



FINANCE COMMITTEE

REGULAR MEETING
Thursday, May 17, 2018 - 10:00am-12:00 pm
2850 Burton Drive Cambria CA 93428

Attachments for Regular Business Item 3.A. Added on May 15, 2018

AGENDA

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

1. PUBLIC COMMENT

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

2. CONSENT AGENDA

- A. Consideration to Approve the April 26, 2018 Regular Meeting Minutes
- B. Consideration to Approve the 2018 Finance Standing Committee Regular Meeting Schedule

3. REGULAR BUSINESS

- A. Discussion and Consideration to Review Draft Budgets, Including Overhead Allocation Methodology, Without New Rate assumptions, and Provide a Recommendation to the Board of Directors
- B. Discussion and Consideration to Review CCSD Purchasing and Reserve Policies and Draft Finance Policy Index
- C. Discussion and Consideration Regarding the Assignment of Banking Powers

4. FUTURE AGENDA ITEMS

5. ADJOURN



FINANCE COMMITTEE

REGULAR MEETING

Thursday, April 26, 2018 - 9:00 am-12:00 pm
2850 Burton Drive Cambria CA 93428

MINUTES

A. CALL TO ORDER

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

B. ESTABLISH QUORUM

A quorum was established.

Committee members present: David Pierson, Ted Siegler, Amanda Rice, Cindy Steidel and Dewayne Lee

Staff present: Administrative Services Officer/District Clerk Monique Madrid, Finance Manager Rudy Hernandez, District Engineer Bob Gresens and Confidential Administrative Assistant Haley Dodson

Members of the public present: Donn Howell, Karen Dean, John Martinez, Ms. Martinez, Harry Farmer and Jerry Woods.

C. CHAIRMAN'S REPORT

Chairman Pierson asked everyone to please silence their cell phones.

Chairman Pierson asked the committee to consider establishing a time limit for future meetings. He suggested limiting meetings to two hours, unless there's consent to go past two hours.

Committee member Rice motioned to limit the committee meetings to two hours, unless there's consent to go past two hours.

Vice Chair Siegler seconded the motion.

Motion was approved unanimously.

Chairman Pierson asked the committee how they would like to receive agenda packets and documents.

The committee stated they would like the agendas and documents emailed to them.

Chairman Pierson asked Haley Dodson to email the committee agendas and documents. She stated the committee can also pick up agenda packets at the CCSD Office.

The committee discussed Ms. Bettenhausen's memo (attached).

Vice Chair Siegler stated that the items she refers to are not on the agenda.

Monique Madrid stated that the public doesn't have email addresses for the three committee members. She asked if the committee wants CCSD issued email addresses or an email distribution list for the public to use?

The committee discussed the public's point of contact for the committee.

Chairman Pierson suggested that only the General Manager or Chairman respond to emails from the public. If the emails need to be forwarded to the committee, Monique Madrid or Haley Dodson will forward the emails to the committee.

The committee agreed that the Chairman or General Manager will respond to emails from the public and the Chairman can decide if the emails can be addressed by the entire committee or direct them to submit a Public Records Request.

Monique Madrid will talk to the General Manager when he returns and develop a process.

1. PUBLIC COMMENT

None.

2. CONSENT AGENDA

A. Consideration to Approve the April 5, 2018 Regular Meeting Minutes

Committee Member Lee moved to approve the April 5, 2018 Regular Meeting minutes.

Committee Member Steidel seconded the motion.

Motion was approved unanimously.

3. REGULAR BUSINESS

A. Review of Finance Committee Scope of Responsibilities and Functions

Chairman Pierson introduced the scope of responsibilities and functions that were discussed at the last meeting (attached). He clarified these are not in order by priority.

The committee discussed the scope of responsibilities and functions.

B. Discuss Newly Created Departmental Balance Sheets for the CCSD

Chairman Pierson introduced this item and Finance Manager Rudy Hernandez provided a brief summary on the most current revenue reports (attached) and asked for any questions.

Vice Chair Siegler stated that the document is not a balance sheet and isn't what the committee is looking for.

Finance Manager Rudy Hernandez responded that he can't create the balance sheet until the audit is complete.

The committee discussed the process of balance sheets and transparency.

Finance Manager Rudy Hernandez stated he can provide the adjusting budget entries to be transparent, but it doesn't reflect the audit entries for last year.

Vice Chair Siegler stated he hopes every month the committee can review an unaudited balance sheet with accounts that are fully reconciled and accounts subject to adjustment.

Finance Manager Rudy Hernandez responded that the goal is to provide a balance sheet every month and have it ready for the June meeting.

Public Comment:
John Martinez

Committee Member Steidel asked if there's a way to look at fixed and variable expenses.

Finance Manager Rudy Hernandez responded that the current software doesn't have that capability, but he will look into the new Tyler Software.

C. Discuss Feasibility of Possible Financing for the CCSD's Sustainable Water Facility and Capital Improvement Infrastructure Needs

Chairman Pierson introduced the item and presented the AWTP Loan Refinancing spreadsheet (attached).

The committee discussed the spreadsheet.

Committee Member Steidel suggested the Board decide what the identity of the AWTP is and put to rest the challenging list of acronyms across the community.

Committee Member Lee agreed. He would like to see the Board define the name of the AWTP, the purpose, and what it will be used for.

The committee discussed I-Bank.

Chairman Pierson asked District Engineer Bob Gresens to provide an update on projects near completion at the SWF.

District Engineer Bob Gresens stated they are requesting approval on a biologist contract and getting quotes on the RO concentration project.

Public Comment:

Karen Dean

John Martinez

At 10:25 a.m. Chairman Pierson asked the committee to take a five-minute break and return to attend the Brown Act Training at 10:30 a.m. He stated the Finance Committee meeting will reconvene after the Brown Act Training.

D. Brown Act Training - This will be at 10:30 a.m. This portion of the meeting will be held in conjunction with the Special Meeting of the Infrastructure Committee, PROS Commission and CCSD Board of Directors, so that their members can also be in attendance and participate in the training

David Hirsch introduced himself and conducted a Brown Act Training at 10:30 a.m. for the Finance Committee, Infrastructure Committee, PROS Commission, CCSD staff and members of the public. He passed out the Brown Act Training PowerPoint slides (attached).

Committee members, staff and public in attendance:

Rudy Hernandez

Monique Madrid

Haley Dodson

David Pierson

Ted Siegler

Amanda Rice

Cindy Steidel

Dewayne Lee

Timothy Roche

Harry Farmer

Karen Dean

Jerry Woods

John Martinez

Ms. Martinez

Committee and Public Comment:

Amanda Rice
Jerry Woods
Cindy Steidel
Ted Siegler
Timothy Roche
Karen Dean
John Martinez

The committee thanked David Hirsch for conducting the Brown Act Training.

The Brown Act Training adjourned at 11:46 a.m.

Chairman Pierson reconvened the Finance Standing Committee at 11:47 a.m.

4. FUTURE AGENDA ITEMS

Chairman Pierson suggested not holding a meeting on Thursday, May 10, 2018, but schedule a meeting on Thursday, May 17, 2018.

Chairman Pierson suggested the following on the May 17, 2018 agenda:

1. First cut draft of the budget (two versions, one version is without new rates and the second version is with new rates) and provide a recommendation to the Board of Directors.
2. Allocated Overhead Explanation.
3. Rate Study (Committee Member Rice stated it would be a Brown Act violation if the Finance Standing Committee discussed the Rate Study. It's been recommended that the Rate Study goes to the Board of Directors first). Chairman Pierson agreed to have the Rate Study go to the Board of Directors for discussion.
4. Committee Member Steidel suggested reviewing policies and index. Monique Madrid stated staff can provide a list of policies related to finance.
5. Assignment of Banking Powers.

Chairman Pierson suggested reviewing the audit on June's agenda.

Committee Member Rice stated they can look at the purchasing policy (which was distributed at the last meeting), reserve policy, and the assignment of banking powers. She'd like the committee to have a copy of the resolution and exhibit.

The committee agreed to adding the above items on the agenda, with the exception of the Rate Study.

Monique Madrid stated staff can have the purchasing policy, assignment of banking powers, and reserve policy for the committee's review by May 17, 2018, but not by the May 10, 2018 meeting.

The committee agreed to move the May 10, 2018 meeting to May 17, 2018 from 10:00 a.m. to 12:00 p.m.

Chairman Pierson suggested creating a meeting schedule that consists of meeting two weeks prior to the CCSD Board meetings from 10:00 a.m. to 12:00 p.m. in the fire training room. If the fire training room isn't available, the meeting can be held in the Vets Hall dining room. He asked Haley Dodson to create a meeting schedule for approval on the May 17, 2018 consent agenda.

Committee Member Steidel offered to make an itemized list of the current policies for the Finance Department. Chairman Pierson suggested meeting with Monique Madrid. Monique stated she will meet with the Finance Manager and schedule a time for Committee Member Steidel to look at the current finance policies.

4. ADJOURN

Chairman Pierson adjourned the meeting at 12:02 p.m.

MEMORANDUM**DATE:** 25 April 2018**TO:** Standing Committee on Finance and others**FROM:** Elizabeth Bettenhausen**SUBJECT:** Agenda Item 3.A. Attachment

I am grateful to Ms. Haley Dodson for posting the Attachment on the CCSD web site this morning.

Today has not provided as much time as a careful reading would need. I send you comments on several items, because I am not able to attend the meeting tomorrow.

1. Expenditures in 5040 and 5050

Account 5040 Sick/Vacation pay

This account was not budgeted for this FY.

Total expenditures through March: \$143,366

Account 5050 Holiday pay

This account was not budgeted for this FY.

Total expenditures through March: \$ 91,707

TOTAL Expended but not budgeted \$ 235,073

Where did the money come from to cover these expenses? Where will the money come from to cover any further expenditures in Account 5040 and Account 5050 in FY 17-18?

2. Emergency Water Treatment Plant

a. On 16 April 2018 I wrote to Mr. Hernandez regarding Fund 39, Dept.25 Revenue in his report to the Board of Directors for 19 April 2018:

On p. 249: why does this state that no revenue was projected in the Annual Budget from commercial and vacation rental base and usage rates?

The FY 17-18 Budget does not limit the revenue source to residential. The projected total revenue includes base and usage rates for commercial and vacation rental meter holders, as well as residential.

This item appears on p. 18 of the Attachment and **the same mistake continues.**

Why?

b. On 17 April 2018 I wrote again to Mr. Hernandez regarding Fund 40. They still pertain to the version before you on 26 April 2018.

QUESTIONS regarding Agenda for 19 April 2018 CCSD Board of Directors

Re: Finance Manager's Report, p. 250 of Agenda

1. Revenue and Expenditure Report for SWF Capital Projects Fund 40
Department 30

1.1 Revenue is listed as "Loan Proceeds."

What loan does this mean? Since the EWS/AWTP/SWF was funded with an Installment Sale loan of \$8.9 million and a grant for \$4+ million, the meaning of "Loan Proceeds" is not clear. The \$8.9 million + interest of the Installment Sale annual payments of \$659,426 are not included in the expenditures for Fund 40 Department 30.

1.2. The annual revenue for Fund 40 Dept. 30 is given as \$733,948. **Has this been the case since the beginning of the project? How was this number obtained?**

1.3. **None of the revenue has been received. When and how is it projected to arrive?**

2. In the Expenditures for Fund 40 Department 30 Annual Budget

Future mitigation costs are listed as \$ 608,948

Section 7 ESA Consultation is listed as \$ 125,000

Expenditures projected total \$ 733,948

This is identical to the projected revenue. **Is that how the total expenditures were determined?**

2.1 No monies have been expended in this budget year within Fund 40 Department 30. Why?

c. Why does Account No. 6020 Allocated Overhead not appear in the accounting of EWT/AWTP/SWF Fund 39 and 40?

This omission gives a much distorted picture of expenditures in Water and EWT/AWTP/SWF.

3. WHERE THE MONEY COMES FROM and WHERE THE MONEY GOES

a. "Revenue Source" I appreciate the attempt to make CCSD finances more transparent and intelligible to the public.

In the WHERE THE MONEY GOES sections, I do not understand **the meaning of "Revenue Source" -- the heading of the Table showing total expenditures.** A footnote explaining this would help.

b. **Why does EWT/AWTP/SWF not appear in this section?** It most certainly should, and the sooner the better.

4. In the Statement of New Position (p. 34), is EWT/AWTP/SWF included in the Water Fund? If so, how about using two distinct water funds here? That would give a clearer, more specific picture of assets and liabilities.

Thank you very much for agreeing to serve on this Standing Committee on Finance for the CCSD.

In the future I hope all the Agenda packet gets posted at least 72 hours before the meeting. I will send comments to the whole Committee via the CCSD, since that is the only address available to the public. Please post the direct address in the web site page describing the Standing Committees. That would save staff time too.

Cambria Community Services District – Finance Standing Committee

Scope of Responsibilities and Functions

The Standing Committee was formed by the District Board of Directors and convened on April 5, 2018. The committee's chair will report to the Board at the Board's scheduled monthly meeting. The committee will be responsible for reviewing all aspects of the District's finances including but not limited to the following areas.

- 1) District Pension Liabilities: Status of funding and the impact on current and future budgets. An emphasis on transparency for the Board and the community
- 2) Review of the Balance Sheet: Including all assets and liabilities including interagency debt, external debt, and fixed assets. Review the Asset Management Program and its impact on current and future expenses. Review the District Reserve Policy and recommend changes as needed.
- 3) Annual District Planning and Budget Review – Review of the annual plan and budget including all personnel additions/subtractions, infrastructure improvements and upgrades, efficiency improvements, and customer satisfaction improvement projects. Review overhead allocations to each agency. Review on a quarterly basis at a minimum with an emphasis on plan achievement and subsequent budget conformation.
- 4) Long-range Plan and Budget Review: Review the plan and budget including revenue projections, rate and fee changes, CIP (Capital Improvement Plan), and Asset Management.
- 5) Advise the District Financial Manager on reports and financial documents with an emphasis on providing the maximum transparency and accuracy for the community.
- 6) Review the District policy on pursuing grants. Recommend a plan to achieve greater success by utilizing District assets and/or consultants as needed.
- 7) Review all large (>\$50,000) purchases and make recommendation to the Board as directed.
- 8) Review and recommend changes to the Purchasing Policy and other policies as directed by the Board.
- 9) Hold a minimum of two Town Hall meetings with the public to improve District financial transparency.
- 10) Other items as directed by the Board.

MEMORANDUM

April 23, 2018

To: Finance Committee

From: Rudy Hernandez, Finance Manager

Subject: Agenda Item 3 A. – Discuss Newly Created Departmental Balance Sheets for the CCSD.

Pursuant to our Finance Committee meeting held on Thursday April 5, 2018, staff has prepared a list of financial items to discuss related to Agenda Item A which are listed below:

1. **Discuss Newly Created Balance Sheets** - The Financial Reports that staff has newly created are referred to as “Revenue and Expenditure Reports” These financial reports are distributed to our management team to assist them in monitoring their budgets. As far as CCSD Balance Sheets are concerned, the Districts balance sheets are not current and updated until staff receives and posts the fiscal year-end 2016-17 audit adjustments. Staff is waiting for our auditor to provide us with these audit adjustments. For your review, attached is a copy of the FY 2015-16 audit report which shows the balance sheets (See attached exhibits A & B).
2. **Financial Reports** – Where Money Comes from and Where It Goes (New Report). As requested by the finance committee, attached is the financial report for your review.
3. **CCSD Current Cash Position as of March 31, 2018** -. Attached for your review is the latest cash balance report.

CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FIRE DEPARTMENT - 01
FOR 8 MONTHS MARCH 2018

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01	4200	Interest Income	\$0.00	\$0.00	\$100.00	0.00%	\$100.00
01	4310	Property Tax--All	\$0.00	\$1,120,413.05	\$1,620,193.00	69.15%	\$499,779.95
01	4335	Assessment-Fire	\$0.00	\$294,766.84	\$451,534.00	65.28%	\$156,767.16
01	4370	Weed Abatement	\$0.00	\$8,613.34	\$10,000.00	86.13%	\$1,386.66
01	4373	INSPECTION FEE REVENUE	\$9,016.00	\$9,744.00	\$14,500.00	67.20%	\$4,756.00
01	4390	Miscellaneous Revenue	\$0.00	\$16,377.46	\$0.00	0.00%	-\$16,377.46
01	4610	Grants Revenue: SAFER	\$0.00	\$81,577.01	\$117,240.00	69.58%	\$35,662.99
01	4618	Grant/Revenue: Personnel Protection	\$0.00	\$0.00	\$75,800.00	0.00%	\$75,800.00
01	4625	General Fund Reserve	\$0.00	\$0.00	\$84,000.00	0.00%	\$84,000.00
TOTAL REVENUE			\$9,016.00	\$1,531,491.70	\$2,373,367.00	64.53%	\$841,875.30

EXPENDITURES**SALARIES & WAGES**

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	5000	Salary & Wages	\$52,425.07	\$517,075.78	\$757,610.00	68.25%	\$240,534.22
01	5010	Overtime	\$13,733.83	\$111,094.31	\$108,947.00	101.97%	-\$2,147.31
01	5020	Standby Time	\$540.00	\$3,960.00	\$5,000.00	79.20%	\$1,040.00
01	5031	Reserve Firefighter Pay	\$13,719.50	\$77,582.50	\$105,120.00	73.80%	\$27,537.50
01	5040	Sick/Vacation Pay	\$4,252.57	\$28,742.39	\$0.00	0.00%	-\$28,742.39
01	5050	Holiday Pay	\$2,906.15	\$13,364.46	\$0.00	0.00%	-\$13,364.46
SUB-TOTAL SALARIES & WAGES			\$87,577.12	\$751,819.44	\$976,677.00	76.98%	\$224,857.56

BENEFITS

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	5101	Uniform Allowance	\$0.00	\$3,250.00	\$2,500.00	130.00%	-\$750.00
01	5102	Dental Insurance - Ameritas	\$1,219.36	\$10,590.90	\$16,146.00	65.59%	\$5,555.10
01	5103	Med -PERS-C ARE	\$10,411.68	\$102,486.39	\$148,196.00	69.16%	\$45,709.61
01	5105	Life Insurance-Lincoln	\$71.20	\$640.80	\$0.00	0.00%	-\$640.80
01	5106	FICA	\$5,310.70	\$43,914.97	\$58,486.00	75.09%	\$14,571.03
01	5107	Medicare	\$1,242.03	\$10,692.01	\$14,034.00	76.19%	\$3,341.99
01	5108	Workers Compensation	\$3,230.43	\$27,759.75	\$56,223.00	49.37%	\$28,463.25
01	5109	Retirement-PERS	\$16,614.44	\$151,843.87	\$197,967.00	76.70%	\$46,123.13
01	5120	Other Employee Benefits	\$100.00	\$100.00	\$2,600.00	3.85%	\$2,500.00
01	5121	Retirees Health	\$4,053.08	\$38,818.67	\$54,252.00	71.55%	\$15,433.33
01	5122	Medical Reimbursmt Exp-HRA Sctnl05 Senft	\$1,400.00	\$12,400.00	\$6,500.00	190.77%	-\$5,900.00
SUB-TOTAL BENEFITS			\$43,652.92	\$402,497.36	\$556,904.00	72.27%	\$154,406.64
TOTAL PERSONNEL SERVICES			\$131,230.04	\$1,154,316.80	\$1,533,581.00	75.27%	\$379,264.20

CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FIRE DEPARTMENT - 01
FOR 8 MONTHS MARCH 2018

SERVICES & SUPPLIES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6010	Advertisements - Legal / Other	\$0.00	\$291.96	\$0.00	0.00%	-\$291.96
01	6011I	Public Information - General	\$217.80	\$217.80	\$0.00	0.00%	-\$217.80
01	6014	Public Events - PROS Park Events	\$0.00	\$377.22	\$0.00	0.00%	-\$377.22
01	6031F	Maint & Repair Water Dept -Fire Hydrnt	\$0.00	\$65.94	\$3,000.00	2.20%	\$2,934.06
01	6033B	M&R Buildings (formerly 6042)	\$396.18	\$4,437.23	\$4,500.00	98.61%	\$62.77
01	6033G	Maint & Repair - Grounds (formerly 6042)	\$0.00	\$0.00	\$2,500.00	0.00%	\$2,500.00
01	6040	Maintenance & Repair - Equipment	\$0.00	\$1,339.79	\$900.00	148.87%	-\$439.79
01	6041L	Maint and Repair - Vehicles - Licensed	\$1,268.53	\$17,678.79	\$15,000.00	117.86%	-\$2,678.79
01	6044	Computer/Copier/Printer Srvcs/Maint/Agree	\$25.00	\$1,905.25	\$1,815.00	104.97%	-\$90.25
01	6045	Computrr/Copier/Printer Supplies/Upgrades	\$124.95	\$475.81	\$0.00	0.00%	-\$475.81
01	6048	Security and Safety	\$0.00	\$485.28	\$1,200.00	40.44%	\$714.72
01	6048E	Medical Exams - Employees	\$0.00	\$150.00	\$0.00	0.00%	-\$150.00
01	6050	Office Supplies	\$856.83	\$1,624.50	\$2,000.00	81.23%	\$375.50
01	6053	Printing/Forms	\$488.75	\$912.46	\$3,000.00	30.42%	\$2,087.54
01	6054	Membership -Dues , Publications & Books	\$18.00	\$6,181.87	\$5,500.00	112.40%	-\$681.87
01	6055	Government Fees and Licenses	\$0.00	\$43,137.30	\$48,584.00	88.79%	\$5,446.70
01	6060C	Utilities Cell Phone	\$233.90	\$2,142.06	\$2,565.00	83.51%	\$422.94
01	6060E	Utilities Electricity	\$673.50	\$5,997.11	\$8,998.00	66.65%	\$3,000.89
01	6060G	Utilities Gas	\$321.95	\$1,410.05	\$2,423.00	58.19%	\$1,012.95
01	6060I	Utilities Internet Access	\$87.50	\$732.99	\$2,577.00	28.44%	\$1,844.01
01	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$53.04	\$3,156.47	\$4,503.00	70.10%	\$1,346.53
01	6060S	Utilities Sewer	\$190.23	\$954.10	\$1,296.00	73.62%	\$341.90
01	6060W	Utilities Water	\$300.56	\$1,511.64	\$1,947.00	77.64%	\$435.36
01	6063	M&R Communications Equipment	\$0.00	\$0.00	\$15,000.00	0.00%	\$15,000.00
01	6080K	Prof Services-District Counsel	\$0.00	\$1,168.78	\$9,000.00	12.99%	\$7,831.22
01	6080L	Land Conservancy -Lot Inventory, Etc.	\$0.00	\$0.00	\$9,000.00	0.00%	\$9,000.00
01	6080M	Prof Services - Miscellaneous/Other	\$3,740.00	\$3,779.04	\$15,375.00	24.58%	\$11,595.96
01	6089	Emergen y Medical Supplies	\$475.94	\$4,444.82	\$6,500.00	68.38%	\$2,055.18
01	6090	Department Operating Supplies	\$2,665.91	\$12,898.57	\$10,500.00	122.84%	-\$2,398.57
01	6093	Small Tools and Equipment	\$0.00	\$0.00	\$2,500.00	0.00%	\$2,500.00
01	6094	Clothing and Uniform	\$0.00	\$1,469.78	\$8,750.00	16.80%	\$7,280.22
01	6096	Fuel -Gas and Diesel	\$2,465.05	\$15,485.36	\$10,000.00	154.85%	-\$5,485.36
01	6115	Meeting Expenses	\$268.96	\$297.96	\$0.00	0.00%	-\$297.96
01	6120A	Employee ALS Cert/Recruit Training	\$835.00	\$835.00	\$4,215.00	19.81%	\$3,380.00
01	6120E	Travel, Training, Seminars - Employees	\$0.00	\$15,837.36	\$32,500.00	48.73%	\$16,662.64
01	6124	Employee Recognition	\$126.37	\$200.72	\$300.00	66.91%	\$99.28
01	6125	Employee Recruitment	\$365.00	\$1,855.00	\$0.00	0.00%	-\$1,855.00
01	6220A	Fire Dept - Aware/Eductn/CERT/Vol Progm	\$0.00	\$1,626.14	\$6,000.00	27.10%	\$4,373.86
01	6220B	Fire Dept -SC BA Brthg Aprts/Resprty Test	\$0.00	\$535.51	\$3,000.00	17.85%	\$2,464.49
01	6220D	Fire Dept Disaster Preparedness	\$0.00	\$1,913.34	\$7,000.00	27.33%	\$5,086.66
01	6220F	Fire Dept Fr Haz Defensibl Spc/Chippng	\$0.00	\$0.00	\$12,352.00	0.00%	\$12,352.00
01	6220P	Personal Protective Equipment	\$35,844.54	\$46,628.53	\$93,800.00	49.71%	\$47,171.47

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FIRE DEPARTMENT - 01
FOR 8 MONTHS MARCH 2018**

01	6220R	Fuel Hazard Reduction Program Contract	\$0.00	\$15,405.44	\$0.00	0.00%	-\$15,405.44
01	6220S	Fire Dept - Surf Rescue/NCOR Program	\$262.35	\$1,499.63	\$5,000.00	29.99%	\$3,500.37
SUB-TOTAL SERVICES & SUPPLIES			\$52,305.84	\$221,066.60	\$363,100.00	60.88%	\$142,033.40

CAPITAL OUTLAY

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6170	Capital Asset Expenditures	\$0.00	\$7,641.75	\$0.00	0.00%	-\$7,641.75
01	6170A	Fire Truck (5 Year Lease)	\$0.00	\$0.00	\$134,340.00	0.00%	\$134,340.00
01	6170B	Chief/Command Pickup (5 Year Lease)	\$0.00	\$39,132.28	\$39,132.00	100.00%	-\$0.28
SUB-TOTAL CAPITAL OUTLAY			\$0.00	\$46,774.03	\$173,472.00	26.96%	\$126,697.97

DEBT SERVICES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6180H	Interest Pickup Truck	\$0.00	\$15,262.10	\$324.00	4710.52%	-\$14,938.10
01	6190	PRINCIPAL ON CAPITAL LEASE	\$0.00	\$140.00	\$9,267.00	1.51%	\$9,127.00
SUB-TOTAL DEBTS			\$0.00	\$15,402.10	\$9,591.00	160.59%	-\$5,811.10

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6200	Allocated Overhead	\$26,809.00	\$241,279.00	\$321,704.00	75.00%	\$80,425.00
SUB-TOTAL ADMINISTRATIVE COST			\$26,809.00	\$241,279.00	\$321,704.00	75.00%	\$80,425.00

TOTAL EXPENDITURES	\$210,344.88	\$1,678,838.53	\$2,401,448.00	69.91%	\$722,609.47
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NET REVENUE OVER EXPENDITURES	-\$201,328.88	-\$147,346.83	-\$28,081.00	-5.38%	\$119,265.83
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CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FAC & RESRC - 02
FOR 8 MONTHS MARCH 2018

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01	4310	Property Tax--All	\$0.00	\$412,498.15	\$604,442.00	68.24%	\$191,943.85
01	4362	Insurance-Reimbursement	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00
01	4500	Veterans Hal Rental Fees	\$2,972.50	\$16,909.00	\$28,734.00	58.85%	\$11,825.00
01	4525	VETS HALL RENTS-PRIVATE PART IES	\$0.00	\$0.00	\$200.00	0.00%	\$200.00
01	4560	RENT-BANNER POLES	\$0.00	\$100.00	\$750.00	13.33%	\$650.00
01	4619	Land Conservancy	\$0.00	\$0.00	\$3,000.00	0.00%	\$3,000.00
TOTAL REVENUE			\$2,972.50	\$429,507.15	\$638,126.00	67.31%	\$208,618.85

EXPENDITURES**SALARIES & WAGES**

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	5000	Salary & Wages	\$13,688.11	\$133,153.31	\$198,897.00	66.95%	\$65,743.69
01	5010	Overtime	\$1,182.30	\$7,591.71	\$3,000.00	253.06%	-\$4,591.71
01	5040	Sick/Vacation Pay	\$637.63	\$6,401.24	\$0.00	0.00%	-\$6,401.24
01	5050	Holiday Pay	\$815.01	\$8,466.43	\$0.00	0.00%	-\$8,466.43
SUB-TOTAL SALARIES & WAGES			\$16,323.05	\$155,612.69	\$201,897.00	77.08%	\$46,284.31

BENEFITS

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	5101	Uniform Allowance	\$0.00	\$1,450.00	\$1,200.00	120.83%	-\$250.00
01	5102	Dental Insurance - Ameritas	\$457.56	\$4,009.14	\$4,824.00	83.11%	\$814.86
01	5103	Med -PERS-C ARE	\$3,904.39	\$37,453.11	\$46,103.00	81.24%	\$8,649.89
01	5105	Life Insurance-Lincoln	\$24.36	\$219.24	\$0.00	0.00%	-\$219.24
01	5106	FICA	\$978.08	\$9,331.60	\$12,629.00	73.89%	\$3,297.40
01	5107	Medicare	\$228.73	\$2,182.37	\$2,954.00	73.88%	\$771.63
01	5108	Workers Compensation	\$666.74	\$6,309.18	\$12,427.00	50.77%	\$6,117.82
01	5109	Retirement-PERS	\$3,132.10	\$28,797.61	\$34,016.00	84.66%	\$5,218.39
01	5120	Other Employee Benefits	\$200.00	\$1,900.00	\$2,600.00	73.08%	\$700.00
01	5121	Retirees Health	\$1,716.16	\$15,684.64	\$21,168.00	74.10%	\$5,483.36
01	5122	Medical Reimbursmt Exp-HRA Sctnl05 Senft	\$400.00	\$3,800.00	\$2,600.00	146.15%	-\$1,200.00
SUB-TOTAL BENEFITS			\$11,708.12	\$111,136.89	\$140,521.00	79.09%	\$29,384.11

TOTAL PERSONNEL SERVICES			\$28,031.17	\$266,749.58	\$342,418.00	77.90%	\$75,668.42
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**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FAC & RESRC - 02
FOR 8 MONTHS MARCH 2018**

SERVICES & SUPPLIES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6014	Public Events - PROS Park Events	\$0.00	\$72.78	\$0.00	0.00%	-\$72.78
01	6033B	M&R Buildings (formerly 6042)	\$146.65	\$6,936.30	\$12,000.00	57.80%	\$5,063.70
01	6033G	Maint & Repair - Grounds (formerly 6042)	\$160.86	\$12,353.07	\$21,500.00	57.46%	\$9,146.93
01	6033L	M&R Streetlights	\$3,226.15	\$2,141.10	\$1,000.00	214.11%	-\$1,141.10
01	6033R	M&R Ranch	\$5,660.45	\$36,355.38	\$50,000.00	72.71%	\$13,644.62
01	6033V	Maint. & Repair-Vet's Hall	\$467.10	\$5,266.99	\$12,000.00	43.89%	\$6,733.01
01	6040	Maintenance & Repair - Equipment	\$0.00	\$286.46	\$700.00	40.92%	\$413.54
01	6041L	Maint and Repair - Vehicles - Licensed	\$214.87	\$3,337.10	\$3,500.00	95.35%	\$162.90
01	6041N	Maint and Repair - Vehicles - NonLicensd	\$153.55	\$1,404.30	\$2,000.00	70.22%	\$595.70
01	6045	Computrr/Copier/Printer Supplies/Upgrades	\$0.00	\$0.00	\$500.00	0.00%	\$500.00
01	6050	Office Supplies	\$0.00	\$0.00	\$500.00	0.00%	\$500.00
01	6052	Bank Charges	\$1.41	\$0.00	\$0.00	0.00%	\$0.00
01	6053	Printing/Forms	\$0.00	\$45.00	\$0.00	0.00%	-\$45.00
01	6055	Government Fees and Licenses	\$0.00	\$0.00	\$300.00	0.00%	\$300.00
01	6060C	Utilities Cell Phone	\$58.96	\$484.77	\$788.00	61.52%	\$303.23
01	6060E	Utilities Electricity	\$1,619.98	\$15,416.53	\$23,796.00	64.79%	\$8,379.47
01	6060G	Utilities Gas	\$397.82	\$1,184.79	\$1,577.00	75.13%	\$392.21
01	6060I	Utilities Internet Access	\$409.84	\$3,156.19	\$6,692.00	47.16%	\$3,535.81
01	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$152.10	\$1,177.00	\$504.00	233.53%	-\$673.00
01	6060S	Utilities Sewer	\$383.41	\$2,123.55	\$3,052.00	69.58%	\$928.45
01	6060W	Utilities Water	\$556.92	\$3,403.40	\$4,880.00	69.74%	\$1,476.60
01	6070	Equipment Rental	\$165.00	\$165.00	\$1,000.00	16.50%	\$835.00
01	6080K	Prof Services-District Counsel	\$0.00	\$854.64	\$4,000.00	21.37%	\$3,145.36
01	6080M	Prof Services - Miscellaneous/Other	\$1,870.00	\$6,482.50	\$3,000.00	216.08%	-\$3,482.50
01	6090	Department Operating Supplies	\$408.39	\$7,422.62	\$14,000.00	53.02%	\$6,577.38
01	6093	Small Tools and Equipment	\$0.00	\$2,719.84	\$6,000.00	45.33%	\$3,280.16
01	6094	Clothing and Uniform	\$0.00	\$489.87	\$1,200.00	40.82%	\$710.13
01	6096	Fuel -Gas and Diesel	\$2,335.35	\$23,938.18	\$5,000.00	478.76%	-\$18,938.18
01	6115	Meeting Expenses	\$0.00	\$267.76	\$0.00	0.00%	-\$267.76
01	6180G	Interest on City National Bank Loan	\$0.00	\$0.00	\$1,293.00	0.00%	\$1,293.00
01	6191	Principal J. Deere	\$0.00	\$0.00	\$6,276.00	0.00%	\$6,276.00
01	6192	Interest Pickup Truck	\$0.00	\$0.00	\$6,352.00	0.00%	\$6,352.00
SUB-TOTAL SERVICES & SUPPLIES			\$18,388.81	\$137,485.12	\$193,410.00	71.08%	\$55,924.88

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FAC & RESRC - 02
FOR 8 MONTHS MARCH 2018**

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6200	Allocated Overhead	\$8,525.00	\$76,724.00	\$102,298.00	75.00%	\$25,574.00
SUB-TOTAL ADMINISTRATIVE COST			\$8,525.00	\$76,724.00	\$102,298.00	75.00%	\$25,574.00
TOTAL EXPENDITURES			\$54,944.98	\$480,958.70	\$638,126.00	75.37%	\$157,167.30
NET REVENUE OVER EXPENDITURES			-\$51,972.48	-\$51,451.55	\$0.00	-8.06%	\$51,451.55

CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - ADMIN DEPARTMENT - 09
FOR 8 MONTHS MARCH 2018

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01	4013	Vacation Rental Registration Fee	\$27.00	\$540.00	\$600.00	90.00%	\$60.00
01	4200	Interest Income	\$0.00	\$50.45	\$4,000.00	1.26%	\$3,949.55
01	4385	Radio Vault Rent	\$0.00	\$1,200.00	\$2,400.00	50.00%	\$1,200.00
01	4389	Public Records Request	\$10.00	\$73.40	\$1,200.00	6.12%	\$1,126.60
01	4390	Miscellaneous Revenue	-\$75.00	\$867.30	\$2,000.00	43.37%	\$1,132.70
TOTAL REVENUE			-\$38.00	\$2,731.15	\$10,200.00	26.78%	\$7,468.85

EXPENDITURES**SALARIES & WAGES**

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	5000	Salary & Wages	\$51,745.01	\$486,844.66	\$751,175.00	64.81%	\$264,330.34
01	5010	Overtime	\$1,457.95	\$8,396.21	\$16,970.00	49.48%	\$8,573.79
01	5030	Part-time	\$2,900.00	\$23,200.00	\$30,000.00	77.33%	\$6,800.00
01	5040	Sick/Vacation Pay	\$535.97	\$42,940.27	\$0.00	0.00%	-\$42,940.27
01	5050	Holiday Pay	\$2,124.44	\$32,159.87	\$0.00	0.00%	-\$32,159.87
SUB-TOTAL SALARIES & WAGES			\$58,763.37	\$593,541.01	\$798,145.00	74.37%	\$204,603.99

BENEFITS

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	5102	Dental Insurance - Ameritas	\$353.36	\$6,444.77	\$8,124.00	79.33%	\$1,679.23
01	5103	Med -PERS-C ARE	\$7,955.31	\$69,399.41	\$105,184.00	65.98%	\$35,784.59
01	5105	Life Insurance-Lincoln	\$33.02	\$491.26	\$0.00	0.00%	-\$491.26
01	5106	FICA	\$3,641.76	\$30,505.05	\$41,034.00	74.34%	\$10,528.95
01	5107	Medicare	\$851.70	\$8,617.01	\$10,886.00	79.16%	\$2,268.99
01	5108	Workers Compensation	\$353.55	\$3,618.94	\$7,032.00	51.46%	\$3,413.06
01	5109	Retirement-PERS	\$11,219.14	\$107,821.64	\$148,129.00	72.79%	\$40,307.36
01	5120	Other Employee Benefits	\$1,445.62	\$13,833.37	\$21,809.00	63.43%	\$7,975.63
01	5121	Retirees Health	\$5,607.13	\$53,964.04	\$80,160.00	67.32%	\$26,195.96
01	5122	Medical Reimbursmt Exp-HRA Sctnl05 Senft	\$995.00	\$9,652.50	\$14,690.00	65.71%	\$5,037.50
SUB-TOTAL BENEFITS			\$32,455.59	\$304,347.99	\$437,048.00	69.64%	\$132,700.01
TOTAL PERSONNEL SERVICES			\$91,218.96	\$897,889.00	\$1,235,193.00	72.69%	\$337,304.00

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - ADMIN DEPARTMENT - 09
FOR 8 MONTHS MARCH 2018**

SERVICES & SUPPLIES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6010	Advertisements - Legal / Other	\$0.00	\$133.10	\$0.00	0.00%	-\$133.10
01	6011I	Public Information - General	\$0.00	\$665.92	\$4,000.00	16.65%	\$3,334.08
01	6011W	Public Information - Website	\$0.00	\$0.00	\$4,935.00	0.00%	\$4,935.00
01	6014	Public Events - PROS Park Events	\$0.00	\$23.72	\$0.00	0.00%	-\$23.72
01	6030	Insurance	\$2,023.91	\$2,023.91	\$86,942.00	2.33%	\$84,918.09
01	6033B	M&R Buildings (formerly 6042)	\$516.57	\$2,466.91	\$0.00	0.00%	-\$2,466.91
01	6041L	Maint and Repair - Vehicles - Licensed	\$0.00	\$510.08	\$0.00	0.00%	-\$510.08
01	6042	see 6033b & 6033g for M&R bldgs & grnds	\$0.00	\$69.00	\$0.00	0.00%	-\$69.00
01	6044	Computer/Copier /Printer Srvcs/MaintAgree	\$4,750.99	\$50,020.41	\$71,400.00	70.06%	\$21,379.59
01	6045	Computrr/Copier/Printer Supplies/Upgrades	\$88.48	\$4,990.33	\$5,000.00	99.81%	\$9.67
01	6048	Security and Safety	\$126.00	\$126.00	\$0.00	0.00%	-\$126.00
01	6050	Office Supplies	\$2,052.86	\$11,255.41	\$20,100.00	56.00%	\$8,844.59
01	6051	Postage & Shipping	\$84.40	\$2,982.85	\$4,764.00	62.61%	\$1,781.15
01	6052	Bank Charges	\$100.41	\$573.74	\$2,200.00	26.08%	\$1,626.26
01	6053	Printing/Forms	\$0.00	\$1,176.89	\$1,300.00	90.53%	\$123.11
01	6054	Membership -Dues , Publications & Books	\$0.00	\$13,824.57	\$16,000.00	86.40%	\$2,175.43
01	6055	Government Fees and Licenses	\$0.00	\$35,325.56	\$33,255.00	106.23%	-\$2,070.56
01	6058	Cash Over/(Short)	\$0.00	\$70.87	\$0.00	0.00%	-\$70.87
01	6060C	Utilities Cell Phone	\$422.50	\$3,951.34	\$2,427.00	162.81%	-\$1,524.34
01	6060E	Utilities Electricity	\$696.64	\$5,827.85	\$7,045.00	82.72%	\$1,217.15
01	6060G	Utilities Gas	\$234.65	\$426.81	\$376.00	113.51%	-\$50.81
01	6060I	Utilities Internet Access	\$799.56	\$7,526.71	\$5,618.00	133.97%	-\$1,908.71
01	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$36.55	\$4,999.09	\$15,275.00	32.73%	\$10,275.91
01	6060S	Utilities Sewer	\$58.24	\$291.20	\$260.00	112.00%	-\$31.20
01	6060W	Utilities Water	\$26.52	\$132.60	\$118.00	112.37%	-\$14.60
01	6070	Equipment Rental	\$0.00	\$250.96	\$500.00	50.19%	\$249.04
01	6075	Rental Expense Office Space	\$3,431.45	\$30,883.05	\$20,586.00	150.02%	-\$10,297.05
01	6080A	Prof Services - Audit	\$975.00	\$1,725.00	\$9,250.00	18.65%	\$7,525.00
01	6080K	Prof Services-District Counsel	\$34,116.38	\$132,447.73	\$88,000.00	150.51%	-\$44,447.73
01	6080L	Land Conservancy -Lot Inventory, Etc.	\$2,625.00	\$37,692.70	\$22,000.00	171.33%	-\$15,692.70
01	6080M	Prof Services - Miscellaneous/Other	\$436.11	\$7,179.42	\$11,100.00	64.68%	\$3,920.58
01	6080T	PROFESSIONAL SERVICES-TEMPORARY HELP	\$2,576.00	\$2,576.00	\$10,000.00	25.76%	\$7,424.00
01	6086	Outside Non-Professional Services	\$4,736.00	\$22,191.75	\$18,000.00	123.29%	-\$4,191.75
01	6090	Department Operating Supplies	\$103.68	\$1,565.61	\$1,785.00	87.71%	\$219.39
01	6115	Meeting Expenses	\$1,013.01	\$6,400.12	\$2,903.00	220.47%	-\$3,497.12
01	6120D	Travel, Training, Seminars - Directors	\$0.00	\$589.65	\$5,000.00	11.79%	\$4,410.35
01	6120E	Travel, Training, Seminars - Employees	\$840.33	\$6,926.99	\$14,100.00	49.13%	\$7,173.01
01	6120G	Training-LCW	\$0.00	\$0.00	\$4,500.00	0.00%	\$4,500.00
01	6120H	Education	\$0.00	\$0.00	\$4,000.00	0.00%	\$4,000.00
01	6124	Employee Recognition	\$3.48	\$141.73	\$0.00	0.00%	-\$141.73
01	6125	Employee Recruitment	\$0.00	\$5,241.40	\$3,000.00	174.71%	-\$2,241.40
01	6170I	Purchase Administrative Office	\$0.00	\$0.00	\$70,732.00	0.00%	\$70,732.00
01	6170J	Purchase Administrative Software	\$0.00	\$0.00	\$17,500.00	0.00%	\$17,500.00
SUB-TOTAL SERVICES & SUPPLIES			\$62,874.72	\$405,206.98	\$583,971.00	69.39%	\$178,764.02

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - ADMIN DEPARTMENT - 09
FOR 8 MONTHS MARCH 2018**

CAPITAL OUTLAY

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6170	Capital Asset Expenditures	\$2,900.00	\$43,750.75	\$35,000.00	125.00%	-\$8,750.75
SUB-TOTAL CAPITAL OUTLAY			\$2,900.00	\$43,750.75	\$35,000.00	125.00%	-\$8,750.75

DEBT SERVICES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6180H	Interest Pickup Truck	\$0.00	\$332.76	\$0.00	0.00%	-\$332.76
SUB-TOTAL DEBTS			\$0.00	\$332.76	\$0.00	0.00%	-\$332.76

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6200	Allocated Overhead	-\$153,664.00	-\$1,382,972.00	-\$1,843,961.00	75.00%	-\$460,989.00
SUB-TOTAL ADMINISTRATIVE COST			-\$153,664.00	-\$1,382,972.00	-\$1,843,961.00	75.00%	-\$460,989.00

TOTAL EXPENDITURES			\$3,329.68	-\$35,792.51	\$10,203.00	-350.80%	\$45,995.51
NET REVENUE OVER EXPENDITURES			-\$3,367.68	\$38,523.66	-\$3.00	377.58%	-\$38,526.66

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - PROS DEPARTMENT - 16
FOR 8 MONTHS MARCH 2018**

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01	4001	Franchise Fees	\$2,797.78	\$59,340.45	\$79,640.00	74.51%	\$20,299.55
01	4310	Property Tax-All	\$0.00	\$114,380.41	\$152,344.00	75.08%	\$37,963.59
01	4395	Proposition 1A Reserve	\$0.00	\$0.00	\$131,486.00	0.00%	\$131,486.00
TOTAL REVENUE			\$2,797.78	\$173,720.86	\$363,470.00	47.80%	\$189,749.14

EXPENDITURES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6033R	M&R-Ranch	\$0.00	\$10,000.00	\$10,157.00	98.45%	\$157.00
01	6053	Printing/Forms	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00
01	6115	Meeting Expenses	\$0.00	\$163.30	\$0.00	0.00%	-\$163.30
SUB-TOTAL SERVICES & SUPPLIES			\$0.00	\$10,163.30	\$11,157.00	98.45%	\$993.70

CAPITAL OUTLAY

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6170	Capital Asset Expenditures	\$0.00	\$341,626.98	\$336,378.00	101.56%	-\$5,248.98
SUB-TOTAL CAPITAL OUTLAY			\$0.00	\$341,626.98	\$336,378.00	101.56%	-\$5,248.98

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6200	Allocated Overhead	\$4,126.00	\$37,134.00	\$49,513.00	75.00%	\$12,379.00
SUB-TOTAL ADMINISTRATIVE COST			\$4,126.00	\$37,134.00	\$49,513.00	75.00%	\$12,379.00

TOTAL EXPENDITURES	\$4,126.00	\$388,924.28	\$397,048.00	97.95%	\$8,123.72
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NET REVENUE OVER EXPENDITURES	-\$1,328.22	-\$215,203.42	-\$33,578.00	-50.16%	\$181,625.42
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**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER DEPARTMENT - 11
FOR 8 MONTHS MARCH 2018**

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
11	4000	Service Sales	\$0.00	\$1,578,065.53	\$2,251,997.00	70.07%	\$673,931.47
11	4007	Returned Check Fee	\$0.00	\$680.00	\$400.00	170.00%	-\$280.00
11	4008	Set up & close utility billing account	\$0.00	\$5,379.47	\$6,000.00	89.66%	\$620.53
11	4010	Water Penalty	\$0.00	\$31,399.62	\$55,000.00	57.09%	\$23,600.38
11	4011	Service Disconnect/Reconnect	\$0.00	\$403.92	\$50.00	807.84%	-\$353.92
11	4014	Water Labor/Equip Services Fees	\$5,091.00	\$5,091.00	\$0.00	0.00%	-\$5,091.00
11	4050	Administrative Fees Revenue	\$7,112.04	\$7,112.04	\$1,939.00	366.79%	-\$5,173.04
11	4100	Connection Revenue -SFR	\$11,632.18	\$11,632.18	\$20,000.00	58.16%	\$8,367.82
11	4101	WAIT LIST ANNUAL MAINTENANCE FEE	\$480.00	\$21,453.00	\$61,630.00	34.81%	\$40,177.00
11	4110	Remodel Impact Fees	\$27,357.84	\$32,100.00	\$75,000.00	42.80%	\$42,900.00
11	4122	Retrofit Inlieu Fee	\$5,750.00	\$6,500.00	\$2,500.00	260.00%	-\$4,000.00
11	4124	Assignment Fees	\$5,259.50	\$5,759.50	\$4,150.00	138.78%	-\$1,609.50
11	4125	Penalty/Extension	\$0.00	\$200.00	\$0.00	0.00%	-\$200.00
11	4128	Admin Fees	\$0.00	\$0.00	\$3,300.00	0.00%	\$3,300.00
11	4130	Voluntary Lot Merger	\$0.00	\$0.00	\$20,000.00	0.00%	\$20,000.00
11	4360	Availability	\$0.00	\$130,819.39	\$178,000.00	73.49%	\$47,180.61
11	4373	INSPECTION FEE REVENUE	\$4,378.00	\$8,905.25	\$8,450.00	105.39%	-\$455.25
11	4390	Miscellaneous Revenue	\$0.00	\$450.00	\$4,500.00	10.00%	\$4,050.00
11	4510	VH SCENIC COAST BOARD OF REALTORS RENT	\$0.00	-\$30.00	\$0.00	0.00%	\$30.00
TOTAL REVENUE			\$67,060.56	\$1,845,920.90	\$2,692,916.00	68.55%	\$846,995.10

EXPENDITURES

SALARIES & WAGES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	5000	Salary & Wages	\$32,756.59	\$306,579.11	\$460,083.00	66.64%	\$153,503.89
11	5010	Overtime	\$3,391.79	\$40,312.67	\$25,000.00	161.25%	-\$15,312.67
11	5020	Standby Time	\$1,400.00	\$13,300.00	\$18,250.00	72.88%	\$4,950.00
11	5040	Sick/Vacation Pay	\$2,074.12	\$27,097.81	\$0.00	0.00%	-\$27,097.81
11	5050	Holiday Pay	\$1,867.94	\$20,658.91	\$0.00	0.00%	-\$20,658.91
SUB-TOTAL SALARIES & WAGES			\$41,490.44	\$407,948.50	\$503,333.00	81.05%	\$95,384.50

BENEFITS

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	5101	Uniform Allowance	\$0.00	\$2,000.00	\$2,000.00	100.00%	\$0.00
11	5102	Dental Insurance - Ameritas	\$798.64	\$7,310.11	\$7,428.00	98.41%	\$117.89
11	5103	Med -PERS-C ARE	\$6,578.29	\$66,246.61	\$98,304.00	67.39%	\$32,057.39
11	5105	Life Insurance-Lincoln	\$44.80	\$438.34	\$0.00	0.00%	-\$438.34
11	5106	FICA	\$2,494.25	\$23,683.64	\$27,447.00	86.29%	\$3,763.36
11	5107	Medicare	\$583.31	\$5,796.82	\$6,664.00	86.99%	\$867.18
11	5108	Workers Compensation	\$1,231.44	\$11,118.55	\$22,283.00	49.90%	\$11,164.45
11	5109	Retirement-PERS	\$7,470.67	\$68,469.78	\$125,836.00	54.41%	\$57,366.22
11	5120	Other Employee Benefits	\$150.00	\$1,425.00	\$4,256.00	33.48%	\$2,831.00
11	5121	Retirees Health	\$2,411.45	\$25,003.14	\$34,392.00	72.70%	\$9,388.86
11	5122	Medical Reimbursmt Exp-HRA Sctnl05 Senft	\$775.00	\$7,362.50	\$7,150.00	102.97%	-\$212.50
SUB-TOTAL BENEFITS			\$22,537.85	\$218,854.49	\$335,760.00	65.18%	\$116,905.51

TOTAL PERSONNEL SERVICES			\$64,028.29	\$626,802.99	\$839,093.00	74.70%	\$212,290.01
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CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER DEPARTMENT - 11
FOR 8 MONTHS MARCH 2018

SERVICES & SUPPLIES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	6010	Advertisements - Legal / Other	\$0.00	\$344.85	\$0.00	0.00%	-\$344.85
11	6011I	Public Information - General	\$0.00	\$844.26	\$4,000.00	21.11%	\$3,155.74
11	6031	see 6032L: maint & repair lift stations	\$356.75	\$356.75	\$0.00	0.00%	-\$356.75
11	6031D	Maint & Repair Water Dept	\$16,525.17	\$136,367.29	\$25,000.00	545.47%	-\$111,367.29
11	6031F	Maint & Repair Water Dept -Fire Hydrnt	\$0.00	\$825.00	\$6,000.00	13.75%	\$5,175.00
11	6031G	Maint & Repair Water Dept Generators	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00
11	6031L	Maint & Repair Wtr-Leimert Booster Stn	\$0.00	\$544.46	\$2,000.00	27.22%	\$1,455.54
11	6031M	Maint & Repair Water Meters	\$0.00	\$0.00	\$5,000.00	0.00%	\$5,000.00
11	6031P	Maint & Repair Water Dept Pumps	\$0.00	\$988.91	\$0.00	0.00%	-\$988.91
11	6031Q	WATER TREATMENT PLANT AT RODEO GROUNDS	\$0.00	\$2,590.00	\$2,000.00	129.50%	-\$590.00
11	6031R	Maint & Repair Wtr Dpt SR4 Well/Filter	\$0.00	\$7,840.82	\$10,000.00	78.41%	\$2,159.18
11	6031S	Maint & Repair Water Storage Tanks	\$0.00	\$6,139.51	\$13,500.00	45.48%	\$7,360.49
11	6031T	Maint & Repair - Water Treatment Systems	\$615.79	\$12,933.29	\$20,000.00	64.67%	\$7,066.71
11	6031V	Maint & Repair Wtr Valves (Cord pave)	\$0.00	\$1,463.71	\$6,000.00	24.40%	\$4,536.29
11	6031W	Maint & Repair Water Dept Wells	\$0.00	\$10,622.69	\$7,500.00	141.64%	-\$3,122.69
11	6031Y	Maint & Repair - Water Yard & Booster St	\$0.00	\$3,116.32	\$5,100.00	61.10%	\$1,983.68
11	6033B	M&R Buildings (formerly 6042)	\$68.10	\$110.84	\$2,500.00	4.43%	\$2,389.16
11	6033G	Maint & Repair - Grounds (formerly 6042)	\$0.00	\$0.00	\$15,000.00	0.00%	\$15,000.00
11	6036	M&R-Emergency Events	\$0.00	\$1,843.85	\$100,000.00	1.84%	\$98,156.15
11	6037	M&R SCADA	\$4,927.72	\$5,077.72	\$15,000.00	33.85%	\$9,922.28
11	6040	Maintenance & Repair - Equipment	\$0.00	\$69.87	\$1,000.00	6.99%	\$930.13
11	6041L	Maint and Repair - Vehicles - Licensed	\$591.15	\$8,862.74	\$5,000.00	177.25%	-\$3,862.74
11	6041N	Maint and Repair - Vehicles - NonLicensd	\$0.00	\$704.60	\$2,000.00	35.23%	\$1,295.40
11	6044	Computer/Copier/Printer Srvc/Maint/Agree	\$0.00	\$63.24	\$1,500.00	4.22%	\$1,436.76
11	6045	Computrr/Copier/Printer Supplies/Upgrades	\$0.00	\$2,067.84	\$1,000.00	206.78%	-\$1,067.84
11	6048	Security and Safety	\$0.00	\$230.00	\$2,000.00	11.50%	\$1,770.00
11	6050	Office Supplies	\$0.00	\$0.00	\$3,000.00	0.00%	\$3,000.00
11	6051	Postage & Shipping	\$837.03	\$6,268.13	\$11,054.00	56.70%	\$4,785.87
11	6053	Printing/Forms	\$1,619.55	\$3,572.28	\$3,000.00	119.08%	-\$572.28
11	6054	Membership -Dues , Publications & Books	\$0.00	\$14,513.62	\$15,000.00	96.76%	\$486.38
01	6055	Government Fees and Licenses	\$110.00	\$110.00	\$0.00	0.00%	-\$110.00
11	6055	Government Fees and Licenses	\$2,558.00	\$22,800.43	\$42,700.00	53.40%	\$19,899.57
11	6059	Bad Debt	\$0.00	-\$270.88	\$1,000.00	-27.09%	\$1,270.88
11	6060C	Utilities Cell Phone	\$214.93	\$2,071.59	\$1,980.00	104.63%	-\$91.59
11	6060E	Utilities Electricity	\$9,840.55	\$104,006.25	\$146,947.00	70.78%	\$42,940.75
11	6060G	Utilities Gas	\$0.00	\$0.00	\$1,236.00	0.00%	\$1,236.00
11	6060I	Utilities Internet Access	\$332.34	\$2,311.78	\$4,005.00	57.72%	\$1,693.22
11	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$370.65	\$4,273.48	\$5,784.00	73.88%	\$1,510.52
11	6060S	Utilities Sewer	\$174.72	\$897.19	\$779.00	115.17%	-\$118.19
11	6060W	Utilities Water	\$0.00	\$0.00	\$1,978.00	0.00%	\$1,978.00
11	6063	M&R Communications Equipment	\$0.00	\$1,848.02	\$5,000.00	36.96%	\$3,151.98
11	6078	LAND LEASE- WELL SITE	\$0.00	\$38,624.16	\$36,200.00	106.70%	-\$2,424.16
11	6080	see 6080E: (was prof svcs - engineering)	\$0.00	\$270.48	\$0.00	0.00%	-\$270.48
11	6080G	Prof Services GIS Development	\$0.00	\$3,220.00	\$7,500.00	42.93%	\$4,280.00
11	6080K	Prof Services-District Counsel	\$0.00	\$7,794.13	\$20,000.00	38.97%	\$12,205.87
11	6080L	Land Conservancy -Lot Inventory, Etc.	\$8,962.00	\$16,048.72	\$12,500.00	128.39%	-\$3,548.72
11	6080M	Prof Services - Miscellaneous/Other	\$4,397.35	\$33,727.33	\$47,600.00	70.86%	\$13,872.67

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER DEPARTMENT - 11
FOR 8 MONTHS MARCH 2018**

11	6080V	Voluntary Lot Merger Program	\$2,037.00	\$18,997.00	\$20,000.00	94.99%	\$1,003.00
11	6090	Department Operating Supplies	\$616.25	\$1,528.29	\$17,500.00	8.73%	\$15,971.71
11	6091	Lab Tests	\$590.00	\$7,447.55	\$28,000.00	26.60%	\$20,552.45
11	6091B	Operating Supplies	\$0.00	\$2,497.05	\$0.00	0.00%	-\$2,497.05
11	6091G	CALIBRATION	\$0.00	\$0.00	\$2,625.00	0.00%	\$2,625.00
11	6092	Lab Supplies	\$0.00	\$0.00	\$1,500.00	0.00%	\$1,500.00
11	6093	Small Tools and Equipment	\$234.69	\$3,585.61	\$4,000.00	89.64%	\$414.39
11	6094	Clothing and Uniform	\$150.94	\$3,985.73	\$8,000.00	49.82%	\$4,014.27
11	6096	Fuel -Gas and Diesel	\$0.00	\$183.53	\$12,000.00	1.53%	\$11,816.47
11	6115	Meeting Expenses	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00
11	6120E	Travel, Training, Seminars – Employees	\$350.00	\$3,792.28	\$5,000.00	75.85%	\$1,207.72
11	6125	Employee Recruitment	\$1,440.00	\$3,689.50	\$750.00	491.93%	-\$2,939.50
11	6170N	Stuart Street Tank Repair	\$0.00	\$0.00	\$64,000.00	0.00%	\$64,000.00
11	6180G	Interest on City National Bank Loan	\$0.00	\$0.00	\$3,000.00	0.00%	\$3,000.00
11	6180J	PRINCIPAL, TRUCK	\$0.00	\$0.00	\$6,886.00	0.00%	\$6,886.00
11	6611	Rebate Pgm -Cist erns, Toilets, Wash Mach	\$0.00	\$0.00	\$7,500.00	0.00%	\$7,500.00
11	6829C	EW ENVIRONMTL CLEARANCE & BIO MONITOR	\$0.00	\$22.66	\$0.00	0.00%	-\$22.66
SUB-TOTAL SERVICES & SUPPLIES			\$57,920.68	\$511,824.47	\$801,124.00	63.89%	\$289,299.53

CAPITAL OUTLAY

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	6170	Capital Asset Expenditures	\$0.00	\$9,611.48	\$0.00	0.00%	-\$9,611.48
SUB-TOTAL CAPITAL OUTLAY			\$0.00	\$9,611.48	\$0.00	0.00%	-\$9,611.48

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	6200	Allocated Overhead	\$75,779.00	\$682,011.00	\$909,348.00	75.00%	\$227,337.00
SUB-TOTAL ADMINISTRATIVE COST			\$75,779.00	\$682,011.00	\$909,348.00	75.00%	\$227,337.00

TOTAL EXPENDITURES	\$197,727.97	\$1,830,249.94	\$2,549,565.00	74.70%	\$719,315.06
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NET REVENUE OVER EXPENDITURES	-\$130,667.41	\$15,670.96	\$143,351.00	-6.15%	\$127,680.04
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CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WASTEWATER DEPARTMENT - 12
FOR 8 MONTHS MARCH 2018

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
12	4000	Service Sales	\$0.00	\$1,352,106.71	\$1,986,828.00	68.05%	\$634,721.29
12	4360	Availability	\$0.00	\$85,392.95	\$119,000.00	71.76%	\$33,607.05
12	4390	Miscellaneous Revenue	\$0.00	\$2,512.43	\$100.00	2512.43%	-\$2,412.43
12	4396	General Fund Loan	\$0.00	\$0.00	\$85,000.00	0.00%	\$85,000.00
TOTAL REVENUE			\$0.00	\$1,440,012.09	\$2,190,928.00	65.73%	\$750,915.91

EXPENDITURES**SALARIES & WAGES**

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12	5000	Salary & Wages	\$26,873.28	\$237,614.85	\$420,692.00	56.48%	\$183,077.15
12	5010	Overtime	\$2,295.13	\$21,706.90	\$25,000.00	86.83%	\$3,293.10
12	5020	Standby Time	\$1,400.00	\$13,100.00	\$18,250.00	71.78%	\$5,150.00
12	5040	Sick/Vacation Pay	\$1,344.97	\$38,185.40	\$0.00	0.00%	-\$38,185.40
12	5050	Holiday Pay	\$1,669.93	\$17,058.06	\$0.00	0.00%	-\$17,058.06
SUB-TOTAL SALARIES & WAGES			\$33,583.31	\$327,665.21	\$463,942.00	70.63%	\$136,276.79

BENEFITS

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12	5101	Uniform Allowance	\$0.00	\$1,750.00	\$2,000.00	87.50%	\$250.00
12	5102	Dental Insurance - Ameritas	\$976.78	\$6,578.74	\$6,077.00	108.26%	-\$501.74
12	5103	Med -PERS-C ARE	\$8,556.11	\$59,450.05	\$71,952.00	82.62%	\$12,501.95
12	5105	Life Insurance-Lincoln	\$43.04	\$373.42	\$0.00	0.00%	-\$373.42
12	5106	FICA	\$1,992.50	\$19,590.60	\$28,105.00	69.71%	\$8,514.40
12	5107	Medicare	\$465.99	\$4,686.63	\$6,818.00	68.74%	\$2,131.37
12	5108	Workers Compensation	\$1,354.58	\$12,969.98	\$28,015.00	46.30%	\$15,045.02
12	5109	Retirement-PERS	\$6,242.89	\$58,910.73	\$70,659.00	83.37%	\$11,748.27
12	5120	Other Employee Benefits	\$60.00	\$570.00	\$4,256.00	13.39%	\$3,686.00
12	5121	Retirees Health	\$3,269.92	\$31,577.30	\$42,336.00	74.59%	\$10,758.70
12	5122	Medical Reimbursmt Exp-HRA SctnI05 Senft	\$730.00	\$7,585.00	\$5,850.00	129.66%	-\$1,735.00
SUB-TOTAL BENEFITS			\$23,691.81	\$204,042.45	\$266,068.00	76.69%	\$62,025.55
TOTAL PERSONNEL SERVICES			\$57,275.12	\$531,707.66	\$730,010.00	72.84%	\$198,302.34

CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WASTEWATER DEPARTMENT - 12
FOR 8 MONTHS MARCH 2018

SERVICES & SUPPLIES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12	6010	Advertisements - Legal / Other	\$0.00	\$174.24	\$0.00	0.00%	-\$174.24
12	6032C	M&R - WW Collectin Sys (also use CC: CSI)	\$578.41	\$1,183.18	\$5,000.00	23.66%	\$3,816.82
12	6032D	M&R - Disposal Effluent	\$1,320.55	\$5,359.16	\$3,000.00	178.64%	-\$2,359.16
12	6032G	M&R Wastewater Generators	\$0.00	\$662.25	\$4,000.00	16.56%	\$3,337.75
12	6032L	M&R Wastewater Lift Stations	\$3,264.21	\$32,910.56	\$20,000.00	164.55%	-\$12,910.56
12	6032M	M&R - WW Manhole Raising (Cord paving)	\$0.00	\$22,914.54	\$20,000.00	114.57%	-\$2,914.54
12	6032P	M&R Pumps	\$0.00	\$0.00	\$2,500.00	0.00%	\$2,500.00
12	6032S	M&R - WW Disposal of Sludge & Dewatering	\$14,952.04	\$70,214.46	\$88,500.00	79.34%	\$18,285.54
12	6032T	M&R - Wastewater Treatmt Plant Heath Ln	\$607.98	\$23,953.55	\$50,000.00	47.91%	\$26,046.45
12	6033B	M&R Buildings (formerly 6042)	\$51.84	\$51.84	\$0.00	0.00%	-\$51.84
12	6033B	M&R Buildings (formerly 6042)	\$1,022.50	\$6,928.50	\$5,000.00	138.57%	-\$1,928.50
12	6033G	Maint & Repair - Grounds (formerly 6042)	\$0.00	\$7,416.71	\$14,400.00	51.50%	\$6,983.29
12	6035T	Major Maintenance-CCTV & HYDRO CLEANING	\$0.00	\$5,800.00	\$12,500.00	46.40%	\$6,700.00
12	6036	M&R-Emergency Events	\$0.00	\$38,636.84	\$69,233.00	55.81%	\$30,596.16
12	6041L	Maint and Repair - Vehicles - Licensed	\$86.20	\$3,648.18	\$6,250.00	58.37%	\$2,601.82
12	6041N	Maint and Repair - Vehicles - NonLicensd	\$0.00	\$450.64	\$1,900.00	23.72%	\$1,449.36
12	6041V	Maint and Repair - Vehicles - Vactor	\$884.25	\$3,507.11	\$1,000.00	350.71%	-\$2,507.11
12	6045	Computrr/Copier/Printer Supplies/Upgrades	\$0.00	\$1,607.84	\$1,000.00	160.78%	-\$607.84
12	6048	Security and Safety	\$0.00	\$2,909.73	\$2,000.00	145.49%	-\$909.73
12	6050	Office Supplies	\$1,575.54	\$4,162.08	\$3,600.00	115.61%	-\$562.08
12	6051	Postage & Shipping	\$837.03	\$4,801.47	\$8,021.00	59.86%	\$3,219.53
12	6053	Printing/Forms	\$340.79	\$1,472.51	\$2,100.00	70.12%	\$627.49
12	6054	Membership -Dues , Publications & Books	\$0.00	\$573.62	\$600.00	95.60%	\$26.38
12	6055	Government Fees and Licenses	\$2,846.90	\$80,876.40	\$90,000.00	89.86%	\$9,123.60
12	6060C	Utilities Cell Phone	\$119.26	\$1,186.43	\$1,409.00	84.20%	\$222.57
12	6060E	Utilities Electricity	\$14,715.70	\$147,650.37	\$200,000.00	73.83%	\$52,349.63
12	6060G	Utilities Gas	\$169.41	\$777.30	\$1,327.00	58.58%	\$549.70
12	6060I	Utilities Internet Access	\$332.34	\$3,502.58	\$4,903.00	71.44%	\$1,400.42
12	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$611.75	\$4,489.13	\$6,273.00	71.56%	\$1,783.87
12	6060W	Utilities Water	\$212.16	\$5,050.78	\$6,000.00	84.18%	\$949.22
12	6063	M&R Communications Equipment	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00
12	6070	Equipment Rental	\$0.00	\$257.40	\$2,500.00	10.30%	\$2,242.60
12	6080	see 6080E: (was prof svcs - engineering)	\$0.00	\$406.73	\$0.00	0.00%	-\$406.73
12	6080G	Prof Services GIS Development	\$0.00	\$2,590.00	\$2,000.00	129.50%	-\$590.00
12	6080K	Prof Services-District Counsel	\$0.00	\$3,742.65	\$3,000.00	124.76%	-\$742.65
12	6080L	Land Conservancy -Lot Inventory, Etc.	\$0.00	\$0.00	\$3,000.00	0.00%	\$3,000.00
12	6080M	Prof Services - Miscellaneous/Other	\$2,521.53	\$10,909.55	\$68,600.00	15.90%	\$57,690.45
12	6086	Outside Non-Professional Services	\$2,333.33	\$21,720.74	\$0.00	0.00%	-\$21,720.74

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WASTEWATER DEPARTMENT - 12
FOR 8 MONTHS MARCH 2018**

12	6089	Emergency Medical Supplies	\$0.00	\$0.00	\$960.00	0.00%	\$960.00
12	6090	Department Operating Supplies	\$0.00	\$0.00	\$400.00	0.00%	\$400.00
12	6091	Lab Tests	\$2,409.00	\$19,244.51	\$23,500.00	81.89%	\$4,255.49
12	6092	Lab Supplies	\$288.23	\$1,933.28	\$3,000.00	64.44%	\$1,066.72
12	6093	Small Tools and Equipment	\$0.00	\$463.58	\$2,000.00	23.18%	\$1,536.42
12	6094	Clothing and Uniform	\$0.00	\$2,786.80	\$2,400.00	116.12%	-\$386.80
12	6096	Fuel -Gas and Diesel	\$0.00	\$183.53	\$7,000.00	2.62%	\$6,816.47
12	6115	Meeting Expenses	\$0.00	\$0.00	\$500.00	0.00%	\$500.00
12	6120E	Travel, Training, Seminars – Employees	\$0.00	\$1,030.42	\$4,000.00	25.76%	\$2,969.58
12	6124	Employee Recognition	\$0.00	\$0.00	\$200.00	0.00%	\$200.00
12	6125	Employee Recruitment	\$0.00	\$2,199.00	\$750.00	293.20%	-\$1,449.00
12	6170F	Effluent Pond	\$92.48	\$1,078.89	\$0.00	0.00%	-\$1,078.89
12	6180C	Interest-City National Bank	\$0.00	\$41,496.00	\$41,496.00	100.00%	\$0.00
12	6180N	Principal-City National Bank	\$0.00	\$0.00	\$118,000.00	0.00%	\$118,000.00
SUB-TOTAL SERVICES & SUPPLIES			\$52,173.43	\$592,915.08	\$914,822.00	64.81%	\$321,906.92

CAPITAL OUTLAY

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12	6170	Capital Asset Expenditures	\$0.00	\$120,491.58	\$85,000.00	141.75%	-\$35,491.58
SUB-TOTAL CAPITAL OUTLAY			\$0.00	\$120,491.58	\$85,000.00	141.75%	-\$35,491.58

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12	6200	Allocated Overhead	\$38,425.00	\$345,824.00	\$461,098.00	75.00%	\$115,274.00
SUB-TOTAL ADMINISTRATIVE COST			\$38,425.00	\$345,824.00	\$461,098.00	75.00%	\$115,274.00

TOTAL EXPENDITURES	\$147,873.55	\$1,590,938.32	\$2,190,930.00	72.84%	\$599,991.68
NET REVENUE OVER EXPENDITURES	-\$147,873.55	-\$150,926.23	-\$2.00	-7.11%	\$150,924.23

CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER FACILITY OPERATION FUND 39 - DEPARTMENT 25
FOR 8 MONTHS MARCH 2018

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
39	4041	EWS Water Base - Residential (SFR, MFR)	\$0.00	\$180,603.52	\$391,691.00	46.11%	\$211,087.48
39	4042	EWS Water Base - Vacation Rentals	\$0.00	\$15,987.61	\$0.00	0.00%	-\$15,987.61
39	4043	EWS Water Base - Commercial Lodging	\$0.00	\$15,117.24	\$0.00	0.00%	-\$15,117.24
39	4044	EWS Water Base - Commercial Water	\$0.00	\$34,566.11	\$0.00	0.00%	-\$34,566.11
39	4051	EWS Water Usage - Residential (SFR,MFR)	\$0.00	\$195,816.00	\$504,756.00	38.79%	\$308,940.00
39	4052	EWS Water Usage - Vacation Rentals	\$0.00	\$18,580.50	\$0.00	0.00%	-\$18,580.50
39	4053	EWS Water Usage - Commercial Lodging	\$0.00	\$90,711.00	\$0.00	0.00%	-\$90,711.00
39	4054	EWS Water Usage - Commercial Water	\$0.00	\$59,479.50	\$0.00	0.00%	-\$59,479.50
39	4061	EWS Facility Operating - (SFR/MFR)	\$0.00	-\$2,434.00	\$0.00	0.00%	\$2,434.00
TOTAL REVENUE			\$0.00	\$608,427.48	\$896,447.00	67.87%	\$288,019.52

EXPENDITURES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
39	5000	Salary & Wages	\$0.00	\$0.00	\$130,176.00	0.00%	\$130,176.00
39	6031Z	Maintenance	\$6,271.18	\$92,877.18	\$12,000.00	773.98%	-\$80,877.18
39	6033B	M&R Buildings (formerly 6042)	\$0.00	\$450.18	\$0.00	0.00%	-\$450.18
39	6036	M&R-Emergency Events	\$16,252.78	\$16,252.78	\$0.00	0.00%	-\$16,252.78
39	6051	Postage & Shipping	\$0.00	\$32.00	\$0.00	0.00%	-\$32.00
39	6055	Government Fees and Licenses	\$500.00	\$44,790.40	\$40,000.00	111.98%	-\$4,790.40
39	6060E	Utilities Electricity	\$30,770.26	\$42,538.83	\$12,000.00	354.49%	-\$30,538.83
39	6080K	Prof Services-District Counsel	\$0.00	\$23,816.10	\$6,000.00	396.94%	-\$17,816.10
39	6080L	Land Conservancy -Lot Inventory, Etc.	\$0.00	\$235.60	\$0.00	0.00%	-\$235.60
39	6080M	Prof Services - Miscellaneous/Other	\$15,986.50	\$110,153.71	\$0.00	0.00%	-\$110,153.71
39	6091	Lab Tests	\$0.00	\$88,932.20	\$21,120.00	421.08%	-\$67,812.20
39	6091B	Operating Supplies	\$173.73	\$6,091.02	\$3,000.00	203.03%	-\$3,091.02
39	6091F	Remote Monitoring	\$0.00	\$500.00	\$6,480.00	7.72%	\$5,980.00
39	6091H	LAB TESTING	\$17,031.60	\$17,031.60	\$21,120.00	80.64%	\$4,088.40
39	6092	Lab Supplies	\$573.93	\$573.93	\$0.00	0.00%	-\$573.93
39	6125	Employee Recruitment	\$700.00	\$700.00	\$0.00	0.00%	-\$700.00
39	6170E	Impoundment Basin	\$0.00	\$49,321.01	\$0.00	0.00%	-\$49,321.01
39	6180I	Interest on 2014 EWS Loan	\$0.00	\$332,532.66	\$332,533.00	100.00%	\$0.34
39	6180P	Principal - EWS Bank Loan	\$0.00	\$165,109.00	\$326,893.00	50.51%	\$161,784.00
39	6829D	Performance Bonds	\$0.00	\$71,649.00	\$71,650.00	100.00%	\$1.00
SUB-TOTAL SERVICES & SUPPLIES			\$88,259.98	\$1,063,587.20	\$982,972.00	0.00%	-\$80,615.20
TOTAL EXPENDITURES			\$88,259.98	\$1,063,587.20	\$982,972.00	108.20%	-\$80,615.20
NET REVENUE OVER EXPENDITURES			-\$88,259.98	-\$455,159.72	-\$86,525.00	-40.33%	\$368,634.72

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - SWF CAPITAL PROJECTS FUND 40 - DEPARTMENT 30
FOR 8 MONTHS MARCH 2018**

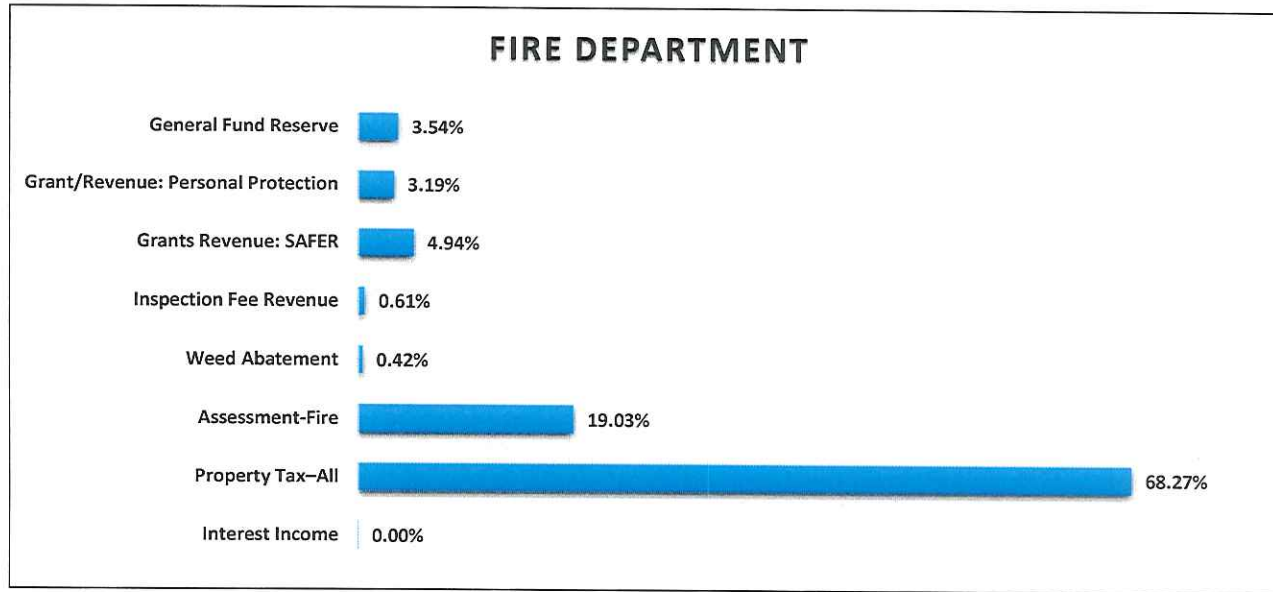
REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
40	4397	Loan Proceeds	\$0.00	\$0.00	\$733,948.00	0.00%	\$733,948.00
TOTAL REVENUE			\$0.00	\$0.00	\$733,948.00	0.00%	\$733,948.00

EXPENDITURES

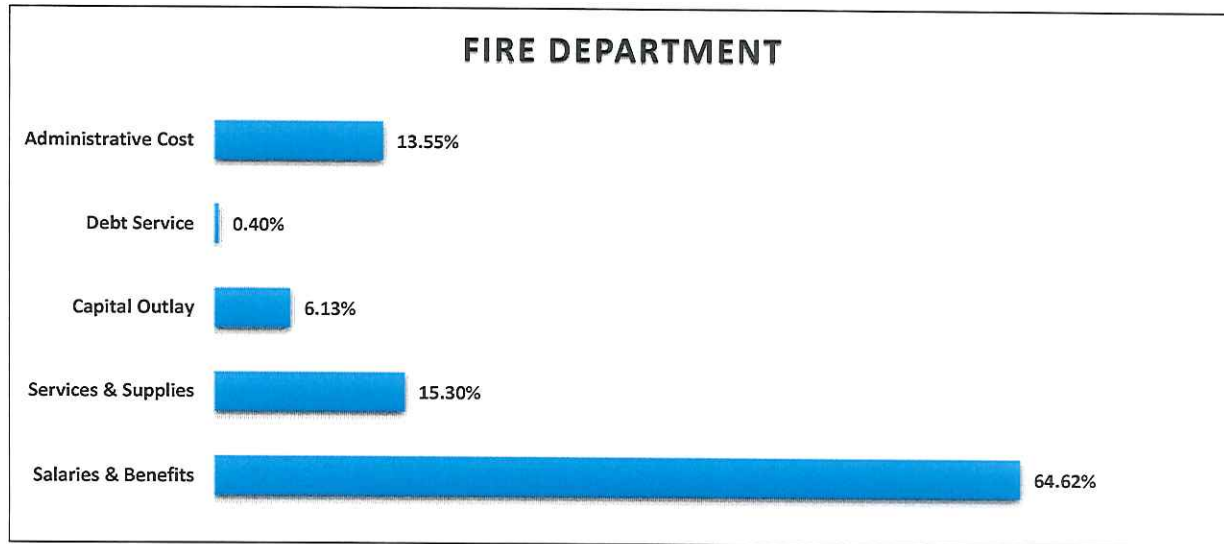
Fund No.	Account No.	Expenses Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
40	6900	Future Mitigation Measures	\$0.00	\$0.00	\$608,948.00	0.00%	\$608,948.00
40	6910	Section 7 ESA Consultation	\$0.00	\$0.00	\$125,000.00	0.00%	\$125,000.00
TOTAL EXPENDITURES			\$0.00	\$0.00	\$733,948.00	0.00%	\$733,948.00
NET REVENUE OVER EXPENDITURES			\$0.00	\$0.00	\$0.00	0.00%	\$0.00

**FIRE DEPARTMENT
WHERE THE MONEY COMES FROM
REVENUES = \$2,373,367.00**



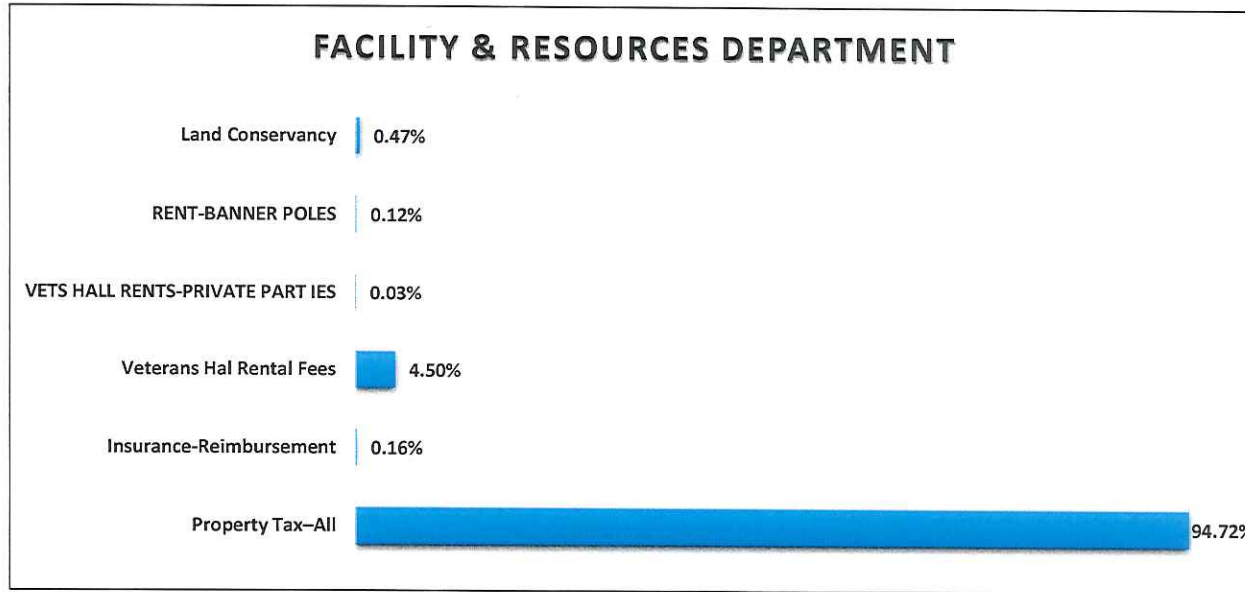
REVENUE SOURCE	BUDGET	% OF TOTAL
Interest Income	\$100.00	0.00%
Property Tax-All	\$1,620,193.00	68.27%
Assessment-Fire	\$451,534.00	19.03%
Weed Abatement	\$10,000.00	0.42%
Inspection Fee Revenue	\$14,500.00	0.61%
Grants Revenue: SAFER	\$117,240.00	4.94%
Grant/Revenue: Personal Protection	\$75,800.00	3.19%
General Fund Reserve	\$84,000.00	3.54%
Total Revenues	\$2,373,367.00	100.00%

**FIRE DEPARTMENT
WHERE THE MONEY GOES
EXPENDITURES = \$2,373,366.00**



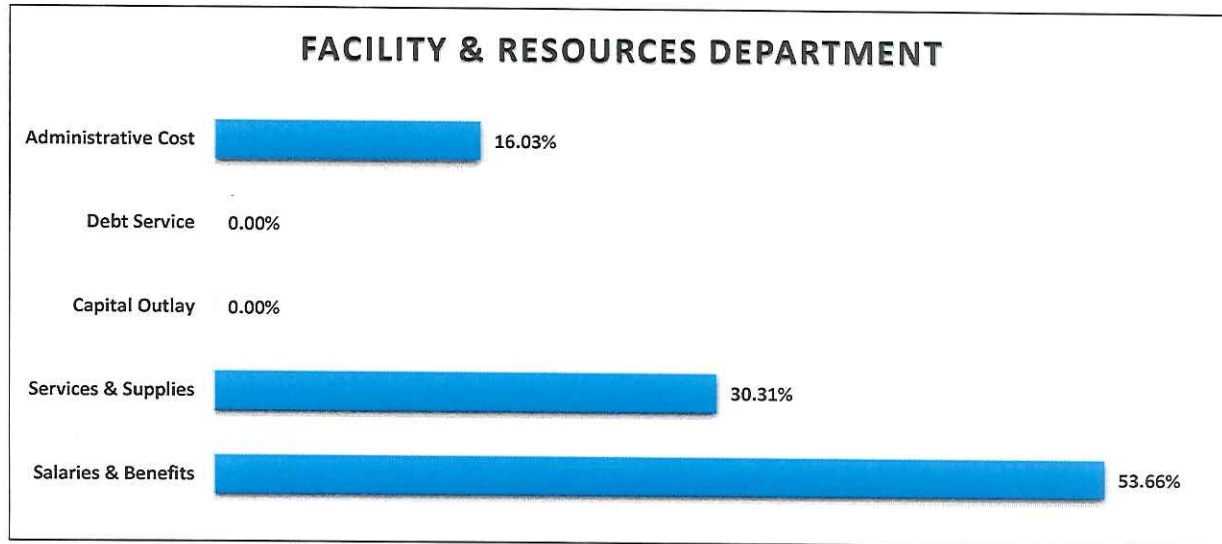
REVENUE SOURCE	BUDGET	% OF TOTAL
Salaries & Benefits	\$1,533,581.00	64.62%
Services & Supplies	\$363,100.00	15.30%
Capital Outlay	\$145,390.00	6.13%
Debt Service	\$9,591.00	0.40%
Administrative Cost	\$321,704.00	13.55%
Total Expenditures	\$2,373,366.00	100.00%

**FACILITY & RESOURCES DEPARTMENT
WHERE THE MONEY COMES FROM
REVENUES = \$638,126**



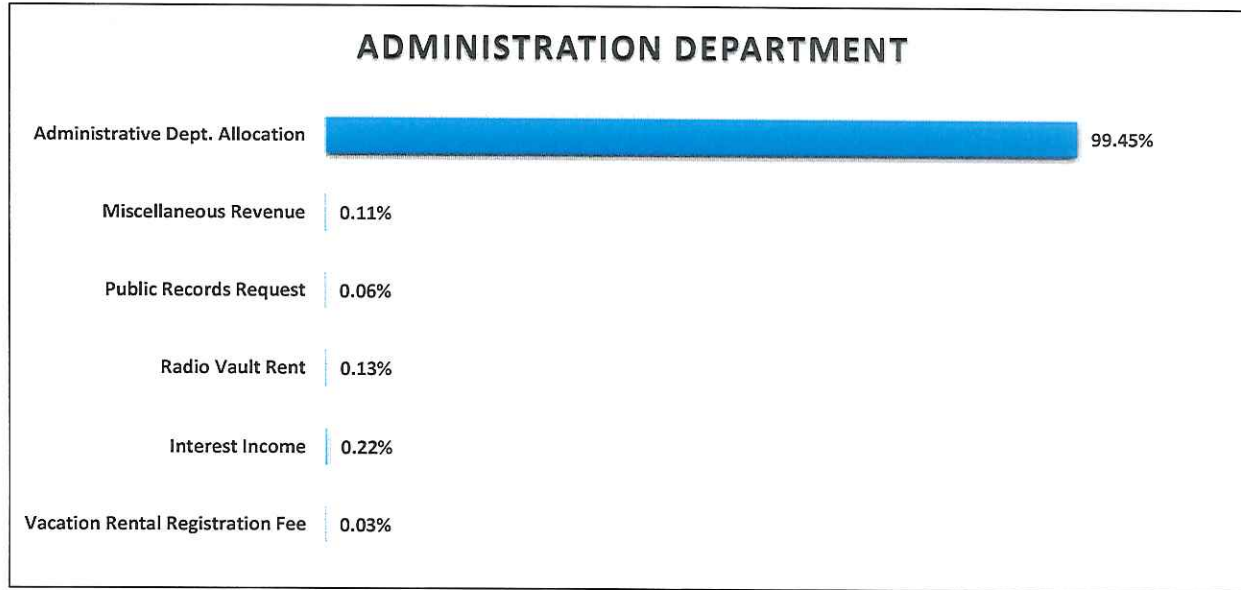
REVENUE SOURCE	BUDGET	% OF TOTAL
Property Tax--All	\$604,442.00	94.72%
Insurance-Reimbursement	\$1,000.00	0.16%
Veterans Hal Rental Fees	\$28,734.00	4.50%
VETS HALL RENTS-PRIVATE PART IES	\$200.00	0.03%
RENT-BANNER POLES	\$750.00	0.12%
Land Conservancy	\$3,000.00	0.47%
Total Revenues	\$638,126	100.00%

**FACILITY & RESOURCES DEPARTMENT
WHERE THE MONEY GOES
EXPENDITURES = \$638,126**



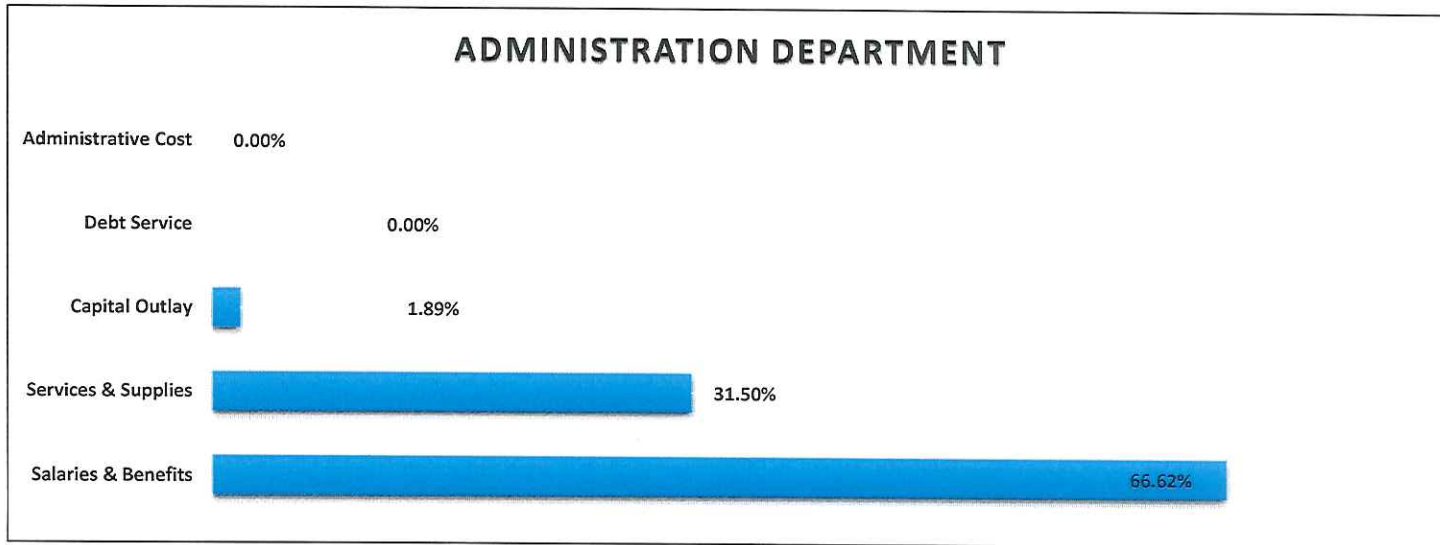
REVENUE SOURCE	BUDGET	% OF TOTAL
Salaries & Benefits	\$342,418.00	53.66%
Services & Supplies	\$193,410.00	30.31%
Capital Outlay	\$0.00	0.00%
Debt Service	\$0.00	0.00%
Administrative Cost	\$102,298.00	16.03%
Total Expenditures	\$638,126	100.00%

**ADMINISTRATION DEPARTMENT
WHERE THE MONEY COMES FROM
REVENUES = \$1,854,164.00**



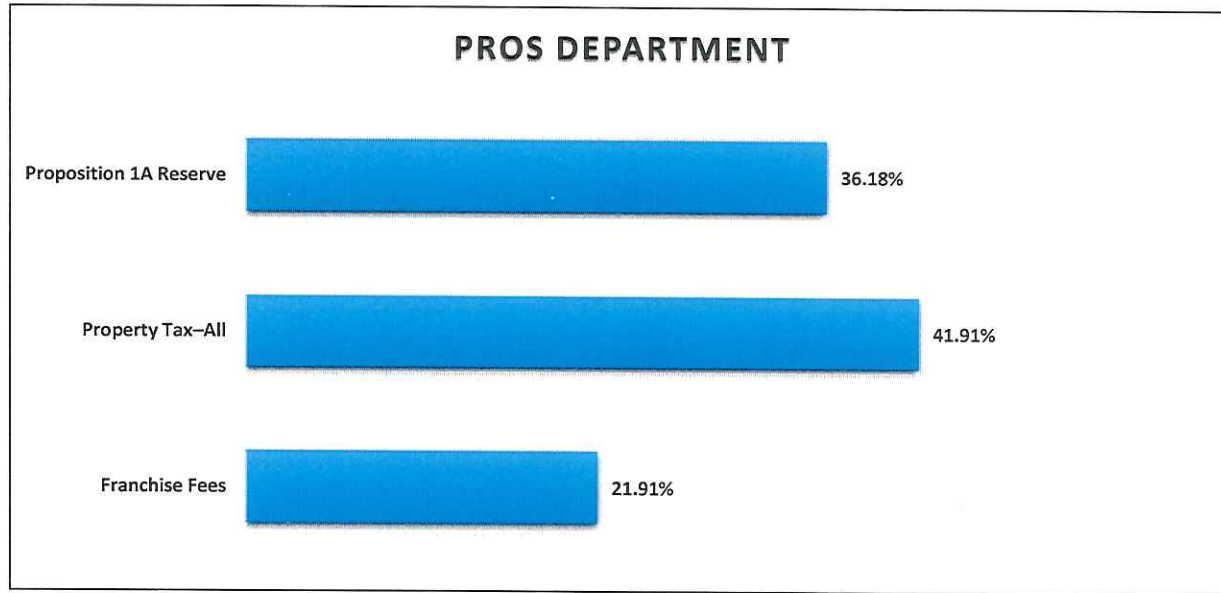
REVENUE SOURCE	BUDGET	% OF TOTAL
Vacation Rental Registration Fee	\$600.00	0.03%
Interest Income	\$4,000.00	0.22%
Radio Vault Rent	\$2,400.00	0.13%
Public Records Request	\$1,200.00	0.06%
Miscellaneous Revenue	\$2,000.00	0.11%
Administrative Dept. Allocation	\$1,843,964.00	99.45%
Total Revenues	\$1,854,164.00	100.00%

**ADMINISTRATION DEPARTMENT
WHERE THE MONEY GOES
EXPENDITURES = \$1,854,164.00**



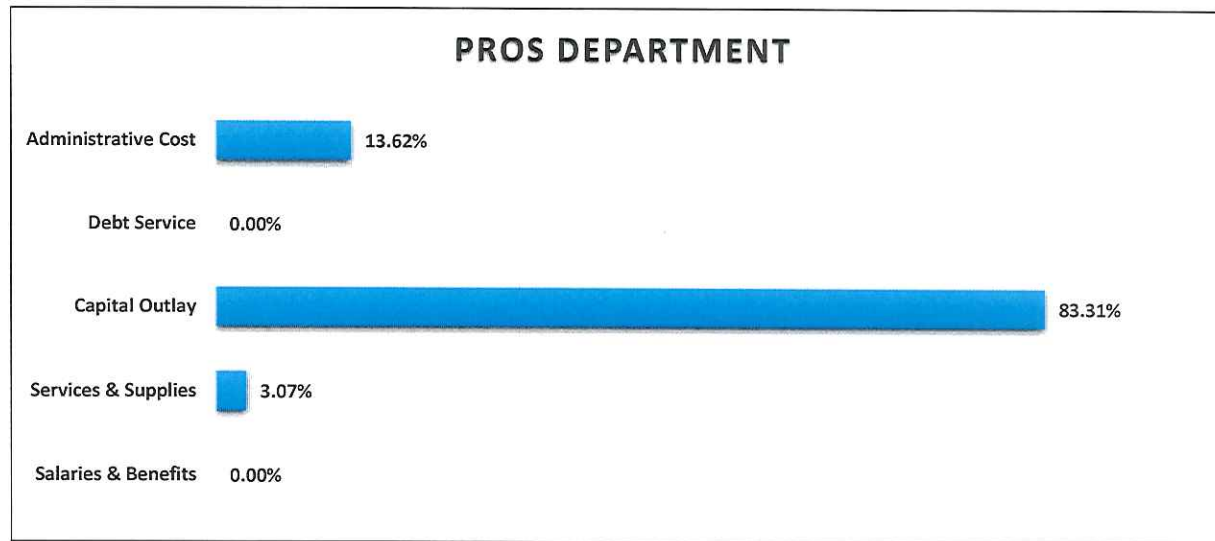
REVENUE SOURCE	BUDGET	% OF TOTAL
Salaries & Benefits	\$1,235,193.00	66.62%
Services & Supplies	\$583,971.00	31.50%
Capital Outlay	\$35,000.00	1.89%
Debt Service	\$0.00	0.00%
Administrative Cost	\$0.00	0.00%
Total Expenditures	\$1,854,164.00	100.00%

**PROS DEPARTMENT
WHERE THE MONEY COMES FROM
REVENUES = \$363,470**



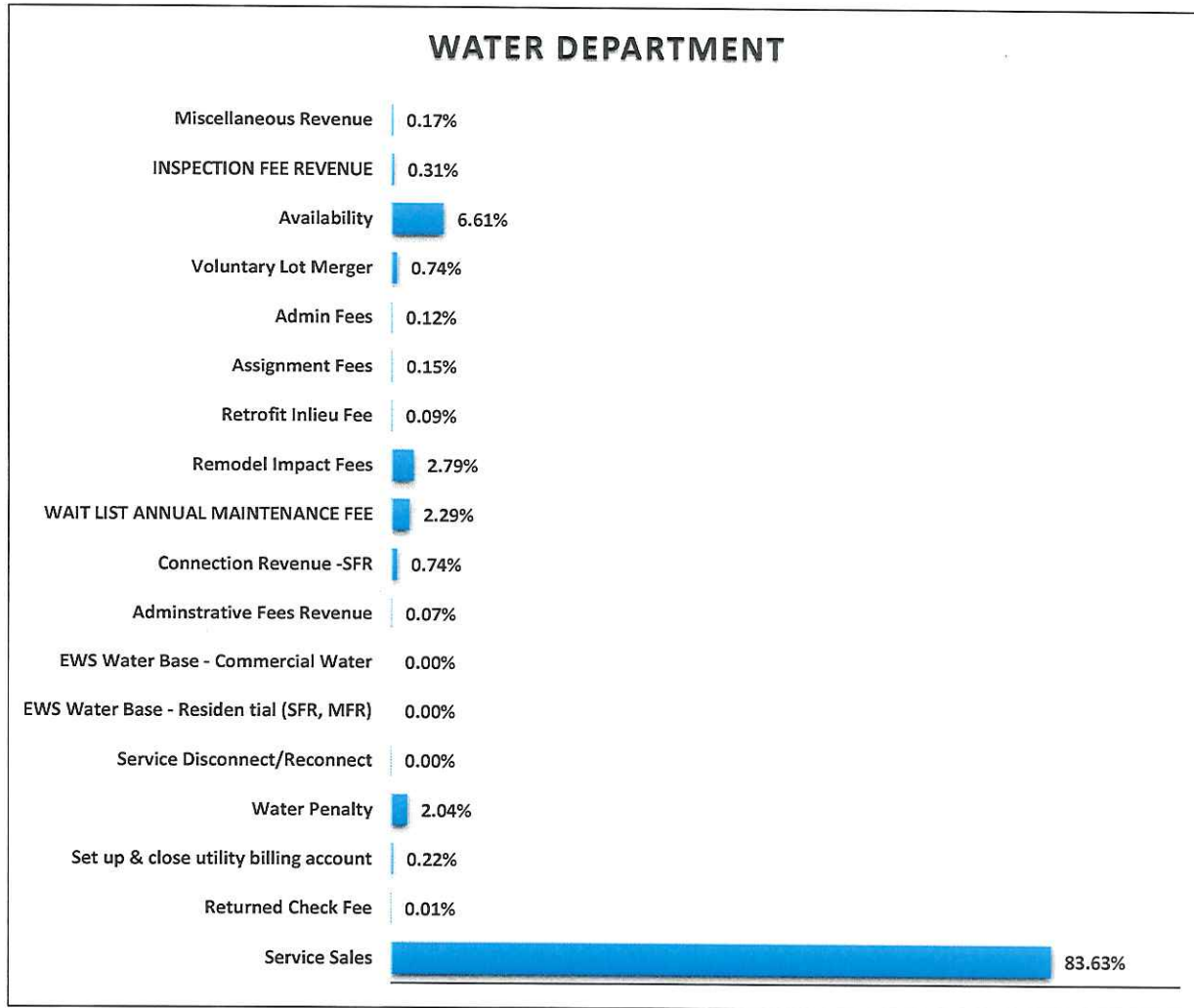
REVENUE SOURCE	BUDGET	% OF TOTAL
Franchise Fees	\$79,640.00	21.91%
Property Tax-All	\$152,344.00	41.91%
Proposition 1A Reserve	\$131,486.00	36.18%
Total Revenues	\$363,470	100.00%

**PROS DEPARTMENT
WHERE THE MONEY GOES
EXPENDITURES = \$363,470**



REVENUE SOURCE	BUDGET	% OF TOTAL
Salaries & Benefits	\$0.00	0.00%
Services & Supplies	\$11,157.00	3.07%
Capital Outlay	\$302,800.00	83.31%
Debt Service	\$0.00	0.00%
Administrative Cost	\$49,513.00	13.62%
Total Expenditures	\$363,470	100.00%

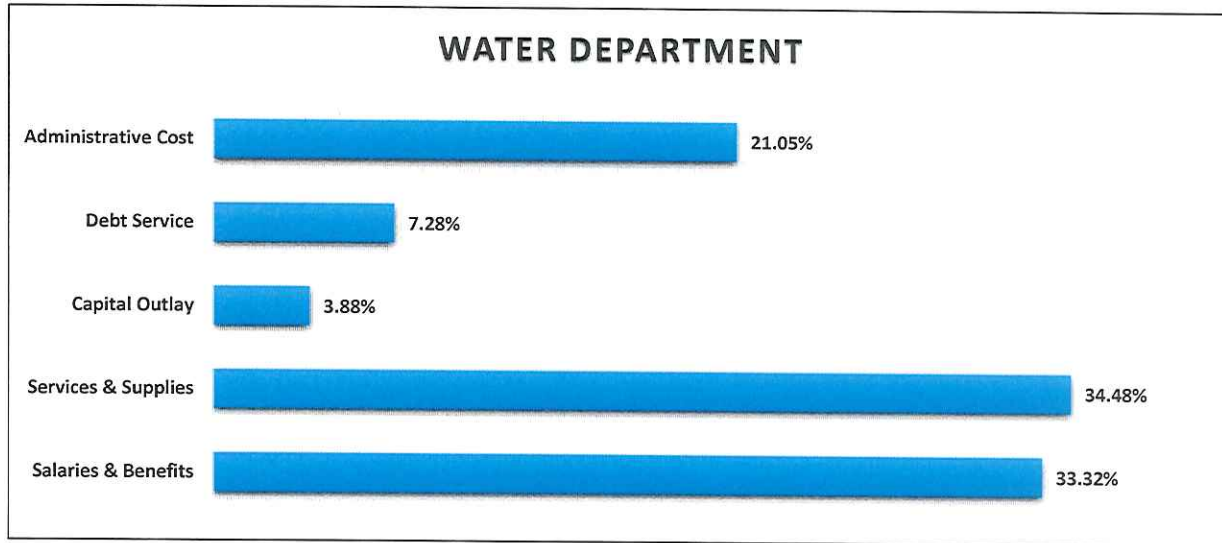
**WATER DEPARTMENT
WHERE THE MONEY COMES FROM
REVENUES = \$2,692,916**



**WATER DEPARTMENT
WHERE THE MONEY COMES FROM**

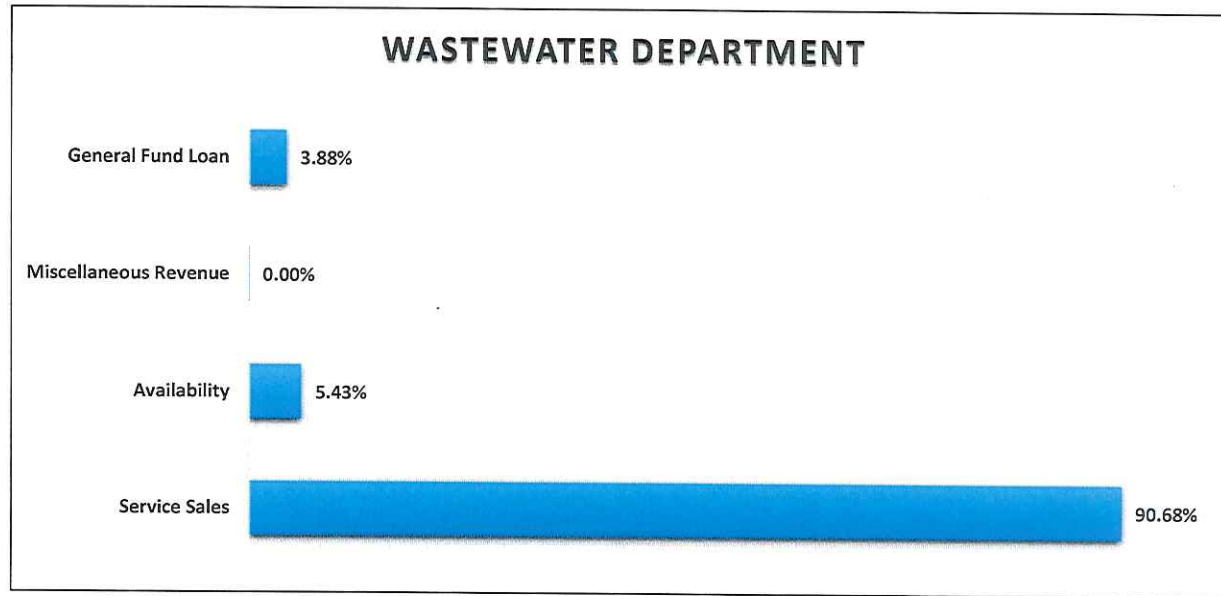
REVENUE SOURCE	BUDGET	% OF TOTAL
Service Sales	2,251,997.00	83.63%
Returned Check Fee	400.00	0.01%
Set up & close utility billing account	6,000.00	0.22%
Water Penalty	55,000.00	2.04%
Service Disconnect/Reconnect	50.00	0.00%
EWS Water Base - Residential (SFR,	0.00	0.00%
EWS Water Base - Commercial Water	0.00	0.00%
Administrative Fees Revenue	1,939.00	0.07%
Connection Revenue -SFR	20,000.00	0.74%
WAIT LIST ANNUAL MAINTENANCE	61,630.00	2.29%
Remodel Impact Fees	75,000.00	2.79%
Retrofit Inlieu Fee	2,500.00	0.09%
Assignment Fees	4,150.00	0.15%
Admin Fees	3,300.00	0.12%
Voluntary Lot Merger	20,000.00	0.74%
Availability	178,000.00	6.61%
INSPECTION FEE REVENUE	8,450.00	0.31%
Miscellaneous Revenue	4,500.00	0.17%
Total Revenues	\$2,692,916	10.99%

**WATER DEPARTMENT
WHERE THE MONEY GOES
EXPENDITURES = \$2,190,930**



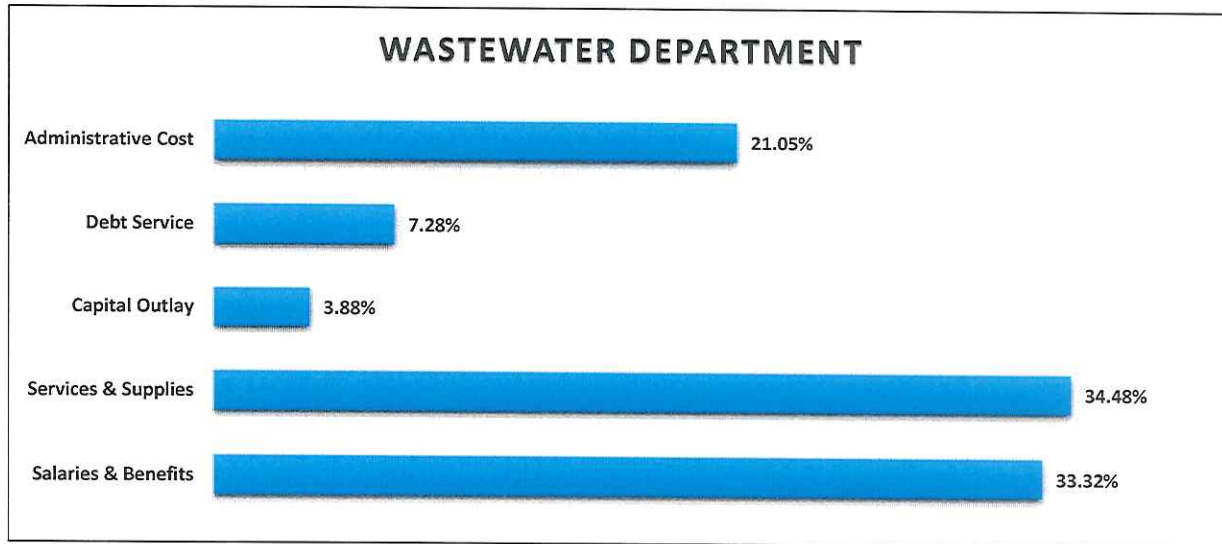
REVENUE SOURCE	BUDGET	% OF TOTAL
Salaries & Benefits	\$730,010.00	33.32%
Services & Supplies	\$755,326.00	34.48%
Capital Outlay	\$85,000.00	3.88%
Debt Service	\$159,496.00	7.28%
Administrative Cost	\$461,098.00	21.05%
Total Expenditures	\$2,190,930	100.00%

**WASTEWATER DEPARTMENT
WHERE THE MONEY COMES FROM
REVENUES = \$2,190,928**



REVENUE SOURCE	BUDGET	% OF TOTAL
Service Sales	\$1,986,828.00	90.68%
Availability	\$119,000.00	5.43%
Miscellaneous Revenue	\$100.00	0.00%
General Fund Loan	\$85,000.00	3.88%
Total Revenues	\$2,190,928	100.00%

**WASTEWATER DEPARTMENT
WHERE THE MONEY GOES
EXPENDITURES = \$2,190,930**



REVENUE SOURCE	BUDGET	% OF TOTAL
Salaries & Benefits	\$730,010.00	33.32%
Services & Supplies	\$755,326.00	34.48%
Capital Outlay	\$85,000.00	3.88%
Debt Service	\$159,496.00	7.28%
Administrative Cost	\$461,098.00	21.05%
Total Expenditures	\$2,190,930.00	100.00%

CAMBRIA COMMUNITY SERVICES DISTRICT
 BALANCE SHEET
 Governmental Funds
 June 30, 2016

	General Fund
ASSETS	
Cash and investments	\$ 4,234,000
Receivables:	
Interest	2,868
Taxes	44,548
Other	72,721
Prepaid items	278,740
Note receivable	3,032
 Total assets	 \$ 4,635,709
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 16,118
Accrued expenses	291,613
Refundable deposits	10,115
Deferred revenue	4,032
 Total liabilities	 321,878
Fund balances:	
Nonspendable	281,772
Assigned	4,032,059
 Total fund balances	 4,313,831
 Total liabilities and fund balances	 \$ 4,635,709

CAMBRIA COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION
Proprietary Funds
June 30, 2016

	Business-type Activities Enterprise Funds		Totals
	Water Fund	Wastewater Fund	
ASSETS			
Current assets:			
Cash and investments	\$ 1,091,011	\$ (466,777)	\$ 624,234
Accounts receivable, net of allowance	510,455	345,985	856,440
Prepaid expense	9,174	3,589	12,763
Total current assets	1,610,640	(117,203)	1,493,437
Noncurrent assets:			
Capital assets:			
Construction in progress	16,918,552	221,417	17,139,969
Land	898,949	1,375,430	2,274,379
Plant and facilities	18,027,235	23,860,581	41,887,817
Machinery and equipment	522,802	863,340	1,486,142
Less: accumulated depreciation	(13,167,973)	(20,282,798)	(33,450,771)
Total noncurrent assets	23,199,566	6,137,970	29,337,536
Other assets:			
Intangible-water master plan, net \$322,257 amortization	1,289,033		1,289,033
Total other assets	1,289,033		1,289,033
Total assets	\$ 26,099,239	\$ 6,020,767	\$ 32,120,006
Deferred Outflows of Resources - Deferred Pensions	\$ -	\$ -	\$ -
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 253	\$ 26,457	\$ 26,710
Accrued expenses	86,298	86,873	173,171
Accrued interest payable	145,386	13,372	158,758
Refundable deposits	43,791		43,791
Deferred revenue	92,740		92,740
Current portion of noncurrent liabilities	322,672	122,755	445,427
Total current liabilities	691,140	249,457	940,597
Noncurrent liabilities:			
Net pension liability	654,826	655,367	1,510,193
Compensated absences	46,098	37,713	83,811
Note payable, less current portion	8,171,712	971,001	9,142,713
Total noncurrent liabilities	9,072,636	1,664,081	10,736,717
Total liabilities	\$ 9,763,776	\$ 1,913,538	\$ 11,677,314
Deferred Inflows of Resources - Deferred Pensions	\$ 83,072	\$ 63,685	\$ 146,780
NET POSITION			
Invested in capital assets - net of related debt	\$ 14,705,182	\$ 5,044,214	\$ 19,749,396
Unrestricted (deficit)	1,547,209	(1,000,673)	546,536
Total net position	\$ 16,252,391	\$ 4,043,541	\$ 20,295,932

The accompanying notes are an integral part of these financial statements

CCSD CURRENT CASH POSITION AND PROJECTION

Cash balances on March 31, 2018 were \$2,235,588 as shown below. However, there were \$107,216 in checks issued but still outstanding at the end of the month which leaves a balance of \$2,128,372 in cash available.

CCSD CASH POSITION	
March 31, 2018	
PACIFIC PREMIER CHECKING BALANCE	\$532,675
PACIFIC PREMIER MONEY MARKET BALANCE	\$508,854
LAIF BALANCE	<u>\$1,194,059</u>
TOTAL CASH	\$2,235,588
OUTSTANDING CHECKS	<u>(107,216)</u>
AVAILABLE CASH	<u><u>\$2,128,372</u></u>

The cash flow projection for Cambria Community Services District for the Fiscal Year 2017-2018 is shown on the next page.

find it? David the report that you mentioned has not been generated. I can however provide you with a brief history of the Districts overall Financial status going back several years. When the District decided to build the SWF we fronted if you will approximately 2 million dollars from our General Fund to get the project off the ground. At that point in time we were approved for our loan and the Proposition 218 process was successful for operational funding for the SWF. Estimates were provided by CDM Smith on what they anticipated would be cost associated with the operations of the SWF and those figures were used for establishing the Rates. Unfortunately the CCSD had not yet been issued our Title 22 and Title 27 Permits. Once the Permits were issued we realized due to extensive sampling requirements that the established rates for the SWF were insufficient. As you know we also applied for and was granted 4.2 Million Dollars as part of the Proposition 84 Grant Process. The CCSD experienced a significant delay in receiving those funds due to a report that needed to be generated. During this time the CCSD experienced some very challenging financial times with our net worth and project cash on hand dropping below the 1 million dollar amount. I implemented an aggressive cost reduction plan District Wide and went as far as calling CDM Smith and telling them that we could not make our final payment for the SWF until we received our grant funding. We weathered the storm and received our 4.2 million Dollars in Grant Funding. Since we were very low with our cash in hand the 4.2 Million dollars came at the perfect time. We paid CDM Smith off- I believe around 1.2 million dollars- although I need to check on verify the amount. Since this time the District has committed to several large expenditures that have further depleted our net worth. Although these figures are not exact they show why our reserves are currently at the level they are. Please see my list of expenditures below.

- 1. SEIR- Although we were hopeful that we could simply do a Mitigated Negative Declaration for the SWF – It was determine from a policy perspective that a full SEIR was needed- cost \$ 400,000.00
- 2. Please note as part of the 2016/2017 Budget that the Wastewater Department borrowed approximately \$ 500,000.00. Again I need to verify the fiscal year and the amount.
- 3. During the drought we also experienced a significant reduction in Water Sales due to conservation measures, thus reducing revenues further.
- 4. We paid cash for the Fiscalini Tank Replacement. Although conversations have taken place regarding staff dropping the ball on the grant funding opportunities, my position has been that the District was not in and continues to be in a financial position to borrow money and or get a loan. \$ 640,000.00
- 5. We did not anticipate the Cease and Desist Order or the requirements for the Closure Plan and the mitigation requirements for the Wet Weather Preparedness work that needed to be done. \$ 300,000.00
- 6. We did not anticipate a lengthy and expensive Law Suit from Land Watch. Although we won the case it cost the Ratepayers of Cambria approximately \$ 325,000.00
- We did not anticipate the water line behind the Blue Bird Rupturing. \$ 80,000.00
- We purchased a large trailer amount pump for the Wastewater Treatment Plant to handle flows associated with Intrusion and Infiltration. Although we have made significant improvements to address and resolve the I&I problems, the pump still need to be purchased. \$ 55,000.00
- We decided to build the East Ranch Phase One Ranch. Although the funding was originally derived from Proposition 1A funding the cost still represented a significant reduction in our net worth. \$ 330,000.00
- I am confused by the resolution of the 39 and 40 accounts but will rely on Rudy to clarify all of that during our meeting. I would like to know why we spent \$71,649 on a performance bond. If we provided one on the outset I don't know why we need to continue to do so. Staff spent a great deal of time reconciling all of the expenditures relating to accounts 39 and 40. Both Rudy and I will explain in detail the figures summarized within the Finance Managers Report. With regard to the performance bond, we need to keep it in place until the Impoundment Basin is emptied. The purpose and intent of the bond is to haul water away if the pond should leak. Once the pond is emptied we can surrender both the Title 27 Permit and the performance bond.
- On consent item 5E. The text says we all pay 10% but there are only 8 organisations. Is that why our share is more than 10%? The 10% figure seems to be wrong. Please see attached response from Fire Chief William Hollingsworth.
- Item 5F. Are the requirements for clearing more this year than in previous years? The list on page 114 seems to have more clearing of downed trees, limbs, etc. Please see attached response from Fire Chief William Hollingsworth
- On the Fiscalini Tank - If the Cathodic Protection was not energized is that why we had rusty areas already? If so, why was it not energized? Cathodic Protection is not energized the first year the tank is in operations. The first year of operations is covered under a warranty. The contractor wants to see if the paint that was applied holds for a one year period of time without showing signs of rust. Since rust appeared the contractor per the terms of the contract was required to go back in and make the necessary repairs. If you used Cathodic Protection the first year you would be unable to determine if the paint that was applied held up properly.

THanks

Dave Pierson

TOTAL \$2,630,000

AWTP Loan Refi

8/1/2018	Balance Due	Interest till 08/01/2014	Total	Yearly Payments
	\$7,676,318.00	\$1,804,215.43	\$9,480,533.43	\$659,426.00

I-Bank Loan

	Amount Added	AWTP	Total	Monthly Payment	Yearly Amount
30 YR @ 1%	\$5,000,000.00	\$9,480,533.43	\$14,480,533.43	\$46,575.12	\$558,901.44
	\$7,000,000.00	\$9,480,533.43	\$16,480,533.43	\$53,007.91	\$636,094.92
	\$9,000,000.00	\$9,480,533.43	\$18,480,533.43	\$59,440.70	\$713,288.40
30 YR @ 2%	\$5,000,000.00	\$9,480,533.43	\$14,480,533.43	\$53,522.87	\$642,274.44
	\$7,000,000.00	\$9,480,533.43	\$16,480,533.43	\$60,915.26	\$730,983.12
	\$9,000,000.00	\$9,480,533.43	\$18,480,533.43	\$68,307.65	\$819,691.80
30 YR @ 3%	\$5,000,000.00	\$9,480,533.43	\$14,480,533.43	\$61,050.51	\$732,606.12
	\$7,000,000.00	\$9,480,533.43	\$16,480,533.43	\$69,482.59	\$833,791.08
	\$9,000,000.00	\$9,480,533.43	\$18,480,533.43	\$77,914.67	\$934,976.04

The Ralph M. Brown Act

California's Open Meeting Law

CARMEL & NACCASHA LLP

ATTORNEYS at LAW

Background

- Authored by Ralph M. Brown, an Assemblyman from Turlock, CA
- Enacted by the California State Legislature in 1953 in an effort to safeguard the public's ability to obtain access to and participate in local government meetings and deliberations
- Originally a 686 word statute
- Now Contained in California *Government Code* §§54950-54963
- In 2004, Proposition 59 added Section 3 to Article I of the California Constitution to provide that, "The people have the right of access to information concerning the conduct of the people's business, and, therefore, the meetings of public bodies and the writings of public officials and agencies shall be open to public scrutiny."



Ralph M. Brown

What is the purpose of the Brown Act?

- Intended to ensure that deliberations and actions of local agency bodies are open to the public
- Intended to ensure that there is a meaningful public access to the local agency's decision-making process

Legislative Intent

- “The people, in delegating authority, do not give their public servants the right to decide what is good for the people to know and what is not good for them to know. The people insist on remaining informed so that they may retain control over the instruments they have created.” (*Government Code* Section 54950)

Who is subject to the Brown Act?

- The governing body of a local agency, such as the Board of Directors
- Subordinate commissions and committees created by formal action of the governing body
- Standing committees with a regular meeting schedule and/or continuing subject matter jurisdiction
- Advisory Committees consisting solely of less than a quorum of the legislative body that do not have continuing subject matter jurisdiction or a fixed meeting schedule are not bodies subject to the Brown Act

What constitutes a meeting?

- Any congregation of a majority of the members of a covered agency to hear, discuss, deliberate, or take action on matters within the agency's jurisdiction
- A series of communications, directly or through intermediaries, that results in a majority of governing body members having conferred on an issue

What is not a meeting?

- Individual contacts between a member of the body and another person
- Majority of the members at a:
 - Conference open to the public
 - Open and publicized community meeting organized by another organization
 - Open and publicized meeting of another body
 - Social or ceremonial event
 - *At such meetings or gatherings, a majority of members may not discuss amongst themselves business within the subject matter jurisdiction of the District.*
- Staff briefing. District staff may have separate conversations with each member of a body (or two at a time) in order to answer questions or provide information regarding District business, so long as staff does not communicate to another member of the body the comments or position of any other director.

Serial Meetings

- Daisy Chain
 - Member A contacts member B and member B contacts member C: as soon as three members, a quorum, are involved a serial meeting has occurred.
- Hub and Spoke
 - Member A sequentially contacts member B and member C: as soon as three members, a quorum, are involved a serial meeting has occurred.

Email as a Meeting

- Use of email among a majority to discuss or develop collective concurrence is a meeting.
- One-way email to members of a body not a meeting.
- Be careful clicking ‘reply all.’

Types of Meetings

- Regular meetings
 - Set date and time
 - Agenda must be posted 72 hours prior to meeting
- Special meetings
 - May be called by the presiding officer (i.e., President, Chair, etc.) or majority of the body.
 - Agenda must be posted 24 hours prior to the meeting
- Emergency meetings
 - May be called immediately for a situation that impairs public health, safety, or both

Regular Meeting Agendas

- At least 72 hours before a regular meeting:
 - Prepare and post agenda in freely accessible location.
 - Post agenda on District website.
 - Mail agenda packet to members of the public who have requested it.
 - Provide agenda in appropriate alternative format to disabled persons if requested.

Agenda Contents

- A brief general description of each item of business to be transacted or discussed at the meeting, including items to be discussed in closed session
 - Description should generally not exceed 20 words
- Date, time, and location of the meeting
- Information regarding how, to whom, and when a request for disability-related modification or accommodation may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting

Special Meetings

- May be called on 24 hours notice by presiding officer or majority of body.
 - Staff cannot call a special meeting.
- Special meeting notice/agenda content requirements similar to regular meeting agenda, except opportunity for public comment on non-agenda items not required.

Public Right to Attend

- The public can attend and cannot be required to register their names or provide other information as a condition of attending
 - Voluntary sign-in is allowed
- The public has a right to review agendas and other writings, which are not confidential, distributed to a majority of the body's members

Matters not on the agenda

- No action or discussion shall take place on any item not appearing on the posted agenda, except that members of the body or staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights with certain exceptions.

Exceptions

- A member of the body may ask a question for clarification, make a brief announcement, or make a brief report on his/her own activities.
- The member may request staff to report back to the body at a subsequent meeting concerning any matter
- The body may take action to direct staff to place a matter of business on a future agenda
- If, by majority vote, the body determines that an emergency situation exists.
- If, by 2/3 vote, the body determines there is a need to take immediate action that that the need for action came to the attention of the agency subsequent to the posting of the agenda

Public Right to Comment

- At regular meetings, the public may comment on any matter within the District's subject matter jurisdiction, even if it is not on the agenda (Citizen's Input)
- The public also must be allowed to comment on each agenda item before action is taken by the body
- Reasonable regulations, including time limits may be adopted
- The body must allow criticisms and complaints
- Member of the public may not cause a disturbance of the meeting

Limited Response to Public Comment

- For public comment on items not on the agenda, a member of the body may make a brief response to a statement or question, but no discussion or action is allowed.
- A member of the body may ask the person commenting a question for clarification.
- A member of the body may refer the matter to staff for:
 - Information
 - Request to report back
 - Direct to place matter on a future agenda

Closed Session

- Closed Sessions cannot be conducted unless they are expressly authorized by statute
 - The fact that material may be sensitive, embarrassing or controversial does not justify application of a closed session unless it is authorized by some specific exception
 - Closed session may involve only the members of the body plus any additional support staff which may be required
 - Confidential information acquired during a proper closed session cannot be disclosed unless authorized by the legislative body.
 - Confidential Information is a communication made in a closed session specifically related to the basis for which the legislative body is meeting lawfully in closed session

Authorized Closed Session Items

- Personnel
 - Appointment
 - Employment
 - Evaluation of performance
 - Discipline
 - Dismissal
 - An employee may request and require a public hearing where the purpose of the closed session is to discuss specific charges or complaints against the employee
 - Employee must be given at least 24-hour written notice of any meeting to hear specific charges or complaints.

- Pending Litigation
 - The legislative body may meet with legal counsel to discuss pending litigation when discussion in open session would prejudice the agency in that litigation
 - Litigation is pending when the following occurs:
 - Formal litigation in which the legislative body is a party has been initiated
 - The legislative body is meeting to decide whether to initiate litigation
 - There is significant exposure to litigation if matters related to specific facts and circumstances are discussed in open session
 - A significant exposure to litigation exists based on specific facts and circumstances

- Real Property Negotiations
 - Board may meet to discuss the “price” and “terms of payment” in connection with the purchase, sale, lease, or exchange of property by the District
 - At the conclusion of the Closed Session, the Board must report the approval of an agreement concluding real property negotiations where the Board renders the agreement final
 - Prior to the closed session, the Board must identify the real property in question, who will act as its negotiator, and the persons with whom its negotiator may negotiate

- Labor Negotiations
 - The Board may meet in closed session to meet with its negotiator concerning discussions with employee organizations and unrepresented employees regarding salaries and fringe benefits
 - The scope of the closed session is limited to issues concerning salaries, salary schedules, and compensation paid in the form of fringe benefits
 - The Board may discuss consideration of the Board's available funds and funding priorities, so long as the discussions relate to providing instruction to the designated negotiator
 - The term "employee" not only refers to rank and file, but also includes an officer or independent contractor who functions as an officer or employee

- Public Security
 - The body may meet in closed session with the Attorney General, District Attorney, District Counsel, Sheriff, or Chief of Police or his/her deputies or a security consultant on matters posing a threat to the security of public buildings, the security of essential public services, including water, gas, and electric service, or a threat to the public right of access to public services or public facilities
- License Application
 - There are special closed session provisions to consider license applications by persons with criminal records

Violations of the Brown Act

- Civil Actions

- Any interested party may begin action
- The District will have an opportunity to cure and correct actions taken
- With judgment, action is void, with certain exceptions
- Costs and attorney fees may be awarded

- Criminal Penalties

- With intent to deprive public of information
- Guilty of a misdemeanor



Great People, Doing Great Things, for a Great Community

CAMBRIA COMMUNITY SERVICES DISTRICT
FINANCE STANDING COMMITTEE
2018 DRAFT REGULAR MEETING SCHEDULE

April 5, 2018 from 10:00 a.m. to 11:51 a.m.

(For clarification purposes, the Finance Standing Committee met this day to conduct business prior to the Regular Meeting Schedule being approved)

April 26, 2018 from 9:00 a.m. to 12:02 p.m.

(For clarification purposes, the Finance Standing Committee met this day to conduct business prior to the Regular Meeting Schedule being approved)

May 17, 2018 from 10:00 a.m. to 12:00 p.m.

June 14, 2018 from 10:00 a.m. to 12:00 p.m.

July 12, 2018 from 10:00 a.m. to 12:00 p.m.

August 9, 2018 from 10:00 a.m. to 12:00 p.m.

September 13, 2018 from 10:00 a.m. to 12:00 p.m.

October 11, 2018 from 10:00 a.m. to 12:00 p.m.

November 1, 2018 from 10:00 a.m. to 12:00 p.m.

November 29, 2018 from 10:00 a.m. to 12:00 p.m.

Regular meetings are held at the Fire Department Training Room
2850 Burton Drive, Cambria CA 93428

**CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF PROPOSED REVENUES VERSUS EXPENDITURES
FY 2018-19 PROPOSED BUDGET**

<u>GENERAL FUND</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>SURPLUS/(DEFICIT)</u>
OPERATIONS			
GENERAL FUND: FIRE	\$2,330,630	\$2,330,440	\$ 190
GENERAL FUND: FACILITIES & RESOURCES	\$724,576	\$724,020	\$ 556
GENERAL FUND: ADMINISTRATION	\$1,929,940	\$1,928,976	\$964
GENERAL FUND: PARKS & RECREATION (PROS)	\$70,600	\$70,513	\$1,797
TOTAL GENERAL FUND	\$5,055,746	\$5,053,949	\$ 1,797
WASTEWATER FUND			
WASTEWATER FUND	\$2,215,351	\$2,213,927	\$ 1,424
WATER FUNDS			
WATER OPERATING FUND	\$2,783,147	\$2,758,252	\$ 24,895
WATER FUND SWF OPERATING FUND	\$1,173,098	\$1,171,787	\$ 1,311
WATER FUND SWF CAPITAL PROJECTS FUND	\$733,948	\$733,948	\$ -0-
TOTAL WATER FUNDS	\$4,690,193	\$4,663,987	\$ 26,206
GRAND TOTAL	\$11,961,290	\$11,931,863	\$29,427

CAMBRIA COMMUNITY SERVICES DISTRICT
SUMMARY SCHEDULE OF REVENUE BY FUND
FISCAL YEARS 2015 - 2019

		ACTUAL REVENUE 2015-16	ACTUAL REVENUE 2016-17	ADOPTED REVENUE 2017-18	ESTIMATED REVENUE 2017-18	PROPOSED REVENUE 2018-19
GENERAL FUNDS						
FIRE DEPARTMENT - 01						
01 4127	Reimbursements to Fire Department	0.00	21,749.01	0.00	48,504.00	30,000.00
01 4200	Interest Income	273.49	0.00	100.00	105.00	110.00
01 4310	Property Tax	1,308,452.00	1,352,521.65	1,620,193.00	1,620,500.00	1,652,910.00
01 4335	Assessment-Fire	422,414.68	430,708.58	451,534.00	455,500.00	519,610.00
01 4370	Weed Abatement	16,859.20	18,662.00	10,000.00	17,600.00	17,700.00
01 4373	Inspection Fee Revenue	14,973.25	350.00	14,500.00	14,500.00	14,500.00
01 4390	Miscellaneous Revenue	59,304.47	61,831.91	0.00	19,300.00	20,000.00
01 4610	Grants Revenue: SAFER	40,844.10	146,716.00	117,240.00	140,000.00	0.00
01 4618	Grant/Revenue: Personnel Protection	0.00	0.00	75,800.00	0.00	75,800.00
01 4625	General Fund Reserve	0.00	0.00	84,000.00	84,000.00	0.00
Sub Total		\$1,863,121.19	\$2,032,539.15	\$2,373,367.00	\$2,400,009.00	\$2,330,630.00
FACILITY & RESOURCE DEPARTMENT - 02						
01 4200	Interest Income	782.82	0.00	0.00	0.00	0.00
01 4310	Property Tax	590,338.00	566,206.94	604,442.00	606,300.00	695,726.00
01 4362	Insurance-Reimbursement	0.00	0.00	1,000.00	0.00	0.00
01 4500	Veterans Hal Rental Fees	23,852.52	25,060.50	28,734.00	25,000.00	25,000.00
01 4525	Vets Hall Rents- Private Parties	3,845.00	0.00	200.00	200.00	250.00
01 4560	Rent Banner Poles	600.00	650.00	750.00	600.00	600.00
01 4570	Rent-Ranch Events	100.00	100.00	0.00	0.00	0.00
01 4610	Grants/Misc.Revenue	59,415.53	3,000.00	0.00	0.00	0.00
01 4619	Land Conservancy	0.00	0.00	3,000.00	3,000.00	3,000.00
Sub Total		\$678,933.87	\$595,017.44	\$638,126.00	\$635,100.00	\$724,576.00

CAMBRIA COMMUNITY SERVICES DISTRICT
SUMMARY SCHEDULE OF REVENUE BY FUND
FISCAL YEARS 2015 - 2019

		ACTUAL REVENUE 2015-16	ACTUAL REVENUE 2016-17	ADOPTED REVENUE 2017-18	ESTIMATED REVENUE 2017-18	PROPOSED REVENUE 2018-19
ADMINISTRATION DEPARTMENT - 09						
01 4000	Service Sales	1,333,692.00	0.00	0.00	0.00	0.00
01 4001	Franchise Fees	81,261.35	70,448.15	0.00	0.00	0.00
01 4013	Vacation Rental Registration Fee	486.00	702.00	600.00	600.00	600.00
01 4126	Mandated Cost	56,501.00	0.00	0.00	0.00	0.00
01 4200	Interest Income	11,207.37	5,569.25	4,000.00	4,250.00	4,500.00
01 4310	Property Tax	165,742.55	364,615.85	0.00	0.00	36,000.00
01 4311	SB2557 TEETER TAX	0.00	-41,551.22	0.00	0.00	0.00
01 4385	Radio Vault Rent	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
01 4389	Public Records Request	35.00	654.00	1,200.00	600.00	600.00
01 4390	Miscellaneous Revenue	4,568.45	12,832.14	2,000.00	1,000.00	5,000.00
01 4390	Administrative Dept.Allocation	0.00	0.00	1,843,961.00	1,843,961.00	1,880,840.00
Sub Total		\$1,655,893.72	\$415,670.17	\$1,854,161.00	\$1,852,811.00	\$1,929,940.00
PROS DEPARTMENT - 16						
01 4001	Franchise Fees	0.00	0.00	79,640.00	80,000.00	70,600.00
01 4310	Property Tax	29,079.00	24,926.73	152,344.00	155,000.00	0.00
01 4390	Miscellaneous Revenue	850.75	505.30	0.00	0.00	0.00
01 4395	Proposition 1A Reserve	0.00	0.00	131,486.00	0.00	0.00
01 4615	Reserve Transfer In	0.00	6,395.68	0.00	0.00	0.00
Sub Total		\$29,929.75	\$31,827.71	\$363,470.00	\$235,000.00	\$70,600.00
GENERAL FUND TOTAL (Check Formula)		\$4,227,878.53	\$3,075,054.47	\$5,229,124.00	\$5,122,920.00	\$5,055,746.00

CAMBRIA COMMUNITY SERVICES DISTRICT
SUMMARY SCHEDULE OF REVENUE BY FUND
FISCAL YEARS 2015 - 2019

		ACTUAL REVENUE 2015-16	ACTUAL REVENUE 2016-17	ADOPTED REVENUE 2017-18	ESTIMATED REVENUE 2017-18	PROPOSED REVENUE 2018-19
ENTERPRISE FUNDS						
WATER OPERATING FUND						
11 4000	Service Sales	1,519,293.83	2,158,781.22	2,251,997.00	2,289,997.00	2,381,597.00
11 4007	Returned Ck Fee	565.00	605.00	400.00	750.00	800.00
11 4008	Acct Setup/clse	12,397.00	7,084.00	6,000.00	7,100.00	7,150.00
11 4009	Off Hours	21,999.78	0.00	0.00	0.00	0.00
11 4010	Water Penalty	31,406.82	45,264.11	55,000.00	47,000.00	47,600.00
11 4011	Serv/Disc/Recon	45.85	235.00	50.00	450.00	450.00
11 4014	Water Serv Fees	1,853.60	500.00	0.00	5,091.00	1,000.00
11 4023	Penalty/Surcharge	122,179.07	0.00	0.00	0.00	0.00
11 4050	Administrative Fee Revenue	62.98	1,453.94	1,939.00	7,112.00	2,000.00
11 4100	Connect Rev-SFR	22,117.50	-1,800.00	20,000.00	20,000.00	20,000.00
11 4101	Wait List Maintenance Fee	53,178.36	98,161.79	61,630.00	61,200.00	61,500.00
11 4110	Remodel Impact Fees	34,806.75	36,945.15	75,000.00	36,000.00	36,700.00
11 4120	Connect Rev-Com	7,095.00	0.00	0.00	0.00	0.00
11 4122	Retrofit In-Lieu Fee	2,500.00	0.00	2,500.00	6,500.00	6,000.00
11 4124	Assignment Fees	3,898.87	2,416.77	4,150.00	5,759.00	4,150.00
11 4128	Admin Fees	0.00	0.00	3,300.00	0.00	0.00
11 4130	Voluntary Lot Merger	0.00	0.00	20,000.00	20,000.00	20,000.00
11 4360	Standby Availability Charges	177,134.29	177,099.94	178,000.00	178,000.00	179,000.00
11 4373	Inspection Fee Revenue	13,199.75	9,102.75	8,450.00	8,905.00	9,100.00
11 4390	Miscellaneous Revenue	3,588.08	1,182.17	4,500.00	1,000.00	1,000.00
11 4200	Interest Income	2,481.98	3,807.40	4,300.00	4,700.00	5,100.00
WATER OPERATING FUND TOTAL		\$2,029,804.51	\$2,540,839.24	\$2,697,216.00	\$2,699,564.00	\$2,783,147.00

CAMBRIA COMMUNITY SERVICES DISTRICT
SUMMARY SCHEDULE OF REVENUE BY FUND
FISCAL YEARS 2015 - 2019

		ACTUAL REVENUE 2015-16	ACTUAL REVENUE 2016-17	ADOPTED REVENUE 2017-18	ESTIMATED REVENUE 2017-18	PROPOSED REVENUE 2018-19
WASTEWATER OPERATING FUND						
12 4000	Service Sales	1,799,096.89	1,883,475.94	1,986,828.00	2,013,319.00	2,093,851.00
12 4200	Interest Income	311.25	0.00	0.00	0.00	0.00
12 4360	Standby Availability Charges	115,161.60	115,158.70	119,000.00	119,000.00	119,000.00
12 4390	Miscellaneous Revenue	0.00	19,225.32	100.00	2,512.00	2,500.00
12 4396	General Fund Loan	0.00	0.00	85,000.00	0.00	0.00
WASTEWATER OPERATING FUND TOTAL		\$1,914,569.74	\$2,017,859.96	\$2,190,928.00	\$2,134,831.00	\$2,215,351.00
WATER SUSTAINABILITY FACILITY FUND (SWF)						
39 4041	EWS Water Base - Residential (SFR, MFR)	266,367.77	272,121.15	391,691.00	270,900.00	305,000.00
39 4042	EWS Base Vac	22,882.28	23,299.04	0.00	23,976.00	24,700.00
39 4043	EWS Base Com Ld	22,994.23	22,725.25	0.00	22,668.00	23,630.00
39 4044	EWS Base Com Wt	53,314.52	51,848.08	0.00	51,840.00	51,940.00
39 4051	EWS Water Usage - Residential (SFR, MFR)	231,530.08	255,661.50	504,756.00	293,724.00	504,000.00
39 4052	EWS Use Vac Rnt	21,204.00	22,360.50	0.00	27,864.00	22,870.00
39 4053	EWS Use Com Ld	144,088.50	131,631.00	0.00	136,056.00	137,250.00
39 4054	EWS Use Com Wtr	64,083.00	81,010.50	0.00	89,208.00	89,208.00
39 4061	EWS Facil Resd	59,097.00	56,103.50	0.00	0.00	0.00
39 4062	EWS Facil Vac R	5,266.50	4,667.50	0.00	0.00	0.00
39 4063	EWS Facil Cm Ld	9,372.00	37,391.50	0.00	0.00	0.00
39 4064	EWS Facil Cm Wt	13,368.00	16,652.00	0.00	0.00	0.00
39 4200	Interest Income	0.00	13,872.89	0.00	14,100.00	14,500.00
39 4620	Grant Revenue - Capital	4,163,142.25	219,112.75	0.00	0.00	0.00
WATER SUSTAINABILITY FACILITY FUND TOTAL		\$5,076,710.13	\$1,208,457.16	\$896,447.00	\$930,336.00	\$1,173,098.00

**CAMBRIA COMMUNITY SERVICES DISTRICT
SUMMARY SCHEDULE OF REVENUE BY FUND
FISCAL YEARS 2015 - 2019**

		ACTUAL REVENUE 2015-16	ACTUAL REVENUE 2016-17	ADOPTED REVENUE 2017-18	ESTIMATED REVENUE 2017-18	PROPOSED REVENUE 2018-19
WATER SUSTAINABILITY FACILITY FUND - CAPITAL PROJ						
40 4397	Loan Proceeds	0.00	0.00	733,948.00	0.00	733,948.00
	WATER SUSTAINABILITY CAPITAL FUND TOTAL	\$0.00	\$0.00	\$733,948.00	\$0.00	\$733,948.00
GRAND TOTAL		\$13,248,962.91	\$8,842,210.83	\$11,747,663.00	\$10,887,651.00	\$11,961,290.00

**CAMBRIA COMMUNITY SERVICES DISTRICT
SUMMARY OF EXPENDITURES BY FUND
FISCAL YEARS 2015 -2019**

FUND	DEPARTMENT	DEPT. No.	ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
GENERAL FUND							
01	Fire Department	01	1,851,580	1,991,664	2,401,448	2,253,396	2,330,440
01	Facilities & Resources	02	552,121.00	630,091.00	637,126.00	685,251.00	724,020.00
01	Administration	09	1,529,704.00	300,993.00	1,854,164.00	1,682,536.00	1,928,976.00
01	Parks & Recreation (PROS)	16	28,711.00	25,582.00	397,048.00	402,459.00	70,513.00
Total General Fund			\$3,962,116	\$2,948,330	\$5,289,786	\$5,023,642	\$5,053,949
ENTERPRISE FUNDS							
11	Water Operating Fund	11	2,061,802.00	2,763,826.00	2,549,565.00	2,521,194.00	2,758,252.00
12	Wastewater Operating Fund	12	1,936,206.00	2,412,661.00	2,190,930.00	2,291,486.00	2,213,927.00
39	SWF - Operating Fund	25	745,716.00	627,353.00	962,088.00	1,256,907.00	1,171,787.00
40	SWF - Capital Projects Fund	30	0.00	0.00	0.00	0.00	733,948.00
Total Enterprise Fund			\$4,743,724	\$5,803,840	\$5,702,583	\$6,069,587	\$6,877,914
GRAND TOTAL EXPENDITURES			\$8,705,840.00	\$8,752,170.00	\$10,992,369.00	\$11,093,229.00	\$11,931,863.00



CAMBRIA COMMUNITY SERVICES DISTRICT

2018-19

EXPENDITURE BUDGET

FIRE DEPARTMENT - GENERAL FUND -01

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	452,335	626,068	757,610	718,161	652,531
5010	Overtime	132,926	187,771	108,947	154,297	158,000
5020	Standby	180	1,845	5,000	5,000	5,000
5031	Reserve Firefighter Pay	87,384	94,168	105,120	107,752	110,000
5040	Sick/Vacation Pay	67,163	75,120	0	39,920	0
5050	Holiday Pay	26,307	35,293	0	18,560	0
	Sub-Total Salaries/Wages	\$766,295	\$1,020,265	\$976,677	\$877,458	\$925,531
	BENEFITS					
5101	Uniform Allowance	1,875	5,000	2,500	3,250	1,750
5102	Dental Insurance	8,927	12,952	16,146	14,708	12,371
5103	Medical Insurance	76,815	130,974	148,196	140,340	97,824
5105	Life Insurance	674	808	0	0	0
5106	FICA	46,661	61,741	58,486	62,994	57,383
5107	Medicare	10,608	15,221	14,034	14,850	13,483
5108	Workers Compensation	69,998	41,830	56,223	38,554	54,051
5109	PERS - Retirement	172,828	173,244	197,967	210,893	201,185
5111	Payroll Tax Expense	(74)	0	0	0	0
5112	UI Reim Benefit	66	0	0	0	0
5120	Other Employee Benefits	800	0	2,600	2,600	2,600
5121	Retirees Health	41,449	53,101	54,252	54,500	54,478
5122	Medical Reimbursements - HRA	10,647	8,356	6,500	12,400	9,100
	Sub-Total Benefits	\$441,274	\$503,227	\$556,904	\$555,089	\$504,225
	Total Personnel Services	\$1,207,569	\$1,523,493	\$1,533,581	\$1,432,547	\$1,429,756
	Services & Supplies					
6010	Ads-Legal/Other	203	465	0	0	0
6011W	Public Information - Website	0	201	0	0	0
6031F	Maint & Repair Water Dept -Fire Hydrnt	0	0	3,000	1,000	1,000
6032S	M & R- WW Disposal of Sludge	1,155	0	0	0	0
6033B	M&R Buildings	8,327	4,282	4,500	5,000	5,000
6033G	Maint & Repair - Grounds (formerly 6042)	3,229	180	2,500	500	2,000
6033R	M & R - Ranch	0	16	0	0	0
6036	M & R - Emergency	0	320	0	0	0
6040	Maintenance & Repair · Equipment	3,412	699	900	1,400	1,500
6041L	Maint and Repair - Vehicles – Licensed	37,107	41,087	15,000	26,000	25,000
6042	Old M & R Bld/Grd	200	0	0	0	0
6044	Computer/Copie /Printer Srvc/MaintAgree	300	1,815	1,815	2,000	2,000
6045	Computer/Copier/Printer Supplies/Maint.	1,319	196	0	0	0
6048	Security and Safety	0	476	1,200	500	1,200
6048E	Safety - Medical	300	150	0	0	0
6050	Office Supplies	868	1,982	2,000	2,000	2,000
6051	Printing & Shipping	2,526	930	0	0	0
6052	Bank Charges	0	195	0	0	0
6053	Printing/Forms	210	936	3,000	1,200	3,000
6054	Membership -Dues , Publications & Books	5,400	7,141	5,500	6,500	6,000
6055	Government Fees and Licenses	34,437	39,514	48,584	44,500	54,000
6059	Bad Debt	0	6	0	0	0



CAMBRIA COMMUNITY SERVICES DISTRICT

2018-19

EXPENDITURE BUDGET

FIRE DEPARTMENT - GENERAL FUND -01

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
6060C	Utilities Cell Phone	1,727	2,500	2,565	2,770	3,000
6060E	Utilities Electricity	6,890	7,939	8,998	8,500	8,925
6060G	Utilities Gas	1,418	2,127	2,423	2,125	2,230
6060I	Utilities Internet Access	2,226	2,795	2,577	2,600	2,730
6060P	Utilities Phone-Land Lines, Faxes, Alrms	1,822	3,977	4,503	4,500	4,700
6060S	Utilities Sewer	1,093	1,048	1,296	1,290	1,325
6060W	Utilities Water	1,336	1,575	1,947	2,045	2,130
6063	M&R Communications Equipment	0	0	15,000	0	0
6080	Old Professional Services - Engineering	714	0	0	0	0
6080K	Prof Services-District Counsel	2,922	9,958	9,000	2,000	9,000
6080L	Land Conservancy -Lot Inventory, Etc.	23,112	1,150	9,000	0	0
6080M	Prof Services - Miscellaneous/Other	691	986	15,375	4,000	25,000
6080T	Prof Services - Temporary	176,912	0	0	0	0
6086	Outside Services	164	0	0	0	0
6089	Emergen y Medical Supplies	4,303	5,453	6,500	6,500	6,500
6090	Department Operating Supplies	9,032	26,350	10,500	16,500	15,000
6093	Small Tools and Equipment	6,185	1,994	2,500	2,000	2,500
6094	Clothing and Uniform	7,170	4,234	8,750	5,000	8,750
6096	Fuel -Gas and Diesel	15,250	13,839	10,000	16,000	20,000
6115	Meeting Expense	637	519	0	0	0
6120A	Employee ALS Cert/Recruit Training	0	0	4,215	2,500	3,500
6120E	Travel, Training, Seminars – Employees	15,771	25,731	32,500	27,500	32,500
6120R	Training - Reimbursement	0	222	0	0	0
6124	Employee Recognition	505	153	300	300	300
6125	Employee Recruitment	5,995	6,627	0	0	0
6220A	Fire Dept - Aware/Eductn/CERT/Vol Progr	1,361	1,496	6,000	3,000	6,000
6220B	Fire Dept -SC BA Brthg Aprts/Resprty Test	61,705	8,932	3,000	2,000	2,000
6220D	Fire Dept Disaster Preparedness	4,454	4,729	7,000	7,000	7,000
6220E	Fire Dept -SC BA Brthg Aprts/Resprty Test	0	1,915	0	0	0
6220F	Fire Dept Fr Haz Defensibl Spc/Chippng	12,907	684	12,352	12,352	15,000
6220H	Fire Dept - Haz Mat Phys	0	1,825	0	0	0
6220P	Personal Protective Equipment	0	0	93,800	90,000	10,000
6220R	FHRP Contract	0	11,668	0	0	0
6220S	Fire Dept - Surf Rescue/NCOR Program	3,038	3,716	5,000	5,000	6,000
6602	Transit Expense	0	67	0	0	0
Total Services & Supplies		\$468,333	\$254,131	\$363,100	\$316,082	\$296,790
Capital Outlay						
6170	Capital Asset Expenditures		200	0	0	0
6170A	Fire Truck (5 Year Lease)	0	0	134,340	134,340	0
6170B	Chief/Command Pickup (5 Year Lease)	0	0	39,132	39,132	0
6170C	USAR Equipment (Urban Search & Res	0	0	0	0	3,400
6170D	Image Trend Elite Project Management	0	0	0	0	12,000
6170E	Mobile and Handheld Radio Equipment	0	0	0	0	50,000
6170F	Zoll X Series EKG	0	0	0	0	40,000
6170G	Command Vehicle Buildup	0	0	0	0	31,000
Total Capital Outlay		\$0	\$200	\$173,472	\$173,472	\$136,400
Debt Service						
6180H	Interest Pick-Up Truck	940	440	324	324	135,855
6190	Principal on Capital Lease	0	0	9,267	9,267	9,935
Total Debt Service		\$940	\$440	\$9,591	\$9,591	\$145,790



CAMBRIA COMMUNITY SERVICES DISTRICT
2018-19
EXPENDITURE BUDGET
FIRE DEPARTMENT - GENERAL FUND -01

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Administrative Cost Allocation					
6200	Allocated Overhead	174,738	213,400	321,704	321,704	321,704
	Total Administrative Cost Allocation	\$174,738	\$213,400	\$321,704	\$321,704	\$321,704
	GRAND TOTAL	\$1,851,580	\$1,991,664	\$2,401,448	\$2,253,396	\$2,330,440

FY 2018-19 FUNDING SOURCES

Property Taxes	\$1,652,910	71%
	\$1	
Assessments	\$464,610	20%
	\$1	
Other Revenue	\$212,918	9%
Total	\$2,330,440	100%




CAMBRIA COMMUNITY SERVICES DISTRICT
2018-19
EXPENDITURE BUDGET
FACILITIES & RESOURCES - GENERAL FUND - 01

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	148,127	178,125	198,897	185,051	226,403
5010	Overtime	1,335	5,340	3,000	10,500	6,000
5040	Sick/Vacation Pay	12,401	12,986	0	8,890	0
5050	Holiday Pay	7,832	9,044	0	11,758	0
	Sub-Total Salaries/Wages	169,695	205,494	201,897	216,199	232,403
	BENEFITS					
5101	Uniform Allowance	167	2,175	1,200	0	1,400
5102	Dental Insurance	3,555	5,117	4,824	5,568	5,066
5103	Medical Insurance	34,563	47,523	46,103	52,018	40,431
5105	Life Insurance	231	284	0	0	0
5106	FICA	9,811	13,061	12,629	12,960	14,657
5107	Medicare	2,409	3,055	2,954	3,030	3,428
5108	Workers Compensation	16,092	9,840	12,427	8,762	14,850
5109	PERS - Retirement	54,139	49,990	34,016	39,995	45,907
5120	Other Employee Benefits	2,600	2,700	2,600	2,600	2,600
5121	Retirees Health	24,750	21,218	21,168	21,200	21,256
5122	Medical Reimbursements - HRA	3,518	3,384	2,600	2,600	4,550
	Sub-Total Benefits	151,834	158,347	140,521	148,733	154,145
	Total Personnel Services	\$321,529	\$363,841	\$342,418	\$364,932	\$386,548
	Services & Supplies					
6010	Ads - Legal/Other	359	0			
6033B	Maintenance & Repairs - Buildings	3,330	8,757	12,000	12,000	12,000
6033G	Maintenance & Repairs - Grounds	8,072	19,116	21,500	21,500	60,500
6033L	M & R - Street Lights	(4,198)	(325)	1,000	3,226	3,000
6033R	M & R - Ranch	63,609	58,815	50,000	50,000	50,000
6033V	M & R- Vet's Hall	14,585	11,389	12,000	11,000	12,000
6040	M & R- Equipment	559	436	700	700	700
6041L	Maintenance & Repairs - Vehicles Licenses	2,676	1,083	3,500	4,000	3,500
6041N	Maint. & Repairs - Vehicles Non-Licensed	2,738	3,575	2,000	2,000	2,500
6045	Computer/Copier/Printer Supplies/Maint.	300	0	500	0	500
6050	Office Supplies	0	79	500	0	500
6055	Government Fees & Licenses	0	3,240	300	300	300
6058	Cash Over (Short)	680	0	0	0	0
6059	Bad Debt	20	0	0	0	0
6060C	Utilities - Cell Phone	718	728	788	700	788
6060E	Utilities - Electricity	19,636	21,030	23,796	21,575	23,796
6060G	Utilities - Gas	1,324	1,377	1,577	1,600	1,577
6060I	Utilities - Internet	3,445	6,229	6,692	6,100	6,692
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	371	478	504	1,500	504
6060S	Utilities - Sewer	2,757	2,464	3,052	3,000	3,052
6060W	Utilities - Water	4,080	3,943	4,880	4,500	4,880
6070	Equipment Rental	623	771	0	0	0
6080K	Professional Services - District Counsel	1,212	4,871	4,000	3,000	4,000
6080M	Professional Services - Misc./Other	3,613	0	3,000	6,482	4,000
6090	Department Operating Supplies	21,326	13,904	14,000	12,000	14,000
6091	Lab Tests	133	0			
6093	Small Tools and Equipment	1,648	4,931	6,000	6,000	6,000
6094	Clothing and Uniform	674	1,073	1,200	1,000	1,200
6096	Fuel - Gas and Diesel	6,360	4,960	5,000	31,917	5,000
6115	Meeting Expenses	42	245	0	0	0
6125	Employee Recruitment	554	0	0	0	0
6999	Contra Account	(71,068)	0	0	0	0



CAMBRIA COMMUNITY SERVICES DISTRICT
2018-19
EXPENDITURE BUDGET
FACILITIES & RESOURCES - GENERAL FUND - 01

ACCOUNT NO.	ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	\$89,820	\$173,168	\$178,489	\$204,100	\$220,989
		0			
6170					
	71,068	200	0	0	0
	\$71,068	\$200	\$0	\$0	\$0
6180J	0	0	6,276	6,276	6,350
6180G	934	1,776	7,645	7,645	7,835
	\$934	\$1,776	\$13,921	\$13,921	\$14,185
6200	68,770	91,106	102,298	102,298	102,298
	\$68,770	\$91,106	\$102,298	\$102,298	\$102,298
	\$552,121	\$630,091	\$637,126	\$685,251	\$724,020
<u>FY 2018-19 FUNDING SOURCES</u>					
				\$695,847	96%
				\$1	
				\$25,000	3%
				\$1	
				\$3,170	0%
				\$1	
				\$724,020	100%

 CAMBRIA COMMUNITY SERVICES DISTRICT 2018-19 EXPENDITURE BUDGET ADMINISTRATION DEPARTMENT - GENERAL FUND -01						
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	521,179	569,337	751,175	676,172	770,214
5010	Overtime	4,512	7,245	16,970	11,661	20,000
5030	Part-time	22,800	29,174	30,000	30,000	30,000
5040	Sick Leave/Vacation Pay	39,494	51,220	0	56,638	0
5050	Holiday Pay	26,120	29,179	0	44,667	0
	Sub-Total Salaries/Wages	\$614,105	\$686,155	\$798,145	\$687,833	\$820,214
	BENEFITS					
5102	Dental Insurance - Ameritas	5,702	7,733	8,124	8,950	19,182
5103	Med -PERS-C ARE	58,605	79,898	105,184	96,387	153,936
5105	Life Insurance	540	612	0	682	0
5106	FICA	33,085	36,538	41,034	42,366	46,653
5107	Medicare	8,690	10,570	10,886	11,968	12,092
5108	Workers Compensation	10,041	5,223	7,032	5,025	7,982
5109	Retirement-PERS	161,755	185,895	148,129	149,752	165,532
5111	Payroll Tax Expense	5,132	(16)	0	0	0
5120	Other Employee Benefits	16,893	18,767	21,809	18,950	13,720
5121	Retirees Health	73,981	78,339	80,160	80,100	80,494
5122	Medical Reimbursmt Exp-HRA Sctnl05 Sen	9,161	8,140	14,690	13,220	11,960
	Sub-Total Benefits	\$383,586	\$431,698	\$437,048	\$427,400	\$511,551
	Total Personnel Services	\$997,691	\$1,117,853	\$1,235,193	\$1,115,233	\$1,331,765
	Services & Supplies					
6010	Ads - Legal/Other	159	0	0	0	
6011I	Public Information - General	960	3,927	4,000	1,050	4,000
6011W	Public Information - Website	3,613	1,863	4,935	0	5,000
6013	Donations	50	0	0	0	0
6014	Public Events	200	0	0	0	
6030	Insurance	68,534	70,349	86,942	86,942	91,289
6033B	Maintenance & Repairs - Buildings	3,527	1,977	0	2,470	0
6033G	Maintenance & Repairs - Grounds	3,073	3,459	0	0	0
6033V	Maintenance & Repairs - Vet's Hall	0	156	0	0	0
6041L	Maintenance & Repairs-Vehicles Licenses	524	1,647	0	510	0
6044	Computer/Copie /Printer Srvcs/MaintAgree	74,122	81,162	71,400	71,400	105,780
6045	Computr/Copier/Printer Supplies/Upgrades	2,665	5,892	5,000	5,000	5,000
6048	Security & Safety	1,381	1,265	0	0	0
6050	Office Supplies	13,100	15,948	20,100	15,200	15,500
6051	Postage & Shipping	2,687	4,443	4,764	4,700	4,850
6052	Bank Charges	2,563	3,799	2,200	3,800	4,000
6053	Printing/Forms	1,198	878	1,300	1,300	1,365
6054	Membership -Dues , Publications & Books	6,149	17,233	16,000	16,000	18,000
6055	Government Fees and Licenses	32,217	37,145	33,255	33,255	34,500
6058	Cash Over (Short)	12	0	0	0	0



CAMBRIA COMMUNITY SERVICES DISTRICT
2018-19
EXPENDITURE BUDGET
ADMINISTRATION DEPARTMENT - GENERAL FUND -01

ACCOUNT NO.		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	PROPOSED
		EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES
		2015-16	2016-17	2017-18	2017-18	2018-19
6060C	Utilities Cell Phone	1,576	3,093	2,427	5,217	5,300
6060E	Utilities Electricity	6,502	7,047	7,045	6,320	7,540
6060G	Utilities Gas	604	645	376	630	660
6060I	Utilities Internet Access	4,313	7,209	5,618	7,800	7,920
6060P	Utilities Phone-Land Lines, Faxes, Alrms	5,772	6,967	15,275	7,550	7,880
6060S	Utilities Sewer	446	338	260	330	255
6060W	Utilities Water	386	154	118	220	260
6070	Equipment Rental	649	502	500	500	500
6075	Rental Expense Office Space	38,186	40,429	20,586	41,172	41,172
6080A	Prof Services - Audit	14,500	14,500	9,250	9,250	15,000
6080F	Prof Services - Finance	2,046	0	0	0	0
6080K	Prof Services-District Counsel	151,269	104,903	88,000	105,000	110,000
6080L	Prof Services - Legal	21,515	13,479	22,000	37,700	35,000
6080M	Prof Services - Miscellaneous/Other	6,051	11,781	11,100	11,100	11,500
6080T	Professional Services - Temporary	11,028	3,568	10,000	10,000	15,000
6086	Outside Non-Professional Services	23,288	16,047	18,000	22,192	18,000
6088	Claims	351	0	0	0	0
6090	Department Operating Supplies	2,208	1,522	1,785	1,800	2,000
6094	Clothing/Uniforms	184	0	0	0	0
6095	Office Furniture/Equipment	22	54	0	0	0
6115	Meeting Expenses	3,361	2,978	2,903	0	0
6120D	Travel, Training, Seminars – Directors	2,540	5,779	5,000	5,000	5,000
6120E	Travel, Training, Seminars – Employees	12,979	17,017	14,100	10,000	15,000
6120G	Training - LCW	0	0	4,500	0	4,500
6124	Employee Recognition	343	270	4,000	145	0
6125	Employee Recruitment	4,545	5,679	3,000	0	5,440
6170I	Purchase Administrative Office	0	0	70,732	0	0
6170J	Purchase Administrative Software	0	0	17,500	0	0
6180H	Interest Expense	774	338	0	0	0
Total Services & Supplies		\$532,013	\$515,441	\$583,971	\$523,553	\$597,211
Capital Outlay						
6170	Capital Assets - Replace Servers	0		35,000	43,750	0
6170	Purchase New Accounting Software	0	0	0	17,500	51,350
Total Capital Outlay		\$0	\$0	\$35,000	\$43,750	\$0
Administrative Cost Allocation						
6200	Allocated Overhead	0	(1,332,301)	0	0	0
Total Administrative Cost Allocation		\$0	-\$1,332,301	\$0	\$0	\$0
GRAND TOTAL		\$1,529,704	\$300,993	\$1,854,164	\$1,682,536	\$1,928,976



**CAMBRIA COMMUNITY SERVICES DISTRICT
2018-19
EXPENDITURE BUDGET
ADMINISTRATION DEPARTMENT - GENERAL FUND -01**

ACCOUNT NO.	ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
<u>FY 2018-19 FUNDING SOURCES</u>					
Administration Department Allocation				\$1,880,840	98%
Other Revenues				\$48,136	2%
Total				\$1,928,976	100%



CAMBRIA COMMUNITY SERVICES DISTRICT
2018-19
EXPENDITURE BUDGET
PARKS & RECREATION DEPARTMENT - GENERAL FUND - 01

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Services & Supplies					
6011I	Public Information - General	0	852			
6033R	M & R - Ranch	0	1,915	10,157	10,157	20,000
6053	Printing Forms	798	819	1,000	1,000	1,000
6115	Meeting Expense	0	0	0	163	0
	Total Services & Supplies	\$798	\$3,586	\$11,157	\$11,320	\$21,000
	Capital Outlay					
6170	Capital Assets	11,500	6,396	336,378	341,626	0
	Total Capital Outlay	\$11,500	\$6,396	\$336,378	\$341,626	\$0
	Administrative Cost Allocation					
6200	Allocated Overhead	16,413	15,600	49,513	49,513	49,513
	Total Administrative Cost Allocation	\$16,413	\$15,600	\$49,513	\$49,513	\$49,513
	GRAND TOTAL	\$28,711	\$25,582	\$397,048	\$402,459	\$70,513
	<u>FY 2018-19 FUNDING SOURCES</u>					
	Franchise Fees				\$70,513	100%
	Total				\$70,513	100%



CAMBRIA COMMUNITY SERVICES DISTRICT

2018-19

EXPENDITURE BUDGET

WASTEWATER OPERATING FUND - 12

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
6055	Government Fees & Licenses	92,550	89,141	90,000	133,765	90,000
6060C	Utilities - Cell Phone	1,658	1,398	1,409	1,829	1,650
6060E	Utilities - Electricity	166,171	209,974	200,000	227,888	200,000
6060G	Utilities - Gas	1,120	1,280	1,327	1,042	1,000
6060I	Utilities - Internet	1,208	5,202	4,903	5,435	4,500
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	8,261	6,229	6,273	6,647	6,500
6060W	Utilities - Water	5,730	13,344	6,000	8,295	2,500
6063	M & R Communications Equipment	9,752	150	1,000	0	0
6070	Equipment Rental	10,584	9,595	2,500	441	2,500
6080G	Professional Services - GIS Development	0	3,735	2,000	4,440	4,000
6080K	Professional Services - District Counsel	9,293	3,933	3,000	6,416	7,000
6080L	Land Conservancy - Lot Inventory, Etc.	4,262	1,438	3,000	0	0
6080M	Professional Services - Misc./Other	68,637	44,063	68,600	14,380	15,000
6086	Outside Services	35,587	3,881	0	0	0
6089	Emergency & Medical Supplies	0	165	960	0	500
6090	Department Operating Supplies	1,704	484	400	0	0
6091	Lab Tests	11,170	25,223	23,500	28,861	25,000
6091H	Lab Testing	0	125	0	0	0
6092	Lab Supplies	8,175	1,734	3,000	2,820	3,200
6093	Small Tools and Equipment	1,095	2,102	2,000	794	2,000
6094	Clothing and Uniform	2,280	3,162	2,400	4,777	2,000
6095	Office Furniture/Equipment	391	2,085	0	0	0
6096	Fuel - Gas and Diesel	10,247	7,682	7,000	315	7,000
6115	Meeting Expenses	194	109	500	0	0
6120D	Travel, Training, Seminars-Directors	50	0	0	0	0
6120E	Travel, Training, Seminars-Employees,	(637)	3,801	4,000	1,766	2,500
6124	Employee Recognition	716	100	200	0	200
6125	Employee Recruitment	3,765	4,751	750	3,770	1,500
Total Services & Supplies		\$877,487	\$855,297	\$755,326	\$819,926	\$635,250
Capital Outlay						
6170	Capital Assets	0	346,929	0	0	0
6170	WWTP Influent Screen Installation	0	0	85,000	120,491	150,000
6170	Hand Rails on Digesters	0	0	0	0	25,000
Total Capital Outlay		\$0	\$346,929	\$85,000	\$120,491	\$175,000
Debt Service						
6180J	Loan Principal	0	0	118,000	118,000	118,700
6180G	Interest Expense	57,473	33,686	41,496	41,496	40,796
Total Debt Service		\$57,473	\$33,686	\$159,496	\$159,496	\$159,496
Administrative Cost Allocation						
6200	Allocated Overhead	401,521	429,775	461,098	461,098	461,098
Total Administrative Cost Allocation		\$401,521	\$429,775	\$461,098	\$461,098	\$461,098
GRAND TOTAL		\$1,936,206	\$2,412,661	\$2,190,930	\$2,291,486	\$2,213,927



CAMBRIA COMMUNITY SERVICES DISTRICT

2018-19

EXPENDITURE BUDGET

WASTEWATER OPERATING FUND - 12

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	251,548	333,618	420,692	330,017	432,098
5010	Overtime	37,076	42,115	25,000	30,148	25,000
5020	Standby	22,271	18,429	18,250	18,250	18,250
5040	Sick/Vacation Pay	5,966	38,789	0	53,034	0
5050	Holiday Pay	11,678	18,406	0	19,326	0
	Sub-Total Salaries/Wages	328,539	451,356	463,942	450,775	475,348
	BENEFITS					
5101	Uniform Allowance	1,500	1,757	2,000	2,000	2,000
5102	Dental Insurance	4,599	8,277	6,077	9,136	10,642
5103	Medical Insurance	43,039	68,548	71,952	82,569	84,028
5105	Life Insurance	352	473	0	518	0
5106	FICA	20,655	25,967	28,105	27,208	29,859
5107	Medicare	4,814	6,494	6,818	6,508	6,983
5108	Workers Compensation	34,346	19,350	28,015	18,012	27,972
5109	PERS - Retirement	103,020	113,363	70,659	81,819	92,138
5112	UI Reim Benefit	1,211	2,288	0	0	0
5120	Other Employee Benefits	780	810	4,256	790	4,256
5121	Retirees Health	49,097	41,356	42,336	43,857	42,512
5122	Medical Reimbursements - HRA	7,772	6,935	5,850	7,282	7,345
	Sub-Total Benefits	271,186	295,618	266,068	279,699	307,735
	Total Personnel Services	\$599,725	\$746,973	\$730,010	\$730,474	\$783,083
	Services & Supplies					
6010	Ads - Legal/Other	60	171	0	0	0
6011I	Public Information - General	112	64	0	0	0
6030	Insurance	0	500	0	0	0
6031Z	Maintenance	0	454	0	0	0
6032C	M & R - WW Collection System	6,180	11,220	5,000	1,037	8,000
6032D	M & R WW - Disposal Effluent	331	17,396	3,000	6,923	10,000
6032G	M & R Wastewater Generators	1,523	8,194	4,000	1,135	4,000
6032L	M & R Wastewater Lift Stations	30,020	12,893	20,000	50,822	20,000
6032M	M & R-WW Manhole Raising(Cord Paving)	900	1,653	20,000	39,282	15,000
6032P	M & R- Pumps	0	3,004	2,500	0	5,000
6032S	M & R- WW Disposal of Sludge	52,075	124,316	88,500	94,736	88,500
6032T	M & R-Wastewater Treatment Plant Health	274,029	82,046	50,000	40,021	50,000
6033B	Maintenance & Repairs - Buildings	6,903	7,968	5,000	10,125	10,000
6033G	Maintenance & Repairs - Grounds	10,735	32,469	14,400	12,714	5,000
6035	Major Maintenance	13,583	0	0	0	0
6035T	Major Maintenance-CCTV & Hydro Clean	0	22,201	12,500	9,943	12,500
6036	M & R- Emergency Events	0	36,166	69,233	66,236	0
6037	M & R- SCADA	0	9,106	0	0	0
6040	M & R- Equipment	6,834	2,122	0	0	0
6041L	Maintenance & Repairs - Vehicles Licenses	3,614	7,445	6,250	6,106	5,000
6041N	Maint. & Repairs - Vehicles Non-Licensed	732	2,702	1,900	773	1,500
6041V	Maint. & Repairs - Vehicles - Vactor	4	2,115	1,000	4,496	5,000
6044	Computer Services	0	880	0	0	0
6045	Computer/Copier/Printer Supplies/Maint.	247	2,397	1,000	2,756	500
6048	Security & Safety	6,177	8,741	2,000	4,988	4,000
6050	Office Supplies	2,496	5,893	3,600	4,434	5,000
6051	Printing & Shipping	5,928	5,069	8,021	6,796	5,000
6052	Bank Services	0	22	0	0	0
6053	Printing/Forms	1,039	2,548	2,100	1,940	1,500
6054	Membership Dues, Publications/Books	0	657	600	983	1,200



CAMBRIA COMMUNITY SERVICES DISTRICT
2018-19
EXPENDITURE BUDGET
WASTEWATER OPERATING FUND - 12

ACCOUNT NO.	ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
<u>FY 2018-19 FUNDING SOURCES</u>					
Water Service Sales				\$2,093,851	95%
Water Standby Charges				\$119,000	5%
Water - Other/Misc.				\$1,076	0%
Total				\$2,213,927	100%



CAMBRIA COMMUNITY SERVICES DISTRICT

2018-19

EXPENDITURE BUDGET

WATER OPERATING FUND - 11

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	286,342	318,314	460,083	425,804	450,440
5010	Overtime	40,973	50,379	25,000	69,971	25,000
5020	Standby	18,571	18,179	18,250	18,250	18,250
5040	Sick/Vacation Pay	(13,732)	36,190	0	37,636	0
5050	Holiday Pay	18,406	22,060	0	28,690	0
	Sub-Total Salaries/Wages	\$350,560	\$445,122	\$503,333	\$514,025	\$493,690
	BENEFITS					
5101	Uniform Allowance	2,033	3,133	2,000	3,133	2,400
5102	Dental Insurance	7,919	9,005	7,428	10,153	9,571
5103	Medical Insurance	79,787	82,645	98,304	92,007	75,823
5105	Life Insurance	500	520	0	610	0
5106	FICA	28,204	30,620	27,447	32,896	31,021
5107	Medicare	6,673	7,781	6,664	8,050	7,098
5108	Workers Compensation	35,296	16,199	22,283	15,440	23,898
5109	PERS - Retirement	134,335	124,395	125,836	126,300	99,199
5120	Other Employee Benefits	1,560	2,025	4,256	1,978	4,256
5121	Retirees Health	35,212	33,657	34,392	34,726	34,535
5122	Medical Reimbursements - HRA	8,129	6,895	7,150	8,180	7,605
	Sub-Total Benefits	\$339,648	\$316,876	\$335,760	\$333,473	\$295,406
	Total Personnel Services	\$690,208	\$761,998	\$839,093	\$847,498	\$789,096
	Services & Supplies					
6010	Ads - Legal/Other	188	171	4,000	0	0
6011I	Public Information - General	111	64	0	1,000	1,000
6031	Old M & R Lift Station	49	798	0	0	0
6031D	Maintenance & Repairs	44,025	52,038	25,000	136,000	75,000
6031F	Maintenance & Repairs - Fire Hydrants	3,253	5,166	6,000	6,000	6,000
6031G	Maintenance & Repairs - Generators	2,252	555	1,000	0	1,000
6031L	Maintenance & Repairs - Leimert Booster	34,094	13,102	2,000	933	2,000
6031M	Maintenance & Repairs - Water Meters	289	5,018	5,000	8,000	5,000
6031P	Pumps	5,447	3,412	0	0	0
6031Q	Water Treatment Plant at Rodeo Grounds	17,886	8,564	2,000	4,440	5,000
6031R	Maintenance & Repairs - SR4 Well/Filter	48,447	53,465	10,000	10,000	10,000
6031S	Maint. & Repairs - Water Storage Tanks	39,118	20,926	13,500	10,525	13,500
6031T	Maint. & Repairs -Water Treatment Systems	37,723	19,328	20,000	21,116	20,000
6031V	Maint. & Repairs-Wtr.Values (Cord Pave)	7,296	41	6,000	2,509	6,000
6031W	Maintenance & Repairs - Wells	47,204	10,316	7,500	18,210	15,000
6031Y	Maint. & Repairs -Water Yard/Booster St.	9,372	4,735	5,100	5,100	5,100
6031Z	Maintenance	0	2,363	0	0	0
6032D	M & R WW Disp Eff	0	719	0	0	0
6032L	M & R WW Lift Station	43	13	0	0	0
6032T	M & R WW Treatment	75	34	0	0	0
6033B	Maintenance & Repairs - Buildings	2,063	685	2,500	73	2,500
6033G	Maintenance & Repairs - Grounds	1,339	11,839	15,000	0	7,500
6036	Maintenance & Repairs- Emergency Events	0	0	100,000	3,161	30,000
6037	Maintenance & Repairs - SCADA	0	0	15,000	10,000	15,000
6040	Maintenance & Repairs - Equipment	589	0	1,000	120	1,000
6041L	Maintenance & Repairs - Vehicles Licenses	3,876	4,315	5,000	14,180	12,000
6041N	Maint. & Repairs - Vehicles Non-Licensed	751	157	2,000	1,208	2,000
6044	Computer/Copier/Printer/Srvcs/Maint.	5,676	1,050	1,500	108	500
6045	Computer/Copier/Printer Supplies/Maint.	1,049	1,879	1,000	3,545	2,000

CAMBRIA COMMUNITY SERVICES DISTRICT

2018-19

EXPENDITURE BUDGET

WATER OPERATING FUND - 11



ACCOUNT NO.		ACTUAL	ACTUAL	ADOPTED	ESTIMATED	PROPOSED
		EXPENDITURES 2015-16	EXPENDITURES 2016-17	EXPENDITURES 2017-18	EXPENDITURES 2017-18	EXPENDITURES 2018-19
6048	Security & Safety	2,295	895	2,000	394	2,000
6050	Office Supplies	1,663	2,203	3,000	750	750
6051	Printing & Shipping	7,638	7,308	11,054	9,310	11,054
6053	Printing/Forms	4,478	3,979	3,000	4,000	4,000
6054	Membership Dues, Publications/Books	12,725	12,935	15,000	15,000	15,000
6055	Government Fees & Licenses	28,224	47,602	42,700	45,000	45,000
6059	Bad Debt Expense	7,921	11,487	1,000	0	1,000
6060C	Utilities - Cell Phone	1,352	2,162	1,980	3,183	2,850
6060E	Utilities - Electricity	112,054	140,114	146,947	161,427	146,947
6060G	Utilities - Gas	0	0	1,236	0	1,236
6060I	Utilities - Internet	1,208	4,142	4,005	3,393	3,750
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	4,749	6,038	5,784	6,691	5,784
6060S	Utilities - Sewer	1,234	1,024	779	1,239	779
6060W	Utilities - Water	55	1,280	1,978	0	1,978
6063	M & R Communications Equipment	28,215	0	5,000	3,168	5,000
6078	Land Lease - Well Site	36,727	37,554	36,200	38,624	39,725
6080E	Professional Services - Engineering	(3,548)	0	0	0	0
6080G	Professional Services - GIS Development	1,440	5,070	7,500	5,520	7,500
6080K	Professional Services - District Counsel	32,262	24,006	20,000	13,361	20,000
6080L	Land Conservancy - Lot Inventory, Etc.	3,856	8,539	12,500	12,149	0
6080M	Professional Services - Misc./Other	75,186	85,778	47,600	50,280	47,600
6080V	Voluntary Lot Merger Program	679	10,747	20,000	20,000	20,000
6086	Outside Services	204	0	0	0	0
6090	Department Operating Supplies	6,694	6,511	17,500	5,000	7,500
6090B	Sensor Cleaning	355	355	0	0	0
6091	Lab Tests	9,691	22,571	28,000	11,756	15,000
6091B	Operating Supplies	0	418	0	0	0
6091G	Calibration	0	2,627	2,625	2,500	2,625
6091H	Lab Testing	205	(95)	0	0	0
6092	Lab Supplies	696	0	1,500	0	0
6093	Small Tools and Equipment	4,897	5,443	4,000	5,744	6,000
6094	Clothing and Uniform	7,024	8,182	8,000	6,574	8,000
6096	Fuel - Gas and Diesel	13,305	16,000	12,000	315	12,000
6115	Meeting Expenses	0	108	1,000	0	1,000
6120E	Travel, Training, Seminars-Employees,	929	4,176	5,000	5,000	5,000
6125	Employee Recruitment	0	3,772	750	3,856	1,500
6170N	Stuart Street Tank Repair	0	0	0	0	0
6180G	Interest on City National Bank Loan	0	0	0	0	0
6180J	PRINCIPAL, TRUCK	0	0	0	0	0
6610	Retrofit Program	(492)	0	0	0	0
6611	Rebate Program - Cisterns, Toilets, Wash	(550)	0	7,500	0	7,500
						0
	Total Services & Supplies	\$715,586	\$703,687	\$727,238	\$690,462	\$685,178
						0
	Capital Outlay					
6170	Stuart Street Tank Repair	0	0	64,000	64,000	3,000
6170	Capital Assets	64,132	715,506	0	0	0
6170	Trailer-Mounted Vacuum Excator	0	0	0	0	48,000
6170	Air Compressor & Jack Hammer	0	0	0	0	22,700
6170	Dump Truck Replacement (Ford F-650)	0	0	0	0	76,000
6170	Hot-Mix Asphalt Patches	0	0	0	0	40,000
6170	Zone 2 to 7 Trans Main SR Crk Ped Brdg	0	0	0	0	50,000
6170	Replacement of Leimert Service Lines	0	0	0	0	40,000
6170	Water Meter Replacement/Upgrade	0	0	0	0	50,000
6170	GIS Update/Upgrade	0	0	0	0	10,000
6170	Valve Replacements	0	0	0	0	10,000



CAMBRIA COMMUNITY SERVICES DISTRICT

2018-19

EXPENDITURE BUDGET

WATER OPERATING FUND - 11

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
6170	Rodeo Grounds Pump Station Replacement	0	0	0	0	15,000
	Total Capital Outlay	\$64,132	\$715,506	\$64,000	\$64,000	\$364,700
	Debt Service					
6180J	Loan Principal	0	0	6,886	6,886	6,830
6180G	Interest Expense	564	216	3,000	3,000	3,100
	Total Debt Service	\$564	\$216	\$9,886	\$9,886	\$9,930
	Administrative Cost Allocation					
6200	Allocated Overhead	591,312	582,420	909,348	909,348	909,348
	Total Administrative Cost Allocation	\$591,312	\$582,420	\$909,348	\$909,348	\$909,348
	GRAND TOTAL	\$2,061,802	\$2,763,826	\$2,549,565	\$2,521,194	\$2,758,252

FY 2018-19 FUNDING SOURCES

Water Service Sales	\$2,342,076	85%
Water Standby Charges	\$179,000	6%
Water Penalties	\$52,500	2%
Water - Other	\$184,676	7%
Total	\$2,758,252	100%



CAMBRIA COMMUNITY SERVICES DISTRICT
2018-19
EXPENDITURE BUDGET
WATER SUSTAINABILITY FACILITY OPERATING FUND - 39

ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Personnel Services					
	SALARIES/WAGES					
5000	Salary & Wages	80,000	40,177	84,074	84,074	109,194
5010	Overtime	0	0	0	0	10,000
5020	Standby	0	0	0	0	5,000
	Sub-Total Salaries/Wages	\$80,000	\$40,177	\$84,074	\$84,074	\$124,194
	BENEFITS					
5101	Uniform Allowance	0	0	0	0	400
5102	Dental Insurance	0	0	1,508	1,508	3,166
5103	Medical Insurance	0	0	16,466	16,466	24,870
5106	FICA	0	0	5,212	5,212	7,725
5107	Medicare	0	0	1,219	1,219	1,807
5108	Workers Compensation	0	0	2,406	2,406	5,379
5109	PERS - Retirement	0	0	17,731	17,731	26,807
5122	Medical Reimbursements - HRA	0	0	1,560	1,560	1,690
	Sub-Total Benefits	\$0	\$0	\$46,102	\$46,102	\$71,844
			0			
	Total Personnel Services	\$80,000	\$40,177	\$130,176	\$130,176	\$196,038
6031F	Maintenance & Repairs - Fire Hydrants	540	0	0	0	0
6031G	Maintenance & Repairs - Generators	1,000	0	0	0	0
6031Z	Maintenance & Repairs - Buildings	25,702	27,191	12,000	92,877	15,000
6033B	Maintenance & Repairs - Buildings	0	0	0	500	3,000
6036	Maintenance & Repairs- Contingency	0	0	0	16,253	5,000
6051	Postage & Shipping	0	0	0	32	0
6053	Government Fees & Licenses	16,654	108	0	0	0
6060E	Utilities - Electricity	32,364	38,527	40,000	44,790	42,000
6080K	Professional Services - District Counsel	26,073	18,299	12,000	42,538	15,000
6080M	Professional Services - Misc./Other	145	26,149	6,000	25,000	25,000
6080L	Land Conservancy - Lot Inventory, Etc.	(4,351)	23,840	0	110,154	15,000
6090	Department Operating Supplies	5,216	0	0	0	0
6090B	Sensor Cleaning	12,468	2,865	236	0	0
6091	Lab Tests	0	4,909	21,120	0	110,000
6091B	Operating Supplies	1,505	2,483	3,000	6,091	4,000
6091E	Baseline Mon	8,468	150	0	0	0
6091F	Remote Monitoring	1,620	3,243	6,480	6,500	10,000
6091G	Calibration	3,166	0	0	0	0
6091H	Lab Testing	99,456	0	0	0	0
6092	Lab Supplies	0	0	0	900	1,000
6115	Meeting Expense	136	0	0	0	0
6120E	Travel, Training, Seminars – Employees	0	57	0	0	0
6125	Employee Recruitment	0	0	0	700	500
6170E	Impoundment Basin	0	0	0	49,321	35,000
6829D	Performance Bonds	69,945	71,649	71,650	71,649	35,825
6829M	Financial Services	9,534	0	0	0	0
6829S	EWS Water Dept.	4,691	27,517	0	0	0
	Total Services & Supplies		0	0	0	0
		\$312,790	\$246,986	\$172,486	\$467,305	\$316,325
	Capital Outlay		0			
6170	Capital Assets	0	0	0	0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0



CAMBRIA COMMUNITY SERVICES DISTRICT
2018-19
EXPENDITURE BUDGET
WATER SUSTAINABILITY FACILITY OPERATING FUND - 39

ACCOUNT NO.	ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
Debt Service					
6180J Loan Principal					
6180I Interest Expense	352,926	0	326,893	326,893	340,465
6180I Interest Expense	0	340,190	332,533	332,533	318,959
Total Debt Service	\$352,926	\$340,190	\$659,426	\$659,426	\$659,424
Administrative Cost Allocation					
6200 Allocated Overhead	0	0	0	0	0
Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL	\$745,716	\$627,353	\$962,088	\$1,256,907	\$1,171,787

FY 2018-19 FUNDING SOURCES

SWF Utility Billing Charges	\$1,171,787	100%
Total	\$1,171,787	100%



CAMBRIA COMMUNITY SERVICES DISTRICT
2018-19
EXPENDITURE BUDGET
WATER SUSTAINABILITY FACILITY CAPITAL PROJECTS FUND - 40

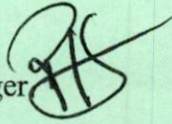
ACCOUNT NO.		ACTUAL EXPENDITURES 2015-16	ACTUAL EXPENDITURES 2016-17	ADOPTED EXPENDITURES 2017-18	ESTIMATED EXPENDITURES 2017-18	PROPOSED EXPENDITURES 2018-19
	Services & Supplies					
6170	SWF AWTP Off-Hauling Facilities for RO	0	0	0	0	250,000
6900	Future Mitigation Measures	0	0	0	0	358,948
6910	Section 7 ESA Consultation	0	0	0	0	125,000
		0	0	0	0	
	Total Services & Supplies	\$0	\$0	\$0	\$0	\$733,948
	GRAND TOTAL	\$0	\$0	\$0	\$0	\$733,948
<u>FY 2018-19 FUNDING SOURCES</u>						
	Loan Proceeds				\$733,948	100%
	Total				\$733,948	100%

MEMORANDUM

May 15, 2018

To: Finance Committee

From: Rudy Hernandez, Finance Manager



Subject: Agenda 3 A. – Overhead Allocation Methodology

Pursuant to our Finance Committee meeting held on Thursday April 26, 2018, staff has gathered the budget documents that show how the FY 2017-18 overhead was calculated (Attached).

**CAMBRIA COMMUNITY SERVICE DISTRICT
FISCAL YEAR 2017 - 2018 BUDGET
ADMINISTRATION DEPARTMENT**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
REVENUES					
01 4001 09	Franchise Fees	72,400	82,693	0	(72,400)
01 4013 09	Vac Rental Fees	608	567	600	(8)
01 6200 09	Admin Dept Allocation	1,332,316	1,110,263	1,843,961	511,645
01 4200 09	Interest Income	4,000	299	4,000	0
01 4310 09	Property Taxes	374,625	315,615	0	(374,625)
01 4385 09	Radio Vault Rents	2,400	1,800	2,400	0
01 4389 09	Public Records Request	936	654	1,200	264
01 4390 09	Miscellaneous	9,000	14,938	2,000	(7,000)
	Other	12,336	17,392	5,600	(6,736)
TOTAL REVENUES		1,796,285	1,526,829	1,854,161	57,876

EXPENDITURES					
0					
	Gross Regular Wages	714,000	558,047	751,175	37,175
01 5010 09	Overtime	7,000	6,311	16,970	9,970
01 5030 09	Part Time-Directors' Fees	21,861	23,924	30,000	8,139
	Total Salaries & Wages	742,861	588,283	798,145	55,284
	Benefits	428,353	387,834	437,047	8,694
	Total Personnel Costs	1,171,214	976,117	1,235,192	63,978
01 6010 09	Ads-Legal/Other	200		-	(200)
01 6011I 09	Public Info	4,127	2,752	4,000	(127)
01 6011N 09	Newsletter	500		-	(500)
01 6011W 09	Website	2,640	1,863	4,935	2,295
	Outreach/Education	7,467	4,615	8,935	1,468
01 6030 09	Insurance	70,350	157,292	86,942	16,592
01 6033B 09	M&R-Building	2,415	1,905	0	(2,415)
01 6033G 09	M&R-Grounds	3,381	3,459	0	(3,381)
01 6040 09	M&R-Equipment	200		0	(200)
01 6041L 09	M&R-Licensed Vehicles	672	1,598	0	(672)
01 6044 09	M&R-Computer Services	69,846	68,758	71,400	1,554
	Maintenance	76,514	75,720	71,400	(5,114)
01 6045 09	Computer Supplies & Upgrades	6,624	5,892	5,000	(1,624)
01 6048 09	Security & Safety	1,247	1,184	0	(1,247)
01 6050 09	Office Supplies	16,648	14,574	20,100	3,452

**CAMBRIA COMMUNITY SERVICE DISTRICT
FISCAL YEAR 2017 - 2018 BUDGET
ADMINISTRATION DEPARTMENT**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
01 6051 09	Postage & Shipping	2,094	2,794	4,764	2,670
01 6052 09	Bank Charges	2,242	1,531	2,200	(42)
01 6053 09	Printing/Forms	1,317	878	1,300	(17)
01 6070 09	Equipment Rental	377	338	500	123
01 6090 09	Department Operating Supplies	1,786	1,522	1,785	(1)
01 6094 09	Uniforms	100		0	(100)
	Office Supplies & Equipment	32,435	28,712	35,649	3,214
01 6054 09	Publications-Dues & Books	16,387	16,960	16,000	(387)
01 6055 09	JPA/Gov't Fees	31,558	37,145	33,255	1,697
	Dues and Fees	47,945	54,105	49,255	1,310
01 6060C 09	Utilities-Wireless	2,356	2,699	2,427	71
01 6060E 09	Utilities-Electricity	6,840	6,398	7,045	205
01 6060G 09	Utilities-Gas	365	612	376	11
01 6060I 09	Utilities-Internet	5,454	4,636	5,618	164
01 6060P 09	Utilities-Telephone	7,401	6,720	15,275	7,874
01 6060S 09	Utilities-Sewer	252	338	260	8
01 6060W 09	Utilities-Water	115	338	118	3
	Utilities	22,783	21,742	31,118	8,335
01 6075 09	Office Rent	40,636	338	20,586	(20,050)
01 6080A 09	Auditor	14,500	14,500	9,250	(5,250)
01 6080K 09	District Counsel	101,300	108,803	88,000	(13,300)
01 6080L 09	Legal	19,109	12,739	22,000	2,891
01 6080M 09	Other	14,887	10,959	11,100	(3,787)
01 6080T 09	Temporary Help	6,568	3,568	10,000	3,432
01 6086 09	Outside Services	15,065	14,015	18,000	2,935
01 6088 09	Claims	-		0	0
	Professional Services	171,429	164,586	158,350	(13,079)
01 6115 09	Meeting Expense	3,000	2,756	2,903	(98)
01 6120D 09	Directors' Travel	5,000	5,024	5,000	0
01 6120E 09	Training-LCW	4,500		4,500	0
01 6120E 09	Employee Travel/Training	11,981	12,872	14,100	2,119
01 6120E 09	Education	2,000		4,000	2,000
01 6125 09	Employee Recruitment	5,679	5,679	3,000	(2,679)
	Training and Travel	32,160	26,331	33,503	1,343
01 6180H 09	Interest-Fusion	333		0	(333)
01 2514 09	Principal-Fusion	4,671		0	(4,671)

CAMBRIA COMMUNITY SERVICE DISTRICT
FISCAL YEAR 2017 - 2018 BUDGET
ADMINISTRATION DEPARTMENT

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 5/31/2017</u>	<u>PROPOSED BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
01 6180G 09	Interest-Copier	144	-	0	(144)
01 2513 09	Principal-Copier	4,424	4,568	0	(4,424)
	Debt Service	9,572	4,568	-	(9,572)
01 6170 09	Replace Servers	-		35,000	35,000
01 6170 09	Upgrade Web Site	3,000		0	(3,000)
01 6170 09	Purchase Administrative Office			70,732	70,732
01 6170 09	Replace Administrative Software			17,500	17,500
	Capital Outlay	3,000	-	123,232	120,232
SUBTOTAL OPERATING EXPENDITURES		514,291	538,007	618,970	104,679
TOTAL EXPENDITURES		1,685,505	1,514,124	1,854,161	168,656
TOTAL REVENUE LESS EXPENDITURES		110,780	12,705	(0)	(110,780)

ADMIN NOTES

01 4001 09	FRANCHISE FEES	ALLOCATED TO PARK & RECREATION DEPARTMENT
01 4310 09	PROPERTY TAXES	NONE ALLOCATED TO ADMIN THIS YEAR
01 4390 09	Miscellaneous	FY 16-17 INCLUDES \$7,800 REBATE FOR WORK COMP
01 5030 09	Part Time-Directors' Fees	\$30,000 = \$100 x 5 mtgs/mo x 5 directors
01 60111 09	Public Info	TRIBUNE ADS: NOTICES
01 6011W 09	Website	Go Daddy \$205/yr For Exp \$50 Nancy McCarnin \$45/hr x 2 hr/wk = \$4,320
01 6030 09	INSURANCE:	Actual invoice for \$86,942 paid to SDRMA May 20147
01 6044 09	M&R-Computer Services	Monthly: MOMS \$1,224 + actual Innov \$25 Coastal Copy \$350 Annual: Engineer New Computer: \$4k Tech Exp \$41k ECS Imaging \$3,160 Chapperel Bus Mach \$1,946 Miscellaneous \$2k
01 6045 09	Computer Supplies & Upgrades	Replace 2 admin computers

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2017-2018 BUDGET
ADMINISTRATION DEPARTMENT COST ALLOCATION**

	FIRE	F&R	P&R	WW	WATER	SWF
E RECOVERY BASED ON EQUAL DISTRIBUTION TO ALL DEPTS	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
R RECOVERY BASED ON RELATIVE SIZE OF DEPT (LARGE OR SMALL)	20.00%	4.00%	5.00%	30.00%	29.00%	12.00%
F RECOVERY BASED ON FULL TIME EQUIVALENT STAFFING	13	3	1	5	5	1.5
L RECOVERY BASED ON PERCENT OF ADMIN LABOR APPLIED TO DEPT	16.7%	6.3%	1.6%	22.6%	27.8%	25.0%

ACCT #	ACCT DESCRIPTION	FY 17 - 18	BUDGET	FIRE	F&R	P&R	WW	WATER	SWF
GROSS REC	L Personnel Costs	1,231,217	205,613	77,567	19,699	278,255	342,278	307,804	
01 5122 09	L Medical Reimbursement	-	-	-	-	-	-	-	-
01 6011 09	E Public Info	4,000	667	667	667	667	667	667	667
01 6011W 09	E Website	4,935	823	823	823	823	823	823	823
01 6030 09	R INSURANCE	86,942	17,388	3,478	4,347	26,083	25,213	10,433	
01 6044 09	R M&R-Computer Services	71,400	14,280	2,856	3,570	21,420	20,706	8,568	
01 6045 09	Computer Supplies & Upgrades	5,000	1,000	200	250	1,500	1,450	600	
01 6050 09	R Office Supplies	20,100	4,020	804	1,005	6,030	5,829	2,412	
01 6051 09	R Postage & Shipping	4,677	935	187	234	1,403	1,356	561	
01 6052 09	R Bank Charges	2,200	440	88	110	660	638	264	
01 6053 09	R Printing/Forms	1,300	260	52	65	390	377	156	
01 6070 09	R Equipment Rental	500	100	20	25	150	145	60	
01 6090 09	R Department Operating Supplies	1,785	357	71	89	536	518	214	
01 6054 09	R Publications-Dues & Books	16,000	3,200	640	800	4,800	4,640	1,920	
01 6055 09	R JPA/Gov't Fees	33,255	6,651	1,330	1,663	9,977	9,644	3,991	
01 6060C 09	R Utilities-Wireless	2,106	421	84	105	632	611	253	
01 6060E 09	R Utilities-Electricity	7,107	1,421	284	355	2,132	2,061	853	
01 6060G 09	R Utilities-Gas	618	124	25	31	185	179	74	
01 6060I 09	R Utilities-Internet	4,635	927	185	232	1,391	1,344	556	
01 6060P 09	R Utilities-Telephone	15,275	3,055	611	764	4,583	4,430	1,833	
01 6060S 09	R Utilities-Sewer	309	62	12	15	93	90	37	
01 6060W 09	R Utilities-Water	129	26	5	6	39	37	15	
01 6075 09	R OFFICE RENT	20,586	4,117	823	1,029	6,176	5,970	2,470	
01 6080A 09	R Auditor	9,250	1,850	370	463	2,775	2,683	1,110	
01 6080K 09	R District Counsel	88,000	17,600	3,520	4,400	26,400	25,520	10,560	
01 6080L 09	R Legal	22,000	4,400	880	1,100	6,600	6,380	2,640	
01 6080M 09	R Other	11,100	2,220	444	555	3,330	3,219	1,332	
01 6080T 09	R Temporary Help	10,000	2,000	400	500	3,000	2,900	1,200	
01 6086 09	R Outside Services	18,000	3,600	720	900	5,400	5,220	2,160	
01 6115 09	L Meeting Expense	2,903	485	183	46	656	807	726	
01 6120D 09	L Directors' Travel	10,000	1,670	630	160	2,260	2,780	2,500	
01 6120E 09	L Training-LCW	4,500	752	284	72	1,017	1,251	1,125	
01 6120E 09	L Employee Travel/Training	14,100	2,355	888	226	3,187	3,920	3,525	
01 6120E 09	L Education	4,000	668	252	64	904	1,112	1,000	
01 6125 09	L Employee Recruitment	3,000	501	189	48	678	834	750	
	R Replace Servers	35,000	7,000	1,400	1,750	10,500	10,150	4,200	
	Purchase Library building	70,732	14,146	2,829	3,537	21,220	20,512	8,488	

CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2017-2018 BUDGET
ADMINISTRATION DEPARTMENT COST ALLOCATION

	FIRE	F&R	P&R	WW	WATER	SWF	
E RECOVERY BASED ON EQUAL DISTRIBUTION TO ALL DEPTS	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%	
R RECOVERY BASED ON RELATIVE SIZE OF DEPT (LARGE OR SMALL)	20.00%	4.00%	5.00%	30.00%	29.00%	12.00%	
F RECOVERY BASED ON FULL TIME EQUIVALENT STAFFING	13	3	1	5	5	1.5	
L RECOVERY BASED ON PERCENT OF ADMIN LABOR APPLIED TO DEPT	16.7%	6.3%	1.6%	22.6%	27.8%	25.0%	
	BUDGET	FIRE	F&R	P&R	WW	WATER	SWF

ACCT #	ACCT DESCRIPTION	FY 17 - 18	PORTION	PORTION	PORTION	PORTION	PORTION	PORTION
	Replace Administrative Software	17,500	3,500	700	875	5,250	5,075	2,100
TOTAL EXPE	TOTAL EXPENDITURES	1,854,161	328,634	104,502	50,580	461,098	521,368	387,980
	OTHER REVENUE	10,200.0	6,930	2,204	1,067			
	NET COST ALLOCATED	1,843,961	321,704	102,298	49,513	461,098	521,368	387,980
			17.4%	5.5%	2.7%	25.0%	28.3%	21.0%

FIRE = ① $\frac{328,634}{1,854,161} = 17.4\%$

WATER ⑤ $\frac{521,368}{1,854,161} = 28.3\%$

F&R ② $\frac{104,502}{1,854,161} = 5.5\%$

SWF ⑥ $\frac{387,980}{1,854,161} = 21\%$

P&R ③ $\frac{50,580}{1,854,161} = 2.7\%$

WW ④ $\frac{461,098}{1,854,161} = 25\%$

May 2018

CCSD Draft Finance Policy Index

1. Purchasing Policy
2. Reserve Policy
3. Assignment of Banking Authority



CAMBRIA COMMUNITY SERVICES DISTRICT

P.O. Box 65 • Cambria, CA 93428 • Telephone: (805) 927-6223 • Fax: (805) 927-5584

PURCHASING POLICY

I. PURPOSE

A. The Board of Directors for the Cambria Community Services District (“CCSD”) adopts the overall CCSD purchasing policy and implements it through the adoption of the annual budget, which is then administered by the General Manager. This policy will be used by CCSD staff to secure supplies and equipment at the lowest possible cost commensurate with quality needed and to exercise positive financial control over purchases. In the event that the CCSD does not have an approved budget, only essential goods and services may be obtained until such time as the annual budget is adopted. The responsibility for buying materials and services is assigned to staff members skilled in negotiating cost reductions and purchasing within the budgeted funds.

B. Goals of this policy are:

- to purchase needed items at the best possible price and at the best possible value within the required deadlines and maintain the necessary support for CCSD operations; and
- to establish procurement standards that comply with requirements contained in Federal regulations to receive grant funding.

When the best possible value conflicts with the best possible price, a detailed justification for the best possible value shall be prepared.

C. At the beginning of each fiscal year the Finance Manager will issue a complete CCSD Budget approved by the Board of Directors. This budget contains the purchasing account titles, description of line items, and numbers corresponding with budgeted funds for each item. Each CCSD

department will receive its own budget for conducting purchasing transactions. It is the responsibility of each department manager to control spending and monitor the funds in the account line items that they are authorized to use. A monthly or quarterly status report will be issued showing a comparison between budgeted amounts and the department purchasing activity. All CCSD department purchases will be identified with the appropriate line item account number by the requestor. All unbudgeted expenditures that are approved and paid through the system are to be tracked. The following will occur if a department must purchase an item that that is not authorized on its chart of accounts:

1. Obtain the approval from a department that is authorized to purchase the items. This will require the authorized department manager to initial the purchase order.
2. The General Manager or Administrative Services Officer approves the purchase transaction.

II. PROCUREMENT STANDARDS

A. All materials, goods and services shall be procured using one of the following five methods of procurement.

1. **Procurement by micro-purchases.** Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold, currently \$3,000 established in Federal Code of Regulations (§200.67). To the extent practicable, micro-purchases will be distributed equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the price is reasonable.
2. **Procurement by small purchase procedures.** Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or property that do not cost more than the Simplified Acquisition Threshold, currently \$150,000, established in the Federal Code of Regulations. Price or rate quotations must be obtained from an adequate number of qualified sources.
3. **Procurement by sealed bids (formal advertising).** Bids for materials, goods and services will be publicly solicited and a firm fixed price contract (lump sum or unit price) will be awarded to the responsible bidder whose bid, conforming with all the material terms

and conditions of the invitation for bids is the lowest price. In order for sealed bidding to be feasible, the following conditions should be present:

- a complete, adequate and realistic specification or purchase description should be present;
- two or more responsible bidders are willing and able to compete effectively for the business; and
- the procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- Bids will be solicited from an adequate number of known suppliers;
- The invitation for bids will be publicly advertised;
- Sufficient time will be provided to allow bidders sufficient response time prior to the date set for opening the bids;
- The invitation for bids will adequately define the items or services in order for the bidders to properly respond;
- All bids will be opened publicly at the time and place prescribed in the invitation for bids;
- Any or all bids may be rejected if there is a sound documented reason; and
- A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder.

4. **Procurement by competitive proposals.** This method is used when conditions are not appropriate for the use of sealed bids and is normally conducted with more than one source submitting an offer and either a fixed price or cost-reimbursement type contract is awarded. The following requirements apply:

Requests for proposals which identify all evaluation factors and their relative importance will be publicized;

Proposals will be solicited from an adequate number of qualified sources;

Responders will be rated by a committee assigned by the General Manager with scores assigned for each evaluation factor;

Contracts will be awarded to the responsible firm whose proposal is most advantageous to the program with price and other factors included in the evaluation factors considered; and

CCSD will use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualification are evaluated and the most qualified competitor is selected consistent with the requirements of Government Code Section 4526, subject to negotiation of fair and reasonable compensation. This method cannot be used to purchase other types of services even if A/E firms are a potential source to perform the proposed effort. (Also see Section IX, herein, relating to Professional Services Agreements)

5. **Procurement by non-competitive proposals.** Procurement through solicitation of a proposal from only one source will be used only when one or more of the following circumstances apply.

- The item is only available from a single source;
- The public exigency or emergency for the requirement will not permit a delay from competitive solicitation; or
- After solicitation of a number of sources, competition is determined inadequate.

See Section IX(E) relating to sole source contracts for professional services.

B. **Purchasing materials, goods and services from small and minority businesses, women's business enterprises, and labor surplus area firms.** It is the express intent of CCSD to award as much business as practical to small and minority businesses, women's business enterprises and labor surplus area firms. To that end, the following policies shall apply:

- Qualified small and minority businesses and women's business enterprises will be included on all solicitation lists;
- Qualified small and minority businesses and women's' business enterprises will be directly solicited whenever they are a potential source of required materials or services;

- When economically feasible, requirements will be divided into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;
- When feasible, delivery schedules will be established that encourage participation by small and minority businesses and women's business enterprises;
- When appropriate, the Small Business Administration and the Minority Business Development Agency of the U.S. Department of Commerce will be consulted concerning maximizing the participation of small and minority businesses and women's business enterprises; and
- Prime contractors will be required to take the affirmative steps listed above.

C. Procurement of recovered materials. The District will comply and will require compliance by all contractors with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act, in all of its procurement solicitations and contract awards. When a purchase price exceeds \$10,000, only items designated in guidelines of the EPA (40 FR part 247) that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition will be purchased. Solid waste management services will be procured in a manner that maximizes energy and resource recovery.

III. SIGNING AUTHORITY

- A. The General Manager, or in his/her absence the Administrative Services Officer, is hereby authorized to sign on behalf of the CCSD the following documents:
1. Any documents necessary to conduct the general business of the CCSD that does not require prior approval of the Board of Directors.
 2. Any documents necessary to conduct the general business of the CCSD requiring approval of the Board, after said documents have received approval of the Board of Directors.
 3. Any agreements or other documents necessary to secure and receive state, federal, or other agency grants or loans.
 4. Any agreements or documents necessary for the receipt and/or disbursement of any grant monies contracted for by the CCSD.

IV. COMMITMENT AUTHORITY

- A. The General Manager and department heads identified below are responsible for conducting purchasing transactions within the guidelines and procedures set forth in this policy. Transactions involving contractual agreements must be reviewed and approved by District Counsel and are subject to Section VII.

<u>Employee</u>	<u>Category</u>
General Manager	Legal Services (at the direction of the Board). All categories listed below.
Administrative Services Officer	Parks and recreation planning and development materials and supplies. Human resources and training services. Departmental operational materials and supplies for Administration. Office supplies, dues and subscriptions, and travel arrangements. All categories listed below.
District Engineer	Engineering and professional consulting services. Departmental operational supplies for Water and Wastewater, and Property Management, repair, training, and maintenance materials, equipment rentals, employee clothing, fuel & oil, vehicle repair services and janitorial supplies.
Fire Chief	Departmental operational supplies, repair, training, and maintenance materials, equipment rentals, employee clothing, fuel & oil, vehicle repair services and janitorial supplies.

Finance Manager

Financial services and arrangements; audit engagements; office supplies; computer equipment.

V. APPROVAL REQUIREMENTS

- A. A system of approval limits is the next element of purchasing control. Within the authorized categories, employees may commit CCSD funds up to their maximum approval amounts. Department managers are authorized to purchase items that fall within the approved budget's amount for their department and account category. Department managers may delegate purchasing authority to any employee within his/her department as necessary.
- B. Board approval is required for all purchases of \$25,000 or more, unless the purchase is for equipment, materials or services that has been previously approved by the General Manager and is contained within the CCSD's budget. If the total price exceeds the budgeted amount by more than 5%, the General Manager's approval shall be required.
- C.
- D. A CCSD Purchase Order is required for all purchases greater than \$250.00. Exceptions to the policy are listed below. Any CCSD employee authorized by his/her department manager can sign a purchase order up to \$500.00. The department manager will provide a written list of his/her authorized employees, who can sign purchase orders, to the Finance Manager or his/her designee. The department manager will be responsible for updating the employee signatory list as needed.

Purchase Orders are not required for:

- Regular, recurring utility services.
- Payroll, including payroll vendor payments.
- Petty cash.
- Travel advances when a Travel Advance Claim form is used.
- Travel expenses when a Travel Expense Claim form is used.

- Credit card payment if related to approved travel or meeting expenses.

E. The following intermediate supervisory or management staff, as approved by the General Manager, can initiate and authorize a purchase order up to \$5,000.00:

- FACILITIES AND RESOURCES SUPERVISOR
- FIRE CAPTAIN
- WASTEWATER SUPERVISOR
- WATER SUPERVISOR

Purchases over \$5,000.00 will require the signature of a department manager.

VI. PURCHASE ORDER PREPARATION

- A. All formal purchase orders shall be prepared from a properly completed purchase order form. The form is designed to contain all the necessary information and signatures relevant to the purchase within the CCSD. The current purchase order form may be redesigned from time to time at the discretion of the General Manager, or his/her designee, whenever conditions warrant.
- B. Each purchase order shall include a purchase order number only after the appropriate approval procedures are completed. The purchase order form is used as a written order to a vendor and may be either an original order or may confirm a verbal order. This form may also serve as a written change order.
- C. Each purchase order form (Attachment P-1) shall be filled out by the CCSD employee prior to CCSD funds being obligated for a purchase and shall contain the following information:
1. Purchase order number, date, department, and who wrote it.
 2. To whom the purchase order is issued, together with a complete address.
 3. Quantity/unit and description of item(s) to be purchased.
 4. Account number to be charged.
 5. Unit price and extended amount (depending upon quantity).

6. If applicable, the words "OPEN PO" and "EXPIRATION DATE," not to exceed past the end of the current fiscal year, at the top of the purchase order form.
 7. The words "NOT TO EXCEED" if it is for a repetitive purchase or a contract amount.
 8. The total amount of the purchase order shall include charges for freight and tax, if applicable.
 9. The initial purchase order MUST have attached to it the following: the written quote or estimate or a copy of the contract, or other backup supporting documentation.
- D. The purchase order must be submitted immediately to the Finance Manager or his/her designee. The purchase order date must precede the order date.
- E. Any incomplete purchase orders will be returned to the department manager for completion.
- F. Insofar that it does not conflict with any other Purchasing Policy limitations, a purchase order may be exceeded by up to 10% of the original purchase order amount. No increase may be given for quoted prices.
- G. When a purchase order is intended to be used to issue a check, write "Check Request" on the purchase order.

VII. OPEN PURCHASE ORDERS

- A. A blanket or open purchase order can be used to reduce the time consuming process of filling out a purchase order form for each purchase when it is with the same vendor and for repeat materials.
- B. Open purchase orders are to be used when the CCSD will:
1. Purchase repetitive, specified services or items, or categories of items from the same vendor over a period of less than one year, or on a monthly basis.
 2. Order standard materials or maintenance supplies, which require numerous shipments.
 3. Obtain more favorable pricing through volume commitments.

- C. Open purchase orders generally should NOT be used when:
 - 1. No benefit will be derived over and above a regular purchase.
 - 2. Prices are unknown at ordering time, or subject to change later without notice.
 - 3. Quality of vendor or service is questionable.
 - 4. Control over CCSD expenditures would be weakened significantly.
- D. An open purchase order differs from the normal purchase order only in the date entry block that now has a date range not to exceed past the end of the current fiscal year.
- E. Each year during the month of June, each department manager will review all department blanket purchase orders and reissue all necessary blanket purchase orders effective July 1.

VIII. QUOTATION

- A. The policy of obtaining competitive quotes applies to purchase of materials and/or services with an estimated price of greater than \$100 but less than \$25,000 and not covered by a contractual agreement.
- B. Types of quotations:
 - 1. Verbal – Verbal quotations will be obtained for purchases of standard or non-complex materials with an estimated price of under \$1,000 and not covered by a contractual agreement. Prices are to be recorded on a quotation sheet that will serve as backup documentation after the order is placed and will be attached to the purchase order. The quotation sheet will be attached to the original purchase order and shall contain the name of the vendor, the person giving the quote, the date and time of the verbal quote, and the price quoted. A minimum of two (2) suppliers is acceptable for verbal requests providing the buyer is familiar with the market and prices of the materials in question.
 - 2. Written – Written requests for quotations (RFQ) will be sent to vendors under the following conditions:
 - a. Purchases estimated to exceed \$1,000, but less than a total of \$25,000.

- b. All capital equipment purchases exceeding \$1,000, but less than a total of \$25,000.
 - c. Non-standard conditions, requirements, instructions, etc.
 - d. Any occasion where more permanent documentation is advisable.
 - e. Any purchase based on best value rather than lowest price.
- D. Written requests for quotations will incorporate a clear and accurate description of the technical requirement of the material, product or service to be procured.
- 1. The description will not contain features which unduly restrict competition.
 - 2. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use.
 - 3. Detailed product specifications should be avoided if at all possible.
 - 4. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly state.
 - 5. The description will identify all requirements which the offerors must fulfill and all other factors to be used in evaluating the bids or proposals.
- E. The CCSD employee, when purchasing materials and/or services requiring written request for quotations, will solicit prices from three (3) or more vendors. After the quotations have been received and examined for completeness, a determination of the low bidder and award of the order will be made by the department manager and reviewed with the General Manager or Administrative Services Officer. The department manager or his/her designee will notify unsuccessful vendors that the quotations have been closed and the contract awarded.

IX. **BIDS**

A. For bids estimated to exceed the Simplified Acquisition Threshold established in the Federal Code of Regulations, (\$150,000 on June 1, 2015), the following actions must be taken:

- CCSD staff must make or have made an independent estimate of the expected cost before receiving bids or proposals;
- CCSD staff must negotiate a fair and reasonable profit as a separate element of the price of the contract considering things such the complexity of the work, the risk borne by the contractor, the contractor's investment, the quality of the contractor's past performance and industry profit rates in the surrounding geographical area for similar work;
- The cost plus a percentage of cost and percentage of cost methods of contracting will not be used.
- CCSD staff will ensure contracts include administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms and will specify sanctions and penalties to be applied in each circumstance;
- All contracts in excess of \$10,000 will include provisions for termination for cause and for convenience of the District including the manner by which it will be effected and the basis of settlement.

B. The CCSD may require a performance bond before entering a contract in such amount as it finds reasonably necessary to protect the interests of the CCSD. For purchasing contracts that exceed the Simplified Acquisition Threshold and for which grant funds have been received, the following minimum bonding requirements will be established:

- A bid guarantee from each bidder equivalent to five percent of the bid price consisting of a firm commitment such as a bid bond, certified check, or other negotiable instrument as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified;
- A performance bond on the part of the contractor for 100 percent of the contract price;
- A payment bond on the part of the contractor for 100 percent of the contract price to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

- C. At its discretion, the Board of Directors may reject any bids presented and re-advertise.
- D. The CCSD may dispense with bidding when an emergency is declared.

X. PROFESSIONAL SERVICES AGREEMENTS

- A. The CCSD may contract with any specially trained and experienced person, firm, or corporation for special services and advice in financial, economic, accounting, legal or administrative matters. Contracts for professional services are not subject to competitive bidding requirements. (Government Code Section 4526. Also, however, see Sections II(A)(4) and (5), herein)
- B. If the CCSD is seeking the professional services of private architectural, landscape architectural, engineering, environmental, land surveying, or construction project management firms, special provisions apply. The selection must then be based upon the demonstrated competence and on the professional qualifications necessary for the satisfactory performance of the services required. Government Code Section 4526 does not apply when the CCSD determines that the services are more of a technical nature and involve little professional judgment and that requiring bids would not be in the public interest. (Government Code Section 4529.)
- C. It is the policy of the CCSD to conform to the preceding paragraphs in using professional and other contract services whenever it is in the CCSD's best interest. This may be when outside professionals will be less expensive than in-house staff; a project or study is of a limited duration and not warranting permanent staff; or existing staff is unavailable to undertake the project or they lack the expertise and/or ability necessary.
- D. For contracts estimated to be less than \$25,000, the General Manager or department manager, or his/her designee, will solicit proposals from the qualified consultants and negotiate the fee.
- E. Sole source contracts are permitted only when the product or service has limited availability and/or is proprietary (copyrighted or patented), or under emergency conditions such as those implemented with an Emergency Operations Center situation or a State or Federal Disaster Declaration. Under such emergency conditions, the General Manager, or his/her

designee, with consultation of one or more Directors, has full authority to complete sole source purchasing transactions. In such situations, every attempt shall be made to obtain the best value to the CCSD. Only the minimal amount of goods and services required to address the emergency conditions shall be obtained and normal documentation and approvals shall be obtained in a timely fashion once the emergency situation has stabilized. (Also see Section II(A)(5))

XI. PURCHASES VIA DISTRICT CREDIT CARD

- A. The primary use of a CCSD credit card is for CCSD travel. All purchases using a CCSD credit card are subject to the same procedures as outlined previously in this policy, plus the following additional requirements:
1. All CCSD credit cards shall be issued on a department basis in the name of each department manager, the on-staff District Counsel, and each Board Member. The Administrative Services Officer shall manage the administration of CCSD credit cards.
 2. Only the General Manager, Administrative Services Officer, District Engineer, department managers, or Board Members are authorized to sign credit card purchases. Department managers can allow their department employees to use the department credit card; however, they are fully responsible for its care and control.
 3. Travel on CCSD business is to be paid for via CCSD credit card. Telephone calls to the CCSD when out of town, expenses related to travel by car on CCSD business, lodging and meals when out of town on CCSD business, and CCSD approved seminars and business meetings, are expenses authorized to be paid with the CCSD credit cards.

Credit card receipts **MUST BE** obtained for these expenses and turned in immediately upon return to the Finance Manager or his/her designee. If a credit card receipt is lost or misplaced, the receipt replacement form needs to be promptly filled out by the responsible party and turned in to the Finance Manager or his/her designee.

Other purchases requiring instant payment ability must be accompanied by a purchase order.

4. The credit limit on the CCSD credit cards shall be no more than \$5,000 for each department and on-staff, \$5,000 for each Director, and \$10,000 for the General Manager.
5. Credit card purchases for orders that are made via telephone or Internet are permitted in limited circumstances (e.g., offsite internet connections while traveling, on-line registrations, manual/resource guide/book orders, etc.). A receipt or quote sheet must be obtained and turned in immediately to the Finance Manager or his/her designee.
6. Personal purchases or spending on a CCSD credit card are prohibited. Any violation of this policy will result in loss of CCSD credit card privileges and may include disciplinary action.
7. Cash advances on any CCSD credit card are prohibited. Any violation of this policy will result in disciplinary action.

XII. CHECK SIGNING PROCEDURES

- A. All checks must have two (2) authorized signatures per the current bank resolution adopted by the CCSD Board of Directors.
 1. Checks in the amount of \$100,000 and greater require two (2) handwritten signatures, one of which shall be the General Manager's or his/her designee.
 2. Checks in the amount of \$25,000-\$99,999 require one (1) handwritten signature, which shall be the General Manager's or his/her designee, and one (1) computer generated signature.
 3. Checks in the amount of \$24,999 and less require two (2) computer-generated signatures.
- B. The General Manager has the authority to authorize employee signatories.
- C. The General Manager shall review and initial all issued checks in the amount of \$5,000 - \$24,999.

XIII. INVOICE APPROVAL PROCEDURES

- A. Invoices shall be approved based on the same monetary limits as applicable to Purchase Order signatory.

- B. Invoices should only be approved for payment if all related goods and/or services have been satisfactorily received. Registrations for seminars/workshops/classes are exempt from this process as are subscriptions, membership dues, and payments to government agencies. Any other prepayments require the approval of the Finance Manager.

XIV. PETTY CASH PROCEDURES

- A. The CCSD Finance Manager or his/her designee shall maintain a petty cash fund of \$300.00.
- B. This fund will be used to purchase items costing no more than \$25.00 and must be authorized by department managers or his/her designated employee.
- C. Purchase orders should be used whenever practical and receipts are required for reimbursement. There are no exceptions to the receipt rule.
- D. The CCSD Finance Manager or his/her designee shall perform a reconciliation of the petty cash fund on a monthly basis.

XV. CONFLICT OF INTEREST

- A. Employees must recuse themselves from all purchasing activities when a real or apparent economic conflict of interest exists. CCSD employees may not perform services for the CCSD on a contractual basis. Employees may not economically benefit from their employment within the CCSD except as related to their approved salary and benefits.
- B. Employees shall not use their employment status with the CCSD to obtain discounts or any other advantage for personal purchases. Unsolicited discounts offered by vendors for all CCSD employees are exempt.
- C. Failure of any employee to adhere to the provisions of this Section may be subject to disciplinary action in accordance with the CCSD's Personnel Policy, Procedures and Rules.

XVI. ADDITIONAL PURCHASING POLICIES AND PROCEDURES

- A. It is important for the CCSD to evaluate materials, equipment, and services of all current suppliers. Suppliers with a low rating can be viewed as costing the CCSD time and money, and, therefore, should be terminated upon documentation.
- B. In an effort to obtain the best prices possible, vendors contacted for quotes and/or bids shall be regularly reviewed to ensure competitive pricing and maintenance of vendor lists.
- C. Documentation associated with procurements exceeding the micro-purchase threshold, currently \$3,000 established in Federal Code of Regulations (§200.67) shall be maintained for auditing purposes for at least ten years. As a minimum, the following will be maintained:
- Technical specifications on procurements to ensure that the item or service specified is the one being proposed for acquisition;
 - Requests for proposals, invitation for bids, and/or independent cost estimates;
 - Any proposed or actual contract modifications that change the scope of the contract;
- D. All contracts exceeding micro-purchase threshold must include the equal opportunity clause provided under 41 CFR 60-1.4(b),
- E. All contracts in excess of \$2,000 will include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144 and 3146-3148) as supplemented. Contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. A contract will not be issued unless the contractor accepts the wage determination. CCSD will report all suspected or reported violations to the Federal Awarding Agency.
- F. All contracts in excess of \$2,000 will include a provision for compliance with the Copeland Anti-Kickback Act (40 U.S.C. 3145)
- G. All contracts in excess of \$100,000 that involve the employment of mechanics or laborers will comply with 40 U.S.C. 3702 and 3704 requiring that work in excess of the standard work week will be compensated at a rate of not less than one and a half times the basic rate of pay and further requiring that no laborer or mechanic may be required to work in

surroundings or under working conditions which are unsanitary, hazardous or dangerous.

- H. All contracts in excess of \$150,000 will comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations will be reported to the Federal awarding agency (if grant funds are involved) and to the Regional Office of the Environmental Protection Agency (EPA).
- I. Contracts will not be awarded to parties listed on the government wide exclusions in the System for Award Management (SAM).
- J. Contractors that apply or bid for an award exceeding \$100,000 will file the required certifications under the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) certifying that it has not and will not use Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352.

XVII. REVIEW

This policy should be reviewed on an annual basis and changed where deemed appropriate to reflect changes in the CCSD's operations. The General Manager, acting with the Board of Directors, may at any time make changes to this policy to facilitate a more efficient purchasing process for the CCSD.

Attachment: Purchase Order Form

CAMBRIA COMMUNITY SERVICES DISTRICT FUND BALANCE CASH RESERVE POLICY

PURPOSE

Cambria Community Services District provides public service through three independent financial funds:

- the General Fund,
- the Water Fund, and
- the Wastewater Fund.

Essential components of a prudent fiscal policy for the District include formal provisions for managing cash reserve policies and managing rate volatility. This policy is to allow the District to weather economic uncertainty and unexpected situations such as natural disasters, to provide sufficient cash flow to avoid the need for short-term borrowing, and to provide financial resources to minimize the impact on rates of significant capital projects. This policy establishes the appropriate level of reserves which the District will try to maintain in the General Fund, Water Fund and Wastewater Fund balances; how the target fund balances will be funded; and the conditions under which fund balances can be used.

For purposes of this Policy, the definition of “reserves” is limited to the portion of fund balance that is unreserved. Unreserved is to mean not set aside for existing legal obligations of the District.

AMOUNTS HELD IN RESERVE

General Fund Cash Balance. The District will strive to hold the amounts listed below in the General Fund Cash Balance. The amounts will be expressed as a percentage of the District’s annual operating expenditures of the General Fund using a three year trend to develop the actual amount. These amounts are expressed as goal ranges to recognize that fund balance levels can fluctuate from year to year due to the normal course of District government operations.

- Budget Stabilization Reserve 10-15% to provide for economic uncertainty where revenues are interrupted or otherwise insufficient to offset operating expenditures and to provide for known or unknown future obligations.
- Liability Contingency and Emergency Disaster Reserve 15-20% to provide for major unforeseen liabilities and events such as natural disasters and catastrophic events.
- Working Capital Reserve 10-15% to provide sufficient cash flow.

Water Fund Cash Balance. The District will strive to hold the amounts listed below in the Water Fund Cash Balance. The Budget Stabilization, Liability Contingency/Emergency Disaster and Working Capital Reserves will be expressed as a percentage of the annual operating expenditures of the Water Fund using a three year trend to develop the actual amount. These amounts are expressed as goal ranges to recognize that fund balance levels can fluctuate from year to year due to the normal course of District government operations.

The Rate Stabilization Reserve will be expressed as a fixed amount based on the projected costs of expected impacts that will be mitigated with these funds.

- Budget Stabilization Reserve: 10-15% for economic uncertainty where revenues are interrupted or otherwise insufficient to offset operating expenditures and to provide for known or unknown future obligations.
- Liability Contingency and Emergency Disaster Reserve 15-20% to provide for major unforeseen liabilities and events such as natural disasters and catastrophic events.
- Working Capital Reserve 10-15% to provide sufficient cash flow.
- Rate Stabilization Reserve: To help minimize the impact of potentially significant rate increases necessitated by the need to fund future planned capital improvement projects.

Wastewater Fund Cash Balance. The District will strive to hold the amounts listed below in the Wastewater Fund Cash Balance. The Budget Stabilization, Liability Contingency/Emergency Disaster and Working Capital Reserves will be expressed as a percentage of the annual operating expenditures of the Wastewater Fund using a three year trend to develop the actual amount. These amounts are expressed as goal ranges to recognize that fund balance levels can fluctuate from year to year due to the normal course of District government operations.

The Rate Stabilization Reserve will be expressed as a fixed amount based on the projected costs of expected impacts that will be mitigated with these funds.

- Budget Stabilization Reserve: 10-15% for economic uncertainty where revenues are interrupted or otherwise insufficient to offset operating expenditures and to provide for known or unknown future obligations.
- Liability Contingency and Emergency Disaster Reserve 15-20% to provide for major unforeseen liabilities and events such as natural disasters and catastrophic events.
- Working Capital Reserve 10-15% to provide sufficient cash flow.
- Rate Stabilization Reserve: To help minimize the impact of potentially significant rate increases necessitated by the need to fund future planned capital improvement projects.

FUNDING TARGET FUND CASH BALANCES

General Fund. Funding of General Fund cash balance targets will generally come from excess revenues over expenditures or one-time revenues. The reserves will be funded in the following priority order:

- Working Capital Reserve
- Budget Stabilization Reserve
- Emergency Disaster Reserve
- GASB 45 unfunded post-employment benefits other than pensions (retiree health-care)

Water Fund. Funding of Water Fund Budget Stabilization, Liability Contingency/Emergency Disaster, and Working Capital Reserve targets will generally come from excess revenues over expenditures or one-time revenues. The reserves will be funded in the following priority order:

- Working Capital Reserve
- Budget Stabilization Reserve
- Emergency Disaster Reserve
- Rate Stabilization Reserves

The funding for Water Fund Rate Stabilization Reserves will come from Connection Fee Revenues and specifically designated fees included as part of the normal operating fees charged each bi-monthly billing period.

Wastewater Fund. Funding of Wastewater Fund Budget Stabilization, Liability Contingency/Emergency Disaster, and Working Capital Reserve targets will generally come from excess revenues over expenditures or one-time revenues. The reserves will be funded in the following priority order:

- Working Capital Reserve
- Budget Stabilization Reserve
- Emergency Disaster Reserve
- Rate Stabilization Reserves

The funding for Wastewater Fund Rate Stabilization Reserves will come from Connection Fee Revenues and specifically designated fees included as part of the normal operating fees charged each bi-monthly billing period.

CONDITIONS FOR USE OF RESERVES

The use of Budget Stabilization and Emergency Disaster reserves shall be limited to unanticipated, non-recurring needs, or anticipated future obligations. These Cash Reserves shall not be used for normal or recurring annual operating expenditures. The use of these reserves shall require approval by a majority of the CCSD board of Directors.

The Working Capital Reserve will be used to fund normal or recurring annual operating expenditures in the General Fund when budgeted taxes have not yet been received during a fiscal year. They will be replenished when the taxes are received. The use of these reserves can be authorized by the General Manager.

Rate Stabilization Reserves will be used to minimize the impact to citizens of potentially significant rate increases due to necessary expenditures on capital projects. The use of these reserves shall require approval by a majority of the CCSD board of Directors.

The District General Manager is authorized to make recommendations to the District Board of Directors for use of reserves. Any recommendation shall be accompanied by a proposal for the replenishment of the reserves.

REVIEW

This policy should be reviewed on an annual basis and changed where deemed appropriate to reflect changes in the CCSD's operations. The Board of Directors may at any time make changes to this policy to reflect current CCSD operations.

**RESOLUTION NO. 05-2018
February 22, 2018**

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE CAMBRIA COMMUNITY SERVICES DISTRICT
UPDATING THE ASSIGNMENT OF BANKING POWERS FOR THE
CAMBRIA COMMUNITY SERVICES DISTRICT**

WHEREAS, the Cambria Community Services District ("CCSD") has bank accounts at Pacific Premier Bank, as well as an investment account with the State of California Local Agency Investment Fund ("LAIF"); and

WHEREAS, Pacific Premier Bank and LAIF require an approved resolution specifying which banking powers are assigned to CCSD officials and staff; and

WHEREAS, based upon changes in the CCSD's Board of Directors, it is necessary to update the assignment of banking powers for the CCSD's bank and investment accounts.

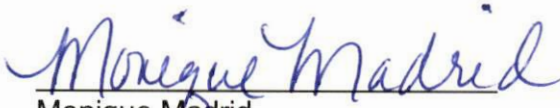
NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of the Cambria Community Services District that banking powers are hereby granted to the individuals listed within the attached Exhibit "A," which is incorporated herein by this reference. This Resolution supersedes all previously adopted Resolutions relating to banking powers.

PASSED AND ADOPTED this 22nd day of February, 2018.



Amanda Rice, Board President

ATTEST:



Monique Madrid
District Clerk

APPROVED AS TO FORM:



Timothy J. Carmel
District Counsel

**CAMBRIA COMMUNITY SERVICES DISTRICT
EXHIBIT "A" TO RESOLUTION 05-2018
FEBRUARY 22, 2018
AUTHORIZED BANKING POWERS**

AGENT'S NAME AND TITLE OR POSITION

- A Amanda Rice, President
- B Jim Bahringer, Vice President
- C Jerry Gruber, General Manager
- D Rudy Hernandez, Finance Manager
- E Monique Madrid, Administrative Services Officer

Holder of Power	Description of Power	No. of Signatures Required
None	All Powers Listed.	N/A
C,D,E	Open any deposit or share account(s) in the name of the CCSD.	2
A,B,C,D,E	Endorse Checks and orders for the payment of money or to otherwise withdraw or transfer funds on deposit.	2
C,D,E	Upon receiving Board of Directors' approval, borrow money on behalf and in the name of the CCSD, sign, execute and deliver promissory notes or other evidence of indebtedness.	2
C,D,E	Enter into a written lease for the purpose of renting, maintaining, accessing and terminating a safe deposit box.	2
C,D,E	Endorse, assign, transfer, mortgage or pledge bills receivable, warehouse receipts, bills of lading, stocks, bonds, real estate or other property now or hereafter owned or acquired by the CCSD as security for sums borrowed, and to discount the same, unconditionally guarantee the payment of all bills received, negotiated or discounted and to waive demand, presentment, protest, notice of protest and notice of non-payment.	2

Holder of Power	Description of Power	No. of Signatures Required
C,D,E	Transfer LAIF funds into/out of CCSD bank accounts.	N/A
C,D,E	Issue stop-payment of checks and order for payment of money and like activities.	N/A
C,D,E	Make account inquires and deposits.	N/A
C,D,E	Pick up bank statements.	1

C,D,E	Recurring electronic payment of federal and California payroll taxes.	N/A
C,D,E	Recurring electronic payroll direct deposits.	N/A
C,D,E	Recurring electronic deposits into CCSD accounts.	N/A
C,D,E	Recurring electronic transfers between CCSD accounts.	N/A
C,D,E	Recurring manual transfers between CCSD accounts.	1