



CAMBRIA COMMUNITY SERVICES DISTRICT

| MEETING | TIME & DATE | LOCATION |
|-------------------|--|--|
| Finance Committee | 10:00 AM Tuesday, October 22, 2024 | Cambria Veterans' Memorial Hall 1000 Main Street, Cambria, CA 93428 |

AGENDA

Regular Finance Committee Meeting

Tuesday, October 22, 2024 10:00 AM

In person at:

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

AND via Zoom at:

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

Webinar ID: 818 9135 4260

Passcode: 504651

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

1. OPENING

1.A Call to Order

1.B Establishment of Quorum

1.C Chair Report

1.D Ad Hoc Subcommittee Report(s)

1.E Committee Member Communications

2. PUBLIC COMMENT

Members of the public may now address the Committee on any item of interest within the jurisdiction of the Committee but not on its agenda today. Future agenda items can be suggested at this time. In compliance with the Brown Act, the Committee cannot discuss or act on items not on the agenda. Each speaker has up to three minutes.

3. CONSENT AGENDA

3.A Consideration to Approve the September 24, 2024 Regular Meeting Minutes

4. REGULAR BUSINESS

4.A Discussion and Consideration of the Fiscal Year 2024/2025 First Quarter Budget Report and Staff Recommendation

4.B Discussion and Consideration of Proposed Funding Framework for Skatepark Maintenance

5. FUTURE AGENDA ITEM(S)

6. ADJOURN



CAMBRIA COMMUNITY SERVICES DISTRICT

MINUTES OF SEPTEMBER 24, 2024, REGULAR FINANCE COMMITTEE MEETING OF THE CAMBRIA COMMUNITY SERVICES DISTRICT

A regular meeting of the Finance Committee of the Cambria Community Services District was held at the Cambria Veterans' Memorial Hall, located at 1000 Main Street, Cambria, CA 93428, on Tuesday, September 24, 2024, at 10:00 AM

1. OPENING

1.A Call to Order

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

1.B Establishment of Quorum

A quorum was established.

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

Staff present: Matthew McElhenie, General Manager, Haley Dodson, Confidential Administrative Assistant, Denise Fritz, Administrative Department Manager, Michael Burkey, Fire Chief, Michael Castellanos, Fire Captain, and Kayla Graves, Fire Engineer.

1.C Chair Report

Chairman Gray reported on the changes being made to the Standing Committee Bylaws including the Chair no longer being a voting member and future Ad Hoc committees being limited to two people. He also reported on the calendar for 2025 and that in December the Board will call for applications to the Standing Committees. The agenda was revised to have item 4B. presented first.

1.D Ad Hoc Subcommittee Report(s):

Ms. Fritz reported on the progress made by the Overhead Allocation Ad Hoc with the decision to base the allocation on effort put forth by the Administrative Staff. She also reported that whenever possible charges would be made to the responsible department and not to administration.

1.E Committee Member Communications: None.

2. PUBLIC COMMENT: None.

3. CONSENT AGENDA

3.A Consideration to Approve the July 23, 2024 Regular Meeting Minutes:

Minor changes were made as requested by Chair Gray and Member Chrisman.

Mr. Pierson moved to approve the minutes.

Mr. McCann seconded the motion.

Motion passed 5-0.

4. REGULAR BUSINESS

4.B Discussion and Consideration of Cambria Skatepark Maintenance Cost and Funding and Provide Recommendations to the CCSD Board of Directors

The committee discussed at length the cost of maintaining the skate park. All agreed the bathroom will need to be cleaned daily and there would be costs to open and close the park daily. The increase in the CCSD's insurance premium must be considered. The cost of staff time is critical to establishing the annual cost. The staff agreed to work on better defining the overall cost per year.

Dick Clark, Chair of the Community Council, gave a presentation on how the use of an annuity type account could reasonably fund the maintenance for a period of 20 years or more. The Council has \$31,000 to put toward the account and staff will ask the Tourism Board if the \$47,000 they contributed could be used for this fund. There is also possible monies that will be remaining after construction is completed to be added to this fund.

The item was tabled until more cost data can be brought to the next meeting.

4.A Discuss and Review the Comments and Revisions Proposed by the Policy Committee Regarding the Procurement Policies and Procedures Policy 2135 Revisions and Provide Recommendations to the Policy Committee and CCSD Board of Directors

The committee reviewed the document in detail with the help of Ms. Fritz and Mr. McElheney. The redlined changes were accepted in most instances and the committee recommended some additional changes for grammar and clarity. The comments listed as DF2, 3, 4, 5, 6, 7, and 10 were discussed and the committee recommends not accepting those recommendations for changes. Comments DF 1, 8, and 9 were noted and did not cause any additional changes be made.

Mr. Pierson moved to move the document on for further review and recommended the Board approve the document as amended during the meeting.

Mr. Hinrichsen seconded the motion.

Motion passed 5-0.

During the discussions of item 4A. the committee agreed to extend the meeting to 12:15 as needed.

5. FUTURE AGENDA ITEM(S)

Chairman Gray asked for any future agenda items.

6. ADJOURN

Chairman Gray adjourned the meeting at 12:09 p.m.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. 4.A.

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

Meeting Date: October 22, 2024 Subject: Discussion and Consideration of the Fiscal Year 2024/2025 First Quarter Budget Report and Staff Recommendation

RECOMMENDATIONS:

Staff recommends the Finance Committee discuss and review the FY 2024/2025 first quarter budget report, proposed budget reallocations, and approve recommendations to the Board of Directors. The budget reallocations are provided in the chart below.

DISCUSSION:

During the first quarter of FY 2024/2025, the Board approved budget adjustments for the reserve for encumbrance requests and project carryforwards from FY 23/24, an increase for the CDP Permit and an increase in budget for the Administrative Office Relocation.

| | | | |
|--|------------------------------|----------------|-------------|
| CAMBRIA COMMUNITY SERVICES DISTRICT | | | |
| 2024-2025 FISCAL YEAR BUDGET | | | |
| PROPOSED BUDGET ADJUSTMENT | | | |
| Resolution 26-2024 | | | |
| | | | |
| Budget Adjustment | | | |
| Fund | Purpose | Sources | Uses |
| GF | General Fund Reserves | \$ 25,000 | \$ - |
| GF | Moving Administrative Office | \$ - | \$ 25,000 |
| Fund Sub-Total | | \$ 25,000 | \$ 25,000 |
| Difference (unidentified sources of funding) | | \$ - | |

| | | | |
|--|-------------------------------------|----------------|-------------|
| CAMBRIA COMMUNITY SERVICES DISTRICT | | | |
| 2024-2025 FISCAL YEAR BUDGET | | | |
| PROPOSED BUDGET ADJUSTMENT | | | |
| Resolution 28-2024 | | | |
| | | | |
| Budget Adjustment | | | |
| Fund | Purpose | Sources | Uses |
| WD | Professional Services Miscellaneous | \$ 36,865 | \$ - |
| WD | Capital Projects | \$ - | \$ 36,865 |
| Fund Sub-Total | | \$ 36,865 | \$ 36,865 |
| Difference (unidentified sources of funding) | | \$ - | |

Staff recommends the Finance Committee make the recommendation to the Board of Directors to receive and file the FY 2024/2025 first quarter budget report.

CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2024-2025 FIRST QUARTER REPORT FINANCE COMMITTEE OCTOBER 22, 2024



GENERAL FUND SUMMARY

Fire Department – 01

Facilities & Resources Department – 02

Administration Department - 09



Cambria Community Services District , CA

Budget Report Group Summary

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| Account Typ... | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | |
|----------------------------------|--------------------------|-------------------------|--------------------|----------------------|-------------------|----------------------------|----------------------|
| | | | | | | Favorable (Unfavorable) | Percent Remaining |
| Fund: 01 - GENERAL FUND | 4,299,132.00 | 4,490,225.00 | 1,863.73 | -61,601.27 | 0.00 | -4,551,826.27 | 101.37% |
| Revenue | 4,078,621.00 | 4,628,647.00 | -121,624.91 | 1,223,589.53 | 45,758.15 | 3,359,299.32 | 72.58% |
| Expense | 220,511.00 | -138,422.00 | 123,488.64 | -1,285,190.80 | -45,758.15 | -1,192,526.95 | -861.52% |
| Report Surplus (Deficit): | 220,511.00 | -138,422.00 | 123,488.64 | -1,285,190.80 | -45,758.15 | -1,192,526.95 | -861.52% |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | |
|----------------------------------|--------------------------|-------------------------|--------------------|----------------------|-------------------|----------------------|---------------|
| | | | | | | Favorable | (Unfavorable) |
| 01 - GENERAL FUND | 220,511.00 | -138,422.00 | 123,488.64 | -1,285,190.80 | -45,758.15 | -1,192,526.95 | |
| Report Surplus (Deficit): | 220,511.00 | -138,422.00 | 123,488.64 | -1,285,190.80 | -45,758.15 | -1,192,526.95 | |



GENERAL FUND

FIRE - 01



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance Favorable (Unfavorable) Remaining | Percent Remaining |
|--------------------------------------|--------------------------|-------------------------|--------------------|--------------------|--------------|--|----------------------|
| Fund: 01 - GENERAL FUND | | | | | | | |
| Revenue | | | | | | | |
| Category: 42 - FEES | | | | | | | |
| <u>01-43730-01</u> | 5,000.00 | 5,000.00 | -67.50 | 203.50 | 0.00 | -4,796.50 | 95.93 % |
| | 5,000.00 | 5,000.00 | -67.50 | 203.50 | 0.00 | -4,796.50 | 95.93% |
| Category: 43 - OTHER REVENUE | | | | | | | |
| <u>01-43900-01</u> | 0.00 | 0.00 | 0.00 | 5,061.00 | 0.00 | 5,061.00 | 0.00 % |
| | 0.00 | 0.00 | 0.00 | 5,061.00 | 0.00 | 5,061.00 | 0.00% |
| Category: 44 - PROPERTY TAXES | | | | | | | |
| <u>01-43100-01</u> | 2,268,747.35 | 2,268,747.35 | 66,676.44 | 11,770.00 | 0.00 | -2,256,977.35 | 99.48 % |
| <u>01-43110-01</u> | -32,621.00 | -32,621.00 | 0.00 | 0.00 | 0.00 | 32,621.00 | 0.00 % |
| <u>01-43350-01</u> | 567,460.00 | 567,460.00 | 0.00 | 0.00 | 0.00 | -567,460.00 | 100.00 % |
| <u>01-43700-01</u> | 100,000.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | -100,000.00 | 100.00 % |
| | 2,903,586.35 | 2,903,586.35 | 66,676.44 | 11,770.00 | 0.00 | -2,891,816.35 | 99.59% |
| Category: 45 - FED/STATE | | | | | | | |
| <u>01-46100-01</u> | 0.00 | 0.00 | -24,172.10 | 0.00 | 0.00 | 0.00 | 0.00 % |
| <u>01-46180-01</u> | 287,838.00 | 287,838.00 | 24,172.10 | -68,119.01 | 0.00 | -355,957.01 | 123.67 % |
| | 287,838.00 | 287,838.00 | 0.00 | -68,119.01 | 0.00 | -355,957.01 | 123.67% |
| Revenue Total: | 3,196,424.35 | 3,196,424.35 | 66,608.94 | -51,084.51 | 0.00 | -3,247,508.86 | 101.60% |
| Expense | | | | | | | |
| Category: 50 - SALARIES | | | | | | | |
| <u>01-50000-01</u> | 1,244,541.00 | 1,244,541.00 | 77,483.42 | 278,246.12 | 0.00 | 966,294.88 | 77.64 % |
| <u>01-50100-01</u> | 118,000.00 | 118,000.00 | 16,677.15 | 43,821.67 | 0.00 | 74,178.33 | 62.86 % |
| <u>01-50310-01</u> | 9,088.06 | 9,088.06 | 0.00 | 0.00 | 0.00 | 9,088.06 | 100.00 % |
| <u>01-50400-01</u> | 0.00 | 0.00 | 7,668.16 | 22,110.78 | 0.00 | -22,110.78 | 0.00 % |
| <u>01-50500-01</u> | 0.00 | 0.00 | 1,087.44 | 1,747.16 | 0.00 | -1,747.16 | 0.00 % |
| | 1,371,629.06 | 1,371,629.06 | 102,916.17 | 345,925.73 | 0.00 | 1,025,703.33 | 74.78% |
| Category: 51 - BENEFITS | | | | | | | |
| <u>01-51010-01</u> | 4,000.00 | 4,000.00 | 0.00 | 3,250.00 | 0.00 | 750.00 | 18.75 % |
| <u>01-51020-01</u> | 17,074.00 | 17,074.00 | 1,119.32 | 3,306.66 | 0.00 | 13,767.34 | 80.63 % |
| <u>01-51030-01</u> | 162,540.00 | 162,540.00 | 13,182.72 | 39,548.16 | 0.00 | 122,991.84 | 75.67 % |
| <u>01-51050-01</u> | 1,872.00 | 1,872.00 | 108.66 | 325.04 | 0.00 | 1,546.96 | 82.64 % |
| <u>01-51060-01</u> | 77,456.00 | 77,456.00 | 6,223.75 | 21,184.56 | 0.00 | 56,271.44 | 72.65 % |
| <u>01-51070-01</u> | 16,934.00 | 16,934.00 | 1,455.54 | 4,954.43 | 0.00 | 11,979.57 | 70.74 % |

Budget Report

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | |
|---------------------------------------|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------|----------------------|
| | | | | | | Favorable (Unfavorable) | Percent Remaining |
| 01-51080-01 | 72,067.00 | 72,067.00 | 525.29 | 1,918.19 | 0.00 | 70,148.81 | 97.34 % |
| 01-51090-01 | 431,296.00 | 431,296.00 | 16,593.00 | 73,306.13 | 0.00 | 357,989.87 | 83.00 % |
| 01-51200-01 | 2,600.00 | 2,600.00 | 200.00 | 700.00 | 0.00 | 1,900.00 | 73.08 % |
| 01-51210-01 | 55,488.00 | 55,488.00 | 3,176.87 | 10,315.61 | 0.00 | 45,172.39 | 81.41 % |
| 01-51220-01 | 19,900.00 | 19,900.00 | 1,300.00 | 4,550.00 | 0.00 | 15,350.00 | 77.14 % |
| Category: 51 - BENEFITS Total: | | 861,227.00 | 43,885.15 | 163,358.78 | 0.00 | 697,868.22 | 81.03% |

Category: 52 - SERVICES & SUPPLIES

| | | | | | | | |
|-------------|-----------|-----------|----------|-----------|------|-----------|----------|
| 01-6011W-01 | 250.00 | 250.00 | 0.00 | 0.00 | 0.00 | 250.00 | 100.00 % |
| 01-60300-01 | 813.86 | 813.86 | 0.00 | 0.00 | 0.00 | 813.86 | 100.00 % |
| 01-6033B-01 | 12,000.00 | 12,000.00 | 109.00 | 6,706.12 | 0.00 | 5,293.88 | 44.12 % |
| 01-6033G-01 | 300.00 | 300.00 | 65.00 | 205.00 | 0.00 | 95.00 | 31.67 % |
| 01-6041L-01 | 25,000.00 | 25,000.00 | 2,178.03 | 18,247.03 | 0.00 | 6,752.97 | 27.01 % |
| 01-60440-01 | 5,000.00 | 5,000.00 | 401.42 | 801.12 | 0.00 | 4,198.88 | 83.98 % |
| 01-60450-01 | 2,000.00 | 2,000.00 | 59.51 | 358.42 | 0.00 | 1,641.58 | 82.08 % |
| 01-60500-01 | 1,000.00 | 1,000.00 | 149.12 | 174.35 | 0.00 | 825.65 | 82.57 % |
| 01-60510-01 | 0.00 | 0.00 | 88.76 | 88.76 | 0.00 | -88.76 | 0.00 % |
| 01-60530-01 | 500.00 | 500.00 | 0.00 | 522.84 | 0.00 | -22.84 | -4.57 % |
| 01-60540-01 | 2,575.00 | 2,575.00 | 0.00 | 325.00 | 0.00 | 2,250.00 | 87.38 % |
| 01-60550-01 | 80,000.00 | 80,000.00 | 132.00 | 75,085.84 | 0.00 | 4,914.16 | 6.14 % |
| 01-6060C-01 | 9,543.98 | 9,543.98 | 885.34 | 2,365.68 | 0.00 | 7,178.30 | 75.21 % |
| 01-6060E-01 | 16,032.35 | 16,032.35 | 1,534.50 | 4,460.82 | 0.00 | 11,571.53 | 72.18 % |
| 01-6060G-01 | 5,385.41 | 5,385.41 | 195.43 | 638.44 | 0.00 | 4,746.97 | 88.15 % |
| 01-6060I-01 | 1,577.33 | 1,577.33 | 162.50 | 325.00 | 0.00 | 1,252.33 | 79.40 % |
| 01-6060P-01 | 6,239.08 | 6,239.08 | 501.74 | 1,482.11 | 0.00 | 4,756.97 | 76.24 % |
| 01-6060S-01 | 2,282.18 | 2,282.18 | 0.00 | 336.73 | 0.00 | 1,945.45 | 85.25 % |
| 01-6060W-01 | 5,382.10 | 5,382.10 | 0.00 | 775.82 | 0.00 | 4,606.28 | 85.59 % |
| 01-6080M-01 | 8,000.00 | 8,000.00 | 3,814.00 | 5,348.27 | 0.00 | 2,651.73 | 33.15 % |
| 01-60890-01 | 14,000.00 | 14,000.00 | 859.53 | 1,730.01 | 0.00 | 12,269.99 | 87.64 % |
| 01-60900-01 | 15,000.00 | 15,000.00 | 760.70 | 1,774.63 | 0.00 | 13,225.37 | 88.17 % |
| 01-60930-01 | 44,000.00 | 44,000.00 | 5,696.38 | 7,805.74 | 0.00 | 36,194.26 | 82.26 % |

Budget Detail

| Description | Units | Price | Amount |
|--------------------------------------|-----------|-----------|-----------|
| SMALL TOOLS/EQP - ANNUAL BUDGET | 0.00 | 0.00 | 15,000.00 |
| SMALL TOOLS/EQP - HOSES/GAS DETECTOR | 0.00 | 0.00 | 29,000.00 |
| 01-60940-01 | 7,500.00 | 7,500.00 | 7,500.00 |
| 01-60960-01 | 20,500.00 | 20,500.00 | 20,500.00 |
| 01-61150-01 | 450.00 | 450.00 | 450.00 |
| 01-6120A-01 | 800.00 | 800.00 | 800.00 |
| 01-6120E-01 | 20,000.00 | 20,000.00 | 20,000.00 |
| 01-61240-01 | 500.00 | 500.00 | 500.00 |
| 01-61250-01 | 3,000.00 | 3,000.00 | 3,000.00 |
| 01-60940-01 | 990.44 | 5,070.25 | 5,070.25 |
| 01-60960-01 | 3,441.64 | 5,844.83 | 5,844.83 |
| 01-61150-01 | 0.00 | 154.94 | 154.94 |
| 01-6120A-01 | 0.00 | 0.00 | 0.00 |
| 01-6120E-01 | 2,600.38 | 8,082.40 | 8,082.40 |
| 01-61240-01 | 0.00 | 0.00 | 0.00 |
| 01-61250-01 | 26.00 | 553.00 | 553.00 |
| CLOTH/UNIFORM - FIRE DEPT | | | 2,429.75 |
| FUEL - FIRE DEPT | | | 14,655.17 |
| MEETING EXPENSE - FIRE DEPT | | | 295.06 |
| EMPLOYEE ALS CT - FIRE DEPT | | | 800.00 |
| TVL,TRN,SEM-EMP - FIRE DEPT | | | 11,917.60 |
| EMPLOYEE RECOG - FIRE DEPT | | | 500.00 |
| EMPLOY RECRUIT - FIRE DEPT | | | 2,447.00 |

| Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | |
|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------|----------------------|
| | | | | | Favorable (Unfavorable) | Percent Remaining |
| 4,000.00 | 4,000.00 | 705.79 | 820.08 | 0.00 | 3,179.92 | 79.50 % |
| 4,622.00 | 4,622.00 | 0.00 | 2,095.22 | 0.00 | 2,526.78 | 54.67 % |
| 20,000.00 | 20,000.00 | 0.00 | 6,641.61 | 0.00 | 13,358.39 | 66.79 % |
| 100,000.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 100,000.00 | 100.00 % |
| 438,253.29 | 438,253.29 | 25,357.21 | 158,820.06 | 0.00 | 279,433.23 | 63.76% |

Category: 52 - SERVICES & SUPPLIES Total:

| Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance Favorable (Unfavorable) | Percent Remaining |
|--------------------------|-------------------------|--------------------|--------------------|--------------|--|----------------------|
| 15,000.00 | 15,000.00 | 0.00 | 4,085.31 | 0.00 | 10,914.69 | 72.76 % |

Category: 60 - CAPITAL OUTLAY

| Budget Detail Description | Units | Price | Amount |
|------------------------------|-------|-------|-----------|
| CAP ASSET EXP - FIRE DEPT | 0.00 | 0.00 | 15,000.00 |

Category: 60 - CAPITAL OUTLAY Total:

| | | | | | | |
|------------------|------------------|-------------|-----------------|-------------|------------------|---------------|
| 15,000.00 | 15,000.00 | 0.00 | 4,085.31 | 0.00 | 10,914.69 | 72.76% |
|------------------|------------------|-------------|-----------------|-------------|------------------|---------------|

Category: 70 - DEBT SERVICE

| Budget Detail Description | Units | Price | Amount |
|--|-------|-------|-----------|
| CAP ASSET EXP - BALLISTIC VESTS FOR ACTIVE SHOOTER | 0.00 | 0.00 | 15,000.00 |

Category: 70 - DEBT SERVICE

| | | | | | | |
|------------------|------------------|-------------|-----------------|-------------|-----------------|---------------|
| 14,920.00 | 14,920.00 | 0.00 | 7,712.75 | 0.00 | 7,207.25 | 48.31 % |
| 3,511.00 | 3,511.00 | 0.00 | 1,502.68 | 0.00 | 2,008.32 | 57.20 % |
| 18,431.00 | 18,431.00 | 0.00 | 9,215.43 | 0.00 | 9,215.57 | 50.00% |

Category: 70 - DEBT SERVICE Total:

| | | | | | | |
|------------------|------------------|-------------|-----------------|-------------|-----------------|---------------|
| 18,431.00 | 18,431.00 | 0.00 | 9,215.43 | 0.00 | 9,215.57 | 50.00% |
|------------------|------------------|-------------|-----------------|-------------|-----------------|---------------|

Category: 80 - ALLOCATED OH

| Budget Detail Description | Units | Price | Amount |
|------------------------------|-------|-------|-----------|
| ALLOC OVERHEAD - FIRE DEPT | 0.00 | 0.00 | 15,000.00 |

Category: 80 - ALLOCATED OH

| | | | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------|-------------------|---------------|
| 491,884.00 | 491,884.00 | 122,971.00 | 122,971.00 | 0.00 | 368,913.00 | 75.00 % |
| 491,884.00 | 491,884.00 | 122,971.00 | 122,971.00 | 0.00 | 368,913.00 | 75.00% |

Category: 80 - ALLOCATED OH Total:

| | | | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------|-------------------|---------------|
| 491,884.00 | 491,884.00 | 122,971.00 | 122,971.00 | 0.00 | 368,913.00 | 75.00% |
|-------------------|-------------------|-------------------|-------------------|-------------|-------------------|---------------|

Expense Total:

| | | | | | | |
|---------------------|---------------------|-------------------|-------------------|-------------|---------------------|---------------|
| 3,196,424.35 | 3,196,424.35 | 295,129.53 | 804,376.31 | 0.00 | 2,392,048.04 | 74.84% |
|---------------------|---------------------|-------------------|-------------------|-------------|---------------------|---------------|

Fund: 01 - GENERAL FUND Surplus (Deficit):

| | | | | | | |
|-------------|-------------|--------------------|--------------------|-------------|--------------------|--------------|
| 0.00 | 0.00 | -228,520.59 | -855,460.82 | 0.00 | -855,460.82 | 0.00% |
|-------------|-------------|--------------------|--------------------|-------------|--------------------|--------------|

Report Surplus (Deficit):

| | | | | | | |
|-------------|-------------|--------------------|--------------------|-------------|--------------------|--------------|
| 0.00 | 0.00 | -228,520.59 | -855,460.82 | 0.00 | -855,460.82 | 0.00% |
|-------------|-------------|--------------------|--------------------|-------------|--------------------|--------------|

Group Summary

| Categor... | Original | | Current | | Period | | Fiscal | | Variance | |
|---|---------------------|---------------------|--------------|--------------------|--------------------|-------------|--------------|-------------------------|-------------------|--|
| | Total Budget | Total Budget | Total Budget | Activity | Activity | Activity | Encumbrances | Favorable (Unfavorable) | Percent Remaining | |
| Fund: 01 - GENERAL FUND | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| 42 - FEES | 5,000.00 | 5,000.00 | | -67.50 | 203.50 | 0.00 | 0.00 | -4,796.50 | 95.93% | |
| 43 - OTHER REVENUE | 0.00 | 0.00 | | 0.00 | 5,061.00 | 0.00 | 0.00 | 5,061.00 | 0.00% | |
| 44 - PROPERTY TAXES | 2,903,586.35 | 2,903,586.35 | | 66,676.44 | 11,770.00 | 0.00 | 0.00 | -2,891,816.35 | 99.59% | |
| 45 - FED/STATE | 287,838.00 | 287,838.00 | | 0.00 | -68,119.01 | 0.00 | 0.00 | -355,957.01 | 123.67% | |
| Revenue Surplus (Deficit): | 3,196,424.35 | 3,196,424.35 | | 66,608.94 | -51,084.51 | 0.00 | 0.00 | -3,247,508.86 | 101.60% | |
| Expense | | | | | | | | | | |
| 50 - SALARIES | 1,371,629.06 | 1,371,629.06 | | 102,916.17 | 345,925.73 | 0.00 | 0.00 | 1,025,703.33 | 74.78% | |
| 51 - BENEFITS | 861,227.00 | 861,227.00 | | 43,885.15 | 163,358.78 | 0.00 | 0.00 | 697,868.22 | 81.03% | |
| 52 - SERVICES & SUPPLIES | 438,253.29 | 438,253.29 | | 25,357.21 | 158,820.06 | 0.00 | 0.00 | 279,433.23 | 63.76% | |
| 60 - CAPITAL OUTLAY | 15,000.00 | 15,000.00 | | 0.00 | 4,085.31 | 0.00 | 0.00 | 10,914.69 | 72.76% | |
| 70 - DEBT SERVICE | 18,431.00 | 18,431.00 | | 0.00 | 9,215.43 | 0.00 | 0.00 | 9,215.57 | 50.00% | |
| 80 - ALLOCATED OH | 491,884.00 | 491,884.00 | | 122,971.00 | 122,971.00 | 0.00 | 0.00 | 368,913.00 | 75.00% | |
| Expense Total: | 3,196,424.35 | 3,196,424.35 | | 295,129.53 | 804,376.31 | 0.00 | 0.00 | 2,392,048.04 | 74.84% | |
| Fund: 01 - GENERAL FUND Surplus (Deficit): | | | | | | | | | | |
| | 0.00 | 0.00 | | -228,520.59 | -855,460.82 | 0.00 | 0.00 | -855,460.82 | 0.00% | |
| Report Surplus (Deficit): | | | | | | | | | | |
| | 0.00 | 0.00 | | -228,520.59 | -855,460.82 | 0.00 | 0.00 | -855,460.82 | 0.00% | |

Fund Summary

| Fund | Original | | Current | | Period | | Fiscal | | Variance | |
|----------------------------------|--------------|--|--------------|--|--------------------|--|--------------------|--|-------------|--------------------|
| | Total Budget | | Total Budget | | Activity | | Activity | | Favorable | (Unfavorable) |
| 01 - GENERAL FUND | 0.00 | | 0.00 | | -228,520.59 | | -855,460.82 | | 0.00 | -855,460.82 |
| Report Surplus (Deficit): | 0.00 | | 0.00 | | -228,520.59 | | -855,460.82 | | 0.00 | -855,460.82 |



GENERAL FUND

FACILITIES & RESOURCES - 02



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | | | |
|--------------------------------------|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------|----------------------|--|--|
| | | | | | | Favorable (Unfavorable) | Percent Remaining | | |
| Fund: 01 - GENERAL FUND | | | | | | | | | |
| Revenue | | | | | | | | | |
| Category: 42 - FEES | | | | | | | | | |
| 01-40200-02 | 0.00 | 0.00 | 333.41 | 1,446.74 | 0.00 | 1,446.74 | 0.00 % | | |
| 01-45000-02 | 25,000.00 | 25,000.00 | 0.00 | 3,362.00 | 0.00 | -21,638.00 | 86.55 % | | |
| EV CHARGING STATION | | | | | | | | | |
| VET'S HALL RENT - PPT MGMT DEPT | | | | | | | | | |
| Category: 42 - FEES Total: | 25,000.00 | 25,000.00 | 333.41 | 4,808.74 | 0.00 | -20,191.26 | 80.77% | | |
| Category: 43 - OTHER REVENUE | | | | | | | | | |
| 01-43900-02 | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 | -500.00 | 100.00 % | | |
| MISC. REVENUE - PPT MGMT DEPT | | | | | | | | | |
| Category: 43 - OTHER REVENUE Total: | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 | -500.00 | 100.00% | | |
| Category: 44 - PROPERTY TAXES | | | | | | | | | |
| 01-43100-02 | 835,961.65 | 835,961.65 | 24,568.16 | 4,284.32 | 0.00 | -831,677.33 | 99.49 % | | |
| PROPERTY TAX - PPT MGMT DEPT | | | | | | | | | |
| 01-43110-02 | -12,020.00 | -12,020.00 | 0.00 | 0.00 | 0.00 | 12,020.00 | 0.00 % | | |
| SB2557 TAX - PPT MGMT DEPT | | | | | | | | | |
| Category: 44 - PROPERTY TAXES Total: | 823,941.65 | 823,941.65 | 24,568.16 | 4,284.32 | 0.00 | -819,657.33 | 99.48% | | |
| Revenue Total: | 849,441.65 | 849,441.65 | 24,901.57 | 9,093.06 | 0.00 | -840,348.59 | 98.93% | | |
| Expense | | | | | | | | | |
| Category: 50 - SALARIES | | | | | | | | | |
| 01-50000-02 | 292,501.00 | 292,501.00 | 12,881.97 | 57,193.79 | 0.00 | 235,307.21 | 80.45 % | | |
| SALARY & WAGES - PPT MGMT DEPT | | | | | | | | | |
| 01-50100-02 | 10,000.00 | 10,000.00 | 777.80 | 5,094.66 | 0.00 | 4,905.34 | 49.05 % | | |
| OVERTIME - PPT MGMT DEPT | | | | | | | | | |
| 01-50200-02 | 0.00 | 0.00 | 350.00 | 1,500.00 | 0.00 | -1,500.00 | 0.00 % | | |
| STANDBY TIME - FAC & RESRC DPT | | | | | | | | | |
| 01-50400-02 | 0.00 | 0.00 | 1,566.45 | 7,155.05 | 0.00 | -7,155.05 | 0.00 % | | |
| SICK/VAC PAY - PPT MGMT DEPT | | | | | | | | | |
| 01-50500-02 | 0.00 | 0.00 | 938.86 | 2,469.29 | 0.00 | -2,469.29 | 0.00 % | | |
| HOLIDAY - PPT MGMT DEPT | | | | | | | | | |
| Category: 50 - SALARIES Total: | 302,501.00 | 302,501.00 | 16,515.08 | 73,412.79 | 0.00 | 229,088.21 | 75.73% | | |
| Category: 51 - BENEFITS | | | | | | | | | |
| 01-51010-02 | 1,600.00 | 1,600.00 | 0.00 | 1,600.00 | 0.00 | 0.00 | 0.00 % | | |
| UNIFORM ALLOWNWC - PPT MGMT DEPT | | | | | | | | | |
| 01-51020-02 | 3,800.00 | 3,800.00 | 161.96 | 588.24 | 0.00 | 3,211.76 | 84.52 % | | |
| MED-PRINCIPAL - PPT MGMT DEPT | | | | | | | | | |
| 01-51030-02 | 32,760.00 | 32,760.00 | 679.52 | 3,805.32 | 0.00 | 28,954.68 | 88.38 % | | |
| MED-PERS-CARE - PPT MGMT DEPT | | | | | | | | | |
| 01-51050-02 | 575.00 | 575.00 | 21.33 | 77.16 | 0.00 | 497.84 | 86.58 % | | |
| LIFE INSURANCE - FAC & RESRC DPT | | | | | | | | | |
| 01-51060-02 | 18,402.00 | 18,402.00 | 1,029.00 | 4,636.52 | 0.00 | 13,765.48 | 74.80 % | | |
| FICA - PPT MGMT DEPT | | | | | | | | | |
| 01-51070-02 | 3,691.00 | 3,691.00 | 240.65 | 1,084.36 | 0.00 | 2,606.64 | 70.62 % | | |
| MEDICARE - PPT MGMT DEPT | | | | | | | | | |
| 01-51080-02 | 12,743.00 | 12,743.00 | 624.95 | 2,435.27 | 0.00 | 10,307.73 | 80.89 % | | |
| WORKERS COMP - PPT MGMT DEPT | | | | | | | | | |
| 01-51090-02 | 78,835.00 | 78,835.00 | 1,133.68 | 9,812.96 | 0.00 | 69,022.04 | 87.55 % | | |
| RETIREMENT-PERS - PPT MGMT DEPT | | | | | | | | | |
| 01-51200-02 | 3,500.00 | 3,500.00 | 225.00 | 800.00 | 0.00 | 2,700.00 | 77.14 % | | |
| OTHER EMP BENE - PPT MGMT DEPT | | | | | | | | | |
| 01-51210-02 | 23,934.00 | 23,934.00 | 1,351.31 | 4,524.93 | 0.00 | 19,409.07 | 81.09 % | | |
| RETIREES HEALTH - PPT MGMT DEPT | | | | | | | | | |

Budget Report

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance Favorable (Unfavorable) Remaining | Percent Remaining |
|--|--------------------------|-------------------------|--------------------|--------------------|--------------|--|----------------------|
| <u>01-51220-02</u> | 6,500.00 | 6,500.00 | 0.00 | 100.00 | 0.00 | 6,400.00 | 98.46 % |
| Category: 51 - BENEFITS Total: | | | | | | | |
| | 186,340.00 | 186,340.00 | 5,467.40 | 29,464.76 | 0.00 | 156,875.24 | 84.19% |
| Category: 52 - SERVICES & SUPPLIES | | | | | | | |
| <u>01-6033B-02</u> | 10,560.00 | 10,560.00 | 1,831.13 | 3,742.38 | 0.00 | 6,817.62 | 64.56 % |
| <u>01-6033E-02</u> | 8,000.00 | 8,000.00 | 76.09 | 76.09 | 0.00 | 7,923.91 | 99.05 % |
| <u>01-6033G-02</u> | 22,200.00 | 22,200.00 | 1,500.00 | 6,300.00 | 0.00 | 15,900.00 | 71.62 % |
| <u>01-6033L-02</u> | 1,000.00 | 1,000.00 | 0.00 | 2,000.00 | 0.00 | -1,000.00 | -100.00 % |
| <u>01-6033R-02</u> | 15,724.78 | 15,724.78 | 480.00 | 645.00 | 0.00 | 15,079.78 | 95.90 % |
| <u>01-6033V-02</u> | 30,994.00 | 30,994.00 | 13.06 | 555.36 | 0.00 | 30,438.64 | 98.21 % |
| <u>01-6041L-02</u> | 7,000.00 | 7,000.00 | 220.69 | 1,019.88 | 0.00 | 5,980.12 | 85.43 % |
| <u>01-6041N-02</u> | 5,000.00 | 5,000.00 | 4,053.59 | 5,910.68 | 0.00 | -910.68 | -18.21 % |
| <u>01-60440-02</u> | 500.00 | 500.00 | 0.00 | 180.00 | 0.00 | 320.00 | 64.00 % |
| <u>01-60450-02</u> | 300.00 | 300.00 | 0.00 | 0.00 | 0.00 | 300.00 | 100.00 % |
| <u>01-60500-02</u> | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 100.00 % |
| <u>01-60530-02</u> | 0.00 | 0.00 | 23.49 | 23.49 | 0.00 | -23.49 | 0.00 % |
| <u>01-6060C-02</u> | 2,310.00 | 2,310.00 | 325.12 | 705.24 | 0.00 | 1,604.76 | 69.47 % |
| <u>01-6060E-02</u> | 25,000.00 | 25,000.00 | 3,063.30 | 8,954.99 | 0.00 | 16,045.01 | 64.18 % |
| <u>01-6060G-02</u> | 5,000.00 | 5,000.00 | 173.72 | 593.39 | 0.00 | 4,406.61 | 88.13 % |
| <u>01-6060L-02</u> | 5,709.00 | 5,709.00 | 394.11 | 788.22 | 0.00 | 4,920.78 | 86.19 % |
| <u>01-6060P-02</u> | 1,543.00 | 1,543.00 | 190.63 | 478.48 | 0.00 | 1,064.52 | 68.99 % |
| <u>01-6060S-02</u> | 3,980.00 | 3,980.00 | 0.00 | 1,311.82 | 0.00 | 2,668.18 | 67.04 % |
| <u>01-6060W-02</u> | 8,586.00 | 8,586.00 | 0.00 | 1,164.40 | 0.00 | 7,421.60 | 86.44 % |
| <u>01-60700-02</u> | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 100.00 % |
| <u>01-6080M-02</u> | 1,000.00 | 1,000.00 | 1,115.00 | 1,115.00 | 0.00 | -115.00 | -11.50 % |
| <u>01-60900-02</u> | 14,000.00 | 14,000.00 | 1,452.41 | 1,836.08 | 0.00 | 12,163.92 | 86.89 % |
| <u>01-60930-02</u> | 3,000.00 | 3,000.00 | 2,036.23 | 3,557.71 | 0.00 | -557.71 | -18.59 % |
| <u>01-60940-02</u> | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 100.00 % |
| <u>01-60960-02</u> | 20,000.00 | 20,000.00 | 113.27 | 6,828.96 | 0.00 | 13,171.04 | 65.86 % |
| <u>01-61150-02</u> | 0.00 | 0.00 | 0.00 | 65.15 | 0.00 | -65.15 | 0.00 % |
| <u>01-61240-02</u> | 0.00 | 0.00 | 0.00 | 493.80 | 0.00 | -493.80 | 0.00 % |
| <u>01-61250-02</u> | 0.00 | 0.00 | 225.00 | 475.00 | 0.00 | -475.00 | 0.00 % |
| Category: 52 - SERVICES & SUPPLIES Total: | | | | | | | |
| | 196,406.78 | 196,406.78 | 17,286.84 | 48,821.12 | 0.00 | 147,585.66 | 75.14% |
| Category: 70 - DEBT SERVICE | | | | | | | |
| <u>01-6180H-02</u> | 371.35 | 371.35 | 44.70 | 145.94 | 0.00 | 225.41 | 60.70 % |
| <u>01-6180J-02</u> | 11,796.52 | 11,796.52 | 891.29 | 2,662.03 | 0.00 | 9,134.49 | 77.43 % |
| Category: 70 - DEBT SERVICE Total: | | | | | | | |
| | 12,167.87 | 12,167.87 | 935.99 | 2,807.97 | 0.00 | 9,359.90 | 76.92% |

Budget Report

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| Category: 80 - ALLOCATED OH 01-62000-02 ALLOC OVERHEAD - PPT MGMT DEPT | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | |
|--|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------|----------------------|
| | | | | | | Favorable (Unfavorable) | Percent Remaining |
| | 152,026.00 | 152,026.00 | 38,006.50 | 38,006.50 | 0.00 | 114,019.50 | 75.00 % |
| Category: 80 - ALLOCATED OH Total: | 152,026.00 | 152,026.00 | 38,006.50 | 38,006.50 | 0.00 | 114,019.50 | 75.00% |
| Expense Total: | 849,441.65 | 849,441.65 | 78,211.81 | 192,513.14 | 0.00 | 656,928.51 | 77.34% |
| Fund: 01 - GENERAL FUND Surplus (Deficit): | 0.00 | 0.00 | -53,310.24 | -183,420.08 | 0.00 | -183,420.08 | 0.00% |
| Report Surplus (Deficit): | 0.00 | 0.00 | -53,310.24 | -183,420.08 | 0.00 | -183,420.08 | 0.00% |

Group Summary

| Category... | Original Budget | | Current Budget | | Period Activity | | Fiscal Activity | | Encumbrances | | Variance Favorable (Unfavorable) | | Percent Remaining | |
|---|-------------------|--------|-------------------|--------|-------------------|--------|--------------------|--------|--------------|---------------|----------------------------------|--------------------|-------------------|---------------|
| | Total | Budget | Total | Budget | Activity | Period | Activity | Fiscal | Encumbrances | (Unfavorable) | Favorable | Remaining | Percent | |
| Fund: 01 - GENERAL FUND | | | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | | | |
| 42 - FEES | 25,000.00 | | 25,000.00 | | 333.41 | | 4,808.74 | | 0.00 | | | -20,191.26 | | 80.77% |
| 43 - OTHER REVENUE | 500.00 | | 500.00 | | 0.00 | | 0.00 | | 0.00 | | | -500.00 | | 100.00% |
| 44 - PROPERTY TAXES | 823,941.65 | | 823,941.65 | | 24,568.16 | | 4,284.32 | | 0.00 | | | -819,657.33 | | 99.48% |
| Revenue Surplus (Deficit): | 849,441.65 | | 849,441.65 | | 24,901.57 | | 9,093.06 | | 0.00 | | | -840,348.59 | | 98.93% |
| Expense | | | | | | | | | | | | | | |
| 50 - SALARIES | 302,501.00 | | 302,501.00 | | 16,515.08 | | 73,412.79 | | 0.00 | | | 229,088.21 | | 75.73% |
| 51 - BENEFITS | 186,340.00 | | 186,340.00 | | 5,467.40 | | 29,464.76 | | 0.00 | | | 156,875.24 | | 84.19% |
| 52 - SERVICES & SUPPLIES | 196,406.78 | | 196,406.78 | | 17,286.84 | | 48,821.12 | | 0.00 | | | 147,585.66 | | 75.14% |
| 70 - DEBT SERVICE | 12,167.87 | | 12,167.87 | | 935.99 | | 2,807.97 | | 0.00 | | | 9,359.90 | | 76.92% |
| 80 - ALLOCATED OH | 152,026.00 | | 152,026.00 | | 38,006.50 | | 38,006.50 | | 0.00 | | | 114,019.50 | | 75.00% |
| Expense Total: | 849,441.65 | | 849,441.65 | | 78,211.81 | | 192,513.14 | | 0.00 | | | 656,928.51 | | 77.34% |
| Fund: 01 - GENERAL FUND Surplus (Deficit): | | | | | | | | | | | | | | |
| | 0.00 | | 0.00 | | -53,310.24 | | -183,420.08 | | 0.00 | | | -183,420.08 | | 0.00% |
| Report Surplus (Deficit): | | | | | | | | | | | | | | |
| | 0.00 | | 0.00 | | -53,310.24 | | -183,420.08 | | 0.00 | | | -183,420.08 | | 0.00% |

Fund Summary

| Fund | Original | | Current | | Period | | Fiscal | | Variance | |
|----------------------------------|--------------|--|--------------|--|-------------------|--|--------------------|--|-------------|--------------------|
| | Total Budget | | Total Budget | | Activity | | Activity | | Favorable | (Unfavorable) |
| 01 - GENERAL FUND | 0.00 | | 0.00 | | -53,310.24 | | -183,420.08 | | 0.00 | -183,420.08 |
| Report Surplus (Deficit): | 0.00 | | 0.00 | | -53,310.24 | | -183,420.08 | | 0.00 | -183,420.08 |



GENERAL FUND ADMINISTRATION - 09



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance Favorable (Unfavorable) Remaining | Percent Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--------------|--|----------------------|
| Fund: 01 - GENERAL FUND | | | | | | | |
| Revenue | | | | | | | |
| Category: 42 - FEES | | | | | | | |
| 01-40010-09 | 200,000.00 | 200,000.00 | 0.00 | 3,264.56 | 0.00 | -196,735.44 | 98.37 % |
| 01-40130-09 | 500.00 | 500.00 | 0.00 | 81.00 | 0.00 | -419.00 | 83.80 % |
| Category: 42 - FEES Total: | 200,500.00 | 200,500.00 | 0.00 | 3,345.56 | 0.00 | -197,154.44 | 98.33% |
| Category: 43 - OTHER REVENUE | | | | | | | |
| 01-42000-09 | 30,000.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | -30,000.00 | 100.00 % |
| 01-43850-09 | 2,400.00 | 2,400.00 | 0.00 | 600.00 | 0.00 | -1,800.00 | 75.00 % |
| 01-43900-09 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | -5,000.00 | 100.00 % |
| Category: 43 - OTHER REVENUE Total: | 37,400.00 | 37,400.00 | 0.00 | 600.00 | 0.00 | -36,800.00 | 98.40% |
| Category: 44 - PROPERTY TAXES | | | | | | | |
| 01-43100-09 | 0.00 | 0.00 | -91,979.33 | 0.00 | 0.00 | 0.00 | 0.00 % |
| 01-43120-09 | 15,366.00 | 15,366.00 | 0.00 | -30,732.08 | 0.00 | -46,098.08 | 300.00 % |
| Category: 44 - PROPERTY TAXES Total: | 15,366.00 | 15,366.00 | -91,979.33 | -30,732.08 | 0.00 | -46,098.08 | 300.00% |
| Revenue Total: | 253,266.00 | 253,266.00 | -91,979.33 | -26,786.52 | 0.00 | -280,052.52 | 110.58% |
| Expense | | | | | | | |
| Category: 50 - SALARIES | | | | | | | |
| 01-50000-09 | 776,652.00 | 776,652.00 | 47,761.43 | 174,659.54 | 0.00 | 601,992.46 | 77.51 % |
| 01-50100-09 | 2,000.00 | 2,000.00 | 377.66 | 1,309.82 | 0.00 | 690.18 | 34.51 % |
| 01-50300-09 | 0.00 | 0.00 | 300.00 | 3,200.00 | 0.00 | -3,200.00 | 0.00 % |
| 01-50400-09 | 0.00 | 0.00 | 4,153.31 | 11,567.21 | 0.00 | -11,567.21 | 0.00 % |
| 01-50500-09 | 0.00 | 0.00 | 3,091.27 | 6,146.90 | 0.00 | -6,146.90 | 0.00 % |
| Category: 50 - SALARIES Total: | 778,652.00 | 778,652.00 | 55,683.67 | 196,883.47 | 0.00 | 581,768.53 | 74.71% |
| Category: 51 - BENEFITS | | | | | | | |
| 01-51020-09 | 9,114.00 | 9,114.00 | 476.10 | 1,193.44 | 0.00 | 7,920.56 | 86.91 % |
| 01-51030-09 | 68,040.00 | 68,040.00 | 5,572.10 | 16,210.12 | 0.00 | 51,829.88 | 76.18 % |
| 01-51050-09 | 864.00 | 864.00 | 52.32 | 130.80 | 0.00 | 733.20 | 84.86 % |
| 01-51060-09 | 47,653.00 | 47,653.00 | 3,422.04 | 12,141.71 | 0.00 | 35,511.29 | 74.52 % |
| 01-51070-09 | 9,550.00 | 9,550.00 | 800.31 | 2,839.58 | 0.00 | 6,710.42 | 70.27 % |
| 01-51080-09 | 4,476.00 | 4,476.00 | 1,004.94 | 3,560.59 | 0.00 | 915.41 | 20.45 % |
| 01-51090-09 | 229,901.00 | 229,901.00 | 5,242.00 | 31,137.36 | 0.00 | 198,763.64 | 86.46 % |
| 01-51200-09 | 17,150.00 | 17,150.00 | 650.00 | 2,250.00 | 0.00 | 14,900.00 | 86.88 % |
| 01-51210-09 | 112,000.00 | 112,000.00 | 4,567.57 | 15,849.83 | 0.00 | 96,150.17 | 85.85 % |

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance Favorable (Unfavorable) Remaining | Percent Remaining |
|---------------------------------------|-----------------------|----------------------|------------------|------------------|--------------|--|-------------------|
| <u>01-51220-09</u> | 14,300.00 | 14,300.00 | 900.00 | 3,150.00 | 0.00 | 11,150.00 | 77.97 % |
| Category: 51 - BENEFITS Total: | | | | | | | |
| | 513,048.00 | 513,048.00 | 22,687.38 | 88,463.43 | 0.00 | 424,584.57 | 82.76% |

Category: 52 - SERVICES & SUPPLIES

| | | | | | | | |
|--------------------|------------|------------|----------|------------|------|-----------|----------|
| <u>01-60100-09</u> | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 100.00 % |
| <u>01-60111-09</u> | 2,000.00 | 2,000.00 | 1,532.31 | 1,793.83 | 0.00 | 206.17 | 10.31 % |
| <u>01-6011W-09</u> | 3,576.00 | 3,576.00 | 0.00 | 3,576.00 | 0.00 | 0.00 | 0.00 % |
| <u>01-60300-09</u> | 354,781.00 | 354,781.00 | 0.00 | 350,688.79 | 0.00 | 4,092.21 | 1.15 % |
| <u>01-6033B-09</u> | 6,000.00 | 31,000.00 | 89.61 | 215.61 | 0.00 | 30,784.39 | 99.30 % |

Budget Adjustments

| Number | Date | Description | Adjustment |
|-----------|------------|-----------------|------------|
| BA0000170 | 09/30/2024 | ADM OFFICE MOVE | 25,000.00 |

Budget Detail

| Description | Units | Price | Amount |
|---|-----------|-----------|------------|
| M&R-COMP-SVCS | 0.00 | 0.00 | 111,262.00 |
| M&R-COMP-SVCS - COMPUTER NETWORK UPDATE | 0.00 | 0.00 | 15,000.00 |
| M&R-COMP-SVCS - CYBERSECURITY & MICROSOFT LICENSE | 0.00 | 0.00 | 1,000.00 |
| M&R-COMP-SVCS - MERAKI WIFI 3YR LICENSE | 0.00 | 0.00 | 2,500.00 |
| <u>01-60450-09</u> | 10,000.00 | 0.00 | 10,000.00 |
| <u>01-60480-09</u> | 100.00 | 100.00 | 100.00 |
| <u>01-60500-09</u> | 5,000.52 | 5,000.52 | 5,000.52 |
| <u>01-60510-09</u> | 3,500.00 | 3,500.00 | 3,500.00 |
| <u>01-60520-09</u> | 2,000.00 | 2,000.00 | 2,000.00 |
| <u>01-60530-09</u> | 1,000.00 | 1,000.00 | 1,000.00 |
| <u>01-60540-09</u> | 10,000.00 | 10,000.00 | 10,000.00 |
| <u>01-60550-09</u> | 57,087.48 | 57,087.48 | 57,087.48 |

Budget Detail

| Description | Units | Price | Amount |
|------------------------------------|----------|----------|-----------|
| GOVERNMENT FEES & LICENSES | 0.00 | 0.00 | 25,370.00 |
| GOVERNMENT FEES & LICENSES - LAFCO | 0.00 | 0.00 | 31,717.48 |
| <u>01-6060C-09</u> | 6,000.00 | 6,000.00 | 6,000.00 |
| <u>01-6060E-09</u> | 9,000.00 | 9,000.00 | 9,000.00 |
| <u>01-6060G-09</u> | 300.00 | 300.00 | 300.00 |
| <u>01-6060I-09</u> | 6,000.00 | 6,000.00 | 6,000.00 |
| <u>01-6060P-09</u> | 8,000.00 | 8,000.00 | 8,000.00 |
| <u>01-6060S-09</u> | 623.00 | 623.00 | 623.00 |
| <u>01-6060W-09</u> | 450.00 | 450.00 | 450.00 |

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | |
|--|--------------------------|-------------------------|--------------------|--------------------|------------------|----------------------------|----------------------|
| | | | | | | Favorable (Unfavorable) | Percent Remaining |
| EQUIP RENTAL - ADMIN DEPT | 500.00 | 500.00 | 148.20 | 148.20 | 0.00 | 351.80 | 70.36 % |
| RENT OFFICE - ADMIN DEPT | 35,000.00 | 35,000.00 | 2,771.83 | 8,315.49 | 0.00 | 26,684.51 | 76.24 % |
| PRO SVC- AUDIT - ADMIN DEPT | 24,563.00 | 24,563.00 | 0.00 | 0.00 | 0.00 | 24,563.00 | 100.00 % |
| PRO SVC- FINANC - ADMIN DEPT | 24,000.00 | 24,000.00 | 1,733.47 | 3,464.06 | 0.00 | 20,535.94 | 85.57 % |
| PRO SVC-COUNSEL - ADMIN DEPT | 259,381.00 | 259,381.00 | 0.00 | 40,500.00 | 0.00 | 218,881.00 | 84.39 % |
| PRO SVC- LEGAL - ADMIN DEPT | 100,000.00 | 100,000.00 | 12,373.68 | 39,568.03 | 45,758.15 | 14,673.82 | 14.67 % |
| PRO SVC- MISC - ADMIN DEPT | 47,500.00 | 47,500.00 | 9,253.37 | 20,693.88 | 0.00 | 26,806.12 | 56.43 % |
| OUTSIDE SERVICES - ADMIN DEPT | 3,500.00 | 3,500.00 | 282.50 | 572.10 | 0.00 | 2,927.90 | 83.65 % |
| DEPT OP SUPPLY - ADMIN DEPT | 500.00 | 500.00 | 0.00 | 100.76 | 0.00 | 399.24 | 79.85 % |
| CLOTH/UNIFORM - ADMIN DEPT | 600.00 | 600.00 | 0.00 | 0.00 | 0.00 | 600.00 | 100.00 % |
| OFFICE FURN/EQP - ADMIN DEPT | 1,000.00 | 1,000.00 | 0.00 | 398.84 | 0.00 | 601.16 | 60.12 % |
| FUEL - ADMIN DEPT | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 % |
| MEETING EXPENSE - ADMIN DEPT | 50,719.00 | 50,719.00 | 5,075.81 | 12,107.63 | 0.00 | 38,611.37 | 76.13 % |
| TVL,TRN,SEM-DIR - ADMIN DEPT | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 100.00 % |
| TVL,TRN,SEM-EMP - ADMIN DEPT | 20,000.00 | 20,000.00 | 642.54 | 4,769.43 | 0.00 | 15,230.57 | 76.15 % |
| TRAINING-LCW - ADMIN DEPT | 5,700.00 | 5,700.00 | 0.00 | 5,570.00 | 0.00 | 130.00 | 2.28 % |
| EMPLOYEE RECOG - ADMIN DEPT | 600.00 | 600.00 | 0.00 | 0.00 | 0.00 | 600.00 | 100.00 % |
| EMPLOY RECRUIT - ADMIN DEPT | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 100.00 % |
| Category: 52 - SERVICES & SUPPLIES Total: | 1,202,143.00 | 1,227,143.00 | 47,154.95 | 558,215.14 | 45,758.15 | 623,169.71 | 50.78% |

Category: 60 - CAPITAL OUTLAY

| | | | | | | | |
|----------------------------|-----------|-----------|------|------|------|-----------|----------|
| CAP ASSET EXP - ADMIN DEPT | 30,000.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 100.00 % |
|----------------------------|-----------|-----------|------|------|------|-----------|----------|

Budget Detail

| Description | Units | Price | Amount |
|--|-------|-------|-----------|
| SOUND SYSTEM VETS HALL ADDITIONAL INCREASE | 0.00 | 0.00 | 30,000.00 |

Budget Adjustments

| Number | Date | Description | Adjustment |
|-----------|------------|-------------------------------|------------|
| BA0000132 | 08/30/2024 | UPDATE SOUND SYSTEM VETS HALL | 20,000.00 |

Category: 60 - CAPITAL OUTLAY Total:

| | | | | | | | |
|--|-----------|-----------|------|------|------|-----------|---------|
| | 30,000.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 100.00% |
|--|-----------|-----------|------|------|------|-----------|---------|

Category: 80 - ALLOCATED OH

| | | | | | | | |
|-----------------------------|---------------|---------------|-------------|-------------|------|---------------|---------|
| ALLOC OVERHEAD - ADMIN DEPT | -2,491,088.00 | -2,491,088.00 | -622,772.25 | -622,772.25 | 0.00 | -1,868,315.75 | 75.00 % |
|-----------------------------|---------------|---------------|-------------|-------------|------|---------------|---------|

Category: 80 - ALLOCATED OH Total:

| | | | | | | | |
|--|---------------|---------------|-------------|-------------|------|---------------|--------|
| | -2,491,088.00 | -2,491,088.00 | -622,772.25 | -622,772.25 | 0.00 | -1,868,315.75 | 75.00% |
|--|---------------|---------------|-------------|-------------|------|---------------|--------|

Expense Total:

| | | | | | | | |
|--|-----------|-----------|-------------|------------|-----------|-------------|----------|
| | 32,755.00 | 77,755.00 | -497,246.25 | 220,789.79 | 45,758.15 | -188,792.94 | -242.80% |
|--|-----------|-----------|-------------|------------|-----------|-------------|----------|

Fund: 01 - GENERAL FUND Surplus (Deficit):

| | | | | | | | |
|--|------------|------------|------------|-------------|------------|-------------|---------|
| | 220,511.00 | 175,511.00 | 405,266.92 | -247,576.31 | -45,758.15 | -468,845.46 | 267.13% |
|--|------------|------------|------------|-------------|------------|-------------|---------|

Report Surplus (Deficit):

| | | | | | | | |
|--|------------|------------|------------|-------------|------------|-------------|---------|
| | 220,511.00 | 175,511.00 | 405,266.92 | -247,576.31 | -45,758.15 | -468,845.46 | 267.13% |
|--|------------|------------|------------|-------------|------------|-------------|---------|

Group Summary

| Category... | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | |
|---|--------------------------|-------------------------|--------------------|--------------------|-------------------|----------------------------|----------------------|
| | | | | | | Favorable (Unfavorable) | Percent Remaining |
| Fund: 01 - GENERAL FUND | | | | | | | |
| Revenue | | | | | | | |
| 42 - FEES | 200,500.00 | 200,500.00 | 0.00 | 3,345.56 | 0.00 | -197,154.44 | 98.33% |
| 43 - OTHER REVENUE | 37,400.00 | 37,400.00 | 0.00 | 600.00 | 0.00 | -36,800.00 | 98.40% |
| 44 - PROPERTY TAXES | 15,366.00 | 15,366.00 | -91,979.33 | -30,732.08 | 0.00 | -46,098.08 | 300.00% |
| | 253,266.00 | 253,266.00 | -91,979.33 | -26,786.52 | 0.00 | -280,052.52 | 110.58% |
| Revenue Surplus (Deficit): | | | | | | | |
| Expense | | | | | | | |
| 50 - SALARIES | 778,652.00 | 778,652.00 | 55,683.67 | 196,883.47 | 0.00 | 581,768.53 | 74.71% |
| 51 - BENEFITS | 513,048.00 | 513,048.00 | 22,687.38 | 88,463.43 | 0.00 | 424,584.57 | 82.76% |
| 52 - SERVICES & SUPPLIES | 1,202,143.00 | 1,227,143.00 | 47,154.95 | 558,215.14 | 45,758.15 | 623,169.71 | 50.78% |
| 60 - CAPITAL OUTLAY | 30,000.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 100.00% |
| 80 - ALLOCATED OH | -2,491,088.00 | -2,491,088.00 | -622,772.25 | -622,772.25 | 0.00 | -1,868,315.75 | 75.00% |
| | 32,755.00 | 77,755.00 | -497,246.25 | 220,789.79 | 45,758.15 | -188,792.94 | -242.80% |
| Expense Total: | | | | | | | |
| | 220,511.00 | 175,511.00 | 405,266.92 | -247,576.31 | -45,758.15 | -468,845.46 | 267.13% |
| Fund: 01 - GENERAL FUND Surplus (Deficit): | | | | | | | |
| | 220,511.00 | 175,511.00 | 405,266.92 | -247,576.31 | -45,758.15 | -468,845.46 | 267.13% |
| Report Surplus (Deficit): | | | | | | | |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance |
|----------------------------------|--------------------------|-------------------------|--------------------|--------------------|-------------------|----------------------------|
| | | | | | | Favorable (Unfavorable) |
| 01 - GENERAL FUND | 220,511.00 | 175,511.00 | 405,266.92 | -247,576.31 | -45,758.15 | -468,845.46 |
| Report Surplus (Deficit): | 220,511.00 | 175,511.00 | 405,266.92 | -247,576.31 | -45,758.15 | -468,845.46 |



ENTERPRISE FUND SUMMARY

Water – 11

Water Reclamation Facility (WRF)

Operations – 39

WRF Capital – 40

Wastewater – 12



Cambria Community Services District , CA

Budget Report Group Summary

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| Account Typ... | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | | |
|--|--------------------------|-------------------------|--------------------|----------------------|--------------------|----------------------------|----------------------|--|
| | | | | | | Favorable (Unfavorable) | Percent Remaining | |
| Fund: 11 - WATER FUND | | | | | | | | |
| Revenue | 4,134,450.00 | 4,509,450.00 | 1,307.15 | 778,123.96 | 0.00 | -3,731,326.04 | 82.74% | |
| Expense | 4,134,450.00 | 6,547,971.00 | 483,871.13 | 794,455.24 | 266,554.40 | 5,486,961.36 | 83.80% | |
| | 0.00 | -2,038,521.00 | -482,563.98 | -16,331.28 | -266,554.40 | 1,755,635.32 | 86.12% | |
| Fund: 11 - WATER FUND Surplus (Deficit): | | | | | | | | |
| | | | | | | | | |
| Fund: 12 - WASTEWATER FUND | | | | | | | | |
| Revenue | 4,139,641.00 | 12,416,145.00 | 1,023.72 | 690,076.68 | 0.00 | -11,726,068.32 | 94.44% | |
| Expense | 4,081,382.04 | 12,647,824.04 | 359,582.05 | 1,578,189.73 | 231,955.44 | 10,837,678.87 | 85.69% | |
| | 58,258.96 | -231,679.04 | -358,558.33 | -888,113.05 | -231,955.44 | -888,389.45 | -383.46% | |
| Fund: 12 - WASTEWATER FUND Surplus (Deficit): | | | | | | | | |
| | | | | | | | | |
| Fund: 39 - WRF OPERATIONS | | | | | | | | |
| Revenue | 1,329,000.00 | 1,329,000.00 | 59.68 | 254,871.89 | 0.00 | -1,074,128.11 | 80.82% | |
| Expense | 1,139,000.00 | 1,852,000.00 | 18,299.90 | 385,295.60 | 0.00 | 1,466,704.40 | 79.20% | |
| | 190,000.00 | -523,000.00 | -18,240.22 | -130,423.71 | 0.00 | 392,576.29 | 75.06% | |
| Fund: 39 - WRF OPERATIONS Surplus (Deficit): | | | | | | | | |
| | | | | | | | | |
| Fund: 40 - WRF CAPITAL | | | | | | | | |
| Expense | 190,000.00 | 553,700.00 | 16,310.38 | 16,310.38 | 0.00 | 537,389.62 | 97.05% | |
| | 190,000.00 | 553,700.00 | 16,310.38 | 16,310.38 | 0.00 | 537,389.62 | 97.05% | |
| Fund: 40 - WRF CAPITAL Total: | | | | | | | | |
| | | | | | | | | |
| Report Surplus (Deficit): | 58,258.96 | -3,346,900.04 | -875,672.91 | -1,051,178.42 | -498,509.84 | 1,797,211.78 | 53.70% | |

Fund Summary

| Fund | Original Budget | | Current Total Budget | | Period Activity | | Fiscal Activity | | Encumbrances | | Variance Favorable (Unfavorable) |
|----------------------------------|------------------|--|----------------------|--|--------------------|--|----------------------|--|--------------------|--|----------------------------------|
| | Total | | Total | | Activity | | Activity | | | | |
| 11 - WATER FUND | 0.00 | | -2,038,521.00 | | -482,563.98 | | -16,331.28 | | -266,554.40 | | 1,755,635.32 |
| 12 - WASTEWATER FUND | 58,258.96 | | -231,679.04 | | -358,558.33 | | -888,113.05 | | -231,955.44 | | -888,389.45 |
| 39 - WRF OPERATIONS | 190,000.00 | | -523,000.00 | | -18,240.22 | | -130,423.71 | | 0.00 | | 392,576.29 |
| 40 - WRF CAPITAL | -190,000.00 | | -553,700.00 | | -16,310.38 | | -16,310.38 | | 0.00 | | 537,389.62 |
| Report Surplus (Deficit): | 58,258.96 | | -3,346,900.04 | | -875,672.91 | | -1,051,178.42 | | -498,509.84 | | 1,797,211.78 |



WATER FUND

WATER - 11



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| Fund: 11 - WATER FUND Revenue | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | | |
|---|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------|----------------------|--|
| | | | | | | Favorable (Unfavorable) | Percent Remaining | |
| Category: 40 - SALES | | | | | | | | |
| 11-40000-11 | 3,811,000.00 | 3,811,000.00 | 179.01 | 705,937.77 | 0.00 | -3,105,062.23 | 81.48 % | |
| Category: 40 - SALES Total: | 3,811,000.00 | 3,811,000.00 | 179.01 | 705,937.77 | 0.00 | -3,105,062.23 | 81.48% | |
| Category: 41 - PENALTIES | | | | | | | | |
| 11-40070-11 | 500.00 | 500.00 | 25.00 | 460.00 | 0.00 | -40.00 | 8.00 % | |
| 11-40100-11 | 30,000.00 | 30,000.00 | 960.14 | 4,956.10 | 0.00 | -25,043.90 | 83.48 % | |
| Category: 41 - PENALTIES Total: | 30,500.00 | 30,500.00 | 985.14 | 5,416.10 | 0.00 | -25,083.90 | 82.24% | |
| Category: 42 - FEES | | | | | | | | |
| 11-40080-11 | 3,000.00 | 3,000.00 | 0.00 | 385.00 | 0.00 | -2,615.00 | 87.17 % | |
| 11-40140-11 | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 | -500.00 | 100.00 % | |
| 11-40500-10 | 3,000.00 | 3,000.00 | 0.00 | 1,470.21 | 0.00 | -1,529.79 | 50.99 % | |
| 11-41010-10 | 60,000.00 | 60,000.00 | 88.00 | 58,696.00 | 0.00 | -1,304.00 | 2.17 % | |
| 11-41100-10 | 15,000.00 | 15,000.00 | 0.00 | 4,370.00 | 0.00 | -10,630.00 | 70.87 % | |
| 11-41240-10 | 3,000.00 | 3,000.00 | 0.00 | 927.60 | 0.00 | -2,072.40 | 69.08 % | |
| 11-43730-11 | 2,000.00 | 2,000.00 | 55.00 | 673.00 | 0.00 | -1,327.00 | 66.35 % | |
| Category: 42 - FEES Total: | 86,500.00 | 86,500.00 | 143.00 | 66,521.81 | 0.00 | -19,978.19 | 23.10% | |
| Category: 43 - OTHER REVENUE | | | | | | | | |
| 11-42000-11 | 27,450.00 | 27,450.00 | 0.00 | 0.00 | 0.00 | -27,450.00 | 100.00 % | |
| 11-43900-11 | 1,000.00 | 1,000.00 | 0.00 | 248.28 | 0.00 | -751.72 | 75.17 % | |
| Category: 43 - OTHER REVENUE Total: | 28,450.00 | 28,450.00 | 0.00 | 248.28 | 0.00 | -28,201.72 | 99.13% | |
| Category: 44 - PROPERTY TAXES | | | | | | | | |
| 11-43600-11 | 178,000.00 | 178,000.00 | 0.00 | 0.00 | 0.00 | -178,000.00 | 100.00 % | |
| Category: 44 - PROPERTY TAXES Total: | 178,000.00 | 178,000.00 | 0.00 | 0.00 | 0.00 | -178,000.00 | 100.00% | |

Budget Report

For Fiscal: 2024-2025 Period Ending: 09/30/2024

Category: 45 - FED/STATE

| Budget Adjustments | | Adjustment | | Original | | Current | | Period | | Fiscal | | Variance | |
|--------------------|-----------|------------|----------------------------|--------------|--------------|----------|--------------|----------|----------|--------------|----------|---------------|-----------|
| <u>11-46200-11</u> | Number | Date | Description | Total Budget | Total Budget | Activity | Total Budget | Activity | Activity | Encumbrances | Activity | (Unfavorable) | Remaining |
| | | | GRANT REVENUE-CAPITAL PROJ | 0.00 | 375,000.00 | 0.00 | 375,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | -375,000.00 | 100.00 % |
| | BA0000163 | 08/30/2024 | STUART STREET TANK - GRANT | 375,000.00 | | | | | | | | | |
| | BA0000169 | 08/30/2024 | STUART STREET TANK - GRANT | -375,000.00 | | | | | | | | | |
| | BA0000169 | 08/30/2024 | STUART STREET TANK - GRANT | -375,000.00 | | | | | | | | | |

Category: 45 - FED/STATE Total:

| | | | | | | | | | | | | | |
|-----------------------|---------------------|---------------------|-------------------|-----------------|-------------|-------------|---------------------|-------------------|-------------|-------------|-------------|----------------------|----------------|
| 0.00 | 375,000.00 | 0.00 | 375,000.00 | 0.00 | 0.00 | 0.00 | 375,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | -375,000.00 | 100.00% |
| Revenue Total: | 4,134,450.00 | 4,509,450.00 | 778,123.96 | 1,307.15 | 0.00 | 0.00 | 4,509,450.00 | 778,123.96 | 0.00 | 0.00 | 0.00 | -3,731,326.04 | 82.74% |

Expense

Category: 50 - SALARIES

| | | | | | | | | | | | | | |
|--------------------|--|--|-----------------------------|------------|------------|-----------|------------|------|------|------|------|------------|---------|
| <u>11-50000-11</u> | | | SALARY & WAGES - WATER DEPT | 591,455.00 | 591,455.00 | 39,008.01 | 132,050.43 | 0.00 | 0.00 | 0.00 | 0.00 | 459,404.57 | 77.67 % |
| <u>11-50100-11</u> | | | OVERTIME - WATER DEPT | 35,000.00 | 35,000.00 | 518.39 | 2,765.62 | 0.00 | 0.00 | 0.00 | 0.00 | 32,234.38 | 92.10 % |
| <u>11-50200-11</u> | | | STANDBY TIME - WATER DEPT | 18,250.00 | 18,250.00 | 1,400.00 | 4,900.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,350.00 | 73.15 % |
| <u>11-50400-11</u> | | | SICK/VAC PAY - WATER DEPT | 0.00 | 0.00 | 1,145.36 | 8,013.05 | 0.00 | 0.00 | 0.00 | 0.00 | -8,013.05 | 0.00 % |
| <u>11-50500-11</u> | | | HOLIDAY - WATER DEPT | 0.00 | 0.00 | 3,077.51 | 5,576.16 | 0.00 | 0.00 | 0.00 | 0.00 | -5,576.16 | 0.00 % |

Category: 50 - SALARIES Total:

| | | | | | | | | | | | | | |
|-------------------|-------------------|------------------|-------------------|-------------|-------------|-------------|-------------------|-------------|-------------|-------------|-------------|-------------------|---------------|
| 644,705.00 | 644,705.00 | 45,149.27 | 153,305.26 | 0.00 | 0.00 | 0.00 | 153,305.26 | 0.00 | 0.00 | 0.00 | 0.00 | 491,399.74 | 76.22% |
|-------------------|-------------------|------------------|-------------------|-------------|-------------|-------------|-------------------|-------------|-------------|-------------|-------------|-------------------|---------------|

Category: 51 - BENEFITS

| | | | | | | | | | | | | | |
|--------------------|--|--|------------------------------|------------|------------|----------|-----------|------|------|------|------|------------|---------|
| <u>11-51010-11</u> | | | UNIFORM ALLOWNC - WATER DEPT | 2,400.00 | 2,400.00 | 0.00 | 2,312.22 | 0.00 | 0.00 | 0.00 | 0.00 | 87.78 | 3.66 % |
| <u>11-51020-11</u> | | | MED-PRINCIPAL - WATER DEPT | 7,668.00 | 7,668.00 | 406.37 | 1,219.11 | 0.00 | 0.00 | 0.00 | 0.00 | 6,448.89 | 84.10 % |
| <u>11-51030-11</u> | | | MED-PERS-CARE - WATER DEPT | 78,945.00 | 78,945.00 | 4,463.09 | 13,309.30 | 0.00 | 0.00 | 0.00 | 0.00 | 65,635.70 | 83.14 % |
| <u>11-51050-11</u> | | | LIFE INSURANCE - WATER DEPT | 982.00 | 982.00 | 54.95 | 164.85 | 0.00 | 0.00 | 0.00 | 0.00 | 817.15 | 83.21 % |
| <u>11-51060-11</u> | | | FICA - WATER DEPT | 37,189.00 | 37,189.00 | 2,772.06 | 9,576.30 | 0.00 | 0.00 | 0.00 | 0.00 | 27,612.70 | 74.25 % |
| <u>11-51070-11</u> | | | MEDICARE - WATER DEPT | 8,128.00 | 8,128.00 | 648.28 | 2,239.53 | 0.00 | 0.00 | 0.00 | 0.00 | 5,888.47 | 72.45 % |
| <u>11-51080-11</u> | | | WORKERS COMP - WATER DEPT | 27,700.00 | 27,700.00 | 554.64 | 1,969.26 | 0.00 | 0.00 | 0.00 | 0.00 | 25,730.74 | 92.89 % |
| <u>11-51090-11</u> | | | RETIREMENT-PERS - WATER DEPT | 163,079.00 | 163,079.00 | 3,950.22 | 23,119.57 | 0.00 | 0.00 | 0.00 | 0.00 | 139,959.43 | 85.82 % |
| <u>11-51200-11</u> | | | OTHER EMP BENE - WATER DEPT | 5,450.00 | 5,450.00 | 429.50 | 1,436.50 | 0.00 | 0.00 | 0.00 | 0.00 | 4,013.50 | 73.64 % |
| <u>11-51210-11</u> | | | RETIRES HEALTH - WATER DEPT | 50,989.00 | 50,989.00 | 4,094.78 | 13,069.34 | 0.00 | 0.00 | 0.00 | 0.00 | 37,919.66 | 74.37 % |
| <u>11-51220-11</u> | | | MEDICAL REIMBRS - WATER DEPT | 14,066.00 | 14,066.00 | 898.00 | 3,017.99 | 0.00 | 0.00 | 0.00 | 0.00 | 11,048.01 | 78.54 % |

Category: 51 - BENEFITS Total:

| | | | | | | | | | | | | | |
|-------------------|-------------------|------------------|------------------|-------------|-------------|-------------|------------------|-------------|-------------|-------------|-------------|-------------------|---------------|
| 396,596.00 | 396,596.00 | 18,271.89 | 71,433.97 | 0.00 | 0.00 | 0.00 | 71,433.97 | 0.00 | 0.00 | 0.00 | 0.00 | 325,162.03 | 81.99% |
|-------------------|-------------------|------------------|------------------|-------------|-------------|-------------|------------------|-------------|-------------|-------------|-------------|-------------------|---------------|

Category: 52 - SERVICES & SUPPLIES

| | | | | | | | | | | | | | |
|--------------------|--|--|-----------------------------------|------------|------------|----------|-----------|------|------|------|------|------------|----------|
| <u>11-60111-10</u> | | | PUBLIC INFO GNL - RESOURCE CNSRVN | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 100.00 % |
| <u>11-60111-11</u> | | | PUBLIC INFO GNL - WATER DEPT | 310.00 | 310.00 | 264.97 | 264.97 | 0.00 | 0.00 | 0.00 | 0.00 | 45.03 | 14.53 % |
| <u>11-60300-11</u> | | | INSURANCE - WATER DEPT | 6,134.00 | 6,134.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,134.00 | 100.00 % |
| <u>11-6031D-11</u> | | | M&R WTR DISTRBN - WATER DEPT | 120,000.00 | 120,000.00 | 6,176.95 | 10,452.46 | 0.00 | 0.00 | 0.00 | 0.00 | 109,547.54 | 91.29 % |
| <u>11-6031E-11</u> | | | M&R WTR-FIR HYD - WATER DEPT | 11,500.00 | 11,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,500.00 | 100.00 % |
| <u>11-6031G-11</u> | | | M&R WTR GENRTRS - WATER DEPT | 20,000.00 | 20,000.00 | 0.00 | 195.78 | 0.00 | 0.00 | 0.00 | 0.00 | 19,804.22 | 99.02 % |
| <u>11-6031L-11</u> | | | M&R WTR LEIMERT - WATER DEPT | 1,500.00 | 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 100.00 % |
| <u>11-6031M-11</u> | | | M&R-WTR METERS - WATER DEPT | 6,745.00 | 6,745.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,745.00 | 100.00 % |
| <u>11-6031P-11</u> | | | M&R WTR PUMPS - WATER DEPT | 30,000.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 100.00 % |

Budget Report

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance Favorable (Unfavorable) Remaining | Percent Remaining |
|--------------------|-----------------------|----------------------|-----------------|-----------------|--------------|--|-------------------|
| <u>11-60310-11</u> | 20,000.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 100.00 % |
| <u>11-6031R-11</u> | 15,000.00 | 15,000.00 | 1,707.89 | 3,055.97 | 0.00 | 11,944.03 | 79.63 % |
| <u>11-6031S-11</u> | 156,705.00 | 156,705.00 | 4,380.00 | 4,381.58 | 0.00 | 152,323.42 | 97.20 % |

Budget Detail

| Description | Units | Price | Amount |
|--|-------|-------|------------|
| M&R WATER STORAGE TANKS | 0.00 | 0.00 | 4,700.00 |
| M&R WATER STORAGE TANKS - ANNUAL INSPECTION FISCAL | 0.00 | 0.00 | 10,000.00 |
| M&R WATER STORAGE TANKS - ANNUAL INSPECTION PINE K | 0.00 | 0.00 | 10,700.00 |
| M&R WATER STORAGE TANKS - ANNUAL MAINTENANCE & REH | 0.00 | 0.00 | 31,305.00 |
| M&R WTR STORAGE - MAINT INTERIOR/EXTERIOR | 0.00 | 0.00 | 100,000.00 |

11-6031T-11

| | | | | | | |
|------------------------------|----------|------|--------|------|----------|---------|
| M&R WTR TREATMT - WATER DEPT | 4,000.00 | 0.00 | 760.23 | 0.00 | 3,239.77 | 80.99 % |
|------------------------------|----------|------|--------|------|----------|---------|

Budget Detail

| Description | Units | Price | Amount |
|---|-------|-------|----------|
| M&R WTR TREATMT | 0.00 | 0.00 | 3,000.00 |
| M&R WTR TREATMT - DISTRIBUTION LINE TYGON | 0.00 | 0.00 | 1,000.00 |

11-6031W-11

| | | | | | | |
|----------------------------|-----------|-------|-------|------|-----------|---------|
| M&R WTR WELLS - WATER DEPT | 12,792.00 | 70.22 | 70.22 | 0.00 | 12,721.78 | 99.45 % |
|----------------------------|-----------|-------|-------|------|-----------|---------|

Budget Detail

| Description | Units | Price | Amount |
|---|-------|-------|-----------|
| M&R WTR WELLS | 0.00 | 0.00 | 10,792.00 |
| M&R WTR WELLS - FLOW METER VERIFICATION | 0.00 | 0.00 | 2,000.00 |

11-6033B-11

| | | | | | | |
|----------------------------|-----------|--------|--------|------|-----------|---------|
| M&R BUILDINGS - WATER DEPT | 14,789.00 | 217.88 | 869.69 | 0.00 | 13,919.31 | 94.12 % |
|----------------------------|-----------|--------|--------|------|-----------|---------|

11-6033G-11

| | | | | | | |
|--------------------------|-----------|------|------|------|-----------|----------|
| M&R GROUNDS - WATER DEPT | 30,000.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 100.00 % |
|--------------------------|-----------|------|------|------|-----------|----------|

11-6033Z-11

| | | | | | | |
|-------------------------------|-----------|------|------|------|-----------|----------|
| M&R STORM DAMAGE JANUARY 2021 | 25,000.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 100.00 % |
|-------------------------------|-----------|------|------|------|-----------|----------|

11-6035L-11

| | | | | | | |
|-----------------------------|-----------|--------|----------|------|-----------|---------|
| M&R - LEAK REP - WATER DEPT | 20,000.00 | 882.75 | 1,271.65 | 0.00 | 18,728.35 | 93.64 % |
|-----------------------------|-----------|--------|----------|------|-----------|---------|

11-6035R-11

| | | | | | | |
|-----------------------------|-----------|----------|-----------|------|-----------|---------|
| M&R - ROAD REP - WATER DEPT | 74,329.96 | 9,742.90 | 17,801.34 | 0.00 | 30,207.14 | 40.64 % |
|-----------------------------|-----------|----------|-----------|------|-----------|---------|

11-6035V-11

| | | | | | | |
|----------------------------|----------|------|------|------|----------|----------|
| VALVE RAISING - WATER DEPT | 5,150.00 | 0.00 | 0.00 | 0.00 | 5,150.00 | 100.00 % |
|----------------------------|----------|------|------|------|----------|----------|

11-60360-11

| | | | | | | |
|----------------------------|-----------|------|------|------|-----------|----------|
| M&R-EMERGENCY - WATER DEPT | 15,000.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 100.00 % |
|----------------------------|-----------|------|------|------|-----------|----------|

11-60370-11

| | | | | | | |
|------------------------|-----------|------|--------|------|-----------|---------|
| M&R SCADA - WATER DEPT | 55,000.00 | 0.00 | 200.00 | 0.00 | 54,800.00 | 99.64 % |
|------------------------|-----------|------|--------|------|-----------|---------|

11-60400-11

| | | | | | | |
|------------------------------|-----------|------|------|------|-----------|----------|
| M&R - EQUIPMENT - WATER DEPT | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 100.00 % |
|------------------------------|-----------|------|------|------|-----------|----------|

11-6041L-11

| | | | | | | |
|-----------------------------|-----------|----------|----------|------|-----------|---------|
| M&R-VEHICLES-L - WATER DEPT | 15,000.00 | 2,162.05 | 2,365.21 | 0.00 | 12,634.79 | 84.23 % |
|-----------------------------|-----------|----------|----------|------|-----------|---------|

11-6041N-11

| | | | | | | |
|-----------------------------|----------|------|----------|------|----------|---------|
| M&R-VEHICLES-N - WATER DEPT | 4,000.00 | 0.00 | 1,853.83 | 0.00 | 2,146.17 | 53.65 % |
|-----------------------------|----------|------|----------|------|----------|---------|

11-60440-11

| | | | | | | |
|----------------------------|----------|--------|--------|------|--------|---------|
| M&R-COMPS-SVCS- WATER DEPT | 1,000.00 | 145.78 | 445.78 | 0.00 | 554.22 | 55.42 % |
|----------------------------|----------|--------|--------|------|--------|---------|

11-60450-11

| | | | | | | |
|------------------------------|----------|------|------|------|----------|----------|
| COMP SUPP&PARTS - WATER DEPT | 8,571.00 | 0.00 | 0.00 | 0.00 | 8,571.00 | 100.00 % |
|------------------------------|----------|------|------|------|----------|----------|

11-60480-11

| | | | | | | |
|--------------------------------|-----------|--------|--------|------|-----------|---------|
| SECURITY & SAFETY - WATER DEPT | 11,800.00 | 305.99 | 336.93 | 0.00 | 11,463.07 | 97.14 % |
|--------------------------------|-----------|--------|--------|------|-----------|---------|

11-60500-11

| | | | | | | |
|------------------------------|----------|-------|-------|------|----------|---------|
| OFFICE SUPPLIES - WATER DEPT | 2,000.00 | 40.76 | 40.76 | 0.00 | 1,959.24 | 97.96 % |
|------------------------------|----------|-------|-------|------|----------|---------|

11-60510-10

| | | | | | | |
|----------------------------------|----------|------|------|------|----------|----------|
| POSTAGE & SHIP - RESOURCE CNSRVN | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 100.00 % |
|----------------------------------|----------|------|------|------|----------|----------|

11-60510-11

| | | | | | | |
|-----------------------------|----------|------|----------|------|----------|---------|
| POSTAGE & SHIP - WATER DEPT | 7,000.00 | 0.00 | 1,581.28 | 0.00 | 5,418.72 | 77.41 % |
|-----------------------------|----------|------|----------|------|----------|---------|

11-60530-11

| | | | | | | |
|-----------------------------|----------|------|------|------|----------|----------|
| PRINTING/FORMS - WATER DEPT | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 100.00 % |
|-----------------------------|----------|------|------|------|----------|----------|

11-60540-10

| | | | | | | |
|-----------------------------------|----------|------|----------|------|--------|---------|
| MBRSH DUES,PUBS - RESOURCE CNSRVN | 4,000.00 | 0.00 | 3,126.65 | 0.00 | 873.35 | 21.83 % |
|-----------------------------------|----------|------|----------|------|--------|---------|

11-60540-11

| | | | | | | |
|------------------------------|----------|------|--------|------|--------|---------|
| MBRSH DUES,PUBS - WATER DEPT | 1,000.00 | 0.00 | 501.00 | 0.00 | 499.00 | 49.90 % |
|------------------------------|----------|------|--------|------|--------|---------|

Budget Report

| Description | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | |
|---|-----------------------|----------------------|-----------------|-----------------|--------------|-------------------------|-------------------|
| | | | | | | Favorable (Unfavorable) | Percent Remaining |
| 11-60550-11 GOVT FEES & LIC - WATER DEPT | 45,000.00 | 45,000.00 | 0.00 | 3,863.87 | 0.00 | 41,136.13 | 91.41 % |
| 11-6060C-11 UTILITIES CELL - WATER DEPT | 3,100.00 | 3,100.00 | 303.43 | 747.33 | 0.00 | 2,352.67 | 75.89 % |
| 11-6060E-11 UTILITIES ELEC - WATER DEPT | 195,500.00 | 195,500.00 | 20,831.21 | 61,031.15 | 0.00 | 134,468.85 | 68.78 % |
| 11-6060G-11 UTILITIES GAS - WATER DEPT | 1,200.00 | 1,200.00 | 22.26 | 66.68 | 0.00 | 1,133.32 | 94.44 % |
| 11-6060I-11 UTILITS INTRNET - WATER DEPT | 6,000.00 | 6,000.00 | 536.48 | 1,072.96 | 0.00 | 4,927.04 | 82.12 % |
| 11-6060P-11 UTILITIES PHONE - WATER DEPT | 6,000.00 | 6,000.00 | 526.99 | 1,259.83 | 0.00 | 4,740.17 | 79.00 % |
| 11-6060S-11 UTILITIES SEWER - WATER DEPT | 2,200.00 | 2,200.00 | 0.00 | 118.68 | 0.00 | 2,081.32 | 94.61 % |
| 11-60630-11 M&R COMMUN EQP - WATER DEPT | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 100.00 % |
| 11-60780-11 LAND LEASE - WATER DEPT | 55,000.00 | 55,000.00 | 0.00 | 19,422.75 | 0.00 | 35,577.25 | 64.69 % |
| 11-6080E-11 PRO SVC- ENGRNG - WATER DEPT | 15,000.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 100.00 % |
| 11-6080G-11 PRO SVC- GIS DV - WATER DEPT | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 100.00 % |
| 11-6080L-11 PRO SVC- LEGAL - WATER DEPT | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00 | -5,000.00 | 0.00 % |
| 11-6080M-10 PRO SVC- MISC - RESOURCE CNSRVN | 2,500.00 | 2,500.00 | 0.00 | 4,000.00 | 0.00 | -1,500.00 | -60.00 % |
| 11-6080N-11 PRO SVC- MISC - WATER DEPT | 78,000.00 | 41,135.00 | 17,425.50 | 28,235.58 | 8,277.50 | 4,621.92 | 11.24 % |

Budget Detail

| Description | Units | Price | Amount |
|-----------------------------|-------|-------|-----------|
| PROF SVC - GRANT WRITER | 0.00 | 0.00 | 20,000.00 |
| PROF SVC - MISC/OTHER | 0.00 | 0.00 | 28,000.00 |
| PROF SVC - WATERSHED REPORT | 0.00 | 0.00 | 30,000.00 |

Budget Adjustments

| Number | Date | Description | Adjustment |
|-----------|------------|----------------------------|------------|
| BA0000171 | 09/30/2024 | CDP PERMIT BUDGET INCREASE | -36,865.00 |

| Description | Units | Price | Amount | Period Activity | Fiscal Activity | Encumbrances | Variance Favorable (Unfavorable) | Percent Remaining |
|--|-----------|-----------|-----------|-----------------|-----------------|--------------|----------------------------------|-------------------|
| 11-6080T-11 PROF SERV-TEMP - WATER DEPT | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 100.00 % |
| 11-6080V-10 VOL LOT MERGER - RESOURCE CNSRVN | 1,000.00 | 1,000.00 | 1,000.00 | 2,009.40 | 2,009.40 | 0.00 | -1,009.40 | -100.94 % |
| 11-6080V-11 VOL LOT MERGER - WATER DEPT | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 | 0.00 | 0.00 | 3,500.00 | 100.00 % |
| 11-60900-11 DEPT OP SUPPLY - WATER DEPT | 15,000.00 | 15,000.00 | 15,000.00 | 12.86 | 2,153.53 | 0.00 | 12,846.47 | 85.64 % |
| 11-60910-11 LAB TESTS - WATER DEPT | 22,000.00 | 22,000.00 | 22,000.00 | 1,495.00 | 3,839.00 | 0.00 | 18,161.00 | 82.55 % |
| 11-6091C-11 OP SUP-CHEMICAL - WATER DEPT | 20,000.00 | 20,000.00 | 20,000.00 | 684.53 | 4,086.50 | 0.00 | 15,913.50 | 79.57 % |
| 11-6091G-11 CALIBRATION - WATER DEPT | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 100.00 % |
| 11-60920-11 LAB SUPPLIES - WATER DEPT | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 100.00 % |
| 11-60930-11 SMALL TOOLS/EQP - WATER DEPT | 4,000.00 | 4,000.00 | 4,000.00 | 979.59 | 1,079.44 | 0.00 | 2,920.56 | 73.01 % |
| 11-60940-11 CLOTH/UNIFORM - WATER DEPT | 4,500.00 | 4,500.00 | 4,500.00 | 53.73 | 53.73 | 0.00 | 4,446.27 | 98.81 % |
| 11-60950-11 OFFICE FURN/EQP - WATER DEPT | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 100.00 % |
| 11-60960-11 FUEL - WATER DEPT | 15,000.00 | 15,000.00 | 15,000.00 | 2,768.76 | 2,768.76 | 0.00 | 12,231.24 | 81.54 % |
| 11-61150-11 MEETING EXPENSE - WATER DEPT | 500.00 | 500.00 | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | 100.00 % |
| 11-6120E-11 TVL,TRN,SEM-EMP - WATER DEPT | 10,000.00 | 10,000.00 | 10,000.00 | 1,539.67 | 3,292.06 | 0.00 | 6,707.94 | 67.08 % |
| 11-61240-11 EMPLOYEE RECOGNITION | 200.00 | 200.00 | 200.00 | 0.00 | 95.87 | 0.00 | 104.13 | 52.07 % |
| 11-61250-11 EMPLOY RECRUIT - WATER DEPT | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 | 24.50 | 0.00 | 1,975.50 | 98.78 % |
| 11-66100-10 RETROFIT PGM - RESOURCE CNSRVN | 700.00 | 700.00 | 700.00 | 0.00 | 0.00 | 0.00 | 700.00 | 100.00 % |
| 11-66110-10 REBATE PROGRAM - RESOURCE CNSRVN | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 100.00 % |

Budget Report

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| Budget Detail Description | Units | Price | Amount | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance Favorable (Unfavorable) | Percent Remaining |
|--|--------------|--------------|-----------|-----------------------|----------------------|-----------------|-----------------|--------------|----------------------------------|-------------------|
| | | | | | | | | | | |
| REBATE PROGRAM - DEVELOPMENT OF NEW REBATE PROGRAM | 0.00 | 0.00 | 3,000.00 | | | | | | | |
| Category: 52 - SERVICES & SUPPLIES Total: | | | | | | | | | | |
| | 1,280,225.96 | 1,243,360.96 | 75,287.55 | 193,796.95 | 34,598.98 | 1,014,965.03 | 81.63% | | | |

Category: 60 - CAPITAL OUTLAY

11-61700-11 CAP ASSET EXP - WATER DEPT

| Budget Detail Description | Units | Price | Amount | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance Favorable (Unfavorable) | Percent Remaining |
|---------------------------------------|-------|-------|------------|-----------------------|----------------------|-----------------|-----------------|--------------|----------------------------------|-------------------|
| FUEL TANK AND COMPUTER REPLACEMENT | 0.00 | 0.00 | 25,000.00 | | | | | | | |
| INCREASE - RODEO GROUNDS PUMP STATION | 0.00 | 0.00 | 68,000.00 | | | | | | | |
| INCREASE - SERVICE LINE REGULATIONS | 0.00 | 0.00 | 30,000.00 | | | | | | | |
| LEIMERT FENCE | 0.00 | 0.00 | 30,000.00 | | | | | | | |
| RODEO GROUNDS ATS | 0.00 | 0.00 | 25,000.00 | | | | | | | |
| SAN SIMEON WELL 2 PULL | 0.00 | 0.00 | 150,000.00 | | | | | | | |
| SR 3 REHAB | 0.00 | 0.00 | 100,000.00 | | | | | | | |
| STUART STREET STATION ROOF | 0.00 | 0.00 | 10,000.00 | | | | | | | |
| WELL FIELD GATE | 0.00 | 0.00 | 10,000.00 | | | | | | | |

Budget Adjustments

| Number | Date | Description | Adjustment |
|-----------|------------|------------------------------------|------------|
| BA0000133 | 08/30/2024 | COVER FOR SHELTERING EQUIPMENT | 15,000.00 |
| BA0000138 | 08/30/2024 | DESIGN & PERMIT SSWF TRAN MAIN @ | 532,322.00 |
| BA0000141 | 08/30/2024 | LEAD AND COPPER SERVICE LINE REGUL | 20,000.00 |
| BA0000134 | 08/30/2024 | MODULAR OFFICE BUILDING FOR PLAN' | 10,000.00 |
| BA0000139 | 08/30/2024 | PINEY WAY EROSION CONTROL | 10,000.00 |
| BA0000140 | 08/30/2024 | REMOTE MONITORING EQUIPMENT SS | 15,000.00 |
| BA0000143 | 08/30/2024 | RODEO GROUNDS PUMP STATION GENI | 62,000.00 |
| BA0000137 | 08/30/2024 | SCADA IMPROVEMENT PROJECT | 108,592.00 |
| BA0000142 | 08/30/2024 | SOURCE WATER ASSESSMENT | 10,000.00 |
| BA0000135 | 08/30/2024 | STUART STREET TANK REHABILITATION | 752,517.00 |
| BA0000136 | 08/30/2024 | WATER METER REPLACEMENT | 914,955.00 |

Category: 60 - CAPITAL OUTLAY Total:

| | | | | | | | |
|--|------------|--------------|-----------|-----------|------------|--------------|--------|
| | 448,000.00 | 2,898,386.00 | 43,863.92 | 74,620.56 | 231,955.42 | 2,591,810.02 | 89.42% |
|--|------------|--------------|-----------|-----------|------------|--------------|--------|

Category: 70 - DEBT SERVICE

| | | | | | | | |
|---|------------|------------|------|------|------|------------|----------|
| INTEREST TRUCK - WATER DEPT | | 34,278.75 | 0.00 | 0.00 | 0.00 | 34,278.75 | 100.00 % |
| PRINCIPAL/P-UP - WATER DEPT | | 125,450.29 | 0.00 | 0.00 | 0.00 | 125,450.29 | 100.00 % |
| Category: 70 - DEBT SERVICE Total: | | | | | | | |
| | 159,729.04 | 159,729.04 | 0.00 | 0.00 | 0.00 | 159,729.04 | 100.00% |

11-6180H-11

11-6180I-11

Budget Report

For Fiscal: 2024-2025 Period Ending: 09/30/2024

Category: 80 - ALLOCATED OH

ALLOC OVERHEAD - WATER DEPT

11-62000-11

Budget Detail

| Description | Units | Price | Amount | Original Budget | | Current Budget | | Period Activity | Fiscal Activity | Encumbrances | Variance | |
|---|-------|-------|------------|---------------------|----------------------|--------------------|-------------------|--------------------|---------------------|-------------------|-------------------------|-----------|
| | | | | Total | Budget | Total | Budget | | | | Favorable (Unfavorable) | Remaining |
| ADMINISTRATIVE COST ALLOCATION - WRF FUND | 0.00 | 0.00 | 352,140.00 | 1,205,194.00 | 1,205,194.00 | 301,298.50 | 301,298.50 | 0.00 | 301,298.50 | 903,895.50 | 75.00 % | |
| ADMINISTRATIVE COST ALLOCATION - WRF-C FUND | 0.00 | 0.00 | 117,380.00 | | | | | | | | | |
| ADMINISTRATIVE COST ALLOCATION - WATER DEPARTMENT | 0.00 | 0.00 | 735,674.00 | | | | | | | | | |
| Category: 80 - ALLOCATED OH Total: | | | | 1,205,194.00 | 1,205,194.00 | 301,298.50 | 301,298.50 | 0.00 | 301,298.50 | 903,895.50 | 75.00% | |
| Expense Total: | | | | 4,134,450.00 | 6,547,971.00 | 483,871.13 | 794,455.24 | 266,554.40 | 5,486,961.36 | 83.80% | | |
| Fund: 11 - WATER FUND Surplus (Deficit): | | | | 0.00 | -2,038,521.00 | -482,563.98 | -16,331.28 | -266,554.40 | 1,755,635.32 | 86.12% | | |
| Report Surplus (Deficit): | | | | 0.00 | -2,038,521.00 | -482,563.98 | -16,331.28 | -266,554.40 | 1,755,635.32 | 86.12% | | |

Group Summary

| Category... | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | | |
|---|--------------------------|-------------------------|--------------------|--------------------|--------------------|----------------------------|----------------------|--|
| | | | | | | Favorable (Unfavorable) | Percent Remaining | |
| Fund: 11 - WATER FUND | | | | | | | | |
| Revenue | | | | | | | | |
| 40 - SALES | 3,811,000.00 | 3,811,000.00 | 179.01 | 705,937.77 | 0.00 | -3,105,062.23 | 81.48% | |
| 41 - PENALTIES | 30,500.00 | 30,500.00 | 985.14 | 5,416.10 | 0.00 | -25,083.90 | 82.24% | |
| 42 - FEES | 86,500.00 | 86,500.00 | 143.00 | 66,521.81 | 0.00 | -19,978.19 | 23.10% | |
| 43 - OTHER REVENUE | 28,450.00 | 28,450.00 | 0.00 | 248.28 | 0.00 | -28,201.72 | 99.13% | |
| 44 - PROPERTY TAXES | 178,000.00 | 178,000.00 | 0.00 | 0.00 | 0.00 | -178,000.00 | 100.00% | |
| 45 - FED/STATE | 0.00 | 375,000.00 | 0.00 | 0.00 | 0.00 | -375,000.00 | 100.00% | |
| | 4,134,450.00 | 4,509,450.00 | 1,307.15 | 778,123.96 | 0.00 | -3,731,326.04 | 82.74% | |
| Revenue Surplus (Deficit): | | | | | | | | |
| | | | | | | | | |
| Expense | | | | | | | | |
| 50 - SALARIES | 644,705.00 | 644,705.00 | 45,149.27 | 153,305.26 | 0.00 | 491,399.74 | 76.22% | |
| 51 - BENEFITS | 396,596.00 | 396,596.00 | 18,271.89 | 71,433.97 | 0.00 | 325,162.03 | 81.99% | |
| 52 - SERVICES & SUPPLIES | 1,280,225.96 | 1,243,360.96 | 75,287.55 | 193,796.95 | 34,598.98 | 1,014,965.03 | 81.63% | |
| 60 - CAPITAL OUTLAY | 448,000.00 | 2,898,386.00 | 43,863.92 | 74,620.56 | 231,955.42 | 2,591,810.02 | 89.42% | |
| 70 - DEBT SERVICE | 159,729.04 | 159,729.04 | 0.00 | 0.00 | 0.00 | 159,729.04 | 100.00% | |
| 80 - ALLOCATED OH | 1,205,194.00 | 1,205,194.00 | 301,298.50 | 301,298.50 | 0.00 | 903,895.50 | 75.00% | |
| | 4,134,450.00 | 6,547,971.00 | 483,871.13 | 794,455.24 | 266,554.40 | 5,486,961.36 | 83.80% | |
| Expense Total: | | | | | | | | |
| | 0.00 | -2,038,521.00 | -482,563.98 | -16,331.28 | -266,554.40 | 1,755,635.32 | 86.12% | |
| Fund: 11 - WATER FUND Surplus (Deficit): | | | | | | | | |
| | 0.00 | -2,038,521.00 | -482,563.98 | -16,331.28 | -266,554.40 | 1,755,635.32 | 86.12% | |
| Report Surplus (Deficit): | | | | | | | | |

Fund Summary

| Fund | Original | | Current | | Period | | Fiscal | | Variance | |
|----------------------------------|--------------|--|----------------------|--|--------------------|--|-------------------|--|--------------------|---------------------|
| | Total Budget | | Total Budget | | Activity | | Activity | | Favorable | (Unfavorable) |
| 11 - WATER FUND | 0.00 | | -2,038,521.00 | | -482,563.98 | | -16,331.28 | | 1,755,635.32 | |
| Report Surplus (Deficit): | 0.00 | | -2,038,521.00 | | -482,563.98 | | -16,331.28 | | -266,554.40 | 1,755,635.32 |



WATER FUND
WRF OPERATIONS – 39
WRF CAPITAL - 40



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| Fund: 39 - WRF OPERATIONS | Revenue | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | | |
|------------------------------------|-----------------------|-----------------------|----------------------|-----------------|-------------------|--------------|-------------------------|-------------------|--|
| | | | | | | | Favorable (Unfavorable) | Percent Remaining | |
| Category: 40 - SALES | | | | | | | | | |
| | 39-40430-25 | 1,321,000.00 | 1,321,000.00 | 59.68 | 254,871.89 | 0.00 | -1,066,128.11 | 80.71 % | |
| | | 1,321,000.00 | 1,321,000.00 | 59.68 | 254,871.89 | 0.00 | -1,066,128.11 | 80.71 % | |
| Category: 43 - OTHER REVENUE | | | | | | | | | |
| | 39-42000-25 | 8,000.00 | 8,000.00 | 0.00 | 0.00 | 0.00 | -8,000.00 | 100.00 % | |
| | | 8,000.00 | 8,000.00 | 0.00 | 0.00 | 0.00 | -8,000.00 | 100.00 % | |
| | Revenue Total: | 1,329,000.00 | 1,329,000.00 | 59.68 | 254,871.89 | 0.00 | -1,074,128.11 | 80.82 % | |
| Category: 50 - SALARIES | | | | | | | | | |
| | 39-50000-25 | 142,430.00 | 142,430.00 | 9,013.33 | 30,356.83 | 0.00 | 112,073.17 | 78.69 % | |
| | 39-50100-25 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 100.00 % | |
| | 39-50400-25 | 0.00 | 0.00 | 351.70 | 1,755.56 | 0.00 | -1,755.56 | 0.00 % | |
| | 39-50500-25 | 0.00 | 0.00 | 558.18 | 1,231.87 | 0.00 | -1,231.87 | 0.00 % | |
| | Revenue Total: | 143,430.00 | 143,430.00 | 9,923.21 | 33,344.26 | 0.00 | 110,085.74 | 76.75 % | |
| Category: 51 - BENEFITS | | | | | | | | | |
| | 39-51010-25 | 0.00 | 0.00 | 0.00 | 80.00 | 0.00 | -80.00 | 0.00 % | |
| | 39-51020-25 | 1,369.00 | 1,369.00 | 165.72 | 497.14 | 0.00 | 871.86 | 63.69 % | |
| | 39-51030-25 | 13,583.00 | 13,583.00 | 1,301.97 | 3,905.93 | 0.00 | 9,677.07 | 71.24 % | |
| | 39-51050-25 | 171.00 | 171.00 | 10.18 | 30.55 | 0.00 | 140.45 | 82.13 % | |
| | 39-51060-25 | 8,749.00 | 8,749.00 | 610.32 | 2,062.89 | 0.00 | 6,686.11 | 76.42 % | |
| | 39-51070-25 | 1,749.00 | 1,749.00 | 142.75 | 482.52 | 0.00 | 1,266.48 | 72.41 % | |
| | 39-51080-25 | 1,884.00 | 1,884.00 | 6.82 | 18.17 | 0.00 | 1,865.83 | 99.04 % | |
| | 39-51090-25 | 37,940.00 | 37,940.00 | 762.09 | 4,920.46 | 0.00 | 33,019.54 | 87.03 % | |
| | 39-51200-25 | 2,335.00 | 2,335.00 | 180.25 | 626.75 | 0.00 | 1,708.25 | 73.16 % | |
| | 39-51220-25 | 1,586.00 | 1,586.00 | 85.98 | 300.98 | 0.00 | 1,285.02 | 81.02 % | |
| | Revenue Total: | 69,366.00 | 69,366.00 | 3,266.08 | 12,925.39 | 0.00 | 56,440.61 | 81.37 % | |
| Category: 52 - SERVICES & SUPPLIES | | | | | | | | | |
| | 39-6031P-11 | 30,000.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 100.00 % | |
| | 39-6033B-25 | 20,000.00 | 20,000.00 | 70.00 | 70.00 | 0.00 | 19,930.00 | 99.65 % | |
| | 39-6033G-11 | 10,000.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 100.00 % | |
| | 39-6041L-25 | 1,136.00 | 1,136.00 | 0.00 | 0.00 | 0.00 | 1,136.00 | 100.00 % | |
| | 39-60440-11 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 100.00 % | |

Budget Report

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance Favorable (Unfavorable) | Percent Remaining |
|-----------------------------------|-----------------------|----------------------|-----------------|-----------------|--------------|----------------------------------|-------------------|
| M&R-COMPS-SVCS - WTR.SUSTAIN.OP. | 0.00 | 0.00 | 0.00 | 120.00 | 0.00 | -120.00 | 0.00 % |
| GOVT FEES & LIC - WTR.SUSTAIN.OP. | 40,000.00 | 40,000.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | 100.00 % |
| UTILITIES CELL - WTR.SUSTAIN.OP. | 1,100.00 | 1,100.00 | 87.34 | 262.02 | 0.00 | 837.98 | 76.18 % |
| UTILITIES ELEC - WTR.SUSTAIN.OP. | 20,000.00 | 20,000.00 | 1,375.22 | 4,229.57 | 0.00 | 15,770.43 | 78.85 % |
| PRO SVC MISC - WTR.SUSTAIN.OP. | 45,000.00 | 45,000.00 | 317.99 | 317.99 | 0.00 | 44,682.01 | 99.29 % |

Budget Detail

| Description | Units | Price | Amount |
|--|-----------|-----------|------------|
| PRO SVC - MISC/OTHER | 0.00 | 0.00 | 25,000.00 |
| PROF SVC - H2O INNOVATIONS ONSITE TRAINING MEDIA I | 0.00 | 0.00 | 20,000.00 |
| DEPT OP SUPPLY - WTR.SUSTAIN.OP. | 39,543.12 | 39,543.12 | 39,543.12 |
| LAB TESTS - WTR.SUSTAIN.OP. | 15,000.00 | 15,000.00 | 15,000.00 |
| OP SUP-CHEMICAL - WTR.SUSTAIN.OP. | 20,000.00 | 20,000.00 | 20,000.00 |
| BASELINE MON - WTR.SUSTAIN.OP. | 20,000.00 | 20,000.00 | 20,000.00 |
| LAB SUPPLIES - WTR.SUSTAIN.OP. | 2,000.00 | 2,000.00 | 2,000.00 |
| FUEL - WTR.SUSTAIN.OP. | 2,000.00 | 2,000.00 | 2,000.00 |
| WRF - 2 MONTH RESERVE FOR OPS | 0.00 | 0.00 | 713,000.00 |

Budget Adjustments

| Number | Date | Description | Adjustment |
|-----------|------------|------------------------|------------|
| BA0000164 | 08/30/2024 | 2 MO OPERATING RESERVE | 713,000.00 |

| | | | |
|---|---------------------|---------------------|--------------------|
| Category: 70 - DEBT SERVICE | | | |
| INT WRF LOAN - WTR.SUSTAIN.OP. | 224,829.88 | 224,829.88 | 114,624.96 |
| PRIN WRF LOAN - WTR.SUSTAIN.OP. | 434,595.00 | 434,595.00 | 215,087.00 |
| Category: 70 - DEBT SERVICE Total: | 659,424.88 | 659,424.88 | 329,711.96 |
| Expense Total: | 1,139,000.00 | 1,852,000.00 | 385,295.60 |
| Fund: 39 - WRF OPERATIONS Surplus (Deficit): | 190,000.00 | -523,000.00 | -130,423.71 |
| Report Surplus (Deficit): | 190,000.00 | -523,000.00 | -130,423.71 |

| | | | | | | | |
|--|-------------------|-------------------|-----------------|-----------------|-------------|-------------------|---------------|
| Category: 52 - SERVICES & SUPPLIES Total: | 266,779.12 | 979,779.12 | 5,110.61 | 9,313.99 | 0.00 | 970,465.13 | 99.05% |
|--|-------------------|-------------------|-----------------|-----------------|-------------|-------------------|---------------|

Group Summary

| Category... | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | | |
|---|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------|----------------------|--|
| | | | | | | Favorable (Unfavorable) | Percent Remaining | |
| Fund: 39 - WRF OPERATIONS | | | | | | | | |
| Revenue | | | | | | | | |
| 40 - SALES | 1,321,000.00 | 1,321,000.00 | 59.68 | 254,871.89 | 0.00 | -1,066,128.11 | 80.71% | |
| 43 - OTHER REVENUE | 8,000.00 | 8,000.00 | 0.00 | 0.00 | 0.00 | -8,000.00 | 100.00% | |
| | 1,329,000.00 | 1,329,000.00 | 59.68 | 254,871.89 | 0.00 | -1,074,128.11 | 80.82% | |
| Expense | | | | | | | | |
| 50 - SALARIES | 143,430.00 | 143,430.00 | 9,923.21 | 33,344.26 | 0.00 | 110,085.74 | 76.75% | |
| 51 - BENEFITS | 69,366.00 | 69,366.00 | 3,266.08 | 12,925.39 | 0.00 | 56,440.61 | 81.37% | |
| 52 - SERVICES & SUPPLIES | 266,779.12 | 979,779.12 | 5,110.61 | 9,313.99 | 0.00 | 970,465.13 | 99.05% | |
| 70 - DEBT SERVICE | 659,424.88 | 659,424.88 | 0.00 | 329,711.96 | 0.00 | 329,712.92 | 50.00% | |
| | 1,139,000.00 | 1,852,000.00 | 18,299.90 | 385,295.60 | 0.00 | 1,466,704.40 | 79.20% | |
| Expense Total: | | | | | | | | |
| | 190,000.00 | -523,000.00 | -18,240.22 | -130,423.71 | 0.00 | 392,576.29 | 75.06% | |
| Fund: 39 - WRF OPERATIONS Surplus (Deficit): | | | | | | | | |
| | 190,000.00 | -523,000.00 | -18,240.22 | -130,423.71 | 0.00 | 392,576.29 | 75.06% | |
| Report Surplus (Deficit): | | | | | | | | |
| | | | | | | | | |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance |
|----------------------------------|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------|
| | | | | | | Favorable (Unfavorable) |
| 39 - WRF OPERATIONS | 190,000.00 | -523,000.00 | -18,240.22 | -130,423.71 | 0.00 | 392,576.29 |
| Report Surplus (Deficit): | 190,000.00 | -523,000.00 | -18,240.22 | -130,423.71 | 0.00 | 392,576.29 |



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 09/30/2024

Fund: 40 - WRF CAPITAL

Expense

Category: 60 - CAPITAL OUTLAY

CAP ASSET EXP - WRF - CAP.PROJ.

40-61700-30

| Budget Detail | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance Favorable (Unfavorable) | Percent Remaining |
|---------------------------------|--------------|-----------------------|----------------------|-----------------|-----------------|--------------|----------------------------------|-------------------|
| | | 190,000.00 | 553,700.00 | 16,310.38 | 16,310.38 | 0.00 | 537,389.62 | 97.05 % |
| Description | Units | Price | Amount | | | | | |
| WRF CAP - UPDATE CHEMICAL PUMPS | 0.00 | 0.00 | 50,000.00 | | | | | |
| WRF CAP - UV BALLASTS | 0.00 | 0.00 | 60,000.00 | | | | | |
| WRF CAP - UV BULBS | 0.00 | 0.00 | 80,000.00 | | | | | |

Budget Adjustments

| Number | Date | Description | Adjustment |
|-----------|------------|-----------------------------------|------------|
| BA0000147 | 08/30/2024 | CDP PERMIT MODELING, DESIGN AND E | 1,962.00 |
| BA0000146 | 08/30/2024 | REVISION TO INSTREAM FLOW STUDY | 27,969.00 |
| BA0000145 | 08/30/2024 | SECTION 7 ESA CONSULTANTS | 96,904.00 |
| BA0000144 | 08/30/2024 | TRAILER FILLSTATION | 200,000.00 |
| BA0000171 | 09/30/2024 | CDP PERMIT BUDGET INCREASE | 36,865.00 |

Category: 60 - CAPITAL OUTLAY Total:

Expense Total:

Fund: 40 - WRF CAPITAL Total:

Report Total:

| | | | | | | | |
|---|-------------------|-------------------|------------------|------------------|-------------|-------------------|---------------|
| Category: 60 - CAPITAL OUTLAY Total: | 190,000.00 | 553,700.00 | 16,310.38 | 16,310.38 | 0.00 | 537,389.62 | 97.05% |
| Expense Total: | 190,000.00 | 553,700.00 | 16,310.38 | 16,310.38 | 0.00 | 537,389.62 | 97.05% |
| Fund: 40 - WRF CAPITAL Total: | 190,000.00 | 553,700.00 | 16,310.38 | 16,310.38 | 0.00 | 537,389.62 | 97.05% |
| Report Total: | 190,000.00 | 553,700.00 | 16,310.38 | 16,310.38 | 0.00 | 537,389.62 | 97.05% |

Group Summary

| Category... | Original Budget | | Current Total Budget | | Period Activity | | Fiscal Activity | | Encumbrances | | Variance | |
|--------------------------------------|-------------------|--------|----------------------|--------|------------------|--------|------------------|--------|--------------|--------------|-------------------|-------------------|
| | Total | Budget | Total | Budget | Activity | Period | Activity | Fiscal | Activity | Encumbrances | Favorable | Percent Remaining |
| Fund: 40 - WRF CAPITAL | 190,000.00 | | 553,700.00 | | 16,310.38 | | 16,310.38 | | 0.00 | | 537,389.62 | 97.05% |
| Expense | 190,000.00 | | 553,700.00 | | 16,310.38 | | 16,310.38 | | 0.00 | | 537,389.62 | 97.05% |
| 60 - CAPITAL OUTLAY | 190,000.00 | | 553,700.00 | | 16,310.38 | | 16,310.38 | | 0.00 | | 537,389.62 | 97.05% |
| Fund: 40 - WRF CAPITAL Total: | 190,000.00 | | 553,700.00 | | 16,310.38 | | 16,310.38 | | 0.00 | | 537,389.62 | 97.05% |
| Report Total: | 190,000.00 | | 553,700.00 | | 16,310.38 | | 16,310.38 | | 0.00 | | 537,389.62 | 97.05% |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | |
|----------------------|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------|----------------------|
| | | | | | | Favorable (Unfavorable) | Percent Remaining |
| 40 - WRF CAPITAL | 190,000.00 | 553,700.00 | 16,310.38 | 16,310.38 | 0.00 | 537,389.62 | 97.05% |
| Report Total: | 190,000.00 | 553,700.00 | 16,310.38 | 16,310.38 | 0.00 | 537,389.62 | 97.05% |



WASTEWATER FUND

WASTEWATER – 12



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| Fund: 12 - WASTEWATER FUND | Revenue | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | | |
|--------------------------------------|-------------|------------------------------------|----------------------|-----------------|-----------------|--------------|-------------------------|-------------------|--|
| | | | | | | | Favorable (Unfavorable) | Percent Remaining | |
| Category: 40 - SALES | | | | | | | | | |
| | 12-40000-12 | 3,975,000.00 | 3,975,000.00 | 288.99 | 689,091.20 | 0.00 | -3,285,908.80 | 82.66 % | |
| Category: 40 - SALES Total: | | 3,975,000.00 | 3,975,000.00 | 288.99 | 689,091.20 | 0.00 | -3,285,908.80 | 82.66% | |
| Category: 43 - OTHER REVENUE | | | | | | | | | |
| | 12-42000-12 | 4,000.00 | 4,000.00 | 0.00 | 0.00 | 0.00 | -4,000.00 | 100.00 % | |
| | 12-43900-12 | 20,000.00 | 20,000.00 | 0.00 | 250.75 | 0.00 | -19,749.25 | 98.75 % | |
| Category: 43 - OTHER REVENUE Total: | | 24,000.00 | 24,000.00 | 0.00 | 250.75 | 0.00 | -23,749.25 | 98.96% | |
| Category: 44 - PROPERTY TAXES | | | | | | | | | |
| | 12-43100-12 | 25,000.00 | 25,000.00 | 734.73 | 734.73 | 0.00 | -24,265.27 | 97.06 % | |
| | 12-43110-12 | -359.00 | -359.00 | 0.00 | 0.00 | 0.00 | 359.00 | 0.00 % | |
| | 12-43600-12 | 116,000.00 | 116,000.00 | 0.00 | 0.00 | 0.00 | -116,000.00 | 100.00 % | |
| Category: 44 - PROPERTY TAXES Total: | | 140,641.00 | 140,641.00 | 734.73 | 734.73 | 0.00 | -139,906.27 | 99.48% | |
| Category: 46 - LOAN PROCEEDS | | | | | | | | | |
| | 12-43980-12 | 0.00 | 8,276,504.00 | 0.00 | 0.00 | 0.00 | -8,276,504.00 | 100.00 % | |
| Budget Adjustments | | | | | | | | | |
| Number | Date | Description | Adjustment | | | | | | |
| BA0000165 | 08/30/2024 | FUNDING FROM BOND PROCEEDS | 8,276,504.00 | | | | | | |
| BA0000168 | 08/30/2024 | FUNDING FROM BOND PROCEEDS | -8,276,504.00 | | | | | | |
| BA0000168 | 08/30/2024 | FUNDING FROM BOND PROCEEDS | -8,276,504.00 | | | | | | |
| Category: 46 - LOAN PROCEEDS Total: | | 0.00 | 8,276,504.00 | 0.00 | 0.00 | 0.00 | -8,276,504.00 | 100.00% | |
| Revenue Total: | | 4,139,641.00 | 12,416,145.00 | 1,023.72 | 690,076.68 | 0.00 | -11,726,068.32 | 94.44% | |
| Expense | | | | | | | | | |
| Category: 50 - SALARIES | | | | | | | | | |
| | 12-50000-12 | SALARY & WAGES - WASTEWATER DEPT | 731,601.00 | 38,492.15 | 145,210.58 | 0.00 | 586,390.42 | 80.15 % | |
| | 12-50100-12 | OVERTIME - WASTEWATER DEPT | 25,000.00 | 2,818.14 | 9,469.71 | 0.00 | 15,530.29 | 62.12 % | |
| | 12-50200-12 | STANDBY TIME - WASTEWATER DEPT | 18,250.00 | 1,100.00 | 4,600.00 | 0.00 | 13,650.00 | 74.79 % | |
| | 12-50400-12 | SICK/VAC PAY - WASTEWATER DEPT | 0.00 | 11,303.56 | 19,752.85 | 0.00 | -19,752.85 | 0.00 % | |
| | 12-50500-12 | HOLIDAY - WASTEWATER DEPT | 0.00 | 3,134.55 | 5,909.41 | 0.00 | -5,909.41 | 0.00 % | |
| Category: 50 - SALARIES Total: | | 774,851.00 | 774,851.00 | 56,848.40 | 184,942.55 | 0.00 | 589,908.45 | 76.13% | |
| Category: 51 - BENEFITS | | | | | | | | | |
| | 12-51010-12 | UNIFORM ALLOWNWC - WASTEWATER DEPT | 2,800.00 | 0.00 | 2,800.00 | 0.00 | 0.00 | 0.00 % | |

Budget Report

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | |
|---------------------------------------|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------|----------------------|
| | | | | | | Favorable (Unfavorable) | Percent Remaining |
| 12-51020-12 | 13,253.00 | 13,253.00 | 613.17 | 2,354.70 | 0.00 | 10,898.30 | 82.23 % |
| 12-51030-12 | 126,978.00 | 126,978.00 | 8,368.98 | 28,980.21 | 0.00 | 97,997.79 | 77.18 % |
| 12-51050-12 | 1,151.00 | 1,151.00 | 59.09 | 190.25 | 0.00 | 960.75 | 83.47 % |
| 12-51060-12 | 47,257.00 | 47,257.00 | 3,454.08 | 11,505.01 | 0.00 | 35,751.99 | 75.65 % |
| 12-51070-12 | 9,406.00 | 9,406.00 | 807.79 | 2,690.66 | 0.00 | 6,715.34 | 71.39 % |
| 12-51080-12 | 41,531.00 | 41,531.00 | 426.10 | 1,628.82 | 0.00 | 39,902.18 | 96.08 % |
| 12-51090-12 | 191,893.00 | 191,893.00 | 4,201.13 | 27,141.15 | 0.00 | 164,751.85 | 85.86 % |
| 12-51200-12 | 6,215.00 | 6,215.00 | 465.25 | 1,586.75 | 0.00 | 4,628.25 | 74.47 % |
| 12-51210-12 | 39,345.00 | 39,345.00 | 3,170.88 | 10,297.64 | 0.00 | 29,047.36 | 73.83 % |
| 12-51220-12 | 13,387.00 | 13,387.00 | 816.02 | 2,981.03 | 0.00 | 10,405.97 | 77.73 % |
| Category: 51 - BENEFITS Total: | | 493,216.00 | 22,382.49 | 92,156.22 | 0.00 | 401,059.78 | 81.32% |

Category: 52 - SERVICES & SUPPLIES

| | | | | | | | |
|-----------------------------|-----------|-----------|------|--------|------|-----------|----------|
| 12-6031T-12 | 0.00 | 0.00 | 0.00 | 818.92 | 0.00 | -818.92 | 0.00 % |
| 12-6032C-12 | 78,000.00 | 78,000.00 | 0.00 | 0.00 | 0.00 | 78,000.00 | 100.00 % |

Budget Detail

| Description | Units | Price | Amount |
|--|------------|------------|------------|
| M&R WW COLLECTION | 0.00 | 0.00 | 60,000.00 |
| M&R WW COLLECTION -LIFT STATION FOG TRTM | 0.00 | 0.00 | 18,000.00 |
| 12-6032D-12 | 7,000.00 | 7,000.00 | 7,000.00 |
| 12-6032G-12 | 15,000.00 | 15,000.00 | 15,000.00 |
| 12-6032L-12 | 15,000.00 | 15,000.00 | 15,000.00 |
| 12-6032M-12 | 70,000.00 | 70,000.00 | 70,000.00 |
| 12-6032S-12 | 100,000.00 | 100,000.00 | 100,000.00 |
| 12-6032T-12 | 75,000.00 | 75,000.00 | 75,000.00 |

Budget Detail

| Description | Units | Price | Amount |
|--|-----------|-----------|-----------|
| M&R WASTEWATER TREATMENT PLANT | 0.00 | 0.00 | 5,000.00 |
| M&R WASTEWATER TREATMENT PLANT - COAT & PAINT HAND | 0.00 | 0.00 | 20,000.00 |
| M&R WASTEWATER TREATMENT PLANT - EQUIP & MOTOR REP | 0.00 | 0.00 | 50,000.00 |
| 12-6033B-12 | 15,000.00 | 15,000.00 | 15,000.00 |
| 12-6033G-12 | 15,150.00 | 15,150.00 | 15,150.00 |
| 12-6033Z-12 | 5,000.00 | 5,000.00 | 5,000.00 |
| 12-60350-12 | 61,800.00 | 61,800.00 | 61,800.00 |
| 12-60370-12 | 3,635.00 | 3,635.00 | 3,635.00 |
| 12-6041L-12 | 5,211.00 | 5,211.00 | 5,211.00 |
| 12-6041N-12 | 5,150.00 | 5,150.00 | 5,150.00 |
| 12-6041V-12 | 4,500.00 | 4,500.00 | 4,500.00 |
| 12-60440-11 | 1,500.00 | 1,500.00 | 1,500.00 |
| 12-60440-12 | 0.00 | 0.00 | 0.00 |
| 12-60450-12 | 11,695.00 | 11,695.00 | 11,695.00 |

Budget Report

For Fiscal: 2024-2025 Period Ending: 09/30/2024

| | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance | |
|--|--------------------------|-------------------------|--------------------|--------------------|--------------|----------------------------|----------------------|
| | | | | | | Favorable (Unfavorable) | Percent Remaining |
| SECURITY & SAFTY - WASTEWATER DEPT | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 100.00 % |
| OFFICE SUPPLIES - WASTEWATER DEPT | 3,680.00 | 3,680.00 | 40.75 | 40.75 | 0.00 | 3,639.25 | 98.89 % |
| POSTAGE & SHIP - WASTEWATER DEPT | 5,000.00 | 5,000.00 | 0.00 | 1,060.25 | 0.00 | 3,939.75 | 78.80 % |
| PRINTING/FORMS - WASTEWATER DEPT | 700.00 | 700.00 | 0.00 | 0.00 | 0.00 | 700.00 | 100.00 % |
| MBRSH DUES,PUBS - WASTEWATER DEPT | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 100.00 % |
| GOVT FEES & LIC - WASTEWATER DEPT | 127,000.00 | 127,000.00 | 0.00 | 538.56 | 0.00 | 126,461.44 | 99.58 % |
| UTILITIES CELL - WASTEWATER DEPT | 3,142.00 | 3,142.00 | 280.77 | 727.87 | 0.00 | 2,414.13 | 76.83 % |
| UTILITIES ELEC - WASTEWATER DEPT | 400,000.00 | 400,000.00 | 39,583.42 | 117,223.44 | 0.00 | 282,776.56 | 70.69 % |
| UTILITIES GAS - WASTEWATER DEPT | 3,500.00 | 3,500.00 | 22.25 | 66.67 | 0.00 | 3,433.33 | 98.10 % |
| UTILITIES INTRNET - WASTEWATER DEPT | 8,000.00 | 8,000.00 | 536.48 | 1,072.96 | 0.00 | 6,927.04 | 86.59 % |
| UTILITIES PHONE - WASTEWATER DEPT | 8,500.00 | 8,500.00 | 530.62 | 1,248.63 | 0.00 | 7,251.37 | 85.31 % |
| UTILITIES WATER - WASTEWATER DEPT | 9,000.00 | 9,000.00 | 0.00 | 1,560.31 | 0.00 | 7,439.69 | 82.66 % |
| EQUIP RENTAL - WASTEWATER DEPT | 1,093.00 | 1,093.00 | 0.00 | 0.00 | 0.00 | 1,093.00 | 100.00 % |
| PRO SVC- GIS DV - WASTEWATER DEPT | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 100.00 % |
| PRO SVC- MISC - WASTEWATER DEPT | 13,754.00 | 13,754.00 | 0.00 | 566.83 | 0.00 | 13,187.17 | 95.88 % |
| Budget Detail | | | | | | | |
| Description | Units | Price | Amount | | | | |
| PROF SVC | 0.00 | 0.00 | 3,754.00 | | | | |
| PROF SVC - IMPLEMENT FATS, OIL GREASE (FOG) PROGRA | 0.00 | 0.00 | 10,000.00 | | | | |
| Category: 52 - SERVICES & SUPPLIES Total: | | | | | | | |
| | 1,162,000.00 | 1,162,000.00 | 61,976.68 | 169,150.77 | 0.00 | 992,849.23 | 85.44% |
| 12-6080T-12 | | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 100.00 % |
| 12-60900-12 | | 575.00 | 575.00 | 60.32 | 60.32 | 514.68 | 89.51 % |
| 12-60910-12 | | 35,000.00 | 35,000.00 | 2,698.00 | 2,845.30 | 32,154.70 | 91.87 % |
| 12-6091C-12 | | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 100.00 % |
| 12-60920-12 | | 6,930.00 | 6,930.00 | 288.07 | 288.07 | 6,641.93 | 95.84 % |
| 12-60930-12 | | 1,000.00 | 1,000.00 | 9.60 | 108.94 | 891.06 | 89.11 % |
| 12-60940-12 | | 3,500.00 | 3,500.00 | 782.69 | 782.69 | 2,717.31 | 77.64 % |
| 12-60960-12 | | 18,785.00 | 18,785.00 | 1,386.58 | 1,386.58 | 17,398.42 | 92.62 % |
| 12-61150-12 | | 200.00 | 200.00 | 0.00 | 0.00 | 200.00 | 100.00 % |
| 12-6120E-12 | | 6,500.00 | 6,500.00 | 106.00 | 713.69 | 5,786.31 | 89.02 % |
| 12-61250-12 | | 6,000.00 | 6,000.00 | 487.50 | 837.00 | 5,163.00 | 86.05 % |

Budget Report

For Fiscal: 2024-2025 Period Ending: 09/30/2024

Category: 60 - CAPITAL OUTLAY

CAP ASSET EXP - WASTEWATER DEPT

12-61700-12

Budget Detail

| Description | Units | Price | Amount | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance Favorable (Unfavorable) Remaining | Percent Remaining |
|---|-------|-------|-----------|-----------------------|----------------------|-----------------|-----------------|--------------|--|-------------------|
| WW CAP ASSET - EV TRUCK | 0.00 | 0.00 | 55,000.00 | 80,000.00 | 369,938.00 | 57,878.23 | 58,857.35 | 231,955.44 | 79,125.21 | 21.39 % |
| WW CAP ASSET - FUEL TANK/COMPUTER REPLACE | 0.00 | 0.00 | 25,000.00 | | | | | | | |

Budget Adjustments

| Number | Date | Description | Adjustment |
|-----------|------------|-------------------------------------|------------|
| BA0000151 | 08/30/2024 | ENG FOR GRAVITY REPLACEMENT FOR L | 40,000.00 |
| BA0000152 | 08/30/2024 | LIFT STATION B-3 - NEW CONTROL PANI | 60,000.00 |
| BA0000148 | 08/30/2024 | LIFT STATION IMPROVEMENTS | 149,938.00 |
| BA0000150 | 08/30/2024 | NEW POLYMER SKID FOR SLUDGE PRES: | 25,000.00 |
| BA0000149 | 08/30/2024 | SECURITY IMPROVEMENTS | 15,000.00 |

12-61701-12

Budget Adjustments

| Number | Date | Description | Adjustment |
|-----------|------------|---------------------------------|--------------|
| BA0000153 | 08/30/2024 | ECM - 1 FLOW EQUAL IMPROVEMENTS | 2,615,470.00 |

12-61703-12

Budget Adjustments

| Number | Date | Description | Adjustment |
|-----------|------------|-----------------------------------|--------------|
| BA0000154 | 08/30/2024 | ECM - 3 MLW AERATION BASIN UPGRAI | 1,595,519.00 |

12-61704-12

Budget Adjustments

| Number | Date | Description | Adjustment |
|-----------|------------|----------------------------|------------|
| BA0000155 | 08/30/2024 | ECM - 4 BLOWER REPLACEMENT | 357,761.00 |

12-61705-12

Budget Adjustments

| Number | Date | Description | Adjustment |
|-----------|------------|-------------------------------|------------|
| BA0000156 | 08/30/2024 | ECM - 5 RAS & WAS IMPROVEMENT | 687,983.00 |

12-61706-12

Budget Adjustments

| Number | Date | Description | Adjustment |
|-----------|------------|------------------------------------|------------|
| BA0000157 | 08/30/2024 | ECM - 7 ELECTRICAL IMPROVEMENT SEI | 410,287.00 |

12-61707-12

Budget Adjustments

| Number | Date | Description | Adjustment |
|-----------|------------|-------------------------------|------------|
| BA0000158 | 08/30/2024 | ECM - 8 GENERATOR REPLACEMENT | 548,072.00 |

Variance Favorable (Unfavorable) Remaining

Fiscal Activity Encumbrances

Period Activity

Current Total Budget

Original Total Budget

Adjustment

Description

Date

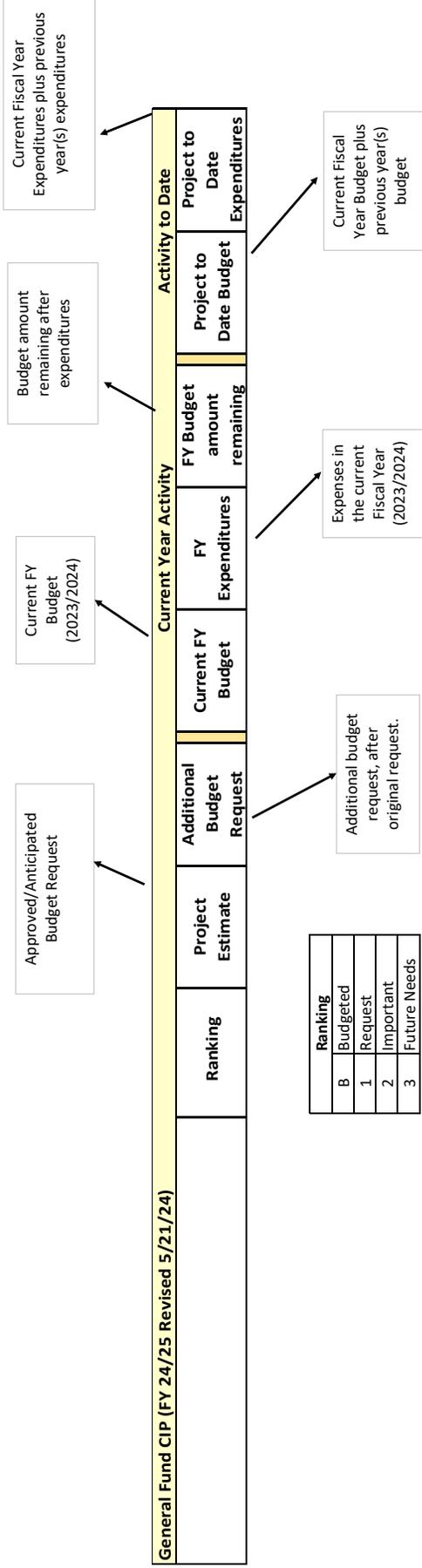
| Budget Adjustments Number | Date | Description | Adjustment | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Encumbrances | Variance Favorable (Unfavorable) | Remaining |
|--|------------|--|--------------|-----------------------|----------------------|--------------------|---------------------|--------------------|----------------------------------|-----------------|
| BA0000158 | 08/30/2024 | EMC - 8 GENERATOR REPLACEMENT | 548,072.00 | | | | | | | |
| <u>12-61708-12</u> | | CAP ASSET - WW ECM 9 SCADA SYSTEM UPGRADE | 0.00 | 795,701.00 | 795,701.00 | 0.00 | 0.00 | 0.00 | 795,701.00 | 100.00 % |
| <u>12-61709-12</u> | | ECM - 9 SCADA SYSTEM UPGRADE | 795,701.00 | | | | | | | |
| <u>12-61709-12</u> | | CAP ASSET - WW ECM 12 IMPV TO WW LIFT STATIONS | 0.00 | 1,265,711.00 | 1,265,711.00 | 0.00 | 0.00 | 0.00 | 1,265,711.00 | 100.00 % |
| <u>12-61800-12</u> | | ECM - 12 IMPROVEMENT TO WW LIFT S | 1,265,711.00 | | | | | | | |
| Category: 70 - DEBT SERVICE | | | | 80,000.00 | 8,646,442.00 | 57,878.23 | 506,166.71 | 231,955.44 | 7,908,319.85 | 91.46% |
| <u>12-61800-12</u> | | PRINCIPAL - WASTEWATER DEPT | 102,743.00 | | 102,743.00 | 0.00 | 0.00 | 0.00 | 102,743.00 | 100.00 % |
| <u>12-61801-12</u> | | INTEREST - INTERFUND LOAN | 0.00 | | | | | | | |
| <u>12-61802-12</u> | | PRINCIPAL - INTERFUND LOAN | 0.00 | | | | | | | |
| <u>12-6180H-12</u> | | INTEREST - WW COP 2022A BOND | 591,100.00 | | 591,100.00 | 0.00 | 297,487.50 | 0.00 | 293,612.50 | 49.67 % |
| <u>12-6180H-12</u> | | PRINCIPAL - WW COP 2022A BONDS | 155,000.00 | | 155,000.00 | 0.00 | 155,000.00 | 0.00 | 0.00 | 0.00 % |
| <u>12-6180H-12</u> | | INTEREST TRUCK - WASTEWATER DEPT | 2,420.05 | | 2,420.05 | 0.00 | 521.39 | 0.00 | 1,898.66 | 78.46 % |
| Category: 70 - DEBT SERVICE Total: | | | | 80,000.00 | 8,646,442.00 | 57,878.23 | 506,166.71 | 231,955.44 | 7,908,319.85 | 91.46% |
| <u>12-61800-12</u> | | PRINCIPAL/TRUCK - WASTEWATER DEPT | 78,066.99 | | 78,066.99 | 0.00 | 12,268.34 | 0.00 | 65,798.65 | 84.28 % |
| <u>12-61801-12</u> | | INTEREST - MUNI FINANCE VAC TRUCK | 0.00 | | 2,420.05 | | | | | |
| <u>12-62000-12</u> | | ALLOC OVERHEAD - WASTEWATER DEPT | 641,985.00 | | 641,985.00 | 160,496.25 | 160,496.25 | 0.00 | 481,488.75 | 75.00 % |
| <u>12-62000-12</u> | | PRINCIPAL - MUNI FINANCE VAC TRUCK | 0.00 | | 78,066.99 | | | | | |
| Category: 80 - ALLOCATED OH | | | | 641,985.00 | 641,985.00 | 160,496.25 | 160,496.25 | 0.00 | 481,488.75 | 75.00% |
| Category: 80 - ALLOCATED OH Total: | | | | 641,985.00 | 641,985.00 | 160,496.25 | 160,496.25 | 0.00 | 481,488.75 | 75.00% |
| Expense Total: | | | | 4,081,382.04 | 12,647,824.04 | 359,582.05 | 1,578,189.73 | 231,955.44 | 10,837,678.87 | 85.69% |
| Fund: 12 - WASTEWATER FUND Surplus (Deficit): | | | | 58,258.96 | -231,679.04 | -358,558.33 | -888,113.05 | -231,955.44 | -888,389.45 | -383.46% |
| Report Surplus (Deficit): | | | | 58,258.96 | -231,679.04 | -358,558.33 | -888,113.05 | -231,955.44 | -888,389.45 | -383.46% |

Fund Summary

| Fund | Original | | Current | | Period | | Fiscal | | Variance | |
|----------------------------------|------------------|--|--------------------|--|--------------------|--|--------------------|--|--------------------|--------------------|
| | Total Budget | | Total Budget | | Activity | | Activity | | Favorable | (Unfavorable) |
| 12 - WASTEWATER FUND | 58,258.96 | | -231,679.04 | | -358,558.33 | | -888,113.05 | | -231,955.44 | -888,389.45 |
| Report Surplus (Deficit): | 58,258.96 | | -231,679.04 | | -358,558.33 | | -888,113.05 | | -231,955.44 | -888,389.45 |



CAPITAL IMPROVEMENT PROGRAM



| Ranking | |
|---------|--------------|
| B | Budgeted |
| 1 | Request |
| 2 | Important |
| 3 | Future Needs |

| Capital Improvement Program Timeline | |
|--------------------------------------|--|
| January | Departments Submit new project requests to the General Manager |
| February | List is presented to Resources & Infrastructure (R&I) |
| April | Changes are made and brought back to R&I if necessary |
| May | CIP list is incorporated in Preliminary Budget presentation to Finance Committee |
| June | Preliminary Budget including the CIP list is presented to the Board |
| July | Changes are made if necessary |
| August | Final budget including all project roll forwards and reserve balances are submitted to the Board |

| A | B | C | D | E | F | G | H | I | J | K |
|---|---------|------------------|---------------------------|-------------------|-----------------|----------------------------|------------------------|------------------------------|---|---|
| General Fund CIP (FY 24/25 Revised 9/30/2024) | | | | | | | | | | |
| | Ranking | Project Estimate | Additional Budget Request | Current FY Budget | FY Expenditures | FY Budget amount remaining | Project to Date Budget | Project to Date Expenditures | | |
| Administration Department Projects | | | | | | | | | | |
| 3 | 3 | \$ 30,000 | | \$ - | \$ - | \$ - | \$ 30,000 | \$ - | | |
| 4 | | | | | | | | | | |
| 5 | | | | | | | | | | |
| 6 | | \$ 30,000 | | \$ - | \$ - | \$ - | \$ 30,000 | \$ - | | |
| Facilities & Resources/PROS Projects | | | | | | | | | | |
| 8 | B | \$ 1,200,000 | \$ - | \$ 197,414 | \$ 4,765 | \$ 192,649 | \$ 1,200,000 | \$ 104,176 | | |
| 9 | B | \$ 549,432 | \$ - | \$ 307,612 | \$ 1,000 | \$ 306,612 | \$ 549,432 | \$ 242,820 | | |
| 10 | B | \$ 50,000 | \$ - | \$ 50,000 | \$ - | \$ - | \$ 50,000 | \$ - | | |
| 11 | 2 | \$ 500,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 12 | 2 | \$ 600,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 13 | 2 | \$ 40,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 14 | | | | | | | | | | |
| 15 | 3 | \$ 40,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 16 | 3 | \$ 80,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 17 | 3 | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 18 | 3 | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 19 | 3 | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 20 | 3 | \$ 30,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 21 | 3 | \$ 30,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 22 | | \$ 3,339,432 | \$ - | \$ 555,026 | \$ 5,765 | \$ 499,261 | \$ 1,799,432 | \$ 346,996 | | |
| Fire Department Projects | | | | | | | | | | |
| 24 | B | \$ 15,000 | | \$ 15,000 | \$ 4,085 | \$ 10,915 | \$ 15,000 | \$ 4,085 | | |
| 25 | 2 | \$ 150,000 | | \$ - | \$ - | \$ - | \$ 150,000 | \$ - | | |
| 26 | 2 | \$ 1,500,000 | | \$ - | \$ - | \$ - | \$ 1,500,000 | \$ - | | |
| 27 | 2 | \$ 21,000 | | \$ - | \$ - | \$ - | \$ 21,000 | \$ - | | |
| 28 | 2 | \$ 40,000 | | \$ - | \$ - | \$ - | \$ 40,000 | \$ - | | |
| 29 | 3 | \$ 600,000 | | \$ - | \$ - | \$ - | \$ 600,000 | \$ - | | |
| 30 | 3 | \$ 12,000 | | \$ - | \$ - | \$ - | \$ 12,000 | \$ - | | |
| 31 | | | | | | | | | | |
| 32 | 3 | \$ 45,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 33 | 3 | \$ 450,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 34 | 3 | \$ 220,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | |

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|---------------------|---------------------------|-------------------|--------------------------|----------------------------|-----------------------------------|-------------------------------|-------------------------------------|------------------------------|-----------------|
| | General Fund CIP (FY 24/25 Revised 9/30/2024) | | | | | | | | | | |
| | Current Year Activity | | | | | | | | | | |
| | Ranking | Project Estimate | Additional Budget Request | Current FY Budget | FY Expenditures | FY Budget amount remaining | Project to Date Budget | Project to Date Expenditures | Project to Date Budget | Project to Date Expenditures | |
| 2 | | | | | | | | | | | |
| 35 | 3 | \$ 50,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 36 | 3 | \$ 500,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 37 | 3 | \$ 70,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 38 | Subtotal | \$ 3,673,000 | | \$ 15,000 | \$ 4,085 | \$ 10,915 | \$ 2,338,000 | \$ 4,085 | \$ 2,338,000 | \$ 4,085 | \$ 4,085 |
| 39 | GRAND TOTAL | \$ 7,042,432 | | | | | | | | | |
| 40 | Budgeted (B) | \$ 1,814,432 | | | | | | | | | |
| 41 | Priority 1 | \$ - | | | | | | | | | |
| 42 | Priority 2 | \$ 2,851,000 | | | | | | | | | |
| 43 | Priority 3 | \$ 2,377,000 | | | | | | | | | |
| 44 | Total | \$ 7,042,432 | | | | | | | | | |
| 45 | Completed Projects | Ranking | Project Estimate | | Current FY Budget | FY Expenditures | FY Budget amount remaining | Project to Date Budget | Project to Date Expenditures | | |
| 46 | F350 Truck - Replace 1999 F150 Truck | | \$ 40,000 | | \$ - | \$ - | \$ - | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 |
| 47 | Electric Vehicle Charging Station (Vets Hall) | | \$ 22,272 | | \$ - | \$ - | \$ - | \$ 22,272 | \$ 22,272 | \$ 22,272 | \$ 22,272 |
| 48 | Re-Roof - Vets Hall American Legion Kitchen Area | | \$ 15,000 | | \$ - | \$ - | \$ - | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| 49 | Tyler Incode | | \$ 76,050 | | \$ - | \$ - | \$ - | \$ 76,050 | \$ 76,050 | \$ 76,050 | \$ 76,050 |
| 50 | Electric Vehicle Charging Station (East Village Parking Lot) | | \$ 43,941 | \$ - | \$ 24,831 | \$ 24,831 | \$ - | \$ 43,941 | \$ 43,941 | \$ 43,941 | \$ 43,941 |
| 51 | Radio System Upgrade Phase 2 | | \$ 79,097 | \$ - | \$ 79,097 | \$ 68,671 | \$ 10,426 | \$ 79,097 | \$ 79,097 | \$ 79,097 | \$ 68,671 |

| | A | B | C | D | E | F | G | H | I | J | K | |
|----|---|----------------------|---------------------------|---------------------|-------------------|----------------------------|------------------------|------------------------------|---|---|---|--|
| | Wastewater CIP (FY 24/25 Revised 9/30/2024) | | | | | | | | | | | |
| | Current Year Activity | | | | | | | | | | | |
| | Ranking | Project Estimate | Additional Budget Request | Current FY Budget | FY Expenditures | FY Budget amount remaining | Project to Date Budget | Project to Date Expenditures | | | | |
| 2 | Treatment Plant Projects in SST | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | B | \$ 3,791,224 | | \$ 2,615,470 | \$ 268,308 | \$ 2,347,162 | \$ 3,791,224 | \$ 1,444,062 | | | | |
| 5 | B | \$ 46,512 | | \$ (10,149) | \$ - | \$ (10,149) | \$ 46,512 | \$ 56,661 | | | | |
| 6 | B | \$ 2,419,093 | | \$ 1,595,519 | \$ 1,712 | \$ 1,593,807 | \$ 2,419,093 | \$ 825,286 | | | | |
| 7 | B | \$ 603,329 | | \$ 357,761 | \$ 75,562 | \$ 282,199 | \$ 603,329 | \$ 321,130 | | | | |
| 8 | B | \$ 1,290,972 | | \$ 687,983 | \$ - | \$ 687,983 | \$ 1,290,972 | \$ 602,989 | | | | |
| 9 | B | \$ 554,687 | | \$ 410,287 | \$ 101,727 | \$ 308,560 | \$ 554,687 | \$ 246,127 | | | | |
| 10 | B | \$ 925,404 | | \$ 548,072 | \$ - | \$ 548,072 | \$ 925,404 | \$ 377,332 | | | | |
| 11 | B | \$ 1,148,557 | | \$ 795,701 | \$ - | \$ 795,701 | \$ 1,148,557 | \$ 352,856 | | | | |
| 12 | B | \$ 1,320,222 | | \$ 1,265,711 | \$ - | \$ 1,265,711 | \$ 1,320,222 | \$ 54,511 | | | | |
| 13 | 2 | \$ 318,202 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 14 | 2 | \$ 313,893 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 15 | 2 | \$ 308,394 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 16 | 2 | \$ 1,117,904 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 17 | 2 | \$ 374,580 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 18 | 2 | \$ 1,393,341 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 19 | 2 | \$ 2,110,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 20 | 2 | \$ 130,521 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 21 | 2 | \$ 567,815 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 22 | 3 | \$ 889,436 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 23 | | \$ 19,624,086 | | \$ 8,266,355 | \$ 447,309 | \$ 7,819,046 | \$ 12,100,000 | \$ 4,280,954 | | | | |
| 24 | Treatment Plant Projects | | | | | | | | | | | |
| 25 | B | \$ 25,000 | | \$ 25,000 | \$ - | \$ 25,000 | \$ 25,000 | \$ - | | | | |
| 26 | B | \$ 15,000 | | \$ 15,000 | \$ - | \$ 15,000 | \$ 15,000 | \$ - | | | | |
| 27 | | | | | | | | | | | | |
| 28 | 2 | \$ 35,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 29 | 2 | \$ 4,100 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 30 | 2 | \$ 9,200 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 31 | 2 | \$ 50,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 32 | 2 | \$ 10,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 33 | 2 | \$ 40,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |
| 34 | 2 | \$ 40,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | | |

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|------------------|---------------------------|-------------------|-----------------|----------------------------|------------------------|------------------------------|---|---|---|
| | Activity to Date | | | | | | | | | | |
| | Current Year Activity | | | | | | | | | | |
| | Ranking | Project Estimate | Additional Budget Request | Current FY Budget | FY Expenditures | FY Budget amount remaining | Project to Date Budget | Project to Date Expenditures | | | |
| 1 | Wastewater CIP (FY 24/25 Revised 9/30/2024) | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 35 | 2 | \$ 15,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 36 | 3 | \$ 50,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 37 | 3 | \$ 400,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 38 | 3 | \$ 20,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 39 | | | | | | | | | | | |
| 40 | | \$ 713,300 | | \$ 40,000 | \$ - | \$ 40,000 | \$ 40,000 | \$ - | | | |
| 41 | Collection System Projects | | | | | | | | | | |
| 42 | B | \$ 40,000 | | \$ 40,000 | \$ - | \$ 40,000 | \$ 40,000 | \$ - | | | |
| 43 | | | | | | | | | | | |
| 44 | 2 | \$ 600,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 45 | B | \$ 149,938 | | \$ 149,938 | \$ - | \$ 149,938 | \$ 149,938 | \$ - | | | |
| 46 | | | | | | | | | | | |
| 47 | B | \$ 60,000 | | \$ 60,000 | \$ - | \$ 60,000 | \$ 60,000 | \$ - | | | |
| 48 | 2 | \$ 250,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 49 | | | | | | | | | | | |
| 50 | 2 | \$ 490,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 51 | | | | | | | | | | | |
| 52 | 2 | \$ 265,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 53 | | | | | | | | | | | |
| 54 | 2 | \$ 435,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 55 | | | | | | | | | | | |
| 56 | 2 | \$ 425,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 57 | | | | | | | | | | | |
| 58 | 2 | \$ 95,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 59 | 2 | \$ 1,000,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 60 | 2 | \$ 12,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 61 | 2 | \$ 10,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 62 | 2 | \$ 10,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | | |
| 63 | | \$ 3,841,938 | | \$ 249,938 | \$ - | \$ 249,938 | \$ 249,938 | \$ - | | | |
| 64 | Other | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K |
|----|---|------------------|---------------------------|-------------------|--------------------------|----------------------------|-----------------------------------|-------------------------------|-------------------------------------|------------------------------|---|
| | Wastewater CIP (FY 24/25 Revised 9/30/2024) | | | | | | | | | | |
| | Current Year Activity | | | | | | | | | | |
| | Ranking | Project Estimate | Additional Budget Request | Current FY Budget | FY Expenditures | FY Budget amount remaining | Project to Date Budget | Project to Date Expenditures | Project to Date Budget | Project to Date Expenditures | |
| 2. | | | | | | | | | | | |
| 65 | Fuel Tank and Computer Replacement | B | \$ 25,000 | | \$ 25,000 | \$ - | \$ 25,000 | \$ - | \$ 25,000 | \$ - | |
| 66 | EV Truck | B | \$ 55,000 | | \$ 55,000 | \$ 58,857 | \$ 55,000 | \$ - | \$ 55,000 | \$ 58,857 | |
| 68 | GRAND TOTAL | | \$ 24,259,324 | | | | | | | | |
| 70 | Budgeted (B) | | \$ 12,469,938 | | | | | | | | |
| 71 | Priority 1 | | \$ - | | | | | | | | |
| 72 | Priority 2 | | \$ 10,429,950 | | | | | | | | |
| 73 | Priority 3 | | \$ 1,359,436 | | | | | | | | |
| 74 | Total | | \$ 24,259,324 | | | | | | | | |
| | Completed Projects | Ranking | Project Estimate | | Current FY Budget | FY Expenditures | FY Budget amount remaining | Project to Date Budget | Project to Date Expenditures | | |
| 76 | | | | | | | | | | | |
| 77 | Replace F150 | | \$ 30,000 | | | | | | | | |
| | Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.) | | \$ 75,000 | | | | | | | | |
| 78 | | | | | | | | | | | |
| 79 | F-350 Service Truck with Crane Body | | \$ 57,040 | | | | | | | | |
| | Vactor truck - replace with new \$430K truck that meets emission requirements (7 yr loan @ 4.5%) | | \$ 518,000 | | | | | | | | |
| 80 | | | | | | | | | | | |
| 81 | Replacement Rack Truck (F-150) | | \$ 24,193 | | | | | | | | |
| | Influent screen, support platform design, & installation | | \$ 164,509 | | | | | | | | |
| 82 | | | | | | | | | | | |
| 83 | Lift Station A-1 MCC, SCADA Improvements | | \$ 45,000 | | | | | | | | |
| 84 | Eastern clarifier - Replace chain drive | | \$ 40,000 | | | | | \$ 40,000 | \$ 37,552 | | |
| | Replacement of 1999 John Deere Loader and Backhoe Tractor | | \$ 70,000 | | | | | \$ 70,000 | \$ 69,054 | | |
| 85 | | | | | | | | | | | |
| 86 | Replace Van - Transport of Sewer Video Camera System | | \$ 55,000 | | | | | \$ 55,000 | \$ 52,392 | | |
| | Investment Grade Audit (30% Design for all ECMs) | | \$ 528,404 | | | | | | | | |
| 87 | | | | | | | | | | | |
| 88 | Effluent Line - Engineering | | \$ 40,000 | | \$ 40,000 | \$ 40,107 | \$ (107) | \$ 40,000 | \$ 40,107 | | |
| 89 | Portable Generator | | \$ 20,000 | | \$ 20,000 | \$ 16,731 | \$ 3,269 | \$ 20,000 | \$ 16,731 | | |

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|---------|---------------------|---------------------------|---------------------|-------------------|---------------------|----------------------------|------------------------|------------------------------|------|
| | Water CIP (FY 24/25 Revised 9/30/2024) | | | | | | | | | | |
| | Current Year Activity | | | | | | | | | | |
| | | | | | | | | | | | |
| | | Ranking | Project Estimate | Additional Budget Request | | Current FY Budget | FY Expenditures | FY Budget amount remaining | Project to Date Budget | Project to Date Expenditures | |
| 1 | Water Distribution System Projects | | | | | | | | | | |
| 2 | Advanced Metering Infrastructure (AMI) | | | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | Meter Install | B | \$ 526,500 | \$ - | \$ 484,376 | \$ - | \$ 484,376 | \$ - | \$ 526,500 | \$ 42,124 | |
| 4 | Registers | B | \$ 680,000 | \$ - | \$ 430,579 | \$ 1,118 | \$ 429,461 | \$ - | \$ 680,000 | \$ 250,539 | |
| 5 | Meter Lids | 2 | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 6 | San Simeon Well Field Transmission Main at State Park Wetlands | | | | | | | | | | |
| 7 | Design and Permitting | B | \$ 600,000 | \$ - | \$ 532,322 | \$ 3,576 | \$ 528,746 | \$ - | \$ 600,000 | \$ 71,254 | |
| 8 | Piney Way Erosion Control - Design, Permitting and Relocation | B | \$ 10,000 | \$ - | \$ 10,000 | \$ - | \$ 10,000 | \$ - | \$ 10,000 | \$ - | |
| 9 | Cover for Sheltering of Equipment @ Plant | B | \$ 15,000 | \$ - | \$ 15,000 | \$ - | \$ 15,000 | \$ - | \$ 15,000 | \$ - | |
| 10 | Modular Office Building @ Plant | B | \$ 10,000 | \$ - | \$ 10,000 | \$ - | \$ 10,000 | \$ - | \$ 10,000 | \$ - | |
| 11 | Remote Monitoring Equipment | B | \$ 15,000 | \$ - | \$ 15,000 | \$ - | \$ 15,000 | \$ - | \$ 15,000 | \$ - | |
| 12 | Lead and Copper Service Line Regulations | B | \$ 50,000 | \$ - | \$ 50,000 | \$ - | \$ 50,000 | \$ - | \$ 50,000 | \$ - | |
| 13 | Source Water Assessment | B | \$ 10,000 | \$ - | \$ 10,000 | \$ - | \$ 10,000 | \$ - | \$ 10,000 | \$ - | |
| 14 | District Metered Areas (Phased - Design and Permitting, Implementation cost TBD) | 2 | \$ 150,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 15 | Cathodic Protection SR3 & 4 | 2 | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 16 | SS2, SS3, SR4 Transducers | 3 | \$ 30,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 17 | Well site pump replacements | | | | | | | | | | |
| 18 | Upgrading undersized water mains | 3 | \$ 532,141 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 19 | Vault upgrades (Rodeo Grounds, Charing, and Windsor) | 3 | \$ 130,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 20 | Demo Van Gordon House (Water Portion) | 3 | \$ 60,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 21 | SS3 Emergency Power | 3 | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 22 | SS3 Emergency Power | 3 | \$ 30,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 23 | Pine Knolls Fence | 3 | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 24 | Piney Way Geo Report | 3 | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 25 | Pine Knolls - Iva Court zone 1 pipeline expansion | 3 | \$ 165,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 26 | Subtotal | | \$ 3,193,641 | | \$ 1,506,500 | \$ 4,694 | \$ 1,488,435 | | \$ 3,726,500 | \$ 363,917 | |
| 27 | Tank & Booster Pump Station Projects | | | | | | | | | | |
| 28 | Rodeo Grounds Pump Station Generator & ATS | B | \$ 155,000 | \$ - | \$ 155,000 | \$ - | \$ 155,000 | \$ - | \$ 155,000 | \$ - | |

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|---------|----------------------|---------------------------|---------------------|------------------|----------------------------|------------------------|------------------------------|---|---|
| | | Ranking | Project Estimate | Additional Budget Request | Current FY Budget | FY Expenditures | FY Budget amount remaining | Project to Date Budget | Project to Date Expenditures | | |
| 2 | | | | | | | | | | | |
| 30 | Stuart Street Tank Rehabilitation | B | \$ 833,000 | \$ - | \$ 752,517 | \$ 64,407 | \$ 688,110 | \$ 833,000 | \$ 144,890 | | |
| 31 | Stuart Street Station Roof | B | \$ 10,000 | \$ - | \$ 10,000 | \$ 700 | \$ 9,300 | \$ 10,000 | \$ 700 | | |
| 32 | Well Field Gate | B | \$ 10,000 | \$ - | \$ 10,000 | \$ - | \$ - | \$ 10,000 | \$ - | | |
| 33 | Leimert Fence | B | \$ 30,000 | \$ - | \$ 30,000 | \$ - | \$ - | \$ 30,000 | \$ - | | |
| 34 | San Simeon Well 2 Pull and Submersible | B | \$ 150,000 | \$ - | \$ 150,000 | \$ - | \$ - | \$ 150,000 | \$ - | | |
| 35 | SR 3 Rehab | B | \$ 100,000 | \$ - | \$ 100,000 | \$ - | \$ - | \$ 100,000 | \$ - | | |
| 36 | Fuel Tank and Computer Replacement | B | \$ 20,000 | \$ - | \$ 20,000 | \$ - | \$ - | \$ 20,000 | \$ - | | |
| 37 | Rodeo Grounds Pump Station Replacement | 1 | \$ 3,500,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 38 | SR 4 Generator | 2 | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 39 | SR4 ATS | 2 | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 40 | Stuart Street 3 Analytic Off Grid Power | 2 | \$ 15,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 41 | Storage Shed Yard | 2 | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 42 | Leimert Tank Reserve | 3 | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 43 | Third Stuart Street Tank Installation | 3 | \$ 1,000,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 44 | Stuart Street and Leimert Booster Pump Replacement | 3 | \$ 500,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 45 | | | | | | | | | | | |
| 46 | Subtotal | | \$ 6,563,000 | | \$ 1,227,517 | \$ 65,107 | \$ 852,410 | \$ 1,308,000 | \$ 145,590 | | |
| 47 | Vehicles and Trailer-Mounted Equipment | | | | | | | | | | |
| 48 | Vac Trailer Reserve | 3 | \$ 35,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 49 | Tractor Reserve | 3 | \$ 40,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 50 | Dump trailer for storing and hauling spoils from road repairs | 3 | \$ 15,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 51 | Truck Replacement Program | 3 | \$ 25,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 52 | Subtotal | | \$ 115,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 53 | Programs and Plans | | | | | | | | | | |
| 54 | Hydraulic System Model Update | 3 | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 55 | Water Master Plan Amendment | 3 | \$ 35,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 56 | Database for water conservation program/tracking with parcel links & APN file conversion | 3 | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 57 | Subtotal | | \$ 145,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 59 | GRAND TOTAL | | \$ 10,016,641 | | \$ 2,255,063 | \$ 69,801 | \$ 2,236,998 | \$ 4,475,063 | \$ 509,507 | | |
| 61 | Budgeted (B) | | \$ 3,224,500 | | | | | | | | |
| 62 | Priority 1 Total | | \$ - | | | | | | | | |
| 63 | Priority 2 Total | | \$ 405,000 | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K |
|----|--|------------------|-------------------|---------------------------|-------------------|-----------------|----------------------------|------------------------|------------------------------|---|---|
| | | Ranking | Project Estimate | Additional Budget Request | Current FY Budget | FY Expenditures | FY Budget amount remaining | Project to Date Budget | Project to Date Expenditures | | |
| 2 | | | | | | | | | | | |
| 64 | | Priority 3 Total | \$ 6,387,141 | | | | | | | | |
| 65 | | Total | \$ 10,016,641 | | | | | | | | |
| 73 | WRF CIP (FY 22/23 Revised 10/5/22) | | | | | | | | | | |
| 74 | | Ranking | Project Estimate | | Current FY Budget | FY Expenditures | FY Budget amount remaining | Project to Date Budget | Project to Date Expenditures | | |
| 75 | Permitting & Planning | | | | | | | | | | |
| 76 | | B | \$ 48,000 | | \$ 27,969 | \$ - | \$ 27,969 | \$ 48,000 | \$ 20,031 | | |
| 77 | | B | \$ 26,690 | | \$ 1,962 | \$ - | \$ 1,962 | \$ 26,690 | \$ 24,728 | | |
| 78 | | ON HOLD | \$ 96,904 | | \$ 96,904 | \$ - | \$ 96,904 | \$ 96,904 | \$ - | | |
| 79 | | Subtotal | \$ 171,594 | | \$ 126,835 | \$ - | \$ 126,835 | \$ 171,594 | \$ 44,759 | | |
| 80 | Interim, short-term SWF Modifications | | | | | | | | | | |
| 81 | | 2 | \$ 20,000 | | \$ - | \$ - | | \$ - | \$ - | | |
| 82 | | Subtotal | \$ 20,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 83 | Advanced Water Treatment Plant | | | | | | | | | | |
| 84 | | B | \$ 50,000 | | \$ 50,000 | \$ - | \$ - | \$ 50,000 | \$ - | | |
| 85 | | B | \$ 80,000 | | \$ 80,000 | \$ - | \$ - | \$ 80,000 | \$ - | | |
| 86 | | B | \$ 60,000 | | \$ 60,000 | \$ - | \$ - | \$ 60,000 | \$ - | | |
| 87 | | 3 | \$ 10,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 88 | | 3 | \$ 25,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 89 | | 3 | \$ 15,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 90 | | 3 | \$ 10,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 91 | | 3 | \$ 25,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 92 | | Subtotal | \$ 275,000 | | \$ 190,000 | \$ - | \$ - | \$ 190,000 | \$ - | | |
| 93 | Long-Term Improvement Modifications | | | | | | | | | | |
| 94 | | B | \$ 200,000 | | \$ 200,000 | \$ - | \$ 200,000 | \$ 200,000 | \$ - | | |

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|----------------|-------------------------|---------------------------|--------------------------|------------------------|-----------------------------------|-------------------------------|-------------------------------------|-------------------|-------------|
| | | Ranking | Project Estimate | Additional Budget Request | Current FY Budget | FY Expenditures | FY Budget amount remaining | Project to Date Budget | Project to Date Expenditures | | |
| 2 | Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work) | 2 | \$ 40,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 95 | AWTP pull-barn style covers for outdoor equipment & control panels (1,2) | 2 | \$ 50,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 96 | Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets | 3 | \$ 25,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 97 | Installation of remote sensing instrumentation at SS creek (needs ROE agreement with State Parks) | 3 | \$ 10,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 98 | Solar Array System | 3 | \$ 375,000 | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 100 | Subtotal | | \$ 700,000 | | \$ 200,000 | \$ - | \$ - | \$ 200,000 | \$ - | \$ 200,000 | \$ - |
| 102 | GRAND TOTAL | | \$ 1,166,594 | | | | | | | | |
| 104 | Budgeted (B) | | \$ 561,594 | | | | | | | | |
| 105 | Priority 1 Total | | \$ - | | | | | | | | |
| 106 | Priority 2 Total | | \$ 110,000 | | | | | | | | |
| 107 | Priority 3 Total | | \$ 495,000 | | | | | | | | |
| 108 | Total | | \$ 1,166,594 | | | | | | | | |
| 110 | Completed Projects | Ranking | Project Estimate | | Current FY Budget | FY Expenditures | FY Budget amount remaining | Project to Date Budget | Project to Date Expenditures | | |
| 111 | Filters / membrane replacements and build reserves for future | | \$ 59,639 | | | | | \$ 59,639 | \$ 59,639 | | |
| 112 | Short-term flood damage mitigation | | \$ 12,566 | | | | | \$ 12,566 | \$ 12,566 | | |
| 113 | Hauling of last 18" of water and cleaning impoundment | | \$ 94,515 | | | | | \$ 94,515 | \$ 94,515 | | |
| 114 | Urban Water Management Plan - CDP Portion | | \$ 20,463 | | | | | \$ 20,463 | \$ 20,463 | | |
| 115 | Groundwater modeling/piezometer installation/monitoring | | \$ 75,758 | | | | | \$ 75,758 | \$ 75,758 | | |
| 116 | SS2 Electrical Panel Upgrade | | \$ 25,000 | | | | | \$ 25,000 | \$ 25,000 | | |
| 117 | Santa Rosa Well #4 Replacement | | \$ 75,000 | | | | | \$ 75,000 | \$ 75,000 | | |
| 118 | San Simeon Well 3 Pump Replacement | | \$ 45,000 | \$ - | \$ 45,000 | \$ 50,535 | \$ (5,535) | \$ 45,000 | \$ 50,535 | | |
| 119 | Emergency Water Main Repair - Main Street (Budget Adjustment) | | \$ 300,000 | \$ - | \$ 300,000 | \$ 147,327 | \$ 152,673 | \$ 300,000 | \$ 147,327 | | |
| 120 | Replacement 2005 F-150 Truck with F-250 | | \$ 55,000 | \$ - | \$ 55,000 | \$ 53,613 | \$ 1,387 | \$ 55,000 | \$ 53,613 | | |

Cambria Community Services District
 Debt Listing
 9/30/2024

| Department Name | Year in Term | Debt | Principal | Interest | Balance as of 6/30/2024 |
|----------------------------|--------------|------------------------|-----------|----------|-------------------------|
| Fire | 2 of 5 | Chevy Tahoe and Uplift | 15,599 | 2,832 | 73,723 |
| Water Reclamation Facility | 1 of 5 | Water Meter Project | 125,450 | 34,279 | 680,000 |
| Water Reclamation Facility | 11 of 20 | WRF Construction | 434,595 | 224,830 | 5,577,857 |
| Wastewater | 2 of 30 | SST Projects | 155,000 | 591,100 | 12,175,000 |



Fund: 12 - WASTEWATER FUND

Revenue

| | Current Total Budget | Fiscal Activity | Prior Year Activity | Total Project Activity to Date | Variance Favorable (Unfavorable) |
|--|-------------------------|--------------------|------------------------|-----------------------------------|--|
| 12-43980-12 | 12,100,000 | 445,597 | 3,833,646 | 4,279,243 | 7,820,757 |
| LOAN PROCEEDS - WW COP 2022A BONDS | | | | | |
| Expense | | | | | |
| 12-61701-12 | 3,791,224 | 268,308 | 1,175,753 | 1,444,061 | 2,347,163 |
| CAP ASSET - WW ECM 1 FLOW EQUAL IMPV | | | | | |
| 12-61702-12 | 46,512 | - | 56,662 | 56,662 | (10,150) |
| CAP ASSET - WW ECM 2 INFLUENT LIFT STN IMPV | | | | | |
| 12-61703-12 | 2,419,093 | - | 823,574 | 823,574 | 1,595,519 |
| CAP ASSET - WW ECM 3 MLW AERATION BASIN UPGRD | | | | | |
| 12-61704-12 | 603,329 | 75,562 | 245,568 | 321,130 | 282,199 |
| CAP ASSET - WW ECM 4 BLOWER REPLACEMENT | | | | | |
| 12-61705-12 | 1,290,972 | - | 602,989 | 602,989 | 687,983 |
| CAP ASSET - WW ECM 5 RAS & WAS IMPV | | | | | |
| 12-61706-12 | 554,687 | 101,727 | 144,400 | 246,127 | 308,560 |
| CAP ASSET - WW ECM 7 ELECTRICAL IMPV SERVICE PANEL | | | | | |
| 12-61707-12 | 925,404 | - | 377,332 | 377,332 | 548,072 |
| CAP ASSET - WW ECM 8 GENERATOR REPLACEMENT | | | | | |
| 12-61708-12 | 1,148,557 | - | 352,857 | 352,857 | 795,700 |
| CAP ASSET - WW ECM 9 SCADA SYSTEM UPGRADE | | | | | |
| 12-61709-12 | 1,320,222 | - | 54,511 | 54,511 | 1,265,711 |
| CAP ASSET - WW ECM 12 IMPV TO WW LIFT STATIONS | | | | | |

Expense Total:

| | | | | | |
|--|-------------------|----------------|------------------|------------------|------------------|
| | 12,100,000 | 445,597 | 3,833,646 | 4,279,243 | 7,820,757 |
|--|-------------------|----------------|------------------|------------------|------------------|

Net

| | | | | | |
|--|---|---|---|---|---|
| | - | - | - | - | - |
|--|---|---|---|---|---|

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. 4.B.

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

Meeting Date: October 22, 2024 Subject: Discussion and Consideration of Proposed
Funding Framework for Skatepark
Maintenance

RECOMMENDATIONS:

Staff recommends the Finance Committee discuss and consider the proposed funding framework for skatepark maintenance.

DISCUSSION:

Background:

The Cambria Skatepark project has been a coordinated effort with the Cambria Community Council, Skate Cambria, and provides a valuable recreational resource for the community. As with any public facility, regular maintenance is essential to ensure safety, functionality, and longevity. The Cambria Community Services District (CCSD) has been responsible for coordinating the skatepark with the Cambria Community Council and Skate Cambria, which contributes volunteer efforts and additional resources.

The current MOU between CCSD and the Cambria Community Council outlines the need for maintenance funds but does not include provisions for monitoring actual long-term costs. A more structured approach to funding maintenance needs has been developed to ensure that the skatepark remains adequately maintained without placing undue strain on the District’s budget.

Analysis:

The Skatepark Maintenance Funding Framework is designed to monitor and evaluate the costs associated with the upkeep of the skatepark over a 5-year period. This framework allows CCSD to assess whether the current funding mechanisms are sufficient or if additional support from the Cambria Community Council or other sources is necessary. The key components of the framework include:

- **Annual Reporting**
CCSD staff will track and report actual maintenance expenditures for the skatepark annually. This includes costs associated with routine cleaning, repairs, safety inspections, and any major refurbishments required during the year.
- **5-Year Monitoring Period**
Over a five-year period, CCSD will compile and analyze maintenance costs to determine the district's overall financial impact. The monitoring will allow for the identification of trends in expenditures and any potential for cost savings or increases.
- **Cost Reassessment**
At the end of the 5-year period, CCSD will reassess the overall cost of maintaining the skatepark. If it is determined that the current funding structure does not adequately cover these costs, the district will consider reopening the MOU with the Cambria Community Council to explore options for additional financial support, adjustments in responsibilities, or other funding strategies.

- **Potential MOU Revisions**

If funding needs are unmet, staff will recommend reopening the MOU with the Cambria Community Council to negotiate adjustments to the existing agreement. This may include increased financial contributions from Skate Cambria and the Cambria Community Council, fundraising efforts, or other collaborative initiatives to meet maintenance needs.

FISCAL IMPACT:

The fiscal impact of the proposed 5-year monitoring framework will be limited to staff time for tracking and reporting maintenance expenses. However, if the analysis at the end of the monitoring period reveals that maintenance costs exceed the available funding, CCSD may need to explore additional funding sources or adjustments to the MOU with Cambria Community Council to prevent budgetary shortfalls.

CONCLUSION:

The proposed Skatepark Maintenance Funding Framework provides a proactive approach to monitoring the financial sustainability of the skatepark's maintenance needs. By instituting a 5-year period for evaluating actual costs and including a provision for revisiting the MOU with the Cambria Community Council, CCSD can ensure that the skatepark remains a safe and well-maintained community asset without creating unforeseen financial burdens.

STAFF RECOMMENDATION:

It is recommended that the Finance Committee approve the Skatepark Maintenance Funding Framework and recommend implementing the 5-year monitoring of skatepark expenditures to the Board of Directors. Upon completion of the monitoring period, staff will return to the Board with findings and recommendations regarding any necessary adjustments to the MOU with Cambria Community Council.

Attachments: March 28, 2022 Memorandum of Understanding Skatepark Funding
May 11, 2023 Amendment to Memorandum of Understanding Skatepark Funding



MEMORANDUM OF UNDERSTANDING SKATEPARK FUNDING

This Memorandum of Understanding (“MOU”) is made this 28th day of March, 2022 by and between the Cambria Community Services District (the “District”), a California special district, and the Cambria Community Council (the “Council”), a nonprofit 501(c)3 organization, collectively referred to herein as the “Parties.”

WITNESSETH:

WHEREAS, the District has a public works project underway to design and develop a new skatepark for the community (the “Skatepark,” “Skatepark Project” or “Project”) and contracted with the firm Spohn Ranch to create a conceptual design for the Skatepark; and

WHEREAS, a local community group, Skate Cambria, has been formed with the mission of raising the funds necessary to build the new Skatepark as a modern concrete facility that will last for generations of skaters to come; and

WHEREAS, based upon Spohn Ranch’s conceptual design, the estimated cost for the Skatepark Project is currently \$661,000. On December 9, 2021 the District Board of Directors reaffirmed its commitment to the Skatepark Project and voted to allocate \$178,000 in funding. Skate Cambria has committed to raising the additional funding needed, so that the Skatepark Project can move forward and be constructed; and

WHEREAS, since Skate Cambria is an unincorporated association, the Cambria Community Council, which is a 501(c)(3) non-profit organization, is acting as the entity managing the donations for the Skatepark Project; and

WHEREAS, based upon the Council’s relationship with Skate Cambria, and with Skate Cambria’s concurrence, the District and the Council desire to enter into this Memorandum of Understanding to set forth the manner in which the funds raised for the Skatepark

Project will be disbursed by the Council to the District as the various phases, which include design, permitting, bidding and construction, and operation and maintenance, are undertaken.

NOW THEREFORE, in consideration of the mutual covenants and conditions set forth herein, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. **UNDERSTANDING OF SKATE CAMBRIA AND THE PARTIES REGARDING FUNDING, OWNERSHIP AND OPERATION.** The parties hereby expressly acknowledge the following underlying facts and understandings regarding the Skatepark Project:

a. Skate Cambria, by and through its representatives, has indicated that while it has a commitment to raise the funds necessary for the design, permitting, construction, and operation and maintenance of the Skatepark, it is not otherwise going to become a formal legal entity. Its only role is fundraising and providing observations and input to the District for the Skatepark Project. Otherwise, it has acknowledged that the Skatepark Project will be constructed by the District on District property, and the District has the ultimate authority regarding its design, construction, operation, and maintenance.

b. Other than the \$178,000 that has been committed to the Skatepark Project by the District, and the funds raised by Skate Cambria, as administered by the Council, there are no other funding sources currently available for the Skatepark Project.

c. The representatives of Skate Cambria have agreed that the costs of the design and permitting phases of the Skatepark Project shall be shared equally between the funds committed by the District and the funds raised by Skate Cambria. Skate Cambria also understands that the bidding and construction phase of the Skatepark Project is contingent upon, and will not commence until, all of the funds necessary to construct the Project have been raised and have been deposited with the Council. This shall include funds sufficient to create a reserve fund for operation, maintenance and repair of the Skatepark, in an amount determined by the District's Board of Directors, as recommended by District staff. The reserve funds may be held by the District or the Council, allowing for agreements to meet the needs of the determined reserves.

2. DISBURSEMENT OF FUNDS TO DISTRICT: DESIGN, PERMITTING AND CONSTRUCTION PHASES.

Design Phase: the District will seek proposals for the preparation of construction documents for the Project, which include costs related to structural and civil engineering. The estimated cost by Spohn Ranch for this phase is approximately \$51,000; however, the actual cost may be different once proposals have been solicited and received. Once actual costs have been determined, the Council shall transfer and deposit 50% of the cost with the District.

Permitting Phase: The Skatepark Project will require discretionary permitting approval by San Luis Obispo County ("County"), which will require additional studies and site evaluation, as well as environmental review. Although Spohn Ranch's estimate for permitting and inspections is \$15,000, it is unknown how much additional costs will be incurred for additional studies, site evaluations and environmental review. Initially, the Council will transfer and deposit 50% of the permit fee costs, as determined by the County, with the District. Upon any determination that additional studies or site evaluations are required, the District shall notify the Council of the cost for such studies or site evaluations and Council shall thereupon transfer and deposit 50% of the costs with the District.

Bidding and Construction Phase: As set forth in Section 1 above, the bidding and construction phase of the Skatepark Project is contingent upon, and will not commence until, all of the funds necessary to construct the Project have been raised and have been deposited with the District. Once the required permits have been secured from the County, the District will follow public project bidding requirements as required by law. Prior to the District seeking bids, the Council shall transfer and deposit the full amount of the engineer's final cost estimate to construct the Skatepark Project, including necessary construction reserves, with the District. After bids have been received and a low bidder determined, as provided by law, the District shall inform the Council of the actual construction cost and if the bids are higher than the amount of the engineer's estimate, any additional amounts necessary to award the construction contract and proceed with the Project shall be deposited by the Council with the District. If, during the course of

construction, changes are required that increase the cost of construction of the Project, the District will notify the Council of the additional funds necessary, and the Council will transfer and deposit the additional funds with the District.

In addition, as set forth in Section 1, prior to putting the Project out to bid, there shall be funds sufficient to create a reserve fund for operation, maintenance and repair of the Skatepark, in an amount to be determined by the District's Board of Directors. These funds may be held by the District or the Council, allowing for agreements to meet the needs of the determined reserves.

As set forth in Section 1.b. above, the District's total commitment to the Project is \$178,000. In addition, the District will provide in-kind services needed to bring the project to completion, including the services of the District Engineer and the District Counsel. Therefore, if any additional costs are incurred to fund any phases of the Project, payment for such costs will be provided by the Council from the funds raised by Skate Cambria.

At the end of each of the above phases of the Project, the District will provide to the Council an accounting of all monies spent to-date and a determination of the estimated funding needed to complete the next phase.

3. **AMENDMENT.** This MOU may be amended by the mutual consent of the Parties if such amendment is in written form and executed by the Council and by the District.

4. **ENTIRE MOU.** This MOU supersedes any and all other agreements, either oral or in writing, between and of the parties herein with respect to the subject matter hereof and contains all the agreements between the Parties with respect to such matter. Each party acknowledges that no representations, inducements, promises or agreements, oral or otherwise, have been made by any party, or anyone acting on behalf of any party, which are not embodied herein, and that no other agreement, statement or promise not contained in this MOU shall be valid or binding.

IN WITNESS WHEREOF, the Parties hereto have caused this MOU to be executed the day and year first above written.

CAMBRIA COMMUNITY SERVICES

DocuSigned by:
Donn Howell
By: _____
Donn Howell, President of the Board of Directors

CAMBRIA COMMUNITY COUNCIL

DocuSigned by:
Dick Clark
By: _____
Dick Clark, President of the Board of Directors

ATTEST:

DocuSigned by:
Ossana Terterian

Ossana Terterian, Board Secretary

Approved As To Form:

DocuSigned by:
Tim Carmel

Timothy J. Carmel, District Counsel



AMENDMENT TO MEMORANDUM OF UNDERSTANDING SKATEPARK FUNDING

This Amendment to Memorandum of Understanding (“Amendment”) is made this 11th day of May, 2023 by and between the Cambria Community Services District (the “District”), a California special district, and the Cambria Community Council (the “Council”), a nonprofit 501(c)3 organization, collectively referred to herein as the “Parties.”

WITNESSETH:

WHEREAS, the District has a public works project underway to design and develop a new skatepark for the community (the “Skatepark,” “Skatepark Project” or “Project”); and

WHEREAS, the Council is acting as the entity managing the donations for the Skatepark Project; and

WHEREAS, the District and the Council entered into a Memorandum of Understanding (“MOU”) on March 28, 2022 to set forth the manner in which the funds raised for the Skatepark Project will be disbursed by the Council to the District as the various phases, which include design, permitting, bidding and construction, and operation and maintenance, are undertaken; and

WHEREAS, the District and Council desire to amend the MOU to address issues related to potential grant funding for the Project.

NOW THEREFORE, in consideration of the mutual covenants and conditions set forth herein, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. Section 1.c. of the MOU is hereby amended in its entirety to read as follows:

The representatives of Skate Cambria have agreed that the costs of the design and permitting phases of the Skatepark Project shall be shared equally between the funds committed by the District (until they are

exhausted) and the funds raised by Skate Cambria. Skate Cambria also understands that the bidding and construction phase of the Skatepark Project is contingent upon, and will not commence until, all of the funds necessary to construct the Project have been raised and have been deposited with the Council. This shall include funds sufficient to create a reserve fund for operation and maintenance of the Skatepark, in an amount determined by the District's Board of Directors, as recommended by District staff. The reserve funds may be held by the District or the Council, allowing for agreements to meet the needs of the determined reserves. Should the District apply for and obtain grant funding for the Skatepark Project, as determined by the District Board of Directors, said grant funds shall be used to develop the Project, consistent with the grant terms and conditions. If the grant requires matching funds from the District, those funds may be appropriated from either Skate Cambria funds transferred and deposited with the District by the Council or from any remaining unexpended District funds previously committed to the Project or a combination of both, as determined by the District Board of Directors.

- 2. All other provisions of the MOU shall remain unchanged and in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have caused this MOU to be executed the day and year first above written.

CAMBRIA COMMUNITY SERVICES

CAMBRIA COMMUNITY COUNCIL

DocuSigned by:
Karen Dean
By: _____
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Karen Dean, President of the Board of Directors

DocuSigned by:
Dick Clark
By: _____
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Dick Clark, President of the Board of Directors

ATTEST:
DocuSigned by:
Haley Dodson

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Haley Dodson, Administrative Manager

Approved As To Form:

DocuSigned by:

Timothy Carmel

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Timothy J. Carmel, District Counsel