



CAMBRIA COMMUNITY SERVICES DISTRICT

MEETING	TIME & DATE	LOCATION
Finance Committee	10:00 AM Tuesday, April 23, 2024	Cambria Veterans' Memorial Hall 1000 Main Street, Cambria, CA 93428

AGENDA

Regular Finance Committee Meeting

Tuesday, April 23, 2024 10:00 AM

In person at:

**Cambria Veterans' Memorial Hall
1000 Main Street, Cambria, CA 93428**

AND via Zoom at:

Please click the link to join the webinar: [HERE](#)

Webinar ID: 818 9135 4260

Passcode: 504651

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the CCSD Administration Office, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at <https://www.cambriacsd.org/>. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting or if you need the agenda or other documents in the agenda packet provided in an alternative format, contact the Confidential Administrative Assistant at 805-927-6223 at least 48 hours before the meeting to ensure that reasonable arrangements can be made. The Confidential Administrative Assistant will answer any questions regarding the agenda.

1. OPENING

1.A Call to Order

1.B Establishment of Quorum

1.C Chair Report

1.D Ad Hoc Subcommittee Report(s)

1.E Committee Member Communications

2. 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. Future agenda items can be suggested at this time. 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.

3. CONSENT AGENDA

3.A Consideration to Approve the March 26, 2024 Regular Meeting Minutes

4. REGULAR BUSINESS

4.A Discussion and Consideration of Third Quarter Budget Report

4.B Discuss, Review and Approve the Investment Policy Revisions and Approve Recommendations to the CCSD Board of Directors

4.C Discussion and Consideration to Appoint an Ad Hoc Subcommittee on Long-Term Financial Planning

5. FUTURE AGENDA ITEM(S)

6. ADJOURN



CAMBRIA COMMUNITY SERVICES DISTRICT

MINUTES OF MARCH 26, 2024, REGULAR FINANCE COMMITTEE MEETING OF THE CAMBRIA COMMUNITY SERVICES DISTRICT

A regular meeting of the Finance Committee of the Cambria Community Services District was held at the Cambria Veterans' Memorial Hall, located at 1000 Main Street, Cambria, CA 93428, on Tuesday, March 26, 2024 at 10:00 AM

1. OPENING

1.A Call to Order

Chairman Gray called the meeting to order at 10 a.m.

1.B Establishment of Quorum

A quorum was established.

Committee members present: Chairman Tom Gray, Cheryl McDowell, David Pierson, Karen Chrisman, Keith Hinrichsen, and Scott McCann.

Staff present: Matthew McElhenie, General Manager; Haley Dodson, Confidential Administrative Assistant; Denise Fritz, Administrative Department Manager; Jim Green, Utilities Manager; Cody Meeks, Water Supervisor; and Tristan Reaper, Program Manager.

Hr. Hom attended as the representative of the auditor.

1.C Chair Report

Chairman Gray had no report.

1.D Ad Hoc Subcommittee Report(s)

No reports were received.

1.E Committee Member Communications

None were received.

2. PUBLIC COMMENT

There were no comments received.

3. CONSENT AGENDA

3.A Consideration to Approve the February 27, 2024 Regular Meeting Minutes

Mr. Pierson moved to approve the minutes.

Mr. Hinrichsen seconded the motion.

Motion passed 5-0.

4. REGULAR BUSINESS

4.A Receive and Discuss Independent Auditor's Report and Financial Statements for Fiscal Year 2022/2023

Ms. Fritz introduced the item and Hr. Hom reviewed the findings of the audit. A discussion ensued concerning the pension funding and other issues in the audit. Chair Gray pointed out that Street Lighting needed to be added as a power of the District. Some minor corrections were recommended, and Ms. Fritz and Mr. Hom said they would make those.

Mr. Hinrichsen moved to forward the audit to the Board of Directors and recommend accepting the audit.

Mr. McCann seconded the motion.

Motion passed 5-0.

4.B Discussion on Phasing and Payment Options for Advanced Metering Infrastructure Replacement

Ms. Fritz introduced the item and Mr. Green reviewed the phasing and the plan to finance part of the procurement. Considerable discussion followed and all issues were clarified by Ms. Fritz and Mr. Green.

Mr. Pierson moved to submit the phasing and payment options for Board approval.

Mr. Hinrichsen seconded the motion.

Motion passed 5-0.

4.C Discussion and Consideration to Appoint an Ad Hoc Subcommittee on Allocation of Administrative Overhead

Chair Gray appointed a two-person Ad Hoc committee of Mr. Hinrichsen and Mr. Pierson to work with Ms. Fritz on this most perplexing and challenging issue.

5. FUTURE AGENDA ITEM(S)

Chairman Gray asked for any future agenda items. The agenda will include the 2024/25 budget, the 3rd quarter budget review and appointing an Ad Hoc committee to work with Ms. Fritz on the Long-Range Planning template.

6. ADJOURN

Chairman Gray adjourned the meeting at 11:35 a.m.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. 4.A.

FROM: Matthew McElhenie, General Manager
Denise Fritz, Finance Manager

Meeting Date: April 23, 2024

Subject: Review of Third Quarter Budget
Report and Staff Recommendation

RECOMMENDATIONS:

It is recommended that the Finance Committee discuss and review the fiscal year 2023/2024 third-quarter budget report and recommend to the Board of Directors that the fiscal year 2023/24 third-quarter budget report be received and filed.

DISCUSSION:

There were no additional budget adjustments in the third quarter.

The Board adopted the CIP list, and the PG&E IGA project accounting has been updated to reflect the activities from July 1, 2023, to March 31, 2024.

It is recommended that the Finance Committee recommend to the Board of Directors that the fiscal year 2023/24 third-quarter budget report be received and filed.

Attachment: Third Quarter Budget Report Fiscal Year 2023/2024

CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2023-2024

3rd QUARTER REPORT

April 23, 2024

GENERAL FUND SUMMARY

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



Cambria Community Services District, CA

Budget Report Group Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
Revenue	4,112,599.00	4,305,270.83	167,740.30	2,643,770.34	0.00	-1,661,500.49	38.59%
Expense	4,195,445.00	4,746,702.83	90,211.72	3,192,300.72	0.00	1,554,402.11	32.75%
Fund: 01 - GENERAL FUND Surplus (Deficit):	-82,846.00	-441,432.00	77,528.58	-548,530.38	0.00	-107,098.38	-24.26%
Report Surplus (Deficit):	-82,846.00	-441,432.00	77,528.58	-548,530.38	0.00	-107,098.38	-24.26%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable	(Unfavorable)
01 - GENERAL FUND	-82,846.00	-441,432.00	77,528.58	-548,530.38	0.00	-107,098.38	
Report Surplus (Deficit):	-82,846.00	-441,432.00	77,528.58	-548,530.38	0.00	-107,098.38	

GENERAL FUND
FIRE DEPARTMENT - 01



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Fund: 01 - GENERAL FUND	Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
							Favorable	Percent Remaining
	INSPECTION FEE - FIRE DEPT	14,500.00	14,500.00	200.50	4,235.00	0.00	-10,265.00	70.79 %
	Category: 42 - FEES	14,500.00	14,500.00	200.50	4,235.00	0.00	-10,265.00	70.79 %
	Category: 43 - OTHER REVENUE	0.00	0.00	128.00	3,734.09	0.00	3,734.09	0.00 %
	MISC. REVENUE - FIRE DEPT	0.00	0.00	128.00	3,734.09	0.00	3,734.09	0.00 %
	Category: 44 - PROPERTY TAXES	2,144,411.00	2,144,411.00	870,499.24	1,475,049.44	0.00	-669,361.56	31.21 %
	PROPERTY TAX - FIRE DEPT	2,144,411.00	2,144,411.00	870,499.24	1,475,049.44	0.00	-669,361.56	31.21 %
	SB2557 TAX - FIRE DEPT	-21,601.00	-21,601.00	0.00	0.00	0.00	21,601.00	0.00 %
	ASSESSMENT-FIRE - FIRE DEPT	544,894.00	544,894.00	30,297.29	386,787.20	0.00	-158,106.80	29.02 %
	WEED ABATEMENT - FIRE DEPT	43,924.00	43,924.00	9,871.00	82,442.80	0.00	38,518.80	187.69 %
	Category: 44 - PROPERTY TAXES Total:	2,711,628.00	2,711,628.00	910,667.53	1,944,279.44	0.00	-767,348.56	28.30 %
	Category: 45 - FED/STATE	314,601.00	314,601.00	0.00	0.00	0.00	-314,601.00	100.00 %
	GRANT/REVENUE - FIRE	314,601.00	314,601.00	0.00	0.00	0.00	-314,601.00	100.00 %
	Category: 45 - FED/STATE Total:	314,601.00	314,601.00	0.00	0.00	0.00	-314,601.00	100.00 %
	Revenue Total:	3,040,729.00	3,040,729.00	910,996.03	1,952,248.53	0.00	-1,088,480.47	35.80 %
	Expense							
	Category: 50 - SALARIES	1,201,762.00	1,201,762.00	114,019.93	686,810.84	0.00	514,951.16	42.85 %
	SALARY & WAGES - FIRE DEPT	1,201,762.00	1,201,762.00	114,019.93	686,810.84	0.00	514,951.16	42.85 %
	OVERTIME - FIRE DEPT	128,000.00	128,000.00	25,945.49	147,070.52	0.00	-19,070.52	-14.90 %
	FIREFIGHTER PAY - FIRE DEPT	77,804.00	77,804.00	0.00	16,730.00	0.00	61,074.00	78.50 %
	SICK/VAC PAY - FIRE DEPT	0.00	0.00	4,332.39	51,390.05	0.00	-51,390.05	0.00 %
	HOLIDAY - FIRE DEPT	0.00	0.00	4,247.80	12,164.75	0.00	-12,164.75	0.00 %
	Category: 50 - SALARIES Total:	1,407,566.00	1,407,566.00	148,545.61	914,166.16	0.00	493,399.84	35.05 %
	Category: 51 - BENEFITS	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00 %
	UNIFORM ALLOWN/C - FIRE DEPT	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00 %
	MED-PRINCIPAL - FIRE DEPT	15,708.00	15,708.00	1,018.04	8,918.36	0.00	6,789.64	43.22 %
	MED-PERS-CARE - FIRE DEPT	122,733.00	122,733.00	11,144.16	83,181.01	0.00	39,551.99	32.23 %
	LIFE INSURANCE - FIRE DEPT	1,872.00	1,872.00	123.28	1,056.73	0.00	815.27	43.55 %
	FICA - FIRE DEPT	77,554.00	77,554.00	8,873.47	53,549.64	0.00	24,004.36	30.95 %
	MEDICARE - FIRE DEPT	16,916.00	16,916.00	2,075.28	12,523.76	0.00	4,392.24	25.97 %
	WORKERS COMP - FIRE DEPT	71,705.00	71,705.00	2,668.96	16,244.50	0.00	55,460.50	77.35 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
01-51090-01	385,750.00	385,750.00	23,184.42	276,517.49	0.00	109,232.51	28.32 %
01-51200-01	2,600.00	2,600.00	300.00	1,300.00	0.00	1,300.00	50.00 %
01-51210-01	55,488.00	55,488.00	3,804.87	37,221.64	0.00	18,266.36	32.92 %
01-51220-01	15,350.00	15,350.00	1,800.00	11,600.00	0.00	3,750.00	24.43 %
Category: 51 - BENEFITS Total:							
	769,676.00	769,676.00	54,992.48	506,113.13	0.00	263,562.87	34.24%
Category: 52 - SERVICES & SUPPLIES							
01-60100-01	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
01-60110-01	250.00	250.00	0.00	372.12	0.00	-122.12	-48.85 %
01-60300-01	0.00	0.00	0.00	728.49	0.00	-728.49	0.00 %
01-60325-01	0.00	0.00	-6,631.27	0.00	0.00	0.00	0.00 %
01-60338-01	11,905.00	11,905.00	802.51	14,164.32	0.00	-2,259.32	-18.98 %
01-60339-01	300.00	300.00	0.00	168.46	0.00	131.54	43.85 %
01-60340-01	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
01-60410-01	22,000.00	22,000.00	-68,480.58	26,757.60	0.00	-4,757.60	-21.63 %
01-60440-01	6,770.00	6,770.00	283.06	2,216.14	0.00	4,553.86	67.27 %
01-60450-01	5,000.00	5,000.00	1,727.28	3,457.28	0.00	1,542.72	30.85 %
01-60500-01	1,000.00	1,000.00	0.00	703.00	0.00	297.00	29.70 %
01-60510-01	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
01-60520-01	0.00	0.00	0.00	141.67	0.00	-141.67	0.00 %
01-60530-01	800.00	800.00	180.05	180.05	0.00	619.95	77.49 %
01-60540-01	2,500.00	2,500.00	0.00	1,856.71	0.00	643.29	25.73 %
01-60550-01	70,000.00	70,000.00	0.00	68,797.35	0.00	1,202.65	1.72 %
01-60600-01	8,000.00	8,000.00	930.34	6,882.68	0.00	1,117.32	13.97 %
01-60600-01	14,500.00	14,500.00	1,515.01	11,561.79	0.00	2,938.21	20.26 %
01-60600-01	8,000.00	8,000.00	753.73	3,883.71	0.00	4,116.29	51.45 %
01-60601-01	3,200.00	3,200.00	162.50	1,137.50	0.00	2,062.50	64.45 %
01-60600-01	5,500.00	5,500.00	500.41	4,499.34	0.00	1,000.66	18.19 %
01-60605-01	1,854.00	1,854.00	331.34	1,645.80	0.00	208.20	11.23 %
01-60600-01	4,374.00	4,374.00	759.87	3,881.32	0.00	492.68	11.26 %
01-60800-01	5,858.00	5,858.00	0.00	7,345.55	0.00	-1,487.55	-25.39 %
Budget Detail							
Description	Units	Price	Amount				
PROF SVC	0.00	0.00	3,108.00				
PROF SVC - UPDATE WEED ABATEMENT MAPS (SHARE W/F&R	0.00	0.00	2,750.00				
01-60890-01	14,337.00	14,337.00	14,337.00	544.32	8,680.24	5,656.76	39.46 %
01-60900-01	15,000.00	15,000.00	15,000.00	967.37	19,935.56	-4,935.56	-32.90 %
01-60930-01	29,000.00	29,000.00	29,000.00	0.00	40,177.09	-11,177.09	-38.54 %
Budget Detail							
Description	Units	Price	Amount				
SAML TOOLS/EQP - REPLACE FIRE HOSES	0.00	0.00	22,000.00				

Budget Report

SMALL TOOLS/EQP - ANNUAL BUDGET		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
01-60940-01	CLOTH/UNIFORM - FIRE DEPT	15,000.00	15,000.00	149.13	8,463.68	0.00	6,536.32	43.58 %
01-60950-01	OFFICE FURN/EQP - FIRE DEPT	0.00	0.00	0.00	1,047.73	0.00	-1,047.73	0.00 %
01-60960-01	FUEL - FIRE DEPT	27,268.00	27,268.00	1,154.34	20,466.73	0.00	6,801.27	24.94 %
01-61150-01	MEETING EXPENSE - FIRE DEPT	450.00	450.00	0.00	262.81	0.00	187.19	41.60 %
01-6120A-01	EMPLOYEE ALS CT - FIRE DEPT	1,000.00	1,000.00	250.00	359.95	0.00	640.05	64.01 %
01-6120D-01	TVL,TRN,SEM-DIR - FIRE DEPT	0.00	0.00	-675.00	0.00	0.00	0.00	0.00 %
01-6120E-01	TVL,TRN,SEM-EMP - FIRE DEPT	27,000.00	27,000.00	6,461.12	22,297.28	0.00	4,702.72	17.42 %
01-61240-01	EMPLOYEE RECOG - FIRE DEPT	1,000.00	1,000.00	0.00	566.89	0.00	433.11	43.31 %
01-61250-01	EMPLOY RECRUIT - FIRE DEPT	7,000.00	7,000.00	567.00	2,670.02	0.00	4,329.98	61.86 %
Category: 60 - SERVICES & SUPPLIES Total:		311,366.00	311,366.00	-57,747.47	285,308.86	0.00	26,057.14	8.37%

Category: 60 - CAPITAL OUTLAY		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
01-61700-01	CAP ASSET EXP - FIRE DEPT	49,097.00	79,097.00	68,671.10	101,447.13	0.00	-22,350.13	-28.26 %

Budget Detail		Units	Price	Amount
CAP ASSET EXP - RADIO UPGRADES		0.00	0.00	49,097.00

Budget Adjustments		Date	Description	Adjustment
BA0000091		08/21/2023	RADIO SYSTEM UPGRADE - PHASE II	30,000.00
01-6220A-01			FD-AWARE/EDUCTN - FIRE DEPT	4,000.00
01-6220B-01			FD-BREATHG-SCBA - FIRE DEPT	4,622.00
01-6220P-01			PERS PROT EQUIP - FIRE DEPT	18,077.00

Budget Adjustments		Date	Description	Adjustment
BA0000090		08/21/2023	TURNOUT GEAR	62,200.00
01-6220R-01			FHRP CONTRACT - FIRE DEPT	47,000.00
01-6220S-01			FD-SURF RESCUE - FIRE DEPT	0.00
01-62210-01			PUBLIC EDUCATION-CERT	1,000.00

Category: 60 - CAPITAL OUTLAY Total:		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
		123,796.00	215,996.00	69,118.60	337,958.40	0.00	-121,962.40	-56.47%

Category: 70 - DEBT SERVICE		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
01-61800-01	PRINCIPAL	14,920.00	14,920.00	0.00	15,003.03	0.00	-83.03	-0.56 %
01-6180H-01	INTEREST TRUCK - FIRE DEPT	3,511.00	3,511.00	0.00	3,427.83	0.00	83.17	2.37 %
Category: 70 - DEBT SERVICE Total:		18,431.00	18,431.00	0.00	18,430.86	0.00	0.14	0.00%

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Category: 80 - ALLOCATED OH

ALLOC OVERHEAD - FIRE DEPT

01-62000-01

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	409,894.00	409,894.00	102,473.75	307,421.25	0.00	102,472.75	25.00 %
Category: 80 - ALLOCATED OH Total:	409,894.00	409,894.00	102,473.75	307,421.25	0.00	102,472.75	25.00%
Expense Total:	3,040,729.00	3,132,929.00	317,382.97	2,369,398.66	0.00	763,530.34	24.37%
Fund: 01 - GENERAL FUND Surplus (Deficit):	0.00	-92,200.00	593,613.06	-417,150.13	0.00	-324,950.13	-352.44%
Report Surplus (Deficit):	0.00	-92,200.00	593,613.06	-417,150.13	0.00	-324,950.13	-352.44%

Group Summary

Category	Original Budget		Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
	Total Budget	Total Budget					Favorable (Unfavorable)	Percent Remaining	
Fund: 01 - GENERAL FUND									
Revenue									
42 - FEES	14,500.00	14,500.00	200.50	4,235.00	0.00	0.00	-10,265.00	70.79%	
43 - OTHER REVENUE	0.00	0.00	128.00	3,734.09	0.00	0.00	3,734.09	0.00%	
44 - PROPERTY TAXES	2,711,628.00	2,711,628.00	910,667.53	1,944,279.44	0.00	0.00	-767,348.56	28.30%	
45 - FED/STATE	314,601.00	314,601.00	0.00	0.00	0.00	0.00	-314,601.00	100.00%	
	3,040,729.00	3,040,729.00	910,996.03	1,952,248.53	0.00	0.00	-1,088,480.47	35.80%	
Revenue Surplus (Deficit):									
Expense									
50 - SALARIES	1,407,566.00	1,407,566.00	148,545.61	914,166.16	0.00	0.00	493,399.84	35.05%	
51 - BENEFITS	769,676.00	769,676.00	54,992.48	506,113.13	0.00	0.00	263,562.87	34.24%	
52 - SERVICES & SUPPLIES	311,366.00	311,366.00	-57,747.47	285,308.86	0.00	0.00	26,057.14	8.37%	
60 - CAPITAL OUTLAY	123,796.00	215,996.00	69,118.60	337,958.40	0.00	0.00	-121,962.40	-56.47%	
70 - DEBT SERVICE	18,431.00	18,431.00	0.00	18,430.86	0.00	0.00	0.14	0.00%	
80 - ALLOCATED OH	409,894.00	409,894.00	102,473.75	307,421.25	0.00	0.00	102,472.75	25.00%	
	3,040,729.00	3,132,929.00	317,382.97	2,369,398.66	0.00	0.00	763,530.34	24.37%	
Expense Total:									
	0.00	-92,200.00	593,613.06	-417,150.13	0.00	0.00	-324,950.13	-352.44%	
Fund: 01 - GENERAL FUND Surplus (Deficit):									
	0.00	-92,200.00	593,613.06	-417,150.13	0.00	0.00	-324,950.13	-352.44%	
Report Surplus (Deficit):									
	0.00	-92,200.00	593,613.06	-417,150.13	0.00	0.00	-324,950.13	-352.44%	

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable	(Unfavorable)
01 - GENERAL FUND	0.00	-92,200.00	593,613.06	-417,150.13	0.00	-324,950.13	
Report Surplus (Deficit):	0.00	-92,200.00	593,613.06	-417,150.13	0.00	-324,950.13	

GENERAL FUND
FACILITIES & RESOURCES – 02



Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Fund: 01 - GENERAL FUND	Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
							Favorable (Unfavorable)	Percent Remaining	
Category: 42 - FEES									
	VET'S HALL RENT - PPT MGMT DEPT	26,000.00	26,000.00	790.00	16,687.50	0.00	-9,312.50	35.82 %	
	LEGION EXP REIM - PPT MGMT DEPT	0.00	0.00	0.00	500.00	0.00	500.00	0.00 %	
	VH RENTS-PRIVET - FAC & RESRC DPT	1,500.00	1,500.00	0.00	0.00	0.00	-1,500.00	100.00 %	
	Category: 42 - FEES Total:	27,500.00	27,500.00	790.00	17,187.50	0.00	-10,312.50	37.50%	
Category: 43 - OTHER REVENUE									
	MISC. REVENUE - PPT MGMT DEPT	500.00	500.00	0.00	0.00	0.00	-500.00	100.00 %	
	Category: 43 - OTHER REVENUE Total:	500.00	500.00	0.00	0.00	0.00	-500.00	100.00%	
Category: 44 - PROPERTY TAXES									
	PROPERTY TAX - PPT MGMT DEPT	772,743.00	772,743.00	311,412.86	527,573.06	0.00	-245,169.94	31.73 %	
	SB2557 TAX - PPT MGMT DEPT	-4,233.00	-4,233.00	0.00	0.00	0.00	4,233.00	0.00 %	
	Category: 44 - PROPERTY TAXES Total:	768,510.00	768,510.00	311,412.86	527,573.06	0.00	-240,936.94	31.35%	
	Revenue Total:	796,510.00	796,510.00	312,202.86	544,760.56	0.00	-251,749.44	31.61%	
Expense									
Category: 50 - SALARIES									
	SALARY & WAGES - PPT MGMT DEPT	243,679.00	243,679.00	23,962.83	134,329.02	0.00	109,349.98	44.87 %	
	OVERTIME - PPT MGMT DEPT	10,000.00	10,000.00	1,095.89	12,274.80	0.00	-2,274.80	-22.75 %	
	STANDBY TIME - FAC & RESRC DPT	0.00	0.00	0.00	500.00	0.00	-500.00	0.00 %	
	SICK/VAC PAY - PPT MGMT DEPT	0.00	0.00	1,026.01	13,519.06	0.00	-13,519.06	0.00 %	
	HOLIDAY - PPT MGMT DEPT	0.00	0.00	961.59	8,053.39	0.00	-8,053.39	0.00 %	
	Category: 50 - SALARIES Total:	253,679.00	253,679.00	27,046.32	168,676.27	0.00	85,002.73	33.51%	
Category: 51 - BENEFITS									
	UNIFORM ALLOWNC - PPT MGMT DEPT	1,200.00	1,200.00	0.00	800.00	0.00	400.00	33.33 %	
	MED-PRINCIPAL - PPT MGMT DEPT	3,800.00	3,800.00	264.32	2,199.16	0.00	1,600.84	42.13 %	
	MED-PERS-CARE - PPT MGMT DEPT	40,911.00	40,911.00	2,446.28	18,009.11	0.00	22,901.89	55.98 %	
	LIFE INSURANCE - FAC & RESRC DPT	432.00	432.00	17.44	145.29	0.00	286.71	66.37 %	
	FICA - PPT MGMT DEPT	14,738.00	14,738.00	1,656.22	10,175.32	0.00	4,562.68	30.96 %	
	MEDICARE - PPT MGMT DEPT	3,025.00	3,025.00	387.35	2,379.76	0.00	645.24	21.33 %	
	WORKERS COMP - PPT MGMT DEPT	12,654.00	12,654.00	1,256.56	5,935.78	0.00	6,718.22	53.09 %	
	RETIREMENT-PERS - PPT MGMT DEPT	73,627.00	73,627.00	2,163.24	50,073.19	0.00	23,553.81	31.99 %	
	OTHER EMP BENE - PPT MGMT DEPT	3,200.00	3,200.00	325.00	1,900.00	0.00	1,300.00	40.63 %	
	RETIREES HEALTH - PPT MGMT DEPT	23,834.00	23,834.00	1,822.31	15,451.19	0.00	8,382.81	35.17 %	

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>01-51220-02</u>	5,200.00	5,200.00	150.00	1,850.00	0.00	3,350.00	64.42 %
Category: 51 - BENEFITS Total:							
	182,621.00	182,621.00	10,488.72	108,918.80	0.00	73,702.20	40.36%
Category: 52 - SERVICES & SUPPLIES							
<u>01-60300-02</u>	0.00	0.00	0.00	-701.02	0.00	701.02	0.00 %
<u>01-6033B-02</u>	11,312.00	11,312.00	5,739.15	29,968.57	0.00	-18,656.57	-164.93 %
<u>01-6033E-02</u>	30,000.00	30,000.00	0.00	5,639.19	0.00	24,360.81	81.20 %
<u>01-6033G-02</u>	23,073.00	23,073.00	17,073.14	20,453.06	0.00	2,619.94	11.36 %
<u>01-6033L-02</u>	1,061.00	1,061.00	0.00	-14,606.33	0.00	15,667.33	1,476.66 %
<u>01-6033R-02</u>	50,000.00	50,000.00	320.00	10,124.92	0.00	39,875.08	79.75 %
<u>01-6033V-02</u>	17,514.00	17,514.00	1,407.09	14,915.75	0.00	2,598.25	14.84 %
<u>01-6033Z-02</u>	0.00	0.00	0.00	2,310.60	0.00	-2,310.60	0.00 %
<u>01-6041L-02</u>	5,600.00	5,600.00	0.00	6,788.99	0.00	-1,188.99	-21.23 %
<u>01-6041N-02</u>	1,797.00	1,797.00	5,431.48	10,512.53	0.00	-8,715.53	-485.00 %
<u>01-60440-02</u>	0.00	0.00	481.25	698.78	0.00	-698.78	0.00 %
<u>01-60450-02</u>	300.00	300.00	1,083.22	3,003.30	0.00	-2,703.30	-901.10 %
<u>01-60500-02</u>	70.00	70.00	0.00	1,035.19	0.00	-965.19	-1,378.84 %
<u>01-60520-02</u>	0.00	0.00	0.00	86.11	0.00	-86.11	0.00 %
<u>01-60550-02</u>	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
<u>01-6060C-02</u>	2,200.00	2,200.00	289.89	2,159.23	0.00	40.77	1.85 %
<u>01-6060E-02</u>	24,649.00	24,649.00	2,380.89	19,101.16	0.00	5,547.84	22.51 %
<u>01-6060G-02</u>	5,000.00	5,000.00	323.74	2,019.35	0.00	2,980.65	59.61 %
<u>01-6060I-02</u>	5,709.00	5,709.00	394.11	3,300.86	0.00	2,408.14	42.18 %
<u>01-6060P-02</u>	1,543.00	1,543.00	157.38	1,266.58	0.00	276.42	17.91 %
<u>01-6060S-02</u>	3,980.00	3,980.00	668.83	4,027.69	0.00	-47.69	-1.20 %
<u>01-6060W-02</u>	8,586.00	8,586.00	1,298.01	8,949.84	0.00	-363.84	-4.24 %
<u>01-60700-02</u>	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>01-6080M-02</u>	24,725.00	24,725.00	2,550.00	25,875.38	0.00	-1,150.38	-4.65 %
<u>01-6080T-02</u>	0.00	0.00	0.00	2,015.44	0.00	-2,015.44	0.00 %
<u>01-60900-02</u>	13,000.00	13,000.00	2,534.77	13,303.70	0.00	-303.70	-2.34 %
<u>01-60930-02</u>	1,000.00	1,000.00	517.72	2,886.17	0.00	-1,886.17	-188.62 %
<u>01-60940-02</u>	1,000.00	1,000.00	0.00	2,419.37	0.00	-1,419.37	-141.94 %
<u>01-60960-02</u>	19,000.00	19,000.00	-4,857.05	18,169.51	0.00	830.49	4.37 %
<u>01-6120E-02</u>	0.00	0.00	23.58	23.58	0.00	-23.58	0.00 %
<u>01-61250-02</u>	0.00	0.00	151.66	2,475.66	0.00	-2,475.66	0.00 %
Category: 52 - SERVICES & SUPPLIES Total:							
	252,619.00	252,619.00	37,968.86	198,223.16	0.00	54,395.84	21.53%

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Category: 60 - CAPITAL OUTLAY

CAP ASSET EXP - FAC & RESRC DPT

01-61700-02

Budget Adjustments

Number	Date	Description	Adjustment
BA0000089	08/21/2023	EV STATION INSTALLATION	3,162.00
BA0000122	09/30/2023	RELOCATION OF EV CHARGING STATION	21,669.00

Category: 60 - CAPITAL OUTLAY Total:

Original Total Budget	0.00	Current Total Budget	24,831.00	Period Activity	0.00	Fiscal Activity	0.00	Encumbrances	0.00	Variance Favorable (Unfavorable)	24,831.00	Percent Remaining	100.00 %
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Category: 70 - DEBT SERVICE

PRINCIPAL - FAC & RESRC DPT

01-61800-02

INTEREST TRUCK - FAC & RESRC DPT

01-6180H-02

PRINCIPAL/P-UP

01-6180J-02

Category: 70 - DEBT SERVICE Total:

Original Total Budget	0.00	Current Total Budget	11,231.00	Period Activity	0.00	Fiscal Activity	0.00	Encumbrances	0.00	Variance Favorable (Unfavorable)	24,831.00	Percent Remaining	100.00%
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Category: 80 - ALLOCATED OH

ALLOC OVERHEAD - PPT MGMT DEPT

01-62000-02

Category: 80 - ALLOCATED OH Total:

Original Total Budget	129,519.00	Current Total Budget	129,519.00	Period Activity	32,379.75	Fiscal Activity	97,139.25	Encumbrances	0.00	Variance Favorable (Unfavorable)	-1,348.40	Percent Remaining	0.00 %
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Expense Total:

Original Total Budget	829,669.00	Current Total Budget	854,500.00	Period Activity	108,819.64	Fiscal Activity	582,740.79	Encumbrances	0.00	Variance Favorable (Unfavorable)	271,759.21	Percent Remaining	31.80%
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Fund: 01 - GENERAL FUND Surplus (Deficit):

Original Total Budget	-33,159.00	Current Total Budget	-57,990.00	Period Activity	203,383.22	Fiscal Activity	-37,980.23	Encumbrances	0.00	Variance Favorable (Unfavorable)	20,009.77	Percent Remaining	34.51%
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Report Surplus (Deficit):

Original Total Budget	-33,159.00	Current Total Budget	-57,990.00	Period Activity	203,383.22	Fiscal Activity	-37,980.23	Encumbrances	0.00	Variance Favorable (Unfavorable)	20,009.77	Percent Remaining	34.51%
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Group Summary

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
42 - FEES	27,500.00	27,500.00	790.00	17,187.50	0.00	-10,312.50	37.50%
43 - OTHER REVENUE	500.00	500.00	0.00	0.00	0.00	-500.00	100.00%
44 - PROPERTY TAXES	768,510.00	768,510.00	311,412.86	527,573.06	0.00	-240,936.94	31.35%
Revenue Surplus (Deficit):	796,510.00	796,510.00	312,202.86	544,760.56	0.00	-251,749.44	31.61%
Expense							
50 - SALARIES	253,679.00	253,679.00	27,046.32	168,676.27	0.00	85,002.73	33.51%
51 - BENEFITS	182,621.00	182,621.00	10,488.72	108,918.80	0.00	73,702.20	40.36%
52 - SERVICES & SUPPLIES	252,619.00	252,619.00	37,968.86	198,223.16	0.00	54,395.84	21.53%
60 - CAPITAL OUTLAY	0.00	24,831.00	0.00	0.00	0.00	24,831.00	100.00%
70 - DEBT SERVICE	11,231.00	11,231.00	935.99	9,783.31	0.00	1,447.69	12.89%
80 - ALLOCATED OH	129,519.00	129,519.00	32,379.75	97,139.25	0.00	32,379.75	25.00%
Expense Total:	829,669.00	854,500.00	108,819.64	582,740.79	0.00	271,759.21	31.80%
Fund: 01 - GENERAL FUND Surplus (Deficit):							
	-33,159.00	-57,990.00	203,383.22	-37,980.23	0.00	20,009.77	34.51%
Report Surplus (Deficit):							
	-33,159.00	-57,990.00	203,383.22	-37,980.23	0.00	20,009.77	34.51%



Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Fund: 01 - GENERAL FUND	Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
							Favorable	Percent Remaining	
Category: 42 - FEES									
	VET'S HALL RENT - PPT MGMT DEPT	26,000.00	26,000.00	790.00	16,687.50	0.00	-9,312.50	35.82 %	
	LEGION EXP REIM - PPT MGMT DEPT	0.00	0.00	0.00	500.00	0.00	500.00	0.00 %	
	VH RENTS-PRIVET - FAC & RESRC DPT	1,500.00	1,500.00	0.00	0.00	0.00	-1,500.00	100.00 %	
	Category: 42 - FEES Total:	27,500.00	27,500.00	790.00	17,187.50	0.00	-10,312.50	37.50%	
Category: 43 - OTHER REVENUE									
	MISC. REVENUE - PPT MGMT DEPT	500.00	500.00	0.00	0.00	0.00	-500.00	100.00 %	
	Category: 43 - OTHER REVENUE Total:	500.00	500.00	0.00	0.00	0.00	-500.00	100.00%	
Category: 44 - PROPERTY TAXES									
	PROPERTY TAX - PPT MGMT DEPT	772,743.00	772,743.00	311,412.86	527,573.06	0.00	-245,169.94	31.73 %	
	SB2557 TAX - PPT MGMT DEPT	-4,233.00	-4,233.00	0.00	0.00	0.00	4,233.00	0.00 %	
	Category: 44 - PROPERTY TAXES Total:	768,510.00	768,510.00	311,412.86	527,573.06	0.00	-240,936.94	31.35%	
	Revenue Total:	796,510.00	796,510.00	312,202.86	544,760.56	0.00	-251,749.44	31.61%	
Expense									
Category: 50 - SALARIES									
	SALARY & WAGES - PPT MGMT DEPT	243,679.00	243,679.00	23,962.83	134,329.02	0.00	109,349.98	44.87 %	
	OVERTIME - PPT MGMT DEPT	10,000.00	10,000.00	1,095.89	12,274.80	0.00	-2,274.80	-22.75 %	
	STANDBY TIME - FAC & RESRC DPT	0.00	0.00	0.00	500.00	0.00	-500.00	0.00 %	
	SICK/VAC PAY - PPT MGMT DEPT	0.00	0.00	1,026.01	13,519.06	0.00	-13,519.06	0.00 %	
	HOLIDAY - PPT MGMT DEPT	0.00	0.00	961.59	8,053.39	0.00	-8,053.39	0.00 %	
	Category: 50 - SALARIES Total:	253,679.00	253,679.00	27,046.32	168,676.27	0.00	85,002.73	33.51%	
Category: 51 - BENEFITS									
	UNIFORM ALLOWNC - PPT MGMT DEPT	1,200.00	1,200.00	0.00	800.00	0.00	400.00	33.33 %	
	MED-PRINCIPAL - PPT MGMT DEPT	3,800.00	3,800.00	264.32	2,199.16	0.00	1,600.84	42.13 %	
	MED-PERS-CARE - PPT MGMT DEPT	40,911.00	40,911.00	2,446.28	18,009.11	0.00	22,901.89	55.98 %	
	LIFE INSURANCE - FAC & RESRC DPT	432.00	432.00	17.44	145.29	0.00	286.71	66.37 %	
	FICA - PPT MGMT DEPT	14,738.00	14,738.00	1,656.22	10,175.32	0.00	4,562.68	30.96 %	
	MEDICARE - PPT MGMT DEPT	3,025.00	3,025.00	387.35	2,379.76	0.00	645.24	21.33 %	
	WORKERS COMP - PPT MGMT DEPT	12,654.00	12,654.00	1,256.56	5,935.78	0.00	6,718.22	53.09 %	
	RETIREMENT-PERS - PPT MGMT DEPT	73,627.00	73,627.00	2,163.24	50,073.19	0.00	23,553.81	31.99 %	
	OTHER EMP BENE - PPT MGMT DEPT	3,200.00	3,200.00	325.00	1,900.00	0.00	1,300.00	40.63 %	
	RETIREES HEALTH - PPT MGMT DEPT	23,834.00	23,834.00	1,822.31	15,451.19	0.00	8,382.81	35.17 %	

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>01-51220-02</u>	5,200.00	5,200.00	150.00	1,850.00	0.00	3,350.00	64.42 %
Category: 51 - BENEFITS Total:							
	182,621.00	182,621.00	10,488.72	108,918.80	0.00	73,702.20	40.36%
Category: 52 - SERVICES & SUPPLIES							
<u>01-60300-02</u>	0.00	0.00	0.00	-701.02	0.00	701.02	0.00 %
<u>01-6033B-02</u>	11,312.00	11,312.00	5,739.15	29,968.57	0.00	-18,656.57	-164.93 %
<u>01-6033E-02</u>	30,000.00	30,000.00	0.00	5,639.19	0.00	24,360.81	81.20 %
<u>01-6033G-02</u>	23,073.00	23,073.00	17,073.14	20,453.06	0.00	2,619.94	11.36 %
<u>01-6033L-02</u>	1,061.00	1,061.00	0.00	-14,606.33	0.00	15,667.33	1,476.66 %
<u>01-6033R-02</u>	50,000.00	50,000.00	320.00	10,124.92	0.00	39,875.08	79.75 %
<u>01-6033V-02</u>	17,514.00	17,514.00	1,407.09	14,915.75	0.00	2,598.25	14.84 %
<u>01-6033Z-02</u>	0.00	0.00	0.00	2,310.60	0.00	-2,310.60	0.00 %
<u>01-6041L-02</u>	5,600.00	5,600.00	0.00	6,788.99	0.00	-1,188.99	-21.23 %
<u>01-6041N-02</u>	1,797.00	1,797.00	5,431.48	10,512.53	0.00	-8,715.53	-485.00 %
<u>01-60440-02</u>	0.00	0.00	481.25	698.78	0.00	-698.78	0.00 %
<u>01-60450-02</u>	300.00	300.00	1,083.22	3,003.30	0.00	-2,703.30	-901.10 %
<u>01-60500-02</u>	70.00	70.00	0.00	1,035.19	0.00	-965.19	-1,378.84 %
<u>01-60520-02</u>	0.00	0.00	0.00	86.11	0.00	-86.11	0.00 %
<u>01-60550-02</u>	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
<u>01-6060C-02</u>	2,200.00	2,200.00	289.89	2,159.23	0.00	40.77	1.85 %
<u>01-6060E-02</u>	24,649.00	24,649.00	2,380.89	19,101.16	0.00	5,547.84	22.51 %
<u>01-6060G-02</u>	5,000.00	5,000.00	323.74	2,019.35	0.00	2,980.65	59.61 %
<u>01-6060I-02</u>	5,709.00	5,709.00	394.11	3,300.86	0.00	2,408.14	42.18 %
<u>01-6060P-02</u>	1,543.00	1,543.00	157.38	1,266.58	0.00	276.42	17.91 %
<u>01-6060S-02</u>	3,980.00	3,980.00	668.83	4,027.69	0.00	-47.69	-1.20 %
<u>01-6060W-02</u>	8,586.00	8,586.00	1,298.01	8,949.84	0.00	-363.84	-4.24 %
<u>01-60700-02</u>	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>01-6080M-02</u>	24,725.00	24,725.00	2,550.00	25,875.38	0.00	-1,150.38	-4.65 %
<u>01-6080T-02</u>	0.00	0.00	0.00	2,015.44	0.00	-2,015.44	0.00 %
<u>01-60900-02</u>	13,000.00	13,000.00	2,534.77	13,303.70	0.00	-303.70	-2.34 %
<u>01-60930-02</u>	1,000.00	1,000.00	517.72	2,886.17	0.00	-1,886.17	-188.62 %
<u>01-60940-02</u>	1,000.00	1,000.00	0.00	2,419.37	0.00	-1,419.37	-141.94 %
<u>01-60960-02</u>	19,000.00	19,000.00	-4,857.05	18,169.51	0.00	830.49	4.37 %
<u>01-6120E-02</u>	0.00	0.00	23.58	23.58	0.00	-23.58	0.00 %
<u>01-61250-02</u>	0.00	0.00	151.66	2,475.66	0.00	-2,475.66	0.00 %
Category: 52 - SERVICES & SUPPLIES Total:							
	252,619.00	252,619.00	37,968.86	198,223.16	0.00	54,395.84	21.53%

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Category: 60 - CAPITAL OUTLAY

CAP ASSET EXP - FAC & RESRC DPT

01-61700-02

Budget Adjustments

Number	Date	Description	Adjustment
BA0000089	08/21/2023	EV STATION INSTALLATION	3,162.00
BA0000122	09/30/2023	RELOCATION OF EV CHARGING STATION	21,669.00

Category: 60 - CAPITAL OUTLAY Total:

Original Total Budget	0.00	Current Total Budget	24,831.00	Period Activity	0.00	Fiscal Activity	0.00	Encumbrances	0.00	Variance Favorable (Unfavorable)	24,831.00	Percent Remaining	100.00 %
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Category: 70 - DEBT SERVICE

01-61800-02 PRINCIPAL - FAC & RESRC DPT

01-6180H-02 INTEREST TRUCK - FAC & RESRC DPT

01-6180J-02 PRINCIPAL/P-UP

Category: 70 - DEBT SERVICE Total:

Original Total Budget	0.00	Current Total Budget	11,231.00	Period Activity	935.99	Fiscal Activity	9,783.31	Encumbrances	0.00	Variance Favorable (Unfavorable)	1,447.69	Percent Remaining	12.89%
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Category: 80 - ALLOCATED OH

01-62000-02 ALLOC OVERHEAD - PPT MGMT DEPT

Category: 80 - ALLOCATED OH Total:

Original Total Budget	129,519.00	Current Total Budget	129,519.00	Period Activity	32,379.75	Fiscal Activity	97,139.25	Encumbrances	0.00	Variance Favorable (Unfavorable)	32,379.75	Percent Remaining	25.00 %
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Expense Total:

Original Total Budget	829,669.00	Current Total Budget	854,500.00	Period Activity	108,819.64	Fiscal Activity	582,740.79	Encumbrances	0.00	Variance Favorable (Unfavorable)	271,759.21	Percent Remaining	31.80%
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Fund: 01 - GENERAL FUND Surplus (Deficit):

Original Total Budget	-33,159.00	Current Total Budget	-57,990.00	Period Activity	203,383.22	Fiscal Activity	-37,980.23	Encumbrances	0.00	Variance Favorable (Unfavorable)	20,009.77	Percent Remaining	34.51%
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Report Surplus (Deficit):

Original Total Budget	-33,159.00	Current Total Budget	-57,990.00	Period Activity	203,383.22	Fiscal Activity	-37,980.23	Encumbrances	0.00	Variance Favorable (Unfavorable)	20,009.77	Percent Remaining	34.51%
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Group Summary

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
42 - FEES	27,500.00	27,500.00	790.00	17,187.50	0.00	-10,312.50	37.50%
43 - OTHER REVENUE	500.00	500.00	0.00	0.00	0.00	-500.00	100.00%
44 - PROPERTY TAXES	768,510.00	768,510.00	311,412.86	527,573.06	0.00	-240,936.94	31.35%
Revenue Surplus (Deficit):	796,510.00	796,510.00	312,202.86	544,760.56	0.00	-251,749.44	31.61%
Expense							
50 - SALARIES	253,679.00	253,679.00	27,046.32	168,676.27	0.00	85,002.73	33.51%
51 - BENEFITS	182,621.00	182,621.00	10,488.72	108,918.80	0.00	73,702.20	40.36%
52 - SERVICES & SUPPLIES	252,619.00	252,619.00	37,968.86	198,223.16	0.00	54,395.84	21.53%
60 - CAPITAL OUTLAY	0.00	24,831.00	0.00	0.00	0.00	24,831.00	100.00%
70 - DEBT SERVICE	11,231.00	11,231.00	935.99	9,783.31	0.00	1,447.69	12.89%
80 - ALLOCATED OH	129,519.00	129,519.00	32,379.75	97,139.25	0.00	32,379.75	25.00%
Expense Total:	829,669.00	854,500.00	108,819.64	582,740.79	0.00	271,759.21	31.80%
Fund: 01 - GENERAL FUND Surplus (Deficit):							
	-33,159.00	-57,990.00	203,383.22	-37,980.23	0.00	20,009.77	34.51%
Report Surplus (Deficit):							
	-33,159.00	-57,990.00	203,383.22	-37,980.23	0.00	20,009.77	34.51%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-33,159.00	-57,990.00	203,383.22	-37,980.23	0.00	20,009.77
Report Surplus (Deficit):	-33,159.00	-57,990.00	203,383.22	-37,980.23	0.00	20,009.77

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-33,159.00	-57,990.00	203,383.22	-37,980.23	0.00	20,009.77
Report Surplus (Deficit):	-33,159.00	-57,990.00	203,383.22	-37,980.23	0.00	20,009.77

GENERAL FUND
PARKS, RECREATION & OPEN SPACE – 16



Cambria Community Services District, CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Fund: 01 - GENERAL FUND		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Revenue								
Category: 43 - OTHER REVENUE								
01-43900-16	MISC. REVENUE - PROS DEPT	0.00	0.00	0.00	-25.00	0.00	-25.00	0.00 %
01-45260-16	PROJECT CONTRIBUTION SKATE PARK	0.00	14,719.83	500.00	500.00	0.00	-14,219.83	96.60 %
Budget Adjustments								
Number	Date	Description	Adjustment					
BA0000123	09/30/2023	CCC PROJECT CONTRIBUTION	-14,719.83					
Category: 43 - OTHER REVENUE Total:		0.00	14,719.83	500.00	475.00	0.00	-14,244.83	96.77%
Category: 44 - PROPERTY TAXES								
01-43100-16	PROPERTY TAX - PROS DEPT	55,449.00	55,449.00	22,560.72	38,220.74	0.00	-17,228.26	31.07 %
01-43110-16	SB2557 TAX - PROS DEPT	-400.00	-400.00	0.00	0.00	0.00	400.00	0.00 %
Category: 44 - PROPERTY TAXES Total:		55,049.00	55,049.00	22,560.72	38,220.74	0.00	-16,828.26	30.57%
Category: 45 - FED/STATE								
01-46100-16	GRANTS/MISC REV - PROS DEPT	0.00	177,952.00	0.00	0.00	0.00	-177,952.00	100.00 %
Budget Adjustments								
Number	Date	Description	Adjustment					
BA0000087	08/21/2023	EAST RANCH RESTROOM PROGRAM GR	-177,952.00					
Category: 45 - FED/STATE Total:		0.00	177,952.00	0.00	0.00	0.00	-177,952.00	100.00%
Revenue Total:		55,049.00	247,720.83	23,060.72	38,695.74	0.00	-209,025.09	84.38%
Expense								
Category: 52 - SERVICES & SUPPLIES								
01-60500-16	OFFICE SUPPLIES - PROS DEPT	0.00	0.00	0.00	64.35	0.00	-64.35	0.00 %
01-60800-16	PRO SVS-PROS DEPT	18,793.00	18,793.00	0.00	0.00	0.00	18,793.00	100.00 %
Budget Detail								
Description	Units	Price	Amount					
PROF SVC - GRANT WRITER	0.00	0.00	3,000.00					
PROF SVC - UPDATE 2009 COMMUNITY PARK PLAN	0.00	0.00	15,793.00					
Category: 52 - SERVICES & SUPPLIES Total:		18,793.00	18,793.00	0.00	64.35	0.00	18,728.65	99.66%

Category: 60 - CAPITAL OUTLAY
 CAP ASSET EXP - PROS DEPT

Budget Detail		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Description	Units	Price	Amount					
CAP ASSETS - SKATE PARK YR 3 OF 3 RESERVE FUNDING	0.00	0.00	59,333.00	3,417.68	37,809.73	0.00	455,750.10	92.34 %

Budget Adjustments

Number	Date	Description	Adjustment
BA0000086	08/21/2023	EAST RANCH RESTROOM	349,704.00
BA0000088	08/21/2023	SKATEPARK	69,803.00
BA0000123	09/30/2023	CCC PROJECT CONTRIBUTION	14,719.83

Category: 60 - CAPITAL OUTLAY Total: 59,333.00 37,809.73 3,417.68 493,559.83 0.00 455,750.10 92.34%

Category: 80 - ALLOCATED OH
 ALLOC OVERHEAD - PROS DEPT

Category: 80 - ALLOCATED OH Total:	Units	Price	Amount	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	0.00	0.00	28,610.00	7,152.50	21,457.50	0.00	7,152.50	25.00 %
Expense Total:	106,736.00		540,962.83	10,570.18	59,331.58	0.00	481,631.25	89.03%

Fund: 01 - GENERAL FUND Surplus (Deficit): -51,687.00 -293,242.00 12,490.54 -20,635.84 0.00 272,606.16 92.96%

Report Surplus (Deficit): -51,687.00 -293,242.00 12,490.54 -20,635.84 0.00 272,606.16 92.96%

Group Summary

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
43 - OTHER REVENUE	0.00	14,719.83	500.00	475.00	0.00	-14,244.83	96.77%
44 - PROPERTY TAXES	55,049.00	55,049.00	22,560.72	38,220.74	0.00	-16,828.26	30.57%
45 - FED/STATE	0.00	177,952.00	0.00	0.00	0.00	-177,952.00	100.00%
	55,049.00	247,720.83	23,060.72	38,695.74	0.00	-209,025.09	84.38%
Revenue Surplus (Deficit):							
Expense							
52 - SERVICES & SUPPLIES	18,793.00	18,793.00	0.00	64.35	0.00	18,728.65	99.66%
60 - CAPITAL OUTLAY	59,333.00	493,559.83	3,417.68	37,809.73	0.00	455,750.10	92.34%
80 - ALLOCATED OH	28,610.00	28,610.00	7,152.50	21,457.50	0.00	7,152.50	25.00%
	106,736.00	540,962.83	10,570.18	59,331.58	0.00	481,631.25	89.03%
Expense Total:							
	-51,687.00	-293,242.00	12,490.54	-20,635.84	0.00	272,606.16	92.96%
Fund: 01 - GENERAL FUND Surplus (Deficit):							
	-51,687.00	-293,242.00	12,490.54	-20,635.84	0.00	272,606.16	92.96%
Report Surplus (Deficit):							
	-51,687.00	-293,242.00	12,490.54	-20,635.84	0.00	272,606.16	92.96%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-51,687.00	-293,242.00	12,490.54	-20,635.84	0.00	272,606.16
Report Surplus (Deficit):	-51,687.00	-293,242.00	12,490.54	-20,635.84	0.00	272,606.16

GENERAL FUND
ADMINISTRATION – 09



Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Fund: 01 - GENERAL FUND	Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
							Favorable	Percent Remaining	
Category: 42 - FEES									
	01-40010-09	185,000.00	185,000.00	3,514.29	87,148.69	0.00	-97,851.31	52.89 %	
	01-40130-09	1,000.00	1,000.00	27.00	324.00	0.00	-676.00	67.60 %	
		186,000.00	186,000.00	3,541.29	87,472.69	0.00	-98,527.31	52.97%	
Category: 42 - FEES Total:									
Category: 43 - OTHER REVENUE									
	01-42000-09	15,000.00	15,000.00	0.00	12,945.41	0.00	-2,054.59	13.70 %	
	01-43850-09	2,400.00	2,400.00	0.00	1,200.00	0.00	-1,200.00	50.00 %	
	01-43900-09	1,545.00	1,545.00	0.00	6,467.41	0.00	4,922.41	418.60 %	
		18,945.00	18,945.00	0.00	20,612.82	0.00	1,667.82	8.80%	
Category: 43 - OTHER REVENUE Total:									
Category: 44 - PROPERTY TAXES									
	01-43100-09	0.00	0.00	-1,082,060.60	-20.00	0.00	-20.00	0.00 %	
	01-43120-09	15,366.00	15,366.00	0.00	0.00	0.00	-15,366.00	100.00 %	
		15,366.00	15,366.00	-1,082,060.60	-20.00	0.00	-15,386.00	100.13%	
		220,311.00	220,311.00	-1,078,519.31	108,065.51	0.00	-112,245.49	50.95%	
Revenue Total:									
Category: 50 - SALARIES									
	01-50000-09	703,269.00	703,269.00	60,974.23	376,735.59	0.00	326,533.41	46.43 %	
	01-50100-09	2,000.00	2,000.00	138.59	1,736.14	0.00	263.86	13.19 %	
	01-50300-09	0.00	0.00	3,600.00	15,100.00	0.00	-15,100.00	0.00 %	
	01-50400-09	0.00	0.00	3,025.22	17,461.74	0.00	-17,461.74	0.00 %	
	01-50500-09	0.00	0.00	2,490.57	23,772.18	0.00	-23,772.18	0.00 %	
		705,269.00	705,269.00	70,228.61	434,805.65	0.00	270,463.35	38.35%	
Category: 50 - SALARIES Total:									
Category: 51 - BENEFITS									
	01-51020-09	9,114.00	9,114.00	324.88	3,159.02	0.00	5,954.98	65.34 %	
	01-51030-09	81,822.00	81,822.00	4,609.59	36,582.09	0.00	45,239.91	55.29 %	
	01-51050-09	864.00	864.00	34.88	296.48	0.00	567.52	65.69 %	
	01-51060-09	41,141.00	41,141.00	4,353.26	26,785.76	0.00	14,355.24	34.89 %	
	01-51070-09	8,297.00	8,297.00	1,018.09	6,264.42	0.00	2,032.58	24.50 %	
	01-51080-09	3,867.00	3,867.00	1,475.94	8,933.29	0.00	-5,066.29	-131.01 %	
	01-51090-09	218,412.00	218,412.00	6,445.38	157,481.45	0.00	60,930.55	27.90 %	
	01-51200-09	17,150.00	17,150.00	900.00	5,100.00	0.00	12,050.00	70.26 %	
	01-51210-09	112,000.00	112,000.00	6,713.58	58,043.69	0.00	53,956.31	48.18 %	

Budget Report

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
Category: 51 - BENEFITS Total:							
01-51220-09	10,400.00	10,400.00	1,350.00	8,800.00	0.00	1,600.00	15.38 %
Category: 52 - SERVICES & SUPPLIES							
01-60100-09	0.00	0.00	0.00	239.62	0.00	-239.62	0.00 %
01-60111-09	4,000.00	4,000.00	0.00	908.61	0.00	3,091.39	77.28 %
01-6011W-09	3,576.00	3,576.00	0.00	3,576.00	0.00	0.00	0.00 %
01-60140-09	100.00	100.00	0.00	0.00	0.00	100.00	100.00 %
01-60300-09	343,086.00	343,086.00	0.00	346,650.79	0.00	-3,564.79	-1.04 %
01-6033B-09	6,000.00	6,000.00	162.89	2,670.21	0.00	3,329.79	55.50 %
01-6033G-09	5,000.00	5,000.00	0.00	3,572.47	0.00	1,427.53	28.55 %
01-6041L-09	800.00	800.00	0.00	451.88	0.00	348.12	43.52 %
01-60440-09	129,427.00	129,427.00	7,950.20	99,366.86	0.00	30,060.14	23.23 %

Budget Detail

Description	Units	Price	Amount
M&R-COMP-SVCS	0.00	0.00	105,964.00
M&R-COMP-SVCS - COMPUTER NETWORK UPDATE	0.00	0.00	20,000.00
M&R-COMP-SVCS - CYBERSECURITY & MICROSOFT LICENSE	0.00	0.00	963.00
M&R-COMP-SVCS - MERAKI WIFI 3YR LICENSE	0.00	0.00	2,500.00
01-60450-09	10,106.00	10,106.00	10,106.00
01-60480-09	500.00	500.00	500.00
01-6048E-09	41.00	41.00	41.00
01-60500-09	4,000.00	4,000.00	4,000.00
01-60510-09	3,500.00	3,500.00	3,500.00
01-60520-09	6,000.00	6,000.00	6,000.00
01-60530-09	2,200.00	2,200.00	2,200.00
01-60540-09	14,000.00	14,000.00	14,000.00
01-60550-09	46,750.00	46,750.00	46,750.00

Budget Detail

Description	Units	Price	Amount
GOVERNMENT FEES & LICENSES	0.00	0.00	25,370.00
GOVERNMENT FEES & LICENSES - LAFCO	0.00	0.00	21,380.00
01-6060C-09	5,836.00	5,836.00	5,836.00
01-6060E-09	9,077.00	9,077.00	9,077.00
01-6060G-09	300.00	300.00	300.00
01-6060L-09	7,000.00	7,000.00	7,000.00
01-6060P-09	9,385.00	9,385.00	9,385.00
01-6060S-09	623.00	623.00	623.00
01-6060W-09	391.00	391.00	391.00
01-60700-09	564.00	564.00	564.00
01-60750-09	34,127.00	34,127.00	34,127.00

Budget Report

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
PRO SVC- AUDIT - ADMIN DEPT	23,848.00	23,848.00	0.00	2,900.00	0.00	20,948.00	87.84 %
PRO SVC- FINANC - ADMIN DEPT	0.00	0.00	1,868.49	5,873.71	0.00	-5,873.71	0.00 %
PRO SVC-COUNSEL - ADMIN DEPT	259,381.00	259,381.00	23,782.50	172,688.00	0.00	86,693.00	33.42 %
PRO SVC- LEGAL - ADMIN DEPT	73,958.00	73,958.00	15,069.00	74,874.55	0.00	-916.55	-1.24 %
PRO SVC- MISC - ADMIN DEPT	25,000.00	25,000.00	3,385.46	42,208.83	0.00	-17,208.83	-68.84 %
PROF SERV-TEMP - ADMIN DEPT	30,000.00	30,000.00	13,481.57	105,363.47	0.00	-75,363.47	-251.21 %
OUTSIDE SERVICES - ADMIN DEPT	40,000.00	40,000.00	291.10	2,456.80	0.00	37,543.20	93.86 %
EMER MED SUPP - ADMIN DEPT	0.00	0.00	0.00	5.36	0.00	-5.36	0.00 %
DEPT OP SUPPLY - ADMIN DEPT	2,236.00	2,236.00	0.00	360.42	0.00	1,875.58	83.88 %
CLOTH/UNIFORM - ADMIN DEPT	521.00	521.00	0.00	232.57	0.00	288.43	55.36 %
OFFICE FURN/EQP - ADMIN DEPT	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
FUEL - ADMIN DEPT	108.00	108.00	0.00	0.00	0.00	108.00	100.00 %
MEETING EXPENSE - ADMIN DEPT	9,211.00	9,211.00	14,170.30	41,118.52	0.00	-31,907.52	-346.41 %
TVL, TRN, SEM-DIR - ADMIN DEPT	5,000.00	5,000.00	675.00	2,913.00	0.00	2,087.00	41.74 %
TVL, TRN, SEM-EMP - ADMIN DEPT	10,000.00	10,000.00	1,241.60	10,174.31	0.00	-174.31	-1.74 %
TRAINING-LCW - ADMIN DEPT	5,234.00	5,234.00	0.00	5,350.00	0.00	-116.00	-2.22 %
EMPLOYEE RECOG - ADMIN DEPT	150.00	150.00	256.58	452.13	0.00	-302.13	-201.42 %
EMPLOY RECRUIT - ADMIN DEPT	2,127.00	2,127.00	151.67	3,289.32	0.00	-1,162.32	-54.65 %
Category: 52 - SERVICES & SUPPLIES Total:	1,135,163.00	1,135,163.00	92,281.72	1,042,145.76	0.00	93,017.24	8.19%

Category: 60 - CAPITAL OUTLAY

Budget Detail	Units	Price	Amount
CAP ASSET EXP - ADMIN DEPT	0.00	0.00	20,000.00
CAP ASSET EXP - UPDATE SOUND SYSTEM VETS HALL	0.00	0.00	20,000.00
Category: 60 - CAPITAL OUTLAY Total:	0.00	0.00	0.00

Category: 80 - ALLOCATED OH

Category: 80 - ALLOCATED OH	Units	Price	Amount
ALLOC OVERHEAD - ADMIN DEPT	-2,145,188.00	-2,145,188.00	-536,297.00
Category: 80 - ALLOCATED OH Total:	-2,145,188.00	-2,145,188.00	-536,297.00
Expense Total:	218,311.00	218,311.00	-346,561.07
Fund: 01 - GENERAL FUND Surplus (Deficit):	2,000.00	2,000.00	-731,958.24
Report Surplus (Deficit):	2,000.00	2,000.00	-731,958.24

Category: 60 - CAPITAL OUTLAY Total:	0.00	0.00	0.00	20,000.00	100.00%
Category: 80 - ALLOCATED OH					
ALLOC OVERHEAD - ADMIN DEPT					
Category: 80 - ALLOCATED OH Total:					
Expense Total:					
Fund: 01 - GENERAL FUND Surplus (Deficit):					
Report Surplus (Deficit):					

Group Summary

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
42 - FEES	186,000.00	186,000.00	3,541.29	87,472.69	0.00	-98,527.31	52.97%
43 - OTHER REVENUE	18,945.00	18,945.00	0.00	20,612.82	0.00	1,667.82	-8.80%
44 - PROPERTY TAXES	15,366.00	15,366.00	-1,082,060.60	-20.00	0.00	-15,386.00	100.13%
	220,311.00	220,311.00	-1,078,519.31	108,065.51	0.00	-112,245.49	50.95%
Revenue Surplus (Deficit):							
Expense							
50 - SALARIES	705,269.00	705,269.00	70,228.61	434,805.65	0.00	270,463.35	38.35%
51 - BENEFITS	503,067.00	503,067.00	27,225.60	311,446.20	0.00	191,620.80	38.09%
52 - SERVICES & SUPPLIES	1,135,163.00	1,135,163.00	92,281.72	1,042,145.76	0.00	93,017.24	8.19%
60 - CAPITAL OUTLAY	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
80 - ALLOCATED OH	-2,145,188.00	-2,145,188.00	-536,297.00	-1,608,891.00	0.00	-536,297.00	25.00%
	218,311.00	218,311.00	-346,561.07	179,506.61	0.00	38,804.39	17.77%
Expense Total:							
Fund: 01 - GENERAL FUND Surplus (Deficit):							
	2,000.00	2,000.00	-731,958.24	-71,441.10	0.00	-73,441.10	3,672.06%
Report Surplus (Deficit):							
	2,000.00	2,000.00	-731,958.24	-71,441.10	0.00	-73,441.10	3,672.06%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	2,000.00	2,000.00	-731,958.24	-71,441.10	0.00	-73,441.10
Report Surplus (Deficit):	2,000.00	2,000.00	-731,958.24	-71,441.10	0.00	-73,441.10

ENTERPRISE FUND SUMMARY

- Water Department – 11
- Water Reclamation Facility (WRF) Operations
Department – 39
 - WRF Capital Department – 40
 - Wastewater Department - 12



Cambria Community Services District , CA

Budget Report Group Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 11 - WATER FUND								
Revenue	3,912,500.00	4,287,500.00	13,910.44	2,567,237.08	0.00	-1,720,262.92	40.12%	
Expense	3,906,060.00	5,690,123.00	415,906.10	2,500,516.97	0.00	3,189,606.03	56.06%	
	6,440.00	-1,402,623.00	-401,995.66	66,720.11	0.00	1,469,343.11	104.76%	
Fund: 12 - WASTEWATER FUND								
Revenue	3,854,900.00	14,113,144.00	16,654.99	3,955,424.10	0.00	-10,157,719.90	71.97%	
Expense	3,806,833.00	14,232,883.00	317,546.66	4,059,385.17	0.00	10,173,497.83	71.48%	
	48,067.00	-119,739.00	-300,891.67	-103,961.07	0.00	15,777.93	13.18%	
Fund: 39 - WRF OPERATIONS								
Revenue	1,329,000.00	1,329,000.00	-107.23	898,821.05	0.00	-430,178.95	32.37%	
Expense	1,181,556.00	1,894,556.00	20,088.16	866,660.06	0.00	1,027,895.94	54.26%	
	147,444.00	-565,556.00	-20,195.39	32,160.99	0.00	597,716.99	105.69%	
Fund: 40 - WRF CAPITAL								
Expense	0.00	371,594.00	1,487.50	18,535.96	0.00	353,058.04	95.01%	
	0.00	371,594.00	1,487.50	18,535.96	0.00	353,058.04	95.01%	
	201,951.00	-2,459,512.00	-724,570.22	-23,615.93	0.00	2,435,896.07	99.04%	

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
11 - WATER FUND	6,440.00	-1,402,623.00	-401,995.66	66,720.11	0.00	1,469,343.11
12 - WASTEWATER FUND	48,067.00	-119,739.00	-300,891.67	-103,961.07	0.00	15,777.93
39 - WRF OPERATIONS	147,444.00	-565,556.00	-20,195.39	32,160.99	0.00	597,716.99
40 - WRF CAPITAL	0.00	-371,594.00	-1,487.50	-18,535.96	0.00	353,058.04
Report Surplus (Deficit):	201,951.00	-2,459,512.00	-724,570.22	-23,615.93	0.00	2,435,896.07

WATER FUND
WATER DEPARTMENT – 11



Cambria Community Services District, CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 11 - WATER FUND								
Revenue								
Category: 40 - SALES								
<u>11-40000-11</u>	3,595,000.00	3,595,000.00	-276.48	2,323,301.95	0.00	-1,271,698.05	35.37 %	
Category: 40 - SALES Total:	3,595,000.00	3,595,000.00	-276.48	2,323,301.95	0.00	-1,271,698.05	35.37%	
Category: 41 - PENALTIES								
<u>11-40070-11</u>	500.00	500.00	0.00	870.00	0.00	370.00	174.00 %	
<u>11-40100-00</u>	2,600.00	2,600.00	0.00	0.00	0.00	-2,600.00	100.00 %	
<u>11-40100-11</u>	30,000.00	30,000.00	1,239.00	23,979.82	0.00	-6,020.18	20.07 %	
Category: 41 - PENALTIES Total:	33,100.00	33,100.00	1,239.00	24,849.82	0.00	-8,250.18	24.93%	
Category: 42 - FEES								
<u>11-40080-11</u>	4,000.00	4,000.00	0.00	2,040.50	0.00	-1,959.50	48.99 %	
<u>11-40140-11</u>	1,000.00	1,000.00	0.00	99.00	0.00	-901.00	90.10 %	
<u>11-40500-10</u>	3,000.00	3,000.00	490.00	2,764.00	0.00	-236.00	7.87 %	
<u>11-40500-11</u>	1,000.00	1,000.00	0.00	0.00	0.00	-1,000.00	100.00 %	
<u>11-41010-10</u>	60,000.00	60,000.00	0.00	59,224.00	0.00	-776.00	1.29 %	
<u>11-41100-10</u>	28,400.00	28,400.00	1,600.00	10,600.00	0.00	-17,800.00	62.68 %	
<u>11-41100-11</u>	3,000.00	3,000.00	0.00	0.00	0.00	-3,000.00	100.00 %	
<u>11-41240-10</u>	2,000.00	2,000.00	463.80	3,594.45	0.00	1,594.45	179.72 %	
<u>11-41240-11</u>	1,500.00	1,500.00	0.00	-28.23	0.00	-1,528.23	101.88 %	
<u>11-43730-11</u>	2,000.00	2,000.00	298.50	1,686.50	0.00	-313.50	15.68 %	
Category: 42 - FEES Total:	105,900.00	105,900.00	2,852.30	79,980.22	0.00	-25,919.78	24.48%	
Category: 43 - OTHER REVENUE								
<u>11-42000-11</u>	8,000.00	8,000.00	0.00	12,878.26	0.00	4,878.26	160.98 %	
<u>11-43900-11</u>	1,000.00	1,000.00	0.00	402.89	0.00	-597.11	59.71 %	
Category: 43 - OTHER REVENUE Total:	9,000.00	9,000.00	0.00	13,281.15	0.00	4,281.15	47.57%	
Category: 44 - PROPERTY TAXES								
<u>11-43110-11</u>	-8,500.00	-8,500.00	0.00	0.00	0.00	8,500.00	0.00 %	
<u>11-43600-11</u>	178,000.00	178,000.00	10,095.62	125,823.94	0.00	-52,176.06	29.31 %	
Category: 44 - PROPERTY TAXES Total:	169,500.00	169,500.00	10,095.62	125,823.94	0.00	-43,676.06	25.77%	

Category: 45 - FED/STATE
 11-46200-11

Budget Adjustments		Adjustment	
Number	Description		
BA0000102	08/21/2023 GRANT FUNDING - STUART STREET TAN	-375,000.00	

Date	Description	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	GRANT REVENUE-CAPITAL PROJ	0.00	375,000.00	0.00	0.00	0.00	-375,000.00	100.00 %

Category: 45 - FED/STATE Total: 0.00 375,000.00 0.00 0.00 0.00 -375,000.00 100.00%

Revenue Total:		Revenue Total:	
Category: 45 - FED/STATE	Total	Category: 50 - SALARIES	Total
3,912,500.00	4,287,500.00	13,910.44	2,567,237.08

Category: 50 - SALARIES

Expense	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
11-50000-11	621,417.00	621,417.00	52,513.99	314,332.42	0.00	307,084.58	49.42 %
11-50100-11	35,000.00	35,000.00	729.01	11,096.28	0.00	23,903.72	68.30 %
11-50200-11	18,250.00	18,250.00	2,150.00	13,400.00	0.00	4,850.00	26.58 %
11-50400-11	0.00	0.00	1,958.49	32,568.28	0.00	-32,568.28	0.00 %
11-50500-11	0.00	0.00	2,325.17	22,160.70	0.00	-22,160.70	0.00 %
Category: 50 - SALARIES Total:	674,667.00	674,667.00	59,676.66	393,557.68	0.00	281,109.32	41.67%

Category: 51 - BENEFITS

Expense	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
11-51010-11	2,400.00	2,400.00	0.00	2,170.00	0.00	230.00	9.58 %
11-51020-11	7,668.00	7,668.00	355.10	3,893.06	0.00	3,774.94	49.23 %
11-51030-10	0.00	0.00	796.55	796.54	0.00	-796.54	0.00 %
11-51030-11	79,806.00	79,806.00	3,644.94	36,609.00	0.00	43,197.00	54.13 %
11-51050-11	982.00	982.00	47.17	458.60	0.00	523.40	53.30 %
11-51060-11	37,730.00	37,730.00	3,689.99	24,143.74	0.00	13,586.26	36.01 %
11-51070-11	8,190.00	8,190.00	862.97	5,646.52	0.00	2,543.48	31.06 %
11-51080-11	28,275.00	28,275.00	1,309.72	6,129.72	0.00	22,145.28	78.32 %
11-51090-11	163,429.00	163,429.00	5,528.76	135,355.12	0.00	28,073.88	17.18 %
11-51200-11	5,450.00	5,450.00	552.50	3,452.00	0.00	1,998.00	36.66 %
11-51210-11	50,989.00	50,989.00	4,879.78	46,727.02	0.00	4,261.98	8.36 %
11-51220-11	14,066.00	14,066.00	1,322.99	8,736.00	0.00	5,330.00	37.89 %
Category: 51 - BENEFITS Total:	398,985.00	398,985.00	22,990.47	274,117.32	0.00	124,867.68	31.30%

Category: 52 - SERVICES & SUPPLIES

Expense	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
11-60111-10	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
11-60111-11	310.00	310.00	0.00	219.15	0.00	90.85	29.31 %
11-60300-11	0.00	0.00	0.00	12,126.38	0.00	-12,126.38	0.00 %
11-60310-11	0.00	0.00	0.00	1,774.26	0.00	-1,774.26	0.00 %
11-60310-11	113,879.00	113,879.00	1,427.69	39,393.45	0.00	74,485.55	65.41 %
Category: 52 - SERVICES & SUPPLIES Total:	1,310.00	1,310.00	1,427.69	41,112.79	0.00	-74,485.55	65.41%

Budget Detail

Description	Units	Price	Amount
M&R WTR DISTRBN	0.00	0.00	7,379.00
M&R WTR DISTRBN - CALIBRATION AND SERVICE	0.00	0.00	7,500.00
M&R WTR DISTRBN - PRESSURE VAULT UPGRADE ZONE 6	0.00	0.00	15,000.00

Variance Favorable (Unfavorable) Remaining

Percent Remaining

Encumbrances

Fiscal Activity

Period Activity

Original Total Budget

Current Total Budget

Description	Units	Price	Amount	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining	
M&R WTR DISTRBN - REPLACE ISOLATION VALVES	0.00	0.00	50,000.00	50,000.00	50,000.00						
M&R WTR DISTRBN - VALVE MARINE TERRACE	0.00	0.00	14,000.00	14,000.00	14,000.00						
M&R WTR DISTRBN - VAULT REPAIR	0.00	0.00	20,000.00	20,000.00	20,000.00						
11-6031F-11				5,500.00	5,500.00	0.00	118.92	0.00	5,381.08	97.84 %	
Budget Detail											
M&R WTR - FIR HYD - BACK STOCK	0.00	0.00	5,000.00	5,000.00	5,000.00						
M&R WTR - FIRE HYD	0.00	0.00	500.00	500.00	500.00						
11-6031G-11				86,576.00	86,576.00	81.05	3,468.93	0.00	83,107.07	95.99 %	
Budget Detail											
M&R WTR GENRTRS - WATER DEPT	0.00	0.00	1,576.00	1,576.00	1,576.00						
M&R WTR GENRTRS - BACK UP SR4	0.00	0.00	80,000.00	80,000.00	80,000.00						
M&R WTR GENRTRS - MAINTENANCE	0.00	0.00	5,000.00	5,000.00	5,000.00						
11-6031L-11				6,848.00	6,848.00	0.00	5,300.00	0.00	1,548.00	22.61 %	
Budget Detail											
M&R WTR LEIMERT - REPLACE LEIMERT ROOF	0.00	0.00	848.00	848.00	848.00						
M&R WTR LEIMERT - WATER DEPT	0.00	0.00	6,000.00	6,000.00	6,000.00						
11-6031M-11				6,745.00	6,745.00	0.00	3,591.24	0.00	3,153.76	46.76 %	
Budget Detail											
M&R WTR PUMPS - DISINFECTION CHEMICAL PUMPS	0.00	0.00	25,000.00	25,000.00	25,000.00						
M&R WTR PUMPS - LEIMERT BOOSTER REPLACEMENT	0.00	0.00	5,860.00	5,860.00	5,860.00						
11-6031P-11				31,360.00	31,360.00	0.00	3,537.04	0.00	27,822.96	88.72 %	
Budget Detail											
SR3 WELL - WATER DEPT	0.00	0.00	36,815.00	36,815.00	36,815.00						
11-6031Q-11				36,815.00	36,815.00	0.00	3,797.89	0.00	33,017.11	89.68 %	
Budget Detail											
SR3 WELL - REPLACE CLEARWELL	0.00	0.00	8,815.00	8,815.00	8,815.00						
SR3 WELL - REPLACE FAILING VFD	0.00	0.00	18,000.00	18,000.00	18,000.00						
11-6031R-11				9,821.00	9,821.00	0.00	12,893.78	0.00	-3,072.78	-31.29 %	
Budget Detail											
M&R WTR SR-4 - EXTERIOR COATING	0.00	0.00	4,821.00	4,821.00	4,821.00						
M&R WTR SR-4 - EXTERIOR COATING	0.00	0.00	5,000.00	5,000.00	5,000.00						

Budget Report

		Original	Current	Period	Fiscal	Encumbrances	Variance	Percent
		Total Budget	Total Budget	Activity	Activity		Favorable (Unfavorable)	Remaining
M&R WTR STORAGE - WATER DEPT		156,705.00	156,705.00	0.00	4,170.00	0.00	152,535.00	97.34 %
Budget Detail								
Description	Units	Price	Amount					
M&R WATER STORAGE TANKS	0.00	0.00	4,700.00					
M&R WATER STORAGE TANKS - ANNUAL INSPECTION FISCAL	0.00	0.00	10,000.00					
M&R WATER STORAGE TANKS - ANNUAL INSPECTION PINE K	0.00	0.00	10,700.00					
M&R WATER STORAGE TANKS - ANNUAL MAINTENANCE & REH	0.00	0.00	31,305.00					
M&R WTR STORAGE - MAINT INTERIOR/EXTERIOR	0.00	0.00	100,000.00					
M&R WTR TREATMT - WATER DEPT		1,337.00	1,337.00	0.00	3,225.16	0.00	-1,888.16	-141.22 %
Budget Detail								
Description	Units	Price	Amount					
M&R WTR TREATMT	0.00	0.00	337.00					
M&R WTR TREATMT - DISTRIBUTION LINE TYGON	0.00	0.00	1,000.00					
M&R WTR WELLS - WATER DEPT		12,792.00	12,792.00	42.40	6,616.00	0.00	6,176.00	48.28 %
Budget Detail								
Description	Units	Price	Amount					
M&R WTR WELLS	0.00	0.00	10,792.00					
M&R WTR WELLS - FLOW METER VERIFICATION	0.00	0.00	2,000.00					
M&R WTR YARD - WATER DEPT		12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	100.00 %
Budget Detail								
Description	Units	Price	Amount					
M&R BUILDINGS	0.00	0.00	2,789.00	395.50	9,034.13	0.00	-6,245.13	-223.92 %
M&R GROUNDS - WATER DEPT		16,935.00	75,935.00	7,686.59	98,567.43	0.00	-22,632.43	-29.81 %
Budget Detail								
Description	Units	Price	Amount					
M&R GROUNDS	0.00	0.00	16,935.00					
Budget Adjustments								
Number	Date	Description	Adjustment					
BA0000120	09/30/2023	EMERGENCY VEGETATION REMOVAL	59,000.00					
M&R STORM DAMAGE JANUARY 2021		25,000.00	25,000.00	-147,327.03	13,810.22	0.00	11,189.78	44.76 %
Budget Detail								
Description	Units	Price	Amount					
M&R - LEAK REP - WATER DEPT	12,000.00	0.00	12,000.00	0.00	7,298.69	0.00	4,701.31	39.18 %
M&R - ROAD REP - WATER DEPT	72,100.00	0.00	72,100.00	0.00	4,369.63	0.00	67,730.37	93.94 %
VALVE RAISING - WATER DEPT	5,150.00	0.00	5,150.00	-27.18	248.59	0.00	4,901.41	95.17 %
Budget Detail								
Description	Units	Price	Amount					
M&R-EMERGENCY - WATER DEPT	11,000.00	0.00	11,000.00	0.00	0.00	0.00	11,000.00	100.00 %
M&R SCADA - WATER DEPT	65,000.00	0.00	65,000.00	0.00	21,269.98	0.00	43,730.02	67.28 %
M&R - EQUIPMENT - WATER DEPT	5,000.00	0.00	5,000.00	417.68	550.62	0.00	4,449.38	88.99 %
M&R-VEHICLES-L - FAC & RESRC DPT	0.00	0.00	0.00	103.01	103.01	0.00	-103.01	0.00 %

Budget Report

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
M&R-VEHICLES-L - WATER DEPT	12,000.00	12,000.00	2,147.45	15,059.11	0.00	-3,059.11	-25.49 %
M&R-VEHICLES-N - WATER DEPT	4,000.00	4,000.00	0.00	3,684.24	0.00	315.76	7.89 %
M&R-COMPS-SVCS - WATER DEPT	1,000.00	1,000.00	0.00	300.00	0.00	700.00	70.00 %
COMP SUPP&PARTS - WATER DEPT	8,572.00	8,572.00	1,007.63	1,309.83	0.00	7,262.17	84.72 %
SECURITY & SAFETY - WATER DEPT	11,800.00	11,800.00	0.00	2,081.17	0.00	9,718.83	82.36 %

Budget Detail

Description	Units	Price	Amount
SECURITY & SAFETY	0.00	0.00	1,800.00
SECURITY & SAFETY - WELL SITE CAMERAS	0.00	0.00	10,000.00
OFFICE SUPPLIES - WATER DEPT	1,200.00	1,200.00	1,200.00
POSTAGE & SHIP - RESOURCE CNSRVN	1,000.00	1,000.00	1,000.00
POSTAGE & SHIP - WATER DEPT	7,000.00	7,000.00	7,000.00
BANK CHARGES - WATER DEPT	0.00	0.00	0.00
PRINTING/FORMS - WATER DEPT	1,000.00	1,000.00	1,000.00
MBRSH DUES,PUBS - RESOURCE CNSRVN	4,000.00	4,000.00	4,000.00
MBRSH DUES,PUBS - WATER DEPT	0.00	0.00	0.00
GOVT FEES & LIC - WATER DEPT	45,000.00	45,000.00	45,000.00
UTILITIES CELL - WATER DEPT	3,100.00	3,100.00	3,100.00
UTILITIES ELEC - WATER DEPT	170,000.00	170,000.00	170,000.00
UTILITIES GAS - WATER DEPT	1,200.00	1,200.00	1,200.00
UTILITS INTRNET - WATER DEPT	6,000.00	6,000.00	6,000.00
UTILITIES PHONE - WATER DEPT	6,000.00	6,000.00	6,000.00
UTILITIES SEWER - WATER DEPT	2,200.00	2,200.00	2,200.00
M&R COMMUN EQP - WATER DEPT	7,261.00	7,261.00	7,261.00
LAND LEASE - WATER DEPT	55,000.00	55,000.00	55,000.00
PRO SVC- ENGRNG - WATER DEPT	30,000.00	30,000.00	30,000.00
PRO SVC- GIS DV - WATER DEPT	3,400.00	3,400.00	3,400.00
PRO SVC- MISC - RESOURCE CNSRVN	2,500.00	2,500.00	2,500.00
PRO SVC- MISC - WATER DEPT	68,229.00	68,229.00	68,229.00

Budget Detail

Description	Units	Price	Amount
PROF SVC - GRANT WRITER	0.00	0.00	10,000.00
PROF SVC - MISC/OTHER	0.00	0.00	18,229.00
PROF SVC - UPDATE SS CREEK BASIN MGMT O&M MANUAL	0.00	0.00	10,000.00
PROF SVC - WATERSHED REPORT	0.00	0.00	30,000.00
PROF SERV-TEMP - WATER DEPT	5,150.00	5,150.00	5,150.00
VOL LOT MERGER - RESOURCE CNSRVN	3,808.00	3,808.00	3,808.00
VOL LOT MERGER - WATER DEPT	700.00	700.00	700.00
DEPT OP SUPPLY - WATER DEPT	15,000.00	15,000.00	15,000.00
LAB TESTS - WATER DEPT	17,850.00	17,850.00	17,850.00

Budget Report

	Original Budget		Current Total Budget		Period Activity	Fiscal Activity	Encumbrances	Variance	
	Total Budget	Price	Total Budget	Amount				Favorable (Unfavorable)	Percent Remaining
<u>11-6091C-11</u>	15,000.00	0.00	15,000.00	800.00	1,167.26	14,478.63	0.00	521.37	3.48 %
<u>11-6091G-11</u>	11,000.00	0.00	11,000.00	2,500.00	0.00	22,656.00	0.00	-11,656.00	-105.96 %
<u>11-60920-11</u>	2,000.00	0.00	2,000.00	500.00	0.00	10.38	0.00	1,989.62	99.48 %
<u>11-60930-11</u>	3,000.00	0.00	3,000.00		0.00	1,982.11	0.00	1,017.89	33.93 %
<u>11-60940-11</u>	3,000.00	0.00	3,000.00		0.00	1,874.02	0.00	1,125.98	37.53 %
Budget Detail									
Description	Units	Price	Amount						
CLOTHING/UNIFORM	0.00	0.00	2,500.00						
CLOTHING/UNIFORM - INCREASE ANNUAL AMOUNT	0.00	0.00	500.00						
<u>11-60950-11</u>	800.00	800.00	800.00	800.00	95.43	817.56	0.00	-17.56	-2.20 %
<u>11-60960-11</u>	15,000.00	0.00	15,000.00	15,000.00	8,128.11	17,301.93	0.00	-2,301.93	-15.35 %
<u>11-61150-11</u>	300.00	300.00	300.00	300.00	53.02	248.29	0.00	51.71	17.24 %
<u>11-6120E-11</u>	8,240.00	0.00	8,240.00	8,240.00	212.13	2,190.82	0.00	6,049.18	73.41 %
<u>11-61240-11</u>	0.00	0.00	0.00	0.00	0.00	163.02	0.00	-163.02	0.00 %
<u>11-61250-11</u>	100.00	100.00	100.00	100.00	0.00	1,399.65	0.00	-1,299.65	-1,299.65 %
<u>11-66100-10</u>	700.00	700.00	700.00	700.00	0.00	0.00	0.00	700.00	100.00 %
<u>11-66110-10</u>	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
Budget Detail									
Description	Units	Price	Amount						
REBATE PROGRAM - DEVELOPMENT OF NEW REBATE PROGRAM	0.00	0.00	3,000.00						
<u>11-66110-11</u>	0.00	0.00	0.00	0.00	0.00	343.60	0.00	-343.60	0.00 %
Category: 52 - SERVICES & SUPPLIES Total:	1,252,772.00	1,311,772.00	1,311,772.00	-96,793.79	673,015.08	638,756.92	0.00	48.69%	

Category: 60 - CAPITAL OUTLAY
 CAP ASSET EXP - WATER DEPT

Original Total Budget		Current Total Budget		Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
530,000.00	2,255,063.00	154,921.57	368,366.20	0.00	1,886,696.80	83.66 %		

Budget Detail

Description	Units	Price	Amount
DESIGN & PRELIM COSTS FOR WATER AND EFFLUENT LINE	0.00	0.00	500,000.00
LEAD AND COPPER SERVICE LINE REGULATIONS	0.00	0.00	20,000.00
SOURCE WATER ASSESSMENT	0.00	0.00	10,000.00

Budget Adjustments

Date	Description	Adjustment
08/21/2023	COVER FOR SHELTERING EQUIPMENT	15,000.00
08/21/2023	DESIGN & PERMIT SSWF TRAN MAIN &	100,000.00
08/21/2023	MODULAR OFFICE BUILDING FOR PLAN	10,000.00
08/21/2023	PINEY WAY EROSION CONTROL	10,000.00
08/21/2023	REMOTE MONITORING EQUIPMENT SS	15,000.00
08/21/2023	REPLACEMENT TRUCK F-150	55,000.00
08/21/2023	RODEO GROUNDS PUMP STATION	62,000.00
08/21/2023	SCADA IMPROVEMENT PROJECT	128,563.00
08/21/2023	STUART STREET TANK REHABILITATION	458,000.00
08/21/2023	WATER METER REPLACEMENT	526,500.00
12/31/2023	EMERGENCY WATER MAIN REPAIR, MA	300,000.00
12/31/2023	SAN SIMEION WELL 3 PUMP REPLACEV	45,000.00

Category: 60 - CAPITAL OUTLAY Total:

530,000.00	2,255,063.00	154,921.57	368,366.20	0.00	1,886,696.80	83.66%
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Category: 70 - DEBT SERVICE

INTEREST TRUCK - WATER DEPT	1,353.00	1,353.00	690.48	0.00	662.52	48.97 %
PRINCIPAL/P-UP - WATER DEPT	15,584.00	15,584.00	16,245.96	0.00	-661.96	-4.25 %

Category: 70 - DEBT SERVICE Total:

16,937.00	16,937.00	16,936.44	16,936.44	0.00	0.56	0.00%
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Category: 80 - ALLOCATED OH

ALLOC OVERHEAD - WATER DEPT	1,032,699.00	1,032,699.00	258,174.75	0.00	258,174.75	25.00 %
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Budget Detail

Description	Units	Price	Amount
ADMINISTRATIVE COST ALLOCATION - WRF FUND	0.00	0.00	302,504.00
ADMINISTRATIVE COST ALLOCATION - WRF-C FUND	0.00	0.00	100,835.00
ADMINISTRATIVE COST ALLOCATION - WATER DEPARTMENT	0.00	0.00	629,360.00

Category: 80 - ALLOCATED OH Total:

1,032,699.00	1,032,699.00	258,174.75	774,524.25	0.00	258,174.75	25.00%
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Expense Total:

3,906,060.00	5,690,123.00	415,906.10	2,500,516.97	0.00	3,189,606.03	56.06%
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Fund: 11 - WATER FUND Surplus (Deficit):

6,440.00	-1,402,623.00	-401,995.66	66,720.11	0.00	1,469,343.11	104.76%
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Report Surplus (Deficit):

6,440.00	-1,402,623.00	-401,995.66	66,720.11	0.00	1,469,343.11	104.76%
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Group Summary

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
Fund: 11 - WATER FUND							
Revenue							
40 - SALES	3,595,000.00	3,595,000.00	-276.48	2,323,301.95	0.00	-1,271,698.05	35.37%
41 - PENALTIES	33,100.00	33,100.00	1,239.00	24,849.82	0.00	-8,250.18	24.93%
42 - FEES	105,900.00	105,900.00	2,852.30	79,980.22	0.00	-25,919.78	24.48%
43 - OTHER REVENUE	9,000.00	9,000.00	0.00	13,281.15	0.00	4,281.15	-47.57%
44 - PROPERTY TAXES	169,500.00	169,500.00	10,095.62	125,823.94	0.00	-43,676.06	25.77%
45 - FED/STATE	0.00	375,000.00	0.00	0.00	0.00	-375,000.00	100.00%
	3,912,500.00	4,287,500.00	13,910.44	2,567,237.08	0.00	-1,720,262.92	40.12%
Revenue Surplus (Deficit):							
Expense							
50 - SALARIES	674,667.00	674,667.00	59,676.66	393,557.68	0.00	281,109.32	41.67%
51 - BENEFITS	398,985.00	398,985.00	22,990.47	274,117.32	0.00	124,867.68	31.30%
52 - SERVICES & SUPPLIES	1,252,772.00	1,311,772.00	-96,793.79	673,015.08	0.00	638,756.92	48.69%
60 - CAPITAL OUTLAY	530,000.00	2,255,063.00	154,921.57	368,366.20	0.00	1,886,696.80	83.66%
70 - DEBT SERVICE	16,937.00	16,937.00	16,936.44	16,936.44	0.00	0.56	0.00%
80 - ALLOCATED OH	1,032,699.00	1,032,699.00	258,174.75	774,524.25	0.00	258,174.75	25.00%
	3,906,060.00	5,690,123.00	415,906.10	2,500,516.97	0.00	3,189,606.03	56.06%
Expense Total:							
Fund: 11 - WATER FUND Surplus (Deficit):							
	6,440.00	-1,402,623.00	-401,995.66	66,720.11	0.00	1,469,343.11	104.76%
Report Surplus (Deficit):							
	6,440.00	-1,402,623.00	-401,995.66	66,720.11	0.00	1,469,343.11	104.76%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable	(Unfavorable)
11 - WATER FUND	6,440.00	-1,402,623.00	-401,995.66	66,720.11	0.00	1,469,343.11	
Report Surplus (Deficit):	6,440.00	-1,402,623.00	-401,995.66	66,720.11	0.00	1,469,343.11	

WATER FUND

WRF OPERATIONS – 39

WRF CAPITAL - 40



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Fund: 39 - WRF OPERATIONS

Revenue

Category: 40 - SALES

39-40430-25

EWS BASE COM LD - WTR.SUSTAIN.OP.

Category: 40 - SALES Total:

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	1,321,000.00	1,321,000.00	-107.23	890,235.54	0.00	-430,764.46	32.61 %
Category: 40 - SALES Total:	1,321,000.00	1,321,000.00	-107.23	890,235.54	0.00	-430,764.46	32.61%

Category: 43 - OTHER REVENUE

39-42000-25

INTEREST INCOME - WTR.SUSTAIN.OP.

Category: 43 - OTHER REVENUE Total:

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	8,000.00	8,000.00	0.00	8,585.51	0.00	585.51	107.32 %
Category: 43 - OTHER REVENUE Total:	8,000.00	8,000.00	0.00	8,585.51	0.00	585.51	7.32%

Revenue Total:

	1,329,000.00	1,329,000.00	-107.23	898,821.05	0.00	-430,178.95	32.37%
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Expense

Category: 50 - SALARIES

39-50000-25

SALARY & WAGES - WTR.SUSTAIN.OP.

39-50100-25

OVERTIME - WTR.SUSTAIN.OP.

39-50400-25

SICK/VAC PAY - WTR.SUSTAIN.OP.

39-50500-25

HOLIDAY - WTR.SUSTAIN.OP.

Category: 50 - SALARIES Total:

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	138,772.00	138,772.00	13,286.39	77,171.74	0.00	61,600.26	44.39 %
	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
	0.00	0.00	607.49	13,270.80	0.00	-13,270.80	0.00 %
	0.00	0.00	539.01	5,976.80	0.00	-5,976.80	0.00 %
Category: 50 - SALARIES Total:	139,772.00	139,772.00	14,432.89	96,419.34	0.00	43,352.66	31.02%

Category: 51 - BENEFITS

39-51010-25

UNIFORM ALLOWNC - WTR.SUSTAIN.OP.

39-51020-25

DENTAL INSUR - WTR.SUSTAIN.OP.

39-51030-25

MED-PERS-CARE - WTR.SUSTAIN.OP.

39-51050-25

LIFE INSURANCE - WTR.SUSTAIN.OP.

39-51060-25

FICA - WTR.SUSTAIN.OP.

39-51070-25

MEDICARE - WTR.SUSTAIN.OP.

39-51080-25

WORKERS COMP - WTR.SUSTAIN.OP.

39-51090-25

RETIREMENT-PERS - WTR.SUSTAIN.OP.

39-51200-25

OTHER EMP BENE - WTR.SUSTAIN.OP.

39-51220-25

MEDICAL REIMBRS - WTR.SUSTAIN.OP.

Category: 51 - BENEFITS Total:

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	0.00	0.00	0.00	80.00	0.00	-80.00	0.00 %
	1,369.00	1,369.00	165.67	1,611.32	0.00	-242.32	-17.70 %
	20,192.00	20,192.00	1,167.44	11,443.38	0.00	8,748.62	43.33 %
	171.00	171.00	10.19	83.59	0.00	87.41	51.12 %
	8,522.00	8,522.00	896.71	5,910.12	0.00	2,611.88	30.65 %
	1,705.00	1,705.00	209.71	1,382.25	0.00	322.75	18.93 %
	1,990.00	1,990.00	35.61	1,626.76	0.00	363.24	18.25 %
	36,620.00	36,620.00	1,323.11	31,294.43	0.00	5,325.57	14.54 %
	2,335.00	2,335.00	266.25	1,636.50	0.00	698.50	29.91 %
	1,586.00	1,586.00	178.50	904.92	0.00	681.08	42.94 %
Category: 51 - BENEFITS Total:	74,490.00	74,490.00	4,253.19	55,973.27	0.00	18,516.73	24.86%

Category: 52 - SERVICES & SUPPLIES

39-6041L-25

M&R-VEHICLES-L - WTR.SUSTAIN.OP.

39-60440-25

M&R-COMPS-SVCS - WTR.SUSTAIN.OP.

39-60550-25

GOVT FEES & LIC - WTR.SUSTAIN.OP.

39-6060C-25

UTILITIES CELL - WTR.SUSTAIN.OP.

39-6060E-25

UTILITIES ELEC - WTR.SUSTAIN.OP.

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	1,136.00	1,136.00	0.00	0.00	0.00	1,136.00	100.00 %
	0.00	0.00	0.00	120.00	0.00	-120.00	0.00 %
	30,000.00	30,000.00	0.00	30,861.00	0.00	-861.00	-2.87 %
	1,100.00	1,100.00	87.34	719.38	0.00	380.62	34.60 %
	10,000.00	10,000.00	666.79	7,478.30	0.00	2,521.70	25.22 %

Description	Original Budget		Current Total Budget		Period Activity	Fiscal Activity	Encumbrances	Variance	
	Total Budget	Price	Total Budget	Amount				Favorable (Unfavorable)	Percent Remaining
PRO SVC MISC - WTR.SUSTAIN.OP.	29,073.00	0.00	29,073.00	2,409.52	415.85	2,409.52	0.00	26,663.48	91.71 %

Budget Detail

Description	Units	Price	Amount
PRO SVC - MISC/OTHER	0.00	0.00	7,073.00
PRO SVC - TROJAN UV ONSITE INSTALLATION	0.00	0.00	7,000.00
PROF SVC - H2O INNOVATIONS ONSITE TRAINING MEDIA I	0.00	0.00	15,000.00

Budget Detail

Description	Units	Price	Amount
DEPT OP SUPPLY - WTR.SUSTAIN.OP.	25,588.00	0.00	25,588.00
DEPARTMENT OPERATING SUPPLIES	0.00	0.00	25,588.00
LAB TESTS - WTR.SUSTAIN.OP.	1,000.00	0.00	1,000.00
OP SUP-CHEMICAL - WTR.SUSTAIN.OP.	7,472.00	0.00	7,472.00

Budget Detail

Description	Units	Price	Amount
OPERATING SUPPLIES - CHEMICALS	0.00	0.00	1,472.00
OPERATING SUPPLIES - CHEMICALS - MEDIA PRESERVATIO	0.00	0.00	6,000.00
BASELINE MON - WTR.SUSTAIN.OP.	20,000.00	0.00	20,000.00
LAB SUPPLIES - WTR.SUSTAIN.OP.	500.00	0.00	500.00
FUEL - WTR.SUSTAIN.OP.	2,000.00	0.00	2,000.00
WRF - 2 MONTH RESERVE FOR OPS	180,000.00	0.00	893,000.00

Budget Adjustments

Number	Date	Description	Adjustment
BA0000103	08/21/2023	2 MO OPERATIONS - UNUSED	713,000.00

Category: 52 - SERVICES & SUPPLIES Total: 307,869.00 1,020,869.00 1,402.08 54,841.57 0.00 966,027.43 94.63%

Category: 70 - DEBT SERVICE

INT EWS LOAN - WTR.SUSTAIN.OP.	258,791.00	0.00	258,791.00	0.00	242,155.88	16,635.12	6.43 %
PRIN EWS LOAN - WTR.SUSTAIN.OP.	400,634.00	0.00	400,634.00	0.00	417,270.00	-16,636.00	-4.15 %

Category: 70 - DEBT SERVICE Total: 659,425.00 659,425.00 0.00 659,425.88 0.00 -0.88 0.00%

Expense Total: 1,181,556.00 1,894,556.00 20,088.16 866,660.06 0.00 1,027,895.94 54.26%

Fund: 39 - WRF OPERATIONS Surplus (Deficit): 147,444.00 -565,556.00 -20,195.39 32,160.99 0.00 597,716.99 105.69%

Report Surplus (Deficit): 147,444.00 -565,556.00 -20,195.39 32,160.99 0.00 597,716.99 105.69%

Group Summary

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 39 - WRF OPERATIONS							
Revenue							
40 - SALES	1,321,000.00	1,321,000.00	-107.23	890,235.54	0.00	-430,764.46	32.61%
43 - OTHER REVENUE	8,000.00	8,000.00	0.00	8,585.51	0.00	585.51	-7.32%
	1,329,000.00	1,329,000.00	-107.23	898,821.05	0.00	-430,178.95	32.37%
Revenue Surplus (Deficit):							
Expense							
50 - SALARIES	139,772.00	139,772.00	14,432.89	96,419.34	0.00	43,352.66	31.02%
51 - BENEFITS	74,490.00	74,490.00	4,253.19	55,973.27	0.00	18,516.73	24.86%
52 - SERVICES & SUPPLIES	307,869.00	1,020,869.00	1,402.08	54,841.57	0.00	966,027.43	94.63%
70 - DEBT SERVICE	659,425.00	659,425.00	0.00	659,425.88	0.00	-0.88	0.00%
	1,181,556.00	1,894,556.00	20,088.16	866,660.06	0.00	1,027,895.94	54.26%
Expense Total:							
	147,444.00	-565,556.00	-20,195.39	32,160.99	0.00	597,716.99	105.69%
Fund: 39 - WRF OPERATIONS Surplus (Deficit):							
	147,444.00	-565,556.00	-20,195.39	32,160.99	0.00	597,716.99	105.69%
Report Surplus (Deficit):							
	147,444.00	-565,556.00	-20,195.39	32,160.99	0.00	597,716.99	105.69%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
39 - WRF OPERATIONS	147,444.00	-565,556.00	-20,195.39	32,160.99	0.00	597,716.99
Report Surplus (Deficit):	147,444.00	-565,556.00	-20,195.39	32,160.99	0.00	597,716.99



Cambria Community Services District, CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Fund: 40 - WRF CAPITAL

Expense

Category: 60 - CAPITAL OUTLAY

CAP ASSET EXP - WRF - CAP.PROJ.

40-61700-30

Budget Adjustments

Number	Date	Description	Adjustment
BA0000106	08/21/2023	CDP PERMIT MODELING, DESIGN AND I	26,690.00
BA0000104	08/21/2023	TRAILER FILL STATION	200,000.00
BA0000121	09/30/2023	REVISIONS TO INSTREAM FLOW STUDY	48,000.00

40-69100-30

Budget Adjustments

Number	Date	Description	Adjustment
BA0000105	08/21/2023	SECTION 7 ESA CONSULTANTS	96,904.00

Category: 60 - CAPITAL OUTLAY Total:

0.00	371,594.00	1,487.50	18,535.96	0.00	0.00	353,058.04	95.01%
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Expense Total:

0.00	371,594.00	1,487.50	18,535.96	0.00	0.00	353,058.04	95.01%
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Fund: 40 - WRF CAPITAL Total:

0.00	371,594.00	1,487.50	18,535.96	0.00	0.00	353,058.04	95.01%
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Report Total:

0.00	371,594.00	1,487.50	18,535.96	0.00	0.00	353,058.04	95.01%
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Group Summary

Category	Original		Current		Period Activity	Fiscal Activity	Encumbrances	Variance	
	Total Budget	Total Budget	Total Budget	Total Budget				Favorable (Unfavorable)	Percent Remaining
Fund: 40 - WRF CAPITAL	0.00	371,594.00	371,594.00	371,594.00	1,487.50	18,535.96	0.00	353,058.04	95.01%
Expense	0.00	371,594.00	371,594.00	371,594.00	1,487.50	18,535.96	0.00	353,058.04	95.01%
60 - CAPITAL OUTLAY	0.00	371,594.00	371,594.00	371,594.00	1,487.50	18,535.96	0.00	353,058.04	95.01%
Fund: 40 - WRF CAPITAL Total:	0.00	371,594.00	371,594.00	371,594.00	1,487.50	18,535.96	0.00	353,058.04	95.01%
Report Total:	0.00	371,594.00	371,594.00	371,594.00	1,487.50	18,535.96	0.00	353,058.04	95.01%

Fund Summary

Fund	Original Budget		Current Budget		Period Activity	Fiscal Activity	Encumbrances	Variance	
	Total Budget	0.00	Total Budget	371,594.00				Favorable (Unfavorable)	Percent Remaining
40 - WRF CAPITAL	0.00	0.00	371,594.00	1,487.50	18,535.96	0.00	353,058.04	95.01%	
Report Total:	0.00	0.00	371,594.00	1,487.50	18,535.96	0.00	353,058.04	95.01%	

WASTEWATER FUND
WASTEWATER DEPARTMENT – 12



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Fund: 12 - WASTEWATER FUND

Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: 40 - SALES							
12-40000-12 SERVICE SALES - WASTEWATER DEPT	3,698,000.00	3,698,000.00	-116.85	2,402,353.09	0.00	-1,295,646.91	35.04 %
Category: 40 - SALES Total:	3,698,000.00	3,698,000.00	-116.85	2,402,353.09	0.00	-1,295,646.91	35.04 %
Category: 42 - FEES							
12-41050-12 LATERAL INSPECT - WASTEWATER DEPT	0.00	0.00	0.00	250.00	0.00	250.00	0.00 %
Category: 42 - FEES Total:	0.00	0.00	0.00	250.00	0.00	250.00	0.00 %
Category: 43 - OTHER REVENUE							
12-42000-12 INTEREST INCOME - WASTEWATER DEPT	4,000.00	4,000.00	0.00	8,585.51	0.00	4,585.51	214.64 %
12-43900-12 MISC. REVENUE - WASTEWATER DEPT	20,000.00	20,000.00	0.00	2,658.81	0.00	-17,341.19	86.71 %
Category: 43 - OTHER REVENUE Total:	24,000.00	24,000.00	0.00	11,244.32	0.00	-12,755.68	53.15 %
Category: 44 - PROPERTY TAXES							
12-43100-12 PROPERTY TAX - WASTEWATER DEPT	25,000.00	25,000.00	10,191.79	17,363.59	0.00	-7,636.41	30.55 %
12-43110-12 SB2557 TAX - WASTEWATER DEPT	-8,100.00	-8,100.00	0.00	0.00	0.00	8,100.00	0.00 %
12-43600-12 AVAILABILITY - WASTEWATER DEPT	116,000.00	116,000.00	6,580.05	82,203.10	0.00	-33,796.90	29.14 %
Category: 44 - PROPERTY TAXES Total:	132,900.00	132,900.00	16,771.84	99,566.69	0.00	-33,333.31	25.08 %
Category: 46 - LOAN PROCEEDS							
12-43980-12 LOAN PROCEEDS - WW COP 2022A BONDS	0.00	10,258,244.00	0.00	1,442,010.00	0.00	-8,816,234.00	85.94 %
Budget Adjustments							
Number	Date	Description	Adjustment				
BA0000124	08/24/2023	LOAN PROCEEDS - WW 2022A BONDS	2,868.00				
BA0000119	08/24/2023	LOAN PROCEEDS - WW COP 2022A BON	-10,261,112.00				
Category: 46 - LOAN PROCEEDS Total:	0.00	10,258,244.00	0.00	1,442,010.00	0.00	-8,816,234.00	85.94 %
Revenue Total:	3,854,900.00	14,113,144.00	16,654.99	3,955,424.10	0.00	-10,157,719.90	71.97 %
Expense							
Category: 50 - SALARIES							
12-50000-12 SALARY & WAGES - WASTEWATER DEPT	696,663.00	696,663.00	57,411.32	384,713.42	0.00	311,949.58	44.78 %
12-50100-12 OVERTIME - WASTEWATER DEPT	25,000.00	25,000.00	2,033.90	18,366.37	0.00	6,633.63	26.53 %
12-50200-12 STANDBY TIME - WASTEWATER DEPT	18,250.00	18,250.00	1,599.99	12,249.99	0.00	6,000.01	32.88 %
12-50400-12 SICK/VAC PAY - WASTEWATER DEPT	0.00	0.00	5,439.33	62,554.92	0.00	-62,554.92	0.00 %
12-50500-12 HOLIDAY - WASTEWATER DEPT	0.00	0.00	2,413.49	27,768.44	0.00	-27,768.44	0.00 %
Category: 50 - SALARIES Total:	739,913.00	739,913.00	68,898.03	505,653.14	0.00	234,259.86	31.66 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Category: 51 - BENEFITS

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
UNIFORM ALLOWNC - WASTEWATER DEPT	2,800.00	2,800.00	0.00	2,800.00	0.00	0.00	0.00 %
MED-PRINCIPAL - WASTEWATER DEPT	13,253.00	13,253.00	961.39	8,677.89	0.00	4,575.11	34.52 %
MED-PERS-CARE - WASTEWATER DEPT	103,021.00	103,021.00	9,321.66	73,755.82	0.00	29,265.18	28.41 %
LIFE INSURANCE - WASTEWATER DEPT	1,151.00	1,151.00	77.46	532.01	0.00	618.99	53.78 %
FICA - WASTEWATER DEPT	45,091.00	45,091.00	4,198.13	30,507.54	0.00	14,583.46	32.34 %
MEDICARE - WASTEWATER DEPT	8,987.00	8,987.00	981.81	7,134.76	0.00	1,852.24	20.61 %
WORKERS COMP - WASTEWATER DEPT	39,745.00	39,745.00	1,451.34	8,996.35	0.00	30,748.65	77.36 %
RETIREMENT-PERS - WASTEWATER DEPT	198,971.00	198,971.00	6,185.90	157,782.75	0.00	41,188.25	20.70 %
OTHER EMP BENE - WASTEWATER DEPT	6,215.00	6,215.00	606.25	3,961.50	0.00	2,253.50	36.26 %
RETIRES HEALTH - WASTEWATER DEPT	39,345.00	39,345.00	3,955.88	33,991.92	0.00	5,353.08	13.61 %
MEDICAL REIMBRS - WASTEWATER DEPT	13,387.00	13,387.00	1,348.51	9,309.08	0.00	4,077.92	30.46 %
Category: 51 - BENEFITS Total:	471,966.00	471,966.00	29,088.33	337,449.62	0.00	134,516.38	28.50%

Category: 52 - SERVICES & SUPPLIES

INSURANCE - WASTEWATER DEPT	0.00	0.00	0.00	-79.81	0.00	79.81	0.00 %
M&R WTR TREATMT - WASTEWATER DEPT	0.00	0.00	0.00	117.90	0.00	-117.90	0.00 %
M&R WW COLLECTN - WASTEWATER DEPT	78,000.00	78,000.00	0.00	18,019.96	0.00	59,980.04	76.90 %

Budget Detail

Description	Units	Price	Amount
M&R WW COLLECTION	0.00	0.00	60,000.00
M&R WW COLLECTION -LIFT STATION FOG TRTM	0.00	0.00	18,000.00
M&R WW DISP EFF - WASTEWATER DEPT		17,000.00	17,000.00
M&R WW GENERATR - WASTEWATER DEPT		5,000.00	5,000.00
M&R WW LIFT STN - WASTEWATER DEPT	4,806.80	15,000.00	72,103.84
M&R WW MANHOLE - WASTEWATER DEPT	0.00	44,640.00	0.00
M&R WW SLG DISP - WASTEWATER DEPT	10,596.27	100,000.00	1,059,627.00
M&R WW TREATMNT - WASTEWATER DEPT	902.26	75,000.00	67,669.50

Budget Detail

Description	Units	Price	Amount
M&R WASTEWATER TREATMENT PLANT	0.00	0.00	5,000.00
M&R WASTEWATER TREATMENT PLANT - COAT & PAINT HAND	0.00	0.00	20,000.00
M&R WASTEWATER TREATMENT PLANT - EQUIP & MOTOR REP	0.00	0.00	50,000.00
M&R BUILDINGS - WASTEWATER DEPT	512.55	15,000.00	7,688.25
M&R GROUNDS - WASTEWATER DEPT	1,500.00	5,150.00	7,725.00
M&R STORM DAMAGE JANUARY 2021	0.00	2,337.00	0.00
MAJOR MAINT. - WASTEWATER DEPT	0.00	61,800.00	0.00
M&R SCADA - WASTEWATER DEPT	0.00	3,635.00	0.00
M&R-VEHICLES-L - WASTEWATER DEPT	5,307.93	5,211.00	27,658.83
M&R-VEHICLES-N - WASTEWATER DEPT	0.00	5,150.00	0.00
M&R-VEHICLES-V - WASTEWATER DEPT	0.00	3,090.00	0.00

Budget Report

Description	Original		Current		Period Activity	Fiscal Activity	Encumbrances	Variance		
	Total Budget	Price	Total Budget	Amount				Favorable (Unfavorable)	Percent Remaining	
M&R-COMPS-SVCS - WASTEWATER DEPT	0.00	0.00	0.00	0.00	0.00	1,711.35	0.00	-1,711.35	0.00 %	
COMP SUPP&PARTS - WASTEWATER DEPT	11,695.00	0.00	11,695.00	719.75	719.75	10,612.31	0.00	1,082.69	9.26 %	
SECURITY & SAFTY - WASTEWATER DEPT	6,791.00	0.00	6,791.00	0.00	0.00	741.59	0.00	6,049.41	89.08 %	
Budget Detail										
SECURITY & SAFETY	0.00	0.00	1,791.00	0.00	0.00	0.00	0.00	1,791.00	100.00 %	
SECURITY & SAFETY - SAFETY TRAINING MATERIALS	0.00	0.00	5,000.00	0.00	0.00	4,011.45	0.00	988.55	19.77 %	
OFFICE SUPPLIES - WASTEWATER DEPT	3,680.00	0.00	3,680.00	7.49	7.49	1,778.94	0.00	1,901.06	51.66 %	
POSTAGE & SHIP - WATER DEPT	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	100.00 %	
POSTAGE & SHIP - WASTEWATER DEPT	5,000.00	0.00	5,000.00	0.00	0.00	4,011.45	0.00	988.55	19.77 %	
PRINTING/FORMS - WASTEWATER DEPT	500.00	0.00	500.00	0.00	0.00	626.29	0.00	-126.29	-25.26 %	
MBRSH DUES,PUBS - WASTEWATER DEPT	2,500.00	0.00	2,500.00	0.00	0.00	218.00	0.00	2,282.00	91.28 %	
GOVT FEES & LIC - WASTEWATER DEPT	127,000.00	0.00	127,000.00	5,411.67	5,411.67	38,353.67	0.00	88,646.33	69.80 %	
UTILITIES CELL - WASTEWATER DEPT	3,142.00	0.00	3,142.00	275.77	275.77	2,269.91	0.00	872.09	27.76 %	
UTILITIES ELEC - WASTEWATER DEPT	316,319.00	0.00	316,319.00	35,556.01	35,556.01	269,410.89	0.00	46,908.11	14.83 %	
UTILITIES GAS - WASTEWATER DEPT	3,500.00	0.00	3,500.00	94.88	94.88	403.08	0.00	3,096.92	88.48 %	
UTILITS INTRNET - WASTEWATER DEPT	8,397.00	0.00	8,397.00	536.91	536.91	4,303.71	0.00	4,093.29	48.75 %	
UTILITIES PHONE - WASTEWATER DEPT	8,500.00	0.00	8,500.00	527.70	527.70	4,332.36	0.00	4,167.64	49.03 %	
UTILITIES WATER - WASTEWATER DEPT	9,373.00	0.00	9,373.00	1,525.93	1,525.93	7,676.05	0.00	1,696.95	18.10 %	
M&R COMMUN EQP - WASTEWATER DEPT	0.00	0.00	0.00	0.00	0.00	1,433.72	0.00	-1,433.72	0.00 %	
EQUIP RENTAL - WASTEWATER DEPT	1,093.00	0.00	1,093.00	0.00	0.00	0.00	0.00	1,093.00	100.00 %	
PRO SVC- GIS DV - WASTEWATER DEPT	1,000.00	0.00	1,000.00	0.00	0.00	360.00	0.00	640.00	64.00 %	
PRO SVC- MISC - WASTEWATER DEPT	13,754.00	0.00	13,754.00	0.00	0.00	8,419.17	0.00	5,334.83	38.79 %	
Budget Detail										
PROF SVC	0.00	0.00	3,754.00	0.00	0.00	0.00	0.00	3,754.00	100.00 %	
PROF SVC - IMPLEMENT FATS, OIL GREASE (FOG) PROGRA	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	100.00 %	
PROF SERV-TEMP - WASTEWATER DEPT	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	100.00 %	
DEPT OP SUPPLY - WASTEWATER DEPT	575.00	0.00	575.00	47.15	47.15	191.78	0.00	383.22	66.65 %	
LAB TESTS - WASTEWATER DEPT	25,000.00	0.00	25,000.00	3,855.00	3,855.00	26,197.35	0.00	-1,197.35	-4.79 %	
OP SUP-CHEMICAL - WASTEWATER DEPT	7,017.00	0.00	7,017.00	0.00	0.00	127.51	0.00	6,889.49	98.18 %	
LAB SUPPLIES - WASTEWATER DEPT	6,930.00	0.00	6,930.00	14.97	14.97	2,763.22	0.00	4,166.78	60.13 %	
SMALL TOOLS/EQP - WASTEWATER DEPT	1,000.00	0.00	1,000.00	74.34	74.34	325.91	0.00	674.09	67.41 %	
CLOTHY/UNIFORM - WASTEWATER DEPT	2,500.00	0.00	2,500.00	1,837.75	1,837.75	3,495.38	0.00	-995.38	-39.82 %	
OFFICE FURN/EQP - WASTEWATER DEPT	0.00	0.00	0.00	0.00	0.00	24.10	0.00	-24.10	0.00 %	
FUEL - WASTEWATER DEPT	18,785.00	0.00	18,785.00	2,109.61	2,109.61	5,796.29	0.00	12,988.71	69.14 %	
MEETING EXPENSE - WASTEWATER DEPT	126.00	0.00	126.00	0.00	0.00	166.08	0.00	-40.08	-31.81 %	
TVL,TRN,SEM-EMP - WASTEWATER DEPT	6,304.00	0.00	6,304.00	299.99	299.99	2,407.06	0.00	3,896.94	61.82 %	
EMPLOY RECRUIT - WASTEWATER DEPT	6,000.00	0.00	6,000.00	1,925.67	1,925.67	2,302.37	0.00	3,697.63	61.63 %	
Category: 52 - SERVICES & SUPPLIES Total:	1,034,494.00	0.00	1,034,494.00	78,446.40	78,446.40	638,744.10	0.00	395,749.90	38.26%	

Category: 60 - CAPITAL OUTLAY
 CAP ASSET EXP - WASTEWATER DEPT
[12-61700-12](#)

Budget Detail		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
CAP ASSET - REPLACE PUMP		225,000.00	389,938.00	4,997.65	47,630.48	0.00	342,307.52	87.79 %
WW CAP ASSET - B3 CONTROLS			40,000.00					
WW CAP ASSET - EFFLUENT LINE REPLACEMENT ENG			60,000.00					
WW CAP ASSET - ENG GRAVITY REPLACEMENT			40,000.00					
WW CAP ASSET - NEW POLYMER SKID FOR FK PRESS			25,000.00					
WW CAP ASSET - PORTABLE GENERATOR			20,000.00					

Budget Adjustments		Date	Description	Units	Price	Amount	Adjustment
BA0000107		08/21/2023	LIFT STATION IMPROVEMENTS	0.00	0.00	40,000.00	149,938.00
BA0000108		08/21/2023	SECURITY IMPROVEMENTS	0.00	0.00	60,000.00	15,000.00

Budget Adjustments		Date	Description	Units	Price	Amount	Adjustment
12-61701-12			CAP ASSET - WW ECM 1 FLOW EQUAL IMPV	0.00	0.00	3,181,218.00	3,181,218.00

Budget Adjustments		Date	Description	Units	Price	Amount	Adjustment
BA0000109		08/21/2023	ECM - 1 FLOW EQUAL IMPROVEMENTS	0.00	0.00	3,181,218.00	3,181,218.00

Budget Adjustments		Date	Description	Units	Price	Amount	Adjustment
12-61702-12			CAP ASSET - WW ECM 2 INFLUENT LIFT STN IMPV	0.00	0.00	20,288.00	20,288.00

Budget Adjustments		Date	Description	Units	Price	Amount	Adjustment
BA0000110		08/21/2023	ECM - 2 INFLUENT LIFT STATION IMPRC	0.00	0.00	20,288.00	20,288.00

Budget Adjustments		Date	Description	Units	Price	Amount	Adjustment
12-61703-12			CAP ASSET - WW ECM 3 MLW AERATION BASIN UPGRD	0.00	0.00	2,047,879.00	2,047,879.00

Budget Adjustments		Date	Description	Units	Price	Amount	Adjustment
BA0000111		08/21/2023	ECM - 3 MLW AERATION BASIN UPGRA	0.00	0.00	2,047,879.00	2,047,879.00

Budget Adjustments		Date	Description	Units	Price	Amount	Adjustment
12-61704-12			CAP ASSET - WW ECM 4 BLOWER REPLACEMENT	0.00	0.00	496,186.00	496,186.00

Budget Adjustments		Date	Description	Units	Price	Amount	Adjustment
BA0000112		08/21/2023	ECM - 4 BLOWER REPLACEMENT	0.00	0.00	496,186.00	496,186.00

Budget Adjustments		Date	Description	Units	Price	Amount	Adjustment
12-61705-12			CAP ASSET - WW ECM 5 RAS & WAS IMPV	0.00	0.00	1,060,583.00	1,060,583.00

Budget Adjustments		Date	Description	Units	Price	Amount	Adjustment
BA0000113		08/21/2023	ECM - 5 RAS & WAS IMPROVEMENT	0.00	0.00	1,060,583.00	1,060,583.00

Budget Adjustments		Date	Description	Units	Price	Amount	Adjustment
12-61706-12			CAP ASSET - WW ECM 7 ELECTRICAL IMPV SERVICE PANEL	0.00	0.00	454,548.00	454,548.00

Budget Adjustments		Original Total Budget		Current Total Budget		Period Activity		Fiscal Activity		Encumbrances		Variance Favorable (Unfavorable)		Percent Remaining	
Number	Date	Description	Adjustment	Total Budget	Total Budget	Activity	Activity	Activity	Activity	Activity	Activity	Activity	Activity	Activity	Activity
BA0000114	08/21/2023	ECM - 7 ELECTRICAL IMPROVEMENT SE	454,548.00												
<u>12-61707-12</u>		CAP ASSET - WW ECM 8 GENERATOR REPLACEMENT		0.00	771,729.00	0.00	0.00	35,152.54	0.00	0.00	0.00	736,576.46	95.44 %		
Budget Adjustments															
BA0000115	08/21/2023	ECM - 8 GENERATOR REPLACEMENT	771,729.00												
<u>12-61708-12</u>		CAP ASSET - WW ECM 9 SCADA SYSTEM UPGRADE		0.00	962,970.00	0.00	0.00	38,990.87	0.00	0.00	0.00	923,979.13	95.95 %		
Budget Adjustments															
BA0000116	08/21/2023	ECM - 9 SCADA SYSTEM UPGRADE	962,970.00												
<u>12-61709-12</u>		CAP ASSET - WW ECM 12 IMPV TO WW LIFT STATIONS		0.00	1,265,711.00	0.00	0.00	0.00	0.00	0.00	0.00	1,265,711.00	100.00 %		
Budget Adjustments															
BA0000117	08/21/2023	ECM - 12 IMPROVEMENT TO WW LIFT :	1,265,711.00												
Category: 70 - DEBT SERVICE															
<u>12-61800-12</u>					225,000.00	10,651,050.00	4,997.65	1,492,508.35	0.00	0.00	9,158,541.65	85.99%			
Budget Detail															
PRINCIPAL - WASTEWATER DEPT					102,743.00	102,743.00	0.00	0.00	0.00	0.00	0.00	102,743.00	100.00 %		
Description															
INTEREST - INTERFUND LOAN						3,847.00									
PRINCIPAL - INTERFUND LOAN						98,896.00									
<u>12-61801-12</u>						594,975.00	0.00	583,404.44	0.00	0.00	11,570.56	1.94 %			
Budget Detail															
INTEREST - WW COP 2022A BOND						5,789.00	0.00	5,788.94	0.00	0.00	0.06	0.00 %			
<u>12-6180H-12</u>															
Description															
INTEREST - MUNI FINANCE CRANE TRUCK						1,022.00									
INTEREST - MUNI FINANCE VAC TRUCK						4,767.00									
<u>12-6180J-12</u>						87,488.00	0.00	87,487.83	0.00	0.00	0.17	0.00 %			
Budget Detail															
PRINCIPAL/TRUCK - WASTEWATER DEPT						87,488.00									
Description															
PRINCIPAL - MUNI FINANCE CRANE TRUCK						11,768.00									
PRINCIPAL - MUNI FINANCE VAC TRUCK						75,720.00									
Category: 70 - DEBT SERVICE Total:					790,995.00	790,995.00	0.00	676,681.21	0.00	0.00	114,313.79	14.45%			

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Category: 80 - ALLOCATED OH

[12-62000-12](#)

ALLOC OVERHEAD - WASTEWATER DEPT

Category: 80 - ALLOCATED OH Total:

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
	544,465.00	544,465.00	136,116.25	408,348.75	0.00	136,116.25	25.00 %
	544,465.00	544,465.00	136,116.25	408,348.75	0.00	136,116.25	25.00%

Expense Total:

	3,806,833.00	14,232,883.00	317,546.66	4,059,385.17	0.00	10,173,497.83	71.48%
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Fund: 12 - WASTEWATER FUND Surplus (Deficit):

	48,067.00	-119,739.00	-300,891.67	-103,961.07	0.00	15,777.93	13.18%
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Report Surplus (Deficit):

	48,067.00	-119,739.00	-300,891.67	-103,961.07	0.00	15,777.93	13.18%
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Group Summary

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
Fund: 12 - WASTEWATER FUND							
Revenue							
40 - SALES	3,698,000.00	3,698,000.00	-116.85	2,402,353.09	0.00	-1,295,646.91	35.04%
42 - FEES	0.00	0.00	0.00	250.00	0.00	250.00	0.00%
43 - OTHER REVENUE	24,000.00	24,000.00	0.00	11,244.32	0.00	-12,755.68	53.15%
44 - PROPERTY TAXES	132,900.00	132,900.00	16,771.84	99,566.69	0.00	-33,333.31	25.08%
46 - LOAN PROCEEDS	0.00	10,258,244.00	0.00	1,442,010.00	0.00	-8,816,234.00	85.94%
	3,854,900.00	14,113,144.00	16,654.99	3,955,424.10	0.00	-10,157,719.90	71.97%
Revenue Surplus (Deficit):							
Expense							
50 - SALARIES	739,913.00	739,913.00	68,898.03	505,653.14	0.00	234,259.86	31.66%
51 - BENEFITS	471,966.00	471,966.00	29,088.33	337,449.62	0.00	134,516.38	28.50%
52 - SERVICES & SUPPLIES	1,034,494.00	1,034,494.00	78,446.40	638,744.10	0.00	395,749.90	38.26%
60 - CAPITAL OUTLAY	225,000.00	10,651,050.00	4,997.65	1,492,508.35	0.00	9,158,541.65	85.99%
70 - DEBT SERVICE	790,995.00	790,995.00	0.00	676,681.21	0.00	114,313.79	14.45%
80 - ALLOCATED OH	544,465.00	544,465.00	136,116.25	408,348.75	0.00	136,116.25	25.00%
	3,806,833.00	14,232,883.00	317,546.66	4,059,385.17	0.00	10,173,497.83	71.48%
	Expense Total:						
	48,067.00	-119,739.00	-300,891.67	-103,961.07	0.00	15,777.93	13.18%
Fund: 12 - WASTEWATER FUND Surplus (Deficit):							
	48,067.00	-119,739.00	-300,891.67	-103,961.07	0.00	15,777.93	13.18%
Report Surplus (Deficit):							

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
12 - WASTEWATER FUND	48,067.00	-119,739.00	-300,891.67	-103,961.07	0.00	15,777.93
Report Surplus (Deficit):	48,067.00	-119,739.00	-300,891.67	-103,961.07	0.00	15,777.93

CAPITAL IMPROVEMENT PROJECTS

	B	C	D	E
1	General Fund CIP (FY 23/24 Revised 04/15/24)			
2		Ranking	FY Project Cost	10-Yr Cost
3	Administration Department Projects			
4	Update Sound System Vets Hall	1	\$ -	\$ 20,000
5	Replace District Car	3	\$ -	\$ 30,000
6		Subtotal	\$ -	\$ 50,000
7	Facilities & Resources/PROS Projects			
8	Electric Vehicle Charging Station	1	\$ -	\$ 24,831
9	Skate Park Improvements	1	\$ 13,163	\$ 1,200,000
10	Restroom Facilities @ Fiscalini Ranch Preserve	1	\$ 24,647	\$ 371,480
11	Replace Dump Trailer	1	\$ -	\$ 15,000
12	Replace 2012 F-350	1	\$ -	\$ 45,000
13	New Office Space and Ship Space	1	\$ -	\$ 500,000
14	Replace Wood Chipper	1	\$ -	\$ 70,000
15	Vets Hall Sewer Line	1	\$ -	\$ 40,000
16	Vets Hall Electrical Emergency (Generator & Equipment)	1	\$ -	\$ 80,000
17	Vets Hall Water Line	2	\$ -	\$ 10,000
18	Re-Roof - Entire Vets Hall Building	1	\$ -	\$ 55,000
19	Vets Hall Kitchen Improvements (Replace cabinets, countertops, sinks)	3	\$ -	\$ 20,000
20	Vets Hall Restroom Improvements (Replace particians, countertops, sinks & flooring)	3	\$ -	\$ 17,500
21		Subtotal	\$ 37,810	\$ 2,448,811
22	Fire Department Projects			
23	Radio System Upgrade Phase 2	1	\$ 68,671	\$ 79,097
24	Extracation Equipment (Grant Funded)	1	\$ 32,776	\$ 32,776
25	Fire Marshal Vehicle (pending approval for a Fire Marshal Position)	1	\$ -	\$ 71,000
26	Fire Station Dry Rot repair/Rain Gutter Repair/Paint	1	\$ -	\$ 40,000
27	Fire Station Turnout lockers and storage room	1	\$ -	\$ 45,000
28	Ballistic Vests for Active Shooter response	1	\$ -	\$ 15,000
29	Fire Station Sleeping Quarters Addition	1	\$ -	\$ 450,000
30	Fire Department Metal Building (Apparatus Bays/Storage/and Gym Relocation)	1	\$ -	\$ 220,000
31	Replace Water Tender (21 Year old)	1	\$ -	\$ 600,000
32	Fire Apparatus Rust Repair and Paint	1	\$ -	\$ 35,000
33	Sattelite Phones	1	\$ -	\$ 6,000
34	Fire Hose and Nozzles	1	\$ -	\$ 32,000
35	Fire Station Bathrooms Remodel x3	2	\$ -	\$ 45,000
36	Fire Training Building	2	\$ -	\$ 475,000
37	Replace old rescue boat with Rescue ski	2	\$ -	\$ 21,000
38	4 Gas Detector	2	\$ -	\$ 5,000
39	Fire Station Computers upgrades	2	\$ -	\$ 6,000
40	Fire Department Gate and Fencing	2	\$ -	\$ 40,000
41	Fire Station Kitchen Remodel	2	\$ -	\$ 70,000
42	Fuel Station Computer Replacement	2	\$ -	\$ 7,000
43	CERT Team Response Vehicle	3	\$ -	\$ 40,000
44	Refurbish Antique Fire Engine	3	\$ -	\$ 30,000
45	Replace Rescue Boat	3	\$ -	\$ 14,000
46		Subtotal	\$ 68,671	\$ 2,378,873
47		Total	\$ 4,877,684	

	B	C	D	E
1	General Fund CIP (FY 23/24 Revised 04/15/24)			
2		Ranking	FY Project Cost	10-Yr Cost
48			Priority 1 Total	\$ 4,047,184
49			Priority 2 Total	\$ 679,000
50			Priority 3 Total	\$ 151,500
51			Total	\$ 4,877,684
52		Ranking	FY Project Cost	10-Yr Cost
53	F350 Truck - Replace 1999 F150 Truck	1	\$ -	\$ 40,000
54	Electric Vehicle Charging Station (Vets Hall)	1	\$ 11,267	\$ 22,272
55	Re-Roof - Vets Hall American Legion Kitchen Area	1	\$ -	\$ 8,446
56	Tyler Incode	1	\$ -	\$ 76,050

	B	C	D	E
1	Wastewater CIP (FY 23/24 Revised 04/15/24)			
2	Wastewater Projects	Ranking	FY Project Cost	10-Yr Cost
3	Report)			
4	(ECM 1) Influent Flow Equalization	1	\$ 466,696	\$ 3,179,646
5	(ECM 2) Influent Lift Station	1	\$ 13,759	\$ 67,061
6	(ECM 3) Modified Ludzak-Ettinger Process Upgrade	1	\$ 322,080	\$ 2,000,331
7	(ECM 4) Blower Improvements	1	\$ 89,942	\$ 520,037
8	(ECM 5) RAS and WAS Pumping Improvements	1	\$ 153,516	\$ 1,076,892
9	(ECM 7) Electrical Upgrades	1	\$ 22,400	\$ 1,155,445
10	(ECM 8) Backup Power	1	\$ 28,674	\$ 777,651
11	(ECM 9) SCADA System	1	\$ 32,512	\$ 960,315
12	(ECM 12) Sewer Lift Stations	1	\$ -	\$ 1,143,451
13	Project Duration/General Condition Costs	1	\$ -	\$ 1,219,171
14	(ECM 10) Secondary Water System (3W) Improvements	2	\$ -	\$ 318,202
15	Pads for electrical ECMs	2	\$ -	\$ 313,893
16	Final Design	2	\$ -	\$ 308,394
17	(ECM 11) Effluent Pump Station Improvements	2	\$ -	\$ 374,580
18	(ECM 6) Sludge Thickening	2	\$ -	\$ 1,393,341
19	Influent Lift Station Modifications	2	\$ -	\$ 2,110,000
20	Tertiary Treatment	2	\$ -	\$ 889,436
21	Storm Drain	2	\$ -	\$ 130,521
22	Demolish Old Tanks	2	\$ -	\$ 567,815
23		Subtotal	\$ 1,129,578	\$ 18,506,182
24	Treatment Plant Projects			
25	New polymer skid for sludge press	1	\$ -	\$ 25,000
26	PFAS Treatment (Design Phase)	2	\$ -	\$ 50,000
27	Security Improvements	1	\$ -	\$ 15,000
28	Van Gordon House Demolition (Split with Water)	2	\$ -	\$ 50,000
29	Redundant Blower for Plant	3	\$ -	\$ 400,000
30	Repaint the handrails on the digester	2	\$ -	\$ 30,000
31	Walkway Grating on Digester Tanks	3	\$ -	\$ 30,000
32	Cargo Box for Storage	2	\$ -	\$ 10,000
33	Clarifier Improvements			
34	Eastern clarifier - Replace chain drive	1	\$ -	\$ 40,000
35	Eastern clarifier - Replace drive unit's metallic hubs with non-corrosive hubs	1	\$ -	\$ 35,000
36	Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ -	\$ 40,000
37	Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ -	\$ 40,000
38	Cover for Sheltering of Equipment @ Plant (50%)	2	\$ -	\$ 15,000
39	Secondary Water System	1	\$ -	\$ 4,100
40	Blower Replacement	1	\$ -	\$ 9,200
41		Subtotal	\$ -	\$ 793,300
42	Collection System Projects			
43	Engineering for effluent line	1	\$ -	\$ 40,000
44	Engineering for gravity replacement nof lift station B-1	1	\$ -	\$ 40,000
45	Portable Generator	1	\$ 16,731	\$ 20,000
46	Lift Station A (Nottingham & Leighton/Park Hill)			

	B	C	D	E
1	Wastewater CIP (FY 23/24 Revised 04/15/24)			
2	Wastewater Projects	Ranking	FY Project Cost	10-Yr Cost
47	New Submersible Pumps, MCC, Bypass Piping, Control Panel at Grade Elevation	1	\$ -	\$ 490,000
48	Lift Station A-1 (Sherwood & Harvey/Marine Terrace)			
49	New Submersible Pumps, Bypass Piping	1	\$ -	\$ 265,000
50	Lift Station B - (SR Creek/Behind Park Hill)			
51	New Control Panel, Generator, Wet Well, Submersible Pumps, and Valve Vault	3	\$ -	\$ 435,000
52	Lift Station B-1 (Burton Dr at Tin City)			
53	Convert to gravity flow	1	\$ -	\$ 600,000
54	Lift Station B-2 (Wood Dr./E. Lodge Hill)			
55	New Control Panel at Grade Elevation	1	\$ -	\$ 425,000
56	Lift Station B-3 (Green St./W. Lodge Hill)			
57	New Control Panel	1	\$ -	\$ 125,000
58	New Submersible Pumps, MCC, Bypass Piping	3	\$ -	\$ 250,000
59	Lift Station 4 and 8			
60	Replace Pumps	1	\$ -	\$ 200,000
61	Phased Manhole and Sewer Main Replacement	2	\$ -	\$ 1,000,000
62	New generators at LS 4, 8	2	\$ -	\$ 5,000
63	Push camera	2	\$ -	\$ 35,000
64	Asset Management Software	2	\$ -	\$ 10,000
65	Reroute effluent line around State Parks	2	\$ -	\$ 2,500,000
66	Bioremediation to the collection system for grease control	1	\$ -	\$ 10,000
67		Subtotal	\$ 16,731	\$ 6,450,000
68	Vehicles			
69	Replace 2005 F250	3	\$ -	\$ 65,000
71			GRAND TOTAL	\$ 25,814,482
73			Priority 1 Total	\$ 14,443,300
74			Priority 2 Total	\$ 10,191,182
75			Priority 3 Total	\$ 1,180,000
76			Total	\$ 25,814,482
78	Completed Projects	Ranking	FY Project Cost	10-Yr Cost
79	Replacement of 1999 John Deere Loader and Backhoe Tractor		\$ -	\$ 75,000
80	Replace Tractor		\$ -	\$ 40,000
81	Replace Van - Transport of Sewer Video Camera System		\$ -	\$ 55,000
82	Replace F150		\$ -	\$ 30,000
83	Peapoint or equal TV inspection camera (removed cost from mid year total to meet		\$ -	\$ 75,000
84	F-350 Service Truck with Crane Body		\$ -	\$ 57,040
85	Vactor truck - replace with new \$430K truck that meets emission requirements (7 yr loan @ 4.5%)			\$ 518,000
86	Replacement Rack Truck (F-150)		\$ -	\$ 24,193
87	Influent screen, support platform design, & installation		\$ -	\$ 164,509
88	Lift Station A-1 MCC, SCADA Improvements		\$ -	\$ 45,000
89	Investment Grade Audit (30% Design for all ECMs)		\$ -	\$ 528,404
90				

	A	C	D	E
1	Water CIP (FY 23/24 Revised 04/15/24)			
2		Ranking	FY Project Cost	10-Yr Cost
3	Water Distribution System Projects			
4	Advanced Metering Infrastructure (AMI)	1	\$ 5,675	\$ 2,220,000
5	Meter install	1	\$ -	\$ 526,500
6	Design and Permitting for SSWF Transmission Main at State Park Wetlands	1	\$ 68,278	\$ 600,000
7	Piney Way Erosion Control - Design, Permitting and Relocation	1	\$ -	\$ 10,000
8	Cover for Sheltering of Equipment @ Plant (50%)	1	\$ -	\$ 15,000
9	Modular Office Building @ Plant	1	\$ -	\$ 10,000
10	Remote Monitoring Equipment	1	\$ -	\$ 15,000
11	Emergency Line Repair Main St	1	\$ 147,327	\$ 300,000
12	San Simeon Well Field Transmission Main at State Park Wetlands	1	\$ -	\$ 5,000,000
13	Well site pump replacements	3	\$ -	\$ 532,141
14	Vault upgrades (Rodeo Grounds, Charing, and Windsor)	3	\$ -	\$ 60,000
15	District Metered Areas (Phased - Design and Permitting, Implementation cost TBD)	2	\$ -	\$ 150,000
16	SR4 Generator	1	\$ -	\$ 80,000
17	Upgrading undersized water mains	3	\$ -	\$ 130,000
18	Pine Knolls - Iva Court zone 1 pipeline expansion	3	\$ -	\$ 165,000
19	Demo Van Gordon House (Water Portion)	3	\$ -	\$ 50,000
20		Subtotal	\$ 221,280	\$ 9,863,641
21	Tank & Booster Pump Station Projects			
22	Rodeo Grounds Booster A pump	1	\$ -	\$ 62,000
23	SCADA System - Phased Upgrades (Phase III-Alarms, Flow Data, Monitoring Wells)	1	\$ 19,971	\$ 128,563
24	Stuart Street Tank Rehabilitation	1	\$ 4,237	\$ 458,000
25	San Simeon Well 3 Pump Replacement	1	\$ -	\$ 45,000
26	Electrical transfer switch and conduit to well SS-3	2	\$ -	\$ 25,000
27	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	3	\$ -	\$ 2,200,000
28	Third Stuart Street Tank Installation	3	\$ -	\$ 600,000
29	Stuart Street and Leimert Booster Pump Replacement	3	\$ -	\$ 500,000
30		Subtotal	\$ 24,208	\$ 4,018,563
31	Vehicles and Trailer-Mounted Equipment			
32	Dump trailer for storing and hauling spoils from road repairs	3	\$ -	\$ 15,000
33	Truck Replacement Program (annual cost to build reserves)	3		\$ 55,000
34	Replacement 2005 F-150 Truck with F-250 (for towing Ditch Witch)	1	\$ 54,345	\$ 55,000
35		Subtotal	\$ 54,345	\$ 125,000
36	Programs and Plans			
37	Hydraulic System Model Update	3	\$ -	\$ 75,000
38	Asset Management Plan	2	\$ -	\$ 25,000
39	Water Master Plan Amendment	3	\$ -	\$ 35,000
40	Source Water Assessment	1	\$ -	\$ 10,000
41	Service Line Inventory	1	\$ -	\$ 10,000
42	Database for water conservation program/tracking with parcel links & APN file conversion	3	\$ -	\$ 10,000
43		Subtotal	\$ -	\$ 165,000
44	GRAND TOTAL			\$ 14,172,204

	A	C	D	E
47			Priority 1 Total	\$ 9,545,063
48			Priority 2 Total	\$ 200,000
49			Priority 3 Total	\$ 4,427,141
50			Total	\$ 14,172,204

	A	C	D	E
60	WRF CIP (FY 23/24 Revised 04/15/24)			
61		Ranking	FY Project Cost	10 yr Cost
62	Permitting & Planning			
63	Groundwater modeling and consulting for CDP	1	\$ 35,404	\$ 250,000
64	EIR consulting (follow up agency discussions to support the WRF's Regular CDP)	1	\$ -	\$ 28,609
65	Section 7 ESA consulting, annual AMP report, & AMP update	1	\$ -	\$ 100,000
66		Subtotal	\$ -	\$ 378,609
67	Interim, short-term SWF Modifications			
68	Brine Tank Secondary Containment, Grading, Rock	1	\$ -	\$ 20,000
69		Subtotal	\$ -	\$ 20,000
70	Advanced Water Treatment Plant			
71	Membrane and Filter Replacement Program (annual cost to build reserves)	2	\$ -	\$ 30,000
72	Replace CIP Tank (leaking)	2	\$ -	\$ 15,000
73	Replace discontinued chemical pumps	2	\$ -	\$ 30,000
74	Replace chemical storage tank (leaking)	2	\$ -	\$ 10,000
75	Replace Trojan UV bulbs and ballasts	2	\$ -	\$ 40,000
76	Miscellaneous instrumentation / monitoring upgrades	2	\$ -	\$ 25,000
77		Subtotal	\$ -	\$ 150,000
78	Long-Term Improvement Modifications			
79	Future permanent mods at WRF for trailer fill station [transfer tanks, piping, & spill containment/loading pad]	1	\$ -	\$ 200,000
80	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	1	\$ -	\$ 40,000
81	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ -	\$ 50,000
82	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets	3	\$ -	\$ 25,000
83	Installation of remote sensing instrumentation at SS creek (needs ROE agreement with State Parks)	3	\$ -	\$ 10,000
84	Solar Array System	3	\$ -	\$ 375,000
85		Subtotal	\$ -	\$ 700,000
87		GRAND TOTAL		\$ 1,248,609
89			Priority 1 Total	\$ 638,609
90			Priority 2 Total	\$ 200,000
91			Priority 3 Total	\$ 410,000
92			Total	\$ 1,248,609
94	Completed Projects			
95	Filters / membrane replacements and build reserves for future	1	\$ -	\$ 59,639
96	Short-term flood damage mitigation	1	\$ -	\$ 12,566
97	Hauling of last 18" of water and cleaning impoundment	1	\$ -	\$ 94,515
98	Urban Water Management Plan - CDP Portion	1	\$ -	\$ -
99	Groundwater modeling/piezometer installation/monitoring	1	\$ -	\$ -

WASTEWATER COP 2022A BONDS



Fund: 12 - WASTEWATER FUND

	Current Total Budget	Fiscal Activity	Prior Year Activity	Total Project Activity to Date	Variance Favorable (Unfavorable)
Revenue					
<u>12-43980-12</u>	12,100,000	1,442,010	1,841,756	3,283,766	8,816,234
LOAN PROCEEDS - WW COP 2022A BONDS					
Expense					
<u>12-61701-12</u>	3,791,224	473,177	610,006	1,083,183	2,708,041
CAP ASSET - WW ECM 1 FLOW EQUAL IMPV					
<u>12-61702-12</u>	46,512	20,238	26,224	46,462	50
CAP ASSET - WW ECM 2 INFLUENT LIFT STN IMPV					
<u>12-61703-12</u>	2,419,093	399,951	371,214	771,165	1,647,928
CAP ASSET - WW ECM 3 MLW AERATION BASIN UPGRD					
<u>12-61704-12</u>	603,329	122,518	107,143	229,661	373,668
CAP ASSET - WW ECM 4 BLOWER REPLACEMENT					
<u>12-61705-12</u>	1,290,972	325,971	230,389	556,360	734,612
CAP ASSET - WW ECM 5 RAS & WAS IMPV					
<u>12-61706-12</u>	554,687	28,879	100,139	129,018	425,669
CAP ASSET - WW ECM 7 ELECTRICAL IMPV SERVICE PANEL					
<u>12-61707-12</u>	925,404	35,153	153,675	188,828	736,576
CAP ASSET - WW ECM 8 GENERATOR REPLACEMENT					
<u>12-61708-12</u>	1,148,557	38,991	185,587	224,578	923,979
CAP ASSET - WW ECM 9 SCADA SYSTEM UPGRADE					
<u>12-61709-12</u>	1,320,222	-	54,511	54,511	1,265,711
CAP ASSET - WW ECM 12 IMPV TO WW LIFT STATIONS					
Expense Total:	12,100,000	1,444,878	1,838,888	3,283,766	8,816,234
Net	-	(2,868)	2,868	-	-

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **4.B.**

FROM: Matthew McElhenie, General Manager
Denise Fritz, Administrative Department Manager

Meeting Date: April 23, 2024

Subject: Discuss, Review and Approve the
Investment Policy Revisions and Approve
Recommendations to the CCSD Board of
Directors

RECOMMENDATIONS:

It is recommended that the Finance Committee discuss, review, and approve the Investment Policy revisions and provide a recommendation to the Board of Directors.

DISCUSSION:

The draft Investment Policy was created in conjunction with the Investment Advisors at Optimized Investment Partners. The policy meets all legal and ethical requirements required by government code and Accounting principles.

It is recommended that the Finance Committee discuss, review, and approve the Investment Policy revisions and provide a recommendation to the Board of Directors

Attachments: Draft Investment Policy
CCSD Investment Policy September 2002
CSDA Investment of District Funds Policy 2130

CAMBRIA COMMUNITY SERVICES DISTRICT

INVESTMENT POLICY

(Last Revised 5/24/23)



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1. Policy

The Cambria Community Services District shall invest public funds in such a manner as to comply with state and local laws; ensure prudent money management; provide for daily cash flow requirements; and meet the objectives of the Policy, in priority order of Safety, Liquidity and Return on investment. In accordance with the Municipal Code of the Cambria Community Services District and under authority granted by the Board of Directors, the General Manager is responsible for investing the unexpended cash in the District Treasury.

2. Scope

The investment policy applies to all investment activities and financial assets of the Cambria Community Services District as accounted for in the Annual Comprehensive Financial Report (ACFR). This policy is applicable, but not limited to, all funds listed below:

- General Fund
- Capital Funds
- Other Special Revenue Funds, Debt Service Funds, Internal Service Funds
- Any new fund created by the Board of Directors unless specifically exempted.

3. Prudence

The standard of prudence to be used by the designated representative shall be the “prudent investor” standard and shall be applied in the context of managing the overall portfolio. Persons authorized to make investment decisions on behalf of local agencies investing public funds are trustees and therefore fiduciaries subject to the prudent investor standard which states, “When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency”.

The General Manager and other individuals assigned to manage the investment portfolio, acting within the intent and scope of the investment policy and other written procedures and exercising due diligence, shall be relieved of personal responsibility and liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

4. Objectives

The District’s primary investment objectives, in order of priority, shall be:

1. Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation



of capital in the overall portfolio. The District shall seek to preserve principal by mitigating the two types of risk: credit risk and market risk.

- a. Credit risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by investing in issuers that carry the direct or implied backing of the U.S. Government (including, but not limited to, the U.S. Treasury, U.S. Government Agencies, and federally insured banks). The portfolio will be diversified so that the failure of any one issuer does not unduly harm the District's capital base and cash flow.
 - b. Market risk, (aka "interest rate risk") defined as market value fluctuations due to overall changes in the general level of interest rates shall be mitigated by limiting the maximum maturity of any one security to five years, structuring the portfolio based on historic and current cash flow analysis eliminating the need to sell securities prior to maturity and avoiding the purchase of long-term securities for the sole purpose of short-term speculation. Moreover, it is the District's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. Limited exceptions will be granted for security swaps that would improve the portfolio's yield and/or credit quality.
2. Liquidity: The District's investment portfolio will remain sufficiently liquid to enable the Cambria Community Services District to meet all operating requirements which might be reasonably anticipated.
 3. Return on Investments: The District's investment portfolio shall have the objective of attaining a comparative performance measurement or an acceptable rate of return throughout budgetary and economic cycles. These measurements should be commensurate with the District's investment risk constraints identified in this Investment Policy and the cash flow characteristics of the portfolio.

5. Delegation of Authority

The Municipal Code of the Cambria Community Services District and the authority granted by Board of Directors assign the responsibility of investing unexpended cash to the General Manager and/or the Finance Manager. Daily management responsibility of the investment program may be delegated to the Senior Accountant or Accountant, who shall establish procedures for the operation consistent with this investment policy.

6. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that conflicts with proper execution of the investment program or impairs their ability to make impartial investment decisions. Additionally, the General Manager and the Finance Manager are required to annually file applicable financial disclosures as



required by the Fair Political Practices Commission (FPPC). Furthermore, Investment officials must refrain from undertaking personal investment transactions with the same individual(s) employed by the financial institution with whom business is conducted on behalf of the District.

7. Authorized Dealers and Institutions

The General Manager will maintain a list of approved financial institutions authorized to provide investment services to the public agency in the State of California. These may include “primary” dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). Best practices include the following: 1) A determination that all approved broker/dealer firms, and individuals covering the public agency, are reputable and trustworthy; 2) the broker/dealer firms should have the ability to meet all their financial obligations in dealing with the Public Agency; 3) the firms, and individuals covering the agency, should be knowledgeable and experienced in Public Agency investing and the investment products involved; 4) no public deposit shall be made except in a qualified public depository as established by the established state laws; 4) all financial institutions and broker/dealers who desire to conduct investment transactions with the public agency may supply the General Manager with audited financial statements, proof of FINRA certification, trading resolution, proof of State of California registration, a completed broker/dealer questionnaire, certification of having read the Public Agency’s investment policy and depository contracts.

The General Manager may conduct an annual review of the financial condition and registrations of qualified dealers & institutions.

8. Authorized and Suitable Investments

Investment of District funds is governed by the California Government Code Sections 53600 et seq. Within the context of the limitations, the following investments are authorized, as further limited herein:

1. United States Treasury Bills, Bonds, and Notes or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no percentage limitation of the portfolio that can be invested in this category, although a five-year maturity limitation is applicable.
2. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
3. Local Agency Investment Fund (LAIF), which is a State of California managed investment pool, and Los Angeles County Investment pool, may be used up to the maximum permitted by California State Law. A review of the pool/fund is required



when part of the list of authorized investments, with the knowledge that the pool/fund may include some investments allowed by statute but not explicitly identified in this investment policy.

Additionally, shares of beneficial interest issued by a joint powers authority organized pursuant to CA Code (Section 6509.7) that invests in the securities and obligations in compliance with CA Code 53601 (subsection 'a' to 'r', inclusive) are also authorized. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

- The adviser is registered or exempt from registration with the Securities and Exchange Commission.
 - The adviser has not less than five years of experience investing in the securities and obligations authorized in CA Code (subsection 'a' to 'r', inclusive).
 - The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).
4. Negotiable Certificates of Deposit issued by nationally or state-chartered banks (FDIC insured institutions) or state or federal savings institutions. Purchases of negotiable certificates of deposit may not exceed 30% of total portfolio. Principal and accrued interest on these investments must not exceed the \$250,000 FDIC insurance limit. A maturity limitation of five years is applicable.
 5. Time deposits or placement service deposits, non-negotiable and collateralized in accordance with the California Government Code, may be purchased through banks or savings and loan associations. Since time deposits are not liquid, no more than 50% of the investment portfolio may be invested in this investment type. A maturity limitation of five years is applicable. Effective January 1, 2020, no more than 50 percent of the agency's money may be invested in deposits, including certificates of deposit, through a placement service as authorized under 53601.8 (excludes negotiable certificates of deposit authorized under Section 53601(i)). On January 1, 2026, the maximum percentage of the portfolio reverts back to 30 percent. Investments made pursuant to 53635.8 remain subject to a maximum of 30 percent of the portfolio.
 6. Various daily money market funds administered for or by trustees, paying agents and custodian banks contracted by the Cambria Community Services District may be purchased as allowed under the State of California Government Code. Only funds holding U.S. Treasury or Government agency obligations can be used.



The following summary of maximum percentage limits, by instrument, are established for the District's investment portfolio:

Authorized Investment Type	Government Code	Maximum Maturity	Minimum Credit Quality	Maximum in Portfolio	Maximum Investment in One Issuer
Treasury Obligations (bills, notes, & bonds)	53601(b)	5 Years	N/A	100%	N/A
US Government Agency and Federal Agency Securities	53601(f)	5 Years	N/A	100%	N/A
Local Agency Investment Fund (LAIF)	16429.1	Upon Demand	N/A	As permitted by LAIF (currently \$65 million per account)	N/A
San Luis Obispo County Investment Pool	53684	Upon Demand	N/A	As permitted by County Treasurer (currently no limit)	N/A
Joint Powers Authority Pool	53601(p)	N/A	See § 8.3 (above)	None	N/A
Negotiable Certificates of Deposit	53601(i)	5 Years	N/A	30%	N/A
Placement Service Deposits	53601.8 and 53635.8	5 Years	N/A	50%	N/A

9. Review of Investment Portfolio

The securities held by the Cambria Community Services District must be in compliance with Section 8.0 "Authorized and Suitable Investments" at the time of purchase. The General Manager should review the portfolio (at least annually) to identify those securities that do not comply.

The General Manager should establish procedures to report any major and critical incidences of noncompliance identified through the review of the portfolio.

10. Investment Pools / Money Market Funds

A thorough investigation of the investment pool/money market fund is required prior to investing, and on a continual basis. Best efforts will be made to acquire the following information:

1. A description of eligible investment securities, and a written statement of investment policy and objectives.
2. A description of interest calculations and how it is distributed, and how gains and losses are treated.
3. A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.



4. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.
5. A schedule for receiving statements and portfolio listings.
6. Are reserves, retained earnings, etc. utilized by the pool/fund?
7. A fee schedule, and when and how is it assessed.
8. Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

11. Collateralization

Collateralization will be required on two types of investments: non-negotiable certificates of deposit and repurchase (and reverse repurchase) agreements. To anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value for non-negotiable certificate of deposit and 102% for reverse repurchase agreements of principal and accrued interest.

Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained.

The District may waive the collateralization requirements for any portion of the deposit that is covered by Federal Deposit Insurance.

12. Safekeeping and Custody

All security transactions shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third-party custodian designated by the Treasurer and evidenced by safekeeping receipts.

13. Diversification

The District shall diversify the investments within the portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities. To promote diversification, no more than 5% of the portfolio may be invested in the securities of any one issuer, regardless of security type, excluding U.S. Treasuries, federal agencies, and pooled investments such as LAIF, money market funds, or local government investment pools.

14. Maximum Maturities

To the extent possible, the Cambria Community Services District will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the District will not directly invest in securities maturing more than 5 years from the date of purchase. Any investment longer than 5 years must be done with advance permission from Board of Directors.



15. Internal Controls

The General Manager is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Cambria Community Services District are protected from loss, theft, fraud or misuse.

Separation of functions between the District's General Manager or Finance Manager is designed to provide an ongoing internal review to prevent the potential for converting assets or concealing transactions.

Investment decisions are made by the General Manager, executed by the Finance Manager and confirmed by the Senior Accountant. All wire transfers initiated by the Accountant/Senior Accountant must be reconfirmed by the appropriate financial institution to the Finance Manager or General Manager. Proper documentation obtained from confirmation and cash disbursement wire transfers is required for each investment transaction. Timely bank reconciliation is conducted to ensure proper handling of all transactions.

The investment portfolio and all related transactions are reviewed and balanced to appropriate general ledger accounts by the Senior Accountant on a monthly basis. An independent analysis by an external auditor shall be conducted annually to review and perform procedure testing on the District's cash and investments that have a material impact on the financial statements. The General Manager shall review and assure compliance with investment process and procedures.

16. Performance Standards

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

The District intends to spread its investments relatively evenly between 0 and 5 years and hold those investments to maturity. The District is limiting its authorized investments to the safest end of the investment spectrum—debt issued by the U.S. Treasury, U.S. Government Agencies, and debt that is federally insured (see section 8.0 Authorized and Suitable Investments, above, for a complete list of authorized investments).

Therefore, an appropriate performance benchmark will be a Constant Treasury Maturity Rate consistent with the weighted average maturity of the portfolio. The District recognizes that benchmarks may change over time based on changes in market conditions or cash flow requirements.

17. Reporting

The General Manager shall review and render quarterly reports to the Board of Directors that include the following information:

- Investment type (e.g. U.S. Treasury Note, U.S. Government Agency Bond)



- Name of the issuer (e.g. Federal Farm Credit Bank, Federal Home Loan Bank)
- Maturity date
- Yield to maturity
- Current market value and source of market value
- Par and dollar amount for each security the District has invested in
- Par and dollar amount on any money held by the District (e.g. LAIF balance, Cash Balance).

The report shall also include a description of any of the District's funds, investments, or programs that are under the management of contracted parties, including lending programs.

The quarterly report shall state compliance of the portfolio to the investment policy, or manner in which the portfolio is not in compliance.

The quarterly report shall include a statement denoting the ability of the District to meet its expenditure requirements for the next six months or provide an explanation as to why sufficient money shall (or may not) be available.

The quarterly reports shall be placed on the Board of Directors meeting agenda for its review and approval no later than 45 days after the quarter ends. If there are no Board meetings within the 45-day period, the quarterly report shall be presented to the Board at the soonest possible meeting thereafter.

18. Investment Policy Adoption

The Cambria Community Services District investment policy shall be adopted by resolution of the Board of Directors. The policy shall be reviewed annually by the Board of Directors and any modifications made thereto must be approved by the Board of Directors.

The General Manager shall establish written investment policy procedures for the operation of the investment program consistent with this policy. The procedures should include reference to: safekeeping, master repurchase agreements, wire transfer agreements, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Cambria Community Services District.

19. Glossary of Terms in this Policy

Accrued Interest: Interest earned but not yet received.

Annual Comprehensive Financial Report (ACFR): The official annual financial report for the District. It includes five combined statements and basic financial statements for



each individual fund and account group prepared in conformity with Generally Accepted Accounting Principles (GAAP).

Bond: A financial obligation for which the issuer promises to pay the bondholder a specified stream of future cash flows, including periodic interest payments and a principal repayment.

Bond Swap: Selling one bond issue and buying another at the same time in order to create an advantage for the investor. Some benefits of swapping may include tax-deductible losses, increased yields, and an improved quality portfolio.

Broker: In securities, the intermediary between a buyer and a seller of securities. The broker, who usually charges a commission, must be registered with the exchange in which he or she is trading, accounting for the name registered representative.

Certificate of Deposit: A deposit insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) at a set rate for a specified period of time.

Collateral: Securities, evidence of deposit or pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposit of public moneys.

Constant Maturity Treasury (CMT): An average yield of a specific Treasury maturity sector for a specific time frame. This is a market index for reference of past direction of interest rates for the given Treasury maturity range.

Custody: A banking service that provides safekeeping for the individual securities in a customer's investment portfolio under a written agreement that also calls for the bank to collect and pay out income, to buy, sell, receive and deliver securities when ordered to do so by the principal.

Delivery vs. Payment (DVP): Delivery of securities with a simultaneous exchange of money for the securities.

Diversification: Dividing investment funds among a variety of securities offering independent returns and risk profiles.

Federal Deposit Insurance Corporation (FDIC): Insurance provided to customers of a subscribing bank that guarantees deposits to a set limit (currently \$250,000) per account.

Interest Rate: The annual yield earned on an investment, expressed as a percentage.

Liquidity: Refers to the ability to rapidly convert an investment into cash.

Market Value: The price at which a security is trading and could presumably be purchased or sold.

Maturity: The date upon which the principal or stated value of an investment becomes due and payable.



Portfolio: Collection of securities held by an investor.

Primary Dealer: A group of government securities dealers that submit daily reports of market activity and security positions held to the Federal Reserve Bank of New York and are subject to its informal oversight.

Purchase Date: The date in which a security is purchased for settlement on that or a later date.

Rate of Return: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

Risk: Degree of uncertainty of return on an asset. Safekeeping: See Custody.

Settlement Date: The date on which a trade is cleared by delivery of securities against funds.

Time Deposit: A deposit in an interest-paying account that requires the money to remain on account for a specific length of time. While withdrawals can generally be made from a passbook account at any time, other time deposits, such as certificates of deposit, are penalized for early withdrawal.

Treasury Obligations: Debt obligations of the U.S. Government that are sold by the Treasury Department in the forms of bills, notes, and bonds. Bills are short-term obligations that mature in one year or less. Notes are obligations that mature between one year and ten years. Bonds are long-term obligations that generally mature in ten years or more.

U.S. Government Agencies: Instruments issued by various US Government Agencies most of which are secured only by the credit worthiness of the particular agency.

Yield: The rate of annual income return on an investment, expressed as a percentage. It is obtained by dividing the current dollar income by the current market price of the security.

Yield to Maturity: The rate of income return on an investment, minus any premium or plus any discount, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond, expressed as a percentage.

20. Glossary of General Investment Terms

Active Deposits: Funds that are immediately required for disbursement.

Amortization: An accounting practice of gradually decreasing (increasing) an asset's book value by spreading its depreciation (accretion) over a period of time.



Asked Price: The price a broker dealer offers to sell securities. **Basis Point:** One basis point is one hundredth of one percent (.01). **Bid Price:** The price a broker / dealer offers to purchase securities.

Book Entry Securities: Securities, such stocks held in “street name,” that are recorded in a customer’s account, but are not accompanied by a certificate. The trend is toward a certificate-free society to cut down on paperwork and to diminish investors’ concerns about the certificates themselves. All the large New York District banks, including those that handle the bulk of the transactions of the major government securities dealers, now clear most of their transactions with each other and with the Federal Reserve through the use of automated telecommunications and the “book-entry” custody system maintained by the Federal Reserve Bank of New York. These banks have deposited with the Federal Reserve Bank a major portion of their government and agency securities holdings, including securities held for the accounts of their customers or in a fiduciary capacity for the District. Virtually all transfers for the account of the banks, as well as for the government securities dealers who are their clients, are now effected solely by bookkeeping entries. The system reduces the costs and risks of physical handling and speeds the completion of transactions.

Book Value: The value at which a debt security is shown on the holder's balance sheet. Book value is acquisition cost less amortization of premium or accretion of discount.

Bullet Bond: See “*Non-callable Bond.*”

Callable Bond: A debit obligation where the bond issuer (i.e. borrower) has the option to *call the bond* or pay it off early (before the scheduled maturity date). For instance, a 5-year bond might be “callable quarterly”—meaning that, although the bond has a scheduled end date 5 years from now, it could end in 3 months (and every 3 months after that, until the scheduled maturity date).

Coupon: The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.

Credit Analysis: A critical review and appraisal of the economic and financial conditions or of the ability to meet debt obligations.

Current Yield: The interest paid on an investment expressed as a percentage of the current price of the security.

Discount: The difference between the cost of a security and its value at maturity when quoted at lower than face value.

Duration: The weighted average maturity of a bond's cash flow stream, where the present value of the cash flows serve as the weights; the future point in time at which on average, an investor has received exactly half of the original investment, in present value



terms; a bond's zero-coupon equivalent; the fulcrum of a bond's present value cash flow time line.

Fannie Mae: Trade name for the Federal National Mortgage Association (FNMA), a U.S. sponsored corporation.

Federal Reserve System: The central bank of the U.S. that consists of a seven member Board of Governors, 12 regional banks and approximately 8,000 commercial banks that are members.

Fed Wire: A wire transmission service established by the Federal Reserve Bank to facilitate the transfer of funds through debits and credits of funds between participants within the Fed system.

Freddie Mac: Trade name for the Federal Home Loan Mortgage Corporation (FHLMC), a U.S. sponsored corporation.

Investment Agreements: An agreement with a financial institution to borrow public funds subject to certain negotiated terms and conditions concerning collateral, liquidity and interest rates.

Nationally Recognized Statistical Rating Organizations (NRSRO): A U.S. Securities & Exchange Commission registered agency that assesses the creditworthiness of an entity or specific security. NRSRO typically refers to Standard and Poor's Ratings Services, Fitch Ratings, Inc. or Moody's Investors Services.

New Issue: Term used when a security is originally "brought" to market.

Non-callable Bond: Also known as, "*Bullet Bond.*" A non-callable bond is a debt obligation where the bond issuer does not have the option to "call the bond" i.e.-end the bond before the scheduled maturity date.

Perfected Delivery: Refers to an investment where the actual security or collateral is held by an independent third party representing the purchasing entity.

Repurchase Agreement (REPO): A transaction where the seller (bank) agrees to buy back from the buyer (District) the securities at an agreed upon price after a stated period of time.

Reverse Repurchase Agreement (REVERSE REPO): A transaction where the seller (District) agrees to buy back from the buyer (bank) the securities at an agreed upon price after a stated period of time.

Secondary Market: A market made for the purchase and sale of outstanding issues following the initial distribution.

Yield Curve: The yield on bonds, notes or bills of the same type and credit risk at a specific date for maturities up to thirty years.



Cambria Community Services District
INVESTMENT POLICY
September 2002

The purpose of this document is to specify the policies and procedures that support a prudent and systematic program for the investment of funds.

REFERENCE

1. State of California Government Code Section 53601 et seq

GENERAL POLICY STATEMENT

It is the policy of the Cambria Community Services District to invest public funds in a manner, which will provide adequate safety, liquidity and return on investments while conforming to all state and local statutes governing the investment of public funds.

SCOPE

This investment policy applies to all funds managed directly by the Cambria Community Services District. The District pools cash into one portfolio for investment purposes with the exception of bond reserve funds, which may be separately invested in portfolios due to arbitrage restrictions. All funds are accounted for in the District's Annual Financial Report.

OBJECTIVES

The objectives, in priority order, of the Cambria Community Services District investment activities shall be:

1. Safety

Safety of principal is the foremost objective of the investment program. Investments of the District shall be made in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the District will endeavor to mitigate credit and market risk.

2. Liquidity

The District's investment portfolio will remain sufficiently liquid to enable the District to meet all operating requirements, which might be reasonably anticipated. This will be achieved through maturity diversification and purchases of securities with an established secondary market.

3. Return on Investments

The District's investment portfolio shall be designed with the objective of obtaining, throughout the budgetary and economic cycles, a rate of return commensurate with its investment risk constraints and the cash flow characteristics of the portfolio.

STANDARDS OF CARE

Prudence

The Cambria Community Services District adheres to the guidance provided by the "prudent person" standard to insure that:

"...investments shall be made with the exercise of that degree of judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their own capital as well as the probable income to be derived." (GC 53600.3.)

This standard of prudence is to be used the treasury staff and shall be applied in the context of managing the overall portfolio.

Delegation of Authority

The Cambria Community Services District Municipal Code assigns treasury responsibilities, which includes investment of funds to the General Manager who serves as the District Treasurer. The authority to invest District funds rests with the General Manager and his / her designated staff. No person may engage in an investment transaction except as provided for under the terms of this policy.

The General Manager shall be responsible for all transactions undertaken and will direct and regulate the activities of subordinate officials.

Investment Management Committee

An investment management committee shall be appointed by the District General Manager for the purpose of determining investment strategies and to monitor performance. This committee will include the District General Manger, the Assistant District General Manager, and the Finance Officer. The committee will make recommendations regarding portfolio diversification, economic outlook and overall risk management.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that conflicts with proper execution of the investment program, or impairs their ability to make impartial investment decisions. Employees and investment officials shall disclose any material financial interests that could be related to the performance of the District's investment portfolio.

Internal Control

The General Manager shall establish procedures that separate the internal responsibility for management and accounting of the investment portfolio. An independent analysis by an external auditor shall be conducted annually to review internal control, account activity and compliance with policies and procedures.

Reporting

Under the provisions of Section 53646 of the California Government Code, the Assistant Executive Director shall render a monthly report to the District General Manager and District Board showing the type of investment, institutions, rate of interest, maturity date, amount of deposit and current market value of securities with maturity in excess of twelve months. Quarterly the market value of all investments shall be reported.

GASB 31

The Government Accounting Standards Board (GASB) Statement No. 31 requires that governmental entities report all investments with a maturity in excess of one-year at fair market value in the balance sheet or other statement of financial condition as of the end of the annual reporting cycle. Market value declines are recognized by booking the variation against earnings at year-end. This book loss would be realized by way of a reduction in reserves, reducing monies available for appropriation. An Investment Policy has been developed and is attached as Exhibit A. This policy specifies that District investment objectives shall be (in order of priority): 1) Safety of principal; 2) Liquidity; and, 3) Return

Authorized Financial Dealers and Institutions

A primary bank is selected every five years through a Request for Proposal to banks with offices within the District. The District Council shall approve the Banking Services contract. The General Manager may approve and execute subsequent contracts for banking services not covered by the primary banking service contract. Broker dealers should be primary dealers regularly reporting to the New York Federal Reserve Bank, or regional broker dealers certified by the California State Treasurer and registered with the National Association of Securities Dealers. Preference will be given to those firms that can provide other municipal references and demonstrate a working knowledge of California Government Code Sections 53601 et sec and 53635.

Authorized Investments

The District shall use as its guideline for permissible investments, those securities specified in sections 53601 et sec of the Government Code of the State of California. The District recognizes that risk can result from issuer defaults, market price changes or various technical impediments leading to diminished liquidity or loss of capital. Portfolio risk management and diversification are employed as a way to minimize the risks inherent in investing. Within the limits authorized by Section 53601 et sec of the Government Code, the following investment types are authorized.

A. *United States Treasury Bills, Bonds and Notes* or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no percentage limitation of the portfolio which can be invested in this category, although a five year maturity limitation is applicable.

B. *Federal Agency Securities*, which consist of debt securities issued by the Government National Mortgage Association (GNMA), the Federal Farm Credit System (FFCB), the Federal Home Loan Bank Board (FHLB), the Federal National Mortgage Association (FNMA), the Student Loan Marketing Association (SLMA), and the Federal Home Loan Mortgage Association (FHLMC). There is no percentage limitation of the portfolio which can be invested in this category, although a five year maturity limitation is applicable. Investments detailed in Items C through H are further restricted to percentage of the cost value of the portfolio in any one-issuer name to a maximum of 10%. The total value invested in any one issuer shall not exceed 5% of the issuers net worth. The five year maximum maturity limitation is applicable.

C. *Negotiable Certificates of Deposit* issued by a nationally or state chartered bank or state or federal savings institutions. Purchase of negotiable certificates of deposit may not exceed 30% of total portfolio. A maturity limitation of five years is applicable.

D. *Local Agency Investment Fund (LAIF)*, which is a State of California managed investment pool; and the San Luis Obispo County Pooled Fund managed by the San Luis Obispo County Treasurer may be used up to the maximum permitted by State Law. However, at no time shall deposits in the County Pool exceed 10% of the total portfolio.

Prohibited Investments

Purchase of common stocks, long-term notes and bonds (maturity exceeding five years), reverse repurchase agreements, asset backed securities and derivative securities are specifically prohibited.

Derivatives refer to a financial instrument created from, or whose value depends on (is derived from) the value of one or more underlying assets or indexes of asset values. Examples are collateral mortgage obligations (CMO's) interest only (IO's) and principal only (PO's) notes, futures currency and interest rate swaps, inverse floaters and range notes.

Credit/Issuer Risk

The District will seek to mitigate credit risk by requiring that issuers and broker dealers meet specific qualifying criteria. The following guidelines will be used to determine the distribution of funds between issuers.

For medium term corporate notes and negotiable certificates of deposit, issuers must possess an acceptable long term senior debt rating by two of the nationally recognized

ratings services, i.e. Moodys, Standard and Poors, Fitch or Duff & Phelps, as detailed below:

1. For maturities of two years or less, a minimum rating of "A" or better.
2. For maturities of two to four years, a minimum rating of "AA" or better.
3. For maturities of four to five years, a minimum rating of "AAA" or better.

In the event that an issuer is downgraded to below "A", staff will prepare an analysis of the exposure to the District and will make a recommendation regarding possible sale.

Market Risk

Market risk shall be addressed by diversification of security types and distribution either by the District directly or through a managed investment pool. Percentage limitations and maturity restrictions will comply with the State of California Government Code.

Diversification by Investment Type

Percentage limitations by investment type are outlined in Section 53601 of the Government Code. As described above the District will further diversify its portfolio by issuer, with the exception of Treasury and Agency securities, which will have no percentage limitations. No more than 10% of the portfolio will be invested in any one issuer name.

Sale of Securities

The District does not make investments for the purpose of trading or speculation, but buys with the prevalent intent to hold securities to maturity. The prohibition of speculative investment precludes pursuit of profit through unusual risk or conjectural fluctuations in market prices. However, fluctuations in market rates or changes in credit quality may produce situations where securities may be sold at a nominal loss in order to mitigate further erosion of principal or to reinvest proceeds of sale in securities that will outperform the original investment.

Safekeeping

All investment transactions will be executed on a delivery versus payment basis. A third party custodian designated by the District will hold securities in safekeeping. The custodian will be required to provide timely written or on-line confirmation of receipt and monthly position and transaction reports.

Performance Standards

The District portfolio is managed with the objective of obtaining a market rate of return, commensurate with identified risk constraints and cashflow characteristics. Because the composition of the portfolio fluctuates depending on market and credit conditions, monitoring of performance against a specific index is problematic. For purposes of evaluating portfolio performance the most relevant available benchmark currently available is the return earned by the Local Agency Investment Fund (LAIF). A goal in managing the portfolio will be to achieve a return similar to LAIF.

Wire Transfers For Purchases Of Securities

The following Governmental Officers are authorized by original signature to make wire transfers for the purpose of investments; District General Manager, Assistant District General Manager, Finance Officer. Wire transfers for the purchase of securities in excess of \$500,000 shall require two (2) original signatures.

Policy Review and Adoption

This investment policy shall be reviewed at least annually to ensure its consistency with the overall objectives of safety of principal, liquidity and return on investment, and its relevance to current law and financial and economic trends. Amendments to the policy shall be submitted to the District Board of Directors for approval. The Cambria Community Services District's Investment Policy shall be adopted by resolution of the District

Exceptions

Exceptions to this policy shall be approved and authorized by the District Board of Directors.



POLICY TITLE: Investment of District Funds
POLICY NUMBER: 2130

2130.1 Premise:

- a) The State Legislature has declared the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern (Government Code (GC) § 53600.6 and § 53630.1); and,
- b) Government Code Sections 53601, et seq., allow the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency; and,
- c) The fiscal officer of a local agency is required to annually prepare and submit a statement of investment policy and such policy, and any changes thereto, is to be considered by the local agency's legislative body at a public meeting (GC § 53646(a)).
- d) For these reasons, and to ensure prudent and responsible management of the public's funds, it is the policy of the District to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of District funds.

2130.2 Scope:

This investment policy applies to all financial assets of the District. These funds are accounted for in the annual audited financial statements of the District and include:

- a) Demand Accounts
- b) Investments
- c) General Fund
- d) Local Agency Investment Fund [others]
- e) Operation and Maintenance Fund
- f) Enterprise Funds [others]

2130.3 Prudence:

The Board and persons authorized to make investment decisions subject to these policies are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.



Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in the next issued quarterly treasury report and appropriate action are taken to control adverse developments. When a deviation poses a significant risk to the District's financial position, the Board shall be notified immediately.

2130.4 Objectives:

As specified in GC §53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objectives of the investment activities, in priority order, shall be:

- a) Safety: Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the whole portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.