

#### **FINANCE COMMITTEE**

REGULAR MEETING Tuesday, May 28, 2019 - 10:00 AM 1000 Main Street, Cambria, CA 93428

#### **AGENDA**

- A. CALL TO ORDER
- B. ESTABLISH QUORUM
- C. CHAIRMAN'S REPORT

#### 1. PUBLIC COMMENT

Members of the public may now address the Committee on any item of interest within the jurisdiction of the Committee but not on its agenda today. In compliance with the Brown Act, the Committee cannot discuss or act on items not on the agenda. Each speaker has up to three minutes. Speaker slips (available at the entry) should be submitted to the Committee Chairperson.

#### 2. CONSENT AGENDA

 A. Consideration to Approve the April 23, 2019 Regular Meeting Minutes

#### 3. REGULAR BUSINESS

- Discussion and Consideration to Review the Preliminary Budget FY 2019/20 and Approve Recommendations to the Board
- B. Discussion and Consideration Regarding the Reserve Policy Developed by the Ad Hoc Committee and Recommendations to the Board
- Discussion and Consideration Regarding the Committee Bylaws
   Developed by the Ad Hoc Committee and Recommendations to the Board

#### 4. FUTURE AGENDAITEMS

#### 5. ADJOURN

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REGULAR BUSINESS ITEM 3.C.
DISCUSSION AND CONSIDERATION REGARDING THE COMMITTEE BYLAWS DEVELOPED BY THE AD HOC COMMITTEE AND RECOMMENDATIONS TO THE BOARD



#### **FINANCE COMMITTEE**

REGULAR MEETING Tuesday, April 23, 2019 - 10:00 AM 1000 Main Street, Cambria, CA 93428

#### **MINUTES**

A. CALL TO ORDER

Chairman Steidel called the meeting to order at 10:03

B. ESTABLISH QUORUM

A quorum was established.

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

Staff present: Interim General Manager Paavo Ogren, Finance Manager Pam Duffield

Public Present: Harry Farmer, Karen Dean, Elizabeth Bettenhausen, Crosby Swartz, Laura Swartz

- C. CHAIRMAN'S REPORT
- Mission Country Disposal Rate Increase
- Grants for Fire Prevention
- Storm Water Resource Grants
- 1. PUBLIC COMMENT
- 2. CONSENT AGENDA
- A. Consideration to Approve the March 26, 2019 Regular Meeting Minutes

Motion to approve the minutes.

Motion by: Vice-chair Siegler

Seconded by: Committee member Corne

The motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

#### 3. REGULAR BUSINESS

Items 3.D., 3.E., and 3.F. were moved to the top of the Agenda. Item 3.C. was postponed to a future meeting.

# A. Discussion Regarding the Committee Mission Statement and Bylaws Developed by the Ad Hoc Committee

Motion: The Committee moved to adopt the Mission Statement, developed by the ad hoc committee, as presented in the meeting's Agenda materials.

Motion by: Committee member Corne

Seconded by: Committee member Maher

The motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

#### B. Discussion Regarding the Goals and Objectives Developed by the Ad Hoc Committee

Motion: The Committee moved to adopt the Goals and Objectives, developed by the ad hoc committee, as presented in the meeting's Agenda materials.

Motion by: Committee member Maher

Seconded by: Committee member McDowell

The motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

# C. Discussion and Consideration to Appoint an Ad Hoc Committee to Explore Revenue Options for East-West Ranch Maintenance

Postponed to future meeting.

D. Considerations of Recommendations to Approve Water and Wastewater Rate Increases that are Prescribed in Prop 218 Actions Approved by the Board of Directors in October 2018

Motion: The Committee recommends that the Board adopt the findings as presented by Mr. Ogren and approve rate increases as prescribed in the Prop 218 Actions approved by the Board in October 2018.

Motion by: Vice-chair Siegler

Seconded by: Committee member Maher

The Motion was approved 4-Ayes (Siegler, Lee, Maher, Corne), 1-Nay (McDowell), 0-Abstain

#### E. Review of 3rd Quarter Budget and Staff Recommendation

1. Motion: The Committee recommends that the Board formally adopt and ratify Budget Adjustments made during the first half of the 2018-19 fiscal year as presented by staff.

Motion by: Committee member Maher

Seconded by: Committee member McDowell

The Motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

2. Motion: The Committee recommends that the Board adopt the 3<sup>rd</sup> quarter budget adjustments presented by staff.

Motion by: Committee member Maher

Seconded by: Committee member Corne

The Motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

3. Motion: The Committee recommends to the Board that the Wastewater Fund pay accrued interest to the General Fund on the Interfund Loan between the two Funds and that any surplus of the Wastewater Fund be set aside as Reserves.

Motion by: Committee member Lee

Seconded by: Committee member Maher

The Motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

4. Motion: The Committee recommends to the Board that to the extent any Fund Balances are set aside as Reserves, cash, equal to the amount of such Reserve be invested in an

interest-bearing account and held there until such time as the Board determines to use Reserve funds.

Motion by: Committee member McDowell

Seconded by: Committee member Maher

The Motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

#### F. Discussion on 2019/20 Budget Development and Timing

Motion: The Committee appoints Committee member Maher and Vice-chair Siegler as an ad hoc subcommittee to work with Staff on the details of the 2019-20 Budget.

Motion by: Committee member Corne

Seconded by: Committee member Maher

The Motion was approved 5-Ayes (Siegler, Lee, Maher, McDowell, Corne), 0-Nays, 0-Abstain

#### 4. FUTURE AGENDA ITEMS

The Committee agreed to hold a special meeting with the Infrastructure and Resource Committee to discuss the current status and future plans for CIP. The meeting will be held at 2:00 p.m. on May 14, 2019.

#### 5. ADJOURN

Chairman Steidel adjourned the meeting at

# FINANCE STANDING COMMITTEE MEETING SIGN-IN SHEET

Meeting Date: April 23, 2019

Name / //	Name
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HARRY FARMER	
Laren Dec	
Marver Carro	
Mara Malaga	
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Ann Dulhier	
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Haura Swartz	
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#### CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Standing Finance Committee AGENDA ITEM NO. 3.A.

FROM: Paavo Ogren, Interim General Manager

Pam Duffield, Finance Manager

Numerous members of District management and staff

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Meeting Date: May 28, 2019 Subject: Discussion and Consideration to Review

the Preliminary Budget FY 2019/20 and Approve

Recommendations to the Board

#### Recommendation:

Staff recommends the Finance Committee discuss and review the FY 2019/20 preliminary budget and approve recommendations to the Board of Directors.

#### **Summary:**

The development of the FY 2019/20 preliminary budget is being presented to the Finance Committee prior to consideration by the District Board of Directors on June 20, 2019. Finance Committee members may wish to consider holding a special meeting on or about June 11, 2019 in the event that modifications to the attached budget schedules or other information is desired by the committee, and if the committee wishes to review those changes prior to consideration by the Board of Directors.

In addition, staff has worked to conform with the District's Budget Policy (see below). The committee may also wish to consider holding a special meeting to review that additional work prior to its consideration by the Board of Directors. For example, additional work that is needed includes a narrative of significant budget issues and objectives.

Prior to September 1, 2019, the Board of Directors must also consider a final budget. The purpose of the preliminary budget is to establish the District's revenue and expenditure plans for the upcoming fiscal year. As a result, it must be approved prior to July 1, 2019. The purpose of the final budget is to include fund balances and reserve designations.

The later date for approval of the final budget provides the District with an opportunity to close the current year's accounting records and determine beginning fund balances for the upcoming fiscal year. Once the current year's accounting records are closed and next year's beginning fund balances are determined, then the revenue and expenditure plans adopted in the preliminary budget will be used to estimate fund balances at the end of the upcoming fiscal year, which will be June 30, 2020.

With the adoption of the final budget, which is anticipated for the Board meeting of August 15, 2019, the Board does have discretion to modify the revenue and expenditures approved in the preliminary budget just as the Board can modify the budget during the fiscal year. The budget schedules are set up to track any mid-year budget adjustments that are approved so that quarterly budget reviews by the Finance Committee and the Board of Directors during the upcoming fiscal year will illustrate the original approved budget and any approved mid-year budget adjustments.

#### **District Budget Policy:**

On December 13, 2018, the District Board of Directors approved its "Budget Policy" which can be located at the following link:

https://www.cambriacsd.org/files/d9631630d/CCSD+Budget+Policy+-+Board+approved+on+12-13-2018.pdf

The budget policy includes several procedures that guide budget preparation. Some of the procedures have been accomplished but others are only partially complete. Although the attached budget schedules have been prepared to provide the committee with the ability to consider revenue and expenditure plans

required in a preliminary budget, additional requirements of the District's Budget Policy continue to be work-in-progress.

The following is a list of the procedures included in the District Budget Policy:

- A. Plans, goals, resources
- B. Calendaring
- C. Mid-year Budget Update
- D. Organization chart and headcount
- E. CIP
- F. Overhead Allocation
- G. Income Allocation Property Tax and Other
- H. Structure
- I. Consolidation Entries

The following provides a status on each procedure:

#### A. Plans, goals, resources

The following is a summary of the requirements of this budget procedure:

- A budget narrative that discusses the following:
  - o Measurable goals, objectives and plans
  - o Trade-offs between competing objectives
  - o Mid-year reporting on achievements and gaps

Staff has not yet drafted the budget narrative. Committee discussion on these points will be helpful for upcoming preparation of the narrative.

#### **B.** Calendaring

The "Calendaring" budget procedure establishes the timing of budget preparation and review. Although the status of budget efforts complies with state statutes, the timing established in the Calendaring section of the budget policy were not met.

#### C. Mid-year Budget Update

Not applicable at this time.

#### D. Organization chart and headcount

Staff is close to completing a draft of the proposed organization chart and headcount (i.e. the Position Allocation List). A narrative specifically relating to staffing and positions still needs to be drafted. Recommendations on staffing includes creating and filling (2) positions for wastewater system operations and one (1) position for water system operations, which were included in funding provided by Proposition 218 rate increases approved in October 2018. Other staffing recommendations that need to be drafted include career-series designations for the Management Analyst and Deputy District Clerk positions and deferral of the Utilities Manager and clerical assistant included in the Prop 218 funding. Those positions are deferred to provide the opportunity to consider alternatives.

#### E. CIP (Capital Improvement Plans)

This procedure has been completed and budget recommendations on CIP are ready for committee consideration. Some trade-offs exist that will require discussions. The CIP prioritization efforts that have been reviewed by the Resource and Infrastructure Committee, including the joint meeting with the Finance Committee, have provided the groundwork for considering CIP related budget recommendations.

#### F. Overhead Allocation

This procedure has been completed consistent with the Budget Policy. The overhead allocations are included in the Administrative budget schedules.

#### G. Income Allocation – Property Tax and Other

This procedure has been completed consistent with the Budget Policy. The majority of property tax revenues are allocated to General Fund budgets and a small amount allocated to the Wastewater Enterprise Fund budget to offset low income rate reductions.

#### H. Structure

This procedure has been completed for the preliminary budget. Details associated with fund balances are included in the final budget, as previously discussed in the Summary of this staff report.

#### I. Consolidation Entries

This procedure has not been completed and staff wishes to discuss its applicability. This procedure includes direction to create "Eliminating Entries" to avoid overstating revenues and expenditures. Eliminating entries are, however, more closely associated with financial audits and annual reports that are prepared in accordance with Generally Accepted Accounting Principles (GAAP) and related authoritative proclamations published by the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB). Eliminating entries are not typically associated with budgeting of governmental funds since interfund transfers and overhead allocations are allowable transactions provided specific criteria are met to ensure that standards associated with governmental fund accounting are not violated. The budget schedules have been developed so that interfund transfers and overhead allocations are easily identified.

#### **Budget Schedules:**

The following budget schedules are attached:

- Consolidated General Fund Summary
  - o Summary and Detailed Schedules for each General Fund budgets:
    - Fire Fund
    - Facilities and Resources Fund
    - PROS (Parks, Recreation and Open Space) Fund
    - Administrative Fund (Including the Overhead Allocation spreadsheet)
- Consolidated Enterprise Fund Summary
  - o Summary and Detailed Schedules for each Enterprise Fund budget:
    - Water Fund
    - SWF Operations Fund
    - SWF Capital Fund
      - Consolidated Water Fund Summary
      - Wastewater Fund

#### **Budget Discussion Topics:**

Staff is prepared to review each of the budgets in the order listed above. The following is an outline of the topics that staff is intending to cover while reviewing the budget schedules.

- 1. Is the budget balanced as presented or are additional decisions needed so that it can be balanced?
- 2. How were the revenue and expenditure estimates determined?
- 3. What are the trade-offs?
- 4. What budget requests have been submitted but are not included in the attached schedules since they have been considered to be un-fundable?
- 5. What supplemental revenues, if any, might be available to help close budget gaps?
- 6. What special studies or other work is required next year?
- 7. How are the capital project priorities reflected? Is it consistent with direction provided from the joint meeting of the Finance Committee and the Resource and Infrastructure Committee?
- 8. How do the Enterprise Fund budgets compare to the Proposition 218 estimates?
- 9. What goals and objectives are appropriate for each budget?

#### Attachments:

A. FY 2019/20 Preliminary Budget

# CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2019-2020
DRAFT PRELIMINARY BUDGET
MAY 28, 2019

# GENERAL FUND SUMMARY

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

2 2 3 3 4 4 4 ACOUNT	CAMBRIA COMMUNITY SERVICES DISTRICT	וכז			
ACCOUNT	Living to Chiali				
ACCOUNT	CENERAL TONO				
	SUMMARY				
	GENERAL FUND (GF)	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET
8	SOURCES OF FUNDS				
1:0	Fire	\$2,032,539	\$2.198.261	\$2.317.231	\$2.351.300
11	Facilities & Resources	\$595,018	\$624,571	\$717,769	\$694,961
12	PROS	\$31,828	\$236,675	\$45,760	\$49,429
13	Admin	\$1,747,971	\$1,867,387	\$2,014,390	\$2,300,322
14	Total Sources of Funds	\$4,407,356	\$4,926,894	\$5,095,150	\$5,396,012
15	USES OF FUNDS				
18	Fire	\$1,991,889	\$2,393,353	\$2,323,082	\$2.453.988
19	Facilities & Resources	\$630,093	\$654,435	\$716,470	\$752,371
20	PROS	\$25,582	\$401,302	\$45,760	\$49,429
21	Admin	\$1,637,824	\$2,037,398	\$2,103,547	\$2,166,842
22	Total Expenditures	\$4,285,388	\$5,486,488	\$5,188,859	\$5,422,630
23	OPERATING SURPLUS/(DEFICIT)			17	
24	Fire	\$40,650	(\$195,092)	(\$5,851)	(\$102,688)
25	Facilities & Resources	(\$35,075)	(\$29,864)	\$1,299	(\$57,410)
26	PROS	\$6,246	(\$164,627)	\$0	\$0
27	Admin	\$110,147	(\$170,011)	(\$89,157)	\$133,480
28	OPERATING SURPLUS/(DEFICIT)	\$121,968	(\$559,594)	(\$93,709)	(\$26,618)
43					
44	RESERVES				
45	Beginning Reserves	0\$	\$0	\$0	\$0
46	Operating Surplus / (Deficit)	\$121,968	(\$559,594)	(\$63,709)	(\$26,618)
47	Transfers & Encumbrances	0\$	\$112,082	\$136,806	\$0
48	ENDING RESERVES	\$121,968	(\$447,512)	\$43,097	(\$26,618)

# GENERAL FUND FIRE DEPARTMENT - 01

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- 2		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	NCT.			
m		FIRE DEPARTIMENT - GENERAL FUND - 01, DEPARTIMENT - 01	OL, DEPARTMENT	10		
4 70 6	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED EV 2018/2019	2019/20 PROPOSED
7						
80		SOURCES OF FUNDS				
9		Revenues	\$2,032,539	\$2,198,261	\$2,317,231	\$2,351,300
11		Other Sources of Funds	0\$	0\$	0\$	0\$
12		Total Sources of Funds	\$2,032,539	\$2,198,261	\$2,317,231	\$2,351,300
13		USES OF FUNDS				
19		Salaries & Wages	\$1,020,265	\$1,077,354	\$962,502	\$956,472
17		Benefits	\$503,227	\$529,124	\$538,466	\$578,174
18		Personnel Services	\$1,523,493	\$1,606,478	\$1,500,968	\$1,534,646
19		Services & Supplies	\$254,797	\$284,699	\$263,151	\$283,159
20		Capital Outlay	\$200	\$46,774	\$71,501	\$92,500
21		Debt Service	\$0		\$133,374	\$133,374
22		Administrative Cost Allocation	\$213,400	\$321,704	\$354,088	\$410,309
23		Total Expenditures	\$1,991,889	\$2,393,353	\$2,323,082	\$2,453,988
24		OPERATING SURPLUS/(DEFICIT)	\$40,650	(\$195,092)	(\$5,851)	(\$102,688)
39						
40		RESERVES				
41		Beginning Reserves				
42		Operating Surplus / (Deficit)	\$40,650	(\$195,092)	(\$5,851)	(\$102,688)
43		Transfers & Encumbrances	\$0	\$112,082	\$62,023	\$0
4		ENDING RESERVES	\$40,650	(\$83,010)	\$56,172	(\$102,688)
45						

$\leq$						0	0	8	50)	8	8	8	0	0	0	8	50	Ī		00			\$0	00
_		3%	2019/20 PROPOSED BUDGET					1,785,400	(17,850)	472,500	18,000	14,500				75,000	3,750			\$2,351,300				\$2,351,300
Ξ						0	0	65	(00	0	92	0	0	0	0	0	0	0	0	H			\$0	-
H			ESTIMATED FY 2018/2019			40,100		1,776,839	(17,000)	458,000	48,292	11,000								\$2,317,231		0	-03-	\$2,317,231
ŋ			(unaudited) ACTUAL FY 2017/2018			26,756	0	1,603,280	(16,649)	438,506	6,388	12,524	10,113	117,343	0					\$2,198,261		0	0\$	\$2,198,261
		-01	(un A FY 2																					
Н		EPARTMENT	ACTUAL FY 2016/2017			21,749	0	1,352,522	0	430,709	18,662	350	61,832	146,716	0					\$2,032,539			0\$	\$2,032,539
Q	RICT	.01, D	<u> </u>																					
C	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01	GENERAL FUND (GF) FIRE DEPARTMENT - 01	SOURCES OF FUNDS	REVENUES	Reimbursements to Fire Department	Interest Income	Property Tax	County Administrative Fee	Assessment-Fire	Weed Abatement	Inspection Fee Revenue	Miscellaneous Revenue	Grants Revenue: SAFER	Grant/Revenue: Personnel Protection	Grant/Revenue: Federal Firefighters Radios	Reimbursement for Fuel Tank Repairs - CHCD			Total Revenues	OTHER SOURCES OF FUNDS		Total Other Sources of Funds	Total Sources of Funds
В	STATE OF THE STATE		ACCOUNT NO.			01 4127	01 4200	01 4310	01 4311	01 4335	01 4370	01 4373	01 4390	01 4610	01 4618									
A	- 2	m	4 0 0 1	ω	თ	10	11	12	13	14	15	16	17	18	19	20	21	22	31	33	34	40	42	43

¥								092	000	5,000	137,160	0	0	(2,780)	472		2,500	6,795	124,028	1,008	55,006	13,983	50,058	249,918	0	0	2,600	56,678	15,600
-			3%	2019/20 PROPOSED				689,092	128,000	5,	137,			(2,	\$956,472		2,	6,	124,	1,	55,	13,	50,	249,			2,	56,	15,
=								20	00	00	00	00	00		12		00	32	33	900	55	35	39	24	0	0	00	38	00
Ξ				ESTIMATED FY 2018/2019				609,102	168,100	2,500	118,800	29,000	5,000		\$962,502		2,500	13,082	114,883	)6	53,055	13,485	50,339	220,024			2,600	51,998	15,600
G			0.1	(unaudited) ACTUAL FY 2017/2018				697,414	166,998	5,985	101,501	898'29	37,588		\$1,077,354		1,625	14,236	132,959	698	63,682	15,315	31,461	201,915	0	0	820	49,037	17,175
L	CT		L, DEPARTMENT -	ACTUAL FY 2016/2017				626,068	187,771	1,845	94,168	75,120	35,293		\$1,020,265		2,000	12,952	130,974	808	61,741	15,221	41,830	173,244	0	0	0	53,101	8,356
C	CAMBRIA COMMUNITY SERVICES DISTRICT	FUND LEVEL ANALYSIS	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01	GENERAL FUND (GF) FIRE DEPARTMENT - 01		USES OF FUNDS	SALARIES & WAGES	Salary & Wages	Overtime	Standby	Reserve Firefighter Pay	Sick/Vacation Pay	Holiday Pay	Reduction for "E" Step	Total Salaries & Wages	BENEFITS	Uniform Allowance	Dental Insurance	Medical Insurance	Life Insurance	FICA	Medicare	Workers Compensation	PERS - Retirement	Payroll Tax Expense	UI Reim Benefit	Other Employee Benefits	Retirees Health	Medical Reimbursements - HRA
В	The state of the s	PIEGO		ACCOUNT NO.				2000	5010	5020	5031	5040	2050				5101	5102	5103	5105	5106	5107	5108	5109	5111	5112	5120	5121	5122
A	-	7	m	4 10 0	7	44	46	47	48	49	20	51	52	53	24	55	99	57	58	29	09	61	62	63	64	65	99	29	89

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UL	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	RICT			
Laboratoria de la constantina della constantina	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01	01, DEPARTMENT	1-01		%8
	GENERAL FUND (GF)	ACTUAL EV 2016/2017	(unaudited) ACTUAL	ESTIMATED EV 2006	2019/20 PROPOSED
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	Total Benefits	\$503,227	\$529,124	\$538,466	\$578,174
	Total Personnel Services	\$1,523,493	\$1,606,478	\$1,500,968	\$1,534,646
	SERVICES & SUPPLIES				
	Ads-Legal/Other	465	292	200	515
	Public Information		218	0	0
	Public Information - Website	201	0	0	0
	New Request				1,200
	Public Events	0	377	0	0
-	New Request				1,000
_	Maint & Repair Water Dept -Fire Hydrant	0	572	1,000	1,030
-	M & R-Disposal of Sludge	0	0	0	0
-	M&R Buildings	4,282	7,575	2,000	5,150
_	M&R FD WTR Leak			1,000	1,030
-	Maint & Repair - Grounds (formerly 6042)	180	0	2,000	2,060
-	M & R - Ranch	16	0	0	0
	M & R - Emergency	320	0	0	0
_	Maintenance & Repair · Equipment	669	2,851	4,032	4,153
-	Maint and Repair - Vehicles – Licensed	41,087	28,517	20,000	20,600
_	Old M & R Bld/Grd	0	0	0	0
-	Computer/Copier / Printer Srvcs/MaintAgree	1,815	1,980	4,558	4,695
-	Computer/Copier/Printer Supplies/Maint.	196	1,092	100	103
_	Security and Safety	476	485	1,200	1,236
-	Safety - Medical	150	150	0	0
_	Office Supplies	1,982	2,610	3,358	3,459
-	New Request				1,000
_	Printing & Shipping	930	827	0	0

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FIRE DEPARTIMENT - GENERAL FUNI	- GENE	6	RAL FUND - 01, DEPARTMENT - 01	0.1		3%
ACCOUNT GENERAL FUND (GF) NO. FIRE DEPARTMENT - 01	6 '		ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET
				>		
6052 Bank Charges	Bank Charges		195	11	0	0
6053 Printing/Forms	Printing/Forms		936	912	187	0
New Request	New Request					1,200
6054 Membership -Dues , Publications & Books	Membership -Dues , Publications & Books		7,141	6,236	6,000	6,180
New Request	New Request	/ //				1,500
6055 Government Fees and Licenses	Government Fees and Licenses		39,514	43,137	45,922	47,300
Image Trend - EMS	Image Trend - EMS	- 1				2,800
Image Trend - Fire	Image Trend - Fire					2,000
6059 Bad Debt	Bad Debt		9	0	0	0
	Utilities Cell Phone		2,500	2,834	3,000	3,090
	Utilities Electricity		7,939	7,427	8,324	8,574
6060G Utilities Gas	Utilities Gas		2,127	2,169	1,234	1,271
6060l Utilities Internet Access	Utilities Internet Access		2,795	1,263	1,284	1,323
6060P Utilities Phone-Land Lines, Faxes, Alarms			3,977	4,251	4,348	4,478
	Utilities Sewer		1,048	1,143	1,205	1,241
6060W Utilities Water	Utilities Water	11	1,575	1,797	1,839	1,894
6063 M&R Communications Equipment	M&R Communications Equipment		0	0	0	0
6080 Old Professional Services - Engineering	Old Professional Services - Engineering		0	0	0	0
6080K Prof Services-District Counsel	Prof Services-District Counsel		856'6	1,169	0	0
6080L Land Conservancy -Lot Inventory, Etc.			1,150	0	0	0
6080M Prof Services - Miscellaneous/Other	Prof Services - Miscellaneous/Other		986	3,994	2,000	5,150
6080T Prof Services - Temporary	Prof Services - Temporary		0	0	0	0
6086 Outside Services	Outside Services		0	0	0	0
6089 Emergency Medical Supplies	Emergency Medical Supplies		5,453	4,956	6,500	6,695
6090 Department Operating Supplies	Department Operating Supplies		26,350	17,701	21,379	22,020
6093 Small Tools and Equipment	Small Tools and Equipment		1,994	266	1,000	1,030
Replace Gym Equipment	Replace Gym Equipment	- 7				0

×						4,120	0	20,600	0	103	2,865	25,750	0	0	200	44	456	5,150	2,350	927	009	6,000	0	0	2,000	0	10,300	30,237	6,180	0	
ſ		3%	2019/20	PROPOSED		4,		20,0			2,8	25,					,	5,7	2,			6,0			2,0		10,	30,	. 6		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
=			E	0	1	4,000	0	20,000	0	100	2,782	25,000	0	0		43		5,000		006			0	0	10,000	0	10,000	29,356	000′9	0	
I				ESTIMATED EV 2018		7		20				25													10		10	29	9		
9	o.		dited	ACTUAL FY 2017/2018		2,236	919	18,227	12	252	835	25,429	0	311		5,392	ż	1,626		535			5,495	545	0	0	57,965	15,405	2,403	0	
		-01	(unandited)	ACTUAL FY 2017/20																											*
		RAL FUND - 01, DEPARTMENT - 01		JAL /2017		4,234	0	13,839	0	519	0	25,731	222	153		6,627		1,496		8,932			4,729	1,915	684	1,825	0	11,668	3,716	29	
4	13	, DEPAR		ACTUAL FY 2016/2017																											3
Q	DISTRIC	ND - 01																													Ī
	RVICES DISTRICT	RAL FU		F)							Jg.	oyees						ol Progrm		itry Test					hipping				gram		4
C	NITY SE	FIRE DEPARTMENT - GENE		(5)			Equipment				Employee ALS Cert/Recruit Trainin	ırs – Employees	int					Fire Dept - Aware/Eductn/CERT/Vol Progrm		Brthg Aprts/Resptry Test		nts (3)	aredness		Fire Dept Fr Haz Defensible Spc/Cl	S	ipment		Fire Dept - Surf Rescue/NCOR Program		100
	CAMBRIA COMMUNITY FUND LEVEL ANALYSIS	TWENT		GENERAL FUND (		Jniform		and Diesel		nse	Cert/Reci	Training, Seminars	Training - Reimbursement	ognition		ruitment		are/Educt		3A Brthg A	st	SCBA Bottle Replacements (3)	Fire Dept Disaster Preparedness	Fire Dept -EOC Upgrade	az Defens	Fire Dept - Haz Mat Phys	Personal Protective Equipment	ı	f Rescue/	se	
	ABRIA C	DEPAR		~ E		Clothing and Uniform	Office Furnishings &	Fuel -Gas and	OTS Grant	Meeting Expense	loyee ALS	el, Trainin	ning - Rein	<b>Employee Recognition</b>	New Request	<b>Employee Recruitment</b>	New Request	Dept - Aw	New Request	Fire Dept -SC BA	SBCA Flow Test	A Bottle R	Dept Disa	Dept -EO(	Dept Fr H	Dept - Ha	onal Prote	FHRP Contract	Dept - Sur	Transit Expense	-
	10	FIRE		i		Clot	Offic	Fuel	OTS	Mee	Emp	Travel,	Train	Emp	New	Emp	New	Fire	New	Fire	SBC	SCB,	Fire	Fire	Fire	Fire	Pers	FHR	Fire	Trar	
В				ACCOUNT NO.		6094	6095	9609	8609	6115	6120A	6120E	6120R	6124		6125		6220A		6220B			6220D	6220E	6220F	6220H	6220P	6220R	6220S	6602	
A	- 2	, rem	4	0 2	7	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	2   3

×						T	Г	T		T	Г	0	0	0	П	0		9	w	St		6	0	00
ſ		3%	2019/20 PROPOSED BUDGET									7,500	10,000	75,000		\$92,500		124,396	8,978	\$133,374		410,309	\$410,309	\$2,453,988
=						0	0	8	00	75	26					01		55	19	74		88	88	32
т			ESTIMATED FY 2018/2019					3,400	9,000	34,575	27,526					\$71,501		121,455	11,919	\$133,374		354,088	\$354,088	\$2,323,082
ŋ			(unaudited) ACTUAL FY 2017/2018			7,642	39,132	0	0	0	0					\$46,774		118,749	14,949	\$133,698		321,704	\$321,704	\$2,393,353
		T-01	٦ ٢			_					-							0	0					
Ŀ		DEPARTMEN	ACTUAL FY 2016/2017			200	0	0	0	0	0					\$200				\$0		213,400	\$213,400	\$1,991,889
Ω	STRIC	-01,																					H	
2	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01	GENERAL FUND (GF) FIRE DEPARTMENT - 01		CAPITAL OUTLAY	Capital Asset-Install Radio in 5792	Chief/Command Pickup (5 Year Lease)	USAR Equipment (Urban Search & Res	Image Trend Elite Project Management	Zoll X Series EKG	Command Vehicle Buildup	Fuel Station Computer Replacement	Station Security Upgrade	Radio System Upgrade		Total Capital Outlay	DEBT SERVICE	Principal on Fire Engine lease/Purchase	Interest on Fire Engine Lease/Purchase	Total Debt Service	ADMINISTRATIVE COST ALLOCATION	Allocated Overhead	Total Administrative Cost Allocation	Total Expenditures
В			ACCOUNT NO.			6170	6170B	6170C	6170D	6170F	6170G							6180H	6190			6200		
A	- 2	m	4 70 0	7	150	151	152	153	154	155	156	157	158	159	160	162	163	164	165	167	168	169	171	172

d	A B	U	P	9	T	N T
-	THE ALL STREET	CAMBRIA COMMUNITY SERVICES DISTRICT	RICT			
7	VIS	FUND LEVEL ANALYSIS				
m		FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01	01, DEPARTMEN	T-01		3%
4 0	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET
7 27,	####			•		
174		OPERATING SURPLUS/(DEFICIT)	\$40,650	(\$195,092)	(\$5,851)	(\$102,688)
175		TRANSFERS & ENCUMBRANCES				
176	01 4625	Transfers In - From General Fund	0	112,082	62,023	
177		(Transfers Out)			0	
178		Encumbrances - Sources of Funding			0	
179		Encumbrances - (Designated Funds)			0	
181		NET TRANSFERS & ENCUMBRANCES	\$0	\$112,082	\$62,023	0\$
182		RESERVES				
183		Use of Reserves			0	
184		(Additions to Reserves)			0	
185		Other Adjustments			0	
187		RESERVES - INCREASE / (DECREASE)	\$	0\$	0\$	0\$
188		NET BUDGETARY SOURCES/USES	\$40,650	(\$83,010)	\$56,172	(\$102,688)
189	THE STATE OF THE S			=		
190		RESERVES				
191		Beginning Reserves				
192		Operating Surplus / (Deficit)	\$40,650	(\$195,092)	(\$5,851)	(\$102,688)
193		Transfers & Encumbrances	\$0	\$112,082	\$62,023	\$0
194		ENDING RESERVES	\$40,650	(\$83,010)	\$56,172	(\$102,688)

# GENERAL FUND FACILITES & RESOURCES DEPARTMENT – 02

April Parki	The Hanne	CAMBRIA COMMUNITY SERVICES DISTRICT				
West butter			RICT			
and it	S DIS	FUND LEVEL ANALYSIS				
	No.	FACILITIES AND RESOURCES - GENERA	- GENERAL FUND - 01, DEPARTMENT - 02	RTMENT - 02		
	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL EV 2016/2017	(unaudited) ACTUAL EV 2017/2018	ESTIMATED EV 2018/2019	2019/20 PROPOSED
			rostoros II	0702/2070	11 2010/2013	PODGE
		SOURCES OF FUNDS		- Instruction of		
		Revenues	\$595,018	\$624,571	\$699,269	\$694,961
		Other Sources of Funds	\$0	\$0	\$18,500	\$0
		Total Sources of Funds	\$595,018	\$624,571	\$717,769	\$694,961
		USES OF FUNDS		The state of the s		
		Salaries & Wages	\$205,495	\$220,866	\$216,910	\$216,909
		Benefits	\$158,347	\$145,411	\$159,292	\$164,883
		Personnel Services	\$363,842	\$366,277	\$376,202	\$381,792
		Services & Supplies	\$173,169	\$162,791	\$183,206	\$229,616
		Capital Outlay	\$200	\$9,154	\$32,703	\$0
		Debt Service	\$1,776	\$13,915	\$10,887	\$10,364
		Administrative Cost Allocation	\$91,106	\$102,298	\$113,472	\$130,599
		Total Expenditures	\$630,093	\$654,435	\$716,470	\$752,371
		OPERATING SURPLUS/(DEFICIT)	(\$35,075)	(\$29,864)	\$1,299	(\$57,410)
		RESERVES				
		Beginning Reserves	\$0	\$0	0\$	0\$
		Operating Surplus / (Deficit)	(\$35,075)	(\$29,864)	\$1,299	(\$57,410)
		Transfers & Encumbrances	\$0	\$0	\$0	0\$
		ENDING RESERVES	(\$35,075)	(\$29,864)	\$1,299	(\$57,410)

- GENERAL FUND - 01, DEPARTMENT - 02
(unaudited) ACTUAL ACTUAL FY 2016/2017 FY 2017/2018
0
566,207
0
0
0 557
190,62
650
100
0
0
3,000
\$595,018
\$0
\$595,018

) I		3%	2019/20 PROPOSED BUDGET		209,409	7,500	0	0	0	\$216,909		1.200	2,840	52,766	432	12,828	3,200	12,199	48,455	2,600	23,163	5,200	\$164,883	\$381,792		0	0
Н			ESTIMATED P		198,110	7,500	5,100	6,200	0	\$216,910		1,200	5,491	48,767	300	12,735	3,179	12,073	46,497	2,600	21,250	5,200	\$159,292	\$376,202		0	0
9		MENT - 02	(unaudited) ACTUAL FY 2017/2018 FX		186,667	9,461	14,586	10,152		\$220,866		725	5,387	49,114	298	13,245	3,097	600′2	38,504	2,650	20,207	5,175	\$145,411	\$366,277		0	73
		UND - 01, DEPART	ACTUAL FY 2016/2017		178,125	5,340	12,986	9,044		\$205,495		2,175	5,117	47,523	284	13,061	3,055	9,840	49,990	2,700	21,218	3,384	\$158,347	\$363,842		0	0
0	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL AMALYSIS	FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTIMENT - 02	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	SALARIES & WAGES	Salary & Wages	Overtime	Sick/Vacation Pay	Holiday Pay	Reduction for "E" Step	Total Salaries & Wages	BENEFITS	Uniform Allowance	Dental Insurance	Medical Insurance	Life Insurance	FICA	Medicare	Workers Compensation	PERS - Retirement	Other Employee Benefits	Retirees Health	Medical Reimbursements - HRA	Total Benefits	Total Personnel Services	SERVICES & SUPPLIES	Ads - Legal/Other	Public Events
B	ALL DE LOS DELOS DE LOS DEL LOS DE LOS DEL LOS DE LOS DEL LOS DE LOS DEL LOS DE LOS DELOS DE LOS		ACCOUNT NO.			5010	ii	5050				5101	5102	5103	5105			5108				5122				6010	6014
A	- 2	æ	4 0 0	49	20	21	52	53	26	57	58	59	09	61	62	63	64	65	99	29	89	69	73	74	75	92	77

$\leq$		- ED		12 360	21,115	7,000	15,000	3,090	51,500	14,000	14,362	515	3,605	895	2,781	2,819	1,236	0	309	0	371	0	0	816	23,091	3,554	5,033	808	3,852
7	3%	2019/20 PROPOSED BUDGET																											
=					8 8			00	00		44	500	00		00		00	0	300	0	360	0	0	792	18	3,450	4,886	784	3,740
Ι		ESTIMATED FY 2018/2019		12 000	20,500			3,000	50,000		13,944	5	3,500		2,700		1,200		3		3			7	22,418	3,4	4,8	7	3,7
G	MENT - 02	(unaudited) ACTUAL FY 2017/2018	C	7 258	22,354			1,941	49,897		7,852	350	3,395		2,264		0	0	0	93	135	0	0	999	20,423	1,466	4,443	1,294	2,535
ш	CES DISTRICT GENERAL FUND - 01, DEPARTMENT - 02	ACTUAL FY 2016/2017	C	8 757	19,116			(325)	58,815		11,389	436	1,083		3,575		0	0	79	0	3,240	0	0	728	21,030	1,377	6,229	478	2,464
0	AL FU																												-,-
Ú	CAMBRIA COMMUNITY SERVICES DISTRIC FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FU	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		Maintenance & Repairs - Buildings	Maintenance & Repairs - Grounds	New Request	Sidewalk Repair on Center St	M & R - Street Lights	M & R - Ranch	New Request	M & R- Vet's Hall	M & R- Equipment	Maintenance & Repairs - Vehicles Licenses	New Request	Maint. & Repairs - Vehicles Non-Licensed	New Request	Computer/Copier/Printer Supplies/Maint.	Security Safety	Office Supplies	Printing/Forms	Government Fees & Licenses	Cash Over (Short)	Bad Debt	Utilities - Cell Phone	Utilities - Electicity	Utilities - Gas	Utilities - Internet	Utilities - Phone-Land Lines, Faxes, Alarms	Utilities - Sewer
B		ACCOUNT NO.		6033B	6033G			18E09	6033R		VEE03	6040	6041L		6041N		6045	6048	6050	6053	6055	8209	6209	20909	6060E	90909	10909	6060P	6060S
A	- 2 m	4 10 0 1	7 7	0/0/	08	8	82	83	84	85	98	87	88	89	06	16	95	93	94	95	96	97	86	66	100	101	102	103	104

X		20 SED	5,734	0	1,200	0	5,147	11,864	0	3,943	1,153	12,162	304	0	\$229,616		0	0	0	0	0	0					\$0
7	3%	2019/20 PROPOSED BUDGET													\$2												
=		61	5,567	0		0	4,997	11,518	0	3,828	1,119	11,808	295	0	907		18,500	14,203	0							T	703
н		ESTIMATED FY 2018/2019	5,				4,	11,		3,	1,	11,			\$183,206		18,	14									\$32,703
9	TMENT - 02	(unaudited) ACTUAL FY 2017/2018	4,019	165		855	6,482	11,956	0	4,920	490	6,691	313	465	\$162,791				9,154								\$9,154
u.	nces district - General fund - 01, department - 02	ACTUAL FY 2016/2017	3,943	771		4,871	0	13,904	0	4,931	1,073	4,960	245	0	\$173,169				200								\$200
2	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FU	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	Utilities - Water	Equipment Rental	New Request	Professional Services - District Counsel	Professional Services - Misc./Other	Department Operating Supplies	Lab Tests	Small Tools and Equipment	Clothing and Uniform	Fuel - Gas and Diesel	Meeting Expenses	Employee Recruitment	Total Services & Supplies	CAPITAL OUTLAY	Toro Dingo TX 1000	Mower	Capital Assets	Vets Hall - Roof on Legion Kitchen - 19,000	Vets Hall - Restroom Improvements - 7,500	Vets Hall - Shed Replacement - 5,500	Vets Hall - Sewer Main Line Replacement	Vets Hall - Improvement to Exterior Building	Vets Hall - Parking Lot Improvements		Total Capital Outlay
8		ACCOUNT NO.	W0909	6070		6080K	M0809	0609	6091	6093	6094	9609	6115	6125			1470	1470	6170								
A	- N u	4 10 0	105	106	107	108	109	110	111	112	113	114	115	116	145	146	147	148	153	154	155	156	157	158	159	160	162

9
- GENERAL FUND - 01, DEPARTMENT - 02
(unaudited) ACTUAL FY 2017/2018
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CAMIBRIA COMMUNITY SERVICES DISTRICT   CAMIBRIA COMMUNITY SERVICES DISTRICT   CAMIBRIA COMMUNITY SERVICES DISTRICT   CAMIBRIA COMMUNITY SERVICES CHERAL FUND - 01, DEPARTMENT - 02   CAMIBRIA COMMUNITY SERVICES - 02   CAMIBRIAN   CATUAL CAT	⋖	В	U	D	U	I	N (
ACCOUNT   CENERAL FUND (GF)   FY 2015/2018   FY 2018/2019   PRG	- 2	Distance of the second	YSE	אוכד			
ACCOUNT   ACCUUNT   ACCUUNT   ACCUUNT   ACCUUNT   ACCUUNT   ACCUUNT   ACCUUNT   ACCUUNT   ACCUUNTES & RESOURCES - 0.2   FY 2016/2017   FY 2017/2019   B1	m	and the second		FUND - 01, DEPA	RTMENT - 02		3%
OPERATING SURPLUS/(DEFICIT)         (\$35,075)         (\$29,864)         \$1,299           TRANSFERS & ENCUMBRANCES         0         0         0           Ot 4625         Transfers In - From General Fund         0         0           (Transfers In - From General Fund         0         0           (Transfers Out Cess)         50         \$0           Encumbrances - Coesignated Funds)         \$0         \$0           Encumbrances - Coesignated Funds)         \$0         \$0           Inservices - Coesignated Funds         \$0         \$0           Inservices - Coesignat	4 10 0	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET
OPERATING SURPLUS/(DEFICIT)         (\$35,075)         (\$29,864)         \$1,299           O1 4625         Transfers In - From General Fund (Transfers Out)         0         0         0           (Transfers In - From General Fund (Transfers Out)         0         0         0         0           (Transfers Out)         (Transfers Out)         0         0         0         0           Encumbrances - Sources of Funding Encumbrances - (Designated Funds)         \$0         \$0         \$0         \$0           Incumbrances - (Designated Funds)         RESERVES         \$0         \$0         \$0         \$0           Incumbrances - (Designated Funds)         (Additions to Reserves)         \$0         \$0         \$0         \$0           Incumbrances - (Designated Funds)         (\$35,075)         (\$29,864)         \$1,299         \$0         \$0           Incumbrances - (Deficit)         \$0	180					Mary Commence of the State of t	
TRANSFERS & ENCUMBRANCES   0   0   0   0   0   0   0   0   0	181			(\$35,075)	(\$29,864)	\$1,299	(\$57,410)
Transfers In - From General Fund	182		СÓ		3		
CTransfers Out)	183	01 4625	Transfers In - From General Fund	0	0	0	
Encumbrances - Cources of Funding   Encumbrances - Cources of Funding   Encumbrances - Cources of Funding	184		(Transfers Out)			0	
NET TRANSFERS & ENCUMBRANCES   \$0 \$0 \$0     NET TRANSFERS & ENCUMBRANCES   \$0 \$0 \$0 \$0     NESERVES - INCREASE / (DECREASE)   \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	185		Encumbrances - Sources of Funding			0 0	
NET TRANSFERS & ENCUMBRANCES   \$0	8		Encumbrances - (Designated Funds)			0	
RESERVES         RESERVES         Control of	188		NET TRANSFERS & ENCUMBRANCES	ŞO	\$0	ŞO	\$0
Use of Reserves     Additions to Reserves     Additions to Reserves     Other Adjustments     Other Adjustments     RESERVES - INCREASE / (DECREASE)     Additions to Reserves     RESERVES - INCREASE / (DECREASE)     Additions to Reserves     RESERVES     Beginning Reserves     Coperating Surplus / (Deficit)     Transfers & Encumbrances     Transfers & Encumbrances     ENDING RESERVES     Coperating Surplus / (Deficit)     Coperati	189		RESERVES				
(Additions to Reserves)         \$0         \$0         \$0           Other Adjustments         \$0         \$0         \$0         \$0           RESERVES - INCREASE / (DECREASE)         \$0	190		Use of Reserves			0	
Other Adjustments         \$0         \$0         \$0           RESERVES - INCREASE / (DECREASE)         \$0         \$0         \$0         \$0           NET BUDGETARY SOURCES/USES         \$235,075         \$29,864         \$1,299           RESERVES         \$35,075         \$29,864         \$1,299           Beginning Reserves         \$0         \$0         \$0         \$0           Transfers & Encumbrances         \$0         \$0         \$0         \$0           ENDING RESERVES         \$35,075         \$29,864         \$1,299         \$1,299	191		(Additions to Reserves)			0	
NET BUDGETARY SOURCES/USES         \$0 <th< td=""><td>192</td><td></td><td>Other Adjustments</td><td></td><td></td><td>0</td><td></td></th<>	192		Other Adjustments			0	
NET BUDGETARY SOURCES/USES         (\$35,075)         (\$29,864)         \$1,299           RESERVES         Beginning Reserves         (\$35,075)         (\$29,864)         \$1,299           Operating Surplus / (Deficit)         \$60         \$0         \$0         \$0           Transfers & Encumbrances         \$60         \$0         \$0         \$0         \$0           ENDING RESERVES         \$35,075)         \$\$29,864)         \$\$1,299         \$\$1,299	194		9	0\$	\$0	0\$	\$0
RESERVES         Reserves           Beginning Reserves         (\$35,075)         (\$29,864)         \$1,299           Transfers & Encumbrances         \$0         \$0         \$0           ENDING RESERVES         (\$35,075)         (\$29,864)         \$1,299	195		NET BUDGETARY SOURCES/USES	(\$35,075)	(\$29,864)	\$1,299	(\$57,410)
RESERVES         RESERVES           Beginning Reserves         (\$35,075)         (\$29,864)         \$1,299           Operating Surplus / (Deficit)         \$0         \$0         \$0           Transfers & Encumbrances         \$0         \$0         \$0           ENDING RESERVES         (\$35,075)         (\$29,864)         \$1,299	196						
Beginning Reserves         (\$35,075)         (\$29,864)         \$1,299           Operating Surplus / (Deficit)         \$0         \$0         \$0           Transfers & Encumbrances         \$0         \$0         \$0           ENDING RESERVES         (\$29,864)         \$1,299	197		RESERVES				
Operating Surplus / (Deficit)         (\$35,075)         (\$29,864)         \$1,299           Transfers & Encumbrances         \$0         \$0         \$0           ENDING RESERVES         (\$29,864)         \$1,299	198		Beginning Reserves				
Transfers & Encumbrances         \$0         \$0         \$0           ENDING RESERVES         (\$35,075)         (\$29,864)         \$1,299	199		Operating Surplus / (Deficit)	(\$35,075)	(\$29,864)		(\$57,410)
ENDING RESERVES (\$35,075) (\$29,864) \$1,299	200		Transfers & Encumbrances	0\$	\$0	0\$	\$0
	201		ENDING RESERVES	(\$35,075)	(\$29,864)		(\$57,410)

# GENERAL FUND PARKS, RECREATION & OPEN SPACE DEPARTMENT – 16

CES DIS				
CENTED AT LET MED (CENT	ERAL FUND - 03	- GENERAL FUND - 01, DEPARTMENT - 16	16	
PROS DEPARTMENT - 16	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET
SOURCES OF FUNDS				
Revenues	\$25,432	\$236,675	\$45,760	\$49,429
Other Sources of Funds	\$6,396	\$0	0\$	80
Total Sources of Funds	\$31,828	\$236,675	\$45,760	\$49,429
USES OF FUNDS				
Salaries & Wages	0\$	0\$	0\$	\$0
Benefits	0\$	\$0	\$0\$	\$0
Personnel Services	0\$	\$0	0\$	\$0
Services & Supplies	\$3,586	\$10,163	\$21,000	\$21,000
Capital Outlay	\$6,396	\$341,626	0\$	0\$
Debt Service	0\$	0\$	0\$	\$0
Administrative Cost Allocation	\$15,600	\$49,513	\$24,760	\$28,429
Total Expenditures	\$25,582	\$401,302	\$45,760	\$49,429
OPERATING SURPLUS/(DEFICIT)	\$6,246	(\$164,627)	0\$	0\$
RESERVES				
Beginning Reserves	\$0	\$0	0\$	0\$
Operating Surplus / (Deficit)	\$6,246	(\$164,627)	0\$	0\$
Transfers & Encumbrances	\$0	\$0	\$0	0\$
ENDING RESERVES	\$6,246	(\$164,627)	\$0	0\$

W.	%	2019/20 PROPOSED BUDGET			0	49,239	(315)	202		\$49,429				\$0	\$49,429				0\$			\$0	\$0
Ξ		ESTIMATED FY 2018/2019			0	45,555	(300)	505	0	\$45,760		0	0	\$0	\$45,760			0	\$0		0	\$0	\$0\$
9	L, DEPARTMENT	(unaudited) ACTUAL FY 2017/2018			85,842	150,754	(426)	202		\$236,675	Þ	0	0	0\$	\$236,675				\$0			\$0	\$0
ш	CT ENERAL FUND - 0.	ACTUAL FY 2016/2017				24,927		505		\$25,432			968'9	\$6,396	\$31,828				0\$			\$0	0\$
U	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16	GENERAL FUND (GF) PROS DEPARTMENT - 16	SOURCES OF FUNDS	REVENUES	Franchise Fees	Property Tax	County Administrative Fee	Miscellaneous Revenue		Total Revenues	OTHER SOURCES OF FUNDS	Proposition 1A Reserve	Reserve Transfer In	Total Other Sources of Funds	Total Sources of Funds	USES OF FUNDS	SALARIES & WAGES		Total Salaries & Wages	BENEFITS		Total Benefits	Total Personnel Services
B		ACCOUNT NO.			01 4001	01 4310	01 4311	01 4390				01 4395	01 4615										
A	- 2 w	4 2 9 7	∞	თ	10	11	12	13	31	33	34	38	39	43	44	45	47	48	55	26	57	71	72

N N		3%	2019/20 PROPOSED BUDGET		276	19,580	1,144	0	0	\$21,000			0\$			0\$		28,429	\$28,429	\$49,429
Ξ		-16	ESTIMATED FY 2018/2019		276	19,580	1,144	0	0	\$21,000		0	0\$		0	0\$		24,760	\$24,760	\$45,760
9		11, DEPARTMENT	(unaudited) ACTUAL FY 2017/2018		0	10,000	0	163		\$10,163		341,626	\$341,626			0\$		49,513	\$49,513	\$401,302
F	ICT	ENERAL FUND - 0	ACTUAL FY 2016/2017		852	1,915	819	0		\$3,586		968'9	\$6,396		0	\$0		15,600	\$15,600	\$25,582
O	CAMBRIA COMIMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16	GENERAL FUND (GF) PROS DEPARTMENT - 16	SERVICES & SUPPLIES	Public Information - General	M & R - Ranch	Printing Forms	Meeting Expense		Total Services & Supplies	CAPITAL OUTLAY		Total Capital Outlay	DEBT SERVICE		Total Debt Service	ADMINISTRATIVE COST ALLOCATION		Total Administrative Cost Allocation	Total Expenditures
A B	2	3	ACCOUNT 6 NO.	73	74 60111	75 6033R	76 6053	77 6115	133	135	136	137	144	145	146	149	150	151	153	154

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-	A STANSON	CAMBRIA COMMUNITY SERVICES DISTRICT	RICT			
7	S THE	FUND LEVEL ANALYSIS				
m	ad under	PARKS, RECREATION & OPEN SPACE -	- GENERAL FUND - 01, DEPARTMENT - 16	01, DEPARTMENT	1-16	3%
4 70 0	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET
7						
156		OPERATING SURPLUS/(DEFICIT)	\$6,246	(\$164,627)	\$0\$	\$0
157		TRANSFERS & ENCUMBRANCES				
158	01 4625	Transfers In - From General Fund	0	0	0	
159		(Transfers Out)			0	
160		Encumbrances - Sources of Funding			0	
161		Encumbrances - (Designated Funds)			0	
163		NET TRANSFERS & ENCUMBRANCES	0\$	\$0	0\$	\$0\$
164		RESERVES				
165		Use of Reserves			0	
166		(Additions to Reserves)			0	
167		Other Adjustments			0	
169		RESERVES - INCREASE / (DECREASE)	0\$	\$0	\$0	0\$
170		NET BUDGETARY SOURCES/USES	\$6,246	(\$164,627)	\$0	\$0
171						
172		RESERVES				
173		Beginning Reserves				
174		Operating Surplus / (Deficit)	\$6,246	(\$164,627)	\$0	\$0\$
175		Transfers & Encumbrances	\$0\$	\$0	\$0	\$0
176		ENDING RESERVES	\$6,246	(\$164,627)	0\$	\$0

# GENERAL FUND ADMINISTRATION DEPARTMENT – 09

L 0		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	RICT			
	AN International	ADMINISTRATIVE DEPARTMENT - GEN	- GENERAL FUND - 01, DEPARTMENT - 09	EPARTIMENT - 09		
	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET
		SOURCES OF FUNDS				
10		Revenues	\$415,670	\$23,426	\$133,540	\$133,480
11		Other Sources of Funds	\$1,332,301	\$1,843,961	\$1,880,850	\$2,166,842
12		Total Sources of Funds	\$1,747,971	\$1,867,387	\$2,014,390	\$2,300,322
13		USES OF FUNDS				
16		Salaries & Wages	\$686,155	\$851,776	\$961,650	\$849,834
17		Benefits	\$431,699	\$414,553	\$405,892	\$501,022
18		Personnel Services	\$1,117,854	\$1,266,329	\$1,367,542	\$1,350,856
19		Services & Supplies	\$515,104	\$720,783	\$686,922	\$739,526
20		Capital Outlay	\$0	\$45,282	\$49,083	\$76,460
21		Debt Service	\$4,866	\$5,004	\$0	0\$
22		Administrative Cost Allocation	\$0	\$0	\$0	0\$
23		Total Expenditures	\$1,637,824	\$2,037,398	\$2,103,547	\$2,166,842
24		OPERATING SURPLUS/(DEFICIT)	\$110,147	(\$170,011)	(\$89,157)	\$133,480
39						
40		RESERVES				
41		Beginning Reserves	\$0	\$0	\$0	0\$
42		Operating Surplus / (Deficit)	\$110,147	(\$170,011)	(\$89,157)	\$133,480
43		Transfers & Encumbrances	\$0	\$0	\$74,783	0\$
44		ENDING RESERVES	\$110,147	(\$170,011)	(\$14,374)	\$133,480

7	A B	U	D F	9	Ξ	
L 2		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	RICT			
m		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09	VERAL FUND - 01, I	DEPARTMENT - 0	<u> </u>	3%
4 50 0	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET
- ∞		SOURCES OF FUNDS				
თ		REVENUES				
10	01 4001	Franchise Fees	70,448	0	86,000	86,000
17	01 4013	Vacation Rental Registration Fee	702	756	009	009
12	01 4126	Mandated Cost	0	0	0	
13	01 4200	Interest Income	5,569	18,853	14,500	42,895
14	01 4310	Property Tax-All	364,616	0	0	0
15	01 4311	County Administrative Fee	(41,551)	0	0	0
16	01 4385	Radio Vault Rent	2,400	2,400	2,400	2,400
17	01 4389	Public Records Request	654	73	40	40
18	01 4390	Miscellaneous Revenue	12,832	1,344	30,000	1,545
19			0	0	0	
33		Total Revenues	\$415,670	\$23,426	\$133,540	\$133,480
34		OTHER SOURCES OF FUNDS				
35		Allocated Administrative Overhead	1,332,301	1,843,961	1,880,850	2,166,842
4						
45		Total Other Sources of Funds	\$1,332,301	\$1,843,961	\$1,880,850	\$2,166,842
43		Total Sources of Funds	\$1,747,971	\$1,867,387	\$2,014,390	\$2,300,322
44		USES OF FUNDS				
46		SALARIES & WAGES				
47	2000	Salary & Wages	569,337	712,834	782,901	826,746
48	5010	Overtime	7,245	13,704	20,000	20,000

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-	The state of the s	CAMBRIA COMMUNITY SERVICES DISTRICT	RICT			
2		FUND LEVEL ANALYSIS				
m	and the second	ADMINISTRATIVE DEPARTMENT - GEN	WENT - GENERAL FUND - 01, DEPARTMENT - 09	EPARTMENT - 0	0	3%
4 0 0	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET
7						
49	5030	Director's	29,174	31,800	30,000	30,000
20	5040	Sick Leave/Vacation Pay	51,220	57,273	104,504	0
51	5050	Holiday Pay	29,179	36,165	24,245	0
52		Reduction for "E" Step			0	(26,912)
53						
54		Total Salaries & Wages	\$686,155	\$851,776	\$961,650	\$849,834
55		BENEFITS				
26	5102	Dental Insurance - Ameritas	7,733	8,597	8,371	7,780
57	5103	Medical Insurance	868'62	96,490	72,342	113,992
58	5105	Life Insurance	612	673	724	1,008
59	5106	FICA	36,538	46,524	42,538	52,074
09	5107	Medicare	10,570	12,364	13,201	12,987
61	5108	Workers Compensation	5,223	4,912	4,491	4,488
62	5109	Retirement-PERS	185,895	144,902	148,012	186,684
63	5111	Payroll Tax Expense	(16)	0	40	0
64	5112	Unemployment Insurance	0	0	14,850	0
65	5120	Other Employee Benefits	18,767	18,843	10,195	18,923
99	5121	Retirees Health	78,339	68,188	81,395	88,721
29	5122	Medical Reimbursements - HRA	8,140	13,060	9,733	14,365
72					0	
74		Total Benefits	\$431,699	\$414,553	\$405,892	\$501,022
75		Total Personnel Services	\$1,117,854	\$1,266,329	\$1,367,542	\$1,350,856
9/		SERVICES & SUPPLIES				
77	6010	Ads - Legal/Other	0	133	826	851

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-	A THANKS	CAMBRIA COMMUNITY SERVICES DISTRICT	RICT			
2	DIS	FUND LEVEL ANALYSIS				
m	and the second	ADMINISTRATIVE DEPARTMENT - GEN	MENT - GENERAL FUND - 01, DEPARTMENT - 09	EPARTMENT - 0	50	3%
4 0	ACCOUNT	GENERAL FUND (GF)	ACTUAL	(unaudited) ACTUAL	ESTIMATED	2019/20 PROPOSED
9 /	NO.	ADMINISTRATIVE DEPARTMENT - 09	FY 2016/2017	FY 2017/2018	FY 2018/2019	BUDGET
78	60111	Public Information - General	3,927	1,841	200	515
62	6011W	Public Information - Website	1,863	47	2,000	5,150
80	6013	Donations	0	0	0	0
81	6014	Public Events	0	24	0	0
82	6030	Insurance	70,349	89,057	115,000	118,450
83	6033B	Maintenance & Repairs - Buildings	1,977	5,541	4,072	4,194
84	6033G	Maintenance & Repairs - Grounds	3,459	1,316	4,466	4,600
85	6033V	Maintenance & Repairs - Vet's Hall	156	0	0	0
86	60411	Maintenance & Repairs-Vehicles Licenses	1,647	4,899	442	455
87	6044	Computer/Copier /Printer Srvcs/MaintAgree	81,162	84,648	70,000	0
88		MOMS Annual Maintenance				15,000
89		Tyler Annual Maintenance				36,800
96		Vivid Training Software (80 per empl)				7,300
91		Laser Fische				3,700
95		Computer Support Services				32,600
93		Copier Lease/Maintenance				8,000
94		Website Hosting				300
95	6045	Computer/Copier/Printer Supplies/Upgrades	5,892	9,145	2,000	7,210
96	6048	Security & Safety	1,265	252	909	623
97	6048E	Safety-Med	0	0	450	464
98	0509	Office Supplies	15,948	15,070	8,160	8,405
66	6051	Postage & Shipping	4,443	3,138	5,074	5,226
100	6052	Bank Charges	3,799	2,886	2,000	5,150
101	6053	Printing/Forms	878	1,322	1,286	1,325
102	6054	Membership -Dues , Publications & Books	17,233	14,010	15,000	15,450
103	6055	Government Fees and Licenses	37,145	32,597	32,000	32,960
104	6058	Cash Over (Short)	0	69	0	0

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	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	RICT			
	ADMINISTRATIVE DEPARTMENT - GEN	- GENERAL FUND - 01, DEPARTMENT - 09	EPARTMENT - 0	0	%8
	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET
	Hilitias (all Phone	3 003	E 254	207 3	L
	Utilities Electricity	7.047	8 379	6.137	2,300
	Utilities Gas	645	510	500	515
	Utilities Internet Access	7,209	10,352	10,236	10,543
1	Utilities Phone-Land Lines, Faxes, Alarms	296'9	6,380	7,000	7,210
1	Utilities Sewer	338	352	381	392
	Utilities Water	154	160	173	178
	Equipment Rental	502	376	200	515
	Rental Expense Office Space	40,429	41,177	33,176	34,171
	Prof Services - Audit	14,500	8,250	9,250	9,528
	Prof Services - Finance	0	1,725	5,100	5,253
	Prof Services-District Counsel	104,903	175,574	178,000	183,340
	Prof Services-Legal	13,479	94,595	35,000	36,050
	Prof Services - Miscellaneous/Other	11,781	13,673	15,200	15,656
	Professional Services - Temporary	3,568	22,263	48,951	50,420
	Outside Non-Professional Services	16,047	31,411	21,000	21,630
	Claims	0	0	0	0
	Department Operating Supplies	1,522	2,275	1,000	1,030
	Clothing/Uniforms	0	0	19	20
	Office Furniture/Equipment	54	841	2,042	2,500
	Fuel	0	0	1,000	1,030
	Meeting Expenses	2,978	7,946	2,000	5,150
	Travel, Training, Seminars – Directors	5,779	3,660	2,000	2,060
	Travel, Training, Seminars – Employees	17,017	14,122	15,000	15,450
	Training - LCW	0	0	4,000	4,120
	Employee Recognition	270	222	200	206
	Employee Recruitment	5,679	5,241	5,440	5,603

7	3%	2019/20	PROPOSED BUDGET		0	\$739,526			68,900	1,260	6,300	0			\$76,460				\$0			\$0	\$2,166,842
Ξ			ESTIMATED PR FY 2018/2019 E		0	\$686,922		0	32,742			16,341	0		\$49,083		0	0	\$0			\$0	\$2,103,547   \$
	ENT - 09			_		\$720,783							45,282		\$45,282		4,835	169	\$5,004			\$0	\$2,037,398 \$2,:
9	01. DEPARTIM	(unaudited)	ACTUAL 17 FY 2017/2018	_											\$ 0\$		4672	194	\$4,866			\$0	
D F	S DISTRICT - GENERAL FUND - 01. DEPARTMENT - 09		ACTUAL FY 2016/2017			\$515,104													\$4				\$1,637,824
0	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERA	i	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09			Total Services & Supplies	CAPITAL OUTLAY	Purchase Administrative Office	Purchase Administrative Software	Purchase Fixed Asset Module	Purchase Work Order Module	Remodel Administration Office	Capital Assets - Replace Servers		Total Capital Outlay	DEBT SERVICE	Loan Principal - Ford Fusion	Interest Expense - Ford Fusion	Total Debt Service	ADMINISTRATIVE COST ALLOCATION		Total Administrative Cost Allocation	Total Expenditures
В			ACCOUNT NO.					61701	6170			6170	6170				6180	6180H			Anne en el como en el como el		
A	- 2	w 4	м (о	7	751	147	148	149	150	151	152	153	154	155	158	159	160	161	163	164	165	167	168

ACCOUNT ACCOUNT ACCOUNT ACCOUNT ACCOUNT ACCOUNT ADMINISTRATIVE DEPARTMENT- NO. TRANSFERS & ENCUMBRANC TRANSFERS & ENCUMBRANC (Transfers Out) Encumbrances - (Designated Funds) Encumbrances - (Designated Funds) Encumbrances - (Designated Funds)  NET TRANSFERS & ENCUMBRANC RESERVES Use of Reserves (Additions to Reserves) Other Adjustments  RESERVES - INCREASE / (DECREAS  NET BUDGETARY SOURCES/US	IMENT MENT (DEFICI	- GENERAL FUND - 01, DEPARTMENT - 09  (unaudited)	EPARTMENT - 09  (unaudited)  ACTUAL	<b>0</b>	3%
ACCOUNT  ACCOUNT  GENERAL FUND (GF)  NO.  GENERAL FUND (GF)  ADMINISTRATIVE DEPARTMENT-  GENERAL FUND (GF)  TRANSFERS & ENCUMBRANC  (Transfers Out)  Encumbrances - Sources of Funding Encumbrances - Sources of Funding Encumbrances - Sources of Funding Encumbrances - Coesignated Funds)  NET TRANSFERS & ENCUMBRANC  RESERVES  Use of Reserves  (Additions to Reserves)  Other Adjustments  RESERVES - INCREASE / (DECREAS  NET BUDGETARY SOURCES/US  RESERVES	MENT MENT (DEFICI	RAL FUND - 01, D	EPARTMENT - 0:  (unaudited)  ACTUAL	6	3%
ACCOUNT  ADMINISTRATIVE DEPART  OPERATING SURPLUS/  TRANSFERS & ENCUM  OTHERS IN - From General Fund  (Transfers In - From General Fund  (Transfers Out)  Encumbrances - Coesignated Fund  Encumbrances - Coesignated Fund  NET TRANSFERS & ENCUN  NET TRANSFERS & ENCUN  RESERVES  Use of Reserves  (Additions to Reserves)  Other Adjustments  RESERVES - INCREASE / (INCREASE / (INCREA	RAL FUND (G TIVE DEPART SURPLUS/ & ENCUM	ACTUAL	(unaudited) ACTUAL		
OPERATING SURPLUS/ TRANSFERS & ENCUM  11 4625 Transfers In - From General Fund (Transfers Out) Encumbrances - Sources of Fundi Encumbrances - Obesignated Func NET TRANSFERS & ENCUN  NET TRANSFERS & ENCUN  RESERVES  Other Adjustments  NET BUDGETARY SOUR	SURPLUS/	FY 2016/2017	FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET
OPERATING SURPLUS/ TRANSFERS & ENCUM  11 4625 Transfers In - From General Fund (Transfers Out) Encumbrances - Sources of Fundii Encumbrances - Oesignated Func Encumbrances - Oesignated Func NET TRANSFERS & ENCUN RESERVES  Other Adjustments  Other Adjustments  NET BUDGETARY SOUR	SURPLUS/ & ENCUM				
TRANSFERS & ENCUM  11 4625 Transfers In - From General Fund (Transfers Out) Encumbrances - Sources of Fundi Encumbrances - Oesignated Func NET TRANSFERS & ENCUN NET TRANSFERS & ENCUN RESERVES  Other Adjustments  RESERVES - INCREASE / (IC NET BUDGETARY SOUR	& ENCUM	\$110,147	(\$170,011)	(\$89,157)	\$133,480
Transfers In - From General Fund (Transfers Out) Encumbrances - Sources of Fundii Encumbrances - (Designated Func RESERVES Use of Reserves (Additions to Reserves) Other Adjustments RESERVES - INCREASE / (IC RESERVES - INCREASE / (IC) OTHER BUDGETARY SOUR					
(Transfers Out)  Encumbrances - Sources of Fundi Encumbrances - (Designated Fund Encumbrances - (Designated Fund  NET TRANSFERS & ENCUN  RESERVES  Other Adjustments  RESERVES - INCREASE / (INCREASE	m General Fund	0	0	74,783	
Encumbrances - Sources of Fundi Encumbrances - (Designated Func NET TRANSFERS & ENCUN NET TRANSFERS & ENCUN (Additions to Reserves) Other Adjustments  RESERVES - INCREASE / (INCREASE / (				0	
NET TRANSFERS & ENCUN RESERVES Use of Reserves (Additions to Reserves) Other Adjustments RESERVES - INCREASE / (IC NET BUDGETARY SOUR	Sources of Funding Designated Funds)			0 0	
RESERVES  Use of Reserves (Additions to Reserves) Other Adjustments RESERVES - INCREASE / (I	SFERS & ENCUMBRANCES	Ş	Ş	\$74.783	Ç
Use of Reserves (Additions to Reserves) Other Adjustments RESERVES - INCREASE / (IC NET BUDGETARY SOUR	RESERVES				
(Additions to Reserves) Other Adjustments RESERVES - INCREASE / (CONTRESERVES) NET BUDGETARY SOUR				0	
Other Adjustments  RESERVES - INCREASE / (IC  NET BUDGETARY SOUR  RESERVES	erves)			0	
NET BUDGETARY SOUR	ıts			0	
NET BUDGETARY SOUR	- INCREASE / (DECREASE)	0\$	0\$	\$0	\$0
	ETARY SOURCES/USES	\$110,147	(\$170,011)	(\$14,374)	\$133,480
	RESERVES				
18/ Beginning Reserves	rves				
188 Operating Surplus / (Deficit)	lus / (Deficit)	\$110,147	(\$170,011)	(\$89,157)	\$133,480
189 Transfers & Encumbrances	umbrances	\$0	\$0	\$74,783	\$0
190 ENDING RESERVES	ERVES	\$110,147	(\$170,011)	(\$14,374)	\$133,480

## ALLOCATION OF ADMINISTRATIVE OVERHEAD

ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION FINANCE COMMITTEE DIRECTION - MEETING MAY 28, 2019 FOR FISCAL YEAR 2019/20 PROPOSED BUDGET CAMBRIA COMMUNITY SERVICES DISTRICT

AMOUNITO	"E" COSTS									
16.7%   16.7%   16.7%   16.7%   16.7%   12.5%   24.2%   100.0%     86		AMOUNT TO	FIRE	п 83 03	PROS	WATER	WASTE	SWF.	SWF-	TOTAL
FIRE   F&R   S   S   S   S   S   S   S   S   S	% NOTATION %	100 00%	16 7%	16 70/	16 70/	16.70/	46 70/	20 CV	Capital	2000 P
FIRE	blic Information-General	515	86	86	86	86	86	12.3%	4.2%	100.0%
FIRE	Public Information-Website	5,000	833	833	833	833	833	625	208	5,000
FIRE	TOTAL "E" COSTS ALLOCATED	5,515	919	919	919	919	919	689	230	5,515
17.0%   17.0	STSOO	AMOUNT TO	<u>0</u>	000	000	dill A Maria	WASTE	Leg	Ting	TOTAL
1,000	% NOTE VOO	400 00/	47 00/	787	PRUS	WAIER	WAIER	JAN D	SWE	CHECK
31,168	% NOT 400-	100.0%	0.71	6.0%	1.2%	30.6%	75.2%	15.0%	2.0%	100.0%
31,168 11,000 2,200 56,102 46,202 27,501 9,167 183,340 6,129 2,163 433 11,031 9,085 5,408 1,803 36,050 56,102 2,085 5,408 1,803 36,050 36,102 2,085 5,408 1,803 36,107 3,245 1,082 21,030 1,828 260 6,619 5,451 3,245 1,082 21,030 27,825 1 98,206 19,641 500,853 412,467 245,516 81,839 1,636,773	sounel Services	1,350,829	229,641	81,050	16,210	413,354	340,409	202,624	67,541	1,350,829
6,129 2,163 433 11,031 9,085 5,408 1,803 36,050 3,477 1,298 2,060 410 10,456 8,611 5,126 1,709 34,777 1,298 6,450 3,290 2,710 1,613 5,38 10,753 1,828 6,451 3,290 2,710 1,613 5,38 10,753 1,828 6,477 1,828 1,8290 2,710 1,613 5,38 10,753 1,636,773 1,828 6,0% 1,5% 26,0% 11,6% 3,9% 10,0% 131,139 31,473 7,868 136,384 136,384 60,979 20,326 524,554 10,309 130,599 28,429 1,047,736 549,770 0 307,185 102,395 2,166,842 0 0 0 1,00 (409,580) 0 307,185 102,395 0 0 0 2,166,842 0 0 0 0 1,00 0 1,00 0 1,00 0 0 1,00 0 0 1,00 0 0 1,00 0 0 1,00 0 0 1,00 0 0 1,00 0 1,00 0 1,00 0 1,00 0 0 1,00 0 0 1,00 0 0 1,00 0 0 1,00 0 0 1,00 0 0 1,00 0	of. SerDistrict Counsel	183,340	31,168	11,000	2,200	56,102	46,202	27,501	9,167	183,340
5,809         2,050         410         10,456         8,611         5,126         1,709         34,171           3,677         1,298         260         6,619         5,451         3,245         1,082         21,630           1,828         645         129         3,290         2,710         1,613         538         10,753           278,251         98,206         19,641         500,853         412,467         245,516         81,839         1,636,773           FIRE         F&R         PROS         WATER         WATER         SWF         CHECK           25.0%         6.0%         136,384         136,384         60,979         20,326         524,554           131,139         31,473         7,868         136,384         136,384         60,979         20,326         524,554           410,309         130,599         28,429         1,047,736         549,770         307,185         102,395         2,166,842           0         (0)         (0)         (409,580)         0         307,185         102,395         0	of. SerLegal	36,050	6,129	2,163	433	11,031	9,085	5,408	1,803	36,050
3,677         1,298         260         6,619         5,451         3,245         1,082         21,630           1,828         645         129         3,290         2,710         1,613         538         10,753           278,251         98,206         19,641         500,853         412,467         245,516         81,839         1,636,773           FIRE         F&R         PROS         WATER         SWF         CHECK           25.0%         6.0%         1.5%         26.0%         11.6%         3.9%         100.0%           131,139         31,473         7,868         136,384         60,979         20,326         524,554           410,309         130,599         28,429         638,156         549,770         307,185         102,395         2,166,842           0         (0)         (0)         (409,580)         0         307,185         102,395         0	ice Rent	34,171	5,809	2,050	410	10,456	8,611	5,126	1,709	34,171
1,828         645         129         3,290         2,710         1,613         538         10,753           278,251         98,206         19,641         500,853         412,467         245,516         81,839         1,636,773           FIRE         F&R         PROS         WATER         WATER         SWF         CHECK           25.0%         6.0%         1.5%         26.0%         11.6%         3.9%         100.0%           131,139         31,473         7,868         136,384         136,384         60,979         20,326         524,554           410,309         130,599         28,429         638,156         549,770         0         0         2,166,842           0         (0)         (0)         (409,580)         0         307,185         102,395         2,166,842           -         0         (0)         (409,580)         0         307,185         102,395         0	vel, Training ('EES & Directors)	21,630	3,677	1,298	260	6,619	5,451	3,245	1,082	21,630
FIRE         F&R         PROS         WATE         SWF         CHECK           25.0%         6.0%         7.868         136,384         136,384         60,979         20,326         524,554           131,139         31,473         7,868         136,384         136,384         60,979         20,326         524,554           440,309         130,599         28,429         1,047,736         549,770         307,185         102,395         2,166,842           0         (0)         (409,580)         0         307,185         102,395         2,166,842	etings, Employee Recruitment	10,753	1,828	645	129	3,290	2,710	1,613	538	10,753
FIRE         F&R         PROS         WATER         WATER         SWF         TOTAL           25.0%         6.0%         1.5%         26.0%         11.6%         3.9%         100.0%           131,139         31,473         7,868         136,384         60,979         20,326         524,554           410,309         130,599         28,429         638,156         549,770         307,185         102,395         2,166,842           0         (0)         (0)         (409,580)         0         307,185         102,395         0	TAL "L" COSTS ALLOCATED	1,636,773	278,251	98,206	19,641	500,853	412,467	245,516	81,839	1,636,773
FIRE F&R PROS WATER WATER SWF SWF CHECK 25.0% 6.0% 1.5% 26.0% 26.0% 11.6% 3.9% 100.0% 131,139 31,473 7,868 136,384 136,384 60,979 20,326 524,554 131,139 31,473 7,868 136,384 136,384 60,979 20,326 524,554 410,309 130,599 28,429 638,156 549,770 0 0 2,166,842 0 (0) (0) (409,580) 0 307,185 102,395 0  OFF -		AMOUNT TO					WASTE			TOTAL
25.0%       6.0%       1.5%       26.0%       26.0%       11.6%       3.9%       100.0%         131,139       31,473       7,868       136,384       136,384       60,979       20,326       524,554         410,309       130,599       28,429       638,156       549,770       0       0       2,166,842         410,309       130,599       28,429       1,047,736       549,770       0       0       2,166,842         0       (0)       (0)       (409,580)       0       307,185       102,395       0	COSTS	ALLOCATE	FIRE	F&R	PROS	WATER	WATER	SWF	SWF	CHECK
131,139       31,473       7,868       136,384       136,384       60,979       20,326       524,554         131,139       31,473       7,868       136,384       136,384       60,979       20,326       524,554         410,309       130,599       28,429       638,156       549,770       307,185       102,395       2,166,842         410,309       130,599       28,429       1,047,736       549,770       0       0       2,166,842         0       (0)       (0)       (409,580)       0       307,185       102,395       0	OCATION %	100.0%	25.0%	%0.9	1.5%	26.0%	26.0%	11.6%	3.9%	100.0%
410,309         136,384         136,384         136,384         60,979         20,326         524,554           410,309         130,599         28,429         638,156         549,770         307,185         102,395         2,166,842           410,309         130,599         28,429         1,047,736         549,770         0         2,166,842           0         (0)         (409,580)         0         307,185         102,395         0           OFF         -         OFF         -	Other Costs	524,554	131,139	31,473	7,868	136,384	136,384	60,979	20,326	524,554
410,309         28,429         638,156         549,770         307,185         102,395         2,166,842           410,309         130,599         28,429         1,047,736         549,770         0         0         2,166,842           0         (0)         (409,580)         0         307,185         102,395         0           OFF         -         OFF         -         -         -	TAL "R" COSTS ALLOCATED	524,554	131,139	31,473	7,868	136,384	136,384	626'09	20,326	524,554
0 (0) (409,580) 0 307,185 102,395 0 OFF -	TAL ALL COSTS ALLOCATED OCATION per PROPOSED BUDGET	2,166,842	410,309	130,599	28,429	638,156	549,770	307,185	102,395	2,166,842
- 340	:REASE/(DECREASE	1	0	(0)	6	(409.580)	C	307 18	102 395	
	end: Equal Allocation All Departments % of Administation Effort Allocation to E % Based on Size of Department	ach Department							950	Т

Legend:

<sup>&</sup>quot;E" Equal Allocation All Departments
"L" % of Administation Effort Allocation to Each Department
"R" % Based on Size of Department

### **ENTERPRISE FUND SUMMARY**

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

CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL AMALYSIS	E C					
PRISE FUNDS						
ENTERPRISE FUNDS	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
SOURCES OF FUNDS						
	\$2,541,179	\$2,713,608	\$3,270,622	\$3,424,250	\$3,400,000	\$24,250
	\$1,208,460	\$912,408	\$991,018	\$1,178,180	\$1,172,000	\$6,180
Total Water	\$3,749,639	\$3,626,016	\$4,330,346	\$4,602,430	\$4,572,000	\$30.430
	\$2,017,860	\$2,150,012	\$2,537,512	\$3,024,915	\$3,008,000	\$16,915
Total Sources of Funds	\$5,767,499	\$5,776,028	\$6,867,858	\$7,627,345	\$7,580,000	\$47,345
USES OF FUNDS						
	\$2,772,634	\$2,406,316	\$2,314,438	\$3,301,885	\$3,361,000	\$59,115
	\$941,215	\$1,400,192	\$1,453,398	\$1,107,391	\$1,066,000	(\$41,391)
apital Total Water	\$3.713.849	\$3.806.508	\$325,108	5280,000	\$250,000	(530,000)
water	\$2,504,462	\$2,223,228	\$2,479,949	\$3,115,250	\$2,886,000	(\$229,250)
Total Expenditures	\$6,218,311	\$6,029,736	\$6,572,893	\$7,804,526	\$7,563,000	(\$241,526)
OPERATING SURPLUS/(DEFICIT)						
	(\$231,455)	\$307,292	\$956,184	\$122,365	\$39,000	\$83,365
	\$267,245	(\$487,784)	(\$462,380)	\$70,789	\$106,000	(\$35,211)
SWF-Capital Total Water	\$35,790	(\$180.492)	\$235,402)	(\$280,000)	(\$250,000)	(\$30,000)
water	(\$486,602)	(\$73,216)	\$57,563	(\$90,335)	\$122,000	(\$212,335)
ERATING SURPLUS/(DEFICIT)	(\$450,812)	(\$253,708)	\$294,965	(\$177,181)	\$17,000	(\$194,181)
RESERVES						
Beginning Reserves						
	0	0	0	0	0	0
	0 0	0 0	0 0	0 0	0 0	0 (
Total Water	0\$	0\$	0\$	0\$	0\$	So
water	0	0	0	0	0	0
Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Operating Surplus / (Deficit)	(\$231,455)	\$307,292	\$956,184	\$122,365	839,000	\$83,365
	\$267,245	(\$487,784)	(\$462,380)	(\$102,211)	(\$67,000)	(\$35,211)
SWF-Capital	\$0	\$0	(\$256,402)	(\$280,000)	(\$250,000)	(\$30,000)
Total Water	\$35,790	(\$180,492)	\$237,402	(\$259,846)	(\$278,000)	\$18,154
water	(\$486,602)	(\$73,216)	\$57,563	(\$60,335)	\$122,000	(\$212,335)
perating Surplus / (Deficit)	(\$450,812)	(\$223,708)	\$294,965	(\$350,181)	(\$156,000)	(\$194,181)
Transfers & Encumbrances	0\$	OS	Ç	C	Ş	Ş
	\$	80	O\$	0\$	800	0\$
SWF-Capital	\$0	0\$	\$0	\$0	\$0	\$0
Total Water	0\$	0\$	\$0	\$0	0\$	80
Wastewater	OS .	0\$	(\$47,061)	SO	\$0	\$0
Fransfers & Encumbrances	\$0	\$0	(\$47,061)	\$0	\$0	\$0
טביים ביים כייום יים	The same of the	The same of the same of	The second second	A TOTAL PROPERTY.	The state of the s	Then a cont

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## WATER FUND WATER DEPARTMENT – 11

CAMBRIA COMMUNITY SERVICES DISTRICT   ACTUMAL   ACTUM	A	8	U	D F	5	I	Y	×	>
ACCOUNT WATER EUND 11, DEPARTMENT - 11  NO. WATER EUND - 11, DEPARTMENT - 11  NO. WATER EUND - 12, DEPARTMENT -	-		Y SERVICES DIST	RICT					
ACCOUNT         WATER FUND. 11, DEPARTMENT - 11         FY 2015/2017         FY 2015/2018         FY 2015/2018         COUNT (ATTER FUND)         COUNTING FEATURE         PROPOSED FOR FUNDS         COUNTING FEATURE         PROPOSED FOR FUNDS         COUNTING FEATURE	2		FUND LEVEL ANALYSIS						
ACCOUNT         WATER FUND         ACTUALL ACTUAL A	m		WATER FUND - 11, DEPARTMENT - 11						
Revenues of Funds   \$2,541,179   \$2,713,608   \$3,194,622   \$3,424,259   \$3,400,000   \$24,256   \$3,100,000   \$24,256   \$3,100,000   \$24,256   \$3,100,000   \$24,256   \$3,100,000   \$24,256   \$3,100,000   \$24,256   \$3,100,000   \$24,256   \$3,100,000   \$24,256   \$3,100,000   \$24,256   \$3,100,000   \$24,256   \$2,100,000   \$24,256   \$2,100,000   \$24,256   \$2,100,000   \$24,256   \$2,100,000   \$24,256   \$2,100,000   \$24,256   \$2,100,000   \$24,256   \$2,100,000   \$24,256   \$2,100,000   \$24,256   \$2,100,000   \$24,256   \$2,100,000   \$24,256   \$2,100,000   \$24,256   \$24,000,000   \$24,256   \$24,000,000   \$24,000,0	4 2 9	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
State	L 80		N-N-N-N-N-N-N-N-N-N-N-N-N-N-N-N-N-N-N-						
Other Sources of Funds   S2,541,179   S2,713,688   S3,270,682   S3,400,000   S24,256   S3,400,000   S3,400,0	1 5		301100100	\$2 541 170	\$3 712 600	\$2 104 533	020 000	000 000	
Capital Supplies & Wages   S2.541,179   S2.713,668   S3.424,256   S3.400,000   S24,256   S2.400,000   S24,256   S2.400,000   S24,256   S2.400,000   S24,256   S2.400,000   S24,256   S2.400,000   S24,256   S2.400,000   S22,238   S22,138	2 =		Other Sources of Funds	\$2,244,175	\$2,713,008	\$29,134,822	\$5,424,250	\$5,400,000	\$24,250
Salaries & Wages   S445,122   S541,578   S484,416   S507,477   S758,000   S195,838   S	12		Total Sources of Funds	\$2,541,179	\$2,713,608	\$3,270,622	\$3,424,250	\$3,400,000	\$24,250
Salaries & Wages   S445,122   S541,578   S484,416   S507,477   S78,000   S195,388   S62,615   S1,088,000   S195,388   S195,	13		USES OF FUNDS						
Desire to the first of the fi	1 4		Colorine & Monne	Ç44E 122	¢E/11 E70	\$400 A15	777 777		
Personnel Services & Supplies   \$7761,997   \$823,048   \$7775,885   \$862,615   \$1,058,000   \$195,385   \$560,000   \$155,385   \$560,000   \$155,385   \$100,000   \$155,385   \$100,000   \$155,385   \$100,000   \$155,385   \$100,000   \$155,385   \$100,000   \$100,0	1 2		Benefits	\$316,875	\$281,470	\$291,469	\$355,138	$\bigvee$	$\bigvee$
Services & Supplies   \$703,684   \$664,640   \$670,376   \$758,000   \$578,000   \$578,000   \$578,000   \$578,000   \$580,000	18		Personnel Services	\$761,997	\$823,048	\$775,885	\$862,615	\$1,058,000	\$195,385
Capital Outlay	19		Services & Supplies	\$703,684	\$664,640	\$670,376	\$764,987	\$758,000	(\$6,987
Debt Service   Sepot 2   Sepot 2   Sepot 3	20	Management	Capital Outlay	\$715,506	0\$	\$303,597	\$600,000	\$600,000	0\$
Administrative Cost Allocation         \$582,420         \$909,348         \$554,969         \$1,047,736         \$945,000         \$102,736           Administrative Cost Allocation         \$2,772,634         \$2,406,316         \$2,314,438         \$3,301,885         \$3,361,000         \$59,115           OPERATING SURPLUS/(DEFICIT)         \$2,772,634         \$2,07,292         \$956,184         \$122,365         \$3,361,000         \$59,115           Beginning Reserves         0	21		Debt Service	\$9,027	\$9,280	\$9,611	\$26,547	0\$	(\$26,547
OPERATING SURPLUS/(DEFICIT)         \$2,772,634         \$2,346,316         \$2,314,438         \$3,301,885         \$3,361,000         \$59,115           OPERATING SURPLUS/(DEFICIT)         (\$231,455)         \$307,292         \$956,184         \$122,365         \$39,000         \$83,365           Eleginning Reserves         0 Operating Surplus / (Deficit)         (\$231,455)         \$307,292         \$956,184         \$122,365         39,000         \$33,365           Transfers & Encumbrances         (\$231,455)         \$307,292         \$956,184         \$122,365         \$39,000         \$83,365	22		Administrative Cost Allocation	\$582,420	\$909,348	\$554,969	\$1,047,736	\$945,000	(\$102,736
OPERATING SURPLUS/(DEFICIT)         (\$231,455)         \$307,292         \$956,184         \$122,365         \$39,000         \$83,365           Beginning Reserves         0         0         0         0         0         0         0         0         0         83,365	23		Total Expenditures	\$2,772,634	\$2,406,316	\$2,314,438	\$3,301,885	\$3,361,000	\$59,115
RESERVES         0<	24		OPERATING SURPLUS/(DEFICIT)	(\$231,455)	\$307,292	\$956,184	\$122,365	\$39,000	\$83,365
RESERVES         Coperating Reserves         C\$231,455         \$307,292         \$956,184         \$122,365         \$39,000         83,365           Transfers & Encumbrances         C\$231,455         \$307,292         \$956,184         \$122,365         \$39,000         83,365	39								
Beginning Reserves         0	40		RESERVES						
Operating Surplus / (Deficit)         (\$231,455)         \$307,292         \$956,184         \$122,365         39,000         83,365           Transfers & Encumbrances         \$0         \$0         \$0         \$0         0         0         0         0         0         6,231,455         \$307,292         \$956,184         \$122,365         \$39,000         \$83,365	41		Beginning Reserves	0	0	0		0	
Transfers & Encumbrances         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$23,365         \$23,365         \$23,000         \$83,365         \$39,000         \$83,365	45		Operating Surplus / (Deficit)	(\$231,455)	\$307,292	\$956,184	\$122,365	39,000	83,365
ENDING RESERVES (\$231,455) \$307,292 \$956,184 \$122,365 \$39,000	43		Transfers & Encumbrances	0\$	0\$	\$0	\$0	0	)
	4		ENDING RESERVES	(\$231,455)	\$307,292	\$956,184	\$122,365	\$39,000	\$83,365

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-	A CONTRACTOR OF THE PARTY OF TH	CAMBRIA COMMUNITY SERVICES DISTRICT	RICT					
2		FUND LEVEL ANALYSIS						
~		WATER FUND - 11, DEPARTIMENT - 11				%82		
,				A STATE OF THE STA		00/0000	2010100	2010000
4 7 9	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
7								
00		SOURCES OF FUNDS						
σ		REVENUES						
10	11 4000	Service Sales	2,158,781	2,354,809	2,805,012	2,989,000	2,989,000	0
11	11 4007	Returned Ck Fee	909	902	800		0	0
12	11 4008	Acct Setup/clse	7,084	8,291	4,600		0	0
13	11 4009	Off Hours	0	0	0		0	0
14	11 4010	Water Penalty	45,264	45,927	20,000		0	0
15	11 4011	Serv/Disc/Recon	235	641	700		0	0
16	11 4012	Meter Tampering	340	0	0		0	0
17	11 4014	Water Serv Fees	200	16,349	8,000		0	0
18	11 4023	Penalty/Surcharge	0	0	5,460		0	0
19	11 4050	Administrative Fee Revenue	1,454	10,731	4,000		0	0
20	11 4100	Connect Rev-SFR	(1,800)	11,632	0	10,000	0	10,000
21	11 4101	Wait List Maintenance Fee	98,162	21,541	61,300	62,000	62,000	0
22	11 4110	Remodel Impact Fees	36,945	38,307	20,000	70,000	70,000	0
23	11 4120	Connect Rev-Com	0	0	0		0	0
24	11 4122	Retrofit In-Lieu Fee	0	18,000	44,050		0	0
25	11 4124	Assignment Fees	2,417	5,759	10,000	4,150	0	4,150
26	11 4128	Admin Fees	0	0	0	70,000	000'02	0
27	11 4130	Voluntary Lot Merger	0	0	0		0	0
28	11 4311	County Administrative Fee	0	(2,890)	(2,800)		0	0
29	11 4360	Standby Availability Charges	177,100	175,896	175,500	178,000	178,000	0
30	11 4373	Inspection Fee Revenue	9,103	12,040	13,000	9,100	0	9,100
31	11 4390	Miscellaneous Revenue	1,182	029	0	1,000	0	1,000
32	11 4200	Interest Income	3,807	0	0	31,000	31,000	0
34		Total Revenues	\$2,541,179	\$2,713,608	\$3,194,622	\$3,424,250	\$3,400,000	\$24,250
35		OTHER SOURCES OF FUNDS						
36	11 4397	Loan Proceeds - Dump Truck			76,000		0	0
37					0		0	0
43		Total Other Sources of Funds	\$0	\$0	\$76,000	0\$	0\$	\$0
4		Total Sources of Funds	\$2,541,179	\$2,713,608	\$3,270,622	\$3,424,250	\$3,400,000	\$24,250
45		USES OF FUNDS						

2019/20 PROP. 218 ESTIMATES ESTIMATES ESTIMATES   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2019/20 PROP. 218 ESTIMIATES VAR ESTIMIATES PROP. 218 ESTIMIATES PROP. 2	2019/20 PROP. 218 ESTIMATES ESTIMATE	CAMBRIA COMMUNITY SERVICES DISTRICT
2019/20 PROPOSED PROP	2019/20 PROPOSED PROP	2019/20 PROPOSED PROP	FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11
\$506,236 35,000 18,250 0 0 (52,009) 5,831 110,425 1,057 33,723 8,173 25,432 109,808 1,768 43,092 13,429 13,429 13,429 13,429 13,429 13,685	\$506,236 \$5,000 \$5,000 \$5,000 \$5,831 \$5,831 \$1,057 \$1,057 \$1,057 \$1,057 \$1,057 \$1,057 \$1,768 \$1,7	\$506,236 35,000 18,250 0 0 (52,009) 5,831 110,425 1,057 33,723 8,173 25,432 109,808 1,768 43,092 13,429 13,429 13,429 13,429 13,429 13,682 16,882,615 \$62,615 \$62,615 \$62,615 1,688	(unaudited) ACTUAL ACTUAL ESTIMATED FY 2016/2017 FY 2017/2018 FY 2018/2019
\$506,236 35,000 18,250 0 0 0 (52,009) 110,425 110,425 110,425 110,425 110,425 110,425 110,425 110,425 110,425 110,425 110,808 1,768 43,092 13,622 13,622 13,622 13,622 13,622 13,622 13,622 16,688 16,688 17,688 17,688 18,662,615	\$506,236 35,000 18,250 0 0 0 0 (52,009) 1,057 33,723 8,173 8,173 8,173 8,173 8,173 8,173 1,057 1,058 1,068 1,	\$506,236 35,000 18,250 0 0 0 0 (52,009) 10,425 110,425 110,425 33,723 8,173 8,173 8,173 8,173 8,173 1,057 33,723 8,173 8,173 1,057 13,429 13,429 13,429 13,429 13,429 13,429 13,429 13,429 13,429 13,429 13,429 13,429 13,429 13,429 13,429 13,429 13,429	
35,000 18,250 0 0 0 (52,009) 5,831 1,057 3,723 8,173 8,173 25,432 109,808 1,768 43,092 13,429 13,429 13,429 13,429 13,429 13,429 13,620	35,000 18,250 0 0 0 (52,009) 5,831 110,425 1,057 33,723 8,173 8,173 25,432 109,808 1,768 43,092 13,429 13,429 13,429 6,1,6	35,000 18,250 0 0 0 (52,009) 5,831 1,057 2,400 5,831 1,057 8,173 8,173 8,173 8,173 1,09,808 1,768 43,092 13,429 13,429 13,429 13,429 13,429 13,429 13,625 16,105 16,	318,314 410,935
\$507,477 \$10,000   (52,009)   (52	\$507,477 \$\frac{1}{5}\text{0} \\ \frac{1}{5}\text{0}\text{0}\\ \fr	\$507,477 \$  \$507,477 \$\$  \$2,400	
\$507,477 \$ \$507,477 \$ 2,400 5,831 110,425 1,058,00 109,808 1,768 43,092 13,429 187,00 187,00 187,00 187,00 187,00 187,00 187,00 19,8862,615 \$1,058,00 1,688 1,088 1	\$507,477 \$ \$507,477 \$ \$3,723 \$ \$1,057 \$ \$1,057 \$ \$1,768 \$ \$1,768 \$ \$1,768 \$ \$1,059 \$ \$1,059 \$ \$25,432 \$ \$1,768 \$ \$1,768 \$ \$1,058,00 \$ \$25,5138 \$ \$25,5138 \$ \$25,615 \$ \$1,058,00 \$ \$1,0	\$507,477 \$\frac{0}{5,831}\$  \[ \frac{2,400}{5,831} \] \[ \frac{2,400}{5,831} \] \[ \frac{2,432}{1,057} \] \[ \frac{25,432}{1,058} \] \[ \frac{1,057}{1,058} \] \[ \frac{1,057}{1,058,00} \] \[ \frac{6,27}{2,432} \] \[ \frac{25,432}{1,058,00} \] \[ \frac{1,05,00}{2,226} \] \[ \frac{6,27}{2,058,00} \] \[ 6,	
\$507,477 \$  \$507,477 \$  2,400  5,831  110,425  1,057  33,723  8,173  25,432  109,808  1,768  43,092  13,429  13,429  \$871,00  \$871,00  \$862,615  \$1,058,00  \$1,688	\$507,477 \$  \$507,477 \$  2,400  5,831  110,425  1,057  33,723  8,173  25,432  109,808  1,768  43,092  13,429  13,429  13,429  6,1,058,00  \$871,00  1,688  1,688  1,688	\$507,477 \$\frac{5}{5,831}\$  2,400 5,831 110,425 1,057 33,723 8,173 8,173 25,432 109,808 1,768 43,092 13,429 13,429 13,429 13,429 13,429 13,429 13,688 43,092 13,688 43,092 13,688 43,092 13,688 43,092 13,429	
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\$507,477 \$\$  2,400  5,831  110,425  1,057  33,723  8,173  25,432  109,808  1,768  43,092  13,429  13,429  13,429  \$871,00  187,00  \$862,615  \$1,058,00  \$1,688	\$507,477 \$0  2,400  2,400  5,831  110,425  1,057  8,173  8,173  2,5,432  109,808  1,768  43,092  13,429  6,43,092  13,429  0  43,092  13,429  0  8,71,000  187,000  1,588  6,1,058,000  1,688  1,688	\$507,477 \$0  2,400 5,831 110,425 1,057 8,173 8,173 8,173 8,173 25,432 109,808 1,768 43,092 13,429 6,43,092 13,429 0 43,092 13,429 0 43,092 13,429 0 6,43,092 13,429 0 6,43,092 13,429 0 6,43,092 13,429 0 6,43,092 13,429 0 6,43,092 13,429 0 6,43,092 13,429 0 1,588 6,1,058,000 6,00 1,588 1,058,200 6,00 1,588	
2,400 5,831 110,425 1,057 33,723 8,173 25,432 109,808 1,768 43,092 13,429 13,429 871,00 187,00 \$\$62,615 \$\$1,058,00	2,400 5,831 110,425 1,057 33,723 8,173 8,173 25,432 109,808 1,768 43,092 13,429 0 871,000 187,000 187,000 187,000 187,000 15,658,615 \$5,65,615 \$1,658,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,400	\$445,122 \$541,578 \$4
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1,768 43,092 13,429 871,00 \$355,138 \$1,058,00 0 0 0 1,688 1,688	1,768 43,092 13,429 871,00 \$355,138 \$1,058,00 0 0 515 51,058,00 0 1,688	13,429 13,429 13,429 871,00 871,00 187,00 \$862,615 \$1,058,00 0 515 1,688 1,058,00	15,199 11,915
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13,429  871,00  \$355,138  \$1,058,00  0  0  1,688	13,429  871,00  \$355,138 \$1,058,00  0  0  51,058,00  1,688 1,688	13,429  871,00  \$355,138 \$1,058,00  0  515  1,688  1,058,00	33,657 31,287
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515	515 1,688 0	515 1,688 0 0 105,226	171 762
1,688	1,688	1,688 0 105,226	64 844
	0	105,226	0
105,226 3,090	3,090		555 0

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-	A STANDARD	CAMBRIA COMMUNITY SERVICES DISTR	ICT					2
2		FUND LEVEL AMALYSIS						
m		WATER FUND - 11, DEPARTMENT - 11				%		
4 1				(unaudited)		2019/20	2019/20	2019/20
100	NO.	WATER FUND WATER DEPARTMENT - 11	ACI UAL FY 2016/2017	ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	BUDGET	PROP. 218 ESTIMATES	EST. P218 VARIANCE
81	6031L	Maintenance & Repairs - Leimert Booster	13,102	544	1,000	1,030	0	(1,030)
82	6031M	Maintenance & Repairs - Water Meters	5,018	23,137	2,000	5,150	0	(5,150)
83	6031P	Pumps	3,412	686	0	0	0	0
84	60310	Maintenance & Repairs - SR3 Well	8,564	2,590	2,500	2,575	0	(2,575)
85	6031R	Maintenance & Repairs - SR4 Well/Filter	53,465	15,935	33,000	33,990	0	(33,990)
98	60315	Maint. & Repairs - Water Storage Tanks	20,926	9,421	6,800	7,004	0	(7,004)
87		Annual Tank Inspection				10,000	0	(10,000)
88	6031T	Maint. & Repairs -Water Treatment Systems	19,328	15,373	15,998	16,478	0	(16,478)
89	6031V	Maint. & Repairs-Wtr.Values (Cord Pave)	41	1,464	3,000	3,090	0	(3,090)
96	6031W	Maintenance & Repairs - Wells	10,316	12,895	38,335	39,485	0	(39,485)
91		SS Well Field Dosing Lines & Analyzers				7,500	0	(005'2)
92	6031Y	Maint. & Repairs -Water Yard/Booster St.	4,735	3,117	2,500	2,575	0	(2,575)
93	6031Z	Maintenance	2,363	0	0	0	0	0
25	6032D	M & R WW Disp Eff	719	0	0	0	0	0
95	6032L	M & R WW Lift Station	13	0	0	0	0	0
96	6032T	M & R WW Treatment	34	0	0	0	0	0
97	6033B	Maintenance & Repairs - Buildings	685	1,244	11,000	11,330	0	(11,330)
88		Paint Building				10,000		(10,000)
66	6033G	Maintenance & Repairs - Grounds	11,839	2,325	7,500	7,725	0	(7,725)
100	9809	Maintenance & Repairs- Emergency Events	0	1,844	10,000	10,300	0	(10,300)
101	6037	Maintenance & Repairs - SCADA	0	8,577	21,713	22,364	0	(22,364)
102	6040	Maintenance & Repairs - Equipment	0	2,424	175	180	0	(180)
103	6041L	Maintenance & Repairs - Vehicles Licenses	4,315	10,757	8,856	9,122	0	(9,122)
104	6041N	Maint. & Repairs - Vehicles Non-Licensed	157	1,039	401	413	0	(413)
105	6044	Computer/Copier/Printer Services	1,050	585	398	410	0	(410)
106	6045	Computer/Copier/Printer Goods	1,879	2,068	8,508	8,763	0	(8,763)
107		Reporting Software				2,000	0	(2,000)
108		Replace 3 Computers				2,000	0	(2,000)
109	6048	Security & Safety	895	230	3,500	3,605	0	(3)(2)
110	6050	Office Supplies	2,203	164	782	802	0	(802)
11	6051	Printing & Shipping	7,308	9,205	14,194	14,620	0	(14,620)
112	6052	Bank Charges	0	1	0	0	0	0
113	6053	Printing/Forms	3,979	2,607	2,321	2,391	0	(2,391)
114	6054	Membership Dues, Publications/Books	12,935	16,483	5,200	5,356	0	(5,356)
115	6055	Government Fees & Licenses	47,602	24,893	30,000	30,900	0	(30,900)
116	6929	Bad Debt Expense	11,487	(48)	100	103	0	(103)
117	20909	Utilities - Cell Phone	2,162	2,785	2,804	2,888	0	(2,888)

T.
(unaudited) ACTUAL FY 2017/2018
122 541
140,201
3,556
5,699
1,079
0
1,848
38,624
270
3,220
7,794
21,157
50,391
12,715
2,656
10 537
2,497
5,028
4,105
3,986
17,323
0
4,230
5,399
0
0
\$664,640

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Yes 1		CAMBRIA COMMINITY SERVICES DISTRICT FUND LEVEL ANALYSIS	RC					
		WATER FUND - 11, DEPARTMENT - 11				3%		
4 5 9 7	ACCOUNT NO.	WÄTER FUND WATER DEPARTMENT - 11	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
199								
201		Total Administrative Cost Allocation	\$582,420	\$909,348	\$554,969	\$1,047,736	\$945,000	(\$102,736)
202		Total Expenditures	\$2,772,634	\$2,406,316	\$2,314,438	\$3,301,885	\$3,361,000	\$59,115
203		OPERATING SURPLUS/(DEFICIT)	(\$231,455)	\$307,292	\$956,184	\$122.365	\$39.000	\$83.365
100		TRANSFERS & ENCUMBRANCES						
206	01 4625		0	0	0		0	0
207		(Transfers Out)			0		0	0
208		Encumbrances - Sources of Funding			0			
209		Encumbrances - (Designated Funds)			0			
211		NET TRANSFERS & ENCUMBRANCES	\$	0\$	\$0	\$0	0\$	\$0
212		RESERVES						
213		Use of Reserves			0		0	0
214		(Additions to Reserves - Vehicle Repl)			0		0	0
0 0 7		Ornel Adjustments			0		0	0
217		RESERVES - INCREASE / (DECREASE)	\$0	\$0	0\$	0\$	0\$	\$0
218		NET BUDGETARY SOURCES/USES	(\$231,455)	\$307,292	\$956,184	\$122,365	\$39,000	\$83,365
219								
220		RESERVES						
221		Beginning Reserves						
222		Operating Surplus / (Deficit)	(\$231,455)	\$307,292	\$956,184	\$122,365	\$39,000	\$83,365
223		Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0
224		ENDING RESERVES	(\$231,455)	\$307,292	\$956,184	\$122,365	\$39,000	\$83,365

# WATER FUND SWF OPERATIONS – 39 SWF CAPITAL - 40

## FUND 39 - OPERATIONS DEPARTMENT - 25  ### ACTUAL SEGAS SEGUENT STATES SEGUENT SEGUEN			_					
Colored   Colo		CAMIBRIA COMMUNITY SERVICES DISTIFUND LEVEL ANALYSIS	RICT					
Count		SUSTAINABLE WATER FACILITY - WATE	R FUND 39 - OPER	KATIONS DEPAR	TMENT - 25			
Revenues   SOURCES OF FUNDS   S989,347   S912,408   S991,018   S1,178,180   S1,172,000   S1,17		WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
Cher Sources of Funds   \$589,347   \$912,408   \$991,018   \$1,178,180		SOURCES OF FUNDS				2		
Other Sources of Funds   \$219,113   \$0   \$0   \$0   \$0   \$0     Total Sources of Funds   \$1,208,460   \$912,408   \$156,794   \$1,175,180   \$1,172,000		Revenues	\$989,347	\$912,408	\$991,018	\$1,178,180	\$1,172,000	\$6,180
Salaries & Wages		Other Sources of Funds	\$219,113	\$0	\$0	\$0	\$0	0\$
Salaries & Wages   S40,177   S6,439   S156,794   S170,825   S271,410   S271		Total Sources of Funds	\$1,208,460	\$912,408	\$991,018	\$1,178,180	\$1,172,000	\$6,180
Salaries & Wages   \$40,177   \$6,439   \$156,794   \$170,825   \$271,000   \$10,585   \$100,		USES OF FUNDS						
Benefits   Benefits   Stationary   Station		Salaries & Wages	\$40,177	\$6,439	\$156,794	\$170,825		$\backslash$
Personnel Services & Supplies   \$40,177   \$8,820   \$230,856   \$271,410   \$271,000   \$2		Benefits	\$0	\$2,381	\$74,062	\$100,585	N	$\bigvee$
Services & Supplies   \$246,987   \$660,026   \$260,633   \$176,555   \$135,000   \$(200,010)   \$(20		Personnel Services	\$40,177	\$8,820	\$230,856	\$271,410	\$271,000	(\$410)
Capital Outlay   S654,051   \$49,321   \$35,000   \$6   \$6   \$6   \$6   \$6   \$6   \$6		Services & Supplies	\$246,987	\$660,026	\$260,633	\$176,555	\$135,000	(\$41,555)
Debt Service         \$659,424         \$659,424         \$659,426         \$660,000           Administrative Cost Allocation         \$0         \$0         \$267,485         \$1,473,398         \$1,107,391         \$1,066,000         \$680,000           Administrative Cost Allocation         \$941,215         \$1,400,192         \$1,453,398         \$1,107,391         \$1,066,000         \$680           RESERVES         \$267,245         (\$487,784)         (\$462,380)         \$70,789         \$106,000         \$680           RESERVES         \$0 <t< td=""><td></td><td>Capital Outlay</td><td>\$0</td><td>\$49,321</td><td>\$35,000</td><td>0\$</td><td>\$0</td><td>0\$</td></t<>		Capital Outlay	\$0	\$49,321	\$35,000	0\$	\$0	0\$
Administrative Cost Allocation         \$0         \$267,485         \$0		Debt Service	\$654,051	\$682,025	\$659,424	\$659,426	\$660,000	\$574
OPERATING SURPLUS/(DEFICIT)         \$267,245         \$1,400,192         \$1,453,398         \$1,107,391         \$1,066,000         (\$462,380)           RESERVES         \$267,245         (\$487,784)         (\$462,380)         \$70,789         \$106,000         (\$300,000)           Reginning Reserves         \$0		Administrative Cost Allocation	\$0	0\$	\$267,485	\$0	0\$	0\$
OPERATING SURPLUS/(DEFICIT)         \$267,245         (\$487,784)         (\$462,380)         \$70,789         \$106,000         (\$           Beginning Reserves         \$0		Total Expenditures	\$941,215	\$1,400,192	\$1,453,398	\$1,107,391	\$1,066,000	(\$41,391)
RESERVES         \$0         <		OPERATING SURPLUS/(DEFICIT)	\$267,245	(\$487,784)	(\$462,380)	\$70,789	\$106,000	(\$35,211)
RESERVES         \$0         <								
Beginning Reserves         \$0		RESERVES						
Operating Surplus / (Deficit)         \$267,245         (\$487,784)         (\$462,380)         (\$102,211)         (67,000)           Transfers & Encumbrances         \$0         \$0         \$0         \$0         0		Beginning Reserves	\$0	\$0	\$0	\$0		
Transfers & Encumbrances \$0 \$0 \$0 \$0 \$0 0 0 0 0 0 0 0 0 0 0 0 0		Operating Surplus / (Deficit)	\$267,245	(\$487,784)	(\$462,380)	(\$102,211)	(67,000)	(35,211)
ENDING RESERVES \$267,245 (\$487,784) (\$462,380) (\$102,211) (\$67,000)	0.00	Transfers & Encumbrances	0\$	\$0	\$0	\$0	0	0
		ENDING RESERVES	\$267,245	(\$487,784)	(\$462,380)	(\$102,211)	(\$67,000)	(\$35,211)

	8	U	ıL	5	I		×	× ×
-	Constant of the last	CAMBRIA COMMUNITY SERVICES DISTRI	NCT					
7		FUND LEVEL ANALYSIS						
m		SUSTAINABLE WATER FACILITY - WATER		FUND 39 - OPERATIONS DEPARTMENT - 25	TMENT - 25	3%		
4 0 0	ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
7								
00		SOURCES OF FUNDS						
თ		REVENUES						
10	39 4041	SWF Water Base - Residential (SFR, MFR)	272,121	270,881	298,350	456,000	456,000	0
11	39 4042	SWF Base Vac	23,299	24,011	26,520		0	0
12	39 4043	SWF Base Com Ld	22,725	22,675	23,805		0	0
13	39 4044	SWF Base Com Wt	51,848	51,850	49,530		0	0
4	39 4051	SWF Water Usage - Residential (SFR,MFR)	255,662	288,981	317,900	716,000	716,000	0
15	39 4052	SWF Use Vac Rnt	22,361	26,228	27,820		0	0
16	39 4053	SWF Use Com Ld	131,631	133,005	144,305		0	0
17	39 4054	SWF Use Com Wtr	81,011	88,536	882'96		0	0
22	39 4061	SWF Facil Resd	56,104	(2,434)	0		0	0
23	39 4062	SWF Facil Vac R	4,668	0	0		0	0
24	39 4063	SWF Facil Cm Ld	37,392	0	0		0	0
25	39 4064	SWF Facil Cm Wt	16,652	0	0		0	0
26	39 4200	Interest Income	13,873	8,675	000'9	6,180	0	6,180
27					0		0	0
37		Total Revenues	\$989,347	\$912,408	\$991,018	\$1,178,180	\$1,172,000	\$6,180
38		OTHER SOURCES OF FUNDS						
4	39 4620	Grant Revenue - Capital	219,113	0	0		0	0
46		Total Other Sources of Funds	\$219,113	\$0	0\$	\$0	\$0	0\$
47		Total Sources of Funds	\$1,208,460	\$912,408	\$991,018	\$1,178,180	\$1,172,000	\$6,180
48		USES OF FUNDS						
50		SALARIES & WAGES						
51	2000	Salary & Wages	40,177	6,200	143,194	172,195	0	(172,195)
52	5010	Overtime	0	09	4,000	4,000	0	(4,000)
53	5020	Standby	0	0	0	0	0	0
54	5040	Sick/Vacation Pay	0	0	2,800	0	0	0
55	2050	Holiday Pay	0	179	3,800	0	0	0
56		Reduction for "E" Step				(5,370)		5,370
57		Prop 218 Estimates		000	0		0	0
29		Total Salaries & Wages	\$40,177	\$6,439	\$156,794	\$170,825	\$0	(\$170,825)

55000	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS						
	FUND LEVEL ANALYSIS						
	THE STATE OF THE PERSON OF THE						
	SUSTAINABLE WATER FACILITY - WATER		FUND 39 - OPERATIONS DEPARTMENT - 25	TMENT - 25	3%		
Hallocato	Charter Control	N. E. V	(unaudited)	T. C.	2019/20	2019/20	2019/20
	SWF DEPARTMENT - 25	FY 2016/2017	FY 2017/2018	FY 2018/2019	ROPOSED	ESTIMATES	VARIANCE
1							
	BENEFITS						
	Uniform Allowance	0	0	400	400	0	(400
	Dental Insurance	0	212	3,358	1,762	0	(1,762
	Medical Insurance	0	603	24,395	39,152	0	(39,152)
	Life Insurance	0	2	115	239	0	(239
	FICA	0	387	9,331	10,482	0	(10,482
	Medicare	0	91	2,291	2,586	0	(2,586)
	Workers Compensation	0	236	6,742	8,912	0	(8,912
	PERS - Retirement	0	850	25,403	33,178	0	(33,178
	Other Employee Benefits	0	0	1,637	1,716	0	(1,716)
	Medical Reimbursements - HRA	0	0	390	2,158	0	(2,158
						0	0
	Prop 218 Estimates					271,000	271,000
7	Total Benefits	0\$	\$2,381	\$74,062	\$100,585	\$271,000	\$170,415
1	Total Personnel Services	\$40,177	\$8,820	\$230,856	\$271,410	\$271,000	(\$410
	SERVICES & SUPPLIES						
	Maintenance & Repairs - Fire Hydrants	0	0	0	0	0	0
	Maintenance & Repairs - Generators	0	0	0	0	0	0
	Maintenance	27,191	115,387	20,155	20,760	0	(20,760
	Off-Hauling RO Brine	0	0	3,000	3,090	0	060'(3)
	Maintenance & Repairs - Buildings	0	450	1,368	1,409	0	(1,409)
	Maintenance & Repairs - Grounds	0	0	2,016	2,076	0	(2,076)
	Replace Analyzers (2)				7,500	0	(7,500
	Maintenance & Repairs- Emergency	0	16,253	36,881	37,987	0	(37,987
	Maintenance & Repairs - Vehicles Licenses	0	0	225	232	0	(232
	Comp/Copier/Printer Services	0	0	401	413	0	(413
	Postage & Shipping	0	32	3,773	3,886	0	988'E)
	Government Fees & Licenses	108	44,790	22,000	22,660	0	(22,660
	Utilities - Cell Phone	0	45	216	222	0	222)
	Utilities - Electricity	38,527	48,518	15,600	16,068	0	(16,068)
	Equipment Rent	0	4,036	24,192	24,918	0	(24,918)
	Reduce Tank Rental to 3 Months				(18,688)	0	18,688
6080K	Professional Services - District Counsel	18,299		0	0	0	0
	Professional Services - Legal	23,840	8 035	8029	C	•	(

Z		/20 218 NCE	(17,339)	(44)	(1,952)	0	(10,300)	0	(6,180)	0	0	(2,447)	(173)	(4,573)	0	(1,123)	0	(2,206)	0	0	0	135,000	\$41,555)		0	0	0	\$0		0	(354,604)	(304,822)	000'099	\$574
>		2019/20 EST. P218 VARIANCE																					)											
×		2019/20 PROP. 218 ESTIMATES	0	0	0	0	0 0	0	0	0	0	0	0	0	0	0	0		0	0	0	135,000	\$135,000		0		0	0\$		0	0	0	000'099	\$660,000
7	% 6		17,339	44	1,952	0	10,300	0	6,180	0	0	2,447	173	4,573	0	1,123	0	5,206	0	0	0	0	\$176,555		0	0		0\$		0	354,604	304,822		659,426
I	MENT - 25	ESTIMATED FY 2018/2019	16,834	43	1,895	0	10,000	0	6,000	0	0	2,376	168	4,440	0	1,090	0	5,054	71,650	0	0	0	\$260,633		35,000		0	\$35,000		0	340,465	318,959	0	\$659,424
U	OT FUND 39 - OPERATIONS DEPARTIMENT - 25	(unaudited) ACTUAL FY 2017/2018	154,425	0	0	0	7 567	0	200	0	10,277	574	0	0	0	0	700	0	71,649	0	22		\$660,026		49,321			\$49,321		22,599	326,893	332,533		\$682,025
u.	CT FUND 39 - OPEF	ACTUAL FY 2016/2017	26,149	0	0	2,865	7 483	150	3,243	0	0	0	0	0	0	57	0	0	71,649	0	27,517		\$246,987		0			\$0		0	313,861	340,190		\$654,051
υ			Professional Services - Misc./Other	Outside Services	Department Operating Supplies	Sensor Cleaning	Cherating Supplies	Baseline Mon	Remote Monitoring	Calibration	Lab Testing	Lab Supplies	Clothing and Uniform	Fuel - Gas and Diesel	Meeting Expense	Travel, Training, Seminars – Employees	Employee Recruitment	Vehicles	Performance Bonds	Financial Services	EWS Environmental	Prop 218 Estimates	Total Services & Supplies	CAPITAL OUTLAY	Impoundment Basin	Capital Assets	Prop 218 Estimates	Total Capital Outlay	DEBT SERVICE	Vehicle	Loan Principal	Interest Expense		Total Debt Service
8		ACCOUNT NO.	6080M	9809	0609	6090B	5091R	6091E	6091F	6091G	6091H	6092	6094	9609	6115	6120E	6125	6195	6829D	6829M	68295				6170E					6195	6180P	61801		
	- N	w 4 w 0 v	96	26	86	66	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	147	150	151	152	153	154	160	161	162	163	164	165	167

\ \		<u>2019/20</u> EST. P218 VARIANCE	0	\$0	(\$41,391)	(\$35,211)	00		\$0	0	00	\$0\$	(\$35,211)			(\$35,211)	\$0	(\$35,211)
×		2019/20 PROP. 218 E ESTIMATES V	0	0\$	\$1,066,000	\$106,000	00		\$0	0	(173,000)	(\$173,000)	(\$67,000)			(\$67,000)	\$0	(\$67,000)
-	3%	V 2019/20 PROPOSED BUDGET	0	0\$	\$1,107,391	\$70,789			0\$		(173,000)	(\$173,000)	(\$102,211)			(\$102,211)	\$0	(\$102,211)
1	AENT - 25	ESTIMATED FY 2018/2019	267,485	\$267,485	\$1,453,398	(\$462,380)	00	00	\$0	0	0 0	0\$	(\$462,380)			(\$462,380)	\$0	(\$462,380)
U	ATIONS DEPARTN	(unaudited) ACTUAL FY 2017/2018	0	0\$	\$1,400,192	(\$487,784)	0		0\$			0\$	(\$487,784)			(\$487,784)	\$0	(\$487,784)
ш	CT FUND 39 - OPER	ACTUAL FY 2016/2017	0	0\$	\$941,215	\$267,245	0		0\$			\$0	\$267,245			\$267,245	\$0	\$267,245
0	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25	WATER FUND SWF DEPARTMENT - 25	ADMINISTRATIVE COST ALLOCATION Administrative Cost Allocation - See Water Fund FY 2019/20	Total Administrative Cost Allocation	Total Expenditures	OPERATING SURPLUS/(DEFICIT)	TRANSFERS & ENCUMBRANCES Transfers In - From General Fund (Transfers Out)	Encumbrances - Sources of Funding Encumbrances - (Designated Funds)	NET TRANSFERS & ENCUMBRANCES	RESERVES Use of Reserves	(Additions to Reserves - 2 Month Operations) Other Adjustments	RESERVES - INCREASE / (DECREASE)	NET BUDGETARY SOURCES/USES	RESERVES	Beginning Reserves	Operating Surplus / (Deficit)	Transfers & Encumbrances	ENDING RESERVES
80	- 2 W	4 ACCOUNT 6 NO.	169	171	172	174	175 176 01 4625 177	178	181	182	184	187	188	60 00	191	192	193	194

Fr 2015/2017   Fr 2017/2018   Fr 2015/2019   PROPOSED   PROP 218   EST P218   PROPOSED   PROP 218   EST P218   PROP 218   EST P218	В		<u>а</u>	u.	b	Ι	,	×	Y
Selection   Sele	CAMBRIA COMMUNITY SERVICES DIST	CAMBRIA COMMUNITY FUND LEVEL ANALYSIS		TRICT					
Considered   FY 2018/2019   PROPOSED   PRO	SUSTAINABLE WATER FACILITY - WAT	SUSTAINABLE WATER FACILITY - W		R FUND 40 - CAPI	TAL DEPARTMEI	VT-30			
\$6 \$68,706 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	ACCOUNT WATER FUND SWF CAPITAL DEPARTMENT - 30			ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
\$6 \$68,706 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	SOURCES OF FUNDS	SOURCES OF FUNDS							
\$6 \$68,706 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Revenues	Revenues	1	0\$	0\$	\$68,706	\$0	\$0	\$0
\$6 \$68,706 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6	Other Sources of Funds	Other Sources of Funds	_	0\$	0\$	\$0	\$0	\$0	0\$
\$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50 \$ 50	Total Sources of Funds	Total Sources of Funds		\$0	\$0	\$68,706	\$0	0\$	0\$
\$6 \$525,402] \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6	USES OF FUNDS	USES OF FUNDS							
\$6 \$235,946 \$5280,000 \$250,000 \$30,000	Salaries & Wages	Salaries & Wages		\$0	\$0	\$0	0\$		
\$0         \$0<	Benefits	Benefits		\$0	\$0	\$0	\$0		$\bigvee$
\$0         \$0         \$0         \$0         \$0         \$0         \$255,946         \$2580,000         \$255,000         \$30,000         \$0         \$30,000         \$0	Personnel Services	Personnel Services		0\$	0\$	0\$	0\$	\$0	0\$
\$0         \$235,946         \$280,000         \$2250,000         \$325,000           \$0         \$89,162         \$0	Services & Supplies	Services & Supplies		\$0	0\$	\$0	\$	\$0	\$0
\$0         \$0<	Capital Outlay	Capital Outlay		\$0	\$0	\$235,946	\$280,000	\$250,000	(\$30,000)
\$0 \$325,108 \$280,000 \$250,000 (\$30,000 \$30,000	Debt Service	Debt Service		\$0	\$0	\$0\$	\$0	\$0	\$0
\$0         \$325,108         \$280,000         \$250,000         \$330,000           \$0         (\$256,402)         (\$280,000)         (\$250,000)         (\$30,000           \$0         \$0         \$0         \$0         \$0         \$0           \$0         \$0         \$0         \$0         \$0         \$0           \$0         \$0         \$0         \$0         \$0         \$0           \$0         (\$225,402)         (\$280,000)         (\$30,000         \$30,000	Administrative Cost Anocation	Administrative Cost Anocation		nr.	n¢ .	289,162	06	\$0	0\$
\$0         (\$256,402)         (\$280,000)         (\$250,000)         (\$30,000           \$0	Total Expenditures	Total Expenditures		\$0	\$0	\$325,108	\$280,000	\$250,000	(\$30,000)
\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	OPERATING SURPLUS/(DEFICIT)	OPERATING SURPLUS/(DEFICIT)	1	\$0	\$0	(\$256,402)	(\$280,000)	(\$250,000)	(\$30,000)
\$0         \$0<		Ī							
\$0         \$0<	RESERVES	RESERVES							
\$0         (\$256,402)         (\$280,000)         (35,000)         (30,000)           \$0         \$0         \$0         0	Beginning Reserves	Beginning Reserves		\$0	\$0	\$0	0\$		1
\$0         \$0<	Operating Surplus / (Deficit)	Operating Surplus / (Deficit)		\$0	\$0	(\$256,402)	(\$280,000)	(250,000)	
\$0 (\$256,402) (\$280,000) (\$250,000)	Transfers & Encumbrances	Transfers & Encumbrances		\$0	\$0	\$0	\$0	0	
	ENDING RESERVES	ENDING RESERVES		\$0	0\$	(\$256,402)	(\$280,000)	(\$250,000)	(\$30,000)

CAMPRIANCOMMUNITY SERVICES DISTRICT:   CAMPRIANCOMMUNITY SERVICES DISTRICT:   CAMPRIANCE WATER FACILITY - WATER FUND   CAMPRIANCES CHILDREN   CAMPRIANCES CHIL	Z			18 CE			0	\$0		0	\$0	\$0			0	\$0		0	\$0	\$0		0	\$0		(0000'09)	0	0	0	0 0	0
CANDERIA COMMUNITY SERVICES DISTRICT   CANDERIA COMMUNITY SERVICES CONTRIBUTED   CANDERIA COMMUNITY SERVICES CONTRIBUTED   CANDERIA COMMUNITY SERVICES CONTRIBUTED   CANDERIA COMMUNITY SERVICES CONTRIBUTED   CANDERIA COMMUNITY SERVICES COMMUNITY SERVICES CONTRIBUTED   CANDERIA COMMUNITY SERVICES COMMUNITY SERVICES COMMUNITY CONTRIBUTED   CANDERIA COMMUNITY SERVICES COMMUNITY SERVICES COMMUNITY CONTRIBUTED   CANDERIA COMMUNITY CONTRIBUTED   CANDER	>			2019/2 EST. P2 VARIAN																					3					
CAMPERIAL COMMUNITY SERVICES DISTRICT    CA	×			2019/20 PROP. 218 ESTIMATES			0	\$0		0	\$0	0\$			0	0\$		0	0\$	0\$		0	0\$		0	0	0	0	0 0	0
CAMBRIA COMMUNITY SERVICES DISTRICT	7			2019/20 PROPOSED BUDGET				0\$			0\$	\$0				\$0			0\$	\$0			\$0	2	000'09					
AGCOUNT NO. 4390 6170 6170 6170 6170 39-18296-11 39-1829(-11 2) 51829(	Ξ		IT - 30	ESTIMATED FY 2018/2019			68,706	\$68,706		0	0\$	\$68,706			0	0\$		0	0\$	0\$		0	0\$			20,000	11,885	6,728	40,000	2,533
AGCOUNT NO. 4390 6170 6170 6170 6170 6170 39-18290-11 39-18291-11 59-18291-11 59-18291-11 59-18291-11 59-18291-11 59-18291-11 59-18291-11 59-18291-11 59-18291-11 59-18291-11 59-18291-11 59-18291-11 59-18291-11 59-18291-11	U		TAL DEPARTMEN	(unaudited) ACTUAL FY 2017/2018				\$0			0\$	\$0				0\$			0\$	0\$			0\$							
AGCOUNT NO. 4390 6170 6170 6170 6170 39-18296-11 39-1829(-11 2) 51829(		WCT	R FUND 40 - CAPI	ACTUAL FY 2016/2017				\$			\$0	\$0				\$0			0\$	\$0			0\$							
			SUSTAINABLE WATER FACILITY - WATE	WATER FUND SWF CAPITAL DEPARTMENT - 30	SOURCES OF FUNDS	REVENUES	Miscellaneous Revenue	Total Revenues	OTHER SOURCES OF FUNDS		Total Other Sources of Funds	Total Sources of Funds	USES OF FUNDS	SALARIES & WAGES		Total Salaries & Wages	BENEFITS		Total Benefits	Total Personnel Services	SERVICES & SUPPLIES		Total Services & Supplies	CAPITAL OUTLAY	Pickling Filters for Preservation	Interim SWF AWTP Off-Hauling Facilities	-	_		
			- Andrew	ACCOUNT NO.																						6170	-	_		

N	-														4-					
>-			2019/20 EST. P218 VARIANCE	(110,000)	(20,000)	(10,000)	(80,000)	0	0	250,000	(\$30,000)		0	0	0\$		C		\$0	(\$30,000)
×			2019/20 PROP. 218 ESTIMATES	0	0	0	0	0	0	250,000	\$250,000		0	0	0\$		0	40	0\$	\$250,000
X	2		2019/20 PROPOSED BUDGET	110,000	20,000	10,000	80,000				\$280,000				0\$		0	4	n¢ n¢	\$280,000
Н		VT - 30	ESTIMATED FY 2018/2019							0	\$235,946		0	0	\$0		89.162	2000	797,884	\$325,108
Ð		ITAL DEPARTMEN	(unaudited) ACTUAL FY 2017/2018								\$0				\$0			C.	04	\$0
F	TRICT	R FUND 40 - CAP	ACTUAL FY 2016/2017								0\$		0	0	0\$			04	n¢ n	\$0
C	CAMBRIA COMMUNITY SERVICES DIS FUND LEVEL ANALYSIS	SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30	WATER FUND SWF CAPITAL DEPARTIMENT - 30	EIR Consulting and Section 7 Consultation	Off Hauling / Secondary Containment	Increase in Off Hauling Estimate	Tank Purchase			Prop 218 Estimates	Total Capital Outlay	DEBT SERVICE			Total Debt Service	ADMINISTRATIVE COST ALLOCATION	Administrative Cost Allocation - See Water Fund FY 2019/20		lotal Administrative Cost Allocation	Total Expenditures
В			ACCOUNT NO.																	
	- 4	m	4 0	148	149	150	151	152	153	152	156	157	158	159	161	162	163	5 5	165	166

A	8	)	F	9	I		×	×	>	1
1 2		CAMBRIA COMMUNITY SERVICES DIS- FUND LEVEL ANALYSIS	TRICT							
m		SUSTAINABLE WATER FACILITY - WAT	ER FUND 40 - CAPITAL DEPARTMENT - 30	TAL DEPARTME	VT-30					
4 10 0	ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	3/20 OSED GET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
167		5								NE
168		OPERATING SURPLUS/(DEFICIT)	0\$	\$0\$	(\$256,402)	(\$2	(\$280,000)	(\$250,000)	(\$30,000)	
169		TRANSFERS & ENCUMBRANCES								
170	01 4625	Transfers In - From General Fund	0	0	0			0	0	
171		(Transfers Out)			0			0	0	Į.
172		Encumbrances - Sources of Funding			0					
173		Encumbrances - (Designated Funds)			0					
175		NET TRANSFERS & ENCUMBRANCES	0\$	\$0	\$0		\$0	0\$	0\$	
176		RESERVES								
177		Use of Reserves			0			0	0	
178		(Additions to Reserves)			0			0	0	
179		Other Adjustments			0			0	0	
181		RESERVES - INCREASE / (DECREASE)	\$0	\$0	0\$		\$0	0\$	\$0	
182		NET BUDGETARY SOURCES/USES	\$0	\$0	(\$256,402)	(\$2	\$280,000)	(\$250,000)	(\$30,000)	
183									12 10 14	
184		RESERVES								
185		Beginning Reserves								
186		Operating Surplus / (Deficit)	\$0	\$0	(\$256,402)	\$)	(\$280,000)	(\$250,000)	(\$30,000)	
187		Transfers & Encumbrances	\$0	\$0	\$0		\$0	\$0	\$0	
188		ENDING RESERVES	\$0	\$0	(\$256,402)	(\$2	(\$280,000)	(\$250,000)	(\$30,000)	

# WASTEWATER FUND WASTEWATER DEPARTMENT – 12

CAMBRIA COMMUNITY SERVICES DISTRICT		1
ACCOUNT   WASTEWATER FUND   T. DEPARTMENT - 12   ACTUAL   ACTUAL ACTUA		
ACTUAL AC		
WASTEWATER FUND         ACTUAL         CUTUAL         CTUAL         ACTUAL         PPROPRIATED         PROPRIATED           SOURCES OF FUNDS         \$2,017,860         \$2,150,012         \$2,480,472         \$5           Revenues         \$2,017,860         \$2,150,012         \$2,480,472         \$5           Other Sources of Funds         \$2,017,860         \$2,150,012         \$2,480,472         \$5           Salaries & Wages         \$2,017,860         \$2,150,012         \$2,537,391         \$2           Personnel Services         \$2,017,860         \$2,150,012         \$2,537,391         \$2           Personnel Services         \$10,000         \$2,77,391         \$2,537,391         \$2           Personnel Services         \$10,000         \$2,70,000         \$2,770,391         \$2           Services & Supplies         \$346,925         \$117,278         \$326,889         \$2           Debt Services         \$40,000         \$2,740,930         \$2         \$340,889         \$3           Administrative Cost Allocation         \$2,504,462         \$2,223,228         \$2,479,949         \$3           RESERVES         \$0         \$37,503         \$37,503         \$3           Beginning Reserves         \$6,000         \$37,203         \$37,503 <td></td> <td></td>		
Revenues	2019/20 2019/20 PROPOSED PROP. 218 BUDGET ESTIMATES	0 2019/20 18 EST. P218 VARIANCE
Revenues   \$2,017,860   \$2,150,012   \$2,480,472   \$5		
Revenues		
Other Sources of Funds   \$2,017,860   \$57,040     Compared to the Control of Funds   \$2,017,860   \$2,150,012   \$2,537,512   \$3	\$3,024,915	\$3,008,000 \$16,915
Total Sources of Funds   \$2,017,860   \$2,150,012   \$2,537,512   \$3		
Salaries & Wages	\$3,024,915 \$3,0	\$3,008,000 \$16,915
Salaries & Wages		
Benefits	\$597.669	
Personnel Services & Supplies	\$401,733	
Services & Supplies         \$833,097         \$743,910         \$740,030           Capital Outlay         \$346,929         \$117,278         \$326,889           Debt Service         \$147,686         \$166,124         \$191,859           Administrative Cost Allocation         \$429,775         \$461,098         \$476,913           Administrative Cost Allocation         \$2,504,462         \$2,223,228         \$2,479,949         \$3,           Cherating Surplus / (DeFICIT)         (\$486,602)         (\$73,216)         \$57,563         (\$73,216)         \$57,563		\$1,078,000
Capital Outlay	\$829,231	\$)
Debt Service		\$500,000 (\$34,000)
Administrative Cost Allocation	\$202,847	
Total Expenditures		
OPERATING SURPLUS/(DEFICIT)         (\$486,602)         (\$73,216)         \$57,563           RESERVES         \$0         \$0         \$0           Beginning Reserves         \$0         \$0         \$0           Operating Surplus / (Deficit)         (\$486,602)         (\$73,216)         \$57,563	\$3,115,250 \$2,8	\$2,886,000 (\$229,250)
RESERVES	(\$80,335)	\$122,000 (\$212,335)
RESERVES         \$0         \$0           Beginning Reserves         \$0         \$0           Operating Surplus / (Deficit)         (\$486,602)         (\$73,216)         \$57,5		
Beginning Reserves         \$0         \$0           Operating Surplus / (Deficit)         (\$486,602)         (\$73,216)         \$57,5		
Operating Surplus / (Deficit) (\$486,602) (\$73,216)	\$	
	(\$80,335)	122,000 (212,335)
43 Transfers & Encumbrances \$0 \$0 (\$47,061)	\$0	
44 ENDING RESERVES (\$486,602) (\$73,216) \$10,502 (	(\$90,335)	\$122,000 (\$212,335)

>-	2019/20 EST. P218 VARIANCE			0	0	(8,085)	0	0	25,000	0	\$16,915		0		\$0	\$16,915			(609,887)	(25,000)	(18,250)	0	0	55,468	(\$597,669)		(2,800)	(7,450)	(117,029)	
×	2019/20 2 PROP. 218 E			2,818,000	1,000		119,000	70,000	0		\$3,008,000				\$0	\$3,008,000									0\$					
X X X X X X X X X X X X X X X X X X X	2019/20 PROPOSED BUDGET			\$2,818,000	\$1,000	(\$8,085)	\$119,000	\$70,000	\$25,000		\$3,024,915				0\$	\$3,024,915			\$609,887	\$25,000	\$18,250	\$0	\$0	(\$55,468)	\$597,669		\$2,800	\$7,450	\$117,029	
I	ESTIMATED FY 2018/2019			\$2,373,972	0\$	(\$7,700)	\$114,000	\$200	\$0	\$0	\$2,480,472		\$57,040	0	\$57,040	\$2,537,512			\$378,617	\$25,000	\$18,250	\$30,000	\$15,000	0	\$466,867		\$2,000	\$8,000	\$61,394	
G 12	(unaudited) ACTUAL FY 2017/2018			\$2,040,681	\$0	(\$7,788)	\$114,345	\$2,774	\$0		\$2,150,012				0\$	\$2,150,012			\$353,105	\$29,788	\$18,000	\$43,663	\$19,862		\$464,418		\$1,576	\$7,917	\$80,005	
TRICT - 12, DEPARTMENT - 12	ACTUAL FY 2016/2017			\$1,883,476	\$0	\$0	\$115,159	\$19,225	\$0		\$2,017,860				0\$	\$2,017,860			\$333,618	\$42,115	\$18,429	\$38,789	\$18,406		\$451,357		\$1,757	\$8,277	\$68,548	
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12,	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	SOURCES OF FUNDS	REVENUES	Service Sales	Interest Income	County Administrative Fee	Standby Availability Charges	Miscellaneous Revenue	Property Taxes - Low Income Reduction Offset		Total Revenues	OTHER SOURCES OF FUNDS	Loan Proceeds - Crane Truck		Total Other Sources of Funds	Total Sources of Funds	USES OF FUNDS	SALARIES & WAGES	Salary & Wages	Overtime	Standby	Sick/Vacation Pay	Holiday Pay	Reduction for "E" Step	Total Salaries & Wages	BENEFITS	Uniform Allowance	Dental Insurance	Medical Insurance	
9	ACCOUNT NO.			12 4000	12 4200	11 4311	12 4360	12 4390					11 4397						2000	5010	5020	5040	5050				5101	5102	5103	The State of

### STEAM PROPERTY OF THE PROP	CAMBRIA COMMUNITY SERVICES DISTRICT						
ACTUAL	FUND LEVEL ANALYSIS						
FY 2016/2017   FY 2017/2018   FY 2016/2019   PROPOSED		DEPARTMENT-	12		3%		
\$6,494         \$6,590         \$6,811         \$9,536           \$19,369         \$1,939         \$24,778         \$9,536           \$11,363         \$7,5273         \$28,478         \$17,06           \$11,366         \$1,4,379         \$24,778         \$17,06           \$11,366         \$1,4,379         \$24,778         \$17,06           \$11,366         \$1,4,366         \$1,06         \$1,06           \$1,050         \$1,06         \$1,078,000         \$6           \$1,076,000         \$1,078,000         \$6           \$1,076,000         \$1,078,000         \$6           \$1,076,000         \$1,078,000         \$1,078,000           \$1,076,000         \$1,078,000         \$1,078,000           \$1,076,000         \$1,078,000         \$1,078,000           \$1,078,000         \$1,078,000         \$1,078,000           \$1,078,000         \$1,078,000         \$1,078,000           \$1,078,000         \$1,078,000         \$1,078,000           \$1,078,000         \$1,078,000         \$1,078,000         \$1,078,000           \$1,078,000         \$1,078,000         \$1,078,000         \$1,078,000         \$1,078,000           \$1,078,000         \$1,078,000         \$1,078,000         \$1,078,000		ACTUAL	(unaudited) ACTUAL	ESTIMATED	2019/20 PROPOSED	2019/20 PROP. 218	2019/20 EST. P218
\$6,494         \$6,590         \$6,811         \$9,536           \$13,350         \$1,4379         \$6,811         \$3,5362           \$113,362         \$1,4379         \$24,778         \$37,822           \$113,362         \$1,4379         \$24,778         \$1,000           \$113,362         \$4,350         \$6,437         \$1,000           \$2,288         \$4,356         \$4,430         \$1,000           \$2,1366         \$4,430         \$1,000         \$1,000           \$2,270,400         \$2,77,391         \$40,733         \$1,078,000           \$2,206,975         \$2,996         \$2,838         \$1,078,000           \$2,206,975         \$2,270,400         \$2,77,391         \$1,078,000           \$1,020         \$1,020         \$1,078,000         \$1,078,000           \$1,020         \$1,020         \$1,078,000         \$1,078,000           \$1,020         \$1,020         \$1,078,000         \$1,078,000           \$1,020         \$1,020         \$1,020         \$1,078,000           \$1,020         \$1,020         \$1,000         \$1,000           \$1,020         \$1,040         \$2,000         \$1,000           \$1,020         \$1,000         \$1,000         \$1,000	WASTEWATER DEPARTMENT - 12	FY 2016/2017	FY 2017/2018	FY 2018/2019	BUDGET	ESTIMATES	VARIANCE
S19,380   S14,379   S24,778   S37,822   S19,380     S1,386   S14,378   S24,578   S12,0805     S1,228   S4,930   S6,751   S1,0805     S1,386   S4,930   S6,751   S1,080     S1,386   S4,930   S6,751   S1,080     S1,386   S4,930   S6,751   S1,080     S1,386   S4,380   S2,739   S1,637   S1,730     S1,220   S20   S20   S20     S1,220   S1,821   S2,000   S1,080     S1,230   S1,831   S2,930   S1,090     S1,230   S1,831   S2,930   S1,090     S1,230   S1,831   S2,930   S1,090     S2,304   S2,304   S1,091   S2,000     S2,304   S2,304   S2,304   S2,304     S2,304   S2,304   S2,304     S2,304   S2,304   S2		\$6,494	\$6,590	\$6,811	\$9,536		(9:536)
(5) 113,368         \$75,573         \$84,354         \$120,805         \$120,905		\$19,350	\$14,379	\$24,778	\$37,822		(37,822)
85,288         \$4,950         \$6,751         \$0           \$41,326         \$4,950         \$6,731         \$1,716           \$41,326         \$4,950         \$6,339         \$1,2400         \$1,716           \$41,326         \$40,406         \$45,339         \$49,409         \$1,739         \$1,739         \$1,700		\$113,363	\$75,573	\$84,543	\$120,805		(120,805)
S215   S41,356   S41,3716   S41,305   S41,324   S41,326   S42,325   S42,406   S45,325   S42,406   S45,325   S42,406   S45,325   S42,406   S45,325   S42,406   S42,325   S42,406   S42,325   S42,406   S42,425   S42,406   S42,425   S42,406   S42,425   S42,406   S42,425   S42,42		\$2,288	\$4,950	\$6,751	\$0		0
\$6,935         \$40,406         \$45,329         \$40,409         \$40,406         \$45,329         \$40,409         \$15,548         \$14,000         \$15,548         \$14,000         \$15,548         \$14,000         \$12,548         \$14,000         \$12,548         \$14,000         \$12,000         \$12,000         \$12,000         \$12,000         \$264,000		\$810	\$795	\$1,637	\$1,716		(1,716)
\$6,935         \$9,965         \$8,385         \$15,548         814,000         8           \$299,618         \$2270,400         \$2277,391         \$404,733         \$1,078,000         \$6           \$174,975         \$734,818         \$744,728         \$401,733         \$1,078,000         \$6           \$171         \$592         \$50         \$0         \$1,078,000         \$6           \$171         \$592         \$50         \$1,078,000         \$6           \$444         \$50         \$50         \$0         \$250,00		\$41,356	\$40,406	\$45,329	\$49,409		(49,409)
(a)         (a) <td></td> <td>\$6,935</td> <td>\$96'6\$</td> <td>\$8,385</td> <td>\$15,548</td> <td></td> <td>(15,548)</td>		\$6,935	\$96'6\$	\$8,385	\$15,548		(15,548)
K3295,618         \$220,400         \$277,391         \$401,733         \$5401,733         \$5,000         \$667         \$670         <				0		814,000	814,000
FS   FS   FS   FS   FS   FS   FS   FS	ded Staff			0		264,000	264,000
FS   STA6,975   STA4,818   STA4,258   St999,402   ST,078,000   ST,07		\$295,618	\$270,400	\$277,391	\$401,733	\$1,078,000	\$676,267
FES   Si171   Si592   Si500   Si15   Si64   Si6500   Si152   Si6500	rices	\$746,975	\$734,818	\$744,258	\$999,402	\$1,078,000	\$78,598
\$171         \$592         \$500         \$155           \$64         \$0         \$0         \$0           \$550         \$0         \$0         \$0           \$550         \$0         \$0         \$0           \$11,220         \$1,862         \$2,000         \$0           \$11,220         \$1,862         \$2,000         \$0           \$1,1,220         \$4,419         \$0         \$0           \$1,236         \$4,419         \$0         \$0           \$1,091         \$4,000         \$1,120         \$0           \$1,633         \$4,435         \$60,310         \$1,73           \$1,633         \$24,435         \$60,310         \$1,73           \$1,634         \$10,917         \$4,000         \$1,173           \$1,633         \$24,435         \$50,348         \$1,773           \$1,634         \$50,919         \$50,848         \$1,773           \$1,24,316         \$50,779         \$10,917         \$10,6220           \$1,24,316         \$50,7425         \$1,862         \$1,862           \$2,44,316         \$50,7425         \$1,863         \$1,869           \$2,469         \$1,481         \$1,481         \$1,481           \$2,14	ES			Onth			
\$64         \$0         \$0           \$520         \$0         \$0           \$454         \$0         \$0         \$0           \$454         \$0         \$0         \$0         \$0           \$11,220         \$1,862         \$2,000         \$0         \$25,000         \$2,060 <td></td> <td>\$171</td> <td>\$592</td> <td>\$200</td> <td>515</td> <td></td> <td>(515)</td>		\$171	\$592	\$200	515		(515)
\$500         \$		\$64	\$0	\$0	0		0
\$454         \$0         \$0         250,000         2.000           \$11,220         \$1,862         \$2,000         2,060         250,000         2,000           \$1,220         \$4,419         \$0         0		\$500	\$0	\$0	0		0
\$11,220         \$1,862         \$2,000         \$0		\$454	\$0	\$0	0	250,000	250,000
\$17,396 \$4,419 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		\$11,220	\$1,862	\$2,000	2,060		(2,060)
\$0         \$1,090         \$0 <th< td=""><td></td><td>\$17,396</td><td>\$4,419</td><td>\$0</td><td>0</td><td></td><td>0</td></th<>		\$17,396	\$4,419	\$0	0		0
stratement         \$8,194         \$10,917         \$4,000         4,120           ord Paving)         \$12,893         \$44,435         \$60,310         62,119         62,119         (1)           ord Paving)         \$1,653         \$44,435         \$60,310         62,119         (1)         (1)           stratement         \$1,653         \$29,919         \$30,848         31,773         (1)         (1)           stratement         \$124,316         \$92,779         \$103,126         106,220         (1)         (1)           Plant         \$82,046         \$46,278         \$56,323         58,013         18,669         (1)           ings         \$7,968         \$7,425         \$18,125         18,669         (1)         (1)           ods         \$50         \$60		\$0	\$1,090	\$0	0		0
\$12,893         \$44,435         \$60,310         62,119           \$1,653         \$29,919         \$30,848         31,773           \$3,004         \$50,779         \$106,220         0           \$124,316         \$92,779         \$10,620         0           \$82,046         \$46,278         \$56,323         \$8,013           \$7,968         \$7,425         \$18,125         \$20,000           \$7,968         \$14,817         \$500         0           \$22,469         \$14,817         \$500         0           \$2         \$0         \$0         0           \$36,166         \$38,637         \$0         0           \$36,166         \$38,637         \$0         0           \$50,106         \$0         \$1,483         \$0           \$2,122         \$0         \$1,483         \$0	IVI & K Wastewater Generators	\$8,194	\$10,917	\$4,000	4,120		(4,120)
\$3,004 \$50 \$50 \$0 \$124,316 \$92,779 \$103,126 \$0 \$82,046 \$46,278 \$56,323 \$8,013 \$18,669 \$0 \$7,968 \$7,425 \$18,125 \$18,669 \$0 \$32,469 \$14,817 \$500 \$0 \$0 \$0 \$0 \$32,469 \$14,817 \$500 \$0 \$0 \$0	M & R Wastewater Lift Stations M & R-WW Manhole Raising(Cord Paving)	\$12,893	\$44,435	\$50,310	82,119		(62,119)
tt         \$124,316         \$92,779         \$103,126         106,220         (1)           it         \$82,046         \$46,278         \$56,323         58,013         (1)           it         \$7,968         \$7,425         \$18,125         18,669         (1)           it         \$52,469         \$14,817         \$500         50         (1)           Clean         \$0         \$0         \$0         (1)         (1)         (1)           clean         \$36,166         \$38,637         \$0         0	õ	\$3,004	\$50	0\$	0		0
It         \$82,046         \$46,278         \$56,323         58,013         6         7         8         8         7         7         8 <td>a)</td> <td>\$124,316</td> <td>\$92,779</td> <td>\$103,126</td> <td>106,220</td> <td></td> <td>(106,220)</td>	a)	\$124,316	\$92,779	\$103,126	106,220		(106,220)
(2)         (2) <td>M &amp; R-Wastewater Treatment Plant</td> <td>\$82,046</td> <td>\$46,278</td> <td>\$56,323</td> <td>58,013</td> <td></td> <td>(58,013)</td>	M & R-Wastewater Treatment Plant	\$82,046	\$46,278	\$56,323	58,013		(58,013)
\$32,469         \$14,817         \$500         515         6         7         7         7         7         7         7         7         7         7         7         8         8         7         7         8         9         8         8         8         8         9         8         8         9         8         9         9         8         9         9         9         9         9         9         9         9         9         9         9	- Buildings	\$2,968	\$7,425	\$18,125	18,669		(18,669)
\$32,469         \$14,817         \$500         515         6         6           Clean         \$0         \$0         0 <td></td> <td></td> <td></td> <td></td> <td>20,000</td> <td></td> <td>(20,000)</td>					20,000		(20,000)
\$0         \$0         \$0         0           \$0         \$0         \$0         0           \$36,166         \$38,637         \$0         0         0           \$0,106         \$0,772         \$0         0         0         0           \$9,106         \$0         \$1,440         1,483         0         0         0	Maintenance & Repairs - Grounds	\$32,469	\$14,817	\$200	515		(515)
\$36,166 \$38,637 \$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		\$0	\$0	\$0	0		0
\$36,166         \$38,637         \$0         0           \$0         \$7,727         \$0         0           \$9,106         \$0         \$1,440         1,483           \$2,122         \$0         \$0         0	& Hydro Clean	\$0	\$0	\$0	0		0
\$9,105 \$0 \$1,440 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$36,166	\$38,637	\$0	0		0
\$9,106         \$0         \$1,440         1,483           \$2,122         \$0         \$0         0		\$0	\$7,727	\$0	0		0
\$2,122 \$0 00		\$9,106	\$0	\$1,440	1,483		(1,483)
		\$2,122	\$0	80	0		0

C	D F	9	I	7		λ ,
SERVICES DIST	וכז					
ID LEVEL ANALYSIS						
- FUND -	2, DEPARTMENT -	12		3%		
WASTEWATER FUND	ACTUAL	(unaudited)	ESTIMATED	2019/20 page page page page page page page page	2019/20	2019/20
WASTEWATER DEPARTMENT - 12	FY 2016/2017	FY 2017/2018	FY 2018/2019	BUDGET	ESTIMATES	VARIANCE
laint. & Repairs - Vehicles Non-Licensed	\$2,702	\$451	\$3,782	3.895		(3 895)
Maint. & Repairs - Vehicles - Vactor	\$2,115	\$3,630	\$3,000	3,090		(3:090)
Computer Services	\$880	\$0	\$401	413		(413)
Computer/Copier/Printer Supplies/Maint.	\$2,397	\$3,087	\$5,000	5,150		(5,150)
Replace Computers				10,000		(10,000)
Security & Safety	\$8,741	\$3,710	\$4,000	4,120		(4,120)
Office Supplies	\$5,893	\$5,691	\$3,245	3,342		(3,342)
Printing & Shipping	690'5\$	\$5,689	\$13,361	13,762		(13,762)
Bank Services	\$22	0\$	\$0	0		0
Printing/Forms	\$2,548	\$2,137	\$2,014	2,074		(2,074)
Membership Dues, Publications/Books	\$657	\$754	\$343	353		(353)
Government Fees & Licenses	\$89,141	\$83,129	\$91,072	93,804	94,000	196
SWPPP Update				3,000		(3,000)
Haz-Com Update				2,000		(2,000)
Fuel Storage Emergency Response Update				2,000		(2,000)
Odor Control Update				2,000		(2,000)
SSMP Update				14,000		(14,000)
Operation Maint & Mgmt Program Update				14,000		(14,000)
Utilities - Cell Phone	\$1,398	\$1,484	\$2,506	2,581		(2,581)
Utilities - Electricity	\$209,974	\$199,902	\$242,946	250,234	225,000	(25,234)
Utilities - Gas	\$1,280	\$1,138	\$794	818		(818)
Utilities - Internet	\$5,202	\$5,367	\$6,511	902'9		(902'9)
Utilities - Phone-Land Lines, Faxes, Alarms	\$6,229	\$6,033	\$7,822	8,057		(8,057)
Utilities - Water	\$13,344	\$5,299	\$1,403	1,445		(1,445)
M & R Communications Equipment	\$150	\$447	\$0	0		0
Equipment Rental	\$9,595	\$697	\$1,000	1,030		(1,030)
Professional Services - Engineering	\$0	\$407	\$0	0		0
Professional Services - GIS Development	\$3,735	\$4,885	\$6,000	6,180		(6,180)
Professional Services - District Counsel	\$3,933	\$3,743	\$0	0		0
Land Conservancy - Lot Inventory, Etc.	\$1,438	0\$	\$0	0		0
Professional Services - Misc./Other	\$44,063	\$19,527	\$5,000	5,150		(5,150)
Outside Services	\$3,881	\$28,721	\$2,333	2,403		(2,403)
Emergency & Medical Supplies	\$165	\$0	\$200	515		(515)
Department Operating Supplies	\$484	\$0	\$100	103		(103)
Lab Tests	\$25,223	\$28,002	\$25,000	25,750		(25,750)
ab Testing	\$125	\$0	\$0	0		0
		FUND TIMENT - 12 Non-Licensed - Vactor pplies/Maint. pplies/Maint. pplies/Maint. pplies/Maint. pplies/Maint. pplies/Maint. pplies/Maint. cactor ponse Update ponse Update ponse Update ponse Update ponse Update ponse Consel pment porty, Etc. /Other lies	D   F   G	## Carrier Control	SERVICES DISTRICT         G         H         I         J           NUND         ACTUAL         (Imandited)         ESTIMATED         PRODOSED           TOWACTOT         FY 2015/2017         ESTIMATED         PRODOSED           TOWACTOT         S2,702         \$431         \$5,000         \$3,090           Vactor         S2,715         \$3,632         \$5,000         \$3,090           Split         S2,702         \$3,000         \$3,000         \$3,000           PV 2015/2017         FY 2017/2018         FY 2018/2019         \$3,000           PV 2016         S2,702         \$3,000         \$3,000           Split         S2,000         \$3,000         \$3,000           Split         S3,000         \$3,000         \$3,000           Split         S3,000	F   G   H   I   J   K   X

1	7	C & H	(2.875)	(3,508)	(2,060)	(1,030)	(11,112)	(118)	0	(6,120)	0	(3,060)	100,000	,231)		0	(0000'6)	(25,000)	0	0	0	0	0	0	0		0 0	0	(160,000)	(340,000)	0	0	0	0	0	500 000
2		2019/20 EST. P218 VARIANCE				2	(1)			9)		3)	100	(\$160,231			5)	(25											(160	(340						201
>	<	2019/20 PROP. 218 ESTIMATES											100,000	\$669,000																					3	200 000
_	**************************************	2019/20 PROPOSED BUDGET	2,875	3,508	2,060	1,030	11,112	118	0	6,120	0	3,060	0	\$829,231			000'6\$	\$25,000											\$160,000	\$340,000					Ī	
		ESTIMATED FY 2018/2019	\$2,791	\$3,406	\$2,000	\$1,000	\$10,788	\$115	0\$	\$5,942	\$0	\$2,971	0	\$740,030			0	0	\$0	\$164,509	\$60,340	\$0	0\$	\$ \$0	800	\$45,000	\$57,040								0 (	C
Ų		(unaudited) ACTUAL FY 2017/2018	\$2,348	\$2,297	\$2,787	\$0	\$10,598	\$0	\$0	\$1,878	\$0	\$2,674		\$743,910					\$0	\$1,079	\$0	\$29,185	\$6,780	\$17,250	\$53,204	001100										
ш	DEPAR	ACTUAL FY 2016/2017	\$1,734	\$2,102	\$3,162	\$2,085	\$7,682	\$109	\$0	\$3,801	\$100	\$4,751		\$833,097					\$346,929																	
	ITY SERVICES DISTI IS RTMENT - FUND -	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	Lab Supplies	Small Tools and Equipment	Clothing and Uniform	Office Furniture/Equipment	Fuel - Gas and Diesel	Meeting Expenses	Travel, Training, Seminars-Directors	Travel, Training, Seminars-Employees,	Employee Recognition	Employee Recruitment	Prop 218 Other	Total Services & Supplies	CAPITAL OUTLAY		Security Improvements @ WWTP	Replace Racks on 1996 F150 Truck	Capital Assets	WWTP Influent Screen Installation	Hand Rails On Digesters	Hand Rails on Main Walkway/Pump	Screw screen Compactor With Auger	Emuent Pump	Influent Station Improvements	LS A-1 Control Panel Upgrade	Crane Truck		Wastewater SST - PG&E Turnkey	CIP - Priority #1 Projects (unallocated)						Prop 218 Estimates
00		ACCOUNT NO.	6092	6093	6094	6095	9609	6115	6120D	6120E	6124	6125							6170	6170F	6170F	6170F	6170F	61/UF	6170F	6170	6170			Note #1						
⋖	- N w	4 2 9 1	134	135	136	137	138	139	140	141	142	143	144	146	147	149	150	151	152	153	154	155	156	127	1,00	160	161	162	163	164	165	166	167	168	7 00	

N												-			
>-		2019/20 EST. P218 VARIANCE	(\$34.000)		(132.000)	(29 984)	(02,75)	(10 479)	(2.424)	160,000	(\$42.847)		(70,770)	(\$70,770)	(\$229,250)
×		2019/20 PROP. 218 ESTIMATES	\$500,000							160,000	\$160,000		479,000	\$479,000	\$2,886,000
Z C	3%	2019/20 PROPOSED BUDGET	\$534,000		\$132,000	\$29,984	\$27,960	\$10,479	\$2,424		\$202,847		\$549,770	\$549,770	\$3,115,250
Ξ		ESTIMATED FY 2018/2019	\$326,889		\$128,000	\$35,899	\$27,960	\$0\$	0\$	0	\$191,859		476,913	\$476,913	\$2,479,949
O	12	(unaudited) ACTUAL FY 2017/2018	\$117,278		\$118,000	\$41,496	\$6,628	0\$	\$0		\$166,124		461,098	\$461,098	\$2,223,228
F	RICT 12, DEPARTMENT - 12	ACTUAL FY 2016/2017	\$346,929		\$114,000	\$33,686		\$0	\$0	0	\$147,686		429,775	\$429,775	\$2,504,462
O C	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12,	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	Total Capital Outlay	DEBT SERVICE	Loan Principal	Interest Expense	Interest Expense - Interfund Loan	Loan Principal-Muni Fin Ford Crane Trk	Interest Expense - Muni Fin Ford Crane Trk	Prop 218 Estimates	Total Debt Service	ADMINISTRATIVE COST ALLOCATION	Administrative Cost Allocation	Total Administrative Cost Allocation	Total Expenditures
A B		ACCOUNT NO.			2603	6180C	6180	6180	6180H						
	- N a	4 50 0	172	173	174	175	176	177	178	179	181	182	183	185	186

A REAL PROPERTY.	- Stiller					-		
e min		CAMBRIA COMMUNITY SERVICES DISTRI FUND LEVEL ANALYSIS	RICT					
9		WASTEWATER DEPARTMENT - FUND - 1	12, DEPARTIMENT - 12	12		3%		
AC	ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL FY 2016/2017	(unaudited) ACTUAL FY 2017/2018	ESTIMATED FY 2018/2019	2019/20 PROPOSED BUDGET	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
187								
188		OPERATING SURPLUS/(DEFICIT)	(\$486,602)	(\$73,216)	\$57,563	(\$90,335)	\$122,000	(\$212,335)
189		TRANSFERS & ENCUMBRANCES						
190 01 4	01 4625	Transfers In - From General Fund	\$0	\$0	\$27,722			O
191		(Transfers Out)			(\$74,783)			0
192		Encumbrances - Sources of Funding			\$0			
193		Encumbrances - (Designated Funds)			0\$			
195		NET TRANSFERS & ENCUMBRANCES	0\$	\$0	(\$47,061)	0\$	\$0	ŞO
196		RESERVES						
197		Use of Reserves			\$0\$			0
198		(Additions to Reserves)			0\$			0
199		Other Adjustments			0\$			0
201		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	0\$	\$0	\$0
202		NET BUDGETARY SOURCES/USES	(\$486,602)	(\$73,216)	\$10,502	(\$90,335)	\$122,000	(\$212,335)
203								
204		RESERVES						
205		Beginning Reserves						
206		Operating Surplus / (Deficit)	(\$486,602)	(\$73,216)	\$57,563	(\$80,335)	\$122,000	(\$212,335)
207		Transfers & Encumbrances	\$0	\$0	(\$47,061)	\$0	\$0	\$0
208		ENDING RESERVES	(\$486,602)	(\$73,216)	\$10,502	(\$90,335)	\$122,000	(\$212,335)

## CAMBRIA COMMUNITY SERVICES DISTRICT RESERVE POLICY

**Purpose:** The Cambria Community Services District shall maintain reserve funds from existing unrestricted funds as designated by the District's Reserve Policy. Funds established under this policy shall function as both Capital Outlay and Contingency Reserves. This policy establishes the procedure and level of reserve funding to achieve goals, including the following:

- a. Maintain operational sustainability in periods of economic uncertainty.
- b. Contingencies (i.e. unplanned but necessary expenditures, emergencies, disasters, etc.)
- c. Fund replacement and major repairs for the district's major assets and infrastructure.
- d. Fund multi-year capital improvements.
- e. Fund designated projects/programs or other special uses not otherwise funded by current operational income, grants or other available sources.

The District will account for reserves as required by Governmental Accounting Standards Board Statement No. 54 which distinguishes reserves as among these classes: non-spendable, restricted, committed, assigned and unassigned. The reserves stated by this policy, unless otherwise required by law, contract, or district policy shall be deemed "unassigned" and "assigned" reserves. Reserves set aside pursuant to this Policy will be matched by cash investments.

**Policy:** Use of District Reserves is limited to available "Unrestricted" Funds, including donations, interest earned, fees for service, tax revenues or other non-grant earnings. All special use funds will be designated by formal action of the Board of Directors.

- a. Reserve Funds will be set aside in each of the District's three Funds (General, Water and Wastewater). The Board of Directors will determine the amount to be set aside as Reserves as line-items in the Annual Budget. At a minimum, the lesser of \$\_\_\_\_\_ and \_\_% of revenue will be set aside. In the event that any of the District's Funds receives material, unanticipated eligible revenue (e.g. a windfall) or budget surplus, the Board will consider setting aside some or all of such unanticipated revenue or surplus for reserves before committing expenditure for other purposes. The accumulated balance of unassigned Reserve Funds will not exceed \_\_\_% of the respective Fund's prior year Unrestricted Income. Assigned Reserve Funds shall not exceed the specific purpose for which they are accumulated.
- b. Reserves will be set aside for the following purposes:
  - a. General Fund unassigned Reserves:
    - i. Operating Reserve: Funds to be used to provide for operations in anticipation of Property Tax receipts. Any reserves used for this purpose will be replaced when the Property Taxes are received.
    - ii. Contingencies
  - b. General Fund assigned Reserves:
    - i. Vehicle Fleet purchases to support District operations.
    - ii. Technology Reserve to purchase hardware and software to support District operations.

#### Attachment to Regular Business Item 3.B.

- iii. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
- iv. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.
- c. Water Fund unassigned Reserves:
  - i. Income buffer to be used when income is reduced as a result of unanticipated drops in demand due to conservation during dry years
  - ii. Contingencies.
- d. Water Fund assigned Reserves:
  - i. SWF Operations set aside during years of non-operation to anticipate expenses incurred when the plant is operated.
  - ii. Vehicle Fleet purchases to support District operations.
  - iii. Technology Reserve to purchase hardware and software to support District operations.
  - iv. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
  - v. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.
- e. Wastewater Fund unassigned Reserves:
  - i. Income buffer to be used when income is reduced as a result of unanticipated drops in demand due to conservation during dry years.
  - ii. Contingencies
- f. Wastewater Fund assigned Reserves:
  - i. Vehicle Fleet purchases to support District operations.
  - ii. Technology Reserve to purchase hardware and software to support District operations.
  - iii. Capital Improvement expenditures to purchase necessary capital assets or repair, replace, or extend the life of existing assets.
  - iv. Special Projects identified by District Staff or the Board of Directors including responses to regulatory requirements.

**Monitoring Reserve Levels:** The General Manager, in collaboration with the Financial Manager, will report to the Board of Directors, on a semi-annual basis, Reserve Balances and Activity. Additional information will be provided:

- a. When a major change in conditions threatens the reserve levels established by this policy,
- b. When a major change in conditions calls the effectiveness of this policy into question, or
- c. Upon Board of Directors request.

Revision 2, 5/20/19, DRAFT

#### Color Code of Text

Blue - Steidel

Green – From CCSD Board Bylaws, Tailored for Committee Use, by direction of President Pierson Red – Latest Language in R&I Bylaws

Purple – Finance Committee Language which differs in structure from R&I Bylaws

## CAMBRIA COMMUNITY SERVICE DISTRICT FINANCE STANDING COMMITTEE BYLAWS

#### I. STATEMENT OF PURPOSE AND AUTHORITY

- A. The Finance Standing Committee serves as an Advisory resource to the Cambria CSD Board of Directors providing oversight for transparent budget processes and financial management that promote fiscal stability and instill public trust. In addition, the Committee will support and work directly with the General Manager and Finance Manager in enhancing financial integrity and monetary discipline.
- B. Maintain collaborative working relationships with the public, **other standing committees** and the CCSD Board of Directors. Support other standing committee's fiscal review needs.
- C. Apart from their normal function as part of this advisory resource, Committee members have no individual authority and may not represent the Committee or the CCSD in any policy, act or expenditure.

#### II. STATEMENT OF RESPONSIBILITIES

- A. At the direction of the Cambria CSD Board of Directors: 1) discuss, receive public input and advise the Board on Financial matters; 2) provide financial review, assessment and recommendations to district staff and CCSD Board of Directors regarding potential projects available to the district by private, public, county or state entities.
- B. Members of the Committee and their activities are bound by all applicable provision of the Brown Actions (Government Cod Sections 54950, et seq.).
- C. Member of the Committee shall not participate in discussion of, or vote on issues constituting conflicts of interest "no public official shall make, participate in making, or in any attempt to use his official position to influence a governmental decision in which he/she knows or has reason to know he/she has a financial interest." (Government Code Section 87100).
- D. Members of the Committee are charged with protecting and upholding the public interest and exhibiting the highest level of ethics in all actions.

#### III. TERMS OF APPOINTMENT AND OFFICES

- A. The Committee shall consist of five members from the community with full voting privileges and one ex officio board director as chairperson. Committee members shall be appointed by the CCSD Board of Directors with a majority vote.
- B. Each Citizen Committee member shall serve a two-year term. Upon the request of a retiring Committee member, at the end of a completed term of office, with the recommendation of the Committee, and at the direction of the CCSD Board of Directors, a committee member may be appointed for additional term two year terms, in increments.
- C. Each Committee member shall live within the CCSD boundaries, hold no other public office within the CCSD, and shall serve at the pleasure of the CCSD Board.
- D. The members of the Committee shall elect a Vice-Chairperson and Secretary, and the Chairperson shall be appointed by the CCSD Board of Directors. The Chairperson shall preside over meetings, appoint appropriate committees, sign reports, establish meeting agendas and represent the Committee at the regular Board meeting. In the absence of the Chairperson, the duties of this office shall be performed by the Vice Chairperson. The terms of these offices shall be one year with elections occurring at the first regular meeting of each year.

#### IV. DUTIES OF COMMITTEE OFFICERS AND COMMITTEE MEMBERS

- A. The Chairperson shall:
  - 1. Chair the Finance Committee Meetings
  - 2. Chair the Finance Executive Committee to include the Chairperson and Vice Chairperson
  - 3. Vote only in the event of a tied vote of the community members of the Committee.
  - 4. Coordinate input for agenda topics for the monthly Finance Committee meetings with CSD staff.
  - 5. Develop an Annual Calendar of Events that includes Joint Standing Committee meetings supporting budget development.
  - 6. Appoint Ad hoc committees as needed.
  - 7. Act as liaison to CCSD standing committees and appoint representatives to act as liaison to other committees.
- B. The Vice Chairperson shall:
  - 1. Perform the duties of the Chairperson in his or her absence.
  - 2. Coordinate preparation of Finance priorities with the Chairperson to be submitted to the CCSD staff.
  - 3. Attend Executive Committee meetings as needed.

#### c. The Secretary shall:

- 1. Record the minutes of the meetings, ensuring the accuracy of when, how and by whom the Committee's business was conducted. Minutes are recorded in written form as well as my audio recording.
- 2. Include at a minimum: The date, time and location of the meeting; a list of the Committee members present and absent; a record of reports presented and by whom; the text of motions presented and description of any action taken, list of items considered for future agenda, time of meeting adjournment.
- 3. Submit the draft written minutes and audio recording to CCSD staff for the record.

#### D. Committee Members:

- 1. Information that is exchanged before meetings shall be distributed through the District Clerk and Committee members will receive all information being distributed as part of the normal meeting Agenda posting.
- 2. Committee members shall at all time conduct themselves with courtesy to each other, to staff and to member of the audience present at Board meeting.
  - 3. Individual Committee members have the right to disagree with ideas or opinions, while being respectful. Once the Committee takes action, individual members should not create barriers to the implementation of any action voted upon by the committee.

#### V. AGENDA PROCEDURE

- A. Finance Standing Committee Regular Meetings
  - 1. The Committee shall meet within the jurisdictional boundaries of the CCSD except in an emergency.
  - 2. Member shall provide input on the agenda to the Chairperson.
  - 3. Executive Committee shall develop the draft agenda with the CCSD staff
  - 4. CCSD staff shall prepare the final agenda, attachments and emails to all Finance Committee members. Agendas are distributed to an agenda distribution list.
  - 5. CCSD staff shall post agendas at the District Administrative Office, Veteran's Memorial Hall, and the Cambria Public Library.

#### VI. Ad Hoc Committees

The Chairperson shall appoint Ad Hoc committees as may be deemed necessary or advisable. The duties of an Ad Hoc committee shall be outlined at the time of the appointment and an ad Hoc committee shall be considered dissolved when its final report has been made.

#### VII. COMMITTEE PROCEDURES

- A. The committee shall meet on the fourth Tuesday of each month unless otherwise publicly noticed 72 hours in advance. The Committee may call public noticed special meetings as needed.
  - B. A majority of the committee members shall constitute a quorum.
- C. All Committee meetings shall be conducted by laws governing open meetings and public participation
- D. The CCSD Board shall appoint staff liaison to the Committee for the purpose of improving the flow of communication between the entities.
- E. The CCSD General Manager, or his/her designated representative(s) shall assist the Committee as Staff to the Committee
- F. After two consecutive unexcused absences of a committee member, the Committee, by a majority vote, may recommend to the CCSD Board the dismissal of said Committee member.
- G. Should a Committee member disrupt Committee meetings or participate in behavior contrary to the charges and responsibilities of the Committee, the Committee, by a majority vote, may recommend to the CCSD Board the removal of said member.
- H. Committee members desiring to resign shall submit a letter of resignation to the Committee Chairperson and this shall be forwarded to the CCSD Board.
- I. Each committee member shall be appointed for a two-year term in concurrence with the CCSD Board of Director elections. Committee members shall be asked to declare their intent to continue service yearly. When committee members decide to terminate service, the remaining committee members shall recommend community members to be voted on by the CCSD Board of Directors. (This is from R&I Committee Adopted Bylaws) (This different from the Finance article J below.)
- I. To fill a vacancy on the Standing Finance Committee resulting from the expiration of a regular term of office with no request for reappointment, such vacancy shall be advertised for a minimum of two weeks in the local Newspaper, and posted at all Cambria CSD public information bulletin boards. The application period shall extend from the date of first posting the vacancy until a date four weeks following. Applications may be obtained at the Cambria CSD Administrative Offices during normal business hours during the application period. (This is from Finance Bylaws).
- J. Vacancies of unexpired terms of office of regular Committee members shall be filled from current applications. Such vacancy shall be filled by appointment of the Cambria CSD Board of Directors. (This is from Finance Bylaws).

#### VIII. PARLIAMENTARY AUTHORITY

The rules contained in the current edition of ROBERT'S RULES OF ORDER, Newly Revised, shall govern the Committee in all cases to which they are applicable and in which they are not consistent with these bylaws, any special rules of order the Committee may adopt and statutes applicable to the Committee that do not authorize the provision of these laws to take precedence.

#### IX. AMENDMENTS TO BYLAWS

The Bylaws may be amended by majority vote at any regular meeting of the Committee provided that written notice of the proposed changes is mailed to each member of the Committee no less than one week in advance. Changes must be approved by the CCSD Board.