

AMENDED 4/27/2020

Pursuant to Governor Newsom's Executive Order N-29-20, members of the Finance Committee or staff will participate in this meeting via a teleconference. Members of the public can submit written comments to the Deputy District Clerk at boardcomment@cambridgesd.org.



FINANCE COMMITTEE

REGULAR MEETING
Tuesday, April 28, 2020 - 10:00 AM

Amended 4/27/2020

AGENDA

Please click the link below to join the webinar:
<https://zoom.us/j/338081598?pwd=NFZhL0Y5SnI4ZUxDm9UQU0WIRTUT09>
Password: 490869

Or iPhone one-tap:

US: +16699006833,,338081598# or +13462487799,,338081598#

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Webinar ID: 338 081 598

International numbers available: <https://zoom.us/j/338081598>

1. TELECONFERENCE

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

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

- A. Consideration to Approve the February 18, 2020 and March 18, 2020 Special Meeting Minutes

4. REGULAR BUSINESS

- A. Receive Update on Financial Projects
- B. Review and Discuss Capital Improvement Project Budget Reallocations and Consider Approval of Staff Recommendations
- C. Review of Third Quarter Budget Report and Staff Recommendations to Adjust Capital Project Budgets Changed
- D. Discussion and Consideration of Recommendations to Approve Water and Wastewater Rate Increases that are Prescribed in Proposition 218 Actions Approved by the Board of Directors in May, 2019

5. FUTURE AGENDA ITEMS

6. ADJOURN

CAMBRIA COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE SPECIAL MEETING MINUTES
Tuesday, February 18, 2020 10:00 AM

1. OPENING

A. CALL TO ORDER

Chairman Steidel called the meeting to order at 10:00.

B. ESTABLISH A QUORUM

A quorum was established.

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

Committee members absent: Cheryl McDowell.

Staff present: Finance Manager Pam Duffield.

Public Present: See attached

C. CHAIRMAN'S REPORT

Chairman Steidel had no report.

D. ELECTION OF OFFICERS

A. ELECTION OF ALTERNATE COMMITTEE SECRETARY

Mary Maher was nominated.

Committee member Corne moved to approve Mary Maher as alternate Committee Secretary.

Committee member Lee seconded the motion.

The motion was approved 4-Ayes (Lee, Maher, Corne, Siegler), 0-Nays, 1 absent (McDowell)

2. PUBLIC COMMENT

None.

3. CONSENT AGENDA

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

Committee member Lee moved to approve the minutes.

Committee member Siegler seconded the motion.

The motion was approved 4-Ayes (Lee, Maher, Corne, Siegler), 0-Nays, 1 absent (McDowell)

4. REGULAR BUSINESS

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

Committee member Siegler moved to approve staff recommendations.

Committee member Corne seconded the motion.

The motion was approved 4-Ayes (Lee, Maher, Corne, Siegler), 0-Nays, 1 absent (McDowell)

Discussion: Requested additional written documentation from Resource and Infrastructure Committee on impact to department spending on future items.

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

Committee member Maher moved to approve staff recommendations.

Committee member Lee seconded the motion.

The motion was approved 4-Ayes (Lee, Maher, Corne, Siegler), 0-Nays, 1 absent (McDowell)

C. Discuss Fiscal Year 17/18 Audit

Presentation by Finance Manager Pam Duffield regarding current review status with Auditor and discussion of probable timeline for receipt of Draft Report from the Auditor. Chair Steidel advised committee that a Special Meeting of the committee is probable to facilitate the committee information review of the Draft prior to the first March meeting of the Board of Directors.

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

Committee member Siegler motioned to extend the meeting ten minutes.

Committee member Maher seconded the motion.

The motion was approved 4-Ayes (Lee, Maher, Corne, Siegler), 0-Nays, 1 absent (McDowell)

5. FUTURE AGENDA ITEMS

- a. Tyler Code updates
- b. Interfund loan policy
- c. 17/18 audit

6. ADJOURN

Chairman Steidel adjourned the meeting at 12:07 p.m.

FINANCE COMMITTEE MEETING SIGN-IN SHEET

Meeting Date: February 18, 2020

Name	Name
Karen Dean	
Allan Dean	
Paul Nugent	
Marian Corne	
Gret Singh	
John Duffield	
CINDY STEIDER	
Dennis Perry	
Dwayne Lee	
HARRY FARMER	
Mary Maher	

**FINANCE STANDING COMMITTEE
AD HOC COMMITTEES**

BUDGETING POLICY

Committee Members: Ted Siegler and Amanda Rice

Assignment: Write a policy on budgeting

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

Status: Policy Approved

Date Committee Closed: February 18, 2020 – Finance Committee Meeting

RESERVE FUND POLICY

Committee Members: David Pierson and Cindy Steidel

Assignment: Revise the existing Reserve Fund policy

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

Status: Policy transitioned to new members

Date Committee Closed: February 18, 2020 – Finance Committee Meeting

INTER-FUND LOAN POLICY

Committee Members: David Pierson

Assignment: Revise the Inter-Fund Loan policy

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

Status: Policy Approved

Date Committee Closed: February 18, 2020 – Finance Committee Meeting

DEBT MANAGEMENT POLICY

Committee Members: Ted Siegler and Cindy Steidel

Assignment: Revising the Debt Management policy

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

Status: Policy Approved

Date Committee Closed: February 18, 2020 – Finance Committee Meeting

FINANCE COMMITTEE GOALS

Committee Members: Cindy Steidel, Mary Maher and Marvin Corne

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

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

Status: Completed through CCSD Board

Date Committee Closed: February 18, 2020 – Finance Committee Meeting

FINANCE COMMITTEE BYLAWS AND MISSION STATEMENT

Committee Members: Dewayne Lee and Cheryl McDowell

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

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

Status: Completed through CCSD Board

Date Committee Closed: February 18, 2020 – Finance Committee Meeting

BUDGET DEVELOPMENT/PROPOSITION 218

Committee Members: Mary Maher and Marvin Corne

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

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

Status: Completed through CCSD Board

Date Committee Closed: February 18, 2020 – Finance Committee Meeting

RESERVE FUND POLICY

Committee members: Ted Siegler and Marvin Corne

Assignment: Work on Reserve Fund Policy

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

Status: Policy approved

Date Committee Closed: February 18, 2020 – Finance Committee Meeting

FISCAL YEAR 2019/20 BUDGET

Committee members: Mary Maher and Ted Siegler

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

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

Status: Completed through CCSD Board

Date Committee Closed: February 18, 2020 – Finance Committee Meeting

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

Committee members: Dewayne Lee and Marvin Corne

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

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

Status: Open

REVIEW CCSD FEE SCHEDULE

Committee members: Ted Siegler and Mary Maher

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

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

Status: Some fees being reviewed by CCSD management. Close until requested by board to re-open

Date Committee Closed: February 18, 2020 – Finance Committee Meeting

CAMBRIA COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE SPECIAL MEETING MINUTES
Wednesday, March 18, 2020 10:00 AM

1. OPENING

A. CALL TO ORDER

Chairman Steidel called the meeting to order at 10:00 a.m.

B. ESTABLISH A QUORUM

A quorum was established.

Committee members present via Zoom: Cindy Steidel, Ted Siegler, Dewayne Lee, Mary Maher and Marvin Corne. Excused absence: Cheryl McDowell.

Staff present at Veterans' Memorial Building: John Weigold, General Manager and Haley Dodson, Deputy District Clerk

Staff present via Zoom: Pamela Duffield, Finance Manager

Public present at Veterans' Memorial Building: Paul Nugent

Cheryl McDowell arrived at the Veterans' Memorial Building at 10:50 a.m.

Public present via Zoom: Elizabeth Bettenhausen, Donn Howell, Christine Heinrichs, David Pierson, David Bruner, CPA and Harry Farmer

C. CHAIRMAN'S REPORT

Chairman Steidel had no report.

2. PUBLIC COMMENT

Mrs. Dodson read email comments from Leslie Richards & Christine Heinrichs.

3. REGULAR BUSINESS

A. Discuss and Review Fiscal Year 17/18 Audit and Financial Statements

Committee member Corne moved to approve sending the Fiscal Year 17/18 Audit and Financial Statements forward to the CCSD Board for their review

Committee member Siegler seconded the motion.

The motion was approved 4-Ayes (Lee, Maher, Corne, Siegler), 0-Nays, 1 absent (McDowell)

Discussion:

Questions and comments about negative cash balances, interfund loans and the expectation that the Fiscal Year 18/19 audit would be completed in a timelier manner as 17/18 laid the groundwork for further audits.

Detailed interfund loan information will be reviewed by the finance committee after the 18/19 audit.

Ms. Duffield reviewed Mr. Bruner's recommendations for improvements and discussed actions completed and/or in process to address the issues.

4. FUTURE AGENDA ITEMS

Reallocation of \$95 K for truck after review by the Resources and Infrastructure Committee

Rate increase yearly review prior to CCSD Board review & approval

Moved April meeting to April 7 at 10:00am to align with CCSD monthly schedule

5. ADJOURN

Chairman Steidel adjourned the meeting at 10:55 a.m.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

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

Meeting Date: April 28, 2020

Subject: Review and Discuss Capital
Improvement Project Budget
Reallocations and Consider Approval
of Staff Recommendations

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

DISCUSSION: At the December 19, 2019 Board meeting, approval was given to purchase and finance a new 2019 Vactor truck in the Wastewater Fund. The finance installment agreement requires the first payment on January 6, 2021, which is in FY 2020/21. The Board requested staff to work with the Resources & Infrastructure and Finance Committees to determine how the existing budget in FY 2019/20 of \$95,000 should be reallocated. Staff is recommending the \$95,000 capital improvement budget not be reallocated. Staff recommends this unused budget be placed in reserves at fiscal year end and be used for capital improvement budget in FY 2020/21. Staff anticipates the need for additional funding of the SST – PGE Turnkey project.

During the third quarter of FY 2019/2020 (January 1 – March 31, 2020), there is a clean-up adjustment in the Water Fund, due to the actual costs of the Generator being slightly greater than estimated and a new funding request for the Urban Water Management Plan Update (UWMP) in the SWF Fund. Both projects are categorized as capital improvements and require a capital project budget reallocation.

Staff recommends the Finance Committee make a recommendation to the Board to approve the unused \$95,000 capital improvement project budget for the Vactor Truck be placed in Wastewater Fund reserves at fiscal year-end and to approve the capital improvement project budget reallocations which are outlined in the chart below.

Budget Reallocations					
Fund	Date	Agenda Item	Purpose	Sources	Uses
Water	8/15/2019	3.A.	SCADA System - Reallocate budget	\$ 1,449	\$ -
Water			Generator - Add Budget (reconciling adjustment only)	\$ -	\$ 1,449
			Fund Sub-Total	\$ 1,449	\$ 1,449
			Difference (unidentified sources of funding)	\$ -	
SWF-Capital	8/15/2019	3.A.	Tank Purchase - Reduce Budget	\$ 24,902	\$ -
SWF-Capital			Urban Water Mgmt Plan Update - Add Project & Budget	\$ -	\$ 24,902
			Fund Sub-Total	\$ 24,902	\$ 24,902
			Difference (unidentified sources of funding)	\$ -	
			Difference (Total unidentified sources of funding)	\$ -	

The Resources & Infrastructure Committee reviewed the Vactor Truck recommendation on March 9, 2020 and the UWMP recommendation on April 22, 2020 and approved staff's recommendation. These recommendations will be included as part of the FY 2019/20 3rd quarter budget report.

Amended 4/27/2020

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

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

Meeting Date: April 28, 2020

Subject: Review of Third Quarter Budget
Report and Staff
Recommendations to Adjust
Capital Project Budgets

RECOMMENDATIONS: Staff recommends the Finance Committee review and discuss the FY 2019/2020 3rd quarter budget report and approve capital project budget adjustment recommendations to the Board of Directors. The capital project budget adjustments are provided in the chart below.

DISCUSSION: The Wastewater Fund budget includes \$95,000 for purchase of a Vector Truck. Due to financing arrangements, this budget will not be used in FY 2019/2020 and would be placed in reserves for future year use. The Resources & Infrastructure Committee approved not using the \$95,000 budget and placing this in Wastewater Fund reserves at fiscal year-end.

The Resources & Infrastructure Committee approved reallocation of a capital improvement project at their April 22, 2020 meeting and staff is recommending a clean-up budget adjustment, which is included as a concurrent agenda item 4.B.

Staff recommends the Finance Committee make the recommendations to the Board of Directors to receive and file the FY 2019/2020 3rd quarter report, to approve the unused \$95,000 capital improvement project budget for the Vector Truck be placed in Wastewater Fund reserves at fiscal year-end and approve the capital project budget adjustments which are outlined in the chart below.

Budget Reallocations					
Fund	Date	Agenda Item	Purpose	Sources	Uses
Water	8/15/2019	3.A.	SCADA System - Reallocate budget	\$ 1,449	\$ -
Water			Generator - Add Budget (reconciling adjustment only)	\$ -	\$ 1,449
			Fund Sub-Total	\$ 1,449	\$ 1,449
			Difference (unidentified sources of funding)	\$ -	
SWF-Capital	8/15/2019	3.A.	Tank Purchase - Reduce Budget	\$ 24,902	\$ -
SWF-Capital			Urban Water Mgmt Plan Update - Add Project & Budget	\$ -	\$ 24,902
			Fund Sub-Total	\$ 24,902	\$ 24,902
			Difference (unidentified sources of funding)	\$ -	
			Difference (Total unidentified sources of funding)	\$ -	

Attachment: A) 3rd quarter budget report FY 2019/2020
B) Capital Projects List

- C) Capital Projects List with Priorities Color Coded
- D) Capital Projects List Revised 4/1/2020 – Added 4/27/2020


CAMBRIA COMMUNITY SERVICES DISTRICT




FISCAL YEAR 2019-2020
THIRD QUARTER REPORT
DRAFT APRIL 28, 2020


GENERAL FUND SUMMARY

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


A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
1		CAMBRIA COMMUNITY SERVICES DISTRICT																		
2		GENERAL FUND																		
3		SUMMARY																		
4	ACCOUNT NO.	GENERAL FUND (GF)	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET												VARIANCE
7	SOURCES OF FUNDS																			
10	Fire		\$2,351,300	(\$45,000)	\$2,306,300	\$1,640,793	\$2,351,275	\$44,975												
11	Facilities & Resources		\$697,055	\$0	\$697,055	\$486,209	\$706,328	\$9,273												
12	PROS		\$48,482	\$0	\$48,482	\$32,662	\$47,977	(\$505)												
13	Admin		\$2,143,036	\$0	\$2,143,036	\$1,619,962	\$2,208,674	\$65,638												
14	Total Sources of Funds		\$5,239,873	(\$45,000)	\$5,194,873	\$3,779,626	\$5,314,254	\$119,381												
15	USES OF FUNDS																			
18	Fire		\$2,421,118	(\$33,000)	\$2,388,118	\$1,745,927	\$2,273,208	\$113,893												
19	Facilities & Resources		\$742,950	\$0	\$742,950	\$516,401	\$685,324	\$57,629												
20	PROS		\$48,482	\$0	\$48,482	\$28,051	\$37,068	\$11,414												
21	Admin		\$2,009,556	\$76,050	\$2,085,606	\$1,492,389	\$1,949,120	\$136,487												
22	Total Expenditures		\$5,222,106	\$43,050	\$5,265,156	\$3,782,768	\$4,944,719	\$319,423												
23	OPERATING SURPLUS/(DEFICIT)																			
24	Fire		(\$69,818)	(\$12,000)	(\$81,818)	(\$105,134)	\$78,067	\$158,868												
25	Facilities & Resources		(\$45,895)	\$0	(\$45,895)	(\$30,193)	\$21,004	\$66,902												
26	PROS		\$0	\$0	\$0	\$4,611	\$10,909	\$10,909												
27	Admin		\$133,480	(\$76,050)	\$57,430	\$127,572	\$259,554	\$202,125												
28	OPERATING SURPLUS/(DEFICIT)		\$17,767	(\$88,050)	(\$70,283)	(\$3,143)	\$369,535	\$438,804												
43	RESERVES																			
44	Beginning Reserves		\$0	\$0	\$0	\$0	\$0	\$0												
45	Operating Surplus / (Deficit)		\$17,767	(\$88,050)	(\$70,283)	(\$3,143)	\$369,535	\$438,804												
46	Transfers & Encumbrances		\$0	\$88,050	\$88,050	\$0	\$76,050	(\$12,000)												
47	ENDING RESERVES		\$17,767	\$0	\$17,767	(\$3,143)	\$445,585	\$426,804												

GENERAL FUND
FIRE DEPARTMENT - 01


A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01											
2												
3												
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE				
5	58	Dental Insurance	6,795		6,795	10,289	14,080	(7,285)				
6	59	Medical Insurance	124,028		124,028	92,756	126,929	(2,901)				
7	60	Life Insurance	1,008		1,008	549	752	256				
8	61	FICA	55,006		55,006	40,038	54,788	218				
9	62	Medicare	13,983		13,983	9,725	13,308	675				
10	63	Workers Compensation	50,058		50,058	24,541	33,582	16,476				
11	64	PERS - Retirement	249,918		249,918	180,641	247,193	2,725				
12	65	Payroll Tax Expense	0		0	(109)	(109)	109				
13	66	UI Reim Benefit	0		0	0	0	0				
14	67	Other Employee Benefits	2,600		2,600	1,900	2,600	0				
15	68	Retirees Health	56,678		56,678	34,441	47,129	9,549				
16	69	Medical Reimbursements - HRA	15,600		15,600	11,400	15,600	0				
17	71	Total Benefits	\$578,174	\$0	\$578,174	\$408,671	\$558,353	\$19,821				
18	72	Total Personnel Services	\$1,534,646	\$0	\$1,534,646	\$1,092,677	\$1,436,949	\$97,697				
19	73	SERVICES & SUPPLIES										
20	74	Ads-Legal/Other	515		515	407	407	108				
21	75	Public Information	0		0	1,341	1,341	(1,341)				
22	76	Public Information - Website	0		0	0	0	0				
23	77	Public Information - Website New Request	1,200		1,200	183	183	0				
24	78	Public Events	0		0	0	0	0				
25	79	Public Events - New Request	1,000		1,000	0	0	1,000				
26	80	Maint & Repair Water Dept -Fire Hydrant	1,030		1,030	0	0	1,030				
27	81	M & R-Disposal of Sludge	0		0	0	0	0				
28	82	M&R Buildings	5,150		5,150	1,947	2,596	2,554				
29	83	M&R FD WTR Leak	1,030		1,030	10,540	37,564	(36,534)				
30	84	Maint & Repair - Grounds (formerly 6042)	2,060		2,060	190	253	1,807				
31	85	M & R - Ranch	0		0	0	0	0				
32	86	M & R - Emergency	0		0	0	0	0				
33	87	Maintenance & Repair - Equipment	4,153		4,153	616	821	3,332				
34	88	Maint and Repair - Vehicles - Licensed	20,600		20,600	21,147	28,196	(7,596)				
35	89	Old M & R Bld/Grd	0		0	0	0	0				
36	90	Computer/Copier/Printer Svcs/Maint/Agree	4,695		4,695	3,545	4,726	(31)				
37	91	Computer/Copier/Printer Supplies/Maint.	103		103	89	118	(15)				
38	92	Security and Safety	1,236		1,236	1,490	1,987	(751)				
39	93	Safety - Medical	0		0	150	200	(200)				
40	94	Office Supplies	3,459		3,459	1,827	1,218	2,241				
41	95	Office Supplies - New Request	1,000		1,000	0	0	1,000				
42	96	Printing & Shipping	0		0	25	25	(25)				

A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01											
2												
3												
4												
5												
6												
7												
	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE				
97	6052	Bank Charges	0	0	0	39	39	#####	39	#####	(39)	0
98	6053	Printing/Forms	0	0	0	0	0	#####	0	#####	0	0
99	6053	Printing Forms - New Request	1,200	0	1,200	0	0	0%	0	0	1,200	0
100	6054	Membership-Dues, Publications & Books	6,180	0	6,180	5,736	7,648	93%	7,648	7,648	(1,468)	1,200
101	6054	Membership-Dues - New Request	1,500	0	1,500	0	0	0%	0	0	1,500	0
102	6055	Government Fees and Licenses	47,300	0	47,300	39,912	47,300	84%	47,300	47,300	0	0
103	6055	Image Trend - EMS	2,800	0	2,800	2,688	2,688	96%	2,688	2,688	112	112
104	6055	Image Trend - Fire	2,000	0	2,000	1,751	1,751	88%	1,751	1,751	249	249
106	6060C	Utilities Cell Phone	3,090	0	3,090	2,305	3,073	75%	3,073	3,073	17	17
107	6060E	Utilities Electricity	8,574	0	8,574	5,820	7,761	68%	7,761	7,761	813	813
108	6060G	Utilities Gas	1,271	0	1,271	2,050	2,733	161%	2,733	2,733	(1,462)	(1,462)
109	6060I	Utilities Internet Access	1,323	0	1,323	1,234	1,646	93%	1,646	1,646	(323)	(323)
110	6060P	Utilities Phone-Land Lines, Faxes, Alarms	4,478	0	4,478	4,388	5,851	98%	5,851	5,851	(1,373)	(1,373)
111	6060S	Utilities Sewer	1,241	0	1,241	1,029	1,372	83%	1,372	1,372	(131)	(131)
112	6060W	Utilities Water	1,894	0	1,894	1,520	2,027	80%	2,027	2,027	(133)	(133)
115	6080K	Prof Services-District Counsel	0	0	0	0	0	#####	0	0	0	0
116	6080L	Land Conservancy-Lot Inventory, Etc.	0	0	0	0	0	#####	0	0	0	0
117	6080M	Prof Services - Miscellaneous/Other	5,150	0	5,150	7,817	10,423	152%	10,423	10,423	(5,273)	(5,273)
118	6080T	Prof Services - Temporary	0	0	0	0	0	#####	0	0	0	0
119	6086	Outside Services	0	0	0	650	650	#####	650	650	(650)	(650)
120	6089	Emergency Medical Supplies	6,695	0	6,695	4,766	6,355	71%	6,355	6,355	340	340
121	6090	Department Operating Supplies	22,020	0	22,020	12,930	17,240	59%	17,240	17,240	4,780	4,780
122	6093	Small Tools and Equipment	1,030	0	1,030	1,134	1,512	110%	1,512	1,512	(482)	(482)
123	6093	Replace Gym Equipment	0	0	0	0	0	#####	0	0	0	0
124	6094	Clothing and Uniform	4,120	0	4,120	1,448	1,931	35%	1,931	1,931	2,189	2,189
125	6095	Office Furnishings & Equipment	0	0	0	0	0	#####	0	0	0	0
126	6096	Fuel -Gas and Diesel	20,600	0	20,600	15,883	21,177	77%	21,177	21,177	(577)	(577)
127	6098	OTS Grant	0	0	0	0	0	#####	0	0	0	0
128	6115	Meeting Expense	103	0	103	182	242	176%	242	242	(139)	(139)
129	6120A	Employee ALS Cert/Recruit Training	2,865	0	2,865	3,109	4,145	109%	4,145	4,145	(1,280)	(1,280)
130	6120E	Travel, Training, Seminars - Employees	25,750	0	25,750	5,359	7,145	21%	7,145	7,145	18,605	18,605
131	6120R	Training - Reimbursement	0	0	0	44	59	#####	59	59	(59)	(59)
132	6124	Employee Recognition	0	0	0	319	425	#####	425	425	(425)	(425)
133	6124	Employee Recognition - New Request	500	0	500	0	0	0%	0	0	500	500
134	6125	Employee Recognition	44	0	44	0	0	0%	0	0	44	44
135	6125	Employee Recruitment - New Request	456	0	456	0	0	0%	0	0	456	456
136	6220A	Fire Dept - Aware/Eductn/CERT/Vol Progrm	5,150	0	5,150	3,242	4,323	63%	4,323	4,323	827	827
137	6220A	Fire Dept - Aware/Eductn - New Request	2,350	0	2,350	0	0	0%	0	0	2,350	2,350
138	6220B	Fire Dept -SC BA Brthg Aptrs/Respry Test	927	0	927	0	0	0%	0	0	927	927


A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01																		
		GENERAL FUND (GF) FIRE DEPARTMENT - 01																		
		2019/20 ADOPTED BUDGET																		
		2019/20 APPROVED BUDGET																		
		2019/20 ACTUAL AT 3/31/2020																		
		2019/20 ESTIMATED ACTUAL																		
		EST. BUDGET VARIANCE																		
		ACCOUNT NO.																		
		GENERAL FUND (GF) FIRE DEPARTMENT - 01																		
139	6220B	SBCA Flow Test	600				600									0	0%	0	600	
140	6220B	SCBA Bottle Replacements (3)	6,000				6,000									0	0%	0	6,000	
141	6220D	Fire Dept Disaster Preparedness	0				0									0	#####	0	0	
142	6220E	Fire Dept -EOC Upgrade	0				0									0	#####	0	0	
143	6220F	Fire Dept Fr Haz Defensible Spc/Chipping	2,000				2,000									0	0%	0	2,000	
144	6220H	Fire Dept - Haz Mat Phys	0				0									0	#####	0	0	
145	6220P	Personal Protective Equipment	10,300				10,300									2,547	25%	3,396	6,904	
146	6220R	FHRP Contract	30,237				30,237									24,669	82%	24,669	5,567	
147	6220S	Fire Dept - Surf Rescue/NCOR Program	6,180				6,180									0	0%	0	6,180	
148	6602	Transit Expense	0				0											0	0	
150		Total Services & Supplies	\$283,158				\$283,158									\$196,068	69%	\$267,217	\$14,925	
151		CAPITAL OUTLAY																		
152	6170	Capital Asset-Install Radio in 5792	0				0									0	#####	0	0	
153	6170B	Chief/Command Pickup (5 Year Lease)	0				0									0	#####	0	0	
154	6170C	USAR Equipment (Urban Search & Res	0				0									0	#####	0	0	
155	6170D	Image Trend Elite Project Management	0				0									0	#####	0	0	
156	6170F	Zoll X Series EKG	0				0									0	#####	0	0	
157	6170G	Command Vehicle Buildup	0				0									0	#####	0	0	
158	6170	Fuel Station Computer Replacement	7,500				7,500									0	0%	7,500	0	
159	6170	Station Security Upgrade	10,000				10,000									0	0%	10,000	0	
160	6170	Radio System Upgrade- Phase I	75,000				42,000									40,729	97%	40,729	1,271	
161																				
162																				
163		Total Capital Outlay	\$92,500				\$59,500									\$40,729	68%	\$58,229	\$1,271	
164		DEBT SERVICE																		
165	2517	Principal on Fire Engine Lease/Purchase	124,396				124,396									124,394	100%	124,394	2	
166	6190	Interest on Fire Engine Lease/Purchase	8,978				8,978									8,980	100%	8,980	(2)	
167																				
168		Total Debt Service	\$133,374				\$133,374									\$133,374	100%	\$133,374	\$0	
169		ADMINISTRATIVE COST ALLOCATION																		
170	6200	Allocated Overhead	377,439				377,439									283,079	75%	377,439	0	
171																				
172		Total Administrative Cost Allocation	\$377,439				\$377,439									\$283,079	75%	\$377,439	\$0	
173		Total Expenditures	\$2,421,118				\$2,388,118									\$1,745,927	73%	\$2,273,208	\$113,893	

A	B	C	D	L	M	N	Q	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</p>										
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 APPROVED BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE		
174										
175	OPERATING SURPLUS/(DEFICIT)	(\$69,818)	(\$12,000)	(\$81,818)	(\$105,134)	\$78,067	\$158,868			
176	TRANSFERS & ENCUMBRANCES									
177	Transfers In - From General Fund	0	12,000	12,000		0				
178	(Transfers Out)									
179	Encumbrances - Sources of Funding									
180	Encumbrances - (Designated Funds)									
181										
182	NET TRANSFERS & ENCUMBRANCES	\$0	\$12,000	(\$12,000)	\$0	\$0	(\$12,000)			
183	RESERVES									
184	Use of Reserves									
185	(Additions to Reserves)									
186	Other Adjustments									
187										
188	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0			
189	NET BUDGETARY SOURCES/USES	(\$69,818)	\$0	(\$69,818)	(\$105,134)	\$78,067	\$146,868			
190										
191	RESERVES									
192	Beginning Reserves									
193	Operating Surplus / (Deficit)	(\$69,818)	(\$12,000)	(\$81,818)	(\$105,134)	\$78,067	\$158,868			
194	Transfers & Encumbrances	\$0	\$12,000	\$12,000	\$0	\$0	(\$12,000)			
195	ENDING RESERVES	(\$69,818)	\$0	(\$69,818)	(\$105,134)	\$78,067	\$146,868			


GENERAL FUND
FACILITIES & RESOURCES DEPARTMENT – 02

A	B	C	D	L	M	N	Q	R	S	T
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02								
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20		2019/20		ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20	EST. BUDGET VARIANCE
5			ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET					
6										
7										
8	SOURCES OF FUNDS									
9										
10		Revenues	\$697,055	\$0	\$697,055	\$486,209	\$706,328	70%	\$9,273	
11		Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	0%	\$0	
12		Total Sources of Funds	\$697,055	\$0	\$697,055	\$486,209	\$706,328	70%	\$9,273	
13	USES OF FUNDS									
14										
15										
16		Salaries & Wages	\$216,909	\$0	\$216,909	\$168,396	\$210,435	78%	\$6,474	
17		Benefits	\$164,883	\$0	\$164,883	\$105,394	\$143,929	64%	\$20,954	
18		Personnel Services	\$381,792	\$0	\$381,792	\$273,791	\$354,364	72%	\$27,428	
19		Services & Supplies	\$229,616	\$0	\$229,616	\$148,669	\$198,059	65%	\$31,560	
20		Capital Outlay	\$0	\$0	\$0	\$0	\$0	#####	\$0	
21		Debt Service	10,364	\$0	\$10,364	\$3,059	\$11,723	30%	(\$1,359)	
22		Administrative Cost Allocation	\$121,178	\$0	\$121,178	\$90,884	\$121,178	75%	\$0	
23		Total Expenditures	\$742,950	\$0	\$742,950	\$516,401	\$685,324	70%	\$57,629	
24		OPERATING SURPLUS/(DEFICIT)	(\$45,895)	\$0	(\$45,895)	(\$30,193)	\$21,004		\$66,902	
39										
40	RESERVES									
41		Beginning Reserves	\$0	\$0	\$0	\$0	\$0		\$0	
42		Operating Surplus / (Deficit)	(\$45,895)	\$0	(\$45,895)	(\$30,193)	\$21,004		\$66,902	
43		Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0		\$0	
44		ENDING RESERVES	(\$45,895)	\$0	(\$45,895)	(\$30,193)	\$21,004		\$66,902	
45										

A	B	C	D	L	M	N	O	P	Q	R	S	T
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02												
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
SOURCES OF FUNDS												
REVENUES												
01 4130	Reimbursements - Fire Safe Council	0		0	0	0	#####					
01 4200	Interest Income	0		0	0	0	#####					
01 4310	Property Tax	668,455		668,455	450,335	668,455	67%					
01 4311	County Administrative Fee	(2,100)		(2,100)	0	(2,100)	0%					
01 4362	Insurance-Reimbursement	0		0	0	0	#####					
01 4390	Misc Revenue	600		600	718	718	120%					118
01 4500	Veterans Hall Rental Fees	26,000		26,000	35,155	35,155	135%					9,155
01 4525	Veterans Hall Rents- Private Parties	500		500	0	500	0%					0
01 4560	Rent Banner Poles	200		200	0	200	0%					0
01 4570	Rent-Ranch Events	200		200	0	200	0%					0
01 4590	Veterans Hall Clean Fee	200		200	0	200	0%					0
01 4610	Grants/Misc.Revenue	0		0	0	0	#####					0
01 4619	Land Conservancy	3,000		3,000	0	3,000	0%					0
		0		0	0	0						0
	Total Revenues	\$697,055	\$0	\$697,055	\$486,209	\$706,328	70%					\$9,273
OTHER SOURCES OF FUNDS												
	Loan Proceeds			0	0	0						0
				0	0	0						0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0						\$0
	Total Sources of Funds	\$697,055	\$0	\$697,055	\$486,209	\$706,328	70%					\$9,273
USES OF FUNDS												
SALARIES & WAGES												
5000	Salary & Wages	209,409		209,409	143,071	175,780	68%					33,629
5010	Overtime	7,500		7,500	9,977	13,653	133%					(6,153)
5040	Sick/Vacation Pay	0		0	6,488	8,878	#####					(8,878)
5050	Holiday Pay	0		0	8,860	12,124	#####					(12,124)
	Reduction for "E" Step											
	Total Salaries & Wages	\$216,909	\$0	\$216,909	\$168,396	\$210,435	78%					\$6,474
BENEFITS												
5101	Uniform Allowance	1,200		1,200	800	800	67%					400

A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02											
2												
3												
4												
5	GENERAL FUND (GF) FACILITIES & RESOURCES - 02											
6												
7												
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
60	5102 Dental Insurance	2,840		2,840	3,054	4,179	(1,339)					
61	5103 Medical Insurance	52,766		52,766	32,909	45,033	7,733					
62	5105 Life Insurance	432		432	218	298	134					
63	5106 FICA	12,828		12,828	8,421	11,523	1,305					
64	5107 Medicare	3,200		3,200	1,969	2,695	505					
65	5108 Workers Compensation	12,199		12,199	5,350	7,321	4,878					
66	5109 PERS - Retirement	48,455		48,455	33,547	45,906	2,549					
67	5120 Other Employee Benefits	2,600		2,600	2,000	2,737	(137)					
68	5121 Retirees Health	23,163		23,163	14,277	19,537	3,626					
69	5122 Medical Reimbursements - HRA	5,200		5,200	2,850	3,900	1,300					
73	Total Benefits	\$164,883	\$0	\$164,883	\$105,394	\$143,929	\$20,954					
74	Total Personnel Services	\$381,792	\$0	\$381,792	\$273,791	\$354,364	\$27,428					
75	SERVICES & SUPPLIES											
76	6010 Ads - Legal/Other	0		0	0	0	0					
77	6014 Public Events	0		0	0	0	0					
78	6030 Insurance	0		0	0	0	0					
79	6033B Maintenance & Repairs - Buildings	12,360		12,360	7,870	10,493	1,867					
80	6033G Maintenance & Repairs - Grounds	21,115		21,115	8,214	10,952	10,163					
81	6033E Maintenance & Repairs - New Request	7,000		7,000	13,252	17,669	(10,669)					
82	6033G Sidewalk Repair on Center St - New Request	15,000		15,000	4,652	6,203	8,797					
83	6033L M & R - Street Lights	3,090		3,090	0	0	3,090					
84	6033R M & R - Ranch	51,500		51,500	38,516	51,355	145					
85	6033R M & R - Ranch - New Request	14,000		14,000	0	0	14,000					
86	6033V M & R - Vet's Hall	14,362		14,362	12,624	16,832	(2,470)					
87	6040 M & R - Equipment	515		515	75	100	415					
88	6041L Maintenance & Repairs - Vehicles Licenses	3,605		3,605	872	1,163	2,442					
89	6041L Maintenance & Repairs - New Request	895		895	0	0	895					
90	6041N Maint. & Repairs - Vehicles Non-Licensed	2,781		2,781	3,897	5,196	(2,415)					
91	6041N Maint. & Repairs - New Request	2,819		2,819	0	0	2,819					
92	6045 Computer/Copier/Printer Supplies/Maint.	1,236		1,236	185	247	989					
93	6048 Security Safety	0		0	0	0	0					
94	6050 Office Supplies	309		309	48	64	245					
95	6053 Printing/Forms	0		0	0	0	0					
96	6055 Government Fees & Licenses	371		371	135	180	191					
97	6058 Cash Over (Short)	0		0	0	0	0					
98	6059 Bad Debt	0		0	0	0	0					
99	6060C Utilities - Cell Phone	816		816	648	863	(47)					

A	B	C	D	L	M	N	O	P	Q	R	S	T
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02												
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
100	Utilities - Electricity	23,091		23,091	14,105	18,806	4,285					
101	Utilities - Gas	3,554		3,554	2,515	3,353	201					
102	Utilities - Internet	5,033		5,033	3,374	4,499	534					
103	Utilities - Phone-Land Lines, Faxes, Alarms	808		808	512	682	126					
104	Utilities - Sewer	3,852		3,852	2,776	3,701	151					
105	Utilities - Water	5,734		5,734	4,796	6,394	(660)					
106	Equipment Rental	0		0	525	699	(699)					
107	Equipment Rental - New Request	1,200		1,200	0	0	1,200					
108	Professional Services - District Counsel	0		0	0	0	0					
109	Professional Services - Misc./Other	5,147		5,147	6,773	9,031	(3,884)					
110	Department Operating Supplies	11,864		11,864	9,501	12,669	(805)					
111	Lab Tests	0		0	0	0	0					
112	Small Tools and Equipment	3,943		3,943	0	0	3,943					
113	Clothing and Uniform	1,153		1,153	1,617	2,156	(1,003)					
114	Fuel - Gas and Diesel	12,162		12,162	10,669	14,226	(2,064)					
115	Meeting Expenses	304		304	19	25	279					
116	Employee Recruitment	0		0	500	500	(500)					
145	Total Services & Supplies	\$229,616	\$0	\$229,616	\$148,669	\$198,059	\$31,560					
146	CAPITAL OUTLAY											
147	Toro Dingo TX 1000	0		0	0	0	0					
148	Mower	0		0	0	0	0					
153	Capital Assets	0		0								
160												
161												
162	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0					
163	DEBT SERVICE											
164	Budget Excess	-		0	0	0	0					
165	Loan Principal - John Deere	-		0	0	0	0					
166	Loan Principal - Ford	7,152		7,152	0	7,152	0					
167	Loan Principal - Western Fin (Toro)	2,353		2,353	2,618	3,490	(1,137)					
168	Interest Expense - Ford Motor	493		493	0	493	0					
169	Interest Expense - Western Finance	366		366	441	588	(222)					
170	Loan Principal	-		0	0	0	0					
171	Interest Expense	-		0	0	0	0					
172												
174	Total Debt Service	\$10,364	\$0	\$10,364	\$3,059	\$11,723	(\$1,359)					


A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02											
2												
3												
4												
5												
6												
7												
175												
176												
177												
178												
179												

ADMINISTRATIVE COST ALLOCATION

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE
6200	Allocated Overhead	121,178		121,178	90,884	121,178	0
	Total Administrative Cost Allocation	\$121,178	\$0	\$121,178	\$90,884	\$121,178	\$0
	Total Expenditures	\$742,950	\$0	\$742,950	\$516,401	\$685,324	\$57,629

A	B	C	D	L	M	N	O	P	Q	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</p>												
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
180	OPERATING SURPLUS/(DEFICIT)	(\$45,895)	\$0	(\$45,895)	(\$30,193)	\$21,004	\$66,902					
181	TRANSFERS & ENCUMBRANCES											
182	Transfers In - From General Fund			0			0					
183	(Transfers Out)			0			0					
184	Encumbrances - Sources of Funding											
185	Encumbrances - (Designated Funds)											
186												
187												
188	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0					
189	RESERVES											
190	Use of Reserves			0			0					
191	(Additions to Reserves)			0			0					
192	Other Adjustments			0			0					
193												
194	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0					
195	NET BUDGETARY SOURCES/USES	(\$45,895)	\$0	(\$45,895)	(\$30,193)	\$21,004	\$66,902					
196												
197	RESERVES											
198	Beginning Reserves											
199	Operating Surplus / (Deficit)	(\$45,895)	\$0	(\$45,895)	(\$30,193)	\$21,004	\$66,902					
200	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0					
201	ENDING RESERVES	(\$45,895)	\$0	(\$45,895)	(\$30,193)	\$21,004	\$66,902					

GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16

A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</p>											
2												
3												
4												
5	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	2019/20 ADOPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET	VARIANCE			
6												
7												
8	SOURCES OF FUNDS											
9	REVENUES											
10	01 4001	Franchise Fees	0		0	0	0	#####	0		0	0
11	01 4310	Property Tax	48,292		48,292	32,662	48,292	68%	48,292		0	0
12	01 4311	County Administrative Fee	(315)		(315)	0	(315)	0%	(315)		0	0
13	01 4390	Miscellaneous Revenue	505		505	0	0	0%	0		0	(505)
31					0						0	0
32												
33		Total Revenues	\$48,482	\$0	\$48,482	\$32,662	\$47,977	67%	\$47,977			(\$505)
34	OTHER SOURCES OF FUNDS											
38	01 4395	Proposition 1A Reserve										
39	01 4615	Reserve Transfer In			0							0
43		Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0		\$0		\$0	\$0
44		Total Sources of Funds	\$48,482	\$0	\$48,482	\$32,662	\$47,977	67%	\$47,977			(\$505)
45	USES OF FUNDS											
47	SALARIES & WAGES											
48			0		0			#####				0
55		Total Salaries & Wages	\$0	\$0	\$0	\$0	\$0	#####	\$0		\$0	\$0
56	BENEFITS											
57			0		0			#####				0
71		Total Benefits	\$0	\$0	\$0	\$0	\$0	#####	\$0		\$0	\$0
72		Total Personnel Services	\$0	\$0	\$0	\$0	\$0	#####	\$0		\$0	\$0
73	SERVICES & SUPPLIES											
74	6011I	Public Information - General	276		276	0	0	0%	0		276	0
75	6033P	M & R - Skate Park Repairs	0		0	6,439	8,586		8,586		(8,586)	0
76	6033R	M & R - Ranch	19,580		19,580	0	0	0%	0		19,580	0
77	6053	Printing Forms	1,144		1,144	1,000	1,000	87%	1,000		144	0
78	6115	Meeting Expense	0		0	0	0	#####	0		0	0
134					0						0	0
135												
136		Total Services & Supplies	\$21,000	\$0	\$21,000	\$7,439	\$9,586	35%	\$9,586		\$11,414	\$11,414


A	B	C	D	L	M	N	O	P	Q	R	S	T	
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16													
1	2	3	4	5	6	7	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	
ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16												
137	CAPITAL OUTLAY												
138									0			0	
145	Total Capital Outlay						\$0	\$0	\$0	#####	\$0	\$0	
146	DEBT SERVICE												
147									0			0	
150	Total Debt Service						\$0	\$0	\$0	#####	\$0	\$0	
151	ADMINISTRATIVE COST ALLOCATION												
152							27,482		27,482	75%	27,482	0	
154	Total Administrative Cost Allocation						\$27,482	\$0	\$27,482	75%	\$27,482	\$0	
155	Total Expenditures						\$48,482	\$0	\$48,482	58%	\$37,068	\$11,414	


A	B	C	D	L	M	N	O	P	Q	R	S	T
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16												
ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
156	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	\$0	\$4,611	\$10,909	\$10,909					
157	TRANSFERS & ENCUMBRANCES											
158	Transfers In - From General Fund			0								
159	(Transfers Out)			0								
160	Encumbrances - Sources of Funding											
161	Encumbrances - (Designated Funds)											
162												
163												
164	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0					
165	RESERVES											
166	Use of Reserves			0								
167	(Additions to Reserves)			0								
168	Other Adjustments			0								
169												
170	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0					
171	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	\$4,611	\$10,909	\$10,909					
172												
173	RESERVES											
174	Beginning Reserves											
175	Operating Surplus / (Deficit)	\$0	\$0	\$0	\$4,611	\$10,909	\$10,909					
176	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0					
177	ENDING RESERVES	\$0	\$0	\$0	\$4,611	\$10,909	\$10,909					


GENERAL FUND
ADMINISTRATION DEPARTMENT – 09

A	B	C	D	L	M	N	Q	P	Q	R	S	T
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
1	CAMBRIA COMMUNITY SERVICES DISTRICT											
2	FUND LEVEL ANALYSIS											
3	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09											
4	GENERAL FUND (GF)											
5	ADMINISTRATIVE DEPARTMENT - 09											
6	SOURCES OF FUNDS											
7												
8	SOURCES OF FUNDS											
9												
10	Revenues	\$133,480	\$0	\$133,480	\$112,795	\$199,118	\$65,638	85%				
11	Other Sources of Funds	\$2,009,556	\$0	\$2,009,556	\$1,507,167	\$2,009,556	\$0	75%				
12	Total Sources of Funds	\$2,143,036	\$0	\$2,143,036	\$1,619,962	\$2,208,674	\$65,638	76%				
13	USES OF FUNDS											
14												
15	USES OF FUNDS											
16	Salaries & Wages	\$787,933	\$0	\$787,933	\$567,727	\$677,410	\$110,523	72%				
17	Benefits	\$482,097	\$0	\$482,097	\$311,082	\$425,794	\$56,303	65%				
18	Personnel Services	\$1,270,030	\$0	\$1,270,030	\$878,810	\$1,103,204	\$166,826	69%				
19	Services & Supplies	\$739,526	\$0	\$739,526	\$609,402	\$769,866	(\$30,339)	82%				
20	Capital Outlay	\$0	\$76,050	\$76,050	\$4,177	\$76,050	\$0	5%				
21	Debt Service	-	\$0	\$0	\$0	\$0	\$0	#####				
22	Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	#####				
23	Total Expenditures	\$2,009,556	\$76,050	\$2,085,606	\$1,492,389	\$1,949,120	\$136,487	72%				
24	OPERATING SURPLUS/(DEFICIT)											
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												
37												
38												
39												
40	RESERVES											
41												
42	Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0					
43	Operating Surplus / (Deficit)	\$133,480	(\$76,050)	\$57,430	\$127,572	\$259,554	\$202,125					
44	Transfers & Encumbrances	\$0	\$76,050	\$76,050	\$0	\$76,050	\$0					
45	ENDING RESERVES	\$133,480	\$0	\$133,480	\$127,572	\$335,604	\$202,125					

A	B	C	D	L	M	N	O	P	Q	R	S	T
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09												
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
SOURCES OF FUNDS												
REVENUES												
01.4001	Franchise Fees	86,000		86,000	80,526	94%		120,790			34,790	
01.4013	Vacation Rental Registration Fee	600		600	378	63%		756			156	
01.4126	Mandated Cost	0		0	0	#####		0			0	
01.4200	Interest Income	42,895		42,895	0	0%		42,895			0	
01.4310	Property Tax-All	0		0	30,732	#####		30,732			30,732	
01.4311	County Administrative Fee	0		0	0	#####		0			0	
01.4385	Radio Vault Rent	2,400		2,400	1,200	50%		2,400			0	
01.4389	Public Records Request	40		40	0	0%		0			(40)	
01.4390	Miscellaneous Revenue	1,545		1,545	(42)	-3%		1,545			0	
		0		0							0	
	Total Revenues	\$133,480	\$0	\$133,480	\$112,795	85%		\$199,118			\$65,638	
OTHER SOURCES OF FUNDS												
	Allocated Administrative Overhead				1,507,167	75%		2,009,556			0	
											0	
	Total Other Sources of Funds	\$2,009,556	\$0	\$2,009,556	\$1,507,167			\$2,009,556			\$0	
	Total Sources of Funds	\$2,143,036	\$0	\$2,143,036	\$1,619,962	76%		\$2,208,674			\$65,638	
USES OF FUNDS												
SALARIES & WAGES												
5000	Salary & Wages	764,846		764,846	481,262	63%		586,002			178,844	
5010	Overtime	20,000		20,000	5,082	25%		6,954			13,046	
5030	Director's	30,000		30,000	24,700	82%		33,800			(3,800)	
5040	Sick Leave/Vacation Pay	0		0	28,424	#####		38,896			(38,896)	
5050	Holiday Pay	0		0	28,260	#####		38,671			(38,671)	
	Reduction for "E" Step	(26,913)		(26,913)	0	0%		(26,913)			0	
	Total Salaries & Wages	\$787,933	\$0	\$787,933	\$567,727	72%		\$677,410			\$110,523	
BENEFITS												
5102	Dental Insurance - Ameritas				7,229	99%		9,893			(2,586)	
5103	Medical Insurance	109,341		109,341	46,238	42%		63,274			46,067	
5105	Life Insurance	1,008		1,008	496	49%		679			329	

A	B	C	D	L	M	N	O	P	Q	R	S	T
		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS										
		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09										
ACCOUNT NO.	GENERAL FUND (GF)	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
	ADMINISTRATIVE DEPARTMENT - 09											
59	FICA	48,391		48,391	33,820	46,280	2,111					
60	Medicare	12,090		12,090	8,172	11,183	907					
61	Workers Compensation	4,179		4,179	5,308	7,264	(3,085)					
62	Retirement-PERS	177,772		177,772	128,009	175,170	2,602					
63	Payroll Tax Expense	0		0	(279)	(279)	279					
64	Unemployment Insurance	0		0	7,166	9,806	(9,806)					
65	Other Employee Benefits	18,923		18,923	7,780	10,646	8,277					
66	Retirees Health	88,721		88,721	57,102	78,139	10,582					
67	Medical Reimbursements - HRA	14,365		14,365	10,040	13,739	626					
72				0			0					
74	Total Benefits	\$482,097	\$0	\$482,097	\$311,082	\$425,794	\$56,303					
75	Total Personnel Services	\$1,270,030	\$0	\$1,270,030	\$878,810	\$1,103,204	\$166,826					
76	SERVICES & SUPPLIES											
6010	Ads - Legal/Other	851		851	0	851	0					
6011	Public Information - General	515		515	641	641	(126)					
6011W	Public Information - Website	5,150		5,150	2,212	5,150	0					
6013	Donations	0		0	0	0	0					
6014	Public Events	0		0	279	279	(279)					
6030	Insurance	118,450		118,450	129,809	129,809	(11,359)					
6033B	Maintenance & Repairs - Buildings	4,194		4,194	13,211	17,615	(13,421)					
6033G	Maintenance & Repairs - Grounds	4,600		4,600	1,032	1,376	3,224					
6033V	Maintenance & Repairs - Vet's Hall	0		0	0	0	0					
6041L	Maintenance & Repairs-Vehicles Licenses	455		455	218	291	164					
6044	Computer/Copier /Printer Srvc/Maint/Agre	103,700		103,700	86,473	115,297	(11,597)					
6045	Computer/Copier/Printer Supplies/Upgrade	7,210		7,210	980	1,306	5,904					
6048	Security & Safety	623		623	646	862	(239)					
6048E	Safety-Med	464		464	32	42	422					
6050	Office Supplies	8,405		8,405	3,929	5,238	3,167					
6051	Postage & Shipping	5,226		5,226	1,318	1,737	3,469					
6052	Bank Charges	5,150		5,150	0	0	5,150					
6053	Printing/Forms	1,325		1,325	1,174	1,565	(240)					
6054	Membership -Dues , Publications & Books	15,450		15,450	8,326	11,101	4,349					
6055	Government Fees and Licenses	32,960		32,960	29,162	38,883	(5,923)					
6058	Cash Over (Short)	0		0	(31)	(31)	31					
6060C	Utilities Cell Phone	5,908		5,908	3,788	5,051	857					
6060E	Utilities Electricity	6,321		6,321	4,758	6,344	(23)					

A	B	C	D	L	M	N	Q	R	S	T
 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</p>										
ACCOUNT NO.	GENERAL FUND (GF)	ADAPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE			
7	ADMINISTRATIVE DEPARTMENT - 09	515		515	142	189	326			
107	Utilities Gas	515		515	142	189	326			
108	Utilities Internet Access	10,543		10,543	7,074	9,432	1,111			
109	Utilities Phone-Land Lines, Faxes, Alarms	7,210		7,210	5,874	7,833	(623)			
110	Utilities Sewer	392		392	318	424	(92)			
111	Utilities Water	178		178	136	182	(4)			
112	Equipment Rental	515		515	502	669	(154)			
113	Rental Expense Office Space	34,171		34,171	22,491	34,171	0			
114	Prof Services - Audit	9,528		9,528	14,250	19,000	(9,472)			
115	Prof Services - Finance	5,253		5,253	0	0	5,253			
116	Prof Services-District Counsel	183,340		183,340	149,045	198,727	(15,387)			
117	Prof Services-Legal	36,050		36,050	41,112	54,816	(18,766)			
118	Prof Services - Miscellaneous/Other	15,656		15,656	15,802	21,069	(5,413)			
119	Professional Services - Temporary	50,420		50,420	23,938	23,938	26,482			
120	Outside Non-Professional Services	21,630		21,630	18,444	24,592	(2,962)			
121	Claims	0		0	0	0	0			
122	Department Operating Supplies	1,030		1,030	1,705	2,273	(1,243)			
123	Clothing/Uniforms	20		20	477	477	(457)			
124	Office Furniture/Equipment	2,500		2,500	0	0	2,500			
125	Fuel	1,030		1,030	161	215	815			
126	Meeting Expenses	5,150		5,150	1,238	1,651	3,499			
127	Travel, Training, Seminars – Directors	2,060		2,060	1,596	2,060	0			
128	Travel, Training, Seminars – Employees	15,450		15,450	8,953	15,450	0			
129	Training - LCW	4,120		4,120	4,940	4,940	(820)			
130	Employee Recognition	206		206	103	137	69			
131	Employee Recruitment	5,603		5,603	3,144	4,193	1,410			
132										
133										
134										
135										
136										
137										
147	Total Services & Supplies	\$739,526	\$0	\$739,526	\$609,402	\$769,866	(\$30,339)			
148	CAPITAL OUTLAY									
149	Purchase Administrative Office	0		0	0	0	0			
150	Purchase Administrative Software	0	68,850	68,850	4,177	68,850	0			
151	Purchase Fixed Asset Module	0	1,200	1,200	0	1,200	0			
152	Purchase Work Order Module	0	6,000	6,000	0	6,000	0			
153	Remodel Administration Office	0	0	0	0	0	0			
154	Capital Assets - Replace Servers	0	0	0	0	0	0			
155										
156										
157										
158	Total Capital Outlay	\$0	\$76,050	\$76,050	\$4,177	\$76,050	\$0			

A	B	C	D	L	M	N	C	P	Q	R	S	T
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS											
2	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09											
3	GENERAL FUND (GF)											
4	ADMINISTRATIVE DEPARTMENT - 09											
5	ACCOUNT NO.	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE					
159												
160	DEBT SERVICE											
161	6180J Loan Principal - Ford Fusion			0	#####		0					
162	6180H Interest Expense - Ford Fusion			0	#####		0					
163	Total Debt Service	\$0	\$0	\$0	#####	\$0	\$0					
164	ADMINISTRATIVE COST ALLOCATION											
165												
166												
167	Total Administrative Cost Allocation	\$0	\$0	\$0	#####	\$0	\$0					
168	Total Expenditures	\$2,009,556	\$76,050	\$2,085,606	\$1,492,389	\$1,949,120	\$136,487	72%				

A	B	C	D	L	M	N	O	P	Q	R	S
1		CAMBRIA COMMUNITY SERVICES DISTRICT									
2		FUND LEVEL ANALYSIS									
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09									
4		2019/20		2019/20		2019/20		2019/20		2019/20	
5	ACCOUNT NO.	GENERAL FUND (GF)	ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	EST. BUDGET VARIANCE			
6		ADMINISTRATIVE DEPARTMENT - 09									
7											
169		OPERATING SURPLUS/(DEFICIT)	\$133,480	(\$76,050)	\$57,430	\$127,572	\$259,554			\$202,125	
170		TRANSFERS & ENCUMBRANCES									
171	01.4625	Transfers In - From General Fund	0	0	0	0	0			0	0
172		(Transfers Out - To General Fund)								0	0
173		Encumbrances - Sources of Funding								0	0
174		Encumbrances - (Designated Funds)		76,050	76,050		76,050			0	0
175		NET TRANSFERS & ENCUMBRANCES	\$0	\$76,050	\$76,050	\$0	\$76,050			\$0	\$0
176		RESERVES									
177		Use of Reserves			0					0	0
178		(Additions to Reserves)			0					0	0
179		Other Adjustments			0					0	0
180		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0			\$0	\$0
181		NET BUDGETARY SOURCES/USES	\$133,480	\$0	\$133,480	\$127,572	\$335,604			\$202,125	
182											
183		RESERVES									
184		Beginning Reserves									
185		Operating Surplus / (Deficit)	\$133,480	(\$76,050)	\$57,430	\$127,572	\$259,554			\$202,125	
186		Transfers & Encumbrances	\$0	\$76,050	\$76,050	\$0	\$76,050			\$0	\$0
187		ENDING RESERVES	\$133,480	\$0	\$133,480	\$127,572	\$335,604			\$202,125	
188											
189											
190											

ENTERPRISE FUND SUMMARY

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

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
CAMBRIA COMMUNITY SERVICES DISTRICT																									
FUND LEVEL ANALYSIS																									
ENTERPRISE FUNDS																									
ACCOUNT NO.	ENTERPRISE FUNDS	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE																
SOURCES OF FUNDS																									
Water		\$3,424,250	\$0	\$3,424,250	\$2,342,187	\$3,374,902	(\$934,348)	\$3,400,000	\$24,250																
SWF		\$1,178,180	\$0	\$1,178,180	\$834,062	\$1,178,180	\$0	\$1,172,000	\$6,180																
SWF-Capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																
Total Water		\$4,602,430	\$0	\$4,602,430	\$3,176,248	\$4,553,082	(\$49,348)	\$4,572,000	\$30,430																
Wastewater		\$3,024,915	\$0	\$3,024,915	\$2,023,479	\$2,961,612	(\$963,303)	\$3,008,000	\$16,915																
Total Sources of Funds		\$7,627,345	\$0	\$7,627,345	\$5,199,727	\$7,514,695	(\$112,650)	\$7,580,000	\$97,345																
USES OF FUNDS																									
Water		\$3,229,247	\$123,724	\$3,352,971	\$1,807,176	\$3,004,939	\$348,032	\$3,361,000	\$8,029																
SWF		\$1,167,991	\$5,198	\$1,172,589	\$923,211	\$951,386	\$221,202	\$1,056,000	(\$106,193)																
SWF-Capital		\$138,609	\$88,510	\$227,119	\$251,335	\$375,478	(\$148,359)	\$250,000	(\$177,470)																
Total Water		\$4,535,247	\$217,432	\$4,752,679	\$2,981,722	\$4,331,803	\$420,275	\$4,667,000	(\$25,634)																
Wastewater		\$3,024,915	\$44,258	\$3,069,173	\$1,907,164	\$2,536,148	\$533,022	\$2,886,000	(\$183,173)																
Total Expenditures		\$7,560,162	\$261,690	\$7,821,852	\$4,888,887	\$6,867,951	\$953,897	\$7,553,000	(\$458,807)																
OPERATING SURPLUS/(DEFICIT)																									
Water		\$195,003	(\$123,724)	\$71,279	\$535,011	\$369,963	\$298,684	\$39,000	\$32,279																
SWF		\$10,789	\$5,198	\$5,991	(\$89,150)	\$226,794	\$221,202	\$116,000	(\$100,013)																
SWF-Capital		(\$138,609)	(\$88,510)	(\$227,119)	(\$251,335)	(\$375,478)	(\$148,359)	(\$250,000)	(\$177,470)																
Total Water		\$67,183	(\$217,432)	(\$150,249)	(\$194,526)	\$221,280	\$371,527	\$95,000	(\$245,204)																
Wastewater		\$0	(\$44,258)	(\$44,258)	\$121,315	\$425,465	\$469,720	\$122,000	(\$166,258)																
OPERATING SURPLUS/(DEFICIT)		\$67,183	(\$261,690)	(\$194,507)	\$315,841	\$646,744	\$841,247	\$27,000	(\$411,462)																
RESERVES																									
Beginning Reserves																									
Water		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																
SWF		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																
SWF-Capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																
Total Water		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																
Wastewater		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																
Beginning Reserves																									
Operating Surplus / (Deficit)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0																
Water		\$195,003	(\$123,724)	\$71,279	\$535,011	\$369,963	\$298,684	\$39,000	\$32,279																
SWF		(\$162,211)	(\$5,198)	(\$167,409)	(\$89,150)	\$53,794	\$221,202	(\$57,000)	(\$100,013)																
SWF-Capital		(\$138,609)	(\$88,510)	(\$227,119)	(\$251,335)	(\$375,478)	(\$148,359)	(\$250,000)	(\$177,470)																
Total Water		(\$105,817)	(\$217,432)	(\$323,249)	(\$194,526)	\$48,280	\$371,527	(\$268,000)	(\$245,204)																
Wastewater		\$0	(\$44,258)	(\$44,258)	\$121,315	\$425,465	\$469,723	\$122,000	(\$166,258)																
Operating Surplus / (Deficit)		(\$105,817)	(\$261,690)	(\$367,507)	\$315,841	\$473,744	\$841,250	(\$146,000)	(\$411,462)																
Transfers & Encumbrances																									
Water		\$0	\$123,724	\$123,724	\$0	\$123,724	\$0	\$0	\$0																
SWF		\$0	\$5,198	\$5,198	\$0	\$5,198	\$0	\$0	\$0																
SWF-Capital		\$0	\$88,510	\$88,510	\$0	\$88,510	\$0	\$0	\$0																
Total Water		\$0	\$217,432	\$217,432	\$0	\$217,432	\$0	\$0	\$0																
Wastewater		\$0	\$44,258	\$44,258	\$0	\$44,258	\$0	\$0	\$0																
Transfers & Encumbrances																									
ENDING RESERVES		\$0	\$261,690	\$261,690	\$315,841	\$735,434	\$841,250	(\$146,000)	(\$411,462)																
		(\$105,817)	\$0	(\$105,817)	\$315,841	\$735,434	\$841,250	(\$146,000)	(\$411,462)																

WATER FUND
WATER DEPARTMENT – 11

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z																									
CAMBRIA COMMUNITY SERVICES DISTRICT																																																		
FUND LEVEL ANALYSIS																																																		
WATER FUND - 11, DEPARTMENT - 11																																																		
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE																																									
SOURCES OF FUNDS																																																		
10	Revenues	\$3,424,250	\$0	\$3,424,250	\$2,342,187	\$3,374,902	68%	\$3,400,000	\$24,250																																									
11	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	0%	\$0	\$0																																									
12	Total Sources of Funds	\$3,424,250	\$0	\$3,424,250	\$2,342,187	\$3,374,902	68%	\$3,400,000	\$24,250																																									
USES OF FUNDS																																																		
16	Salaries & Wages	\$507,477	\$0	\$507,477	\$340,207	\$372,493	67%	\$134,984	\$134,984																																									
17	Benefits	\$355,138	\$0	\$355,138	\$201,428	\$274,931	57%	\$80,207	\$80,207																																									
18	Personnel Services	\$862,615	\$0	\$862,615	\$541,635	\$647,425	63%	\$215,190	\$195,385																																									
19	Services & Supplies	\$764,987	\$0	\$764,987	\$409,401	\$674,771	54%	\$90,216	(\$6,987)																																									
20	Capital Outlay	\$600,000	\$123,724	\$723,724	\$98,269	\$681,099	14%	\$42,625	(\$123,724)																																									
21	Debt Service	\$26,547	\$0	\$26,547	\$26,548	\$26,547	100%	\$0	(\$26,547)																																									
22	Administrative Cost Allocation	\$975,098	\$0	\$975,098	\$731,324	\$975,098	75%	\$945,000	(\$30,098)																																									
23	Total Expenditures	\$3,229,247	\$123,724	\$3,352,971	\$1,807,176	\$3,004,939	54%	\$348,032	\$8,029																																									
24	OPERATING SURPLUS/(DEFICIT)	\$195,003	(\$123,724)	\$71,279	\$535,011	\$369,963		\$298,684	\$32,279																																									
39																																																		
RESERVES																																																		
40	Beginning Reserves																																																	
41	Operating Surplus / (Deficit)	\$195,003	(\$123,724)	\$71,279	\$535,011	\$369,963		\$298,684	32,279																																									
42	Transfers & Encumbrances	\$0	\$123,724	\$123,724	\$0	\$123,724		\$0																																										
43	ENDING RESERVES	\$195,003	\$0	\$195,003	\$535,011	\$493,687		\$39,000	\$32,279																																									
44																																																		
45																																																		

A	B	C	K	L	M	N	O	P	Q	R	S	T	X	Y	Z
CAMBRIA COMMUNITY SERVICES DISTRICT															
FUND LEVEL ANALYSIS															
WATER FUND - 11, DEPARTMENT - 11															
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11		2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE					
SOURCES OF FUNDS															
REVENUES															
10	11 4000	Service Sales	2,989,000		2,989,000	2,085,279	2,955,404	(33,596)	2,989,000	0					
11	11 4007	Returned Ck Fee	0		0	675	675	675	0	0					
12	11 4008	Acct Setup/else	0		0	4,004	4,004	4,004	0	0					
13	11 4009	Off Hours	0		0	0	0	0	0	0					
14	11 4010	Water Penalty	0		0	28,917	28,917	28,917	0	0					
15	11 4011	Serv/Disc/Recon	0		0	0	0	0	0	0					
16	11 4012	Meter Tampering	0		0	0	0	0	0	0					
17	11 4014	Water Serv Fees	0		0	0	0	0	0	0					
18	11 4023	Penalty/Surcharge	0		0	0	0	0	0	0					
19	11 4050	Administrative Fee Revenue	0		0	7,845	6,357	6,357	0	0					
20	11 4100	Connect Rev-SFR	10,000		10,000	0	0	(10,000)	0	10,000					
21	11 4101	Wait List Maintenance Fee	62,000		62,000	56,423	56,423	(5,577)	62,000	0					
22	11 4110	Remodel Impact Fees	70,000		70,000	28,426	37,901	(32,099)	70,000	0					
23	11 4120	Connect Rev-Cor	0		0	0	0	0	0	0					
24	11 4122	Retrofit In-Lieu Fee	0		0	(7,750)	(7,750)	(7,750)	0	0					
25	11 4124	Assignment Fees	4,150		4,150	2,000	2,667	(1,493)	0	4,150					
26	11 4128	Admin Fees	70,000		70,000	0	70,000	0	70,000	0					
27	11 4130	Voluntary Lot Merger	0		0	0	0	0	0	0					
28	11 4311	County Administrative Fee	0		0	0	0	0	0	0					
29	11 4360	Standby Availability Charges	178,000		178,000	127,186	178,000	0	178,000	0					
30	11 4373	Inspection Fee Revenue	9,100		9,100	6,368	8,491	(609)	0	9,100					
31	11 4390	Miscellaneous Revenue	1,000		1,000	2,814	2,814	1,814	0	1,000					
32	11 4200	Interest Income	31,000		31,000	0	31,000	0	31,000	0					
34		Total Revenues	\$3,424,250	\$0	\$3,424,250	\$2,342,187	\$3,374,902	(549,348)	\$3,400,000	\$24,250					
35		OTHER SOURCES OF FUNDS													
36	11 4397	Loan Proceeds - Dump Truck	0		0	0	0	0	0	0					
37															
43		Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
44		Total Sources of Funds	\$3,424,250	\$0	\$3,424,250	\$2,342,187	\$3,374,902	(549,348)	\$3,400,000	\$24,250					
USES OF FUNDS															
SALARIES & WAGES															
47	5000	Salary & Wages	506,236		506,236	270,770	329,484	176,752	0	(506,236)					
48	5010	Overtime	35,000		35,000	26,094	35,707	(707)	0	(35,000)					
49	5020	Standby	18,250		18,250	13,350	18,268	(18)	0	(18,250)					
50	5040	Sick/Vacation Pay	0		0	14,888	20,373	(20,373)	0	0					
51	5050	Holiday Pay	0		0	15,105	20,670	(20,670)	0	0					
52		Reduction for "E" Step	(52,009)		(52,009)	0	(52,009)	0	0	52,009					
53		Prop 218 Estimates													
54		Total Salaries & Wages	\$507,477	\$0	\$507,477	\$340,207	\$372,493	\$134,984	\$0	(\$507,477)					
55		BENEFITS													
56	5101	Uniform Allowance	2,400		2,400	1,920	1,920	480	0	(2,400)					

A	B	C	K	L	M	N	O	P	Q	R	S	T	X	Y	Z
1	CAMBRIA COMMUNITY SERVICES DISTRICT														
2	FUND LEVEL ANALYSIS														
3	WATER FUND - 11, DEPARTMENT - 11														
4	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE					
5	6044	Computer/Copier/Printer Services	410		410	0	410	0	0	(410)					
6	6045	Computer/Copier/Printer Goods	8,763		8,763	3,473	4,631	4,132	0	(8,763)					
7		Reporting Software	2,000		2,000	0	2,000	0	0	(2,000)					
		Replace 3 Computers	5,000		5,000	0	5,000	0	0	(5,000)					
		Security & Safety	3,605		3,605	0	3,605	3,605	0	(3,605)					
		Office Supplies	805		805	305	407	398	0	(805)					
		Printing & Shipping	14,620		14,620	4,339	5,785	8,835	0	(14,620)					
		Bank Charges	0		0	0	0	0	0	0					
		Printing/Forms	2,391		2,391	2,211	2,948	(557)	0	(2,391)					
		Membership Dues, Publications/Books	5,356		5,356	1,973	5,632	(276)	0	(5,356)					
		Government Fees & Licenses	30,900		30,900	23,737	31,650	(750)	0	(30,900)					
		Bad Debt Expense	103		103	1	102	95	0	(103)					
		Utilities - Cell Phone	2,888		2,888	1,465	1,953	935	0	(2,888)					
		Utilities - Electricity	167,111		167,111	103,487	137,983	29,128	0	(167,111)					
		Utilities - Gas	0		0	0	0	0	0	0					
		Utilities - Internet	4,432		4,432	3,009	4,012	420	0	(4,432)					
		Utilities - Phone-Land Lines, Faxes, Alarms	6,860		6,860	3,732	4,976	1,884	0	(6,860)					
		Utilities - Sewer	1,187		1,187	2,477	3,303	(2,116)	0	(1,187)					
		Utilities - Water	0		0	0	0	0	0	0					
		M & R Communications Equipment	2,575		2,575	0	0	2,575	0	(2,575)					
		Land Lease - Well Site	41,349		41,349	0	41,504	(155)	0	(41,349)					
		Professional Services - Engineering	0		0	0	0	0	0	0					
		Urban Water Mgmt Plan	30,000		30,000	0	30,000	0	0	(30,000)					
		Water Use Efficiency Plan Update	10,000		10,000	0	10,000	0	0	(10,000)					
		Professional Services - GIS Development	7,725		7,725	7,552	10,070	(2,345)	0	(7,725)					
		Professional Services - District Counsel	5,150		5,150	0	0	5,150	0	(5,150)					
		Land Conservancy - Lot Inventory, Etc.	0		0	0	0	0	0	0					
		Professional Services - Misc./Other	15,000		15,000	5,284	7,045	7,955	0	(15,000)					
		Professional Services - Temporary	0		0	701	934	(934)	0	0					
		Voluntary Lot Merger Program	8,499		8,499	2,632	3,510	4,989	0	(8,499)					
		Outside Services	206		206	0	0	206	0	(206)					
		Emergency Medical Supplies	92		92	0	0	92	0	(92)					
		Department Operating Supplies	21,445		21,445	21,822	29,097	(7,652)	0	(21,445)					
		Sensor Cleaning	0		0	0	0	0	0	0					
		Lab Tests	11,415		11,415	8,944	11,926	(511)	0	(11,415)					
		Operating Supplies	0		0	936	1,248	(1,248)	0	0					
		Calibration	2,704		2,704	9,197	9,147	(6,443)	0	(2,704)					
		Lab Testing	0		0	0	0	0	0	0					
		Lab Supplies	0		0	1,929	2,571	(2,571)	0	0					
		Small Tools and Equipment	9,008		9,008	406	541	8,467	0	(9,008)					
		Clothing and Uniform	5,008		5,008	1,514	2,019	2,989	0	(5,008)					
		Office Furniture	0		0	1,577	3,154	(3,154)	0	0					
		Fuel - Gas and Diesel	12,360		12,360	9,674	12,898	(538)	0	(12,360)					
		Meeting Expenses	284		284	90	120	164	0	(284)					
		Travel, Training, Seminars-Employees,	3,090		3,090	5,842	7,790	(4,700)	0	(3,090)					
		Employee Recruitment	2,544		2,544	1,909	2,544	(1)	0	(2,544)					
		Retrofit Program	0		0	17	22	(22)	0	0					
		Rebate Program - Cisterns, Toilets, Wash	7,725		7,725	0	7,725	0	0	(7,725)					

WATER FUND

SWF OPERATIONS – 39

SWF CAPITAL - 40

A	B	C	K	L	M	N	O	P	Q	R	S	M	X	Y	Z
		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25													
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE						
SOURCES OF FUNDS															
10	Revenues	\$1,178,180	\$0	\$1,178,180	\$834,062	\$1,178,180	\$0	\$1,172,000	\$6,180						
11	Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
12	Total Sources of Funds	\$1,178,180	\$0	\$1,178,180	\$834,062	\$1,178,180	\$0	\$1,172,000	\$6,180						
USES OF FUNDS															
16	Salaries & Wages	\$170,825	\$0	\$170,825	\$48,363	\$53,844	\$116,981	\$116,981							
17	Benefits	\$100,585	\$0	\$100,585	\$34,166	\$46,724	\$53,861	\$53,861							
18	Personnel Services	\$271,410	\$0	\$271,410	\$82,529	\$100,568	\$170,842	\$261,000	(\$10,410)						
19	Services & Supplies	\$236,555	\$0	\$236,555	\$116,156	\$126,291	\$110,263	\$135,000	(\$101,555)						
20	Capital Outlay	\$0	\$5,198	\$5,198	\$65,100	\$65,100	(\$59,902)	\$0	\$5,198						
21	Debt Service	\$659,426	\$0	\$659,426	\$659,426	\$659,426	(\$0)	\$660,000	\$574						
22	Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
23	Total Expenditures	\$1,167,391	\$5,198	\$1,172,589	\$923,211	\$951,386	\$221,202	\$1,056,000	(\$106,193)						
24	OPERATING SURPLUS/(DEFICIT)	\$10,789	(\$5,198)	\$5,591	(\$89,150)	\$226,794	\$221,202	\$116,000	(\$100,013)						
RESERVES															
40	Beginning Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0						
41	Operating Surplus / (Deficit)	(\$162,211)	(\$5,198)	(\$167,409)	(\$89,150)	\$53,794	\$221,202	(\$7,000)	(100,013)						
42	Transfers & Encumbrances	\$0	\$5,198	\$5,198	\$0	\$5,198	\$0	\$0	0						
44	ENDING RESERVES	(\$162,211)	\$0	(\$162,211)	(\$89,150)	\$58,992	\$221,202	(\$57,000)	(\$100,013)						

B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
CAMBRIA COMMUNITY SERVICES DISTRICT														
FUND LEVEL ANALYSIS														
SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25														
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE					
SOURCES OF FUNDS														
REVENUES														
10 39 4041	SWF Water Base - Residential (SFR, MFR)	456,000		456,000	328,324	456,000	0	456,000	0					
11 39 4042	SWF Base Vac	0		0	0	0	0	0	0					
12 39 4043	SWF Base Com Ld	0		0	0	0	0	0	0					
13 39 4044	SWF Base Com Wt	0		0	0	0	0	0	0					
14 39 4051	SWF Water Usage - Residential (SFR, MFR)	716,000		716,000	505,737	716,000	0	716,000	0					
15 39 4052	SWF Use Vac Rnt	0		0	0	0	0	0	0					
16 39 4053	SWF Use Com Ld	0		0	0	0	0	0	0					
17 39 4054	SWF Use Com Wtr	0		0	0	0	0	0	0					
22 39 4061	SWF Facil Resd													
23 39 4062	SWF Facil Vac R													
24 39 4063	SWF Facil Cm Ld													
25 39 4064	SWF Facil Cm Wt													
26 39 4200	Interest Income	6,180		6,180	0	6,180	0	6,180	6,180					
37	Total Revenues	\$1,178,180	\$0	\$1,178,180	\$834,062	\$1,178,180	\$0	\$1,172,000	\$6,180					
OTHER SOURCES OF FUNDS														
44 39 4620	Grant Revenue - Capital			0			0		0					
46	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
47	Total Sources of Funds	\$1,178,180	\$0	\$1,178,180	\$834,062	\$1,178,180	\$0	\$1,172,000	\$6,180					
USES OF FUNDS														
SALARIES & WAGES														
50	Salary & Wages	172,195		172,195	41,202	49,415	122,780		(172,195)					
52 5010	Overtime	4,000		4,000	2,069	2,832	1,168		(4,000)					
53 5020	Standby	0		0	0	0	0		0					
54 5040	Sick/Vacation Pay	0		0	2,685	3,674	(3,674)		0					
55 5050	Holiday Pay	0		0	2,406	3,292	(3,292)		0					
56	Reduction for "E" Step	(5,370)		(5,370)	0	(5,370)	0		5,370					
57	Prop 218 Estimates			0			0		0					
59	Total Salaries & Wages	\$170,825	\$0	\$170,825	\$48,363	\$53,844	\$116,981	\$0	(\$170,825)					
BENEFITS														
61 5101	Uniform Allowance	400		400	80	80	320		(400)					
62 5102	Dental Insurance	1,762		1,762	998	1,366	396		(1,762)					
63 5103	Medical Insurance	39,152		39,152	8,290	11,344	27,808		(39,152)					
64 5105	Life Insurance	239		239	59	81	158		(239)					



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS

SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2019/20		APPROVED ADJUSTMENTS	2019/20		ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20		2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE
		ADOPTED BUDGET	CURRENT BUDGET		EST. BUDGET	VARIANCE						
65	FICA	10,482	10,482			3,020	29%	4,133	6,349			(10,482)
66	Medicare	2,586	2,586			706	27%	966	1,620			(2,586)
67	Workers Compensation	8,912	8,912			671	8%	919	7,993			(8,912)
68	PERS - Retirement	33,178	33,178			19,017	57%	26,023	7,155			(33,178)
69	Other Employee Benefits	1,716	1,716			812	47%	1,111	605			(1,716)
70	Medical Reimbursements - HRA	2,158	2,158			513	24%	702	1,456			(2,158)
71							#####					0
72	Prop 218 Estimates		0				#####		261,000			261,000
75	Total Benefits	\$100,585	\$100,585	\$0		\$34,166	34%	\$46,724	\$53,861		\$261,000	\$160,415
76	Total Personnel Services	\$271,410	\$271,410	\$0		\$82,529	30%	\$100,568	\$170,842		\$261,000	(\$10,410)
77	SERVICES & SUPPLIES											
78	Maintenance & Repairs - Fire Hydrants	0	0			0	#####	0	0		0	0
79	Maintenance & Repairs - Generators	0	0			0	#####	0	0		0	0
80	Maintenance	20,760	20,760			0	0%	0	20,760		0	(20,760)
81	Off-Hauling RO Brine	3,090	3,090			0	0%	0	3,090		0	(3,090)
82	Maintenance & Repairs - Buildings	1,409	1,409			0	0%	0	1,409		0	(1,409)
83	Maintenance & Repairs - Grounds	2,076	2,076			475	23%	633	1,443		0	(2,076)
84	Replace Analyzers (2)	7,500	7,500			0	0%	7,500	0		0	(7,500)
85	Pickling Filters for Preservation	60,000	60,000			59,639	99%	59,639	361		0	(60,000)
86	Maintenance & Repairs - Emergency	37,987	37,987			4,150	11%	5,533	32,454		0	(37,987)
87	Maintenance & Repairs - Vehicles Licenses	232	232			500	216%	667	(435)		0	(232)
88	Comp/Copier/Printer Services	413	413			1,048	254%	1,357	(984)		0	(413)
89	Postage & Shipping	3,886	3,886			0	0%	3,886	0		0	(3,886)
90	Government Fees & Licenses	22,660	22,660			22,607	100%	25,050	(2,390)		0	(22,660)
91	Utilities - Cell Phone	222	222			724	326%	965	(743)		0	(222)
92	Utilities - Electricity	16,068	16,068			6,286	39%	8,382	7,686		0	(16,068)
93	Equipment Rent	24,918	24,918			5,261	21%	7,015	17,903		0	(24,918)
94	Reduce Tank Rental to 3 Months	(18,688)	(18,688)			0	0%	(18,688)	0		0	18,688
95	Professional Services - District Counsel	0	0			0	#####	0	0		0	0
96	Professional Services - Legal	0	0			0	#####	0	0		0	0
97	Professional Services - Misc./Other	17,339	17,339			11,280	65%	17,339	0		0	(17,339)
98	Outside Services	44	44			0	0%	0	44		0	(44)
99	Department Operating Supplies	1,952	1,952			376	19%	501	1,451		0	(1,952)
100	Sensor Cleaning	0	0			0	#####	0	0		0	0
101	Lab Tests	10,300	10,300			270	3%	360	9,940		0	(10,300)
102	Operating Supplies	4,684	4,684			162	3%	216	4,468		0	(4,684)
103	Baseline Mon	0	0			0	#####	0	0		0	0
104	Remote Monitoring	6,180	6,180			0	0%	0	6,180		0	(6,180)
105	Calibration	0	0			0	#####	0	0		0	0
106	Lab Testing	0	0			0	#####	0	0		0	0
107	Lab Supplies	2,447	2,447			0	0%	0	2,447		0	(2,447)

B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
CAMBRIA COMMUNITY SERVICES DISTRICT														
FUND LEVEL ANALYSIS														
SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25														
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE					
108	Clothing and Uniform	173		173	0	0	173	0	(173)					
109	Office Furniture	0		0	580	1,159	(1,159)	0	0					
110	Fuel - Gas and Diesel	4,573		4,573	2,430	3,241	1,332	0	(4,573)					
111	Meeting Expense	0		0	0	0	0	0	0					
112	Travel, Training, Seminars - Employees	1,123		1,123	368	490	633	0	(1,123)					
113	Employee Recruitment	0		0	0	0	0	0	0					
114	Vehicles	5,206		5,206	0	1,006	4,200	0	(5,206)					
115	Performance Bonds	0		0	0	0	0	0	0					
116	Financial Services	0		0	0	0	0	0	0					
117	EWS Environmental	0		0	0	0	0	0	0					
149	Prop 218 Estimates	0		0	0	0	0	135,000	135,000					
152	Total Services & Supplies	\$236,555	\$0	\$236,555	\$116,156	\$126,291	\$110,263	\$135,000	(\$101,555)					
153	CAPITAL OUTLAY													
154	Impoundment Basin	0	5,198	5,198	65,100	65,100	(59,902)	0	5,198					
155	Capital Assets							0	0					
156	Prop 218 Estimates			0				0	0					
162	Total Capital Outlay	\$0	\$5,198	\$5,198	\$65,100	\$65,100	(\$59,902)	\$0	\$5,198					
163	DEBT SERVICE													
164	Vehicle							0	0					
165	Loan Principal	354,604		354,604	354,604	354,604	0	0	(354,604)					
166	Interest Expense	304,822		304,822	304,822	304,822	(0)	0	(304,822)					
167								660,000	660,000					
169	Total Debt Service	659,426	\$0	\$659,426	\$659,426	\$659,426	(\$0)	\$660,000	\$574					
170	ADMINISTRATIVE COST ALLOCATION													
171	Administrative Cost Allocation - See Water Fund FY 2019/20	0		0	0	0	0	0	0					
173	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
174	Total Expenditures	\$1,167,391	\$5,198	\$1,172,589	\$923,211	\$951,386	\$221,202	\$1,056,000	(\$106,193)					

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

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE
175	OPERATING SURPLUS/(DEFICIT)	\$10,789	(\$5,198)	\$5,591	(\$89,150)	\$226,794	\$221,202	\$116,000	(\$100,013)
176	TRANSFERS & ENCUMBRANCES			0			0	0	0
177	Transfers In - From General Fund (Transfers Out)			0			0	0	0
178	Encumbrances - Sources of Funding			0			0	0	0
179	Encumbrances - (Designated Funds)		5,198	5,198		5,198	0		
180	NET TRANSFERS & ENCUMBRANCES	\$0	\$5,198	\$5,198	\$0	\$5,198	\$0	\$0	\$0
181	RESERVES								
182	Use of Reserves (Additions to Reserves - 2 Month Operations)	(173,000)		(173,000)		(173,000)	0	(173,000)	0
183	Other Adjustments			0			0	0	0
184	RESERVES - INCREASE / (DECREASE)	(\$173,000)	\$0	(\$173,000)	\$0	(\$173,000)	\$0	(\$173,000)	\$0
185	NET BUDGETARY SOURCES/USES	(\$162,211)	\$0	(\$162,211)	(\$89,150)	\$58,992	\$221,202	(\$57,000)	(\$100,013)
186	RESERVES								
187	Beginning Reserves								
188	Operating Surplus / (Deficit)	(162,211)	(5,198)	(167,409)		53,794	\$221,202	(57,000)	(100,013)
189	Transfers & Encumbrances	\$0	5,198	5,198	\$0	5,198	\$0	\$0	\$0
190	ENDING RESERVES	(\$162,211)	\$0	(\$162,211)	(\$89,150)	\$58,992	\$221,202	(\$57,000)	(\$100,013)



CAMBRIA COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30

ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE
SOURCES OF FUNDS									
Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay		\$138,609	\$88,510	\$227,119	\$251,335	\$375,478	111% (\$148,359)	\$250,000	(\$177,470)
Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Cost Allocation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$138,609	\$88,510	\$227,119	\$251,335	\$375,478	111% (\$148,359)	\$250,000	(\$177,470)
OPERATING SURPLUS/(DEFICIT)		(\$138,609)	(\$88,510)	(\$227,119)	(\$251,335)	(\$375,478)	(\$148,359)	(\$250,000)	(\$177,470)
RESERVES									
Beginning Reserves		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Surplus / (Deficit)		(\$138,609)	(\$88,510)	(\$227,119)	(\$251,335)	(\$375,478)	(\$148,359)	(250,000)	(177,470)
Transfers & Encumbrances		\$0	\$88,510	\$88,510	\$0	\$88,510	\$0	0	0
ENDING RESERVES		(\$138,609)	\$0	(\$138,609)	(\$251,335)	(\$286,968)	(\$148,359)	(\$250,000)	(\$177,470)

CAMBRIA COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30

A	B	C	D	L	M	N	D	P	Q	R	S	T	X	Y	Z
ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	111%	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE					
156	Total Capital Outlay	\$138,609	\$88,510	\$227,119	\$251,335	111%	\$375,478	(\$148,359)	\$250,000	(\$177,470)					
157	DEBT SERVICE														
158				0	#####			0	0	0					
159				0	#####			0	0	0					
160															
161	Total Debt Service	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0					
162	ADMINISTRATIVE COST ALLOCATION														
163	Administrative Cost Allocation - See Water Fund FY 2019/20	0		0	0	#####	0	0	0	0					
164															
165	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0					
166	Total Expenditures	\$138,609	\$88,510	\$227,119	\$251,335	111%	\$375,478	(\$148,359)	\$250,000	(\$177,470)					
167															
168	OPERATING SURPLUS/(DEFICIT)	(\$138,609)	(\$88,510)	(\$227,119)	(\$251,335)		(\$375,478)	(\$148,359)	(\$250,000)	(\$177,470)					
169	TRANSFERS & ENCUMBRANCES														
170	Transfers In - From General Fund (Transfers Out)			0				0	0	0					
171				0				0	0	0					
172	Encumbrances - Sources of Funding			0											
173	Encumbrances - (Designated Funds)		88,510	88,510			88,510								
174															
175	NET TRANSFERS & ENCUMBRANCES	\$0	\$88,510	\$88,510	\$0		\$88,510	\$0	\$0	\$0					
176	RESERVES														
177	Use of Reserves			0				0	0	0					
178	(Additions to Reserves)			0				0	0	0					
179	Other Adjustments			0				0	0	0					
180															
181	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0					
182	NET BUDGETARY SOURCES/USES	(\$138,609)	\$0	(\$138,609)	(\$251,335)		(\$286,968)	(\$148,359)	(\$250,000)	(\$177,470)					
183															
184	RESERVES														
185	Beginning Reserves														
186	Operating Surplus / (Deficit)	(\$138,609)	(\$88,510)	(\$227,119)	(\$251,335)		(\$375,478)	(\$148,359)	(\$250,000)	(\$177,470)					
187	Transfers & Encumbrances	\$0	\$88,510	\$88,510	\$0		\$88,510	\$0	\$0	\$0					
188	ENDING RESERVES	(\$138,609)	\$0	(\$138,609)	(\$251,335)		(\$286,968)	(\$148,359)	(\$250,000)	(\$177,470)					

WASTEWATER FUND
WASTEWATER DEPARTMENT – 12

A	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
ACCOUNT NO.	WASTEWATER FUND	WASTEWATER DEPARTMENT - 12	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE					
<p style="text-align: center;">CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</p>															
63															
SOURCES OF FUNDS															
10	Revenues		\$3,024,915	\$0	\$3,024,915	\$2,023,479	\$2,961,612	(\$63,303)	\$3,008,000	\$16,915					
11	Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
12	Total Sources of Funds		\$3,024,915	\$0	\$3,024,915	\$2,023,479	\$2,961,612	(\$63,303)	\$3,008,000	\$16,915					
USES OF FUNDS															
16	Salaries & Wages		\$597,669	\$0	\$597,669	\$331,084	\$374,309	\$223,360							
17	Benefits		\$401,733	\$0	\$401,733	\$232,281	\$317,121	\$84,612							
18	Personnel Services		\$999,402	\$0	\$999,402	\$563,365	\$691,430	\$307,972	\$1,078,000	\$78,598					
19	Services & Supplies		\$815,231	\$0	\$815,231	\$538,502	\$707,887	\$107,341	\$669,000	(\$146,231)					
20	Capital Outlay		\$497,927	\$44,258	\$542,185	\$256,182	\$437,378	\$104,807	\$500,000	(\$42,185)					
21	Debt Service		\$202,847	\$0	\$202,847	\$161,985	\$189,945	\$12,903	\$160,000	(\$42,847)					
22	Administrative Cost Allocation		\$509,508	\$0	\$509,508	\$382,131	\$509,508	\$0	\$479,000	(\$30,508)					
23	Total Expenditures		\$3,024,915	\$44,258	\$3,069,173	\$1,902,164	\$2,536,148	\$533,022	\$2,886,000	(\$183,173)					
24	OPERATING SURPLUS/(DEFICIT)		\$0	(\$44,258)	(\$44,258)	\$121,315	\$425,465	\$469,720	\$122,000	(\$166,258)					
RESERVES															
40	Beginning Reserves		\$0	\$0	\$0	\$0	\$0	\$0		0					
41	Operating Surplus / (Deficit)		\$0	(\$44,258)	(\$44,258)	\$121,315	\$425,465	\$469,723	122,000	(166,258)					
42	Transfers & Encumbrances		\$0	\$44,258	\$44,258	\$0	\$44,258	\$0							
43	ENDING RESERVES		\$0	\$0	\$0	\$121,315	\$469,723	\$469,723	\$122,000	(\$166,258)					

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	X	Y	Z
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12																						
ACCOUNT NO.	WASTEWATER FUND	WASTEWATER DEPARTMENT - 12	ADOPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE												
8	SOURCES OF FUNDS																					
REVENUES																						
10	12 4000	Service Sales	\$2,818,000		\$2,818,000	1,918,420	2,818,000	0	2,818,000	0												
11	12 4200	Interest Income	\$1,000		\$1,000	0	1,000	0	1,000	0												
12	12 4311	County Administrative Fee	(\$8,085)		(\$8,085)	0	(\$8,085)	0		(\$8,085)												
13	12 4360	Standby Availability Charges	\$119,000		\$119,000	83,193	119,000	0	119,000	0												
14	12 4390	Miscellaneous Revenue	\$70,000		\$70,000	5,023	6,697	(\$63,303)	70,000	0												
31	12 4310	Property Taxes - Low Income Reduction Offset	\$25,000		\$25,000	16,842	25,000	0	0	25,000												
32					\$0	0		0		0												
33					\$0																	
34		Total Revenues	\$3,024,915	\$0	\$3,024,915	\$2,023,479	\$2,961,612	(\$63,303)	\$3,008,000	\$16,915												
OTHER SOURCES OF FUNDS																						
35					\$0	0				0												
41	12 4397	Loan Proceeds - Crane Truck	\$0		\$0	0	0	0		0												
42					\$0																	
43		Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0												
44		Total Sources of Funds	\$3,024,915	\$0	\$3,024,915	\$2,023,479	\$2,961,612	(\$63,303)	\$3,008,000	\$16,915												
USES OF FUNDS																						
SALARIES & WAGES																						
47																						
48	5000	Salary & Wages	\$609,887		\$609,887	253,622	323,775	286,112		(\$609,887)												
49	5010	Overtime	\$25,000		\$25,000	32,331	44,242	(\$19,242)		(\$25,000)												
50	5020	Standby	\$18,250		\$18,250	13,500	18,474	(\$24)		(\$18,250)												
51	5040	Sick/Vacation Pay	\$0		\$0	14,207	19,441	(\$19,441)		0												
52	5050	Holiday Pay	\$0		\$0	17,425	23,845	(\$23,845)		0												
53		Reduction for "E" Step	(\$55,468)		(\$55,468)	0	(\$55,468)	0		55,468												
54																						
55		Total Salaries & Wages	\$597,669	\$0	\$597,669	\$331,084	\$374,309	\$223,360	\$0	(\$597,669)												
BENEFITS																						
56																						
57	5101	Uniform Allowance	\$2,800		\$2,800	2,000	2,000	800		(\$2,800)												
58	5102	Dental Insurance	\$7,450		\$7,450	7,328	10,027	(\$2,577)		(\$7,450)												
59	5103	Medical Insurance	\$117,029		\$117,029	56,649	77,519	39,510		(\$117,029)												
60	5105	Life Insurance	\$1,103		\$1,103	436	596	507		(\$1,103)												
61	5106	FICA	\$38,515		\$38,515	21,913	29,986	8,529		(\$38,515)												
62	5107	Medicare	\$9,536		\$9,536	5,125	7,013	2,523		(\$9,536)												
63	5108	Workers Compensation	\$37,822		\$37,822	14,466	19,795	18,027		(\$37,822)												
64	5109	PERS - Retirement	\$120,805		\$120,805	81,955	112,149	8,656		(\$120,805)												
65	5112	Unemployment Insurance	\$0		\$0	0	0	0		0												
66	5120	Other Employee Benefits	\$1,716		\$1,716	1,063	1,454	262		(\$1,716)												
67	5121	Retirees Health	\$49,409		\$49,409	35,583	48,692	717		(\$49,409)												
68	5122	Medical Reimbursements - HRA	\$15,548		\$15,548	5,765	7,888	7,660		(\$15,548)												
69		Prop. 218 Salaries and Benefits	\$0	\$0	\$0	#####	#####	0	814,000	814,000												

A	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12															
ACCOUNT NO.	WASTEWATER FUND	WASTEWATER DEPARTMENT - 12	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 PROP. 218 VARIANCE					
70		Prop. 218 Salaries and Benefits-Added Staff			\$0			0					264,000		
72		Total Benefits	\$401,733	\$0	\$401,733	\$232,281	\$317,121	\$84,612	\$1,078,000	\$676,267					
73		Total Personnel Services	\$999,402	\$0	\$999,402	\$563,365	\$691,430	\$307,972	\$1,078,000	\$78,598					
74		SERVICES & SUPPLIES													
75	6010	Ads - Legal/Other	\$515		\$515	0	0	515						(515)	
76	6011	Public Information - General	\$0		\$0	0	0	0						0	
77	6030	Insurance	\$0		\$0	0	0	0						0	
78	6031Z	Maintenance	\$0		\$0	0	0	0					250,000		
79	6032C	M & R WW Collection System	\$2,060		\$2,060	3,113	4,151	(2,091)						(2,060)	
80	6032D	M & R WW - Disposal Effluent	\$0		\$0	9,626	12,835	(12,835)						0	
81	6032E	M & R WW - Easements	\$0		\$0	0	0	0						0	
82	6032G	M & R Wastewater Generators	\$4,120		\$4,120	14,438	19,251	(15,131)						(4,120)	
83	6032L	M & R Wastewater Lift Stations	\$62,119		\$62,119	18,866	25,155	36,964						(62,119)	
84	6032M	M & R-WW Manhole Raising(Cord Paving)	\$31,773		\$31,773	40,853	40,853	(9,080)						(31,773)	
85	6032P	M & R - Pumps	\$0		\$0	0	0	0						0	
86	6032S	M & R- WW Disposal of Sludge	\$106,220		\$106,220	56,903	75,871	30,349						(106,220)	
87	6032T	M & R-Wastewater Treatment Plant	\$58,013		\$58,013	18,801	25,068	32,945						(58,013)	
88	6033B	Maintenance & Repairs - Buildings	\$18,669		\$18,669	9,106	12,141	6,528						(18,669)	
89	6033B	Maintenance & Repairs - Paint Building	\$20,000		\$20,000	0	20,000	0						(20,000)	
90	6033G	Maintenance & Repairs - Grounds	\$515		\$515	174	232	283						(515)	
91	6035	Major Maintenance	\$0		\$0	0	0	0						0	
92	6035T	Major Maintenance-CCTV & Hydro Clean	\$0		\$0	0	0	0						0	
93	6036	M & R- Emergency Events	\$0		\$0	0	0	0						0	
94	6036T	Unplanned Maintenance	\$0		\$0	0	0	0						0	
95	6037	M & R- SCADA	\$1,483		\$1,483	150	6,766	(5,283)						(1,483)	
96	6040	M & R- Equipment	\$0		\$0	27	36	(36)						0	
97	6041L	Maintenance & Repairs - Vehicles Licenses	\$5,883		\$5,883	3,358	4,477	1,406						(5,883)	
98	6041N	Maint. & Repairs - Vehicles Non-Licensed	\$3,895		\$3,895	1,013	1,350	2,545						(3,895)	
99	6041V	Maint. & Repairs - Vehicles - Vactor	\$3,090		\$3,090	1,742	2,322	768						(3,090)	
100	6044	Computer Services	\$413		\$413	0	0	413						(413)	
101	6045	Computer/Copier/Printer Supplies/Maint.	\$5,150		\$5,150	1,102	1,470	3,680						(5,150)	
102	6045	Replace Computers	\$10,000		\$10,000	0	6,000	4,000						(10,000)	
103	6048	Security & Safety	\$4,120		\$4,120	1,670	2,226	1,894						(4,120)	
104	6050	Office Supplies	\$3,342		\$3,342	2,629	3,506	(164)						(3,342)	
105	6051	Printing & Shipping	\$13,762		\$13,762	4,471	5,961	7,801						(13,762)	
106	6052	Bank Services	\$0		\$0	0	0	0						0	
107	6053	Printing/Forms	\$2,074		\$2,074	2,259	3,012	(938)						(2,074)	
108	6054	Membership Dues, Publications/Books	\$353		\$353	380	507	(154)						(353)	
109	6055	Government Fees & Licenses	\$93,804		\$93,804	96,562	99,005	(5,201)				94,000		196	
110	6055	SWPPP Update	\$3,000		\$3,000	3,750	3,750	(750)						(3,000)	
111	6055	Haz-Com Update	\$2,000		\$2,000	1,000	1,000	1,000						(2,000)	
112	6055	Fuel Storage Emergency Response Update	\$2,000		\$2,000	0	2,000	0						(2,000)	

A	B	C	D	L	M	N	C	P	Q	R	S	T	X	Y	Z	
CAMBRIA COMMUNITY SERVICES DISTRICT																
FUND LEVEL ANALYSIS																
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12																
ACCOUNT NO.	WASTEWATER FUND	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	
	WASTEWATER DEPARTMENT - 12	ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 3/31/2020	ESTIMATED ACTUAL	EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	PROP. 218 VARIANCE							
113	6055	Odor Control Update	\$2,000		\$2,000	1,000	1,000	50%	1,000	1,000	1,000					(2,000)
114	6055	Operation Maint & Mgmt Program Update	\$14,000		\$14,000	0	0	0%	0	0	14,000					(14,000)
115	6060C	Utilities - Cell Phone	\$2,581		\$2,581	1,563	2,084	61%	1,563	2,084	497					(2,581)
116	6060E	Utilities - Electricity	\$250,234		\$250,234	185,524	247,366	74%	185,524	247,366	2,868		225,000			(25,234)
117	6060G	Utilities - Gas	\$818		\$818	1,245	1,660	152%	1,245	1,660	(842)					(818)
118	6060I	Utilities - Internet	\$6,706		\$6,706	4,584	6,112	68%	4,584	6,112	594					(6,706)
119	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	\$8,057		\$8,057	5,343	7,124	66%	5,343	7,124	933					(8,057)
120	6060W	Utilities - Water	\$1,445		\$1,445	1,321	1,761	91%	1,321	1,761	(316)					(1,445)
121	6063	M & R Communications Equipment	\$0		\$0	0	0	#####	0	0	0					0
122	6070	Equipment Rental	\$1,030		\$1,030	492	656	48%	492	656	374					(1,030)
123	6080	Professional Services - Engineering	\$0		\$0	0	0	#####	0	0	0					0
124	6080G	Professional Services - GIS Development	\$6,180		\$6,180	4,660	6,213	75%	4,660	6,213	(33)					(6,180)
125	6080K	Professional Services - District Counsel	\$0		\$0	0	0	#####	0	0	0					0
126	6080L	Land Conservancy - Lot Inventory, Etc.	\$0		\$0	0	0	#####	0	0	0					0
127	6080M	Professional Services - Misc./Other	\$5,150		\$5,150	6,109	8,145	119%	6,109	8,145	(2,995)					(5,150)
128	6086	Outside Services	\$2,403		\$2,403	0	0	0%	0	0	2,403					(2,403)
129	6089	Emergency & Medical Supplies	\$515		\$515	0	0	0%	0	0	515					(515)
130	6090	Department Operating Supplies	\$103		\$103	395	526	383%	395	526	(423)					(103)
131	6091	Lab Tests	\$25,750		\$25,750	15,840	21,120	62%	15,840	21,120	4,630					(25,750)
132	6091H	Lab Testing	\$0		\$0	0	0	#####	0	0	0					0
133	6092	Lab Supplies	\$2,875		\$2,875	2,063	2,751	72%	2,063	2,751	124					(2,875)
134	6093	Small Tools and Equipment	\$3,508		\$3,508	1,356	1,808	39%	1,356	1,808	1,700					(3,508)
135	6094	Clothing and Uniform	\$2,060		\$2,060	0	0	0%	0	0	2,060					(2,060)
136	6095	Office Furniture/Equipment	\$1,030		\$1,030	896	1,792	87%	896	1,792	(762)					(1,030)
137	6096	Fuel - Gas and Diesel	\$11,112		\$11,112	9,548	12,730	86%	9,548	12,730	(1,618)					(11,112)
138	6115	Meeting Expenses	\$118		\$118	17	23	14%	17	23	95					(118)
139	6120D	Travel, Training, Seminars-Directors	\$0		\$0	0	0	#####	0	0	0					0
140	6120E	Travel, Training, Seminars-Employees,	\$6,120		\$6,120	2,999	3,999	49%	2,999	3,999	2,121					(6,120)
141	6124	Employee Recognition	\$0		\$0	0	0	#####	0	0	0					0
142	6125	Employee Recruitment	\$3,060		\$3,060	1,554	2,071	51%	1,554	2,071	989					(3,060)
143		Prop 218 Other	\$0		\$0	0	0	#####	0	0	0		100,000			100,000
145		Total Services & Supplies	\$815,231	\$0	\$815,231	\$538,502	\$707,887	66%	\$538,502	\$707,887	\$107,341		\$669,000			(\$146,231)
146		CAPITAL OUTLAY														
148			\$0		\$0	0	0	#####	0	0	0					0
149		Security Improvements @ WWTP	\$9,000		\$9,000	0	0	0%	0	0	9,000					(9,000)
150		Replace 1996 F150 Rack Truck	\$25,000		\$25,000	24,193	24,193	97%	24,193	24,193	807					(25,000)
151	6170	Capital Assets	\$0		\$0	0	0	#####	0	0	0					0
152	6170F	WWTP Influent Screen Installation	\$0		\$0	0	0	#####	0	0	0					0
153	6170F	Hand Rails On Digesters	\$0	\$11,617	\$11,617	11,617	11,617	100%	11,617	11,617	0					(11,617)
154	6170F	Hand Rails on Main Walkway/Pump	\$0		\$0	0	0	#####	0	0	0					0
155	6170F	Screw screen Compactor With Auger	\$0		\$0	0	0	#####	0	0	0					0
156	6170F	Effluent Pump	\$0		\$0	0	0	#####	0	0	0					0

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

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

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

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

A	B	C	D	E	F	G
1	Wastewater CIP - Capital Improvement Program (Revised 2/26/2020 - For Discussion Only)					
2	Wastewater Projects	Ranking	Project Cost	10-Yr Cost	Actual Cost	Notes
3	FY '20 Wastewater Treatment Plant Projects in SST					
4	Investment Grade Audit (30% Design for all ECMs)	SST	\$ 160,000	\$ 688,404		Added 2/26
5	Electrical Upgrades (ECM 7) - Conduits between PG&E transformer and service witchboard, switchboard, connections to existing switchboard, connections to generator)	SST	\$ 232,500	\$ 232,500		
6	Secondary Water System (3W) Improvements (ECM 10) - Submersible pumps, hydrpneumatic tank, demo, electrical/I&C	SST	\$ 185,000	\$ 185,000		
7	Sewer Lift Stations (ECM 12) - Lift Station B1, Lift Station B4, Electrical/I&C	SST	\$ 3,945,000	\$ 3,945,000		
8	Influent Lift Station Modifications (ECM 2) - Bypassing; VFDs; Equipment & Material Demo; Pumps, guiderails, valves, and piping installation; upper concrete wet well deck & hatches (installation); electrical/I&C; new concrete and repair coatings	SST	\$ 846,250	\$ 846,250		
9	Modified Ludzak-Ettinger Process Upgrade (ECM 3) - MLE conversion based on Carollo 2015 Study minus VFD costs; header repair	SST	\$ 853,750	\$ 853,750		
10	Influent Flow Equalization (ECM 1) - New or refurbished EQ tanks based on Carollo 10% design	SST	\$ 1,060,000	\$ 1,060,000		
11	Effluent Pump Station Improvements (ECM 11) - Demo; surge tank replacement; pump replacement; install new VFDs; flowmeter; discharge manifold piping; instrumentation; replace air release valves; pipeline cleaning and flushing; electrical/I&C	SST	\$ 733,750	\$ 733,750		
12	RAS and WAS Pumping Improvements (ECM 5) - RAS pumping system; WAS pumping system; scum pumps replacement; skimming troughs replacement; electrical/I&C	SST	\$ 496,250	\$ 496,250		
13	SCADA System (ECM 9) - New SCADA system based on Carolla 10% Design	SST	\$ 721,250	\$ 721,250		
14	Backup Power (ECM 8) - 365 kW NG Generator; Demo; Propane backup	SST	\$ 497,500	\$ 497,500		
15	Blower System Improvements (ECM 4) - Replace 2 blowers; duct replacement	SST	\$ 1,345,000	\$ 1,345,000		
16	Sludge Thickening (ECM 6) - Rehabilitate rotary drum thickener and screw press; new transfer pumps; stabilization tanks; aeration system and control valve; demo of clarifiers; rolloff area with roof; electrical/I&C	SST	\$ 961,250	\$ 961,250		
17		Subtotal	\$ 12,037,500	\$ 12,565,904		
18	Treatment Plant Projects Not in SST					
19	Clarifier Repairs (replace eastern drive unit's metallic hubs with non-corrosive hubs)	1	\$ 35,000	\$ 35,000		
20	Collection System Projects					
21	Lift Station B-2 (Wood Dr./E. Lodge Hill) new control panel at grade el.	1	\$ 425,000	\$ 425,000		
22	Lift Station B-3 (Green St./W. Lodge Hill) new control panel	1	\$ 250,000	\$ 250,000		
23	Lift Station 4 (DeVault Pl/Seaclift Estates) VFDs/new elect panel & 3 phase pump motors	1	\$ 85,000	\$ 85,000		
24	Lift Station A (Nottingham & Leighton/Park Hill) new submersible pumps, MCC, bypass piping	1	\$ 400,000	\$ 400,000		
25	Lift Station A (Nottingham & Leighton/Park Hill) control panel at grade el	1	\$ 90,000	\$ 90,000		
26	Lift Station A-1 (Sherwood & Harvey/Marine Terrace) submersible pumps, bypass piping	1	\$ 265,000	\$ 265,000		
27	A Lift Station A-1 (Sherwood & Harvey/Marine Terrace) MCC, SCADA improvements	1	\$ 45,000	\$ 45,000	\$ 50,835	Added 2/26
28		Subtotal	\$ 1,805,000	\$ 1,595,000		
29	Lift Station B improvements (SR Creek/behind Park Hill) new control panel	2	\$ 75,000	\$ 75,000		
30	Lift Station B - new wet well, submersible pumps, and valve vault (placeholder)	3	\$ 300,000	\$ 300,000		
31	Collection System Assessment software (E.g, t4 Spatial or other)	3	\$ 10,000	\$ 10,000		
32	Annual Collection System Assessment/engineering for repairs (extended number of years - SSMP has this occurring over 10 yrs)	3	\$ 30,000	\$ 300,000		
33	Lift Station B-3 (Green St./W. Lodge Hill) submersible pumps, MCC, bypass piping	3	\$ 250,000	\$ 250,000		
34	Lift Station B - replace existing generator	3	\$ 60,000	\$ 60,000		
35		Subtotal	\$ 650,000	\$ 920,000		
36	Annual SCADA System Maintenance or Upgrades - Collections System	4	\$ 25,000	\$ 25,000		
37	Collection System smoke testing	4	\$ 50,000	\$ 50,000		
38		Subtotal	\$ 75,000	\$ 75,000		
39	Vehicles and Trailer- Mounted Equipment					
40	Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)	1	\$ 50,000	\$ 50,000		
41	Vector truck - replace with new \$430K truck that meets emssion requirements (7 yr loan @ 4.5%)	1	\$ 518,000	\$ 518,000	\$ 402,435	
42		Subtotal	\$ 568,000	\$ 568,000		

	A	B	C	D	E	F	G
1	Wastewater CIP - Capital Improvement Program (Revised 2/26/2020 - For Discussion Only)						
2	Wastewater Projects		Ranking	Project Cost	10-Yr Cost	Actual Cost	Notes
43	Non-CIP Wastewater Projects		Ranking	Project Cost	10-Yr Cost	Actual Cost	
44	Major Maintenance						
45	Cleaning of aeration basins (after screen installation)		1	\$ 20,000	\$ 20,000		
46	Cleaning of pipelines from headworks to aeration tanks (after screen installation), including cleanout additions		1	\$ 10,000	\$ 10,000		
47	Annual Collection System Repairs to reduce I/I & damaged pipe sections		1	\$ 50,000	\$ 500,000		
48	Annual manhole raising due to street overlays & roadway work/Manhole cover replacements		1	\$ 10,000	\$ 100,000		
49			Subtotal	\$ 90,000	\$ 630,000		
50	Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets		2	\$ 40,000	\$ 40,000		
51	Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets		2	\$ 40,000	\$ 40,000		
52	Repainting of WWTP		2	\$ 30,000	\$ 30,000		
53	Repainting of lift station facilities		2	\$ 10,000	\$ 10,000		
54			Subtotal	\$ 120,000	\$ 120,000		
55	Seal coat AC pavement at WWTP		4	\$ 65,000	\$ 65,000		
56	Annual Inspections and Reserves						New Section 2/26
57	Annual manhole inspections and report on needed corrections (approx. 20% of system/yr)		1	\$ 40,000	\$ 400,000		
58	Annual Collection System Phased televising & cleaning (revised 11/20/18 reduced cost by 50% & extended number of years - SSMP has this over 10 yrs)		1	\$ 50,000	\$ 500,000		
59	Five-Year Replacement and New PCs for operators (Initial purchase and then build reserves)		1	\$ 10,000	\$ 20,000		
60	Vehicle Replacement Program (Annual reserves)		1	\$ 25,000	\$ 250,000		
61	Portable equipment replacement program - backhoes, generators and pumps (Annual reserves)		1	\$ 15,000	\$ 150,000		
62			Subtotal	\$ 140,000	\$ 1,320,000		
63			Grand Total	\$ 17,968,904			
64	Budgeted for FY 2020; A = added to budget as adjustment			Priority 1 Total	\$ 4,148,000		
65	Completed			Priority 2 Total	\$ 195,000		
66	In Progress			Priority 3 Total	\$ 920,000		
67	Not Started			Priority 4 Total	\$ 140,000		
68				SST Total	\$ 12,565,904		

A	B	D	E	F	G	H
1	Water CIP - Capital Improvement Program (Revised 2/26/2020 - For Discussion Only)					
2		Ranking	Project Cost	10 yr Cost	Actual Cost	Notes
3	FY '20 Water Distribution System Projects					
4	Pressure Zone 2 to Zone 7 transmission main replacement @ SR Creek pedestrian bridge	1	\$ 120,000	\$ 120,000		In Permitting
5	Water Meter Replacements & Upgrades (phased)	1	\$ 186,000	\$ 1,050,000		Developing RFP
6	Piney Way erosion control inspection report and follow-up protection efforts for existing pipeline	1	\$ 10,000	\$ 10,000		
7		Priority 1 Subtotal	\$ 316,000	\$ 1,180,000		
8	Subzone metering of distribution system	2	\$ 150,000	\$ 150,000		
9	Replacement of problematic service lines within Leimert	3	\$ 130,000	\$ 130,000		
10	Water Master Plan Amendment (revised fire flow modeling/tank sizing check)	3	\$ 35,000	\$ 35,000		
11		Priority 3 Subtotal	\$ 165,000	\$ 165,000		
12	Inspection & spot repair to water transmission main under S. Parks wetlands area; or lining of transmission main plus study & predesign	4	\$ 80,000	\$ 80,000		
13	Pine Knolls - Iva Court zone 1 pipeline expansion	4	\$ 165,000	\$ 165,000		
14		Priority 4 Subtotal	\$ 245,000	\$ 245,000		
15	Tank & Booster Pump Station Projects					
16	SCADA System - Long-term Water Portion	1	\$ 250,000	\$ 250,000		Phase 1 Done
17	Stuart Street Tank Replacement (125K gallon welded steel tank with new foundation)	2	\$ 458,000	\$ 458,000		Recategorized 2/26
18	Electrical transfer switch and conduit to well SS-3	2	\$ 25,000	\$ 25,000		
19	A San Simeon well field generator replacement	2	\$ 100,000	\$ 100,000	\$ 50,449	
20		Priority 2 Subtotal	\$ 583,000	\$ 583,000		
21	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	3	\$ 1,016,000	\$ 1,016,000		
22	Non-CIP Projects					New Section 2/26
23	Major Maintenance					
24	Annual Water pipelines, pumps, and PRV repairs and replacements	3	\$ 50,000	\$ 500,000		Recategorized 2/26
25	Valve Replacements	3	\$ 20,000	\$ 20,000		Recategorized 2/26
26		Priority 3 Subtotal	\$ 70,000	\$ 520,000		
27	Water conservation					
28	Database for water conservation program/tracking with parcel links & APN file conversion	1	\$ 10,000	\$ 10,000		
29	Annual Inspections & Reserves					
30	Annual GIS updating & upgrades	1	\$ 10,000	\$ 100,000		Recategorized 2/26
31	Vehicle Replacement Program Reserves (Accumulate Funds)	1	\$ 25,000	\$ 250,000		
32	Contingency/reserves (Accumulate Funds)	1	\$ 15,000	\$ 150,000		
33		Priority 1 Subtotal	\$ 60,000	\$ 510,000		
34		Grand Total	\$ 4,619,000			
35			Priority 1 Total	\$ 1,940,000		
36			Priority 2 Total	\$ 733,000		
37			Priority 3 Total	\$ 1,701,000		
38			Priority 4 Total	\$ 245,000		
39	SWF CIP - Capital Improvement Program (Revised 4/30/2019 - For Discussion Only)					
40		Ranking	Project Cost	10 yr Cost		
41	Permitting					
42	EIR consulting (follow up agency discussions to support the SWF's Regular CDP)	1	\$ 28,609	\$ 28,609		Increased cost 2/26
43	Section 7 ESA consulting, annual AMP report, & AMP update	1	\$ 100,000	\$ 100,000		
44		Priority 1 Subtotal	\$ 128,609	\$ 128,609		
45	Interim, short-term SWF Modifications					
46	Modifications to facilitate off-hauling RO waste (secondary containment, grading, rock, purchase tanks)					
47	a) Secondary Containment, Grading, Rock	1	\$ 20,000	\$ 20,000		
48	b) Tank purchase	1	\$ 80,000	\$ 80,000	\$ 27,563	
49		Priority 1 Subtotal	\$ 100,000	\$ 100,000		
50	Advanced Water Treatment Plant					
51	Miscellaneous instrumentation / monitoring upgrades	2	\$ 10,000	\$ 10,000		
52	Filters / membrane replacements and build reserves for future	2	\$ 60,000	\$ 120,000		Revised 2/26
53		Priority 2 Subtotal	\$ 70,000	\$ 130,000		
54	Long-Term Improvement Modifications					
55	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	1	\$ 40,000	\$ 40,000		
56	Future permanent mods at SWF for trailer fill station [transfer tanks, piping, & spill containment/loading pad] (1,2)	2	\$ 200,000	\$ 200,000		
57	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ 50,000	\$ 50,000		
58		Priority 2 Subtotal	\$ 250,000	\$ 250,000		
59	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets (yr 1 is software/programming assistance)	3	\$ 25,000	\$ 25,000		
60	Installation of remote sensing instrumentation at SS creek (needs access agreement with State Parks)	3	\$ 10,000	\$ 10,000		
61	Solar Array System (1,2)	3	\$ 375,000	\$ 375,000		
62		Priority 3 Subtotal	\$ 410,000	\$ 410,000		
63		Grand Total	\$ 1,058,609			
64	Budgeted for FY 2020; A = added to budget as adjustment		Priority 1 Total	\$ 268,609		
65	Completed		Priority 2 Total	\$ 380,000		
66	In Progress		Priority 3 Total	\$ 410,000		
67	Not Started		Priority 4 Total	-		
68						

A	B	C	D	E	F	G
1	Wastewater CIP - Capital Improvement Program (Revised 4/1/2020 - For Discussion Only)					
2	Wastewater Projects	Ranking	Project Cost	10-Yr Cost	Actual Cost	Notes
3	FY	Wastewater Treatment Plant Projects in SST				
4	19-20	Investment Grade Audit (30% Design for all ECMs)	SST	\$ 160,000	\$ 688,404	Added 2/26
5		Electrical Upgrades (ECM 7) - Conduits between PG&E transformer and service witchboard, switchboard, connections to existing switchboard, connections to generator)	SST	\$ 232,500	\$ 232,500	
6		Secondary Water System (3W) Improvements (ECM 10) - Submersible pumps, hydrpneumatic tank, demo, electrical/I&C	SST	\$ 185,000	\$ 185,000	
7		Sewer Lift Stations (ECM 12) - Lift Station B1, Lift Station B4, Electrical/I&C	SST	\$ 3,945,000	\$ 3,945,000	
8		Influent Lift Station Modifications (ECM 2) - Bypassing; VFDs; Equipment & Material Demo; Pumps, guiderails, valves, and piping installation; upper concrete wet well deck & hatches (installation); electrical/I&C; new concrete and repair coatings	SST	\$ 846,250	\$ 846,250	
9		Modified Ludzak-Ettinger Process Upgrade (ECM 3) - MLE conversion based on Carollo 2015 Study minus VFD costs; header repair	SST	\$ 853,750	\$ 853,750	
10		Influent Flow Equalization (ECM 1) - New or refurbished EQ tanks based on Carollo 10% design	SST	\$ 1,060,000	\$ 1,060,000	
11		Effluent Pump Station Improvements (ECM 11) - Demo; surge tank replacement; pump replacement; install new VFDs; flowmeter; discharge manifold piping; instrumentation; replace air release valves; pipeline cleaning and flushing; electrical/I&C	SST	\$ 733,750	\$ 733,750	
12		RAS and WAS Pumping Improvements (ECM 5) - RAS pumping system; WAS pumping system; scum pumps replacement; skimming troughs replacement; electrical/I&C	SST	\$ 496,250	\$ 496,250	
13		SCADA System (ECM 9) - New SCADA system based on Carolla 10% Design	SST	\$ 721,250	\$ 721,250	
14		Backup Power (ECM 8) - 365 kW NG Generator; Demo; Propane backup	SST	\$ 497,500	\$ 497,500	
15		Blower System Improvements (ECM 4) - Replace 2 blowers; duct replacement	SST	\$ 1,345,000	\$ 1,345,000	
16		Sludge Thickening (ECM 6) - Rehabilitate rotary drum thickener and screw press; new transfer pumps; stabilization tanks; aeration system and control valve; demo of clarifiers; rolloff area with roof; electrical/I&C	SST	\$ 961,250	\$ 961,250	
17		Subtotal		\$ 12,037,500	\$ 12,565,904	
18		Treatment Plant Projects Not in SST				
19	18-19	Replace Digester Catwalks	1	\$ 45,000	\$ 45,000	\$ 43,720
20	18-19	Influent screen, support platform design, & installation	1	\$ 164,509	\$ 164,509	\$ 156,675
21		Clarifier Repairs (replace eastern drive unit's metallic hubs with non-corrosive hubs)	1	\$ 35,000	\$ 35,000	
22		Subtotal		\$ 244,509	\$ 244,509	\$ 200,395
23		Collection System Projects				
24		Lift Station B-2 (Wood Dr./E. Lodge Hill) new control panel at grade el.	1	\$ 425,000	\$ 425,000	
25		Lift Station B-3 (Green St./W. Lodge Hill) new control panel	1	\$ 250,000	\$ 250,000	
26		Lift Station 4 (DeVault Pl/Seaclift Estates) VFDs /new elect panel & 3 phase pump motors	1	\$ 85,000	\$ 85,000	
27		Lift Station A (Nottingham & Leighton/Park Hill) new submersible pumps, MCC, bypass piping	1	\$ 400,000	\$ 400,000	
28		Lift Station A (Nottingham & Leighton/Park Hill) control panel at grade el	1	\$ 90,000	\$ 90,000	
29		Lift Station A-1 (Sherwood & Harvey/Marine Terrace) submersible pumps, bypass piping	1	\$ 265,000	\$ 265,000	
30	19-20	Lift Station A-1 (Sherwood & Harvey/Marine Terrace) MCC, SCADA improvements	1	\$ 45,000	\$ 45,000	\$ 50,835
31		Subtotal		\$ 1,560,000	\$ 1,560,000	\$ 50,835
32		Lift Station B improvements (SR Creek/behind Park Hill) new control panel	2	\$ 75,000	\$ 75,000	
33		Lift Station B - new wet well, submersible pumps, and valve vault (placeholder	3	\$ 300,000	\$ 300,000	
34		Collection System Assessment software (E.g, t4 Spatial or other)	3	\$ 10,000	\$ 10,000	
35		Annual Collection System Assessment/engineering for repairs (extended number of years - SSMP has this occurring over 10 yrs)	3	\$ 30,000	\$ 300,000	
36		Lift Station B-3 (Green St./W. Lodge Hill) submersible pumps, MCC, bypass piping	3	\$ 250,000	\$ 250,000	
37		Lift Station B - replace existing generator	3	\$ 60,000	\$ 60,000	
38		Subtotal		\$ 650,000	\$ 920,000	
39		Annual SCADA System Maintenance or Upgrades - Collections System	4	\$ 25,000	\$ 25,000	
40		Collection System smoke testing	4	\$ 50,000	\$ 50,000	
41		Subtotal		\$ 75,000	\$ 75,000	

A	B	C	D	E	F	G
1	Wastewater CIP - Capital Improvement Program (Revised 4/1/2020 - For Discussion Only)					
2	Wastewater Projects	Ranking	Project Cost	10-Yr Cost	Actual Cost	Notes
42	Vehicles and Trailer- Mounted Equipment					
43	19-20	Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)	1	\$ 50,000	\$ 50,000	
44	18-19	F-350 Service Truck with Crane Body	1	\$ 57,040	\$ 57,040	\$ 56,540
45	19-20	Vactor truck - replace with new \$430K truck that meets emission requirements (7 yr loan @ 4.5%)	1	\$ 518,000	\$ 518,000	\$ 402,435
46	19-20	Replacement Rack Truck (F-150)	-	\$ -	\$ -	\$ 24,193
47		Subtotal		\$ 625,040	\$ 625,040	\$ 483,168
48	Non-CIP Wastewater Projects					
49	Major Maintenance					
50	18-19	Paint Digester Handrails	1	\$ 15,000	\$ 15,000	\$ 17,000
51		Cleaning of aeration basins (after screen installation)	1	\$ 20,000	\$ 20,000	
52		Cleaning of pipelines from headworks to aeration tanks (after screen installation), including cleanout additions	1	\$ 10,000	\$ 10,000	
53		Annual Collection System Repairs to reduce I/I & damaged pipe sections	1	\$ 50,000	\$ 500,000	
54		Annual manhole raising due to street overlays & roadway work/Manhole cover replacements	1	\$ 10,000	\$ 100,000	
55		Subtotal		\$ 105,000	\$ 645,000	\$ 17,000
56		Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000	\$ 40,000	
57		Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000	\$ 40,000	
58		Repainting of WWTP	2	\$ 30,000	\$ 30,000	
59		Repainting of lift station facilities	2	\$ 10,000	\$ 10,000	
60		Subtotal		\$ 120,000	\$ 120,000	
61		Seal coat AC pavement at WWTP	4	\$ 65,000	\$ 65,000	
62	Annual Inspections and Reserves					
63		Annual manhole inspections and report on needed corrections (approx. 20% of system/yr)	1	\$ 40,000	\$ 400,000	
64		Annual Collection System Phased televising & cleaning (revised 11/20/18 reduced cost by 50% & extended number of years - SSMP has this over 10 yrs)	1	\$ 50,000	\$ 500,000	
65		Five-Year Replacement and New PCs for operators (Initial purchase and then build reserves)	1	\$ 10,000	\$ 20,000	
66		Vehicle Replacement Program (Annual reserves)	1	\$ 25,000	\$ 250,000	
67		Portable equipment replacement program - backhoes, generators and pumps (Annual reserves)	1	\$ 15,000	\$ 150,000	
68		Subtotal		\$ 140,000	\$ 1,320,000	
69		Grand Total		\$ 18,215,453	\$ 751,398	
70	Budgeted for FY 2019-2020			Priority 1 Total	\$ 4,394,549	\$ 751,398
71	Completed			Priority 2 Total	\$ 195,000	
72	In Progress			Priority 3 Total	\$ 920,000	
73	Not Started			Priority 4 Total	\$ 140,000	
74				SST Total	\$ 12,565,904	

A	B	D	E	F	G	H
Water CIP - Capital Improvement Program (Revised 4/1/2020 - For Discussion Only)						
		Ranking	Project Cost	10 yr Cost	Actual Cost	Notes
FY	Water Distribution System Projects					
19-20	Pressure Zone 2 to Zone 7 transmission main replacement @ SR Creek pedestrian bridge	1	\$ 120,000	\$ 120,000	\$ 4,471	In Permitting
19-20	Water Meter Replacements & Upgrades (phased)	1	\$ 186,000	\$ 1,050,000	\$ 500	Developing RFP
6	Piney Way erosion control inspection report and follow-up protection efforts for existing pipeline	1	\$ 10,000	\$ 10,000		
	Priority 1 Subtotal		\$ 316,000	\$ 1,180,000	\$ 4,971	
8	Subzone metering of distribution system	2	\$ 150,000	\$ 150,000		
9	Replacement of problematic service lines within Leimert	3	\$ 130,000	\$ 130,000		
10	Water Master Plan Amendment (revised fire flow modeling/tank sizing check)	3	\$ 35,000	\$ 35,000		
	Priority 3 Subtotal		\$ 165,000	\$ 165,000		
12	Inspection & spot repair to water transmission main under S. Parks wetlands area; or lining of transmission main plus study & predesign	4	\$ 80,000	\$ 80,000		
13	Pine Knolls - Iva Court zone 1 pipeline expansion	4	\$ 165,000	\$ 165,000		
	Priority 4 Subtotal		\$ 245,000	\$ 245,000		
15	Tank & Booster Pump Station Projects					
16	SCADA System - Long-term Water Portion	1	\$ 250,000	\$ 250,000	\$ 49,457	Phase 1 Done
17	Stuart Street Tank Replacement (125K gallon welded steel tank with new foundation)	2	\$ 458,000	\$ 458,000		Recategorized 2/26
18	Electrical transfer switch and conduit to well SS-3	2	\$ 25,000	\$ 25,000		
19-20	San Simeon well field generator replacement	2	\$ 100,000	\$ 100,000	\$ 50,449	
	Priority 2 Subtotal		\$ 583,000	\$ 583,000	\$ 50,449	
21	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	3	\$ 1,016,000	\$ 1,016,000		
22	Vehicles and Trailer-Mounted Equipment					
18-19	Replacement Dump Truck	1	\$ 76,000	\$ 76,000	\$ 74,871	
24	Trailer-Mounted Air Compressor	2	\$ 15,000	\$ 15,000	\$ 22,557	
25	Trailer-Mounted Vacuum Extractor	2	\$ 48,000	\$ 48,000	\$ 46,169	
	Priority 2 Subtotal		\$ 63,000	\$ 63,000	\$ 68,726	
27	Non-CIP Projects					New Section 2/26
28	Major Maintenance					
29	Annual Water pipelines, pumps, and PRV repairs and replacements	3	\$ 50,000	\$ 500,000	\$ 19,126	Recategorized 2/26
30	Valve Replacements	3	\$ 20,000	\$ 20,000		Recategorized 2/26
	Priority 3 Subtotal		\$ 70,000	\$ 520,000	\$ 19,126	
32	Water conservation					
33	Database for water conservation program/tracking with parcel links & APN file conversion	1	\$ 10,000	\$ 10,000		
34	Annual Inspections & Reserves					
35	Annual GIS updating & upgrades	1	\$ 10,000	\$ 100,000		Recategorized 2/26
36	Vehicle Replacement Program Reserves (Accumulate Funds)	1	\$ 25,000	\$ 250,000		
37	Contingency/reserves (Accumulate Funds)	1	\$ 15,000	\$ 150,000		
	Priority 1 Subtotal		\$ 60,000	\$ 510,000		
	Grand Total		\$ 4,619,000	\$ 267,600		
			Priority 1 Total	\$ 1,940,000	\$ 129,299	
			Priority 2 Total	\$ 733,000	\$ 119,175	
			Priority 3 Total	\$ 1,701,000	\$ 19,126	
			Priority 4 Total	\$ 245,000		
SWF CIP - Capital Improvement Program (Revised 4/30/2019 - For Discussion Only)						
		Ranking	Project Cost	10 yr Cost	Actual Cost	
	Permitting					
	EIR consulting (follow up agency discussions to support the SWF's Regular CDP)	1	\$ 28,609	\$ 28,609		Increased cost 2/26
19-20	Section 7 ESA consulting, annual AMP report, & AMP update	1	\$ 100,000	\$ 100,000	\$ 40,487	
	Priority 1 Subtotal		\$ 128,609	\$ 128,609	\$ 40,487	
	Interim, short-term SWF Modifications					
18-19	Short-term flood damage mitigation	1	\$ 10,000	\$ 10,000	\$ 12,566	Recorded as M&R
18-19	Hauling of last 18" of water and cleaning impoundment	1	\$ 35,000	\$ 35,000	\$ 94,515	
53	Modifications to facilitate off-hauling RO waste (secondary containment, grading, rock, purchase tanks)					
19-20	a) Secondary Containment, Grading, Rock	1	\$ 20,000	\$ 20,000	\$ 473	Recorded as M&R
19-20	b) Tank purchase	1	\$ 80,000	\$ 80,000	\$ 27,563	
	Priority 1 Subtotal		\$ 145,000	\$ 145,000	\$ 135,118	
	Advanced Water Treatment Plant					
	Miscellaneous instrumentation / monitoring upgrades	2	\$ 10,000	\$ 10,000		
19-20	Filters / membrane replacements and build reserves for future	2	\$ 60,000	\$ 120,000	\$ 59,639	Revised 2/26
	Priority 2 Subtotal		\$ 70,000	\$ 130,000	\$ 59,639	
	Long-Term Improvement Modifications					
	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	1	\$ 40,000	\$ 40,000		
	Future permanent mods at SWF for trailer fill station [transfer tanks, piping, & spill containment/loading pad] (1,2)	2	\$ 200,000	\$ 200,000		
	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ 50,000	\$ 50,000		
	Priority 2 Subtotal		\$ 250,000	\$ 250,000		
	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets (yr 1 is software/programming assistance)	3	\$ 25,000	\$ 25,000		
	Installation of remote sensing instrumentation at SS creek (needs access agreement with State Parks)	3	\$ 10,000	\$ 10,000		
	Solar Array System (1,2)	3	\$ 375,000	\$ 375,000		
	Priority 3 Subtotal		\$ 410,000	\$ 410,000		
	Grand Total		\$ 1,103,609	\$ 235,244		
71	Budgeted for FY 2020		Priority 1 Total	\$ 313,609	\$ 175,605	
72	Completed		Priority 2 Total	\$ 380,000	\$ 59,639	
73	In Progress		Priority 3 Total	\$ 410,000		
74	Not Started		Priority 4 Total	-		

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Standing Committee

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

Meeting Date: April 28, 2020 Subject: Discussion and Consideration of
Recommendations to
Approve Water and Wastewater Rate
Increases that are Prescribed in Proposition
218 Actions Approved by the Board of
Directors in May 2019

RECOMMENDATIONS: Staff recommends the Finance Committee consider the following recommendations to the Board of Directors:

1. Approve water (including the sustainable water facility fund), and wastewater rate increases for July 1, 2020 as prescribed in Exhibit "A" of Resolution 19-2019, which was approved by the Board of Directors on May 23, 2019.
2. Approve the following findings of consistency with Resolution 27-2018, adopted on October 4, 2018 and Resolution 19-2019, adopted on May 23, 2019:
 - a. The need for the rate increases continues and includes ensuring that there are sufficient revenues from service charges to fund the cost of providing service, including the costs of operating and maintaining CCSD's water, SWF and sewer systems to support safe and reliable service.
 - b. That the rate increases also continue to be necessary to:
 - i. support funding for capital improvements primarily needed to repair, replace and/or upgrade aging infrastructure
 - ii. to help keep revenues in line with the future cost of inflation
 - c. That the rates to be imposed cover no more than the cost that the District incurs as detailed in the Water, SWF and Sewer Rate analysis prepared by Bartle Wells Association, which was reviewed and considered by the Board of Directors when the Board approved Resolution 27-2018 and Resolution 19-2019 adopting water, sustainable water facility, and sewer rates, including rates prescribed to be effective on July 1, 2020.
3. Approve the following additional findings:
 - a. To help ensure that the revenues generated from the rates are used for intended purposes, the District is implementing measures to promote accountability over the rates, including the following:
 - i. To help ensure that the rate increases are spent consistent with the details included in the Bartles Wells analysis, the District Board of Directors established formal goals including an annual Proposition 218 rate review process.
 - ii. To help ensure that District goals are carried out, the Board of Directors also assigned specific goals to its Standing Committees, including the Standing Finance Committee.

- iii. To help ensure that the goal to establish a Proposition 218 rate review process is carried out, the Standing Finance Committee established an ad-hoc committee in 2019 to work with District staff in establishing a financial model to monitor actual revenues and expenditures with comparisons to approved budgets and the Bartle Wells analysis and quantification of variances.
- iv. That the Standing Finance Committee and the Board of Directors have reviewed the financial model, and to promote accountability over the water, SWF, and sewer rates, the financial model is now utilized for fiscal year 2019/2020 quarterly reporting budget analysis and will be used for future year budgets and comparisons to the Bartle Wells analysis.
- b. To help ensure that the Districts operations and maintenance, and implementation of capital projects, major maintenance projects and other programs and activities are cost effective, the District Board of Directors also established goals for the Standing Resource and Infrastructure Committee, which has reviewed District programs and projects, priorities, cost estimates and toured District facilities.
- c. To help ensure coordination between the District's standing committees, an annual joint meeting will be considered by the committee chairs prior to the meeting that the Board of Directors will consider approving the District's annual budget.
- d. That the District's annual budget must include provisions for reserves, and the use of reserves, based on the Bartles Wells analysis that was considered by the Board when Resolution 27-2018 and 19-2019 were approved and to account for the variances between actual revenues collected and actual expenditures.
- e. That the need for the rate increases continue to exist, that the District is implementing goals and measures to help ensure that revenues generated are utilized for the purposes which they are intended, and that it is in the best interests of the community of Cambria to implement the rate increases prescribed in Exhibit "A" of Resolution 27-2018 and Resolution 19-2019, effective July 1, 2020.

FISCAL IMPACT:

The Bartle Wells analysis indicates that increases prescribed for July 1, 2020 will increase water rates 5%, SWF rates 12% and sewer rates 12%.

The following is the fiscal impact statement included in the staff report when the Board of Directors adopted Resolutions 27-2018 and 19-2019:

“The proposed water, SWF and sewer rate increases are necessary to provide adequate revenues to a) fund the annual costs of operating and maintaining CCSD’s water, SWF, and sewer systems, and b) support increased funding for capital improvements primarily needed to repair, replace, and/or upgrade aging infrastructure. Specifically, the water rate increases are designed to phase in capital improvement funding to an annual level of \$700,000 over 3 years; the sewer rate increases are designed to phase in capital funding to an annual level of \$800,000 over 3 years; and the SWF rates are designed to help restore

balanced budgets assuming the facility is in operation for 2 months of each year on averages.”

DISCUSSION: Since the adoption of Resolution 27-2018 on October 4, 2018 and Resolution 19-2019 on May 23, 2019, approximately 18 months have elapsed. The recommended findings were developed recognizing the following:

- A. The Bartles Wells analysis included 10-year financial projections.
- B. Capital improvement programs are implemented over multiple years.
- C. The revenue increases continue to be needed.
- D. Continuing to establish budgetary reserves to account for revenues that are collected but which are unspent at the end of each fiscal year.

Attachment:

The following are separately posted on the District website, for the April 28, 2020 meeting, at:

<https://www.cambriacsd.org/finance-standing-committee>

- July 12, 2018 material for Board of Directors meeting; agenda item #3A regarding the Proposition 218 rate increases.
- October 4, 2018 material for Board of Directors meeting; agenda item #3A regarding the Proposition 218 rate increases, including Resolution 27-2018.
- May 23, 2019 material for Board of Directors meeting; agenda item #13C regarding the Proposition 218 rate increases, including Resolution 19-2019.