

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Standing Committee
FROM: Pamela Duffield, Finance Manager
VIA: Paavo Ogren, Interim General Manager

AGENDA NO. **3.D.**

Meeting Date: April 23, 2019
Subject: Consideration of recommendations to approve water and wastewater rate increases that are prescribed in Proposition 218 actions approved by the 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
 FROM: Pamela Duffield, Finance Manager
 VIA: Paavo Ogren, Interim General Manager
 Monique Madrid, Assistant General Manager

AGENDA NO. **3.E.**

Meeting Date: April 23, 2019 Subject: REVIEW OF 3RD 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.

Budget Adjustments - Previously Authorized


Fund	Date	Agenda 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.	Interfund Loan - Wastewater Fund Repay General Fund Principal	74,783
GF	9/13/2018	Date of 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)
Total				277,949


Budget Adjustments - Recommended at Third Quarter


Fund	Date	Agenda Item	Purpose	Amount
GF			Purchase Tractor for Facilities & Resources	

		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	Increase Capital Outlay for Wastewater Department	60,340
SWF- OP	Increase SWF Water Sales Revenue	(77,018)
SWF- OP	Increase Reserves from Water Fund	(52,790)
SWF- 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 -

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

 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ADOPTED BUDGET	APPROVED ADJUSTMENTS	2018/19 APPROVED BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
USES OF FUNDS							
SALARIES & WAGES							
5000	Salary & Wages	671,189		671,189	417,040	609,102	62,087
5010	Overtime	128,000		128,000	139,354	168,100	(40,100)
5020	Standby	5,000		5,000	1,170	2,500	2,500
5031	Reserve Firefighter Pay	110,000		110,000	83,365	118,800	(8,800)
5040	Sick/Vacation Pay	0		0	43,374	59,000	(59,000)
5050	Holiday Pay	0		0	9,431	5,000	(5,000)
	Total Salaries & Wages	\$914,189	\$0	\$914,189	\$693,734	\$962,502	(\$48,313)
BENEFITS							
5101	Uniform Allowance	2,500		2,500	2,500	2,500	0
5102	Dental Insurance	14,268		14,268	9,226	13,082	1,186
5103	Medical Insurance	131,783		131,783	84,626	114,883	16,900
5105	Life Insurance	900		900	492	900	0
5106	FICA	52,510		52,510	40,407	53,055	(545)
5107	Medicare	13,330		13,330	9,873	13,485	(155)
5108	Workers Compensation	47,815		47,815	22,442	50,339	(2,524)
5109	PERS - Retirement	204,631		204,631	150,395	220,024	(15,393)
5111	Payroll Tax Expense	0		0			0
5112	UI Reim Benefit	0		0			0
5120	Other Employee Benefits	2,600		2,600	1,850	2,600	0
5121	Retirees Health	51,998		51,998	35,832	51,998	(0)
5122	Medical Reimbursements - HRA	9,100		9,100	11,225	15,600	(6,500)
	Total Benefits	\$531,435	\$0	\$531,435	\$368,869	\$538,466	(\$7,031)
	Total Personnel Services	\$1,445,624	\$0	\$1,445,624	\$1,062,603	\$1,500,968	(\$55,344)
SERVICES & SUPPLIES							
6010	Ads-Legal/Other	0		0	257	500	(500)
6011I	Public Information	0		0			0
6011W	Public Information - Website	0		0			0
6014	Public Events	0		0			0
6031F	Maint & Repair Water Dept - Fire Hydrant	1,000		1,000	72	1,000	0
6032S	M & R-Disposal of Sludge	0		0			0
6033B	M&R Buildings	5,000		5,000	3,448	5,000	0
6033F	M&R FD WTR Leak	0		0	5,722	1,000	(1,000)
6033G	Maint & Repair - Grounds (formerly 6042)	2,000		2,000	934	2,000	0

 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 APPROVED BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
6033R	M & R - Ranch	0		0			0
6036	M & R - Emergency	0		0			0
6040	Maintenance & Repair - Equipment	1,500		1,500	2,006	4,032	(2,532)
6041L	Maint and Repair - Vehicles - Licensed	25,000		25,000	11,715	20,000	5,000
6042	Old M & R Bld/Grd	0		0			0
6044	Computer/Copier /Printer Svcs/Maint/Agree	2,000		2,000	1,974	4,558	(2,558)
6045	Computer/Copier/Printer Supplies/Maint.	0		0	38	100	(100)
6048	Security and Safety	1,200		1,200	514	1,200	0
6048E	Safety - Medical	0		0			0
6050	Office Supplies	2,000		2,000	2,400	3,358	(1,358)
6051	Printing & Shipping	0		0	0		0
6052	Bank Charges	0		0	0		0
6053	Printing/Forms	3,000		3,000	78	187	2,813
6054	Membership -Dues , Publications & Books	6,000		6,000	5,044	6,000	0
6055	Government Fees and Licenses	47,000		47,000	45,422	45,922	1,078
6059	Bad Debt	0		0	0		0
6060C	Utilities Cell Phone	3,000		3,000	2,142	3,000	0
6060E	Utilities Electricity	8,925		8,925	6,831	8,324	601
6060G	Utilities Gas	2,230		2,230	2,094	1,234	996
6060I	Utilities internet Access	2,730		2,730	2,150	1,284	1,446
6060P	Utilities Phone-Land Lines, Faxes, Alarms	4,700		4,700	3,352	4,348	352
6060S	Utilities Sewer	1,325		1,325	1,058	1,205	120
6060W	Utilities Water	2,130		2,130	1,648	1,839	291
6063	M&R Communications Equipment	0		0	0	0	0
6080	Old Professional Services - Engineering	0		0	0	0	0
6080K	Prof Services-District Counsel	9,000		9,000	0	0	9,000
6080L	Land Conservancy -Lot Inventory, Etc.	0		0	740	0	0
6080M	Prof Services - Miscellaneous/Other	5,000		5,000	450	5,000	0
6080T	Prof Services - Temporary	0		0	0	0	0
6086	Outside Services	0		0	0	0	0
6089	Emergency Medical Supplies	6,500		6,500	5,393	6,500	0
6090	Department Operating Supplies	15,000		15,000	10,915	21,379	(6,379)
6093	Small Tools and Equipment	2,500		2,500	0	1,000	1,500
6094	Clothing and Uniform	8,750		8,750	160	4,000	4,750
6095	Office Furnishings & Equipment	0		0	129	0	0
6096	Fuel-Gas and Diesel	20,000		20,000	17,224	20,000	0
6115	Meeting Expense	0		0	125	100	(100)
6120A	Employee ALS Cert/Recruit Training	3,500		3,500	1,159	2,782	718

 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 APPROVED BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
6120E	Travel, Training, Seminars - Employees	32,500		32,500	13,305	25,000	7,500
6120R	Training - Reimbursement	0		0	0	0	0
6124	Employee Recognition	300		300	0	0	300
6125	Employee Recruitment	0		0	1,326	43	(43)
6220A	Fire Dept - Aware/Eductn/CERT/Vol Program	6,000		6,000	1,288	5,000	1,000
6220B	Fire Dept - SC BA Brthg Aptrs/Respry Test	2,000		2,000	0	900	1,100
6220D	Fire Dept Disaster Preparedness	7,000		7,000	464	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	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	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	6,000	0
6602	Transit Expense	0		0			0
	Total Services & Supplies	\$269,790	\$0	\$269,790	\$185,949	\$263,151	\$6,639
	CAPITAL OUTLAY						
6170	Capital Asset-Install Radio in 5792	0		0	0		0
6170B	Chief/Command Pickup (5 Year Lease)	0		0			0
6170C	USAR Equipment (Urban Search & Res	3,400		3,400	0	3,400	0
6170D	Image Trend Elite Project Management	12,000		12,000		6,000	6,000
6170F	Zoll X Series EKG	40,000		40,000	34,575	34,575	5,425
6170G	Command Vehicle Buildup	31,000		31,000	27,526	27,526	3,474
	Total Capital Outlay	\$86,400	\$0	\$86,400	\$62,101	\$71,501	\$14,899
	DEBT SERVICE						
6180H	Principal on Fire Engine lease/Purchase	121,455		121,455	121,455	121,455	0
6190	Interest on Fire Engine Lease/Purchase	11,919		11,919	11,919	11,919	0
	Total Debt Service	133,374	\$0	\$133,374	\$133,374	\$133,374	\$0
	ADMINISTRATIVE COST ALLOCATION						
6200	Allocated Overhead	351,294		351,294	265,566	354,088	(2,794)
	Total Administrative Cost Allocation	\$351,294	\$0	\$351,294	\$265,566	\$354,088	(\$2,794)
	Total Expenditures	\$2,286,482	\$0	\$2,286,482	\$1,709,593	\$2,323,082	(\$36,600)
	OPERATING SURPLUS/(DEFICIT)		\$0	(\$62,023)	(\$166,237)	(\$5,851)	\$56,172

 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 APPROVED BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 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						
	Encumbrances - (Designated Funds)						
	NET TRANSFERS & ENCUMBRANCES	\$62,023	\$0	\$62,023	\$0	\$0	(\$62,023)
	RESERVES						
	Use of Reserves			0			0
	(Additions to Reserves)			0			0
	Other Adjustments			0			0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	(\$166,237)	(\$5,851)	(\$5,851)
	RESERVES						
	Beginning Reserves						
	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	\$0	\$0	(\$166,237)	(\$5,851)	(\$5,851)



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS


FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02


ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2018/19 ADOPTED BUDGET		2018/19 APPROVED ADJUSTMENTS		2018/19 CURRENT BUDGET		ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
		BUDGET				BUDGET				
SOURCES OF FUNDS										
	REVENUES									
01 4130	Reimbursements - Fire Safe Council	0				0				12,463
01 4310	Property Tax	653,330				653,330		435,711	658,106	4,776
01 4311	County Administrative Fee	(2,000)				(2,000)		0	(2,000)	0
01 4362	Insurance-Reimbursement	0				0		0	0	0
01 4390	Misc Revenue	0				0		0	0	0
01 4500	Veterans Hall Rental Fees	25,000				25,000		20,688	26,000	1,000
01 4525	Veterans Hall Rents- Private Parties	250				250		500	500	250
01 4560	Rent Banner Poles	600				600		100	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	3,000	0
	Total Revenues	\$680,180		\$0		\$680,180		\$457,871	\$699,269	\$19,089
	OTHER SOURCES OF FUNDS									
	Loan Proceeds					0		18,500	18,500	18,500
						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	\$717,769	\$37,589
USES OF FUNDS										
	SALARIES & WAGES									
5000	Salary & Wages	209,410				209,410		130,732	198,110	11,300
5010	Overtime	6,000				6,000		5,644	7,500	(1,500)
5040	Sick/Vacation Pay	0				0		6,466	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	\$216,910	(\$1,500)
	BENEFITS									
5101	Uniform Allowance	1,200				1,200		1,200	1,200	0
5102	Dental Insurance	5,550				5,550		4,004	5,491	59
5103	Medical Insurance	47,790				47,790		34,983	48,767	(977)





**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02**


ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
5105	Life Insurance	300		300	217	300	0
5106	FICA	12,735		12,735	9,060	12,735	0
5107	Medicare	3,179		3,179	2,119	3,179	0
5108	Workers Compensation	12,073		12,073	5,579	12,073	0
5109	PERS - Retirement	46,497		46,497	29,639	46,497	0
5120	Other Employee Benefits	2,600		2,600	1,850	2,600	0
5121	Retirees Health	21,250		21,250	14,827	21,250	0
5122	Medical Reimbursements - HRA	3,900		3,900	3,675	5,200	(1,300)
	Total Benefits	\$157,074	\$0	\$157,074	\$107,153	\$159,292	(\$2,218)
	Total Personnel Services	\$372,484	\$0	\$372,484	\$257,351	\$376,202	(\$3,718)
	SERVICES & SUPPLIES						
6010	Ads - Legal/Other	0		0			0
6014	Public Events	0		0			0
6030	Insurance				200		
6033B	Maintenance & Repairs - Buildings	12,000		12,000	3,826	12,000	0
6033G	Maintenance & Repairs - Grounds	20,500		20,500	10,407	20,500	0
6033L	M & R - Street Lights	3,000		3,000	120	3,000	0
6033R	M & R - Ranch	50,000		50,000	30,157	50,000	0
6033V	M & R - Vet's Hall	12,000		12,000	7,533	13,944	(1,944)
6040	M & R - Equipment	700		700	26	500	200
6041L	Maintenance & Repairs - Vehicles Licenses	3,500		3,500	2,506	3,500	0
6041N	Maint. & Repairs - Vehicles Non-Licensed	2,500		2,500	2,109	2,700	(200)
6045	Computer/Copier/Printer Supplies/Maint.	500		500	705	1,200	(700)
6048	Security Safety				150		
6050	Office Supplies	500		500	0	300	200
6053	Printing/Forms	0		0			0
6055	Government Fees & Licenses	300		300	285	360	(60)
6058	Cash Over (Short)	0		0			0
6059	Bad Debt	0		0			0
6060C	Utilities - Cell Phone	788		788	563	792	(4)
6060E	Utilities - Electricity	23,796		23,796	16,138	22,418	1,378
6060G	Utilities - Gas	1,577		1,577	2,429	3,450	(1,873)
6060I	Utilities - Internet	6,692		6,692	4,167	4,886	1,806
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	504		504	580	784	(280)
6060S	Utilities - Sewer	3,052		3,052	3,231	3,740	(688)
6060W	Utilities - Water	4,880		4,880	4,746	5,567	(687)
6070	Equipment Rental	0		0			0


 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 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	4,000
6080M	Professional Services - Misc./Other	4,000		4,000	3,715	4,997	(997)
6090	Department Operating Supplies	14,000		14,000	6,099	11,518	2,482
6091	Lab Tests	0		0	#####	0	0
6093	Small Tools and Equipment	6,000		6,000	3,384	3,828	2,172
6094	Clothing and Uniform	1,200		1,200	1,119	1,119	81
6096	Fuel - Gas and Diesel	5,000		5,000	10,157	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	\$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						
	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	(905)
	Interest Expense - Western Finance			0	178	455	(455)
6180J	Loan Principal	6,350		6,350			6,350
6180H	Interest Expense	7,835		7,835			7,835
	Total Debt Service	14,185	\$0	\$14,185	\$7,841	\$10,887	\$3,298
	ADMINISTRATIVE COST ALLOCATION						
6200	Allocated Overhead	112,522		112,522	85,104	113,472	(950)
	Total Administrative Cost Allocation	\$112,522	\$0	\$112,522	\$85,104	\$113,472	(\$950)
	Total Expenditures	\$680,180	\$0	\$680,180	\$483,272	\$716,470	(\$36,290)
	OPERATING SURPLUS/(DEFICIT)	\$0	\$0	\$0	(\$6,900)	\$1,299	\$1,299
	TRANSFERS & ENCUMBRANCES						
01.4625	Transfers In - From General Fund			0			0

 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2018/19 ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
	(Transfers Out)			0			0
	Encumbrances - Sources of Funding						
	Encumbrances - (Designated Funds)						
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES						
	Use of Reserves			0			0
	(Additions to Reserves)			0			0
	Other Adjustments			0			0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	(\$6,900)	\$1,299	\$1,299
	RESERVES						
	Beginning Reserves						
	Operating Surplus / (Deficit)	\$0	\$0	\$0	(\$6,900)	\$1,299	\$1,299
	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0
	ENDING RESERVES	\$0	\$0	\$0	(\$6,900)	\$1,299	\$1,299

 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16						
ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	2018/19 EST. BUDGET VARIANCE
SOURCES OF FUNDS						
	REVENUES					
01.4001	Franchise Fees			0	#####	
01.4310	Property Tax	45,821		45,821	30,558	67%
01.4311	County Administrative Fee	(300)		(300)	0	0%
01.4390	Miscellaneous Revenue	505		505	505	100%
				0		
	Total Revenues	\$46,026	\$0	\$46,026	\$31,064	67%
	OTHER SOURCES OF FUNDS					
				0		
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	
	Total Sources of Funds	\$46,026	\$0	\$46,026	\$31,064	67%
	USES OF FUNDS					
	SALARIES & WAGES					
		0		0	#####	
	Total Salaries & Wages	\$0	\$0	\$0	\$0	
	BENEFITS					
				0	#####	
	Total Benefits	\$0	\$0	\$0	\$0	
	Total Personnel Services	\$0	\$0	\$0	\$0	
	SERVICES & SUPPLIES					
6011J	Public Information - General			0	276	#####
6033R	M & R - Ranch	20,000		20,000	0	0%
6053	Printing Forms	1,000		1,000	1,144	114%
6115	Meeting Expense			0		#####
				0		
	Total Services & Supplies	\$21,000	\$0	\$21,000	\$1,420	7%
	CAPITAL OUTLAY					
				0		
	Total Sources of Funds	\$46,026	\$0	\$46,026	\$45,760	(\$266)
	Total Salaries & Wages	\$0	\$0	\$0	\$0	
	Total Benefits	\$0	\$0	\$0	\$0	
	Total Personnel Services	\$0	\$0	\$0	\$0	
	SERVICES & SUPPLIES					
6011J	Public Information - General			0	276	#####
6033R	M & R - Ranch	20,000		20,000	0	0%
6053	Printing Forms	1,000		1,000	1,144	114%
6115	Meeting Expense			0		#####
				0		
	Total Services & Supplies	\$21,000	\$0	\$21,000	\$21,000	\$0
	CAPITAL OUTLAY					
				0		

 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16						
ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	2018/19 EST. BUDGET VARIANCE
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0
	DEBT SERVICE			0		0
	Total Debt Service	-	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION					
		25,026		25,026	18,570	266
	Total Administrative Cost Allocation	\$25,026	\$0	\$25,026	\$18,570	\$266
	Total Expenditures	\$46,026	\$0	\$46,026	\$19,990	\$266
OPERATING SURPLUS/(DEFICIT)						
		\$0	\$0	\$0	\$11,074	\$0
	TRANSFERS & ENCUMBRANCES					
01-4625	Transfers In - From General Fund (Transfers Out)			0		0
	Encumbrances - Sources of Funding Encumbrances - (Designated Funds)			0		0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0
	RESERVES					
	Use of Reserves (Additions to Reserves)			0		0
	Other Adjustments			0		0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	\$11,074	\$0
RESERVES						
	Beginning Reserves					
	Operating Surplus / (Deficit)	\$0	\$0	\$0	\$11,074	\$0
	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0
	ENDING RESERVES	\$0	\$0	\$0	\$11,074	\$0

 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							
ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
5107	Medicare	11,306	0	11,306	10,130	13,201	(1,895)
5108	Workers Compensation	6,109	0	6,109	5,791	4,491	1,618
5109	Retirement-PERS	162,088	0	162,088	101,174	148,012	14,076
5111	Payroll Tax Expense	0		0	18	40	(40)
5112	Unemployment Insurance				3,067	14,850	(14,850)
5120	Other Employee Benefits	18,523		18,523	7,683	10,195	8,328
5121	Retirees Health	72,211		72,211	54,939	81,395	(9,184)
5122	Medical Reimbursements - HRA	9,800		9,800	7,126	9,733	67
				0	#####		0
	Total Benefits	\$438,602	\$14,131	\$452,733	\$285,174	\$405,892	\$46,841
	Total Personnel Services	\$1,199,829	\$175,207	\$1,375,036	\$988,776	\$1,367,542	\$7,494
	SERVICES & SUPPLIES						
6010	Ads - Legal/Other	0		0	344	826	(826)
6011	Public Information - General	4,000		4,000	0	500	3,500
6011W	Public Information - Website	5,000		5,000	5,000	5,000	0
6013	Donations	0		0	0	0	0
6014	Public Events	0		0	0	0	0
6030	Insurance	117,000		117,000	112,510	115,000	2,000
6033B	Maintenance & Repairs - Buildings	0		0	5,016	4,072	(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	0		0	445	442	(442)
6044	Computer/Copier /Printer Svcs/Maint/Agree	105,780		105,780	52,673	70,000	35,780
6045	Computer/Copier/Printer Supplies/Upgrades	5,000		5,000	5,550	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	8,160	7,340
6051	Postage & Shipping	4,850		4,850	2,464	5,074	(224)
6052	Bank Charges	4,000		4,000	1,626	5,000	(1,000)
6053	Printing/Forms	1,365		1,365	632	1,286	79
6054	Membership -Dues , Publications & Books	18,000		18,000	13,055	15,000	3,000
6055	Government Fees and Licenses	34,500		34,500	41,469	32,000	2,500
6058	Cash Over (Short)	0		0	(24)	0	0
6060C	Utilities Cell Phone	5,300		5,300	3,529	5,736	(436)
6060E	Utilities Electricity	7,540		7,540	4,145	6,137	1,403
6060G	Utilities Gas	660		660	148	500	160
6060I	Utilities Internet Access	7,920		7,920	8,924	10,236	(2,316)

 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09								
ACCOUNT NO.	GENERAL FUND (GF)		2018/19		ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	
	ADMINISTRATIVE DEPARTMENT - 09	APPROVED ADJUSTMENTS	ADOPTED BUDGET	CURRENT BUDGET				
6060P	Utilities Phone-Land Lines, Faxes, Alarms		7,880	7,880	4,785	61%	7,000	880
6060S	Utilities Sewer		255	255	325	127%	381	(126)
6060W	Utilities Water		260	260	146	56%	173	87
6070	Equipment Rental		500	500	502	100%	500	0
6075	Rental Expense Office Space		35,172	35,172	25,883	74%	33,176	1,996
6080A	Prof Services - Audit		8,250	8,250	1,000	12%	9,250	(1,000)
6080F	Prof Services - Finance		0	0	2,100	#####	5,100	(5,100)
6080K	Prof Services-District Counsel		110,000	110,000	138,210	126%	178,000	(68,000)
6080L	Prof Services-Legal		35,000	35,000	47,975	137%	35,000	0
6080M	Prof Services - Miscellaneous/Other		11,500	11,500	12,664	110%	15,200	(3,700)
6080T	Professional Services - Temporary		15,000	15,000	33,655	224%	48,951	(33,951)
6086	Outside Non-Professional Services		18,000	18,000	17,881	99%	21,000	(3,000)
6088	Claims		0	0	0	#####	0	0
6090	Department Operating Supplies		2,000	2,000	576	29%	1,000	1,000
6094	Clothing/Uniforms		0	0	19	#####	19	(19)
6095	Office Furniture/Equipment		0	0	2,571	#####	2,042	(2,042)
6096	Fuel		0	0	614	#####	1,000	(1,000)
6115	Meeting Expenses		5,000	5,000	2,777	56%	5,000	0
6120D	Travel, Training, Seminars - Directors		5,000	5,000	367	7%	2,000	3,000
6120E	Travel, Training, Seminars - Employees		15,000	15,000	8,300	55%	15,000	0
6120G	Training - LCW		4,500	4,500	0	0%	4,000	500
6124	Employee Recognition		0	0	250	#####	200	(200)
6125	Employee Recruitment		5,440	5,440	4,645	85%	5,440	0
						#####		0
						#####		0
	Total Services & Supplies	\$0	\$615,172	\$615,172	\$571,279	93%	\$686,922	(\$71,750)
	CAPITAL OUTLAY							
6170I	Purchase Administrative Office		0	0		#####		0
6170	Purchase Administrative Software		32,742	32,742	32,742	100%	32,742	0
6170	Remodel Administration Office		11,616	11,616	15,741	136%	16,341	(4,725)
6170	Capital Assets - Replace Servers		0	0	0	#####		0
						#####		0
						#####		0
	Total Capital Outlay	\$0	\$44,358	\$44,358	\$48,483	109%	\$49,083	(\$4,725)
	DEBT SERVICE							
						#####		0
						#####		0



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
	Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION						
				0			0
	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenditures	\$1,859,359	\$175,207	\$2,034,566	\$1,608,538	\$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 (Transfers Out)	0	74,783	74,783	0	0	(74,783)
	Encumbrances - Sources of Funding			0			0
	Encumbrances - (Designated Funds)						
	NET TRANSFERS & ENCUMBRANCES	\$0	\$74,783	\$74,783	\$0	\$0	(\$74,783)
	RESERVES						
	Use of Reserves (Additions to Reserves)			0			0
	Other Adjustments			0			0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	\$104,600	(\$72,464)	\$32,136	(\$109,079)	(\$89,157)	(\$121,293)
RESERVES							
	Beginning Reserves						
	Operating Surplus / (Deficit)	\$104,600	(\$147,247)	(\$42,647)	(\$109,079)	(\$89,157)	(\$46,510)
	Transfers & Encumbrances	\$0	\$74,783	\$74,783	\$0	\$0	(\$74,783)
	ENDING RESERVES	\$104,600	(\$72,464)	\$32,136	(\$109,079)	(\$89,157)	(\$121,293)



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	2018/19 ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. 218 VARIANCE
SOURCES OF FUNDS									
REVENUES									
11 4000	Service Sales	2,425,327		2,425,327	1,753,435	2,805,012	379,685	2,623,000	182,012
11 4007	Returned Ck Fee	800		800	460	800	0		800
11 4008	Acct Setup/cls	7,150		7,150	2,314	4,600	(2,550)		4,600
11 4009	Off Hours	0		0	0	0	0		0
11 4010	Water Penalty	47,600		47,600	20,563	50,000	2,400		50,000
11 4011	Serv/Disc/Recon	450		450	353	700	250		700
11 4012	Meter Tampering	0		0	0	0	0		0
11 4014	Water Serv Fees	1,000		1,000	4,025	8,000	7,000		8,000
11 4023	Penalty/Surcharge	0		0	5,460	5,460	5,460		5,460
11 4050	Administrative Fee Revenue	2,000		2,000	4,986	4,000	2,000		4,000
11 4100	Connect Rev-SFR	10,000		10,000	0	0	(10,000)		0
11 4101	Wait List Maintenance Fee	58,000		58,000	62,746	61,300	3,300		(700)
11 4110	Remodel Impact Fees	36,700		36,700	16,195	20,000	(16,700)		(50,000)
11 4120	Connect Rev-Corn	0		0	0	0	0		0
11 4122	Retroftt In-Lieu Fee	11,000		11,000	44,050	44,050	33,050		44,050
11 4124	Assignment Fees	4,150		4,150	5,981	10,000	5,850		10,000
11 4128	Admin Fees	0		0	0	0	0		0
11 4130	Voluntary Lot Merger	0		0	0	0	0		0
11 4311	County Administrative Fee	(7,800)		(7,800)	0	(7,800)	0		(7,800)
11 4360	Standby Availability Charges	175,500		175,500	127,444	175,500	0		178,000
11 4373	Inspection Fee Revenue	9,100		9,100	9,037	13,000	3,900		13,000
11 4390	Miscellaneous Revenue	1,000		1,000	110	0	(1,000)		0
11 4200	Interest Income	0		0				23,000	
	Total Revenues	\$2,781,977	\$0	\$2,781,977	\$2,057,159	\$3,194,622	\$412,645	\$3,026,000	\$191,622
OTHER SOURCES OF FUNDS									
11 4397	Loan Proceeds - Dump Truck			76,000	0	76,000	0		76,000
	Total Other Sources of Funds	\$76,000	\$0	\$76,000	\$0	\$76,000	\$0	\$0	\$76,000
	Total Sources of Funds	\$2,857,977	\$0	\$2,857,977	\$2,057,159	\$3,270,622	\$412,645	\$3,026,000	\$267,622
USES OF FUNDS									
SALARIES & WAGES									
5000	Salary & Wages	445,046		445,046	242,941	365,166	79,880		(365,166)
5010	Overtime	35,000		35,000	21,848	35,000	0		(35,000)
5020	Standby	18,250		18,250	13,100	18,250	0		(18,250)
5040	Sick/Vacation Pay	0		0	40,379	49,000	(49,000)		(49,000)
5050	Holiday Pay	0		0	14,776	17,000	(17,000)		(17,000)
	Total Salaries & Wages	\$498,296	\$0	\$498,296	\$333,044	\$484,416	\$13,880	\$0	(\$484,416)

CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11									
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	2018/19 ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. 218 VARIANCE
BENEFITS									
5101	Uniform Allowance	2,000		2,000	2,000	2,400	(400)		(2,400)
5102	Dental Insurance	10,273		10,273	6,421	9,100	1,173		(9,100)
5103	Medical Insurance	86,045		86,045	52,933	78,212	7,833		(78,212)
5105	Life Insurance	550		550	386	550	0		(550)
5106	FICA	29,755		29,755	19,368	28,932	833		(28,932)
5107	Medicare	7,273		7,273	4,752	7,065	208		(7,065)
5108	Workers Compensation	25,070		25,070	8,597	20,523	4,547		(20,523)
5109	PERS - Retirement	97,237		97,237	64,071	92,533	4,704		(92,533)
5120	Other Employee Benefits	1,300		1,300	1,646	2,026	(726)		(2,026)
5121	Retirees Health	32,983		32,983	23,797	39,534	(6,551)		(39,534)
5122	Medical Reimbursements - HRA	7,592		7,592	7,183	10,594	(3,002)		(10,594)
	Prop 218 Estimates	0		0	#####	#####	0	924,000	924,000
	Total Benefits	\$300,078	\$0	\$300,078	\$191,132	\$291,469	\$8,609	\$924,000	\$632,531
	Total Personnel Services	\$798,374	\$0	\$798,374	\$524,176	\$775,885	\$22,489	\$924,000	\$148,115
SERVICES & SUPPLIES									
6010	Ads - Legal/Other	0		0	0	#####	0		0
6011	Public Information - General	1,000		1,000	0	0	500		(500)
6030	Insurance (new dump truck)	0		0	1,639	#####	(1,639)		(1,639)
6031	Old M & R Lift Station	0		0	0	#####	0		0
6031D	Maintenance & Repairs	115,000		115,000	45,699	102,161	12,839	279,000	176,839
6031F	Maintenance & Repairs - Fire Hydrants	6,000		6,000	0	3,000	3,000		(3,000)
6031G	Maintenance & Repairs - Generators	1,000		1,000	626	639	(502)		(1,502)
6031L	Maintenance & Repairs - Leimert Booster	2,000		2,000	833	42%	1,000		(1,000)
6031M	Maintenance & Repairs - Water Meters	5,000		5,000	622	12%	5,000		(5,000)
6031P	Pumps	0		0	#####	#####	0		0
6031Q	Maintenance & Repairs - SR3 Well	5,000		5,000	0	0%	2,500		(2,500)
6031R	Maintenance & Repairs - SR4 Well/Filter	10,000		10,000	26,277	263%	33,000		(33,000)
6031S	Maint. & Repairs - Water Storage Tanks	16,500		16,500	2,653	16%	6,800		(6,800)
6031T	Maint. & Repairs -Water Treatment Systems	20,000		20,000	9,510	48%	15,998		(15,998)
6031V	Maint. & Repairs-Wtr.Values (Cord Pave)	6,000		6,000	2	0%	3,000		(3,000)
6031W	Maintenance & Repairs - Wells	15,000		15,000	16,168	108%	38,335		(38,335)
6031Y	Maint. & Repairs -Water Yard/Booster St.	5,100		5,100	0	0%	2,500		(2,500)
6031Z	Maintenance	0		0	#####	#####	0		0
6032D	M & R WW Disp Eff	0		0	#####	#####	0		0
6032L	M & R WW Lift Station	0		0	#####	#####	0		0
6032T	M & R WW Treatment	0		0	#####	#####	0		0
6033B	Maintenance & Repairs - Buildings	2,500		2,500	2,137	85%	11,000		(11,000)
6033G	Maintenance & Repairs - Grounds	7,500		7,500	191	3%	7,500		(7,500)
6036	Maintenance & Repairs-Emergency Events	30,000		30,000	0	0%	20,000		(20,000)
6037	Maintenance & Repairs - SCADA	15,000		15,000	18,601	124%	21,713		(21,713)
6040	Maintenance & Repairs - Equipment	1,000		1,000	73	7%	175		(175)
6041L	Maintenance & Repairs - Vehicles Licenses	12,000		12,000	4,436	37%	8,856		(8,856)
6041N	Maint. & Repairs - Vehicles Non-Licensed	2,000		2,000	167	8%	401		(401)
6044	Computer/Copier/Printer Services	500		500	226	45%	398		(398)
6045	Computer/Copier/Printer Goods	2,000		2,000	3,560	178%	8,508		(8,508)

**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11**


ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	2018/19 ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
6048	Security & Safety	2,000		2,000	95	3,500	(1,500)		(3,500)
6050	Office Supplies	750		750	343	782	(32)		(782)
6051	Printing & Shipping	11,054		11,054	7,626	14,194	(3,140)		(14,194)
6053	Printing/Forms	4,000		4,000	967	2,321	1,679		(2,321)
6054	Membership Dues, Publications/Books	15,000		15,000	3,290	5,200	9,800		(5,200)
6055	Government Fees & Licenses	30,000		30,000	24,253	30,000	0	60,000	30,000
6059	Bad Debt Expense	1,000		1,000	1	100	900		(100)
6060C	Utilities - Cell Phone	2,850		2,850	1,698	2,804	46		(2,804)
6060E	Utilities - Electricity	146,947		146,947	105,447	162,244	(15,297)	163,000	756
6060G	Utilities - Gas	1,236		1,236	0	0	1,236		0
6060I	Utilities - Internet	3,750		3,750	3,060	4,303	(553)		(4,303)
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	5,784		5,784	3,836	6,660	(876)		(6,660)
6060S	Utilities - Sewer	779		779	982	1,152	(373)		(1,152)
6060W	Utilities - Water	1,978		1,978	0	0	1,978		0
6063	M & R Communications Equipment	5,000		5,000	0	2,500	2,500		(2,500)
6078	Land Lease - Well Site	39,725		39,725	40,150	40,145	(420)	40,000	(145)
6080E	Professional Services - Engineering	0		0	0	0	0	95,000	95,000
6080G	Professional Services - GIS Development	7,500		7,500	1,256	7,500	0		(7,500)
6080K	Professional Services - District Counsel	20,000		20,000	0	5,000	15,000		(5,000)
6080L	Land Conservancy - Lot Inventory, Etc.	0		0	2,655	0	0		0
6080M	Professional Services - Misc./Other	33,600		33,600	6,723	14,563	19,037	91,000	76,437
6080V	Voluntary Lot Merger Program	20,000		20,000	5,219	8,251	11,749		(8,251)
6086	Outside Services	0		0	0	200	(200)		(200)
6089	Emergency Medical Supplies	0		0	89	89	(89)		(89)
6090	Department Operating Supplies	7,500		7,500	9,043	20,820	(13,320)		(20,820)
6090B	Sensor Cleaning	0		0	0	0	0		0
6091	Lab Tests	15,000		15,000	9,318	11,083	3,917		(11,083)
6091B	Operating Supplies	0		0	0	0	0		0
6091G	Calibration	0		0	0	0	0		0
6091H	Lab Testing	2,625		2,625	1,500	2,625	0		(2,625)
6092	Lab Supplies	0		0	0	0	0		0
6093	Small Tools and Equipment	6,000		6,000	4,417	8,746	(2,746)		(8,746)
6094	Clothing and Uniform	8,000		8,000	2,072	4,862	3,138		(4,862)
6096	Fuel - Gas and Diesel	12,000		12,000	6,995	12,000	0		(12,000)
6115	Meeting Expenses	1,000		1,000	115	276	724		(724)
6120E	Travel, Training, Seminars-Employees,	5,000		5,000	3,197	3,000	2,000		(3,000)
6125	Employee Recruitment	1,500		1,500	2,693	2,470	(970)		(2,470)
6610	Retrofit Program	0		0	0	0	0		0
6611	Rebate Program - Cisterns, Toilets, Wash	7,500		7,500	0	7,500	0		(7,500)
	Total Services & Supplies	\$699,178	\$0	\$699,178	\$380,440	\$670,376	\$28,802	\$728,000	\$57,624
	CAPITAL OUTLAY								
6170	Trailer-Mounted Vacuum Extractor	48,000		48,000	46,169	46,169	1,831		(46,169)
6170	Air Compressor & Jack Hammer	22,700		22,700	22,557	22,557	143		(22,557)
6170	Dump Truck Replacement (Ford F-650)	76,000		76,000	74,871	74,871	1,129		(74,871)
6170	Zone 2 to 7 Trans Main SR Crk. Ped Brdg	50,000		50,000	0	20,000	30,000		(20,000)
6170	Replacement of Leimert Service Lines	40,000		40,000	0	0	40,000		0

CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11									
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	2018/19 ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
6170	Water Meter Replacement/Upgrade	50,000		50,000	0	50,000	0		(50,000)
6170	GIS Update/Upgrade	10,000		10,000	0	10,000	0		(10,000)
6170	Valve Replacements	10,000		10,000	2,241	10,000	0		(10,000)
6170	Rodeo Grounds Pump Station Replacement	15,000		15,000	0	0	15,000		0
6170	SCADA System - L/T Water Portion	0		0	0	70,000	(70,000)		(70,000)
	Prop 218 Estimates				#####			400,000	400,000
	Total Capital Outlay	\$321,700	\$0	\$321,700	\$145,838	\$303,597	\$18,103	\$400,000	\$96,403
	DEBT SERVICE								
6180J	Loan Principal-ford F-250	8,800		8,800	8,816	8,816	(16)		(8,816)
6180H	Interest Expense	811		811	795	795	16		(795)
	Total Debt Service	9,611	\$0	\$9,611	\$9,611	\$9,611	\$0	\$0	(\$9,611)
	ADMINISTRATIVE COST ALLOCATION								
	Administrative Cost Allocation	544,631		544,631	416,227	554,969	(10,338)	909,000	354,031
	Total Administrative Cost Allocation	\$544,631	\$0	\$544,631	\$416,227	\$554,969	(\$10,338)	\$909,000	\$354,031
	Total Expenditures	\$2,373,494	\$0	\$2,373,494	\$1,476,291	\$2,314,438	\$59,056	\$2,961,000	\$646,562
	OPERATING SURPLUS/(DEFICIT)								
	TRANSFERS & ENCUMBRANCES	\$484,483	\$0	\$484,483	\$580,868	\$956,184	\$471,701	\$65,000	(\$378,940)
01 4625	Transfers In - From General Fund (Transfers Out)	0		0			0		0
	Encumbrances - Sources of Funding	0		0			0		0
	Encumbrances - (Designated Funds)								
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES								
	Use of Reserves (Additions to Reserves - Vehicle Repl) Other Adjustments	0		0		25,000	25,000		25,000
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$0	\$25,000
	NET BUDGETARY SOURCES/USES	\$484,483	\$0	\$484,483	\$580,868	\$981,184	\$496,701	\$65,000	(\$353,940)
	RESERVES								
	Beginning Reserves				\$580,868	\$981,184	\$496,701	\$65,000	(\$353,940)
	Operating Surplus / (Deficit)	\$484,483	\$0	\$484,483	\$0	\$0	\$0	\$0	\$0
	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ENDING RESERVES	\$484,483	\$0	\$484,483	\$580,868	\$981,184	\$496,701	\$65,000	(\$353,940)

CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12									
ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	2018/19 ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
SOURCES OF FUNDS									
REVENUES									
12 4000	Service Sales	2,101,901	\$0	2,101,901	1,533,572	2,373,972	272,071	2,372,000	1,972
12 4200	Interest Income	0		0	0	0	0		0
11 4311	County Administrative Fee	(7,700)		(7,700)	0	(7,700)	0		(7,700)
12 4360	Standby Availability Charges	114,000		114,000	83,243	114,000	0	119,000	(5,000)
12 4390	Miscellaneous Revenue	200		200	160	200	0	70,000	(69,800)
	Total Revenues	\$2,208,401	\$0	\$2,208,401	\$1,616,976	\$2,480,472	\$272,071	\$2,561,000	(\$80,528)
OTHER SOURCES OF FUNDS									
11 4397	Loan Proceeds - Crane Truck		57,040	57,040	0	57,040	0		57,040
	Total Other Sources of Funds	\$0	\$57,040	\$57,040	\$0	\$57,040	\$0	\$0	\$57,040
	Total Sources of Funds	\$2,208,401	\$57,040	\$2,265,441	\$1,616,976	\$2,537,512	\$272,071	\$2,561,000	(\$23,488)
USES OF FUNDS									
SALARIES & WAGES									
5000	Salary & Wages	415,438		415,438	235,525	378,617	36,821		(378,617)
5010	Overtime	25,000		25,000	17,809	25,000	0		(25,000)
5020	Standby	18,250		18,250	13,300	18,250	0		(18,250)
5040	Sick/Vacation Pay	0		0	26,600	30,000	(30,000)		(30,000)
5050	Holiday Pay	0		0	15,132	15,000	(15,000)		(15,000)
	Total Salaries & Wages	\$458,688	\$0	\$458,688	\$308,366	\$466,867	(\$8,179)	\$0	(\$466,867)
BENEFITS									
5101	Uniform Allowance	1,600		1,600	1,600	2,000	(400)		(2,000)
5102	Dental Insurance	8,463		8,463	5,178	8,000	463		(8,000)
5103	Medical Insurance	85,275		85,275	41,803	61,394	23,881		(61,394)
5105	Life Insurance	510		510	363	510	0		(510)
5106	FICA	26,833		26,833	18,398	27,253	(420)		(27,253)
5107	Medicare	6,684		6,684	4,385	6,811	(127)		(6,811)
5108	Workers Compensation	26,140		26,140	10,374	24,778	1,362		(24,778)
5109	PERS - Retirement	85,623		85,623	57,762	84,543	1,080		(84,543)
5112	UI Reim Benefit	0		0	6,751	6,751	(6,751)		(6,751)
5120	Other Employee Benefits	650		650	896	1,637	(987)		(1,637)
5121	Retirees Health	42,306		42,306	33,946	45,329	(3,023)		(45,329)
5122	Medical Reimbursements - HRA	7,379		7,379	6,442	8,385	(1,006)		(8,385)
	Medical Reimbursements - Benefits	0		0	0	0	0	783,000	783,000
	Prop. 218 Salaries and Benefits-Added Staff	0		0	0	0	0	126,000	126,000
	Total Benefits	\$291,463	\$0	\$291,463	\$187,899	\$277,391	\$14,072	\$909,000	\$631,609
	Total Personnel Services	\$750,151	\$0	\$750,151	\$496,265	\$744,258	\$5,893	\$909,000	\$164,742
SERVICES & SUPPLIES									

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
6010	Ads - Legal/Other	0		0	203	500	(500)		(500)
6011	Public Information - General	0		0	0	0	0		0
6030	Insurance	0		0	0	0	0		0
6031Z	Maintenance	0		0	0	0	0		0
6032C	M & R WW Collection System	8,000		8,000	421	2,000	6,000	240,000	240,000
6032D	M & R WW - Disposal Effluent	10,000		10,000	0	0	10,000		(2,000)
6032E	M & R WW - Easements	0		0	0	0	0		0
6032G	M & R Wastewater Generators	4,000		4,000	2,296	4,000	0		0
6032L	M & R Wastewater Lift Stations	20,000		20,000	27,101	60,310	(40,310)		(4,000)
6032M	M & R-WW Manhole Raising(Cord Paving)	15,000		15,000	10,848	30,848	(15,848)		(60,310)
6032P	M & R - Pumps	5,000		5,000	0	0	5,000		(30,848)
6032S	M & R- WW Disposal of Sludge	88,500		88,500	64,847	103,126	(14,626)		0
6032T	M & R-Wastewater Treatment Plant	50,000		50,000	31,417	56,323	(6,323)		(103,126)
6033B	Maintenance & Repairs - Buildings	10,000		10,000	8,146	18,125	(8,125)		(56,323)
6033G	Maintenance & Repairs - Grounds	5,000		5,000	260	500	4,500		(18,125)
6035	Major Maintenance	0		0	0	0	0		(500)
6035T	Major Maintenance-CCTV & Hydro Clean	12,500		12,500	0	0	12,500		0
6036	M & R- Emergency Events	0		0	0	0	0		0
6036T	Unplanned Maintenance	0		0	0	0	0		0
6037	M & R- SCADA	0		0	2,385	1,440	(1,440)		0
6040	M & R- Equipment	0		0	0	0	0		(1,440)
6041L	Maintenance & Repairs - Vehicles Licenses	5,000		5,000	2,853	5,712	(712)		0
6041N	Maint. & Repairs - Vehicles Non-Licensed	1,500		1,500	1,641	3,782	(2,282)		(5,712)
6041V	Maint. & Repairs - Vehicles - Vactor	5,000		5,000	600	3,000	2,000		(3,782)
6044	Computer Services	0		0	167	401	(401)		(3,000)
6045	Computer/Copier/Printer Supplies/Maint.	500		500	3,329	5,000	(4,500)		(401)
6048	Security & Safety	4,000		4,000	1,544	4,000	0		(5,000)
6050	Office Supplies	5,000		5,000	2,046	3,245	1,755		(4,000)
6051	Printing & Shipping	5,000		5,000	7,270	13,361	(8,361)		(4,000)
6052	Bank Services	0		0	0	0	0		(3,245)
6053	Printing/Forms	1,500		1,500	839	2,014	(514)		(13,361)
6054	Membership Dues, Publications/Books	1,200		1,200	143	343	857		0
6055	Government Fees & Licenses	90,000		90,000	87,919	91,072	(1,072)	90,000	(2,014)
6060C	Utilities - Cell Phone	1,650		1,650	1,662	2,506	(856)		(343)
6060E	Utilities - Electricity	200,000		200,000	173,448	242,946	(42,946)	216,000	(1,072)
6060G	Utilities - Gas	1,000		1,000	856	794	206		(2,506)
6060I	Utilities - Internet	4,500		4,500	4,475	6,511	(2,011)		(26,946)
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	6,500		6,500	4,942	7,822	(1,322)		(794)
6060W	Utilities - Water	2,500		2,500	1,200	1,403	1,097		(6,511)
6063	M & R Communications Equipment	0		0	0	0	0		(1,322)
6070	Equipment Rental	2,500		2,500	0	1,000	1,500		(1,403)
6080	Professional Services - Engineering	0		0	0	0	0		0
6080G	Professional Services - GIS Development	10,000		10,000	3,156	6,000	4,000		(1,000)
6080K	Professional Services - District Counsel	7,000		7,000	0	0	7,000		0
6080L	Land Conservancy - Lot Inventory, Etc.	0		0	0	0	0		0
6080M	Professional Services - Misc./Other	15,000		15,000	4,258	5,000	10,000		0
6086	Outside Services	0		0	2,333	2,333	(2,333)		(5,000)

 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12									
ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	2018/19 ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
	Encumbrances - (Designated Funds)				\$0				
	NET TRANSFERS & ENCUMBRANCES	\$27,722	(\$102,743)	(\$75,021)	\$0	\$27,722	\$102,743	\$0	\$27,722
	RESERVES								
	Use of Reserves (Additions to Reserves)			0			0		0
	Other Adjustments			0			0		0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	\$0	(\$102,743)	(\$102,743)	\$71,092	\$113,245	\$215,988	\$89,000	(\$15,777)
	RESERVES								
	Beginning Reserves				\$71,092	\$85,523	\$113,245	\$89,000	(\$43,499)
	Operating Surplus / (Deficit) Transfers & Encumbrances	(\$27,722)	\$0	(\$27,722)	\$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)

CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS

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

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS						
SOURCES OF FUNDS									
REVENUES									
39 4041	SWF Water Base - Residential (SFR, MFR)	270,000		270,000	200,490	298,350	28,350	1,009,000	(710,650)
39 4042	SWF Base Vac	24,000		24,000	17,783	26,520	2,520		26,520
39 4043	SWF Base Com Ld	23,000		23,000	15,612	23,805	805		23,805
39 4044	SWF Base Com Wt	52,000		52,000	32,966	49,530	(2,470)		49,530
39 4051	SWF Water Usage - Residential (SFR,MFR)	289,000		289,000	213,747	317,900	28,900		317,900
39 4052	SWF Use Vac Rnt	26,000		26,000	18,987	27,820	1,820		27,820
39 4053	SWF Use Com Ld	133,000		133,000	98,043	144,305	11,305		144,305
39 4054	SWF Use Com Wtr	89,000		89,000	64,183	96,788	7,788		96,788
39 4200	Interest Income	8,000		8,000	1,582	6,000	(2,000)		6,000
				0			0		0
	Total Revenues	\$914,000	\$0	\$914,000	\$663,392	\$991,018	\$77,018	\$1,009,000	(\$17,982)
OTHER SOURCES OF FUNDS									
				0			0		0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$914,000	\$0	\$914,000	\$663,392	\$991,018	\$77,018	\$1,009,000	(\$17,982)
USES OF FUNDS									
SALARIES & WAGES									
5000	Salary & Wages	159,134		159,134	73,185	143,194	15,940		(143,194)
5010	Overtime	10,000		10,000	4,866	4,000	6,000		(4,000)
5020	Standby	5,000		5,000	100	0	5,000		0
5040	Sick/Vacation Pay	0		0	10,110	5,800	(5,800)		(5,800)
5050	Holiday Pay	0		0	4,433	3,800	(3,800)		(3,800)
	Prop 218 Estimates	0		0			0	251,000	251,000
	Total Salaries & Wages	\$174,134	\$0	\$174,134	\$92,694	\$156,794	\$17,340	\$251,000	\$94,206
BENEFITS									
5101	Uniform Allowance	400		400	434	400	0		(400)
5102	Dental Insurance	2,455		2,455	2,253	3,358	(903)		(3,358)
5103	Medical Insurance	24,694		24,694	15,479	24,395	299		(24,395)
5105	Life Insurance	200		200	90	115	85		(115)
5106	FICA	10,408		10,408	5,293	9,331	1,077		(9,331)
5107	Medicare	2,540		2,540	1,320	2,291	249		(2,291)
5108	Workers Compensation	8,294		8,294	1,679	6,742	1,552		(6,742)
5109	PERS - Retirement	13,533		13,533	13,438	25,403	(11,870)		(25,403)
5120	Office Supplies	650		650	911	1,637	(987)		(1,637)
5122	Medical Reimbursements - HRA	2,379		2,379	274	390	1,989		(390)
	Total Benefits	\$65,553	\$0	\$65,553	\$41,172	\$74,062	(\$8,509)	\$0	(\$74,062)
	Total Personnel Services	\$239,687	\$0	\$239,687	\$133,866	\$230,856	\$8,831	\$251,000	\$20,144
SERVICES & SUPPLIES									
6031F	Maintenance & Repairs - Fire Hydrants	0		0	0	0	0		0
6031G	Maintenance & Repairs - Generators	0		0	0	0	0		0

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

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
6031Z	Maintenance	15,000		15,000	9,803	20,155	(5,151)		(20,155)
6032B	Off-Hauling RO Brine	3,000		3,000	0	3,000	0		(3,000)
6033B	Maintenance & Repairs - Buildings	0		0	570	1,368	(1,368)		(1,368)
6033G	Maintenance & Repairs - Grounds	0		0	840	2,016	(2,016)		(2,016)
6036	Maintenance & Repairs-Emergency	5,000		5,000	20,437	36,881	(31,881)		(36,881)
6041L	Maintenance & Repairs - Vehicles Licenses	0		0	217	225	(225)		(225)
6044	Comp/Copier/Printer Services	0		0	167	401	(401)		(401)
6051	Postage & Shipping	0		0	1,612	3,773	(3,773)		(3,773)
6053	Government Fees & Licenses	0		0	41,316	22,000	(22,000)		(22,000)
6060C	Utilities - Cell Phone	0		0	216	216	(216)		(216)
6060E	Utilities - Electricity	22,000		22,000	10,367	15,600	6,400		(15,600)
6070	Equipment Rent	0		0	15,120	24,192	(24,192)		(24,192)
6080K	Professional Services - District Counsel	15,000		15,000	0	0	15,000		0
6080M	Professional Services - Misc./Other	10,000		10,000	8,460	16,834	(6,834)		(16,834)
6080L	Professional Services - Legal	0		0	3,985	6,708	(6,708)		(6,708)
6086	Outside Services	0		0	18	43	(43)		(43)
6090	Department Operating Supplies	0		0	1,895	1,895	(1,895)		(1,895)
6090B	Sensor Cleaning	0		0	0	0	0		0
6091	Lab Tests	10,000		10,000	5,020	10,000	0		(10,000)
6091B	Operating Supplies	4,000		4,000	0	4,548	(548)		(4,548)
6091E	Baseline Ion	0		0	0	0	0		0
6091F	Remote Monitoring	10,000		10,000	6,000	6,000	4,000		(6,000)
6091G	Calibration	0		0	0	0	0		0
6091H	Lab Testing	0		0	0	0	0		0
6092	Lab Supplies	1,000		1,000	1,571	2,376	(1,376)		(2,376)
6094	Clothing and Uniform	0		0	70	168	(168)		(168)
6096	Fuel - Gas and Diesel	0		0	2,599	4,440	(4,440)		(4,440)
6115	Meeting Expense	0		0	0	0	0		0
6120E	Travel, Training, Seminars - Employees	0		0	454	1,090	(1,090)		(1,090)
6125	Employee Recruitment	0		0	0	0	0		0
6195	Vehicles	0		0	2,106	5,054	(5,054)		0
6829D	Performance Bonds	35,825		35,825	71,649	71,650	(35,825)		(71,650)
6829M	Financial Services	0		0	0	0	0		0
6829S	EWS Environmental	0		0	0	0	0		0
	Prop 218 Estimates							130,000	130,000
	Total Services & Supplies	\$130,825	\$0	\$130,825	\$204,493	\$260,633	(\$129,808)	\$130,000	(\$129,579)
	CAPITAL OUTLAY								
6170E	Impoundment Basin	35,000		35,000	14,186	35,000	0		(35,000)
	Prop 218 Estimates	0		0			0	211,000	211,000
	Total Capital Outlay	\$35,000	\$0	\$35,000	\$14,186	\$35,000	\$0	\$211,000	\$176,000
	DEBT SERVICE								
6180P	Loan Principal	340,465		340,465	340,465	340,465	0		(340,465)
6180I	Interest Expense	318,959		318,959	318,959	318,959	0		(318,959)
	Total Debt Service	659,424	\$0	\$659,424	\$659,424	\$659,424	\$0	\$660,000	\$660,000

CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25									
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2018/19 ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
	ADMINISTRATIVE COST ALLOCATION								
	Administrative Cost Allocation	263,815		263,815	200,614	267,485	(3,670)		(267,485)
	Total Administrative Cost Allocation	\$263,815	\$0	\$263,815	\$200,614	\$267,485	(\$3,670)	\$0	(\$267,485)
	Total Expenditures	\$1,328,751	\$0	\$1,328,751	\$1,212,584	\$1,453,398	(\$124,647)	\$1,252,000	(\$196,344)
	OPERATING SURPLUS/(DEFICIT)	(\$414,751)	\$0	(\$414,751)	(\$549,192)	(\$462,380)	(\$47,629)	(\$243,000)	\$178,362
01 4625	TRANSFERS & ENCUMBRANCES								
	Transfers In - From General Fund (Transfers Out)			0			0		0
	Encumbrances - Sources of Funding Encumbrances - (Designated Funds)			0			0		0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES								
	Use of Reserves (Additions to Reserves) Other Adjustments			0			0		0
				0			0		0
				0			0		0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	(\$414,751)	\$0	(\$414,751)	(\$549,192)	(\$462,380)	(\$47,629)	(\$243,000)	\$178,362
	RESERVES								
	Beginning Reserves								
	Operating Surplus / (Deficit) Transfers & Encumbrances	(\$414,751)	\$0	(\$414,751)	(\$549,192)	(\$462,380)	(\$47,629)	(\$243,000)	\$178,362
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ENDING RESERVES	(\$414,751)	\$0	(\$414,751)	(\$549,192)	(\$462,380)	(\$47,629)	(\$243,000)	\$178,362



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS

SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30

ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	2018/19 ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
SOURCES OF FUNDS									
	REVENUES								
4390	Miscellaneous Revenue	0		0	68,706	68,706	68,706		68,706
	Total Revenues	\$0	\$0	\$0	\$68,706	\$68,706	\$68,706	\$0	\$68,706
	OTHER SOURCES OF FUNDS								
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$68,706	\$68,706	\$68,706	\$0	\$68,706
USES OF FUNDS									
	SALARIES & WAGES								
	Total Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BENEFITS								
	Total Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	SERVICES & SUPPLIES								
	Total Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	CAPITAL OUTLAY								
6170	Interim SWF AWTP Off-Hauling Facilities	50,000		50,000	0	50,000	0		(50,000)
6170	Impoundment Basin Design Evaluation	0		0	0	11,885	(11,885)		(11,885)
1829	CIP Brackish Environmental	0		0	6,728	6,728	(6,728)		(6,728)
1829	CIP Brackish Legal	0		0	32,653	40,000	(40,000)		(40,000)
1829	CIP SWF Public Outreach	0		0	2,333	2,333	(2,333)		(2,333)
6910	Section 7 ESA Consultation	125,000		125,000	20,054	125,000	0		(125,000)
	Total Capital Outlay	\$175,000	\$0	\$175,000	\$61,769	\$235,946	(\$60,946)	\$0	(\$235,946)
	DEBT SERVICE								
	Total Debt Service	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION								
	Total Administrative Cost Allocation	\$87,938	\$0	\$87,938	66,872	89,162	(1,224)		(89,162)
	Total Administrative Cost Allocation	\$87,938	\$0	\$87,938	\$66,872	\$89,162	(\$1,224)	\$0	(\$89,162)
	Total Expenditures	\$262,938	\$0	\$262,938	\$128,640	\$325,108	(\$62,170)	\$0	(\$325,108)



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

ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 3/31/2019	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS						
	OPERATING SURPLUS/(DEFICIT)						\$6,536	\$0	\$393,814
01 4625	TRANSFERS & ENCUMBRANCES								
	Transfers In - From General Fund			0			0		0
	(Transfers Out)			0			0		0
	Encumbrances - Sources of Funding								
	Encumbrances - (Designated Funds)								
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	(\$256,402)	\$0	\$0	\$0
	RESERVES								
	Use of Reserves			0			0		0
	(Additions to Reserves)			0			0		0
	Other Adjustments			0			-0		0
	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)		\$0				\$6,536	\$0	\$393,814
	Transfers & Encumbrances		\$0				\$0	\$0	\$0
	ENDING RESERVES	(\$262,938)	\$0	(\$262,938)	(\$59,934)	(\$256,402)	\$6,536	\$0	\$393,814