CAMBRIA COMMUNITY SERVICES DISTRICT

TO:	Finance Standing Committee	AGENDA NO. 3.D.
FROM:	Pamela Duffield, Finance Manager	
VIA:	Paavo Ogren, Interim General Manager	
Meeting Date Subject:	: April 23, 2019 Consideration of recommendations to increases that are prescribed in Propo Board of Directors in October 2018	

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

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

ad-hoc committee to work with District staff in establishing a financial model to monitor actual revenues and expenditures with comparisons to approved budgets and the Bartle Wells analysis and quantification of variances.

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

FISCAL IMPACT:

The Bartle Wells analysis indicates that increases prescribed for July 1, 2019 will increase water rates 10%, SWF rates 14% and sewer rates 15%.

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

"The proposed water, SWF and sewer rate increases are necessary to provide adequate revenues to a) fund the annual costs of operating and maintaining CCSD's water, SWF, and sewer systems, and b) support increased funding for capital improvements primarily needed to repair, replace, and/or upgrade aging infrastructure. Specifically, the water rate increases are designed to phase in capital improvement funding to an annual level of \$700,000 over 3 years; the sewer rate increases are designed to phase in capital funding to an annual level of \$800,000 over 3 years; and the SWF rates are designed to help restore balanced budgets assuming the facility is in operation for 2 months of each year on averages." **DISCUSSION**: Since the adoption of Resolution 27-2018 on October 4, 2018, approximately 6 months have elapsed. The recommended findings were developed recognizing the following:

- A. The Bartles Wells analysis included 10 year financial projections.
- B. Capital improvement programs are implemented over multiple years.
- c. The revenue increases continue to be needed.
- D. Establishing budgetary reserves to account for revenues that are collected but which are unspent at the end of each fiscal year must be established for fiscal year 2019/20 with details based on the Bartles Wells analysis and assumptions.

Attachment:

The following are separately posted on the District website, for the April 23, 2019 meeting, at:

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

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

CAMBRIA COMMUNITY SERVICES DISTRICT

TO:	Finance Committee		AGENDA NO. 3.E.
FROM:	Pamela Duffield, Finance	e Manager	
VIA:	Paavo Ogren, Interim Ge Monique Madrid, Assista	0	
Meeting Date	e: April 23, 2019	Subject:	REVIEW OF 3 RD QUARTER BUDGET AND STAFF RECOMMENDATIONS

RECOMMENDATIONS: Staff recommends the Finance Committee discuss and review the 3RD quarter budget and approve recommendations to the Board of Directors. The budget adjustments are provided in the chart below.

DISCUSSION: Past practice of the District resulted in adjustments to the budget based on board action. However, periodically the action did not denote the budget adjustment request expressly within the language of such actions. As staff reviews various practices and procedures where improvement can be made, quality control measures will be implemented. In the future, when board action is requested for budget adjustments, such language will be included as part of the recommended action.

Staff recommends the Finance Committee make the recommendations to the Board of Directors to receive and file the FY 2018/2019 third quarter report and approve the budget adjustments which are outlined in the chart below. This information is being provided for clarification of previous Board approved budget adjustments and also for currently identified adjustments necessary to complete the fiscal year.

		Agenda		
Fund	Date	Item	Purpose	Amount
GF/WW	8/23/2018	6.A.	Interfund Loan - Wastewater Fund Repay General Fund Interest	27,960
GF/WW	8/23/2018	6.A. Date of	Interfund Loan - Wastewater Fund Repay General Fund Principal	74,783
GF	9/13/2018	Agmt	Separation Agreement w/Jgruber (salary, benefits,vac pay-out)	175,206
WW	12/13/2018	5.D.	Purchase of Crane Truck	57,040
WW	2/28/2019	4.H.	Financing of Crane Truck	(57,040)

Budget Adjustments - Previously Authorized

Total 277,949

Amount

Budget Adjustments - Recommended at Third Quarter

Fund	Date	Agenda Item	Purpose	
------	------	-------------	---------	--

		18,500
GF	Finance Tractor for Facilities & Resources	(18,500)
GF	Purchase Mower for Facilities & Resources	14,203
GF	Unanticipated Revenues	(14,203)
GF	Increase Salary & Benefits for Fire Department	55,344
GF	Unanticipated Revenues	(55,344)
GF	Increase Services & Supplies for Administration Department	71,750
GF	Unanticipated Revenues	(71,750)
WW	Increase Wastewater Sales Revenue	(159,120)
WW	Increase Services & Supplies for Wastewater Department	98,780
WW SWF-	Increase Capital Outlay for Wastewater Department	60,340
OP SWF-	Increase SWF Water Sales Revenue	(77,018)
OP SWF-	Increase Reserves from Water Fund	(52,790)
OP	Increase Services & Supplies SWF Operations Department	129,808
SWF-C	Increase Miscellaneous Revenue SWF Capital Department	(68,706)
SWF-C	Increase Capital Outlay for SWF Capital Department	60,946
SWF-C	Decrease Water Fund Reserves used for SWF Capital Outlay	7,760

Total -

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Attachment: A) 3rd quarter budget FY 2018/2019

	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	וכן						
	FIRE DEPARTMENT - GENERAL FUND - 01,	1, DEPARTMENT - 01	01					
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	<u>2018/19</u> Adopted <i>1</i> Budget Ad	<u>19</u> APPROVED ADJUSTMENTS	<u>2018/19</u> APPROVED BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	(TED AL	<u>2018/19</u> EST. BUDGET VARIANCE
	SOURCES OF FUNDS							
	REVENUES						-	
01 4127	Reimbursements to Fire Department	0		0	18,635 #	#######	40,100	40.100
01 4200	Interest Income	110		110		0%	0	(110)
01 4310	Property Tax	1,751,349		1,751,349	1,167,989	67% 1,7	1,776,839	25,490
01 4311	County Administrative Fee	(17,000)		(17,000)			(17,000)	0
01 4335	Assessment-Fire	457,000		457,000	328,667	72% 4	458,000	1,000
01 4370	Weed Abatement	18,000		18,000	_	114%	48,292	30,292
01 4373	Inspection Fee Revenue	14,500		14,500	7,288	50%	11,000	(3,500)
01 4390	Miscellaneous Revenue	500		500	298	60%	0	(200)
01 4610	Grants Revenue: SAFER	0		0	0	%0		(0)
01 4618	Grant/Revenue: Personnel Protection	0		0				0
				0				0
				0				0
1.001				0				0
				0				0
10				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
	Total Revenues	\$2,224,459	\$0	\$2,224,459	\$1,543,356	69% \$2,3:	\$2,317,231	\$92,772
	OTHER SOURCES OF FUNDS							
				0			T	0
				0				0
				0				0
				0				0
				0				0
				0				0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0		\$0	\$0
	Total Sources of Funds	\$2,224,459	\$0	\$2,224,459	\$1,543,356	69% \$2,3.	\$2,317,231	\$92,772

FIRE DEPARTIMENT Account GENERAL Account GENERAL No. FIRE DEPART No. EIRE DEPART Solution Current 5000 Salary & Wages 5010 Overtime 5020 Salary & Wages 5010 Overtime 5020 Salary & Wages 5010 Overtime 5020 Standby 5031 Reserve Firefighter Pay 5032 Standby 5033 Reserve Firefighter Pay 50340 Standby 5031 Reserve Firefighter Pay 5032 Dortal Insurance 5103 Medical Renefit 5113 Medical Rein	FIRE DEPARTMENT - GENERAL FUND - 01 GENERAL FUND (GF)	1 DEDABTAJENT 01				
Salary & W Salary & W Overtime Standby Reserve Fir Reserve Fir Bick/Vacati Holiday Paa Holiday Paa Hol	GENERAL FUND (GF)	-				
Salary & W Salary & W Overtime Standby Reserve Fir Sick/Vacati Holiday Pay Holiday Pay Holiday Pay Life Insurar FICA Medical In Life Insurar FICA Medical Re UI Reim Be Other Empl Retirees He	FIRE DEPARTMENT - 01	<u>2018/19</u> ADOPTED APPROVED BUDGET ADJUSTMENTS	2018/19 APPROVED BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE
Salary & W Salary & W Overtime Standby Reserve Fir Reserve Fir Sick/Vacati Holiday Pa, Holiday Pa, Nedical Insu Medical Insurar FICA Medical In Un Reines He Payroll Tax Ul Reines He Retirees He Medical Re	USES OF FUNDS					
Salary & W Overtime Standby Reserve Fir Sick/Vacati Holiday Pa Holiday Pa Sick/Vacati Holiday Pa Holiday Pa Ho	SALARIES & WAGES					
Overtime Standby Standby Reserve Fir Reserve In Sick/Vacati Holiday Pay Medical In Life Insurar FICA Medical In Uniform AI Dental Insu Medical In Undicare Workers Co PERS - Retii Payroll Tax Other Emple Retirees He Medical Re Medical Re	ages	671,189	671,189	417,040 6	62% 609,102	62.087
Standby Reserve Fir Sick/Vacati Holiday Pay Medical In Life Insurar FICA Medicare Workers Co PERS - Reti Payroll Tax UI Retimes He Retirees He Medical Re		128,000	128,000	139,354 1		(40,100)
Reserve Fir Sick/Vacati Holiday Pa Dental Insu Medical In Life Insurar FICA Medicare Workers Cc PERS - Retii Payroll Tax UI Retimes He Other Empl Retirees He Medical Re		5,000	5,000	-		2,500
Sick/Vacati Holiday Pa Dental Insu Medical In Life Insurar FICA Medicare Workers Co PERS - Retil Payroll Tax UI Retimes He Retirees He Medical Re	etighter Pay	110,000	110,000	83,365 7	76% 118,800	(8,800)
Holiday Par Uniform Al Dental Insu Medical In Life Insurar FICA Medicare Workers Cc PERS - Retir Payroll Tax Ul Retirees He Retirees He Medical Re	ion Pay	0	0	43,374	59,000	(59,000)
Uniform Al Uniform Al Dental Insu Medical In Life Insurat FICA Medicare Workers CC PERS - Reti Payroll Tax Ul Retimes He Retires He Medical Re	X	0	0	9,431	5,000	(5,000)
Uniform Al Uniform Al Dental Insu Medical In Life Insurar FICA Medicare Vorkers CC PERS - Retii Payroll Tax UI Reim Be Other Empl Retirees He Medical Re	Total Salaries & Wages	\$914,189 \$0	0 \$914,189	\$693,734 7	76% \$962,502	(\$48.313)
Uniform AI Dental Insu Medical In Life Insurar FICA Medicare Workers CC PERS - Retii Payroll Tax UI Retime Be Other Empl Retirees He Medical Re	BENEFITS					
Dental Insurar Medical In Life Insurar FICA Medicare Workers CC PERS - Retii Payroll Tax UI Retirees He Retirees He Medical Re	lowance	2,500	2,500	2,500 1	100% 2.500	C
Medical In Life Insurar FICA Medicare Workers CC PERS - Retit Payroll Tax UI Retimes He Retirees He Medical Re	Irance	14,268	14,268	_		1.186
Life Insurar FICA Medicare Workers Co PERS - Retri Payroll Tax UI Retimes He Retirees He Medical Re	surance	131,783	131,783	-		16.900
FICA Medicare Workers Co PERS - Retri Payroll Tax UI Reim Be Other Empl Retirees He Medical Re	nce	006	006			0
Medicare Workers CC PERS - Retii Payroll Tax UI Reim Be Other Emp Retirees He Medical Re		52,510	52,510	-	53	(545)
Workers Co PERS - Retii Payroll Tax UI Reim Be Other Emp Retirees He Medical Re		13,330	13,330	9,873 7	74% 13,485	(155)
PERS - Retii Payroll Tax Ul Reim Be Other Emp Retirees He Medical Re	Workers Compensation	47,815	47,815	22,442 4	47% 50,339	(2,524)
Payroll Tax Ul Reim Be Other Emp Retirees He Medical Re	rement	204,631	204,631	150,395 7	73% 220,024	(15,393)
UI Reim Be Other Emp Retirees He Medical Re	Expense	0	0			0
Other Emp Retirees He Medical Re	nefit	0	0			0
Medical Re	loyee Benefits	2,600	2,600	_	71% 2,600	0
Medical Ke	ealth	51,998	51,998			(0)
	Medical Keimbursements - HKA			-	123% 15,600	(6,500)
	Total Benefits) \$531,435	\$368,869 6	69% \$538,466	(\$7,031)
	Total Personnel Services	\$1,445,624 \$0	0 \$1,445,624	\$1,062,603 7	74% \$1,500,968	(\$55,344)
	SERVICES & SUPPLIES					
	Other	0	0	257	500	(200)
	rmation	0	0			0
_	Public Information - Website	0	0			0
	Its	0	0			0
	Maint & Repair Water Dept -Fire Hydrant	1,000	1,000	72	7% 1,000	0
	M & R-Disposal of Sludge	0	0			0
	lings	5,000	5,000		5,000	0
1	VTR Leak	0	0	5,722 ##	###### 1,000	(1,000)
	Iviaint & Kepair - Grounds (Tormerly 6042)	2,000	2,000	934 4	47% 2,000	0

	FIRE DEPARTMENT - GENERAL FUND - 01, GENERAL FUND (GF)	01, DEPARTMENT - 01				
	GENERAL FUND (GF)					
	GEINEMAL FUND (GF)	2018/19				<u>2018/19</u>
	FIRE DEPARTMENT - 01	ADOPTED APPROVED BUDGET ADJUSTMENTS	TS BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	EST. BUDGET VARIANCE
	M & R - Ranch	0	0			c
	M & R - Emergency	0	0			
	Maintenance & Repair · Equipment	1,500	1,500	2,006 134%	4.032	(2 532)
	Maint and Repair - Vehicles – Licensed	25,000	25,000	-		5.000
	Old M & R Bld/Grd	0	0	-		0
	Computer/Copier /Printer Srvcs/MaintAgree	2,000	2,000	1,974 99%	% 4,558	(2.558)
	Computer/Copier/Printer Supplies/Maint.	0	0	38	100	(100)
	Security and Safety	1,200	1,200	514 43%	н Н	0
	Safety - Medical	0	0			0
	Office Supplies	2,000	2,000	2,400 120%	3,358	(1.358)
	Printing & Shipping	0	0	0		0
	Bank Charges	0	0	0		0
	Printing/Forms	3,000	3,000	78 3%	6 187	2.813
	Membership -Dues , Publications & Books	6,000	6,000	5,044 84%	% 6,000	0
	Government Fees and Licenses	47,000	47,000	45,422 97%	4	1.078
	Bad Debt	0	0	0		0
	Utilities Cell Phone	3,000	3,000	2,142 71%	% 3,000	0
	Utilities Electricity	8,925	8,925	6,831 77%		601
	Utilities Gas	2,230	2,230	2,094 94%		966
	Utilities Internet Access	2,730	2,730	2,150 79%		1.446
	Utilities Phone-Land Lines, Faxes, Alarms	4,700	4,700	3,352 71%		352
	Utilities Sewer	1,325	1,325	1,058 80%		120
	Utilities Water	2,130	2,130	1,648 77%	% 1,839	291
	M&R Communications Equipment	0	0	0 ######	0 ###	0
	Old Professional Services - Engineering	0	0	###### 0	0 ###	0
	Prot Services-District Counsel	000′6	000/6	0 0%	۵ 0	000'6
	Land Conservancy -Lot Inventory, Etc.	0	0	740	0	0
	Prot Services - Miscellaneous/Other	5,000	5,000	450 9%	۵ 5,000	0
	Prof Services - Temporary	0	0	0 ######	### 0	0
	Outside Services	0	0	0 ######	0 ###	0
	Emergency Medical Supplies	6,500	6,500	5,393 83%	% 6,500	0
	Department Operating Supplies	15,000	15,000	10,915 73%	~	(6,379)
	Small Tools and Equipment	2,500	2,500	0 0%		1.500
	Clothing and Uniform	8,750	8,750	160 2%		4.750
	Office Furnishings & Equipment	0	0	129 ######		0
	Fuel -Gas and Diesel	20,000	20,000		20,00	0
	Meeting Expense	0	0	125	100	(100)
6120A Emp	Employee ALS Cert/Recruit Training	3,500	3,500	1,159 33%	% 2,782	718

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0	FIRE DEPARTMENT - GENERAL FUND - 01,	01, DEPARTMENT - 01	- 01					
ACCOUNT NO.	F GENERAL FUND (GF) FIRE DEPARTMENT - 01	<u>2018/19</u> ADOPTED A BUDGET AD	<u>(/19</u> APPROVED ADJUSTMENTS	<u>2018/19</u> Approved Budget	ACTUAL AT 3/31/2019		ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE
6120E	Travel, Training, Seminars – Employees	32,500		32.500	13.305	41%	25.000	7 500
6120R	Training - Reimbursement	0		0		######	000,02	00000
6124	Employee Recognition	300		300	1	%0	0	300
6125	Employee Recruitment	0		0	1,326		43	(43
6220A	Fire Dept - Aware/Eductn/CERT/Vol Progrm	6,000		6,000	1,288	21%	5,000	1,000
62208	Fire Dept -SC BA Brthg Aprts/Resptry Test	2,000		2,000	0	%0	006	1,100
6220D	Fire Dept Disaster Preparedness	7,000		7,000	464	7%	0	7,000
6220E	Fire Dept -EOC Upgrade	0		0	0	*****	0	0
6220F	Fire Dept Fr Haz Defensible Spc/Chipping	15,000		15,000	0	%0	10,000	5,000
6220H	Fire Dept - Haz Mat Phys	0		0	0		0	0
6220P	Personal Protective Equipment	10,000		10,000	1,511	15%	10,000	0
6220R	FHRP Contract	0		0	29,356		29,356	(29,356)
6220S	Fire Dept - Surf Rescue/NCOR Program	6,000		6,000	3,506	58%	6,000	0
6602	Transit Expense	0		0				0
	Total Services & Supplies	\$269,790	\$0	\$269,790	\$185,949	%69	\$263.151	\$6.639
	CAPITAL OUTLAY		07					
6170	Capital Asset-Install Radio in 5792	0		0	c			c
6170B	Chief/Command Pickup (5 Year Lease)	0		0				
6170C	USAR Equipment (Urban Search & Res	3,400		3,400	0	%0	3 400	
6170D	Image Trend Elite Project Management	12,000		12,000		%0	6.000	6 000
6170F	Zoll X Series EKG	40,000		40,000	34,575	86%	34,575	5.425
6170G	Command Vehicle Buildup	31,000		31,000	27,526	%68	27,526	3,474
in the second second	Total Capital Outlay	\$86,400	\$0	\$86,400	\$62,101	72%	\$71.501	\$14.899
	DEBT SERVICE							
6180H	Principal on Fire Engine lease/Purchase	121,455		121,455	121.455	100%	121.455	C
6190	Interest on Fire Engine Lease/Purchase	11,919		11,919	11,919	100%	11,919	
	Total Debt Service	133,374	\$0	\$133,374	\$133.374	100%	\$133.374	¢U
	ADMINISTRATIVE COST ALLOCATION						a statement	2
6200	Allocated Overhead	351,294		351,294	265,566	76%	354,088	(2,794)
	Total Administrative Cost Allocation	\$351,294	\$0	\$351,294	\$265,566	76%	\$354,088	(\$2,794)
	Total Expenditures	\$2,286,482	\$0	\$2,286,482	\$1,709,593	75%	\$2,323,082	(\$36,600)
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		1567 0231	50	1000 000				the second secon

	CAMBRIA COMMUNITY SERVICES DISTRIC FUND LEVEL ANALYSIS	ICT					
	FIRE DEPARTMENT - GENERAL FUND - 01,	1, DEPARTMENT - 01	r - 01				
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	<u>201</u> Adopted Budget	2018/19 APPROVED ADJUSTMENTS	<u>2018/19</u> APPROVED BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE
	TRANSFERS & ENCUMBRANCES						
01 4625	Transfers In - From General Fund	62,023		62.023			(62 023)
	(Transfers Out)			0			0
	Encumbrances - Sources of Funding						,
5405	Encumbrances - (Designated Funds)						
	NET TRANSFERS & ENCUMBRANCES	\$62,023	¢	\$62,023	Ş	ŝ	(\$62.023)
1. a. f.	RESERVES			1.2			
	Use of Reserves			0			c
	(Additions to Reserves)			0			
	Other Adjustments			0			0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	Ş	ŞO	\$0	Ş
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	(\$166,237)	(\$5,851)	(\$5,851)
C. S. S. C. S.	and the second state and the second state where a second state and					の日本での日本の記録の	
	RESERVES						
	Beginning Reserves						
0.04.72	Operating Surplus / (Deficit)	(\$62,023)	\$0	(\$62,023)	(\$166,237)	(\$5,851)	\$56,172
	Transfers & Encumbrances	\$62,023	\$0	\$62,023	\$0	\$0	(\$62,023)
	ENDING RESERVES	\$0	ŞO	¢\$	(\$166,237)	(\$5,851)	(\$5,851)
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	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	lict						
	FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02	FUND - 01, DEPARTN	AENT - 02					
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2018/19 ADOPTED A BUDGET AD	<u>19</u> APPROVED ADJUSTMENTS	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019		ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE
	SOURCES OF FUNDS							
	REVENUES							
01 4130	Reimbursements - Fire Safe Council	0		0		######	12,463	12,463
01 4310	Property Tax	653,330		653,330	435,711	67%	658,106	4,776
01 4311	County Administrative Fee	(2,000)		(2,000)	0	0%	(2,000)	0
01 4362	Insurance-Reimbursement	0		0	0	######	0	0
01 4390	Misc Revenue	0		0	600	######	600	600
01 4500	Veterans Hall Rental Fees	25,000		25,000	20,688	83%	26,000	1,000
01 4525	Veterans Hall Rents- Private Parties	250		250	500	200%	500	250
01 4560	Rent Banner Poles	600		600	100	17%	200	(400)
01 4570	Rent-Ranch Events	0		0	100	######	200	200
01 4590	Veterans Hall Clean Fee	0		0	173	######	200	200
01 4610	Grants/Misc.Revenue	0		0	0	######	0	0
01 4619	Land Conservancy	3,000		3,000	0	%0	3,000	0
				0				0
	Total Revenues	\$680,180	\$0	\$680,180	\$457,871	67%	\$699,269	\$19,089
	OTHER SOURCES OF FUNDS							
	Loan Proceeds			0	18,500		18,500	18,500
	<i>i</i>			0				0
	Total Other Sources of Funds	\$0	\$0	\$0	\$18,500		\$18,500	\$18,500
	Total Sources of Funds	\$680,180	\$0	\$680,180	\$476,371	70%	\$717,769	\$37,589
	USES OF FUNDS							
	SALARIES & WAGES							
5000	Salary & Wages	209,410		209,410	130,732	62%	198,110	11,300
5010	Overtime	6,000		6,000	5,644	94%	7,500	(1,500)
5040	Sick/Vacation Pay	0		0		######	5,100	(5,100)
5050	Holiday Pay	0		0	7,357	######	6,200	(6,200)
	Total Salaries & Wages	\$215,410	\$0	\$215,410	\$150,198	70%	\$216,910	(\$1,500)
	BENEFITS							
5101	Uniform Allowance	1,200		1,200	1,200	100%	1,200	0
5102	Dental Insurance	5,550		5,550	4,004	72%	5,491	59
5103	Medical Insurance	47,790		47,790	34,983	73%	48,767	(277)

Contract Contrac		CAMBRIA COMMUNITY SERVICES DISTRIC FUND LEVEL ANALYSIS	CL				
CENTRAL FUND (EF) CONTRAL ACTUAL CONT		FACILITIES AND RESOURCES - GENERAL	FUND - 01, DEPARTMENT - 02				
Infertunce 300 317 784 784 Infertunce 31.73 31.73 31.6 784 Nedicity 31.73 31.73 31.73 31.93 51.9 646 FKS - rest chrements 31.73 31.73 31.73 64.91 25.63 64.91 25.63 64.91 75.84 64.91 75.84 64.91 75.84 64.91 75.85 64.91 75.85 64.91 75.85 64.91 75.85 64.91 75.85 64.91 75.85 64.91 75.85 64.91 75.85 <	ACCOUNT NO.		2018/	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE
Inclusion Method Norkes Compensation Filts 12,335 (4,47) 12,335 (4,47) 12,335 (4,47) 12,335 (4,47) 12,335 (4,47) 13,350 (4,47) 13,350 (4,48) 13,350 (4,48) 13,350 (4,48) 13,350 (4,48) 13,350 (4,48) 13,350 (4,48) 13,550 (4,48) 13,550 (4,48) 13,550 (4,48) 13,550 (4,48) 13,550 (4,48) 13,550 (4,48) 13,550 (4,8)	5105	Life Insurance	300	300			0
Motions comparation (FIS - Retriments) Motions comparation (AS - Retriments) (AS - A - A - A - A - A - A - A - A - A -	5106	FICA	12,735	12,735	-		0
Filter Schmenstellen Filter Schmenstellen Filter Schmenstellen Retress Heutin 12,073 12,073 55,79 648 Other Employee Benefits Retress Heutin 2,600	5107	Medicare	3,179	3,179			0
FES: - Interments Contentments Contentments <thcontentments< th=""> Contentme</thcontentments<>	5108	Workers Compensation	12,073	12,073	-		0
Other Electris 2,500 2,500 1,320 7,34 Interse Hauthysements - HRA 3,900 3,501 3,827 3,900 3,515 9,59 5,515 9,59 5,515 9,515 <t< td=""><td>5109</td><td>PERS - Retirement</td><td>46,497</td><td>46,497</td><td></td><td></td><td>0</td></t<>	5109	PERS - Retirement	46,497	46,497			0
Nettrees iteration 21,250 21,57,074 50 14,827 70% Notical Benefits Total Benefits 3100 317,074 50 3157,074 515	5120	Other Employee Benefits	2,600	2,600	-		0
Total Benefits Total Benefits S157,074 S0 S177,074 S0 S177,074 S0 S177,074 S0 S177,074 S1774 S177,074 S177,074 </td <td>5121</td> <td>ketirees Health Medical Reimbursements - HRA</td> <td>21,250 3.900</td> <td>21,250</td> <td>-</td> <td></td> <td>0</td>	5121	ketirees Health Medical Reimbursements - HRA	21,250 3.900	21,250	-		0
Total Benetics 5157,074 50 5157,074 5107,133 68% 517 Ads - Legal/Other 0				20212			(nnc't)
Total Personnel Services 5372,484 50 5372,484 5237,351 66% 533 Afs - Legal/Other 0		Total Benefits		\$157,074			(\$2,218)
SERVICES & SUPPLIES SERVICES & SUPPLIES Service Service <th< td=""><td></td><td>Total Personnel Services</td><td></td><td>\$372,484</td><td>-</td><td></td><td>(\$3,718)</td></th<>		Total Personnel Services		\$372,484	-		(\$3,718)
Ads - Legal/Other Ads - Legal/Other 0		SERVICES & SUPPLIES					
Public Events Dublic E	6010	Ads - Legal/Other	0	0			0
Insurance Insurance <t< td=""><td>6014</td><td>Public Events</td><td>0</td><td>0</td><td></td><td></td><td>0</td></t<>	6014	Public Events	0	0			0
Maintenance & Repairs - Buildings Maintenance & Repairs - Buildings 12,000 12,000 3,32.5 N Maintenance & Repairs - Grounds M & R - Reut-lights 3,000 3,01,47 N M & R - Vert lights M & R - Vert lights 3,000 3,01,37 L N M & R - Vert lights M & R - Vert lights 3,000 3,01,37 L L M & R - Vert lights M & R - Vert lights 3,01,00 3,01,37 L L M & R - Vert lights M & R - Vert lights 3,01,00 3,01,37 L L M & R - Vert lights M & R - Vert lights 3,000 3,01,37 L L M & R - Vert lights Non-Vert lights 3,000 3,01,37 L L M & R - Vert lights Non-Vert lights 3,000 3,01,37 L L M & R - Vert lights Non-Vert lights 3,010 3,013 L L L L L L L L L L L L L L L	6030	Insurance			200		
Maintenance & Repairs - Grounds Maintenance & Repairs - Vehicles Licenses 20,500 20,500 10,407 1 M & R - Street Lights M & R - Street Lights 3,000 3,000 3,000 3,013 4% 1 M & R - Vehicles Licenses M & R - Equipment 700 700 7,33 5% 1 4% 1 M & R - Equipment 700 7,00 7,00 7,00 7,00 7,00 2,500 7,00 7,00 2,500 2,500 2,100 1	6033B	Maintenance & Repairs - Buildings	12,000	12,000	3,826	12,000	0
M & R - Street Lights	6033G	Maintenance & Repairs - Grounds	20,500	20,500	10,407	20,500	Provide General
M & R - Fanch M & R - Vert S Hall S0,157 N = 0 M & R - Vert S Hall 733 637 1 M & R - Vert S Hall 700 7,33 637 1 M & R - Vert S Hall 700 7,33 637 1 M aint. & R - Vert S Hall 700 7,33 637 1 Maint. & R - Vert Subrites Non-Licensed 3,500 2,500 2,500 2,500 2,500 2,500 7,53 637 1 1 Maint. & R - Vert Subrites Non-Licensed 500 0 2,500 2,500 2,109 1 1 Security Safety 560 500 2,109 1	6033L	M & R - Street Lights	3,000	3,000	_		0
M & R. Ver't Hall M & R. Ver't Hall 1,000 1,500 7,533 63% 1 M & R. Equipment 700 700 7,533 63% 1 M & R. Equipment 3,500 2,500 2,100 2,500 2,100 1 Maint. Repairs - Vehicles Non-Licensed 3,500 2,500 2,100 1	6033R	M & R - Ranch	50,000	50,000	30,157	50,000	0
M & R. Equipment 700 700 26 4% Maintenance & Repairs - Vehicles licenses 3,500 3,500 2,500 2,500 2,109 7 Maintenance & Repairs - Vehicles Non-Licensed Comput. & Repairs - Vehicles Non-Licensed 2,500 2,500 2,109 7 Kent Supplies/Maint. Security Safety 0 2,500 2,500 2,109 7 Security Safety Office Supplies/Maint. 500 0 0 1 0 <	6033V	M & R- Vet's Hall	12,000	12,000			(1,944)
Maintenance & Repairs - Vehicles Licensed 3,500 3,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,109 N Maint. & Repairs - Vehicles Non-Licensed computer/Copier/Printer Supplies/Maint. 500 2,500 2,500 2,100	6040	M & R- Equipment	700	700			200
Maint. & Repairs - Vehicles Non-Licensed 2,500 2,500 2,106 1150	6041L	Maintenance & Repairs - Vehicles Licenses	3,500	3,500	2,506	3,500	0
Computer//constry/inter/supplies/Maint. 500 705 141% Security Safety Security Safety 150 705 141% Security Safety Security Safety 0 0% 150 0% Security Safety Office Supplies 0 0 0 0% 150 0% Printing/Forms Government Fees & Licenses 300 300 300 285 95% 0 Dash Over (Short) Bad Debt 0 </td <td>6041N</td> <td>Maint. & Repairs - Vehicles Non-Licensed</td> <td>2,500</td> <td>2,500</td> <td>-</td> <td></td> <td>(200)</td>	6041N	Maint. & Repairs - Vehicles Non-Licensed	2,500	2,500	-		(200)
Security Sarety Security Sarety 150 150 150 Office Supplies 0 <td< td=""><td>6045 0015</td><td>Computer/Copier/Printer Supplies/Maint.</td><td>500</td><td>500</td><td>_</td><td></td><td>(200)</td></td<>	6045 0015	Computer/Copier/Printer Supplies/Maint.	500	500	_		(200)
Ornce supplies Conce supplies <thconce supplies<="" th=""> Conce su</thconce>	6048	Security Safety			_		
Printing/Forms 0 0 0 0 285 55% 55% Government Fees & Licenses 0 0 0 285 55%	0509	Office Supplies	500	200	_		200
Government Fees & Licenses Government Fees & Government Fees & Government Fees & Government Fees & Government Rental Government Fees & Government Fees & Government Rental Government Renta	6053	Printing/Forms	0	0	-		0
Cash Over (Short) Dest Dest <thdes< th=""> Dest Dest</thdes<>	6055	Government Fees & Licenses	300	300	_		(09)
Bad Debt 0 0 111111111111111111111111111111111111	6058	Cash Over (Short)	0	0			0
Utilities - Cell Phone 788 788 563 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 5<3 7<3 5<3 7<3 5<3 7<3 1 5<3 7<3 1 1 5<3 7<3 1 1 1	6059	Bad Debt	0	0	##	####	0
Utilities - Electicity 23,796 15,77 15,77 15,77 15,77 15,77 2,429 56% 2 Utilities - Gas 1,577 1,577 1,577 2,429 5 5 4,167 5 5 4,167 5 5 5 4,167 5 5 5 4,167 5 5 5 4,167 5 5 5 5 4,167 5 <t< td=""><td>6060C</td><td>Utilities - Cell Phone</td><td>788</td><td>788</td><td>563</td><td>792</td><td>(4)</td></t<>	6060C	Utilities - Cell Phone	788	788	563	792	(4)
Utilities - Gas 1,577 1,577 2,429 2 Utilities - Internet 6,692 6,692 4,167 2 Utilities - Internet 6,692 6,692 4,167 2 Utilities - Phone-Land Lines, Faxes, Alarms 3,052 3,052 3,052 3,052 Utilities - Sewer 3,052 3,052 3,231 106% Utilities - Water 0 0 4,746 97%	6060E	Utilities - Electicity	23,796	23,796			1,378
Utilities - Internet 6,692 6,692 4,167 1 Utilities - Phone-Land Lines, Faxes, Alarms 504 504 580 115% Utilities - Sewer 3,052 3,052 3,052 3,231 106% Utilities - Sewer 4,780 4,880 4,746 97% Equipment Rental	6060G	Utilities - Gas	1,577	1,577	2,429	3,450	(1,873)
Utilities - Phone-Land Lines, Faxes, Alarms 504 504 580 115% Utilities - Sewer 3,052 3,052 3,052 3,231 106% Utilities - Sewer 4,746 97% 4,746 97% Equipment Rental 0 0 4,746 97%	60601	Utilities - Internet	6,692	6,692	4,167	4,886	1,806
Utilities - Sewer 3,052 3,052 3,231 106% Utilities - Water 4,880 4,880 4,746 97% Equipment Rental 0 0 1 1	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	504	504	-		(280)
Utilities - Water 4,746 97% Equipment Rental 0 0 1 1	6060S	Utilities - Sewer	3,052	3,052	-		(688)
Equipment Rental	6060W	Utilities - Water	4,880	4,880	_		(687)
	6070	Equipment Rental	0	0			0

	CAMBRIA COMMUNITY SERVICES DISTRIC FUND LEVEL ANALYSIS FACILITIES AND RESOLINCES - GENERAL EL	RICT ELINID - 01 DEDARTMENT - 03	ENT _ 03					
- A solution		2018/19		2018/19				OF OF OF
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ADOPTED AF BUDGET ADJI	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 3/31/2019		ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
6080K	Professional Services - District Counsel	4,000		4,000	0	%0	0	4.000
6080M	Professional Services - Misc./Other	4,000		4,000	3,715	93%	4.997	(266)
0609	Department Operating Supplies	14,000		14,000	6,099	44%	11,518	2.482
6091	Lab Tests	0		0		*****		0
6093	Small Tools and Equipment	6,000		6,000	3,384	56%	3,828	2,172
6094	Clothing and Uniform	1,200		1,200	1,119	93%	1,119	81
9609	Fuel - Gas and Diesel	5,000		5,000	10,157	203%	11,808	(6,808)
6115	Meeting Expenses	0		0	123	######	295	(295)
6125	Employee Recruitment	0		0				0
	Total Services & Supplies	\$180,989	\$0	\$180,989	\$114,475	63%	\$183,206	(\$2,217)
	CAPITAL OUTLAY							
1470	Toro Dingo TX 1000			0	18,500 ######	######	18,500	(18,500)
1470	Mower			0		######	14,203	(14,203)
	Total Capital Outlay	\$0	\$0	\$0	\$18,500	#######	\$32.703	(\$32.703)
	DEBT SERVICE			T. A.				
	Budget Excess			0		######	0	0
	Loan Principal - John Deere			0	522	######	522	(522)
	Loan Principal - Ford			0	5,734		6,740	(6,740)
	Loan Principal - Western Fin (Toro)			0	1,408		2,265	(2,265)
	Interest Expense - Ford Motor			0	0		905	(306)
	Interest Expense - Western Finance			0	178		455	(455)
6180)	Loan Principal	6,350		6,350				6,350
6180H	Interest Expense	7,835		7,835				7,835
a production of	Total Debt Service	14,185	\$0	\$14,185	\$7,841	55%	\$10,887	\$3,298
	ADMINISTRATIVE COST ALLOCATION							
6200	Allocated Overhead	112,522		112,522	85,104	76%	113,472	(950)
	Total Administrative Cost Allocation	\$112,522	\$0	\$112,522	\$85,104	76%	\$113,472	(\$950)
	Total Expenditures	\$680,180	\$0	\$680,180	\$483,272	71%	\$716,470	(\$36,290)
			¢,		140 000	BART COLO		
	OF ENALING SOAFLOS/ (DEFICIL)	D¢	D¢	D¢	(UUE,0¢)		÷1,299	\$1,299
01 4625	TRANSFERS & ENCUMBRANCES Transfers In - From General Fund			0				0
			•	I		-	-0	

	CAMBRIA COMMUNITY SERVICES DISTRIC FUND LEVEL ANALYSIS	uct					
	FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02	FUND - 01, DEPA	ARTIMENT - 02				
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2018 ADOPTED BUDGET	<u>2018/19</u> APPROVED ADJUSTMENTS	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE
	(Transfers Out) Encumbrances - Sources of Funding Encumbrances - (Designated Funds)			0			0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	ŝ	ŝ
	RESERVES Use of Reserves (Additions to Reserves) Other Adjustments			000			000
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	ŝ	\$0
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	(\$6,900)	\$1,299	\$1,299
	DECEDVEC						The second second second
	Beginning Reserves	9					
	Operating Surplus / (Deficit)	\$O	Ş	\$0	(\$6,900)	\$1,299	\$1,299
	Transfers & Encumbrances	\$0	\$0	\$0	ŞO	\$0	¢
	ENDING RESERVES	\$0	ŞO	ŞO	(\$6,900)	\$1,299	\$1,299
Supervision of							

	CAMBRIA COMMUNITY SERVICES DISTRICT	la				
	PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16	ENERAL FUND - 01, DEPARTM	ENT - 16			
ACCOUNT NO.	r GENERAL FUND (GF) PROS DEPARTMENT - 16	<u>2018/19</u> ADOPTED APPROVED BUDGET ADJUSTMENTS	2018/19 CURRENT S BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE
	SOURCES OF FUNDS					
	REVENUES					
01 4001	Franchise Fees Democry Tay	AE 001	0 7E 001	44		0
01 4311	County Administrative Fee	(300)	(300)	50,00 0%	(300)	(266)
01 4390	Miscellaneous Revenue	505	505	-	505	0
		_	0			0
	Total Revenues	\$46,026 \$	\$0 \$46,026	\$31,064 67%	\$45,760	(\$266)
	OTHER SOURCES OF FUNDS					
			0			0
	Total Other Sources of Funds	\$0	\$0 \$0	\$0	\$0	\$0
	Total Sources of Funds	\$46,026 \$	\$0 \$46,026	\$31,064 67%	\$45,760	(\$266)
	USES OF FUNDS					
	SALARIES & WAGES					
		0	0	#######		0
- All and a second s	Total Salaries & Wages	\$0 \$	\$0 \$0	\$0 ######	\$0	ŞO
	BENEFITS					
			0	#######		0
	Total Benefits	\$0	\$0 \$0	\$0 ######	\$0	\$0
	Total Personnel Services	\$0 \$	\$0 \$0	\$0	\$0	\$0
	SERVICES & SUPPLIES					
60111	Public Information - General		0	276 ######	276	(276)
6033R	M & R - Ranch	20,000	20,000	0 0%	19,580	420
6053	Printing Forms	1,000	1,000	1,144 114%	1,144	(144)
6115	Meeting Expense		0	#######		0
			0			0
	Total Services & Supplies	\$21,000 \$	\$0 \$21,000	\$1,420 7%	\$21,000	\$0
	CAPITAL OUTLAY					
			0			0
	-					

	FUND LEVEL ANALYSIS							
	PARKS, RECREATION & OPEN SPACE - GEN	ENERAL FUND - 0	ERAL FUND - 01, DEPARTMENT - 16	r - 16				
ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	<u>2018/19</u> Adopted <i>1</i> Budget Ac	<u>/19</u> APPROVED ADJUSTMENTS	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	E I	<u>2018/19</u> EST. BUDGET VARIANCE
	Total Capital Outlay	\$0	\$0	\$0	\$0 ##	#######	ŝo	\$0
	DEBT SERVICE							
				0	#	######		0
Contraction of	Total Debt Service		\$0	\$0	\$0 #	#######	\$0	γU
	ADMINISTRATIVE COST ALLOCATION						•	
		25,026		25,026	18,570 7	74%	24,760	266
	Total Administrative Cost Allocation	\$25,026	\$0	\$25,026	\$18,570 7	74% \$2	\$24,760	\$266
	Total Expenditures	\$46,026	\$0	\$46,026	\$19,990 4	43% \$45	\$45,760	\$266
Nov Bran	a second s	のないのであるというです。	A STATE OF A DESCRIPTION OF A DESCRIPTIO	A STATE OF A	physics in the territor has	A CONTRACTOR OF CONTRACTOR		
	OPERATING SURPLUS/(DEFICIT)	Ş	\$0	¢	\$11,074		\$0	Ş
	TRANSFERS & ENCUMBRANCES							
01 4625	Transfers In - From General Fund			0 0				0
	Encumbrances - Sources of Funding Encumbrances - (Designated Funds)			C				o
	NET TRANSFERS & ENCUMBRANCES	ŝ	ů	\$	çu		0,0	
	RESERVES		2.4	\$	0		D¢.	D¢.
	Use of Reserves (Additions to Reserves)			00				0 (
	Other Adjustments			00				00
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0		\$0	Ş
	NET BUDGETARY SOURCES/USES	0\$	¢	\$0	\$11.074		ŚO	\$U \$
		Contraction of the second s	And the state of the second		And the second second second			
	RESERVES							
	Beginning Reserves			64.5.				
	Operating Surplus / (Deficit)	ŞO	\$0	¢	\$11,074		¢0	\$0
	Transfers & Encumbrances	\$0	\$0	\$0	\$0		\$0	0\$
		ç	ç	ç			0.7	

	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	licT						
Ò	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09	ERAL FUND - 01, DEF	PARTMENT - 0	6				
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	<u>2018/19</u> Adopted Budget A	<u>19</u> APPROVED ADJUSTMENTS	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019	ES	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE
	SOURCES OF FUNDS							
	REVENUES					-		
01 4001	Franchise Fees	85,000		85,000	72,047	85%	86.000	1.000
01 4013	Vacation Rental Registration Fee	600		600	405	68%	600	0
01 4126	Mandated Cost	0		0	# 0	*****	0	0
01 4200	Interest Income	14,500	27,960	42,460	5,414	13%	14,500	(27,960)
01 4310	Property Tax-All	0		0	# 0	######	0	0
01 4311	County Administrative Fee	0		0	# 0	######	0	0
01 4385	Radio Vault Rent	2,400		2,400	1,800	75%	2,400	0
01 4389	Public Records Request	600		600	18	3%	40	(560)
01 4390	Miscellaneous Revenue	1,500		1,500	9,137	809%	30,000	28,500
		0		0				0
	Total Revenues	\$104,600	\$27,960	\$132,560	\$88,822	67%	\$133.540	\$980
	OTHER SOURCES OF FUNDS						-	2
	Allocated Administrative Overhead	1,859,359		1,859,359	1,410,638	76%	1,880,850	21.491
			-	0				0
State - Anna	Total Other Sources of Funds	\$1,859,359	\$0	\$1,859,359	\$1,410,638		\$1,880,850	\$21,491
	Total Sources of Funds	\$1,963,959	\$27,960	\$1,991,919	\$1,499,459	75%	\$2,014,390	\$22,471
	USES OF FUNDS							
	SALARIES & WAGES					-		-
5000	Salary & Wages	711,227	127,843	839,070	573,961	68%	782.901	56 169
5010	Overtime	20,000		20,000	11,125	56%	20,000	0
5030	Director's	30,000		30,000	23,000	77%	30,000	0
5040	Sick Leave/Vacation Pay	0	33,233	33,233	71,271	214%	104,504	(71,271)
5050	Holiday Pay	0		0	24,245		24,245	(24,245)
		0		0	0		0	0
「「「「「「「「」」」	Total Salaries & Wages	\$761,227	\$161,076	\$922,303	\$703,601	76%	\$961,650	(\$39,347)
	BENEFITS							
5102	Dental Insurance - Ameritas	10,378	1,302	11,680	7,353	63%	8,371	3,309
5103	Med -PERS-C ARE	103,786	12,829	116,615	58,565	50%	72,342	44,273
5105 7077	Life Insurance	200		700		47%	724	(24)
9NTC	FICA	43,701	0	43,701	28,998	66%	42,538	1,163

	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	CT.				
	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09	RAL FUND - 01, DEPARTMENT	60 -			
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	<u>2018/19</u> ADOPTED APPROVED BUDGET ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE
5107	Medicare	11,306	0 11,306	10,130 90%	13.201	(1 895)
5108	Workers Compensation	6,109	6,109	-	4,491	1.618
5109	Retirement-PERS	162,088	0 162,088	101,174 62%	148,012	14.076
5111	Payroll Tax Expense	0	0	18 ######		(40)
5112	Unemployment Insurance			3,067 ######	14,8	(14,850)
5120	Other Employee Benefits	18,523	18,523	7,683 41%		8,328
5121	Retirees Health	72,211	72,211	54,939 76%	81,395	(9,184)
5122	Medical Reimbursements - HRA	9,800	9,800	7,126 73%	9,733	67
			0	########		0
	Total Benefits	\$438,602 \$14,131	1 \$452,733	\$285,174 63%	\$405.892	\$46.841
and the stress	Total Personnel Services	\$1,199,829 \$175,207	7 \$1,375,036	-	\$1,367,542	\$7.494
	SERVICES & SUPPLIES					
6010	Ads - Legal/Other	0	0	344 #####	876	(300)
60111	Public Information - General	4,000	4,000			3.500
6011W	Public Information - Website	5,000	5,000	5.000 100%	5.000	0
6013	Donations	0	0	_		
6014	Public Events	0	0	####### 0		0
6030	Insurance	117,000	117,000	112,510 96%	115,00	2.000
6033B	Maintenance & Repairs - Buildings	0	0	5,016 ######		(4.072)
6033G	Maintenance & Repairs - Grounds	0	0	2,268 ######	4,466	(4,466)
6033V	Maintenance & Repairs - Vet's Hall	0	0	###### 0	0	0
6041L	Maintenance & Repairs-Vehicles Licenses	ο	0	445 ######	442	(442)
6044	Computer/Copier /Printer Srvcs/MaintAgree	105,780	105,780	52,673 50%	70,000	35,780
6045	Computer/Copier/Printer Supplies/Upgrades	5,000	5,000	5,550 111%	7,000	(2,000)
6048	Security & Safety	0	0	378 #####	605	(605)
6048E	Safety-Med	0	0	450 ######	450	(450)
6050	Office Supplies	15,500	15,500	5,432 35%	8,160	7,340
6051	Postage & Shipping	4,850	4,850	2,464 51%	5,074	(224)
6052	Bank Charges	4,000	4,000	1,626 41%	5,000	(1,000)
6053	Printing/Forms	1,365	1,365	632 46%	1,286	79
6054	Membership -Dues , Publications & Books	18,000	18,000	13,055 73%	15,000	3,000
6055	Government Fees and Licenses	34,500	34,500	41,469 120%	32,000	2,500
6058	Cash Over (Short)	0	0	(24) ######	0	0
6060C	Utilities Cell Phone	5,300	5,300	3,529 67%	5,736	(436)
6060E	Utilities Electricity	7,540	7,540	4,145 55%	6,137	1,403
6060G	Utilities Gas	660	660	148 22%	500	160
60601	Utilities Internet Access	7,920	7,920	8,924 113%	10,236	(2,316)

Actional Informational Molecularity (00) CHRALTADICS (00)		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERA	s DISTRICT - GENERAL FUND - 01, DEPARTMENT - 09	50			
Untrilse frome-land Lines, frace, Alarnes 7,800 7,800 4,78 6,47 6,000 7,000 6,000 7,000 6,000 7,000 6,000 7,000	ACCOUNT NO.		2018/	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE
Title Severe tubilities Severe support Refactore Explores Autor Explores Autor For Services - Autor Contex For Services - Autor For Services - Autor For Services - Autor Contex For Service - Autor Contex For Serv	6060P	Utilities Phone-Land Lines, Faxes, Alarms	7,880	7,880			880
Litholic duplication where 280 280 581 290 513 290 513 133 </td <td>6060S</td> <td>Utilities Sewer</td> <td>255</td> <td>255</td> <td>-</td> <td></td> <td>(126)</td>	6060S	Utilities Sewer	255	255	-		(126)
Explore Solution	6060W	Utilities Water	260	260	-		87
Rental feature for finance of Services - Finance 35,172 3,317 3	6070	Equipment Rental	500	500			0
Prof Services - Jutit refervices - Jutit Services - Jutit refervices - Jutit Services - Jutit Counnel 8,200 1,000	6075	Rental Expense Office Space	35,172	35,172	_		1,996
Professional services 1100000000000000000000000000000000000	6080A	Prof Services - Audit	8,250	8,250		9,250	(1,000)
Prof Services - bitract Counsel 110,000 <th< td=""><td>6080F</td><td>Prof Services - Finance</td><td>0</td><td>0</td><td></td><td></td><td>(5,100)</td></th<>	6080F	Prof Services - Finance	0	0			(5,100)
Profestional Services-ligation refersional Services - Tempory 33,000 11,500 11,500 11,500 13,500 33,555 33,556 33,556 33,550 33,550 33,550 33,550 33,550 33,550 33,550 33,550 33,550 33,550 33,550 33,550 33,550 <th< td=""><td>6080K</td><td>Prof Services-District Counsel</td><td>110,000</td><td>110,000</td><td>-</td><td>17</td><td>(68,000)</td></th<>	6080K	Prof Services-District Counsel	110,000	110,000	-	17	(68,000)
Prof Service - Mixelianeoux)Other 11,500 11,500 15,	6080L	Prof Services-Legal	35,000	35,000	-		0
Professional Services (aline) 15,000<	6080M	Prof Services - Miscellaneous/Other	11,500	11,500	-		(3,700)
Outside Non-Frofessional Services 18,000 18,000 17,881 9% 21,000 13,000 Department Operating Supplies 0 2,000 0 9,71 1,89% 1,000 1,000 Operating Supplies 0 0 0 7,71 8% 1,000 1,000 Operating Supplies 0 0 0 1,71 8% 1,000 1,000 Operating Supplies 0 0 0 1,71 8% 1,000 1,000 Meeting Expenses 1,500 0 2,500 0 2,717 8% 2,000 0 0 Meeting Expenses 1,500 0 2,500 0 2,500 0 <td>6080T</td> <td>Professional Services - Temporary</td> <td>15,000</td> <td>15,000</td> <td></td> <td></td> <td>(33,951)</td>	6080T	Professional Services - Temporary	15,000	15,000			(33,951)
Claims Claims <thclaims< th=""> <thclaims< th=""> <thclaims< t<="" td=""><td>6086</td><td>Outside Non-Professional Services</td><td>18,000</td><td>18,000</td><td>-</td><td></td><td>(3,000)</td></thclaims<></thclaims<></thclaims<>	6086	Outside Non-Professional Services	18,000	18,000	-		(3,000)
Department Operating Supplies $2,000$ $2,000$ $1,000$	6088	Claims	0	0			0
	0609	Department Operating Supplies	2,000	2,000	_		1.000
Office functure/Fquipment 0 2,371 1660 2,002 2,002 2,002 0,000 </td <td>6094</td> <td>Clothing/Uniforms</td> <td>0</td> <td>0</td> <td></td> <td></td> <td>(19)</td>	6094	Clothing/Uniforms	0	0			(19)
	6095	Office Furniture/Equipment	0	0	2,571 #####		(2,042)
Meeting Expenses 5,000	6096	Fuel	0	0			(1,000)
	6115	Meeting Expenses	5,000	5,000	_	5,000	0
	6120D	Travel, Training, Seminars – Directors	5,000	5,000	_	2,000	3,000
	6120E	Travel, Training, Seminars – Employees	15,000	15,000		15,000	0
	6120G	Training - LCW	4,500	4,500		4,000	500
Employee Recruitment $5,440$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $5,742$ $2,742$ $16,72$ $6,72$	6124	Employee Recognition	0	0			(200)
Image: constraint of the set subpliesImage: constraint of the set subpliceImage: constraint of the set subpliceImage	6125	Employee Recruitment	5,440	5,440			0
				0	*****	*	0
Capital OUTLAY Capital OUTLAY Image: married contract of the contrac	line of the second	Total Services & Supplies		\$615,172		\$686,922	(\$71,750)
Purchase Administrative Office 0 0 11111 111111 111111 111111 1111111 1111111 1111111 1111111 1111111 1111111 1111111 1111111 1111111 1111111 1111111 1111111 11111111 1111111 1111111 1111111 1111111 1111111 1111111 1111111 11111111 11111111 11111111 11111111 11111111 111111111 1111111111 111111111 111111111 111111111 11111111111 111111111 111111111 111111111 111111111 111111111111 1111111111111 11111111111111 111111111111111111111111111111111111		CAPITAL OUTLAY					
Purchase Administrative Software 32,742 32,742 30,743 30,743 30,433 30,433 30,433 30,433 30,433 30,433 30,433 30,433 30,433 30,433 30,433 30,433 30,433 30,433 30,433 30,433 30,433 30,433 30,43	61701	Purchase Administrative Office	0	0	#####	211	0
Remodel Administration Office 11,616 15,741 136% 16,341 (4,72) Capital Assets - Replace Servers 0 0 0 14,444 16,341 16,3	6170	Purchase Administrative Software	32,742	32,742	_		0
Capital Assets - Replace Servers 0 0 11111111 11111111 11111111 11111111 11111111 11111111 11111111 11111111 111111111 111111111 111111111 111111111 1111111111 1111111111111 111111111111111 111111111111111111111111111111111111	6170	Remodel Administration Office	11,616	11,616	-		(4,725)
0 1111111 11111111 111111111 11111111111 \$44,358 \$0 \$44,358 \$43,368 \$49,083 (\$4,72 \$44,358 \$0 \$44,358 \$44,358 \$49,083 (\$4,72 \$100 \$100 \$44,358 \$44,358 \$44,358 \$44,358 \$100 \$100 \$44,358 \$44,358 \$49,083 (\$4,72 \$100 \$100 \$44,358 \$44,358 \$49,083 (\$4,72 \$100 \$100 \$44,358 \$44,358 \$49,083 (\$4,72 \$100 \$100 \$44,358 \$44,358 \$44,358 \$49,083 \$49,083 \$100 \$100 \$44,358 \$44,358 \$44,358 \$44,358 \$44,358 \$100 \$100 \$44,358 \$44,358 \$44,358 \$44,358 \$44,358 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100	6170	Capital Assets - Replace Servers	0	0	#####		0
\$44,358 \$0 \$44,358 \$0% \$49,083 (\$4,72 100% \$44,358 100% \$49,083 (\$4,72 100% 100% \$49,083 (\$4,72 100% 100% \$49,083 (\$4,72 100% 100% \$49,083 (\$4,72 100% 100% 100% (\$4,72 100% 100% 100% (\$4,72 100% 100% 100% (\$4,72 100% 100% 100% (\$4,72 100% 100% 100% (\$4,72 100% 100% 100% (\$4,72 100% 100% 100% 100%				0	######	311	0
		Total Capital Outlay		\$44,358	-		(\$4,725)
		DEBT SERVICE			-		
****				0	#####	**	0
				0	*****	**	0

ACCOUNT NO.			C STATE OF STATE					
ACCOUNT NO.	ADMINISTRATIVE DEPARTMENT - GENI	- GENERAL FUND - 01, DEPARTMENT - 09	EPAKINIENI - U	n				
NO.	GENERAL FUND (GF)	2018/19 ADOPTED /	/ <u>19</u> APPROVED	<u>2018/19</u> CURRENT	ACTUAL AT		ESTIMATED	<u>2018/19</u> EST. BUDGET
の一方の一方の一方の一方の一方の一方の一方の一方の一方の一方の一方の一方の一方の	ADMINISTRATIVE DEPARTMENT - 09	BUDGET	ADJUSTMENTS	BUDGET	3/31/2019		ACTUAL	VARIANCE
	Total Debt Service		\$0	\$0	\$0 #	\$0 #####	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION							
				0	742	*****		0
	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0 #	#######	\$0	\$0
	Total Expenditures	\$1,859,359	\$175,207	\$2,034,566	\$1,608,538	79%	\$2,103,547	(\$68,981)
	OPERATING SURPLUS/(DEFICIT)	\$104.600	(\$147,247)	(\$42.647)	(\$109.079)		(\$89.157)	(\$46.510)
	TRANSFERS & ENCUMBRANCES							
01 4625	Transfers In - From General Fund	0	74,783	74,783	O		0	(74,783)
	Encumbrances - Sources of Funding Encumbrances - Sources of Funding			5				C
	NET TRANSFERS & ENCUMBRANCES	\$	<i>\$74,783</i>	\$74,783	0\$		Ş	(\$74,783)
	RESERVES							
	Use of Reserves (Additions to Reserves) Other Adjustments			000				000
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	Level and	\$0	\$0
	NET BUDGETARY SOURCES/USES	\$104,600	(\$72,464)	\$32,136	(\$109,079)		(\$89,157)	(\$121,293)
A CONTRACTOR OF		의 연속의 신뢰 문격 하나 같다.	· · · · · · · · · · · · · · · · · · ·				a la contrata de la contrata	
	RESERVES							
	Beginning Reserves			5.2				
	Operating Surplus / (Deficit)	\$104,600	(\$147,247)	(\$42,647)	(\$109,079)		(\$89,157)	(\$46,510)
	Transfers & Encumbrances	ŞO	\$74,783	\$74,783	\$0		\$O	(\$74,783)
	ENDING RESERVES	\$104,600	(\$72,464)	\$32,136	(\$109,079)		(\$89,157)	(\$121,293)

	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	ICT							日本の時間
	WATER FUND - 11, DEPARTMENT - 11								
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	<u>2018/19</u> Adopted A Budget Al	<u>/19</u> APPROVED ADJUSTMENTS	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
	SOURCES OF FUNDS								
	REVENUES								
11 4000	Service Sales	2,425,327		2,425,327	1,753,435 72%	2,805,012	379,685	2,623,000	182,012
11 4007	Returned Ck Fee			800	_	800	0		800
11 4009	Acct Setup/cise Off Hours	DCT'/		0<1,1	2,314 32%	4,600	(2,550)		4,600
11 4010	Water Penalty	47,600		47,600	-	50.000	2.400		2000
11 4011	Serv/Disc/Recon	450		450	-	700	250		000/00
11 4012	Meter Tampering	0		0		0	0		0
11 4014	Water Serv Fees	1,000		1,000	4,025 403%	8,000	7,000		8,000
11 4023 11 40EO	Penalty/Surcharge	0 00 0		0		5,460	5,460		5,460
11 4100	Connert Rev-SFR	10.000		10,000	4,380 249%	4,000	2,000		4,000
11 4101	Wait List Maintenance Fee	58,000		58,000		61.300	3:300	62.000	0
11 4110	Remodel Impact Fees	36,700		36,700	-	20,000	(16,700)	70,000	(50,000)
11 4120	Connect Rev-Com	0		0	-	0	0		0
11 4122	Retrofit In-Lieu Fee	11,000		11,000		44,050	33,050		44,050
11 4124	Assignment Fees	4,150		4,150	5,981 144%	10,000	5,850		10,000
11 4120	Admin Fees	0		0		0	0	70,000	(10,000)
11 4311	Voluntary Lot Ivierger County Administrative Fee	0 (17 800)		(17 800)	0 0000	0	0		0
11 4360	Standby Availability Charges	175,500		175,500		175,500		178.000	(7,500)
11 4373	Inspection Fee Revenue	9,100		9,100	9,037 99%	13,000	3,900		13,000
11 4390	Miscellaneous Revenue	1,000		1,000	110 11%	0	(1,000)		0
11 4200	Interest Income	0						23,000	
	Total Revenues	\$2,781,977	\$0	\$2,781,977	\$2,057,159 74%	\$3,194,622	\$412,645	\$3,026,000	\$191,622
	OTHER SOURCES OF FUNDS								
11 4397	Loan Proceeds - Dump Truck	76,000		76,000	0	76,000	0		76,000
				D			0		0
	Total Other Sources of Funds	\$76,000	\$0	\$76,000	ŝ	\$76,000	\$0	\$0	\$76,000
	Total Sources of Funds	\$2,857,977	\$0	\$2,857,977	\$2,057,159 72%	\$3,270,622	\$412,645	\$3,026,000	\$267,622
	USES OF FUNDS			and the second second					
1. Contraction	SALARIES & WAGES								
5000	Salary & Wages	445,046		445,046	242,941 55%	365,166	79,880		(365,166)
5010	Overtime	35,000		35,000	_	35,000	0		(35,000)
5020	Standby	18,250		18,250	13,100 72%	18,250	0		(18,250)
5040	Sick/Vacation Pay			0	40,379 ######	49,000	(49,000)		(49,000)
nene	Holiday Fay	5		0	14,///6 #######	17,000	(17,000)		(17,000)
	T-ALCOLOGIA DIVEN	100 0004	40	4100 000					
			D¢.	067'0646	\$333,044 67%	\$484,416	\$13,880	\$0	(\$484,416)

ACCOUNT	FUND LEVEL ANALYSIS							
ACCOUNT								
ACCOUNT	WATER FUND - 11, DEPARTMENT - 11							
	WATER FUND WATER DEPARTMENT - 11	<u>2018/19</u> Adopted Approved Budget Adjustments	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
Test from the	BENEFITS							
5101	Uniform Allowance	2,000	2,000	2,000 100%	2.400	(400)		INDA CI
5102	Dental Insurance	10,273	10,273	_	9,100	1,173		(01.0)
5103	Medical Insurance	86,045	86,045	-	78,212	7,833		(78.212)
5105	Life Insurance	550	550	_	550	0		(550)
5106	FICA	29,755	29,755	19,368 65%	28,932	823		(28,932)
5107	Medicare	7,273	7,273		7,065	208		(7.065)
5108	Workers Compensation	25,070	25,070	8,597 34%	20,523	4,547		(20.523)
5109	PERS - Retirement	97,237	97,237	-	92,533	4,704		(92 533)
5120	Other Employee Benefits	1,300	1,300	-	2,026	(726)		(2006)
5121	Retirees Health	32,983	32,983	-	39,534	(6,551)		(39.534)
5122	Medical Reimbursements - HRA	7,592	7,592	7,183 95%	10,594	(3,002)		(10.594)
			0	*****		0		0
	Prop 218 Estimates		0	########		0	924,000	924,000
	Total Benefits	\$300,078 \$0	\$300,078	\$191,132 64%	\$291,469	\$8,609	\$924.000	\$632.531
THE R. WILLIAM	Total Personnel Services	\$798,374 \$0	\$798,374	\$524,176 66%	\$775,885	\$22,489	\$924.000	\$148.115
	SERVICES & SUPPLIES							
6010	Ads - Legal/Other	c	C					
60111	Public Information - General	1.000	1 000		003	0		0
6030	Insurance (new dump truck)		000/7	13	002 1	000		(200)
6031	Old M & R Lift Station			####### GCO/T	L,039	(1,639)		(1,639)
6031D	Maintenance & Repairs	115.000	115 000	_	121 COL	000 01	000 010	
6031F	Maintenance & Repairs - Fire Hydrants	6,000	6.000	_	TOT'ZOT	3 000	000/6/7	1/6,839
6031G	Maintenance & Repairs - Generators	1,000	1,000	-	1.502	(202)		(1 503)
6031L	Maintenance & Repairs - Leimert Booster	2,000	2,000	_	1.000	1.000		(1 000)
6031M	Maintenance & Repairs - Water Meters	5,000	5,000	-	5,000	0		(2,000)
6031P	Pumps	0	0	*****		0		C
6031Q	Maintenance & Repairs - SR3 Well	5,000	5,000	%0 0	2,500	2,500		(2.500)
6031R	Maintenance & Repairs - SR4 Well/Filter	10,000	10,000	26,277 263%	33,000	(23,000)		(33.000)
6031S	Maint. & Repairs - Water Storage Tanks	16,500	16,500	2,633 16%	6,800	9.700		(6,800)
6031T	Maint. & Repairs - Water Treatment Systems	20,000	20,000	-	15,998	4,002		(15.998)
6031V	Maint. & Repairs-Wtr.Values (Cord Pave)	6,000	6,000	2 0%	3,000	3,000		(3,000)
6031W	Maintenance & Repairs - Wells	15,000	15,000	16,168 108%	38,335	(23,335)		(38,335)
6031Y	Maint. & Repairs -Water Yard/Booster St.	5,100	5,100	0 0%	2,500	2,600		(2,500)
6031Z	Maintenance	0	0	0 ######	0	0		0
6032D	M & R WW Disp Eff	0	0	0 #######	0	0		0
6032L	M & R WW Lift Station	0	0	0 ######	0	0		0
6032T	M & R WW Treatment	0	0	####### 0	0	0		0
60338	Maintenance & Repairs - Buildings	2,500	2,500	2,137 85%	11,000	(8,500)		(11.000)
6033G	Maintenance & Repairs - Grounds	7,500	7,500	191 3%	7,500	0		(7.500)
6036	Maintenance & Repairs- Emergency Events	30,000	30,000	%0 0	10,000	20,000		(10.000)
6037	Maintenance & Repairs - SCADA	15,000	15,000	18,601 124%	21,713	(6,713)		(21.713)
6040	Maintenance & Repairs - Equipment	1,000	1,000	73 7%	175	825		(175)
6041L	Maintenance & Repairs - Vehicles Licenses	12,000	12,000	1000	8,856	3,144		(8,856)
6041N	Maint. & Repairs - Vehicles Non-Licensed	2,000	2,000	167 8%	401	1,599		(401)
6044	Computer/Copier/Printer Services	500	500		398	102		(398)
6045	Computer/Copier/Printer Goods	2,000	2,000	3,560 178%	8,508	(6,508)		(8,508)

ACCOUNT	WATER FUND - 11, DEPARTMENT - 11							
ACCOUNT								
No.	WATER FUND WATER DEPARTMENT - 11	<u>2018/19</u> ADOPTED APPROVED BUDGET ADIUSTMENTS	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
6048	Security & Safety	2,000	2,000	95 5%	3.500	(1.500)		(3 EUU)
6050	Office Supplies	750	750		782	(32)		(C82)
6051	Printing & Shipping	11,054	11,054	-	14,194	(3,140)		(14.194)
6053	Printing/Forms	4,000	4,000	967 24%	2,321	1.679		1102 ()
6054	Membership Dues, Publications/Books	15,000	15,000	-	5,200	9.800		100C S)
6055	Government Fees & Licenses	30,000	30,000	-	30,000	0	60.000	
6059	Bad Debt Expense	1,000	1,000	-	100	UUb	000'00	1001
6060C	Utilities - Cell Phone	2,850	2,850	1,698 60%	2.804	46		
6060E	Utilities - Electricity	146,947	146,947	-	162 244	115 2071	000 001	12,804)
6060G	Utilities - Gas	1.236	1.236	+	U 0	JCC 1	nnn'sat	/56
60601	Utilities - Internet	3.750	3.750	-		1,230		0
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	5.784	5 784	-	4,303	(500)		(4,303)
6060S	Utilities - Sewer	279	977	100	1 1 5 2	(0/0)		(6,660)
6060W	Utilities - Water	1 978	1 078	-	7CT'T	(3/3)		(1,152)
6063	M & R Communications Equipment	5 000	BICT	×0 0		1,9/8		0
6078	Land Lease - Well Site	30.725	30 775		2,500	7,500		(2,500)
6080F	Professional Services - Engineering	0	0 000		40,145	(420)	40,000	(145)
60806	Professional Services - GIS Development	7 500	7 500			0	95,000	95,000
6080K	Drofessional Samiros - District Councel		005.55	+	7,500	0		(7,500)
EOROI	I and Conservance - Lot Inventory Etc	000002	20,000	0 0%	5,000	15,000		(5,000)
6080M	Professional Services - Misc. (Other	32 600	32.500			0		0
6080V	Voluntary 1 of Merger Program	20,000	33,600	_	14,563	19,037	91,000	76,437
6086	Vuluitai y LULIviei ger Program	20,000	20,000	5,219 26%	8,251	11,749		(8,251)
6089	Emergency Medical Supplies				200	(200)		(200)
6090	Denartment Overating Supplies	7 500	7 100	####### 0.80 0.000	68	(83)		(83)
6090B	Sensor Cleaning	0	onc'/	3,043 121%	20,820	(13,320)		(20,820)
6091	Lah Tests	15 000	11 000		0	0		0
6091B	Onerating Sumplies	000/CT	000/ST	9,318 62%	11,083	3,917		(11,083)
51016	Operating Juppics	0	0		0	0		0
		C20/2	2,022	1,500 57%	2,625	0		(2,625)
LOUS		5 (0		0	0		0
2003	cmult Tools and Equipment	0	0		0	0		0
6000		6,000	6,000	_	8,746	(2,746)		(8,746)
0034		8,000	8,000		4,862	3,138		(4,862)
9609	Fuel - Gas and Diesel	12,000	12,000		12,000	0		(12,000)
5119	Meeting Expenses	1,000	1,000	\rightarrow	276	724		(276)
9170E	Iravei, Iraining, Seminars-Employees,	5,000	5,000	3,197 64%	3,000	2,000		(3,000)
6125	Employee Recruitment	1,500	1,500	2,693 180%	2,470	(970)		(2,470)
9910	Retrotit Program	0	0	0	0	0		0
6611	Rebate Program - Cisterns, Toilets, Wash	7,500	7,500	0 0%	7,500	0		(2,500)
			0			0		0
	Total Services & Supplies	\$699,178 \$0	\$699.178	\$380.440 54%	\$670.376	¢28.807	6778 000	¢ET CDA
	CADITAL OLITLAV			-	a solo sol	440,004	000'07 10	+70'/C¢
0112			1	-		Sale of the second		
0/19	I railer-Mounted Vacuum Exactor	48,000	48,000	_	46,169	1,831		(46,169)
0/19	Air Compressor & Jack Hammer	22,700	22,700		22,557	143		(22,557)
0/19	Dump Truck Replacement (Ford F-650)	76,000	76,000	74,871 99%	74,871	1,129		(74,871)
0/19	Zone 2 to 7 Irans Main SR Crk Ped Brdg	50,000	50,000	_	20,000	30,000		(20,000)
6170	Replacement of Leimert Service Lines	40,000	40,000	0 0%	0	40,000		0

A PERSON AND A
ACTUAL AT 3/31/2019
11
\$1,476,291
1144
88

	218 NCE	(500)	0	0	240,000	(2,000)	0	0	(4,000)	(60,310)	(30,848)	0	(103,126)	(56,323)	(18,125)	(nns)	0			(1.440)	0	(5,712)	(3,782)	(3,000)	(401)	(5,000)	(4,000)	(13,241)	0	(2,014)	(343)	(1,072)	(2,506)	(26,946)	(194)	(6,511)	(778/)	(T,403)	(1000)	0	(6,000)	0	0	(5,000)
	EST. P218 VARIANCE			A A A	12 S 1 3						E losteres																						4 4 1 5 4											A Reader
	PROP. 218 ESTIMATES				240,000																											000'06		216,000										
	<u>2018/19</u> EST. BUDGET VARIANCE	(200)	0	0	0	6,000	10,000	0	0	(40,310)	(15,848)	5,000	(14,626)	(6,323)	(8,125)	0,000,4	17 500	0000/27		(1,440)	0	(712)	(2,282)	2,000	(401)	(4,500)	1 766	(8.361)	0	(514)	857	(1,072)	(856)	(42,946)	206	(LLC 2)	200 L	0	1.500	0	4,000	7,000	0	10,000
	ESTIMATED ACTUAL	500	0	0	0	2,000	0	0	4,000	60,310	30,848	0	103,126	56,323	18,125	000			0	1,440	0	5,712	3,782	3,000	401	5,000	4,000 2 7 A F	3,243	0	2,014	343	91,072	2,506	242,946	794	TTC'9	1 403	DD+/T	1.000	0	6,000	0	0	5,000
		*******	###### 0	###### O	0 ######	. 5%	%0 0	0 #####	57%	_		+	-	-	81%	1		1 41	0 #####	######	0 #####	\$ 57%	. 109%				337%		_	9 56%		-		_	_	%75 0	_			#		%0 0	0 ######	3 28%
	ACTUAL AT 3/31/2019	203	0	0	0	421	0	0	2,296	27,101	10,848	0	64,847	31,417	8,146	507				2,385	0	2,853	1,641	600	167	3,329	2 DA6	7,270		839	143	87,919	1,662	1/3,448	856	4,4/0	1,200				3,156	0		4,258
	<u>2018/19</u> CURRENT BUDGET	0	0	0	0	8,000	10,000	0	4,000	20,000	15,000	5,000	88,500	50,000	000'NT	000/0	12 500	0	0	0	0	5,000	1,500	5,000	0	500	5,000	5,000	0	1,500	1,200	90,000	1,650	200,000	1,000	4,300 6 500	2.500	0	2,500	0	10,000	7,000	0	15,000
- 12	<u>19</u> APPROVED ADJUSTMENTS																																											
CT 2, DEPARTMENT	<u>2018/19</u> ADOPTED / BUDGET AC	0	0	o	0	8,000	10,000	0	4,000	20,000	15,000	5,000	88,500	20,000	DOD 2	00010	12 500	0	0	0	0	5,000	1,500	5,000	0	200	5,000	5,000	0	1,500	1,200	90,000	1,650	200,000	1,000	4,300	2,500	0	2,500	0	10,000	7,000	0	15,000
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	er I	ion - General			ection System	sposal Effluent	sements	iter Generators	tter Lift Stations	M & R-WW Manhole Raising(Cord Paving)	actual of Cludes	N & D Montountor Trootmoot Diage	Noistonnoo 8 Ponsing Building	Maintenance & Repairs - Bunungs Maintenance & Repairs - Grounds		Maior Maintenance-CCTV & Hvdro Clean	TCV Events	ntenance		ant	Maintenance & Repairs - Vehicles Licenses	Maint. & Repairs - Vehicles Non-Licensed	Maint. & Repairs - Vehicles - Vactor	ces	Computer/Copier/Printer Supplies/Iviaint.		ling			Membership Dues, Publications/Books	es & Licenses	10ne		1	Utilities - Phone-I and Lines Faxes Alarms		M & R Communications Equipment	tal	Professional Services - Engineering	Professional Services - GIS Development	Professional Services - District Counsel	Land Conservancy - Lot Inventory, Etc.	Professional Services - Misc./Other
CAMBRIA COMMUNIT FUND LEVEL ANALYSIS WASTEWATER DEPARI	WAS WASTEWAT	Ads - Legal/Other	Public Information - General	Insurance	Maintenance	M & R WW Collection System	M & R WW - Disposal Effluent	M & R WW - Easements	M & R Wastewater Generators	M & R Wastewater Lift Stations	M & R-WW Man	N & R- PUILIPS	NI & D Martania	Maintonano P	Maintenance &	Mainr Maintenance	Major Maintena	M & R- Emergency Events	Unplanned Maintenance	M & R-SCADA	M & R- Equipment	Maintenance &	Maint. & Repair:	Maint. & Repair	Computer Services	Computer/Lopie	Office Supplies	Printing & Shipping	Bank Services	Printing/Forms	Membership Du	Government Fees & Licenses	Utilities - Cell Phone		Utilities - Gas	Utilities - Phone-	Utilities - Water	M & R Communi	Equipment Rental	Professional Ser	Professional Ser	Professional Ser	Land Conservan	Professional Serv
	ACCOUNT NO.	6010	60111	6030	6031Z	6032C	6032D	6032E	6032G	6032L	6032IVI	37500	17503	12000	60336	6035	6035T	6036	6036T	6037	6040	6041L	6041N	6041V	6044 6045	6045 6048	6050	6051	6052	6053	6054	6055	6060C	BUGUE	PUBUG	6060P	6060W	6063	6070	6080	6080G	6080K	6080L	6080M

		EST. P218 VARIANCE	(500)	(100)	(25,000)	0	(2.791)	(3,406)	(2,000)	(1,000)	(10,788)	(115)	0	(2),242)	(12.971)				C	(164.509)	(60,340)	(45,000)	(57,040)	0	0	00 300,000	00 (\$76,889)		(128.000)	(35,899)		00 (\$3,899)		00 (15,913)	00 (\$15.913)	00 \$30.011	Survey Survey	00 (\$43,499)	27,722
		PROP. 218 ESTIMATES														96,000	\$647 DDD	aler at								300,000	\$300.000	ofoort .			160,000	\$160,000		461,000	\$461,000	C 477 000		000, 68\$	
		<u>2018/19</u> EST. BUDGET VARIANCE	0	(100)	0	0	409	(1,406)	0	(1,000)	(3,788)	(115)	1000	UUC	(1,471)	0	(082.865)		C	0	(15,340)	(45,000)	0	0	0	0	(\$60,340)		0	0	0	\$0		(5,599)	(\$5,599)	(\$158 826)	In-share at	\$113,245	0 102,743
		ESTIMATED ACTUAL	500	100	25,000		2,791	3,406	2,000	1,000	10	11	00	0 0	2,971		\$740.030			164,509	60,340	45,000	57,040				\$326,889		128,000	35,899		\$163,899		476,913	\$476,913	\$7 451 989		\$85,523	27,722 0
			65 13%	++	9 60%	0 ######		%06 0	4 86%	#			1120/ 21/20	_		-	9 76%	-	#######		0 95%	0 #####	%0 0	######	******	######	5 16%	_	0 100%	0 100%	_	0 100%		5 76%	5 76%		- 33	0	
		ACTUAL AT 3/31/2019	Ø	5	15,029		1,824	1,800	1,714	965	6,512	115	7 225		1,523		\$485,009			185	42,840						\$43,025		128,000	35,900		\$163,900		357,685	\$357,685	\$1.545.883	a constant a	\$71,092	
		<u>2018/19</u> CURRENT BUDGET	500	0	25,000	0	3,200	2,000	2,000	0	7,000		2 500	200	1,500	0	\$641,250		0	164,509	45,000	0	57,040	0		0	\$266,549		128,000	35,899	0	\$163,899		471,314	\$471,314	\$2.293.163	The second surface	(\$27,722)	27,722 (102,743)
	ENT - 12	<u>(/19</u> APPROVED ADJUSTMENTS															\$0						57,040				\$57,040					\$0			\$0	\$57.040	and the second second second	\$0	(102,743)
ticT	12, DEPARTMEN	2018/19 ADOPTED / BUDGET AC	500	0	25,000	0	3,200	2,000	2,000	0	2,000		2 500	200	1,500		\$641,250		0	164,509	45,000	0	0				\$209,509		128,000	35,899		163,899		471,314	\$471,314	\$2,236,123	Hear an I dia be dealing	(\$27,722)	27,722
CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMI	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	Emergency & Medical Supplies	Department Operating Supplies	Lab Tests	Lab Testing	Lab Supplies	Small Tools and Equipment	Clothing and Uniform	Office Furniture/Equipment	Fuel - Gas and Diesel	Travel Training Seminars-Directors	Travel. Training. Seminars-Employees.	Employee Recognition	Employee Recruitment	Prop 218 Other	Total Services & Supplies	CAPITAL OUTLAY	Capital Assets	WWTP Influent Screen Installation	Hand Rails On Digesters	LS A-1 Control Panel Upgrade	Crane Truck			Prop 218 Estimates	Total Capital Outlay	DEBT SERVICE	Loan Principal	Interest Expense	Prop 218 Estimates	Total Debt Service	ADMINISTRATIVE COST ALLOCATION	Administrative Cost Allocation	Total Administrative Cost Allocation	Total Expenditures		OPERATING SURPLUS/(DEFICIT)	TRANSFERS & ENCUMBRANCES Transfers In - From General Fund (Transfers Out)
		ACCOUNT NO.						-			6115				6125	-			6170				6170			1	Carlo Carlo			6180C Ir	a.	Non-Month		Ä			Services.		01 4625 T

	CAMIBIKIA CUMIMUNI Y SERVICES DISTRICT	ICI							
	WASTEWATER DEPARTMENT - FUND - 12, DEPARTI	L2, DEPARTMENT - 12	r - 12						
ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	2018/19 ADOPTED A BUDGET AD	<u>/19</u> APPROVED ADJUSTMENTS	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
10000	Encumbrances - (Designated Funds)								
A Second	NET TRANSFERS & ENCUMBRANCES	\$27,722	(\$102,743)	(\$75,021)	\$0	\$27.722	\$102.743	Ϋ́	CCT TC3
	RESERVES						ni slave k	2	771/176
	Use of Reserves (Additions to Reserves) Other Adjustments			000			000		000
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	0\$	\$0	\$0	\$0	° V\$
	NET BUDGETARY SOURCES/USES	\$0	(\$102,743)	(\$102,743)	\$71,092	\$113,245	\$215,988	\$89.000	(\$15.777)
Number of Street of St		ののないのないのである。		No. of the second second					
	RESERVES								
	Beginning Reserves								
and the second se	Operating Surplus / (Deficit)	(\$27,722)	\$0	(\$27,722)	\$71,092	\$85,523	\$113,245	\$89,000	(\$43,499)
	Transfers & Encumbrances	\$27,722	(\$102,743)	(\$75,021)	\$0	\$27,722	\$102,743	\$0	\$27,722
	ENDING RESERVES	¢0	(\$102,743)	(\$102,743)	\$71,092	\$113,245	\$215,988	\$89,000	(\$15,777)
San Manufacture	A CONTRACTOR OF	の見るないです。			A CONTRACT OF A				

MATERFUND Sure DEPARTMENT - 25 SOURCES OF FUNDS SOURCES OF FUNDS Sources of FUNDS Swr Water Base Vac SWF Water Base Com Ld SWF Use Com Wtr Interest Income SWF Use Com Wtr SWF Use Com Wtr Interest Income OTHER SOURCES OF FUNDS Data Dotal Revenues Dotal Other Sources of Funds Total Other Sources of Funds Data Data Sources of Funds Total Sources of Funds BeneFirs BeneFirs Uniform Allowance Redicial Insurance Fical Medicare Medicare Fical Medicare Medicare	2018/19 ADOPTED APPROVED APPROVED BUDGET ADIUSTIMENTS 270,000 24,000 23,000 23,000 23,000 133,000 89,000 89,000 8,000 89,000 8,000 5914,000 5914,000 50	2018/19 CURRENT BUDGET 270,000 24,000 23,000 52,000 289,000 289,000 26,000	ACTUAL AT 3/31/2019	ESTIMATED	2018/19		
SWF Wat SWF Base SWF Base SWF Vat SWF Vat SWF Use SWF Use SWF Use SWF Use SWF Use SWF Use Standby Stan		270,000 24,000 23,000 52,000 289,000 289,000		ALIUME	EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
SWF Wat SWF Base SWF Base SWF Base SWF Use SWF Use SWF Use SWF Use Salary & Overtime Standby Uniform Dental Ir Prop 218 Prop 218 Holiday I Frop 218 Medical Life Insu		270,000 24,000 23,000 52,000 289,000 26,000					
SWF Wat SWF Base SWF Base SWF Wat SWF Use SWF Use SWF Use SWF Use SWF Use SWF Use Stary & Coentim Salary & Coentim Base Salary & Coentim Dental I Prop 218 Prop 218 P		270,000 24,000 23,000 52,000 289,000 26,000					
SWF Base SWF Base SWF Base SWF Base SWF Use SWF Use SWF Use SWF Use Standby Salary & Overtim Standby Salary & Dental I Prop 218 Prop 218 P		24,000 23,000 52,000 289,000 26,000	200.490 74%	298.350	28.350		1710 6601
Swe Base Swe Wate Swe Wate Swe Vate Swe Use Swe Use Interest Standby Standby Standby Sickndby Sickndby Dental Ir Medical Ir Medical Ir Medical II CA		23,000 52,000 289,000 26,000	-	26,520	2,520	000/20017	065'01 ()
SwF wate SwF wate SwF wate SwF use SwF use SwF use SwF use Standby Sta		52,000 289,000 26,000		23,805	805		23,805
SwF wat SwF wat SwF use SwF use SwF use SwF use Netrim Standby Standby Standby Standby Prop 213 Prop 21 Prop 21 Prop 21 Prop 21 Prop 21 Prop 21 Prop 21 Prop		289,000	32,966 63%	49,530	(2,470)		49,530
Swe use Swe use Swe use Swe use Swe use Seary & Seary & Seary & Standby U Prop 218 Prop 218 Prop 218 Prop 218 Medical I FICA		26,000		317,900	28,900		317,900
Swr Joe Swr Joe Interest Salary & Salary & Salary & Standby I Prop 218 Prop 218 Prop 218 Holiday I From 216 Medical I FICA				27,820	1,820		27,820
Salary & Salary & Salary & Salary & Salary & Salary & Standby Sick/Day Sick/Day Sick/Day Sick/Day Sick/Day I Uniform Dental Ir Prop 218 Medical Ir Life Insu		133,000		144,305	11,305		144,305
Salary & Salary & Overtime Standby Standby Standby Life Insu Life Insu Life Insu Life Insu		89,000	64,183 72%	96,788	7,788		96,788
Salary & Salary & Overtim Standby Standby Standby Holiday I Prop 218 Prop 218 Holiday I Frop 218 Medical I FICA Medical		0	%/NZ ZOC'T	e,000	0		6,000
Salary & Salary & Overtim Standby Standby Stok/Vac Holiday I Prop 218 Prop 218 Prop 218 Holiday I Frop 218 Medical I FICA		\$914.000	2663 207 73W	¢001 010	010 113	000 000 14	
Salary & Salary & Overtime Standby Standby Standby Standby Holiday I Prop 218 Prop 218 Prop 218 Holiday I From 218 Medicar		000/1100	-	OTO'TEE¢	8TN'//¢	000,200,14	(\$17,982)
Salary & Salary & Overtim Standby Standby Sick/Vac Holiday i Prop 218 Prop 218 Prop 218 Prop 218 Prop 218 Profical r Life Insu		C			c		
Salary & Salary & Standby Standby Standby Holiday I Prop 218 Prop 218 Prop 218 Profical I Life Insui FICA							D
Salary & W Salary & W Overtime Standby Standby Sick/Vacat Holiday Pa Prop 218 E Prop 218 E		20¢	\$0	\$0	\$0	\$0	\$0
Salary & Wi Salary & Wi Overtime Standby Stok/Vacatit Holiday Pay Prop 218 Es Prop 218 Es		\$914,000	\$663,392 73%	\$991,018	\$77,018	\$1,009,000	(\$17,982)
Salary & Wi Salary & Wi Overtime Standby Sick/Vacati Holiday Pay Prop 218 Es Prop 218 Es P							
Salary & Wr Selary & Wr Standby Sick/Vacati Holiday Pay Prop 218 Es Prop 218 Es Prop 218 Es Prop 218 Es Prop 218 Es Prop 216 E							
Overtime Standby Sick/Vacati Holiday Pay Prop 218 Es Prop 218 Es P	159,134	159,134	73.185 46%	143.194	15 940		1401 2411
Standby Sick/Vacati Holiday Pay Prop 218 Es Prop 218 E	10,000	10,000		4,000	046/67		(427,24)
Sick/Vacati Holiday Pay Prop 218 Es Prop 2	5,000	5,000	_	0	5,000		U
Holiday Pay Prop 218 Es Prop 2		0	10,110 ######	5,800	(5,800)		(5,800)
Uniform All Uniform All Dental Insu Medical Ins FICA FICA		0	4,433 ######	3,800	(3,800)		(3,800)
Uniform All Uniform All Dental Insu Medical Ins Life Insuran FICA Medicare		0			0	251,000	251,000
Uniform Allowance Dental Insurance Medical Insurance Life Insurance FICA Medicare	\$174,134 \$0	\$174,134	\$92,694 53%	\$156,794	\$17,340	\$251,000	\$94,206
	400	400	434 109%	400	C		14001
	2,455	2,455	2,253 92%	3,358	(803)		(3.358)
	24,694	24,694	15,479 63%	24,395	299		(24,395)
	200	200	90 45%	115	85		(115)
	10,408	10,408	_	9,331	1,077		(9,331)
	2,540	2,540		2,291	249		(2,291)
5106 DEPE Preisonant	8,294	8,294		6,742	1,552		(6,742)
	13,333	13,333	_	25,403	(11,870)		(25,403)
	050	050	_	1,637	(287)		(1,637)
		6/6/7	-14	065	1,989		(390)
I otal Benefits	\$65,553 \$0 2000 000 000 000	\$65,553	_	\$74,062	(\$8,509)	\$0	(\$74,062)
I otal Personnel Services		\$239,687	\$133,866 56%	\$230,856	\$8,831	\$251,000	\$20,144
SERVICES & SUPPLIES							
	0	0	####### 0	0	0		0
6031G Maintenance & Repairs - Generators	0	0	####### 0	0	0		0

Actual Transmission		CAMBRIA COMMUNITY SERVICES DISTRICT	lict							
MATERING		USTAINABLE WATER FACILITY - WATER	R FUND 39 - OPE	RATIONS DEPAR	TMENT - 25					
International (Horisoning Online : ::::::::::::::::::::::::::::::::::	ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2018 ADOPTED BUDGET	<u>3/19</u> APPROVED ADJUSTMENTS	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
Offentione Signed Sig		laintenance	15,000		15,000	1	20,155	(2:155)		120 155
Mathematical Relativity Notices & Balary : Fourier Statistic Sciences & Balary : Fourier Sciences & Balary : Fourier & Statistic Sciences & Balary : Fourier & Balary	<u> </u>	off-Hauling RO Brine	3,000		3,000		3,000			(3,000
Mathematics & Balanci, Functions Control Control <t< td=""><td></td><td>Maintenance & Repairs - Buildings</td><td>0</td><td></td><td>0</td><td></td><td>1,368</td><td>(1,368)</td><td></td><td>(1.368</td></t<>		Maintenance & Repairs - Buildings	0		0		1,368	(1,368)		(1.368
Matriance Repairs (metanics (metanics Repairs (metanics (metanics (metanics Repairs (metanics (Vlaintenance & Repairs - Grounds	0		0		2,016	(2,016)		(2,016
Manterine for the sector of the sec		Maintenance & Repairs- Emergency	5,000		5,000		36,881	(31,881)		(36,881
Constructions for services or services of services Constructions (constructions of services) Construc		Maintenance & Repairs - Vehicles Licenses	0		0		225	(225)		(225
Protection for the control in the contro in the contro in the contro in the control in the control in t		Comp/Copier/Printer Services	0		0	167 #######	401	(401)		(401
Officies: Officies: <t< td=""><td></td><td>Postage & Shipping</td><td>0</td><td></td><td>0</td><td>1,612 ######</td><td>3,773</td><td>(3,773)</td><td></td><td>(3,773</td></t<>		Postage & Shipping	0		0	1,612 ######	3,773	(3,773)		(3,773
Utilities - Gur Flowing Utilities - Gur Flowing Foreison al Services - shtrict Counter Foreison al Services - shtrict - shtrit - shtrit - shtrict - shtrict - shtrict - shtrict - shtrict -		Government Fees & Licenses	0		0		22,000	(22,000)		(22,000
Current Current Frederional Services - RELATION Frederional Services -		Jtilities - Cell Phone	0		0		216	(216)		(216
		Jtilities - Electricity	22,000		22,000	_	15,600	6,400		(15,600
Protessional Services - expl. 15000 1000 9.6 0.5 0.6 0.5000		Equipment Rent	0		0		24,192	(24,192)		(24,192
Preferencinal Services - Mix. (Other Preferencinal Services - Mix. (Other Preferencinal Services - Mix. (Other Preferencinal Services - Mix. (Other Description Services		Professional Services - District Counsel	15,000		15,000	_	0	15,000		0
Chrosistic Services - Legil Determined Services - Legil Service Services Concol (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		Professional Services - Misc./Other	10,000		10,000	8,460 85%	16,834	(6,834)		(16,834
Destination 0 13 mem 1.93 (1.3) Server Clashing ab Text 0 <td></td> <td>Professional Services - Legal</td> <td>0</td> <td></td> <td>0</td> <td>3,985 ######</td> <td>6,708</td> <td>(6,708)</td> <td></td> <td>(6,708</td>		Professional Services - Legal	0		0	3,985 ######	6,708	(6,708)		(6,708
Description Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>		Dutside Services	0		0	18 ######	43	(43)		(43
Senset Col Col <thcol< th=""> <thcol< t<="" td=""><td></td><td>Department Operating Supplies</td><td>0</td><td></td><td>0</td><td></td><td>1,895</td><td>(1,895)</td><td></td><td>(1,895)</td></thcol<></thcol<>		Department Operating Supplies	0		0		1,895	(1,895)		(1,895)
Lab Expension 10,000<		sensor Cleaning	0		0		0	0		0
Presente propries		ab lests	10,000		10,000		10,000	0		(10,000
Remote monitoring fermione Control Con		Saceline Mon	000't		4,000		4,548	(548)		(4,548
Interaction -0.00		Semote Monitoring	10,000		10000		0 000	0		0
Isb Testing Is Supplies Isb Supplies <thisb supplies<="" th=""> <thisb supplies<="" th=""> <thisb< td=""><td></td><td>Calibration</td><td>00000</td><td></td><td>DODÍOT</td><td></td><td>6,000</td><td>4,000</td><td></td><td>(6,000)</td></thisb<></thisb></thisb>		Calibration	00000		DODÍOT		6,000	4,000		(6,000)
		ab Testing				********* O				0
Clothing and Uniform 0 70 Hermin 1.66 (166) Fiel 0 0 2599 HHHHH 1,090 0 Freeking Seminars - Employees 0 0 454 1,440 1,440 Freeking Seminars - Employees 0 0 454 1,090 0 Employee Recruthment 0 0 454 1,090 0 0 Employee Recruthment 0 0 454 1,090 1,090 0 Employee Recruthment 0 0 444 0 0 0 Employee Recruthment 0 0 144 0 0 0 Evolutions 533.83 71.461 200 5054 5054 5054 Evolutions 533.83 71.461 1440 0 0 0 Evolutions 5054 530.493 566.633 51.463 505.63 52.643 50.643 55.633 Freal Standorment Basin Frep 100		ab Supplies	1,000		1.000		7 376	11 3761		0.010 ()
Fuel Gas and Diesel $(1, 1, 0)$ $(1, 0, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$ $(1, 1, 0)$		Clothing and Uniform	0		0	70 mmmmm	168	(168)		0/2/2)
Meeting Expense 0 0 114111 0		-uel - Gas and Diesel	0		0	2.599	4.440	(4 440)		DVV VI
Travel, Training, Seminars - Employees 0 454 HHHHH 1,090 (1,090) Employee Recruitment 0 0 0 HHHHH 1,090 (1,090) Vertionace Bonds 0 0 0 HHHHH 0 0 0 Vertionace Bonds 35,825 35,825 35,825 71,60 HHHHH 0 0 Fertionace Bonds 0 0 0 HHHHH 0 0 0 0 EWS Environmental Prop 218 Estimates 5130,825 530,493 156% \$260,633 (\$129,600 \$\$ \$\$ Prop 218 Estimates 5130,825 \$\$ \$ \$		Meeting Expense	0		0	######################################	0	C		0777
Employe Recruitment 0		Fravel, Training, Seminars – Employees	0		0	454 ######	1.090	(1.090)		(1 nan 1)
vehicles 0 0 2,106 #### 5,054 (5,054)		Employee Recruitment	0		0		0	0		0
Performance Bonds Financial Services 35,825 35,825 35,825 35,825 71,630 73,650 (35,823) (31,2,823) <	11.34	/ehicles	0		0	2,106 ######	5,054	(5,054)		No. States in
Financial Services 0 0 ##### 0 0 0 ##### 0 </td <td></td> <td>Performance Bonds</td> <td>35,825</td> <td></td> <td>35,825</td> <td></td> <td>71,650</td> <td>(35,825)</td> <td></td> <td>(71,650</td>		Performance Bonds	35,825		35,825		71,650	(35,825)		(71,650
EWS Environmental Prop 218 Estimates 0 0 1111111 0 0 11111111 0 0 0 11111111 0 0 0 111111111111111111111111111111111111		inancial Services	0		0	###### 0	0	0		0
Prop 218 stimates Frop 218 stimates \$130,825 \$0 \$130,825 \$0 \$130,825 \$204,493 156% \$260,633 \$(\$129,808) \$5 Total Services & Supplies \$130,825 \$30,825 \$130,825 \$50,633 \$(\$129,808) \$5 Impoundment Basin Prop 218 Estimates 35,000 35,000 14,186 41% 35,000 0 Prop 218 Estimates 35,000 \$35,000 14,186 41% 35,000 0 0 Prop 218 Estimates 0 35,000 \$34,186 41% \$35,000 0 <t< td=""><td></td><td>EWS Environmental</td><td>0</td><td></td><td>0</td><td></td><td>0</td><td>0</td><td></td><td>0</td></t<>		EWS Environmental	0		0		0	0		0
Total Services & Supplies \$130,825 \$0 \$130,825 \$204,493 156% \$260,633 \$(\$129,808) Impoundment Basin Prop 218 Estimates CAPITAL OUTLAY 35,000 35,000 35,000 14,186 41% 35,000 0 Prop 218 Estimates 535,000 50 526,633 (\$129,808) 14,186 11% 14,186 11% 11% 11	-	Prop 218 Estimates							130,000	130,000
CAPITAL OUTLAY CAPITAL OUTLAY 35,000 35,000 14,186 41% 35,000 0 Prop 218 Estimates 35,000 35,000 35,000 14,186 41% 35,000 0 Prop 218 Estimates 1 1 14,186 41% 35,000 0 0 Prop 218 Estimates 535,000 50 535,000 514,186 41% 35,000 0 0 Prop 218 Estimates 535,000 50 535,000 514,186 41% 55,000 0		Total Services & Supplies		0\$	\$130,825	-	\$260,633	(\$129,808)	\$130,000	(\$125,579
Impoundment Basin 35,000 35,000 35,000 35,000 0		CAPITAL OUTLAY								
Prop 218 Estimates 0 0 1000000000000000000000000000000000000		npoundment Basin	35,000		35,000	-	35.000	0		135,000
Total Capital Outlay \$35,000 \$0 \$35,000 \$14,186 41% \$35,000 \$0 DEBT SERVICE DEBT SERVICE 340,465 340,465 100% 340,465 0 0 Interest Expense 318,959 318,959 100% 318,959 0 0 Total Delt Service 659,424 50 50,465 100% 318,959 0	۵.	rop 218 Estimates			0			0	211,000	211,000
DEBT SERVICE 340,465 340,465 340,465 340,465 340,465 340,465 340,465 340,465 340,465 340,465 340,465 340,465 340,465 340,465 340,465 340,465 340,465 340,465 340,465 0 </td <td></td> <td>Total Capital Outlay</td> <td>\$35,000</td> <td>\$0</td> <td>\$35.000</td> <td>-</td> <td>\$35.000</td> <td>4UŞ</td> <td>\$211 000</td> <td>¢176 000</td>		Total Capital Outlay	\$35,000	\$0	\$35.000	-	\$35.000	4UŞ	\$211 000	¢176 000
Loan Principal 340,465 340,465 340,465 340,465 100% 340,465 0 Interest Expense 318,959 318,959 100% 318,959 0 0 Interest Expense 318,959 318,959 100% 318,959 0 0 Interest Expense 659,424 60 656,474 6		DEBT SERVICE				-		-	conternal	000/01+2
Interest Expense 318,959 318,959 100% 318,959 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		oan Principal	340,465		340.465		340 465	C		320 0461
659 474 ¢0 ¢cc0 474 ¢0 ¢cc0 474 ¢0		nterest Expense	318,959		318,959		318,959			(318.959
									660,000	660,000
INS 17/7 Proc 18/01 12/4. Ecoc 14/4. Ecoc 100 14/4.000		Total Debt Service	659,424	\$0	\$659.424	\$659.424 100%	\$659 474	¢u	¢660.000	¢576

	CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	ICT							
	/ SUSTAINABLE WATER FACILITY - WATER FUND 39 -		OPERATIONS DEPARTMENT - 25	TMENT - 25					
ACCOUNT NO.	T WATER FUND SWF DEPARTMENT - 25	<u>2018/19</u> Adopted A Budget Ad	<u>(19</u> APPROVED ADJUSTMENTS	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
	ADMINISTRATIVE COST ALLOCATION								
	Administrative Cost Allocation	263,815		263,815	200,614 76%	267,485	(3,670)		(267,485)
	Total Administrative Cost Allocation	\$263,815	\$0	\$263,815	\$200,614 76%	\$267,485	(\$3,670)	\$0	(\$267.485)
	Total Expenditures	\$1,328,751	\$0	\$1,328,751	\$1,212,584 91%	6 \$1,453,398	(\$124,647)	\$1,252,000	(\$196,344)
	OPERATING SURPLUS/(DEFICIT)	(\$414.751)	ŝo	(\$414.751)	(\$549.192)	(\$467 380)	ופרש רויאו	1000 5153	¢170.202
01 4625	TRANSFERS & ENCUMBRANCES Transfers In - From General Fund			0			0	Innintal	0 C
	(Transfers Out) Encumbrances - Sources of Funding Encumbrances - (Designated Funds)			0					
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	ŝ	\$0	U\$
	RESERVES Use of Reserves (Additions to Reserves) Other Adjustments			000			000	•	000
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0	ŝ0	Ş
	NET BUDGETARY SOURCES/USES	(\$414,751)	\$0	(\$414,751)	(\$549,192)	(\$462,380)	(\$47,629)	(\$243,000)	\$178,362
	RESERVES								
	Beginning Reserves		8						
	Operating Surplus / (Deficit)	(\$414,751)	\$0	(\$414,751)	(\$549,192)	(\$462,380)	(\$47,629)	(\$243,000)	\$178,362
C. Storest	I ransters & Encumbrances		20	\$0	\$0	\$0	\$0	\$0	\$0
	ENDING RESERVES	(\$414,751)	\$0	(\$414,751)	(\$549,192)	(\$462,380)	(\$47,629)	(\$243,000)	\$178,362
North Address			State of the state	「「「「「「」」			ALL MARKED AND AND AND AND AND AND AND AND AND AN	State of the second	14. 武利臣 - 19. ar 60.

	CAMBRIA COMMUNITY SERVICES DISTRICT BEIND LEVEL ANALYSIS	RICT			の時間に					
	SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAP	R FUND 40 - CAPIT	ITAL DEPARTMENT - 30	T - 30						
ACCOUNT NO.	. WATER FUND SWF CAPITAL DEPARTMENT - 30	2018/19 ADOPTED A BUDGET AD	<u>19</u> APPROVED ADJUSTMENTS	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	D <u>2018/19</u> EST. BUDGET VARIANCE		PROP. 218 ESTIMATES	EST. P218 VARIANCE
	SOURCES OF FUNDS									A CORPORT OF
	REVENUES									
4390	Miscellaneous Revenue	0		0	68,706 ###	###### 68,	68,706 68	68,706		68,706
L Rocker	Total Revenues	\$0	\$0	\$0	\$68,706 #####	#### \$68,706		\$68,706	\$0	\$68.706
	OTHER SOURCES OF FUNDS	-								
				0				0		0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	11-11 11-11-11-11-11-11-11-11-11-11-11-1	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$68,705	###### \$68,706		\$68,706	\$0	\$68,706
	USES OF FUNDS	in a substantian substantian substantian substantian substantian substantian substantian substantian substantia								
	SALARIES & WAGES									
				0	#	######	IC US ST	0		0
	Total Salaries & Wages	\$0	\$0	\$0	\$0 ###	######	\$0	\$0	\$0	\$0
	BENEFITS									
				0	##	######		0		0
AND DESCRIPTION OF	Total Benefits	\$0	\$0	\$0		######	\$0	\$0	\$0	\$0
	Total Personnel Services	\$0	\$0	\$0		######	\$0	\$0	\$0	\$0
	SERVICES & SUPPLIES									
				0				0		0 -
	Total Services & Supplies	\$0	\$0	\$0	# 0\$	#######	\$0	\$0	\$0	ŝ
	CAPITAL OUTLAY									4
6170	Interim SWF AWTP Off-Hauling Facilities	50,000		50,000	0	0% 50,	50,000	0		(50,000)
6170	Impoundment Basin Design Evaluation	0		0			11,885 (1:	1,885)		(11,885)
1829	CIP Brackish Environmental			0	6,728 ###			(6,728)	00	(6,728)
1879	CIP DIACKISH LEGAI				32,653 ###		40,000 (40	(40,000)		(40,000)
6910	Section 7 ESA Consultation	125,000		125.000	20.054 10	<u>инини</u> 2, 16% 175		(2,333)		(175 000)
					-			Ì		(poptage)
	Total Capital Outlay	\$175,000	\$0	\$175,000	\$61,769 3	35% \$235,946	946 (\$60,94	0,946)	\$0	(\$235,946)
	DEBT SERVICE								. 33	
				0	##	######		0		0
				0	##	######		0		0
	Total Debt Service		\$0	\$0	\$0 ###	######	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION									
		87,938		87,938	66,872 70	76% 89,	89,162	(1,224)		(89,162)
	Total Administrative Cost Allocation	\$87,938	\$0	\$87,938	\$66,872 7	76% \$89,162		(\$1,224)	\$0	(\$89,162)
	Total Expenditures	\$262,938	\$0	\$262,938	\$128,640 4	49% \$325,108	08 (\$62,170)	,170)	\$0	(\$325,108)

Addendum No. 1 to the April 23, 2019 Finance Committee Agenda

12	SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30	R FUND 40 - CAPIT		- 30					
ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	2011 ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	<u>2018/19</u> CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	<u>2018/19</u> EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
	OPERATING SURPLUS/(DEFICIT)	(\$262,938)	\$0	(\$262,938)	(\$59,934)	(\$256.402)	\$6.536	v	¢302 814
01 4625	TRANSFERS & ENCUMBRANCES Transfers In - From General Fund (Transfers Out) Encumbrances - Sources of Funding Encumbrances - (Designated Funds)			00		Trackford	0 0	2	0
	NET TRANSFERS & ENCUMBRANCES REGERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Use of Reserves (Additions to Reserves) Other Adjustments			000			000		000
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	(\$262,938)	\$0	(\$262,938)	(\$59,934)	(\$256,402)	\$6,536	\$0	\$393,814
	RESERVES								
	Beginning Reserves Operating Surplus / (Deficit) Transfers & Encumbrances	(\$262,938) \$0	\$0	(\$262,938) \$0	(\$59,934) \$0	(\$256,402) \$0	\$6,536 \$0	\$0	\$393,814 ¢0
	ENDING RESERVES	(\$262,938)	\$0	(\$262,938)	(\$59,934)	(\$256,402)	\$6.536	\$0 \$	\$393.814