	Interest Income	0		0	0	0	#####	0				0
01.4310	Property Tax	668,455		668,455	292,330	668,455	44%					0
01.4311	County Administrative Fee	(2,100)		(2,100)		(2,100)	0%					0
01.4362	Insurance-Reimbursement	0		0	0	0	#####	0				0
01.4390	Misc Revenue	600		600	638	638	106%					38
01.4500	Veterans Hall Rental Fees	26,000		26,000	22,980	26,000	88%					0
01.4525	Veterans Hall Rents- Private Parties	500		500	0	500	0%					0
01.4560	Rent Banner Poles	200		200	0	200	0%					0
01.4570	Rent-Ranch Events	200		200	0	200	0%					0
01.4590	Veterans Hall Clean Fee	200		200	0	200	0%					0
01.4610	Grants/Misc.Revenue	0		0	0	0	#####	0				0
01.4619	Land Conservancy	3,000		3,000	0	3,000	0%					0
		0		0	0	0						0
		0		0	0	0						0
36	Total Revenues	\$697,055	\$0	\$697,055	\$315,948	\$697,093	45%	\$38				\$38
OTHER SOURCES OF FUNDS												
37												
38	Loan Proceeds				0	0						0
39					0	0						0
45	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0		\$0				\$0
46	Total Sources of Funds	\$697,055	\$0	\$697,055	\$315,948	\$697,093	45%	\$38				\$38
USES OF FUNDS												
SALARIES & WAGES												
5000	Salary & Wages	209,409		209,409	102,577	207,009	49%					2,400
5010	Overtime	7,500		7,500	9,842	14,763	131%					(7,263)
5040	Sick/Vacation Pay	0		0	3,938	950	#####					(950)
5050	Holiday Pay	0		0	5,563	1,450	#####					(1,450)
	Reduction for "E" Step											
57	Total Salaries & Wages	\$216,909	\$0	\$216,909	\$121,920	\$224,172	56%	(\$7,263)				(\$7,263)
BENEFITS												
58												
59	Uniform Allowance	1,200		1,200	800	800	67%					400


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 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
60	Dental Insurance	2,840		2,840	2,093	4,186	(1,346)	74%				
61	Medical Insurance	52,766		52,766	21,916	43,831	8,935	42%				
62	Life Insurance	432		432	142	284	148	33%				
63	FICA	12,828		12,828	5,624	11,248	1,580	44%				
64	Medicare	3,200		3,200	1,315	2,631	569	41%				
65	Workers Compensation	12,199		12,199	3,444	6,889	5,310	28%				
66	PERS - Retirement	48,455		48,455	22,396	44,792	3,663	46%				
67	Other Employee Benefits	2,600		2,600	1,300	2,600	0	50%				
68	Retirees Health	23,163		23,163	8,761	17,521	5,642	38%				
69	Medical Reimbursements - HRA	5,200		5,200	1,950	3,900	1,300	38%				
73	Total Benefits	\$164,883	\$0	\$164,883	\$69,741	\$138,682	\$26,201	42%				
74	Total Personnel Services	\$381,792	\$0	\$381,792	\$191,661	\$362,854	\$18,938	50%				
75	SERVICES & SUPPLIES											
76	Ads - Legal/Other	0		0	0	0	0	#####				
77	Public Events	0		0	0	0	0	#####				
78	Insurance	0		0	0	0	0	#####				
79	Maintenance & Repairs - Buildings	12,360		12,360	5,846	11,692	668	47%				
80	Maintenance & Repairs - Grounds	21,115		21,115	8,214	16,427	4,688	39%				
81	Maintenance & Repairs - New Request	7,000		7,000	20,000	286%	6,980	286%				
82	Sidewalk Repair on Center St - New Request	15,000		15,000	4,652	4,652	10,348	31%				
83	M & R - Street Lights	3,090		3,090	0	0	3,090	0%				
84	M & R - Ranch	51,500		51,500	31,516	63,031	(11,531)	61%				
85	M & R - Ranch - New Request	14,000		14,000	0	0	14,000	0%				
86	M & R - Vet's Hall	14,362		14,362	9,959	19,919	(5,557)	69%				
87	M & R - Equipment	515		515	0	0	515	0%				
88	Maintenance & Repairs - Vehicles Licenses	3,605		3,605	352	705	2,900	10%				
89	Maintenance & Repairs - New Request	895		895	0	0	895	0%				
90	Maint. & Repairs - Vehicles Non-Licensed	2,781		2,781	2,290	4,580	(1,799)	82%				
91	Maint. & Repairs - New Request	2,819		2,819	128	257	979	10%				
92	Computer/Copier/Printer Supplies/Maint.	1,236		1,236	0	0	0	#####				
93	Security Safety	0		0	0	0	0	#####				
94	Office Supplies	309		309	48	97	212	16%				
95	Printing/Forms	0		0	0	0	0	#####				
96	Government Fees & Licenses	371		371	0	0	371	0%				
97	Cash Over (Short)	0		0	0	0	0	#####				
98	Bad Debt	0		0	0	0	0	#####				
99	Utilities - Cell Phone	816		816	436	871	(55)	53%				


A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1																			
2		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS																	
3		FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02																	
4		GENERAL FUND (GF)																	
5		FACILITIES & RESOURCES - 02																	
6		ACCOUNT NO.																	
7		ADAPTED BUDGET APPROVED ADJUSTMENTS 2019/20 CURRENT BUDGET ACTUAL AT 12/31/2019 ESTIMATED ACTUAL 2019/20 EST. BUDGET VARIANCE																	
100	6060E	Utilities - Electricity	23,091										23,091		9,454	41%	18,908	4,183	
101	6060G	Utilities - Gas	3,554										3,554		664	19%	1,327	2,227	
102	6060I	Utilities - Internet	5,033										5,033		2,254	45%	4,509	524	
103	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	808										808		321	40%	641	167	
104	6060S	Utilities - Sewer	3,852										3,852		2,135	55%	4,270	(418)	
105	6060W	Utilities - Water	5,734										5,734		3,784	66%	7,568	(1,834)	
106	6070	Equipment Rental	0										0		0	#####	0	0	
107	6070	Equipment Rental - New Request	1,200										1,200		0	0%	0	1,200	
108	6080K	Professional Services - District Counsel	0										0		0	#####	0	0	
109	6080M	Professional Services - Misc./Other	5,147										5,147		4,545	88%	9,090	(3,943)	
110	6090	Department Operating Supplies	11,864										11,864		5,020	42%	10,039	1,825	
111	6091	Lab Tests	0										0		0	#####	0	0	
112	6093	Small Tools and Equipment	3,943										3,943		0	0%	0	3,943	
113	6094	Clothing and Uniform	1,153										1,153		1,617	140%	3,235	(2,082)	
114	6096	Fuel - Gas and Diesel	12,162										12,162		4,286	35%	8,573	3,589	
115	6115	Meeting Expenses	304										304		19	6%	38	266	
116	6125	Employee Recruitment	0										0		500	#####	500	(500)	
145		Total Services & Supplies	\$229,616										\$229,616		\$118,040	51%	\$190,949	\$38,670	
146		CAPITAL OUTLAY																	
147	1470	Toro Dingo TX 1000	0										0		0	#####	0	0	
148	6170	Mower	0										0		0	#####	0	0	
153	6170	Capital Assets	0										0						
160																			
161																			
162		Total Capital Outlay	\$0										\$0		\$0	#####	\$0	\$0	
163		DEBT SERVICE																	
164		Budget Excess	-										0		0	#####	0	0	
165	6180I	Loan Principal - John Deere	-										0		0	#####	0	0	
166	6180J	Loan Principal - Ford	7,152										7,152		0	0%	7,152	0	
167	2520	Loan Principal - Western Fin (Toro)	2,353										2,353		1,737	74%	3,473	(1,120)	
168	6180H	Interest Expense - Ford Motor	493										493		0	0%	493	0	
169	6180H	Interest Expense - Western Finance	366										366		303	83%	605	(239)	
170	6180J	Loan Principal	-										0		0	#####	0	0	
171	6180H	Interest Expense	-										0		0	#####	0	0	
172																			
173																			
174		Total Debt Service	\$10,364										\$10,364		\$2,039	20%	\$11,723	(\$1,359)	

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	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE				
5												
6												
7												
175		ADMINISTRATIVE COST ALLOCATION										
176	6200	Allocated Overhead	121,178		121,178	60,589	121,178		50%	121,178		0
177												
178		Total Administrative Cost Allocation	\$121,178	\$0	\$121,178	\$60,589	\$121,178		50%	\$121,178		\$0
179		Total Expenditures	\$742,950	\$0	\$742,950	\$372,330	\$686,705		50%	\$686,705		\$56,248

A	B	C	D	L	M	N	Q	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</p>										
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE			
180	OPERATING SURPLUS/(DEFICIT)	(\$45,895)	\$0	(\$45,895)	(\$56,381)	\$10,388	\$56,286			
181	TRANSFERS & ENCUMBRANCES									
182	Transfers In - From General Fund			0			0			
183	(Transfers Out)			0			0			
184	Encumbrances - Sources of Funding									
185	Encumbrances - (Designated Funds)									
186										
187										
188	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0			
189	RESERVES									
190	Use of Reserves			0			0			
191	(Additions to Reserves)			0			0			
192	Other Adjustments			0			0			
193										
194	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0			
195	NET BUDGETARY SOURCES/USES	(\$45,895)	\$0	(\$45,895)	(\$56,381)	\$10,388	\$56,286			
196										
197	RESERVES									
198	Beginning Reserves									
199	Operating Surplus / (Deficit)	(\$45,895)	\$0	(\$45,895)	(\$56,381)	\$10,388	\$56,286			
200	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0			
201	ENDING RESERVES	(\$45,895)	\$0	(\$45,895)	(\$56,381)	\$10,388	\$56,286			

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) PROS DEPARTMENT - 16	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE				
7	SOURCES OF FUNDS											
9	REVENUES											
10	01 4001	Franchise Fees	0		0	0	0	0	#####			
11	01 4310	Property Tax	48,292		48,292	21,202	48,292	0	44%			
12	01 4311	County Administrative Fee	(315)		(315)	0	(315)	0	0%			
13	01 4390	Miscellaneous Revenue	505		505	0	0	0	0%			(505)
31					0		0					0
32												
33		Total Revenues	\$48,482	\$0	\$48,482	\$21,202	\$47,977		44%			(\$505)
34	OTHER SOURCES OF FUNDS											
38	01 4395	Proposition 1A Reserve										
39	01 4615	Reserve Transfer In			0							0
42		Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0					\$0
43		Total Sources of Funds	\$48,482	\$0	\$48,482	\$21,202	\$47,977		44%			(\$505)
44	USES OF FUNDS											
47	SALARIES & WAGES											
48			0		0				#####			0
55		Total Salaries & Wages	\$0	\$0	\$0	\$0	\$0		#####			\$0
56	BENEFITS											
57			0		0				#####			0
71		Total Benefits	\$0	\$0	\$0	\$0	\$0		#####			\$0
72		Total Personnel Services	\$0	\$0	\$0	\$0	\$0		#####			\$0
73	SERVICES & SUPPLIES											
74	60111	Public Information - General	276		276	0	0	0	0%			276
75	6033P	M 7 R - Skate Park Repairs	0		0	2,059	4,117					(4,117)
76	6033R	M & R - Ranch	19,580		19,580	0	0	0	0%			19,580
77	6053	Printing Forms	1,144		1,144	1,000	1,000		87%			144
78	6115	Meeting Expense	0		0	0	0		#####			0
134					0		0					0
136		Total Services & Supplies	\$21,000	\$0	\$21,000	\$3,059	\$5,117		15%			\$15,883

A	B	C	D	L	M	N	Q	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</p>										
ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE			
137	CAPITAL OUTLAY									
138				0						0
145	Total Capital Outlay	\$0	\$0	\$0	\$0	#####	\$0	\$0		\$0
146	DEBT SERVICE									
147				0		#####				0
150	Total Debt Service	\$0	\$0	\$0	\$0	#####	\$0	\$0		\$0
151	ADMINISTRATIVE COST ALLOCATION									
152		27,482		27,482	13,741	50%	27,482			0
154	Total Administrative Cost Allocation	\$27,482	\$0	\$27,482	\$13,741	50%	\$27,482			\$0
155	Total Expenditures	\$48,482	\$0	\$48,482	\$16,800	35%	\$32,599			\$15,883


A	B	C	D	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	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
156	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	\$0	\$4,403	\$15,378	\$15,378					
157	TRANSFERS & ENCUMBRANCES											
158	Transfers In - From General Fund			0			0					
159	(Transfers Out)			0			0					
160	Encumbrances - Sources of Funding											
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	\$4,403	\$15,378	\$15,378					
172												
173	RESERVES											
174	Beginning Reserves											
175	Operating Surplus / (Deficit)	\$0	\$0	\$0	\$4,403	\$15,378	\$15,378					
176	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0					
177	ENDING RESERVES	\$0	\$0	\$0	\$4,403	\$15,378	\$15,378					

GENERAL FUND
ADMINISTRATION DEPARTMENT – 09

A	B	C	D	L	M	N	P	Q	R	S
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 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE			
SOURCES OF FUNDS										
REVENUES										
01 4001	Franchise Fees	86,000		86,000	45,431	90,862	4,862			
01 4013	Vacation Rental Registration Fee	600		600	324	648	48			
01 4126	Mandated Cost	0		0	0	0	0			
01 4200	Interest Income	42,895		42,895	0	42,895	0			
01 4310	Property Tax--All	0		0	30,732	30,732	30,732			
01 4311	County Administrative Fee	0		0	0	0	0			
01 4385	Radio Vault Rent	2,400		2,400	1,200	2,400	0			
01 4389	Public Records Request	40		40	0	0	(40)			
01 4390	Miscellaneous Revenue	1,545		1,545	(123)	1,545	0			
		0		0			0			
33	Total Revenues	\$133,480	\$0	\$133,480	\$77,565	\$169,082	\$35,602			
OTHER SOURCES OF FUNDS										
	Allocated Administrative Overhead	2,009,556		2,009,556	1,004,778	2,009,556	0			
							0			
42	Total Other Sources of Funds	\$2,009,556	\$0	\$2,009,556	\$1,004,778	\$2,009,556	\$0			
43	Total Sources of Funds	\$2,143,036	\$0	\$2,143,036	\$1,082,343	\$2,178,638	\$35,602			
USES OF FUNDS										
SALARIES & WAGES										
5000	Salary & Wages	764,846		764,846	338,520	694,954	69,892			
5010	Overtime	20,000		20,000	3,958	7,917	12,083			
5030	Director's	30,000		30,000	17,200	34,400	(4,400)			
5040	Sick Leave/Vacation Pay	0		0	16,152	16,152	(16,152)			
5050	Holiday Pay	0		0	15,934	15,934	(15,934)			
	Reduction for "E" Step	(26,913)		(26,913)	0	(26,913)	0			
54	Total Salaries & Wages	\$787,933	\$0	\$787,933	\$391,765	\$742,444	\$45,489			
BENEFITS										
5102	Dental Insurance - Ameritas	7,307		7,307	5,010	10,020	(2,713)			
5103	Medical Insurance	109,341		109,341	31,832	63,663	45,678			
5105	Life Insurance	1,008		1,008	342	684	324			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
1		CAMBRIA COMMUNITY SERVICES DISTRICT																	
2		FUND LEVEL ANALYSIS																	
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09																	
4		GENERAL FUND (GF)																	
5		ADMINISTRATIVE DEPARTMENT - 09																	
ACCOUNT NO.	GENERAL FUND (GF)	ADMINISTRATIVE DEPARTMENT - 09	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE										
59	5106	FICA	48,391		48,391	22,888	45,777	48,391	2,614										
60	5107	Medicare	12,090		12,090	5,616	11,232	12,090	858										
61	5108	Workers Compensation	4,179		4,179	2,136	4,272	4,179	(93)										
62	5109	Retirement-PERS	177,772		177,772	86,137	172,274	177,772	5,498										
63	5111	Payroll Tax Expense	0		0	0	0	0	0										
64	5112	Unemployment Insurance	0		0	7,166	14,332	14,332	(14,332)										
65	5120	Other Employee Benefits	18,923		18,923	5,200	10,400	18,923	8,523										
66	5121	Retirees Health	88,721		88,721	39,295	78,590	88,721	10,131										
67	5122	Medical Reimbursements - HRA	14,365		14,365	6,800	13,600	14,365	765										
72					0				0										
74		Total Benefits	\$482,097	\$0	\$482,097	\$212,422	\$424,844	\$482,097	\$57,253										
75		Total Personnel Services	\$1,270,030	\$0	\$1,270,030	\$604,187	\$1,167,287	\$1,270,030	\$102,743										
76		SERVICES & SUPPLIES																	
77	6010	Ads - Legal/Other	851		851	0	0	851	851										
78	6011	Public Information - General	515		515	465	465	515	50										
79	6011W	Public Information - Website	5,150		5,150	1,000	2,000	5,150	3,150										
80	6013	Donations	0		0	0	0	0	0										
81	6014	Public Events	0		0	279	279	0	(279)										
82	6030	Insurance	118,450		118,450	127,428	127,428	118,450	(8,978)										
83	6033B	Maintenance & Repairs - Buildings	4,194		4,194	7,285	11,569	4,194	(7,375)										
84	6033G	Maintenance & Repairs - Grounds	4,600		4,600	1,032	2,064	4,600	2,536										
85	6033V	Maintenance & Repairs - Vet's Hall	0		0	0	0	0	0										
86	6041L	Maintenance & Repairs-Vehicles Licenses	455		455	218	437	455	18										
87	6044	Computer/Copier/Printer Svcs/Maint/Agre	103,700		103,700	34,791	103,700	103,700	0										
95	6045	Computer/Copier/Printer Supplies/Upgrade	7,210		7,210	417	835	7,210	6,375										
96	6048	Security & Safety	623		623	520	1,040	623	(417)										
97	6048E	Safety-Med	464		464	32	63	464	401										
98	6050	Office Supplies	8,405		8,405	3,123	6,246	8,405	2,159										
99	6051	Postage & Shipping	5,226		5,226	748	1,495	5,226	3,731										
100	6052	Bank Charges	5,150		5,150	0	0	5,150	5,150										
101	6053	Printing/Forms	1,325		1,325	1,423	2,846	1,325	(1,521)										
102	6054	Membership -Dues , Publications & Books	15,450		15,450	7,915	15,450	15,450	0										
103	6055	Government Fees and Licenses	32,960		32,960	29,264	32,960	32,960	0										
104	6058	Cash Over (Short)	0		0	(32)	(32)	0	32										
105	6060C	Utilities Cell Phone	5,908		5,908	2,566	5,132	5,908	776										
106	6060E	Utilities Electricity	6,321		6,321	3,221	6,441	6,321	(120)										

A	B	C	D	L	M	N	O	P	Q	R	S	
 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 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
107	Utilities Gas	515		515	0	0	515	0%	0	0	515	
108	Utilities Internet Access	10,543		10,543	4,517	9,035	1,508	43%	4,517	9,035	1,508	
109	Utilities Phone-Land Lines, Faxes, Alarms	7,210		7,210	4,240	8,481	(1,271)	59%	4,240	8,481	(1,271)	
110	Utilities Sewer	392		392	236	472	(80)	60%	236	472	(80)	
111	Utilities Water	178		178	102	203	(25)	57%	102	203	(25)	
112	Equipment Rental	515		515	251	502	13	49%	251	502	13	
113	Rental Expense Office Space	34,171		34,171	14,832	29,664	4,507	43%	14,832	29,664	4,507	
114	Prof Services - Audit	9,528		9,528	13,250	14,750	(5,222)	139%	13,250	14,750	(5,222)	
115	Prof Services - Finance	5,253		5,253	0	0	5,253	0%	0	0	5,253	
116	Prof Services-District Counsel	183,340		183,340	108,141	216,282	(32,942)	59%	108,141	216,282	(32,942)	
117	Prof Services-Legal	36,050		36,050	10,853	21,707	14,343	30%	10,853	21,707	14,343	
118	Prof Services - Miscellaneous/Other	15,656		15,656	13,751	15,656	0	88%	13,751	15,656	0	
119	Professional Services - Temporary	50,420		50,420	23,938	23,938	26,482	47%	23,938	23,938	26,482	
120	Outside Non-Professional Services	21,630		21,630	13,400	26,800	(5,170)	62%	13,400	26,800	(5,170)	
121	Claims	0		0	0	0	0	#####	0	0	0	
122	Department Operating Supplies	1,030		1,030	650	1,300	(270)	63%	650	1,300	(270)	
123	Clothing/Uniforms	20		20	477	954	(934)	2384%	477	954	(934)	
124	Office Furniture/Equipment	2,500		2,500	0	0	2,500	0%	0	0	2,500	
125	Fuel	1,030		1,030	51	103	927	5%	51	103	927	
126	Meeting Expenses	5,150		5,150	949	1,898	3,252	18%	949	1,898	3,252	
127	Travel, Training, Seminars - Directors	2,060		2,060	1,201	2,401	(341)	58%	1,201	2,401	(341)	
128	Travel, Training, Seminars - Employees	15,450		15,450	6,788	13,577	1,873	44%	6,788	13,577	1,873	
129	Training - LCW	4,120		4,120	4,940	4,940	(820)	120%	4,940	4,940	(820)	
130	Employee Recognition	206		206	103	206	0	50%	103	206	0	
131	Employee Recruitment	5,603		5,603	3,144	6,289	(686)	56%	3,144	6,289	(686)	
132								#####				
133								#####				
147	Total Services & Supplies	\$739,526	\$0	\$739,526	\$447,509	\$719,574	\$19,953	61%	\$447,509	\$719,574	\$19,953	
148	CAPITAL OUTLAY											
149	Purchase Administrative Office	0		0	0	0	0	#####	0	0	0	
150	Purchase Administrative Software	68,850		68,850	0	68,850	0	0%	0	68,850	0	
151	Purchase Fixed Asset Module	1,200		1,200	0	1,200	0	0%	0	1,200	0	
152	Purchase Work Order Module	6,000		6,000	0	6,000	0	0%	0	6,000	0	
153	Remodel Administration Office	0		0	0	0	0	#####	0	0	0	
154	Capital Assets - Replace Servers	0		0	0	0	0	#####	0	0	0	
155								#####				
156								#####				
157								#####				
158	Total Capital Outlay	\$0	\$76,050	\$76,050	\$0	\$76,050	\$0	0%	\$0	\$76,050	\$0	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09																		
2																			
3																			
4																			
5																			
6																			
7																			
159																			
160																			
161																			
162																			
163																			
164																			
165																			
166																			
167																			
168																			

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE
	DEBT SERVICE						
6180J	Loan Principal - Ford Fusion			0	#####		0
6180H	Interest Expense - Ford Fusion			0	#####		0
	Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION						
	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$2,009,556	\$76,050	\$2,085,606	\$1,051,696	\$1,962,912	\$122,695

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	K	L	M	N	C	P	Q	R	S	H	X	Y	Z
1	CAMBRIA COMMUNITY SERVICES DISTRICT														
2	FUND LEVEL ANALYSIS														
3	WATER FUND - 11, DEPARTMENT - 11														
4	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
7	SOURCES OF FUNDS														
9	REVENUES														
10	11 4000	Service Sales	2,989,000		2,989,000	1,650,531	2,961,746	(27,254)	2,989,000						
11	11 4007	Returned CK Fee	0		0	400	400	400	0						
12	11 4008	Acct Setup/Clse	0		0	3,119	3,119	3,119	0						
13	11 4009	Off Hours	0		0		0	0	0						
14	11 4010	Water Penalty	0		0	23,735	23,735	23,735	0						
15	11 4011	Serv/Disc/Recon	0		0		0	0	0						
16	11 4012	Meter Tampering	0		0		0	0	0						
17	11 4014	Water Serv Fees	0		0		0	0	0						
18	11 4023	Penalty/Surcharge	0		0		0	0	0						
19	11 4050	Administrative Fee Revenue	0		0	6,357	6,357	6,357	0						
20	11 4100	Connect Rev-SFR	10,000		10,000	0	0	(10,000)	0						10,000
21	11 4101	Wait List Maintenance Fee	62,000		62,000	56,335	56,335	(5,665)	62,000						0
22	11 4110	Remodel Impact Fees	70,000		70,000	23,296	46,591	(23,409)	70,000						0
23	11 4120	Connect Rev-Com	0		0		0	0	0						0
24	11 4122	Retrofit In-Lieu Fee	0		0	11,500	11,500	11,500	0						0
25	11 4124	Assignment Fees	4,150		4,150	2,000	4,150	0	4,150						0
26	11 4128	Admin Fees	70,000		70,000	0	70,000	0	70,000						0
27	11 4130	Voluntary Lot Merger	0		0		0	0	0						0
28	11 4311	County Administrative Fee	0		0		0	0	0						0
29	11 4360	Standby Availability Charges	178,000		178,000	83,778	178,000	0	178,000						0
30	11 4373	Inspection Fee Revenue	9,100		9,100	5,224	9,100	0	9,100						9,100
31	11 4390	Miscellaneous Revenue	1,000		1,000	1,094	1,094	94	1,000						1,000
32	11 4200	Interest Income	31,000		31,000	0	31,000	0	31,000						0
34		Total Revenues	\$3,424,250	\$0	\$3,424,250	\$1,867,368	\$3,403,127	(\$21,123)	\$3,400,000						\$24,250
35	OTHER SOURCES OF FUNDS														
36	11 4397	Loan Proceeds - Dump Truck	0		0	0	0	0	0						0
37															
43		Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0						\$0
44		Total Sources of Funds	\$3,424,250	\$0	\$3,424,250	\$1,867,368	\$3,403,127	(\$21,123)	\$3,400,000						\$24,250
45	USES OF FUNDS														
47	SALARIES & WAGES														
48	5000	Salary & Wages	506,236		506,236	181,907	342,643	163,593	0						(506,236)
49	5010	Overtime	35,000		35,000	19,096	35,000	0	0						(35,000)
50	5020	Standby	18,250		18,250	9,150	18,250	0	0						(18,250)
51	5040	Sick/Vacation Pay	0		0	12,865	12,865	(12,865)	0						0
52	5050	Holiday Pay	0		0	8,305	8,305	(8,305)	0						0
53		Reduction for "E" Step	(52,009)		(52,009)	0	(52,009)	0	0						52,009
54		Prop 218 Estimates													
55		Total Salaries & Wages	\$507,477	\$0	\$507,477	\$231,324	\$365,055	\$142,422	\$0						(\$507,477)
56		BENEFITS													
57	5101	Uniform Allowance	2,400		2,400	1,920	1,920	480	0						(2,400)

A	B	C	K	L	M	N	Q	R	S	T	X	Y		
CAMBRIA COMMUNITY SERVICES DISTRICT														
FUND LEVEL ANALYSIS														
WATER FUND - 11, DEPARTMENT - 11														
ACCOUNT NO.	2019/20 WATER FUND WATER DEPARTMENT - 11						2019/20 CURRENT BUDGET		2019/20 EST. BUDGET VARIANCE		2019/20 PROP. 218 ESTIMATES		2019/20 EST. P218 VARIANCE	
	ADOPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	EST. BUDGET VARIANCE	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
58	5102	Dental Insurance	5,831	3,187	55%	5,831	3,187	6,373	(542)			0	(5,831)	
59	5103	Medical Insurance	110,425	34,764	31%	110,425	34,764	69,528	40,897			0	(110,425)	
60	5105	Life Insurance	1,057	252	24%	1,057	252	503	554			0	(1,057)	
61	5106	FICA	33,723	14,282	42%	33,723	14,282	28,565	5,158			0	(33,723)	
62	5107	Medicare	8,173	3,310	40%	8,173	3,310	6,619	1,554			0	(8,173)	
63	5108	Workers Compensation	25,432	6,809	27%	25,432	6,809	13,619	11,813			0	(25,432)	
64	5109	PERS - Retirement	109,808	40,796	37%	109,808	40,796	81,592	28,216			0	(109,808)	
65	5120	Other Employee Benefits	1,768	442	25%	1,768	442	884	884			0	(1,768)	
66	5121	Retirees Health	43,092	20,385	47%	43,092	20,385	40,770	2,322			0	(43,092)	
67	5122	Medical Reimbursements - HRA	13,429	4,381	33%	13,429	4,381	8,762	4,667			0	(13,429)	
68				#####			#####		0			0	0	
69		Prop. 218 Salaries and Benefits										871,000	871,000	
70		Prop. 218 Salaries and Benefits-Added Staff										187,000	187,000	
71		Total Benefits	\$355,138	\$0		\$355,138	\$130,528	\$259,136	\$96,002			\$1,058,000	\$702,862	
72		Total Personnel Services	\$862,615	\$0		\$862,615	\$361,852	\$624,191	\$238,424			\$1,058,000	\$195,385	
73		SERVICES & SUPPLIES												
74	6010	Ads - Legal/Other	0	0	#####	0	0	0	0			0	0	
75	6011	Public Information - General	515	219	43%	515	219	438	77			0	(515)	
76	6030	Insurance (new dump truck)	1,688	0	0%	1,688	0	0	1,688			0	(1,688)	
77	6031	Old M & R Lift Station	0	0	#####	0	0	0	0			0	0	
78	6031D	Maintenance & Repairs	105,226	19,590	19%	105,226	19,590	39,180	66,046			0	(105,226)	
79	6031F	Maintenance & Repairs - Fire Hydrants	3,090	0	0%	3,090	0	3,090	0			0	(3,090)	
80	6031G	Maintenance & Repairs - Generators	1,547	0	0%	1,547	0	1,547	0			0	(1,547)	
81	6031L	Maintenance & Repairs - Leimert Booster	1,030	0	0%	1,030	0	1,030	0			0	(1,030)	
82	6031M	Maintenance & Repairs - Water Meters	5,150	1,187	23%	5,150	1,187	2,374	2,776			0	(5,150)	
83	6031P	Pumps	0	0	#####	0	0	0	0			0	0	
84	6031Q	Maintenance & Repairs - SR3 Well	2,575	6,050	235%	2,575	6,050	12,100	(9,525)			0	(2,575)	
85	6031R	Maintenance & Repairs - SR4 Well/Filter	33,990	4,569	13%	33,990	4,569	9,137	24,853			0	(33,990)	
86	6031S	Maint. & Repairs - Water Storage Tanks	7,004	3,226	46%	7,004	3,226	6,452	552			0	(7,004)	
87		Annual Tank Inspection	10,000	9,124	91%	10,000	9,124	9,124	876			0	(10,000)	
88	6031T	Maint. & Repairs-Water Treatment Systems	16,478	862	5%	16,478	862	1,724	14,754			0	(16,478)	
89	6031V	Maint. & Repairs-Wtr.\Values (Cord Pave)	3,090	0	0%	3,090	0	3,090	0			0	(3,090)	
90	6031W	Maintenance & Repairs - Wells	39,485	2,004	5%	39,485	2,004	39,485	0			0	(39,485)	
91		SS Well Field Dosing Lines & Analyzers	7,500	0	0%	7,500	0	7,500	0			0	(7,500)	
92	6031Y	Maint. & Repairs -Water Yard/Booster St.	2,575	0	0%	2,575	0	2,575	0			0	(2,575)	
93	6031Z	Maintenance	0	27	#####	0	27	55	(55)			0	0	
94	6032D	M & R WW Disp Eff	0	0	#####	0	0	0	0			0	0	
95	6032L	M & R WW Lift Station	0	0	#####	0	0	0	0			0	0	
96	6032T	M & R WW Treatment	0	0	#####	0	0	0	0			0	0	
97	6033B	Maintenance & Repairs - Buildings	11,330	5,681	50%	11,330	5,681	11,363	(33)			0	(11,330)	
98		Paint Building	10,000	0	0%	10,000	0	10,000	0			0	(10,000)	
99	6033G	Maintenance & Repairs - Grounds	7,725	4,874	63%	7,725	4,874	9,749	(2,024)			0	(7,725)	
100	6036	Maintenance & Repairs-Emergency Events	10,300	28,403	276%	10,300	28,403	56,806	(46,506)			0	(10,300)	
101	6037	Maintenance & Repairs - SCADA	22,364	12,004	54%	22,364	12,004	24,008	(1,644)			0	(22,364)	
102	6040	Maintenance & Repairs - Equipment	180	107	59%	180	107	214	(34)			0	(180)	
103	6041L	Maintenance & Repairs - Vehicles Licenses	9,122	5,667	62%	9,122	5,667	11,333	(2,211)			0	(9,122)	
104	6041N	Maint. & Repairs - Vehicles Non-Licensed	413	46	11%	413	46	92	321			0	(413)	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1		CAMBRIA COMMUNITY SERVICES DISTRICT																			
2		FUND LEVEL ANALYSIS																			
3		WATER FUND - 11, DEPARTMENT - 11																			
4		WATER FUND																			
5		WATER DEPARTMENT - 11																			
6	ACCOUNT NO.	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE											
7																					
105	6044	410		410	0	0	0	410	0	(410)											
106	6045	8,763		8,763	423	5%	846	7,917	0	(8,763)											
107		2,000		2,000	0	0%	2,000	0	0	(2,000)											
108		5,000		5,000	0	0%	5,000	0	0	(5,000)											
109	6048	3,605		3,605	0	0%	3,605	0	0	(3,605)											
110	6050	805		805	188	23%	376	429	0	(805)											
111	6051	14,620		14,620	2,606	18%	5,212	9,408	0	(14,620)											
112	6052	0		0	0	#####	0	0	0	0											
113	6053	2,391		2,391	1,420	59%	2,841	(450)	0	(2,391)											
114	6054	5,356		5,356	1,973	37%	3,946	1,410	0	(5,356)											
115	6055	30,900		30,900	4,573	15%	9,146	21,754	0	(30,900)											
116	6059	103		103	4	4%	8	95	0	(103)											
117	6060C	2,888		2,888	915	32%	1,830	1,058	0	(2,888)											
118	6060E	167,111		167,111	76,269	46%	152,538	14,573	0	(167,111)											
119	6060G	0		0	0	#####	0	0	0	0											
120	6060I	4,432		4,432	1,805	41%	3,610	822	0	(4,432)											
121	6060P	6,860		6,860	783	11%	1,566	5,294	0	(6,860)											
122	6060S	1,187		1,187	2,226	188%	4,452	(3,265)	0	(1,187)											
123	6060W	0		0	0	#####	0	0	0	0											
124	6063	2,575		2,575	0	0%	0	2,575	0	(2,575)											
125	6078	41,349		41,349	0	0%	41,349	0	0	(41,349)											
126	6080E	0		0	0	#####	0	0	0	0											
127		30,000		30,000	0	0%	30,000	0	0	(30,000)											
128		10,000		10,000	0	0%	10,000	0	0	(10,000)											
129	6080G	7,725		7,725	2,950	38%	5,900	1,825	0	(7,725)											
130	6080K	5,150		5,150	0	0%	0	5,150	0	(5,150)											
131	6080L	0		0	0	#####	0	0	0	0											
132	6080M	15,000		15,000	3,315	22%	6,630	8,371	0	(15,000)											
133	6080T	0		0	701	#####	1,402	(1,402)	0	0											
134	6080V	8,499		8,499	3,314	39%	6,628	1,871	0	(8,499)											
135	6086	206		206	0	0%	0	206	0	(206)											
136	6089	92		92	0	0%	0	92	0	(92)											
137	6090	21,445		21,445	17,648	82%	35,296	(13,851)	0	(21,445)											
138	6090B	0		0	0	#####	0	0	0	0											
139	6091	11,415		11,415	5,938	52%	11,876	(461)	0	(11,415)											
140	6091B	0		0	278	#####	555	(555)	0	0											
141	6091G	2,704		2,704	9,197	340%	9,147	(6,443)	0	(2,704)											
142	6091H	0		0	0	#####	0	0	0	0											
143	6092	0		0	1,182	#####	1,182	(1,182)	0	0											
144	6093	9,008		9,008	371	4%	743	8,265	0	(9,008)											
145	6094	5,008		5,008	500	10%	1,001	4,007	0	(5,008)											
146	6096	12,360		12,360	7,260	59%	14,520	(2,160)	0	(12,360)											
147	6115	284		284	0	0%	0	284	0	(284)											
148	6120E	3,090		3,090	540	17%	1,079	2,011	0	(3,090)											
149	6125	2,544		2,544	1,620	64%	3,240	(696)	0	(2,544)											
150	6610	0		0	0	#####	0	0	0	0											
151	6611	7,725		7,725	0	0%	7,725	0	0	(7,725)											
152		0		0	0	0%	7,725	0	758,000	758,000											

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 WATER FUND - 11, DEPARTMENT - 11																							
		WATER FUND WATER DEPARTMENT - 11																							
ACCOUNT NO.	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE																	
212	\$0	\$123,724	\$123,724	\$0	\$123,724	\$0	\$0	\$0																	
	NET TRANSFERS & ENCUMBRANCES																								
	RESERVES																								
213																									
214			0				0	0																	
215			0		0		0	0																	
216			0		0		0	0																	
217																									
218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																	
	RESERVES - INCREASE / (DECREASE)																								
219	\$195,003	\$0	\$195,003	\$658,447	\$531,734	\$336,731	\$39,000	\$32,279																	
220	NET BUDGETARY SOURCES/USES																								
	RESERVES																								
221																									
222																									
223	\$195,003	(\$123,724)	\$71,279	\$658,447	\$408,010	\$336,731	\$39,000	\$32,279																	
224	\$0	\$123,724	\$123,724	\$0	\$123,724	\$0	\$0	\$0																	
	Transfers & Encumbrances																								
225	\$195,003	\$0	\$195,003	\$658,447	\$531,734	\$336,731	\$39,000	\$32,279																	
226	ENDING RESERVES																								

WATER FUND
SWF OPERATIONS – 39
SWF CAPITAL - 40

A	B	C	K	L	M	N	O	P	Q	R	S	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 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
8	SOURCES OF FUNDS													
10	Revenues		\$1,178,180	\$0	\$1,178,180	\$665,558	\$1,337,296	\$159,116	\$1,172,000	\$6,180				
11	Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
12	Total Sources of Funds		\$1,178,180	\$0	\$1,178,180	\$665,558	\$1,337,296	\$159,116	\$1,172,000	\$6,180				
13	USES OF FUNDS													
16	Salaries & Wages		\$170,825	\$0	\$170,825	\$24,810	\$37,406	\$133,419	\$116,000	\$17,419				
17	Benefits		\$100,585	\$0	\$100,585	\$20,315	\$40,550	\$60,035	\$60,000	\$35				
18	Personnel Services		\$271,410	\$0	\$271,410	\$45,125	\$77,956	\$193,454	\$261,000	(\$10,410)				
19	Services & Supplies		\$236,555	\$0	\$236,555	\$51,963	\$236,554	\$0	\$135,000	(\$101,555)				
20	Capital Outlay		\$0	\$5,198	\$5,198	\$65,100	\$65,100	(\$59,902)	\$0	\$5,198				
21	Debt Service		\$659,426	\$0	\$659,426	\$329,713	\$659,426	\$0	\$660,000	\$574				
22	Administrative Cost Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
23	Total Expenditures		\$1,167,391	\$5,198	\$1,172,589	\$491,902	\$1,039,036	\$133,552	\$1,056,000	(\$106,193)				
24	OPERATING SURPLUS/(DEFICIT)													
39			\$10,789	(\$5,198)	\$5,591	\$173,656	\$298,261	\$292,669	\$116,000	(\$100,013)				
40	RESERVES													
41	Beginning Reserves		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
42	Operating Surplus / (Deficit)		(\$162,211)	(\$5,198)	(\$167,409)	\$173,656	\$125,261	\$292,669	(\$7,000)	(100,013)				
43	Transfers & Encumbrances		\$0	\$5,198	\$5,198	\$0	\$5,198	\$0	\$0	\$0				
44	ENDING RESERVES		(\$162,211)	\$0	(\$162,211)	\$173,656	\$130,459	\$292,669	(\$57,000)	(\$100,013)				
45														

CAMBRIA COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
SOURCES OF FUNDS									
REVENUES									
10 39 4041	SWF Water Base - Residential (SFR, MFR)	456,000		456,000	245,641	491,282	35,282	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	419,917	839,835	123,835	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	0	6,180
37	Total Revenues	\$1,178,180	\$0	\$1,178,180	\$665,558	\$1,337,296	\$159,116	\$1,172,000	\$6,180
OTHER SOURCES OF FUNDS									
44 39 4620	Grant Revenue - Capital			0			0	0	0
46	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	Total Sources of Funds	\$1,178,180	\$0	\$1,178,180	\$665,558	\$1,337,296	\$159,116	\$1,172,000	\$6,180

USES OF FUNDS									
SALARIES & WAGES									
50	Salary & Wages	172,195		172,195	19,708	35,994	136,201	0	(172,195)
51	Overtime	4,000		4,000	1,680	3,360	640	0	(4,000)
52	Standby	0		0	0	0	0	0	0
53	Sick/Vacation Pay	0		0	2,428	2,428	(2,428)	0	0
54	Holiday Pay	0		0	994	994	(994)	0	0
55	Reduction for "E" Step	(5,370)		(5,370)	0	(5,370)	0	0	5,370
56	Prop 218 Estimates			0			0	0	0
57	Total Salaries & Wages	\$170,825	\$0	\$170,825	\$24,810	\$37,406	\$133,419	\$0	(\$170,825)
BENEFITS									
60	Uniform Allowance	400		400	80	80	320	0	(400)
61	Dental Insurance	1,762		1,762	1,479	2,958	(1,196)	0	(1,762)
62	Medical Insurance	39,152		39,152	3,445	6,890	32,262	0	(39,152)
63	Life Insurance	239		239	30	61	178	0	(239)

CAMBRIA COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25


ACCOUNT NO. WATER FUND SWF DEPARTMENT - 25

	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
				ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET		ACTUAL AT 12/31/2019		ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE		2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
65	5106	FICA		10,482		10,482		1,582	15%	3,164	7,318		0	(10,482)	
66	5107	Medicare		2,586		2,586		370	14%	740	1,846		0	(2,586)	
67	5108	Workers Compensation		8,912		8,912		425	5%	850	8,062		0	(8,912)	
68	5109	PERS - Retirement		33,178		33,178		12,120	37%	24,239	8,939		0	(33,178)	
69	5120	Other Employee Benefits		1,716		1,716		429	25%	858	858		0	(1,716)	
70	5122	Medical Reimbursements - HRA		2,158		2,158		355	16%	709	1,449		0	(2,158)	
71				0		0		#####		0	0		0	0	
72		Prop 218 Estimates		0		0		#####		0	0		261,000	261,000	
75		Total Benefits		\$100,585	\$0	\$100,585		\$20,315	20%	\$40,550	\$60,035		\$261,000	\$160,415	
76		Total Personnel Services		\$271,410	\$0	\$271,410		\$45,125	17%	\$77,956	\$193,454		\$261,000	(\$10,410)	
77		SERVICES & SUPPLIES													
78	6031F	Maintenance & Repairs - Fire Hydrants		0		0		0	#####	0	0		0	0	
79	6031G	Maintenance & Repairs - Generators		0		0		0	#####	0	0		0	0	
80	6031Z	Maintenance		20,760		20,760		0	0%	20,760	0		0	(20,760)	
81	6031	Off-Hauling RO Brine		3,090		3,090		0	0%	3,090	0		0	(3,090)	
82	6033B	Maintenance & Repairs - Buildings		1,409		1,409		0	0%	1,409	0		0	(1,409)	
83	6033G	Maintenance & Repairs - Grounds		2,076		2,076		475	23%	2,076	0		0	(2,076)	
84	6033G	Replace Analyzers (2)		7,500		7,500		0	0%	7,500	0		0	(7,500)	
85	6033G	Picking Filters for Preservation		60,000		60,000		4,150	7%	60,000	0		0	(60,000)	
86	6036	Maintenance & Repairs - Emergency		37,987		37,987		0	0%	37,987	0		0	(37,987)	
87	6041L	Maintenance & Repairs - Vehicles Licenses		232		232		500	216%	232	0		0	(232)	
88	6044	Comp/Copier/Printer Services		413		413		222	54%	413	0		0	(413)	
89	6051	Postage & Shipping		3,886		3,886		0	0%	3,886	0		0	(3,886)	
90	6055	Government Fees & Licenses		22,660		22,660		22,607	100%	22,660	0		0	(22,660)	
91	6060C	Utilities - Cell Phone		222		222		416	187%	222	0		0	(222)	
92	6060E	Utilities - Electricity		16,068		16,068		4,615	29%	16,068	0		0	(16,068)	
93	6070	Equipment Rent		24,918		24,918		5,261	21%	24,918	0		0	(24,918)	
94	6070	Reduce Tank Rental to 3 Months		(18,688)		(18,688)		0	0%	(18,688)	0		0	18,688	
95	6080K	Professional Services - District Counsel		0		0		0	#####	0	0		0	0	
96	6080L	Professional Services - Legal		0		0		0	#####	0	0		0	0	
97	6080M	Professional Services - Misc./Other		17,339		17,339		11,280	65%	17,339	0		0	(17,339)	
98	6086	Outside Services		44		44		0	0%	44	0		0	(44)	
99	6090	Department Operating Supplies		1,952		1,952		161	8%	1,952	0		0	(1,952)	
100	6090B	Sensor Cleaning		0		0		#####		0	0		0	0	
101	6091	Lab Tests		10,300		10,300		270	3%	10,300	0		0	(10,300)	
102	6091B	Operating Supplies		4,684		4,684		162	3%	4,684	0		0	(4,684)	
103	6091E	Baseline Mon		0		0		0	#####	0	0		0	0	
104	6091F	Remote Monitoring		6,180		6,180		0	0%	6,180	0		0	(6,180)	
105	6091G	Calibration		0		0		0	#####	0	0		0	0	
106	6091H	Lab Testing		0		0		0	#####	0	0		0	0	
107	6092	Lab Supplies		2,447		2,447		0	0%	2,447	0		0	(2,447)	

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 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
6094	Clothing and Uniform	173		173	0	173	0	0	(173)
6096	Fuel - Gas and Diesel	4,573		4,573	1,844	4,573	0	0	(4,573)
6115	Meeting Expense	0		0	0	0	0	0	0
6120E	Travel, Training, Seminars - Employees	1,123		1,123	0	1,123	0	0	(1,123)
6125	Employee Recruitment	0		0	0	0	0	0	0
6195	Vehicles	5,206		5,206	0	5,206	0	0	(5,206)
6829D	Performance Bonds	0		0	0	0	0	0	0
6829M	Financial Services	0		0	0	0	0	0	0
6829S	EWS Environmental	0		0	0	0	0	0	0
148	Prop 218 Estimates	0		0	0	0	0	135,000	135,000
151	Total Services & Supplies	\$236,555	\$0	\$236,555	\$51,963	\$236,554	\$0	\$135,000	(\$101,555)
	CAPITAL OUTLAY								
6170E	Impoundment Basin	0	5,198	5,198	65,100	65,100	(59,902)	0	5,198
	Capital Assets								
	Prop 218 Estimates			0					0
161	Total Capital Outlay	\$0	\$5,198	\$5,198	\$65,100	\$65,100	(\$59,902)	\$0	\$5,198
	DEBT SERVICE								
6195	Vehicle							0	0
6180P	Loan Principal	354,604		354,604	175,499	350,998	3,606	0	(354,604)
6180I	Interest Expense	304,822		304,822	154,214	308,428	(3,606)	0	(304,822)
								660,000	660,000
168	Total Debt Service	659,426	\$0	\$659,426	\$329,713	\$659,426	\$0	\$660,000	\$574
	ADMINISTRATIVE COST ALLOCATION								
	Administrative Cost Allocation - See Water Fund FY 2019/20	0		0	0	0	0	0	0
172	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	Total Expenditures	\$1,167,391	\$5,198	\$1,172,589	\$491,902	\$1,039,036	\$133,552	\$1,056,000	(\$106,193)

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 FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30																								
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A	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z																							
1	2	3	4	5	6	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS			SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30																																			
ACCOUNT NO.			2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2019/20		2019/20			
WATER FUND SWF CAPITAL DEPARTMENT - 30			ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE																												
Total Capital Outlay			\$138,609	\$88,510	\$227,119	\$53,907	\$276,613	(\$49,494)	\$250,000	(\$26,613)																												
DEBT SERVICE																																						
Total Debt Service			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																												
ADMINISTRATIVE COST ALLOCATION																																						
Administrative Cost Allocation - See Water Fund FY 2019/20			0		0	0	0	0	0	0																												
Total Administrative Cost Allocation			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																												
Total Expenditures			\$138,609	\$88,510	\$227,119	\$53,907	\$276,613	(\$49,494)	\$250,000	(\$26,613)																												
OPERATING SURPLUS/(DEFICIT)			(\$138,609)	(\$88,510)	(\$227,119)	(\$53,907)	(\$276,613)	(\$49,494)	(\$250,000)	(\$26,613)																												
TRANSFERS & ENCUMBRANCES																																						
Transfers In - From General Fund					0				0	0																												
(Transfers Out)					0				0	0																												
Encumbrances - Sources of Funding					0				0	0																												
Encumbrances - (Designated Funds)				88,510	88,510		88,510																															
NET TRANSFERS & ENCUMBRANCES			\$0	\$88,510	\$88,510	\$0	\$88,510	\$0	\$0	\$0																												
RESERVES																																						
Use of Reserves					0				0	0																												
(Additions to Reserves)					0				0	0																												
Other Adjustments					0				0	0																												
RESERVES - INCREASE / (DECREASE)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																												
NET BUDGETARY SOURCES/USES			(\$138,609)	\$0	(\$138,609)	(\$53,907)	(\$188,103)	(\$49,494)	(\$250,000)	(\$26,613)																												
RESERVES																																						
Beginning Reserves																																						
Operating Surplus / (Deficit)			(\$138,609)	(\$88,510)	(\$227,119)	(\$53,907)	(\$276,613)	(\$49,494)	(\$250,000)	(\$26,613)																												
Transfers & Encumbrances			\$0	\$88,510	\$88,510	\$0	\$88,510	\$0	\$0	\$0																												
ENDING RESERVES			(\$138,609)	\$0	(\$138,609)	(\$53,907)	(\$188,103)	(\$49,494)	(\$250,000)	(\$26,613)																												

WASTEWATER FUND
WASTEWATER DEPARTMENT – 12

A	B	C	D	L	M	N	C	P	Q	R	S	T	X	Y	Z
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CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12															
ACCOUNT NO.	WASTEWATER FUND	2019/20	APPROVED ADJUSTMENTS	2019/20	CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
	WASTEWATER DEPARTMENT - 12														
SOURCES OF FUNDS															
	Revenues	\$3,024,915	\$0	\$3,024,915	\$3,024,915	\$1,549,432	\$3,102,655	\$77,740	\$3,008,000	\$16,915					
	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
	Total Sources of Funds	\$3,024,915	\$0	\$3,024,915	\$3,024,915	\$1,549,432	\$3,102,655	\$77,740	\$3,008,000	\$16,915					
USES OF FUNDS															
	Salaries & Wages	\$597,669	\$0	\$597,669	\$597,669	\$208,709	\$342,501	\$255,168	\$1,078,000	\$78,598					
	Benefits	\$401,733	\$0	\$401,733	\$401,733	\$155,221	\$308,442	\$93,291	\$669,000	(\$146,231)					
	Personnel Services	\$999,402	\$0	\$999,402	\$999,402	\$363,930	\$650,943	\$348,459	\$500,000	(\$42,185)					
	Services & Supplies	\$815,231	\$0	\$815,231	\$815,231	\$402,201	\$712,179	\$103,049	\$160,000	(\$42,847)					
	Capital Outlay	\$497,927	\$44,258	\$542,185	\$542,185	\$71,989	\$542,185	\$0	\$479,000	(\$30,508)					
	Debt Service	\$202,847	\$0	\$202,847	\$202,847	\$148,494	\$202,847	\$0	\$2,886,000	(\$183,173)					
	Administrative Cost Allocation	\$509,508	\$0	\$509,508	\$509,508	\$254,754	\$509,508	\$0	\$122,000	(\$166,258)					
	Total Expenditures	\$3,024,915	\$44,258	\$3,069,173	\$3,069,173	\$1,241,368	\$2,617,662	\$451,508	\$2,886,000	(\$183,173)					
	OPERATING SURPLUS/(DEFICIT)	\$0	(\$44,258)	(\$44,258)	(\$44,258)	\$308,064	\$484,994	\$529,249	\$122,000	(\$166,258)					
RESERVES															
	Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	0					
	Operating Surplus / (Deficit)	\$0	(\$44,258)	(\$44,258)	(\$44,258)	\$308,064	\$484,994	\$529,252	122,000	(166,258)					
	Transfers & Encumbrances	\$0	\$44,258	\$44,258	\$44,258	\$0	\$44,258	\$0	-	-					
	ENDING RESERVES	\$0	\$0	\$0	\$0	\$308,064	\$529,252	\$529,252	\$122,000	(\$166,258)					

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 DEPARTMENT - FUND - 12, DEPARTMENT - 12																							
		WASTEWATER DEPARTMENT - 12																							
		WASTEWATER DEPARTMENT - 12																							
		SOURCES OF FUNDS																							
ACCOUNT NO.	ADAPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. 218 VARIANCE																	
REVENUES																									
12 4000 Service Sales	\$2,818,000		\$2,818,000	1,478,483	2,956,967	138,967	2,818,000	0																	
12 4200 Interest Income	\$1,000		\$1,000	0	1,000	0	1,000	0																	
12 4311 County Administrative Fee	(\$8,085)		(\$8,085)	0	(8,085)	0	0	(8,085)																	
12 4360 Standby Availability Charges	\$119,000		\$119,000	55,629	119,000	0	119,000	0																	
12 4390 Miscellaneous Revenue	\$70,000		\$70,000	4,387	66	(61,227)	70,000	0																	
31 Property Taxes - Low Income Reduction Offset	\$25,000		\$25,000	10,933	25,000	0	0	25,000																	
32			\$0	0	0	0	0	0																	
34			\$3,024,915	\$1,549,432	\$3,102,655	\$77,740	\$3,008,000	\$16,915																	
OTHER SOURCES OF FUNDS																									
41 Loan Proceeds - Crane Truck	\$0		\$0	0	0	0	0	0																	
42			\$0	0	0	0	0	0																	
43			\$0	\$0	\$0	\$0	\$0	\$0																	
44			\$3,024,915	\$1,549,432	\$3,102,655	\$77,740	\$3,008,000	\$16,915																	
USES OF FUNDS																									
SALARIES & WAGES																									
5000 Salary & Wages	\$609,887		\$609,887	156,036	312,072	297,815		(609,887)																	
5010 Overtime	\$25,000		\$25,000	23,924	47,848	(22,848)		(25,000)																	
5020 Standby	\$18,250		\$18,250	9,300	18,600	(350)		(18,250)																	
5040 Sick/Vacation Pay	\$0		\$0	10,095	10,095	(10,095)		0																	
5050 Holiday Pay	\$0		\$0	9,354	9,354	(9,354)		0																	
5050 Reduction for "E" Step	(\$55,468)		(\$55,468)	0	(55,468)	0		55,468																	
55			\$597,669	\$208,709	\$342,501	\$255,168	\$0	(\$597,669)																	
BENEFITS																									
5101 Uniform Allowance	\$2,800		\$2,800	2,000	2,000	800		(2,800)																	
5102 Dental Insurance	\$7,450		\$7,450	4,722	9,444	(1,994)		(7,450)																	
5103 Medical Insurance	\$117,029		\$117,029	36,362	72,723	44,306		(117,029)																	
5105 Life Insurance	\$1,103		\$1,103	281	563	540		(1,103)																	
5106 FICA	\$38,515		\$38,515	14,530	29,060	9,455		(38,515)																	
5107 Medicare	\$9,536		\$9,536	3,398	6,796	2,740		(9,536)																	
5108 Workers Compensation	\$37,822		\$37,822	9,730	19,459	18,363		(37,822)																	
5109 PERS - Retirement	\$120,805		\$120,805	54,808	109,616	11,189		(120,805)																	
5112 Unemployment Insurance	\$0		\$0	0	0	0		0																	
5120 Other Employee Benefits	\$1,716		\$1,716	429	858	858		(1,716)																	
5121 Retirees Health	\$49,409		\$49,409	23,197	46,393	3,016		(49,409)																	
5122 Medical Reimbursements - HRA	\$15,548		\$15,548	5,765	11,529	4,019		(15,548)																	
54			\$0	0	0	0	814,000	814,000																	
55			\$597,669	\$208,709	\$342,501	\$255,168	\$0	(\$597,669)																	

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		WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12																							
4		2019/20																							
5	ACCOUNT NO.	WASTEWATER FUND	ADOPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218	2019/20 VARIANCE	2019/20 VARIANCE													
6		WASTEWATER DEPARTMENT - 12																							
7																									
70		Prop. 218 Salaries and Benefits-Added Staff			\$0																				
72		Total Benefits	\$401,733	\$0	\$401,733	\$155,221	\$308,442	\$93,291	\$1,078,000	\$676,267															
73		Total Personnel Services	\$999,402	\$0	\$999,402	\$363,930	\$650,943	\$348,459	\$1,078,000	\$78,598															
74		SERVICES & SUPPLIES																							
75	6010	Ads - Legal/Other	\$515		\$515	0	515	0				(515)													
76	6011	Public Information - General	\$0		\$0	0	0	0				0													
77	6030	Insurance	\$0		\$0	0	0	0				0													
78	6031Z	Maintenance	\$0		\$0	0	0	0				0													
79	6032C	M & R WW Collection System	\$2,060		\$2,060	3,093	6,186	(4,126)				250,000													
80	6032D	M & R WW - Disposal Effluent	\$0		\$0	6,224	12,449	(12,449)				(2,060)													
81	6032E	M & R WW - Easements	\$0		\$0	0	0	0				0													
82	6032G	M & R Wastewater Generators	\$4,120		\$4,120	12,339	24,677	(20,557)				0													
83	6032L	M & R Wastewater Lift Stations	\$62,119		\$62,119	10,070	20,140	41,979				(4,120)													
84	6032M	M & R-WW Manhole Raising(Cord Paving)	\$31,773		\$31,773	34,853	34,853	(3,080)				(62,119)													
85	6032P	M & R - Pumps	\$0		\$0	0	0	0				(31,773)													
86	6032S	M & R- WW Disposal of Sludge	\$106,220		\$106,220	36,193	72,387	33,833				(106,220)													
87	6032T	M & R-Wastewater Treatment Plant	\$58,013		\$58,013	10,883	21,766	36,247				(58,013)													
88	6033B	Maintenance & Repairs - Buildings	\$18,669		\$18,669	8,612	17,225	1,444				(18,669)													
89	6033B	Maintenance & Repairs - Paint Building	\$20,000		\$20,000	0	20,000	0				(20,000)													
90	6033G	Maintenance & Repairs - Grounds	\$515		\$515	174	348	167				(515)													
91	6035	Major Maintenance	\$0		\$0	0	0	0				0													
92	6035T	Major Maintenance-CCTV & Hydro Clean	\$0		\$0	0	0	0				0													
93	6036	M & R- Emergency Events	\$0		\$0	0	0	0				0													
94	6036T	Unplanned Maintenance	\$0		\$0	0	0	0				0													
95	6037	M & R- SCADA	\$1,483		\$1,483	150	300	1,183				(1,483)													
96	6040	M & R- Equipment	\$0		\$0	0	0	0				0													
97	6041L	Maintenance & Repairs - Vehicles Licenses	\$5,883		\$5,883	2,727	5,453	430				(5,883)													
98	6041N	Maint. & Repairs - Vehicles Non-Licensed	\$3,895		\$3,895	1,013	2,025	1,870				(3,895)													
99	6041V	Maint. & Repairs - Vehicles - Vactor	\$3,090		\$3,090	90	180	2,910				(3,090)													
100	6044	Computer Services	\$413		\$413	0	0	413				(413)													
101	6045	Computer/Copier/Printer Supplies/Maint.	\$5,150		\$5,150	295	589	4,561				(5,150)													
102	6045	Replace Computers	\$10,000		\$10,000	0	0	10,000				(10,000)													
103	6048	Security & Safety	\$4,120		\$4,120	629	1,257	2,863				(4,120)													
104	6050	Office Supplies	\$3,342		\$3,342	1,337	2,675	667				(3,342)													
105	6051	Printing & Shipping	\$13,762		\$13,762	2,698	5,397	8,365				(13,762)													
106	6052	Bank Services	\$0		\$0	0	0	0				0													
107	6053	Printing/Forms	\$2,074		\$2,074	1,469	2,937	(863)				(2,074)													
108	6054	Membership Dues, Publications/Books	\$353		\$353	380	760	(407)				(353)													
109	6055	Government Fees & Licenses	\$93,804		\$93,804	91,227	91,227	2,577			94,000	196													
110	6055	SWPPP Update	\$3,000		\$3,000	3,750	3,750	(750)				(3,000)													
111	6055	Haz-Com Update	\$2,000		\$2,000	1,000	1,000	1,000				(2,000)													
112	6055	Fuel Storage Emergency Response Update	\$2,000		\$2,000	0	2,000	0				(2,000)													

A	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y
CAMBRIA COMMUNITY SERVICES DISTRICT														
FUND LEVEL ANALYSIS														
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12														
2019/20														
WASTEWATER FUND														
WASTEWATER DEPARTMENT - 12														
ACCOUNT NO.	ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE						
113	6055	Odor Control Update	\$2,000			\$2,000	1,000	50%	1,000	1,000	1,000			(2,000)
114	6055	Operation Maint & Mgmt Program Update	\$14,000			\$14,000	14,000	0%	0	14,000	0			(14,000)
115	6060C	Utilities - Cell Phone	\$2,581			\$2,581	1,958	38%	979	1,958	623			(2,581)
116	6060E	Utilities - Electricity	\$250,234			\$250,234	262,784	53%	131,392	262,784	(12,550)		225,000	(25,234)
117	6060G	Utilities - Gas	\$818			\$818	880	54%	440	880	(62)			(818)
118	6060I	Utilities - Internet	\$6,706			\$6,706	5,710	43%	2,855	5,710	996			(6,706)
119	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	\$8,057			\$8,057	9,800	61%	4,900	9,800	(1,743)			(8,057)
120	6060W	Utilities - Water	\$1,445			\$1,445	2,037	70%	1,018	2,037	(592)			(1,445)
121	6063	M & R Communications Equipment	\$0			\$0	0	#####	0	0	0			0
122	6070	Equipment Rental	\$1,030			\$1,030	985	48%	492	985	45			(1,030)
123	6080	Professional Services - Engineering	\$0			\$0	0	#####	0	0	0			0
124	6080G	Professional Services - GIS Development	\$6,180			\$6,180	9,320	75%	4,660	9,320	(3,140)			(6,180)
125	6080K	Professional Services - District Counsel	\$0			\$0	0	#####	0	0	0			0
126	6080L	Land Conservancy - Lot Inventory, Etc.	\$0			\$0	0	#####	0	0	0			0
127	6080M	Professional Services - Misc./Other	\$5,150			\$5,150	6,760	66%	3,380	6,760	(1,610)			(5,150)
128	6086	Outside Services	\$2,403			\$2,403	0	0%	0	0	2,403			(2,403)
129	6089	Emergency & Medical Supplies	\$515			\$515	0	0%	0	0	515			(515)
130	6090	Department Operating Supplies	\$103			\$103	400	194%	200	400	(297)			(103)
131	6091	Lab Tests	\$25,750			\$25,750	19,564	38%	9,782	19,564	5,186			(25,750)
132	6091H	Lab Testing	\$0			\$0	0	#####	0	0	0			0
133	6092	Lab Supplies	\$2,875			\$2,875	3,556	62%	1,778	3,556	(681)			(2,875)
134	6093	Small Tools and Equipment	\$3,508			\$3,508	1,167	17%	584	1,167	2,341			(3,508)
135	6094	Clothing and Uniform	\$2,060			\$2,060	2,060	0%	0	2,060	0			(2,060)
136	6095	Office Furniture/Equipment	\$1,030			\$1,030	1,030	0%	0	1,030	0			(1,030)
137	6096	Fuel - Gas and Diesel	\$11,112			\$11,112	15,627	70%	7,814	15,627	(4,515)			(11,112)
138	6115	Meeting Expenses	\$118			\$118	0	0%	0	0	118			(118)
139	6120D	Travel, Training, Seminars-Directors	\$0			\$0	0	#####	0	0	0			0
140	6120E	Travel, Training, Seminars-Employees,	\$6,120			\$6,120	536	4%	268	536	5,584			(6,120)
141	6124	Employee Recognition	\$0			\$0	0	#####	0	0	0			0
142	6125	Employee Recruitment	\$3,060			\$3,060	2,910	48%	1,455	2,910	150			(3,060)
143		Prop 218 Other	\$0			\$0	0	#####	0	0	0		100,000	100,000
145		Total Services & Supplies	\$815,231	\$0		\$815,231	\$712,179	49%	\$402,201	\$712,179	\$103,049		\$669,000	(\$146,231)
146		CAPITAL OUTLAY												
148			\$0			\$0	0	#####	0	0	0			0
149		Security Improvements @ WWTP	\$9,000			\$9,000	9,000	0%	0	9,000	0			(9,000)
150		Replace 1996 F150 Rack Truck	\$25,000			\$25,000	25,000	0%	0	25,000	0			(25,000)
151		Capital Assets	\$0			\$0	0	#####	0	0	0			0
152	6170	WWTP Influent Screen Installation	\$0			\$0	0	#####	0	0	0			0
153	6170F	Hand Rails On Digesters	\$11,617			\$11,617	11,617	100%	11,617	11,617	0			(11,617)
154	6170F	Hand Rails on Main Walkway/Pump	\$0			\$0	0	#####	0	0	0			0
155	6170F	Screw screen Compactor With Auger	\$0			\$0	0	#####	0	0	0			0
156	6170F	Effluent Pump	\$0			\$0	0	#####	0	0	0			0

CAMBRIA COMMUNITY SERVICES DISTRICT
 2019-2020 SECOND QUARTER REPORT
 CAPITAL PROJECTS STATUS REPORT

Fund	Project	Budget Amt	Exp to 12/31/19	Project Status
General	Fire - Fuel Station Computer Replacement	\$ 7,500	\$ -	Purchase in process
General	Fire - Station Security Upgrade	\$ 10,000	\$ -	CCSD security needs are under review
General	Fire - Radio System Upgrade	\$ 75,000	\$ -	Budget adj in process, purchase in process
General	Admin - Administration, Fixed Asset & Work Order Software	\$ 76,050	\$ -	System implementation in process
General Fund Sub-Total		\$ 168,550	\$ -	
Water	Replace 2005 F150 Truck	\$ 35,000	\$ -	Water Dept vehicle fleet is under review
Water	Security System Upgrade at WTP	\$ 9,000	\$ -	CCSD security needs are under review
Water	Zone 2 to 7 Trans Main SR Crk Ped Bridge	\$ 167,759	\$ 2,230	Permitting & Environmental complete, RFP for construction est in Spring 2020.
Water	Water Meter Replacement/Upgrade	\$ 236,000	\$ 500	Propogation evaluation complete, RFP development in process.
Water	SCADA System - L/T Water Portion	\$ 25,965	\$ 25,965	Project complete
Water	SCADA System	\$ 201,000	\$ -	Ongoing
Water	Generator	\$ 49,000	\$ 50,449	Purchase complete
Water	Pump Replacement	\$ -	\$ 19,126	Budget adj in process, purchase complete
Water Fund - Sub-Total		\$ 723,724	\$ 98,270	
Water-SWF	Impoundment Basin	\$ 5,198	\$ 65,100	Project complete, budget adj needed
Water-SWF	Impoundment Basin Design Evaluation	\$ 5,246	\$ -	Ongoing
Water-SWF	CIP Brackish Legal	\$ -	\$ 49,494	Ongoing
Water-SWF	Section 7 ESA Consultation	\$ 111,873	\$ 4,413	Ongoing
Water-SWF	Off Hauling/Secondary Containment	\$ 20,000	\$ -	Ongoing
Water-SWF	Increase in off Hauling Estimate	\$ 10,000	\$ -	Ongoing
Water-SWF	Tank Purchase	\$ 80,000	\$ -	Vendor quotes are being evaluated
Water Fund SWF - Sub-Total		\$ 232,317	\$ 119,007	
Wastewater	Security Improvements @ WWTP	\$ 9,000	\$ -	CCSD security needs are under review
Wastewater	Replace 1996 Ford F150 Rack Truck	\$ 25,000	\$ -	On order, delivery expected in February 2020
Wastewater	Handrails on Digesters	\$ 11,617	\$ 11,617	Project complete
Wastewater	LS A-1 Control Panel Upgrade	\$ 32,641	\$ 31,251	Project complete
Wastewater	Wastewater SST - PGE Turnkey	\$ 160,000	\$ -	Contract in process
Wastewater	Vactor Truck	\$ 95,000	\$ -	Budget adj under review
Wastewater	Video Camera System	\$ 75,000	\$ -	RFP in process
Wastewater	Lift Station Improvements	\$ 133,927	\$ 17,696	Ongoing
Wastewater	Pump Replacement	\$ -	\$ 11,425	Budget adj in process, purchase complete
Wastewater Fund - Sub-Total		\$ 542,185	\$ 71,989	
All Funds - Total		\$ 1,666,776	\$ 289,266	

**FINANCE STANDING COMMITTEE
AD HOC COMMITTEES**

BUDGETING POLICY

Committee Members: Ted Siegler and Amanda Rice

Assignment: Write a policy on budgeting

Date Formation Approved: August 9, 2018 – Finance Committee Meeting

RESERVE FUND POLICY

Committee Members: David Pierson and Cindy Steidel

Assignment: Revise the existing Reserve Fund policy

Date Formation Approved: August 9, 2018 – Finance Committee Meeting

INTER-FUND LOAN POLICY

Committee Members: David Pierson

Assignment: Revise the Inter-Fund Loan policy

Date Formation Approved: October 11, 2018 – Finance Committee Meeting

DEBT MANAGEMENT POLICY

Committee Members: Ted Siegler and Cindy Steidel

Assignment: Revising the Debt Management policy

Date Formation Approved: November 1, 2018 – Finance Committee Meeting

FINANCE COMMITTEE GOALS

Committee Members: Cindy Steidel, Mary Maher and Marvin Corne

Assignment: Formalize the Finance Committee goals that were discussed at February 12, 2019 meeting and report back at a future Finance Committee meeting

Date Formation Approved: February 12, 2019 – Finance Committee Meeting

FINANCE COMMITTEE BYLAWS AND MISSION STATEMENT

Committee Members: Dewayne Lee and Cheryl McDowell

Assignment: Put together bylaws and a mission statement for the Finance Committee and bring them back for review at a future meeting

Date Formation Approved: February 12, 2019 – Finance Committee Meeting

BUDGET DEVELOPMENT/PROPOSITION 218

Committee Members: Mary Maher and Marvin Corne

Assignment: Interact directly with District staff on the budget and Prop 218 budget spreadsheet development

Date Formation Approved: February 12, 2019 – Finance Committee Meeting

RESERVE FUND POLICY

Committee members: Ted Siegler and Marvin Corne

Assignment: Work on Reserve Fund Policy

Date Formation Approved: March 26, 2019 – Finance Committee Meeting

FISCAL YEAR 2019/20 BUDGET

Committee members: Mary Maher and Ted Siegler

Assignment: Work with staff on the details of the 2019-20 Budget

Date Formation Approved: April 23, 2019 – Finance Committee Meeting

REVIEW THE BARTLE WELLS ASSOCIATES WATER, SWF AND SEWER TABLES & CHARTS RELATIVE TO THE PROPOSITION 218 RATE STUDY

Committee members: Dewayne Lee and Marvin Corne

Assignment: Review the Bartle and Wells rate studies and to defer the actual review until after completion of the 2018/19 audit

Date Formation Approved: July 30, 2019 – Finance Committee Meeting

REVIEW CCSD FEE SCHEDULE

Committee members: Ted Siegler and Mary Maher

Assignment: Review the CCSD fee schedule and to defer the actual review until after completion of the 2018/19 audit

Date Formation Approved: July 30, 2019 – Finance Committee Meeting