

# CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2019-2020  
SECOND QUARTER REPORT  
FEBRUARY 20, 2020

## GENERAL FUND SUMMARY


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






GENERAL FUND  
FIRE DEPARTMENT - 01




	A	B	C	D	L	M	N	C	P	Q	R	S	T														
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>																										
2	<b>FUND LEVEL ANALYSIS</b>																										
3	<b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>																										
4	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;"></th> <th style="width:25%;">2019/20</th> <th style="width:25%;">2019/20</th> <th style="width:10%;">2019/20</th> <th style="width:10%;">2019/20</th> <th style="width:10%;">2019/20</th> <th style="width:10%;">2019/20</th> </tr> <tr> <th>ACCOUNT NO.</th> <th>ADOPTED BUDGET</th> <th>APPROVED BUDGET</th> <th>APPROVED BUDGET</th> <th>ACTUAL AT 12/31/2019</th> <th>ESTIMATED ACTUAL</th> <th>EST. BUDGET VARIANCE</th> </tr> </thead> </table>														2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	ACCOUNT NO.	ADOPTED BUDGET	APPROVED BUDGET	APPROVED BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	EST. BUDGET VARIANCE
	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20																					
ACCOUNT NO.	ADOPTED BUDGET	APPROVED BUDGET	APPROVED BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	EST. BUDGET VARIANCE																					
5	GENERAL FUND (GF)																										
6	FIRE DEPARTMENT - 01																										
7																											
8	<b>SOURCES OF FUNDS</b>																										
9																											
10		Revenues	\$2,351,300	\$0	\$2,351,300	\$1,046,983	45%	\$2,388,889	\$37,589																		
11		Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0																		
12		<b>Total Sources of Funds</b>	<b>\$2,351,300</b>	<b>\$0</b>	<b>\$2,351,300</b>	<b>\$1,046,983</b>	<b>45%</b>	<b>\$2,388,889</b>	<b>\$37,589</b>																		
13	<b>USES OF FUNDS</b>																										
14																											
15		Salaries & Wages	\$956,472	\$0	\$956,472	\$461,486	48%	\$855,408	\$101,064																		
16		Benefits	\$578,174	\$0	\$578,174	\$274,417	47%	\$546,335	\$31,839																		
17		Personnel Services	\$1,534,646	\$0	\$1,534,646	\$735,903	48%	\$1,401,743	\$132,903																		
18		Services & Supplies	\$283,158	\$0	\$283,158	\$154,287	54%	\$264,135	\$17,823																		
19		Capital Outlay	\$92,500	\$0	\$92,500	\$0	0%	\$92,500	\$0																		
20		Debt Service	\$133,374	\$0	\$133,374	\$133,374	100%	\$133,374	\$0																		
21		Administrative Cost Allocation	\$377,439	\$0	\$377,439	\$188,720	50%	\$377,439	\$0																		
22		<b>Total Expenditures</b>	<b>\$2,421,118</b>	<b>\$0</b>	<b>\$2,421,118</b>	<b>\$1,212,283</b>	<b>50%</b>	<b>\$2,269,191</b>	<b>\$150,726</b>																		
23		<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$69,818)</b>	<b>\$0</b>	<b>(\$69,818)</b>	<b>(\$165,300)</b>		<b>\$119,698</b>	<b>\$188,315</b>																		
24																											
25																											
26	<b>RESERVES</b>																										
27																											
28		Beginning Reserves																									
29		Operating Surplus / (Deficit)	(\$69,818)	\$0	(\$69,818)	(\$165,300)		\$119,698	\$188,315																		
30		Transfers & Encumbrances	\$0	\$0	\$0	\$0		\$0	\$0																		
31		<b>ENDING RESERVES</b>	<b>(\$69,818)</b>	<b>\$0</b>	<b>(\$69,818)</b>	<b>(\$165,300)</b>		<b>\$119,698</b>	<b>\$188,315</b>																		
32																											
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1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>											
2	<b>FUND LEVEL ANALYSIS</b>											
3	<b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>											
4												
5	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF) FIRE DEPARTMENT - 01</b>	<b>ADOPTED BUDGET</b>	<b>2019/20 APPROVED ADJUSTMENTS</b>	<b>2019/20 APPROVED BUDGET</b>	<b>ACTUAL AT 12/31/2019</b>	<b>ESTIMATED ACTUAL</b>	<b>2019/20 EST. BUDGET VARIANCE</b>				
6												
7												
8	<b>SOURCES OF FUNDS</b>											
9		<b>REVENUES</b>										
10	01 4127	Reimbursements to Fire Department	0		0	0	0%	0		(0)		
11	01 4200	Interest Income	0		0	0	#####	0		0		
12	01 4310	Property Tax	1,785,400		1,785,400	780,795	44%	1,785,400		0		
13	01 4311	County Administrative Fee	(17,850)		(17,850)	0	0%	(17,850)		0		
14	01 4335	Assessment-Fire	472,500		472,500	219,782	47%	472,500		0		
15	01 4362	Insurance Reimbursement	0	0	0	37,564	#####	37,564		37,564		
16	01 4370	Weed Abatement	18,000		18,000	3,907	22%	18,000		0		
17	01 4373	Inspection Fee Revenue	14,500		14,500	4,886	34%	14,500		0		
18	01 4390	Miscellaneous Revenue	0		0	50	#####	25		25		
19	01 4610	Grants Revenue: SAFER	0		0	0	0%	0		(0)		
20	01 4618	Grant/Revenue: Personnel Protection	0		0	0	#####	0		0		
21	01 4625	Grant/Revenue: Federal Firefighters Radios	75,000		75,000	0	0%	75,000		0		
22	01 4390	Reimbursement for Fuel Tank Repairs - CHCD	3,750		3,750	0	0%	3,750		0		
23					0					0		
32					0					0		
34		<b>Total Revenues</b>	<b>\$2,351,300</b>	<b>\$0</b>	<b>\$2,351,300</b>	<b>\$1,046,983</b>	<b>45%</b>	<b>\$2,388,889</b>		<b>\$37,589</b>		
35		<b>OTHER SOURCES OF FUNDS</b>										
41					0					0		
43		<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		
44		<b>Total Sources of Funds</b>	<b>\$2,351,300</b>	<b>\$0</b>	<b>\$2,351,300</b>	<b>\$1,046,983</b>	<b>45%</b>	<b>\$2,388,889</b>		<b>\$37,589</b>		
45	<b>USES OF FUNDS</b>											
47		<b>SALARIES &amp; WAGES</b>										
48	5000	Salary & Wages	689,092		689,092	299,882	44%	564,872		124,220		
49	5010	Overtime	128,000		128,000	70,775	55%	141,549		(13,549)		
50	5020	Standby	5,000		5,000	0	0%	5,000		0		
51	5031	Reserve Firefighter Pay	137,160		137,160	55,938	41%	111,875		25,285		
52	5040	Sick/Vacation Pay	0		0	27,382		27,382		(27,382)		
53	5050	Holiday Pay	0		0	7,510		7,510		(7,510)		
54		Reduction for "E" Step	(2,780)		(2,780)	0		(2,780)		0		
55		<b>Total Salaries &amp; Wages</b>	<b>\$956,472</b>	<b>\$0</b>	<b>\$956,472</b>	<b>\$461,486</b>	<b>48%</b>	<b>\$855,408</b>		<b>\$101,064</b>		
56		<b>BENEFITS</b>										
57	5101	Uniform Allowance	2,500		2,500	2,500	100%	2,500		0		




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5	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF) FIRE DEPARTMENT - 01</b>	<b>ADOPTED BUDGET</b>	<b>2019/20 APPROVED ADJUSTMENTS</b>	<b>2019/20 APPROVED BUDGET</b>	<b>ACTUAL AT 12/31/2019</b>	<b>ESTIMATED ACTUAL</b>	<b>2019/20 EST. BUDGET VARIANCE</b>				
7												
58	5102	Dental Insurance	6,795		6,795	6,826	100%	13,652	(6,857)			
59	5103	Medical Insurance	124,028		124,028	60,014	48%	120,028	4,000			
60	5105	Life Insurance	1,008		1,008	366	36%	732	276			
61	5106	FICA	55,006		55,006	26,591	48%	53,181	1,825			
62	5107	Medicare	13,983		13,983	6,580	47%	13,160	823			
63	5108	Workers Compensation	50,058		50,058	16,368	33%	32,737	17,321			
64	5109	PERS - Retirement	249,918		249,918	122,186	49%	244,371	5,547			
65	5111	Payroll Tax Expense	0		0	0	#####	0	0			
66	5112	UI Reim Benefit	0		0	0	#####	0	0			
67	5120	Other Employee Benefits	2,600		2,600	1,300	50%	2,600	0			
68	5121	Retirees Health	56,678		56,678	23,886	42%	47,773	8,905			
69	5122	Medical Reimbursements - HRA	15,600		15,600	7,800	50%	15,600	0			
71	<b>Total Benefits</b>		<b>\$578,174</b>	<b>\$0</b>	<b>\$578,174</b>	<b>\$274,417</b>	<b>47%</b>	<b>\$546,335</b>	<b>\$31,839</b>			
72	<b>Total Personnel Services</b>		<b>\$1,534,646</b>	<b>\$0</b>	<b>\$1,534,646</b>	<b>\$735,903</b>	<b>48%</b>	<b>\$1,401,743</b>	<b>\$132,903</b>			
73	<b>SERVICES &amp; SUPPLIES</b>											
74	6010	Ads-Legal/Other	515		515	407	79%	407	108			
75	6011I	Public Information	0		0	0	#####	0	0			
76	6011W	Public Information - Website	0		0	0	#####	0	0			
77	6011W	Public Information - Website New Request	1,200		1,200	0	0%	0	0			
78	6014	Public Events	0		0	0	#####	0	0			
79	6014	Public Events - New Request	1,000		1,000	0	0%	0	1,000			
80	6031F	Maint & Repair Water Dept -Fire Hydrant	1,030		1,030	0	0%	0	1,030			
81	6032S	M & R-Disposal of Sludge	0		0	0	#####	0	0			
82	6033B	M&R Buildings	5,150		5,150	950	18%	1,899	3,251			
83	6033F	M&R FD WTR Leak	1,030		1,030	8,286	804%	37,564	(36,534)			
84	6033G	Maint & Repair - Grounds (formerly 6042)	2,060		2,060	190	9%	380	1,680			
85	6033R	M & R - Ranch	0		0	0	#####	0	0			
86	6036	M & R - Emergency	0		0	0	#####	0	0			
87	6040	Maintenance & Repair - Equipment	4,153		4,153	0	0%	0	4,153			
88	6041L	Maint and Repair - Vehicles - Licensed	20,600		20,600	13,541	66%	27,082	(6,482)			
89	6042	Old M & R Bld/Grd	0		0	0	#####	0	0			
90	6044	Computer/Copier /Printer Srvc/MaintAgree	4,695		4,695	2,968	63%	5,936	(1,241)			
91	6045	Computer/Copier/Printer Supplies/Maint.	103		103	0	0%	0	103			
92	6048	Security and Safety	1,236		1,236	545	44%	1,090	146			
93	6048E	Safety - Medical	0		0	0	#####	0	0			
94	6050	Office Supplies	3,459		3,459	1,252	36%	2,504	955			
95	6050	Office Supplies - New Request	1,000		1,000	0	0%	0	1,000			
96	6051	Printing & Shipping	0		0	25	#####	0	0			




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4			<b>2019/20</b>		<b>2019/20</b>						<b>2019/20</b>	
5	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF) FIRE DEPARTMENT - 01</b>	<b>ADOPTED BUDGET</b>	<b>APPROVED ADJUSTMENTS</b>	<b>APPROVED BUDGET</b>	<b>ACTUAL AT 12/31/2019</b>	<b>ESTIMATED ACTUAL</b>			<b>EST. BUDGET VARIANCE</b>		
6												
7												
97	6052	Bank Charges	0		0	39	#####		0		0	
98	6053	Printing/Forms	0		0	0	#####		0		0	
99	6053	Printing Forms - New Request	1,200		1,200	0	0%		0		1,200	
100	6054	Membership -Dues , Publications & Books	6,180		6,180	5,652	91%		11,304		(5,124)	
101	6054	Membership-Dues - New Request	1,500		1,500	0	0%		0		1,500	
102	6055	Government Fees and Licenses	47,300		47,300	37,980	80%		47,300		0	
103	6055	Image Trend - EMS	2,800		2,800	2,688	96%		2,688		112	
104	6055	Image Trend - Fire	2,000		2,000	1,751	88%		1,751		249	
106	6060C	Utilities Cell Phone	3,090		3,090	1,490	48%		2,980		110	
107	6060E	Utilities Electricity	8,574		8,574	3,664	43%		7,328		1,246	
108	6060G	Utilities Gas	1,271		1,271	855	67%		1,710		(439)	
109	6060I	Utilities Internet Access	1,323		1,323	525	40%		1,050		273	
110	6060P	Utilities Phone-Land Lines, Faxes, Alarms	4,478		4,478	3,000	67%		6,001		(1,523)	
111	6060S	Utilities Sewer	1,241		1,241	782	63%		1,563		(322)	
112	6060W	Utilities Water	1,894		1,894	1,183	62%		2,366		(472)	
115	6080K	Prof Services-District Counsel	0		0	0	#####		0		0	
116	6080L	Land Conservancy -Lot Inventory, Etc.	0		0	0	#####		0		0	
117	6080M	Prof Services - Miscellaneous/Other	5,150		5,150	7,128	138%		7,128		(1,978)	
118	6080T	Prof Services - Temporary	0		0	0	#####		0		0	
119	6086	Outside Services	0		0	0	#####		0		0	
120	6089	Emergency Medical Supplies	6,695		6,695	2,365	35%		4,729		1,966	
121	6090	Department Operating Supplies	22,020		22,020	7,385	34%		14,770		7,250	
122	6093	Small Tools and Equipment	1,030		1,030	1,134	110%		2,268		(1,238)	
123	6093	Replace Gym Equipment	0		0	0	#####		0		0	
124	6094	Clothing and Uniform	4,120		4,120	1,303	32%		2,606		1,514	
125	6095	Office Furnishings & Equipment	0		0	0	#####		0		0	
126	6096	Fuel -Gas and Diesel	20,600		20,600	12,076	59%		24,151		(3,551)	
127	6098	OTS Grant	0		0	0	#####		0		0	
128	6115	Meeting Expense	103		103	182	176%		363		(260)	
129	6120A	Employee ALS Cert/Recruit Training	2,865		2,865	430	15%		860		2,005	
130	6120E	Travel, Training, Seminars – Employees	25,750		25,750	4,009	16%		8,018		17,732	
131	6120R	Training - Reimbursement	0		0	44	#####		89		(89)	
132	6124	Employee Recognition	0		0	0	#####		0		0	
133	6124	Employee Recognition - New Request	500		500	0	0%		0		500	
134	6125	Employee Recruitment	44		44	0	0%		0		44	
135	6125	Employee Recruitment - New Request	456		456	0	0%		0		456	
136	6220A	Fire Dept - Aware/Eductn/CERT/Vol Progrm	5,150		5,150	3,242	63%		6,484		(1,334)	
137	6220A	Fire Dept - Aware/Eductn - New Request	2,350		2,350	0	0%		0		2,350	
138	6220B	Fire Dept -SC BA Brthg Aprt/Resptry Test	927		927	0	0%		0		927	



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3	<b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>											
4			<u>2019/20</u>		<u>2019/20</u>						<u>2019/20</u>	
5	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF) FIRE DEPARTMENT - 01</b>	<b>ADOPTED BUDGET</b>	<b>APPROVED ADJUSTMENTS</b>	<b>APPROVED BUDGET</b>	<b>ACTUAL AT 12/31/2019</b>		<b>ESTIMATED ACTUAL</b>	<b>EST. BUDGET VARIANCE</b>			
6												
7												
139	6220B	SBCA Flow Test	600		600	0	0%	0	600			
140	6220B	SCBA Bottle Replacements (3)	6,000		6,000	0	0%	0	6,000			
141	6220D	Fire Dept Disaster Preparedness	0		0	0	#####	0	0			
142	6220E	Fire Dept -EOC Upgrade	0		0	0	#####	0	0			
143	6220F	Fire Dept Fr Haz Defensible Spc/Chipping	2,000		2,000	0	0%	0	2,000			
144	6220H	Fire Dept - Haz Mat Phys	0		0	0	#####	0	0			
145	6220P	Personal Protective Equipment	10,300		10,300	2,547	25%	5,095	5,205			
146	6220R	FHRP Contract	30,237		30,237	24,669	82%	24,669	5,567			
147	6220S	Fire Dept - Surf Rescue/NCOR Program	6,180		6,180	0	0%	0	6,180			
148	6602	Transit Expense	0		0			0	0			
149												
150	<b>Total Services &amp; Supplies</b>		<b>\$283,158</b>	<b>\$0</b>	<b>\$283,158</b>	<b>\$154,287</b>	<b>54%</b>	<b>\$264,135</b>	<b>\$17,823</b>			
151												
151	<b>CAPITAL OUTLAY</b>											
152	6170	Capital Asset-Install Radio in 5792	0		0	0	#####	0	0			
153	6170B	Chief/Command Pickup (5 Year Lease)	0		0	0	#####	0	0			
154	6170C	USAR Equipment (Urban Search & Res	0		0	0	#####	0	0			
155	6170D	Image Trend Elite Project Management	0		0	0	#####	0	0			
156	6170F	Zoll X Series EKG	0		0	0	#####	0	0			
157	6170G	Command Vehicle Buildup	0		0	0	#####	0	0			
158	6170	Fuel Station Computer Replacement	7,500		7,500	0	0%	7,500	0			
159	6170	Station Security Upgrade	10,000		10,000	0	0%	10,000	0			
160	6170	Radio System Upgrade	75,000		75,000	0	0%	75,000	0			
161												
162												
163	<b>Total Capital Outlay</b>		<b>\$92,500</b>	<b>\$0</b>	<b>\$92,500</b>	<b>\$0</b>	<b>0%</b>	<b>\$92,500</b>	<b>\$0</b>			
164												
164	<b>DEBT SERVICE</b>											
165	2517	Principal on Fire Engine Lease/Purchase	124,396		124,396	124,394	100%	124,394	2			
166	6190	Interest on Fire Engine Lease/Purchase	8,978		8,978	8,980	100%	8,980	(2)			
167												
168	<b>Total Debt Service</b>		<b>\$133,374</b>	<b>\$0</b>	<b>\$133,374</b>	<b>\$133,374</b>	<b>100%</b>	<b>\$133,374</b>	<b>\$0</b>			
169												
169	<b>ADMINISTRATIVE COST ALLOCATION</b>											
170	6200	Allocated Overhead	377,439		377,439	188,720	50%	377,439	0			
171												
172	<b>Total Administrative Cost Allocation</b>		<b>\$377,439</b>	<b>\$0</b>	<b>\$377,439</b>	<b>\$188,720</b>	<b>50%</b>	<b>\$377,439</b>	<b>\$0</b>			
173	<b>Total Expenditures</b>		<b>\$2,421,118</b>	<b>\$0</b>	<b>\$2,421,118</b>	<b>\$1,212,283</b>	<b>50%</b>	<b>\$2,269,191</b>	<b>\$150,726</b>			




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3	<b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b>											
4			<u>2019/20</u>		<u>2019/20</u>						<u>2019/20</u>	
5	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF)</b>	<b>ADOPTED BUDGET</b>	<b>APPROVED ADJUSTMENTS</b>	<b>APPROVED BUDGET</b>	<b>ACTUAL AT 12/31/2019</b>	<b>ESTIMATED ACTUAL</b>			<b>EST. BUDGET VARIANCE</b>		
6	<b>FIRE DEPARTMENT - 01</b>											
7												
174												
175	<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$69,818)</b>	<b>\$0</b>	<b>(\$69,818)</b>	<b>(\$165,300)</b>			<b>\$119,698</b>	<b>\$188,315</b>		
176	<b>TRANSFERS &amp; ENCUMBRANCES</b>											
177	01 4625	Transfers In - From General Fund	0		0				0	0		
178		(Transfers Out)			0					0		
179		Encumbrances - Sources of Funding										
180		Encumbrances - (Designated Funds)										
181												
182	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
183	<b>RESERVES</b>											
184		Use of Reserves			0					0		
185		(Additions to Reserves)			0					0		
186		Other Adjustments			0				0	0		
187												
188	<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
189	<b>NET BUDGETARY SOURCES/USES</b>		<b>(\$69,818)</b>	<b>\$0</b>	<b>(\$69,818)</b>	<b>(\$165,300)</b>			<b>\$119,698</b>	<b>\$188,315</b>		
190												
191	<b>RESERVES</b>											
192		Beginning Reserves										
193		Operating Surplus / (Deficit)	<b>(\$69,818)</b>	<b>\$0</b>	<b>(\$69,818)</b>	<b>(\$165,300)</b>			<b>\$119,698</b>	<b>\$188,315</b>		
194		Transfers & Encumbrances	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
195	<b>ENDING RESERVES</b>		<b>(\$69,818)</b>	<b>\$0</b>	<b>(\$69,818)</b>	<b>(\$165,300)</b>			<b>\$119,698</b>	<b>\$188,315</b>		




GENERAL FUND


FACILITES & RESOURCES DEPARTMENT – 02

A	B	C	D	L	M	N	O	P	Q	R	S	T
1		CAMBRIA COMMUNITY SERVICES DISTRICT										
2		FUND LEVEL ANALYSIS										
3		FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02										
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2019/20		2019/20	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20				
5			ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET	VARIANCE			
6	SOURCES OF FUNDS											
7												
8												
9												
10		Revenues	\$697,055	\$0	\$697,055	\$315,948	45%	\$697,093	\$38			
11		Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0			
12		<b>Total Sources of Funds</b>	<b>\$697,055</b>	<b>\$0</b>	<b>\$697,055</b>	<b>\$315,948</b>	<b>45%</b>	<b>\$697,093</b>	<b>\$38</b>			
13	USES OF FUNDS											
14												
15												
16		Salaries & Wages	\$216,909	\$0	\$216,909	\$121,920	56%	\$224,172	(\$7,263)			
17		Benefits	\$164,883	\$0	\$164,883	\$69,741	42%	\$138,682	\$26,201			
18		Personnel Services	\$381,792	\$0	\$381,792	\$191,661	50%	\$362,854	\$18,938			
19		Services & Supplies	\$229,616	\$0	\$229,616	\$118,040	51%	\$190,949	\$38,670			
20		Capital Outlay	\$0	\$0	\$0	\$0	#####	\$0	\$0			
21		Debt Service	10,364	\$0	\$10,364	\$2,039	20%	\$11,723	(\$1,359)			
22		Administrative Cost Allocation	\$121,178	\$0	\$121,178	\$60,589	50%	\$121,178	\$0			
23		<b>Total Expenditures</b>	<b>\$742,950</b>	<b>\$0</b>	<b>\$742,950</b>	<b>\$372,330</b>	<b>50%</b>	<b>\$686,705</b>	<b>\$56,248</b>			
24		<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(\$45,895)</b>	<b>\$0</b>	<b>(\$45,895)</b>	<b>(\$56,381)</b>		<b>\$10,388</b>	<b>\$56,286</b>			
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												
37												
38												
39												
40	RESERVES											
41		Beginning Reserves	\$0	\$0	\$0	\$0		\$0	\$0			
42		Operating Surplus / (Deficit)	(\$45,895)	\$0	(\$45,895)	(\$56,381)		\$10,388	\$56,286			
43		Transfers & Encumbrances	\$0	\$0	\$0	\$0		\$0	\$0			
44		<b>ENDING RESERVES</b>	<b>(\$45,895)</b>	<b>\$0</b>	<b>(\$45,895)</b>	<b>(\$56,381)</b>		<b>\$10,388</b>	<b>\$56,286</b>			
45												





A	B	C	D	L	M	N	C	P	Q	R	S	T								
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>																			
2	<b>FUND LEVEL ANALYSIS</b>																			
3	<b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>																			
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ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE													
8	<b>SOURCES OF FUNDS</b>																			
9	<b>REVENUES</b>																			
10	01 4130	Reimbursements - Fire Safe Council	0		0	0	#####	0	0											
11	01 4200	Interest Income	0		0	0	#####	0	0											
12	01 4310	Property Tax	668,455		668,455	292,330	44%	668,455	0											
13	01 4311	County Administrative Fee	(2,100)		(2,100)	0	0%	(2,100)	0											
14	01 4362	Insurance-Reimbursement	0		0	0	#####	0	0											
15	01 4390	Misc Revenue	600		600	638	106%	638	38											
16	01 4500	Veterans Hall Rental Fees	26,000		26,000	22,980	88%	26,000	0											
17	01 4525	Veterans Hall Rents- Private Parties	500		500	0	0%	500	0											
18	01 4560	Rent Banner Poles	200		200	0	0%	200	0											
19	01 4570	Rent-Ranch Events	200		200	0	0%	200	0											
20	01 4590	Veterans Hall Clean Fee	200		200	0	0%	200	0											
21	01 4610	Grants/Misc.Revenue	0		0	0	#####	0	0											
22	01 4619	Land Conservancy	3,000		3,000	0	0%	3,000	0											
23			0		0				0											
36	<b>Total Revenues</b>		<b>\$697,055</b>	<b>\$0</b>	<b>\$697,055</b>	<b>\$315,948</b>	<b>45%</b>	<b>\$697,093</b>	<b>\$38</b>											
37	<b>OTHER SOURCES OF FUNDS</b>																			
38		Loan Proceeds			0	0		0	0											
39					0				0											
45	<b>Total Other Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>											
46	<b>Total Sources of Funds</b>		<b>\$697,055</b>	<b>\$0</b>	<b>\$697,055</b>	<b>\$315,948</b>	<b>45%</b>	<b>\$697,093</b>	<b>\$38</b>											
47	<b>USES OF FUNDS</b>																			
49	<b>SALARIES &amp; WAGES</b>																			
50	5000	Salary & Wages	209,409		209,409	102,577	49%	207,009	2,400											
51	5010	Overtime	7,500		7,500	9,842	131%	14,763	(7,263)											
52	5040	Sick/Vacation Pay	0		0	3,938	#####	950	(950)											
53	5050	Holiday Pay	0		0	5,563	#####	1,450	(1,450)											
56		Reduction for "E" Step																		
57	<b>Total Salaries &amp; Wages</b>		<b>\$216,909</b>	<b>\$0</b>	<b>\$216,909</b>	<b>\$121,920</b>	<b>56%</b>	<b>\$224,172</b>	<b>(\$7,263)</b>											
58	<b>BENEFITS</b>																			
59	5101	Uniform Allowance	1,200		1,200	800	67%	800	400											




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3	<b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>											
4				<b>2019/20</b>		<b>2019/20</b>					<b>2019/20</b>	
5	<b>ACCOUNT</b>	<b>GENERAL FUND (GF)</b>	<b>ADOPTED</b>	<b>APPROVED</b>	<b>CURRENT</b>	<b>ACTUAL AT</b>		<b>ESTIMATED</b>	<b>EST. BUDGET</b>		<b>VARIANCE</b>	
6	<b>NO.</b>	<b>FACILITIES &amp; RESOURCES - 02</b>	<b>BUDGET</b>	<b>ADJUSTMENTS</b>	<b>BUDGET</b>	<b>12/31/2019</b>		<b>ACTUAL</b>				
7												
60	5102	Dental Insurance	2,840		2,840	2,093	74%	4,186	(1,346)			
61	5103	Medical Insurance	52,766		52,766	21,916	42%	43,831	8,935			
62	5105	Life Insurance	432		432	142	33%	284	148			
63	5106	FICA	12,828		12,828	5,624	44%	11,248	1,580			
64	5107	Medicare	3,200		3,200	1,315	41%	2,631	569			
65	5108	Workers Compensation	12,199		12,199	3,444	28%	6,889	5,310			
66	5109	PERS - Retirement	48,455		48,455	22,396	46%	44,792	3,663			
67	5120	Other Employee Benefits	2,600		2,600	1,300	50%	2,600	0			
68	5121	Retirees Health	23,163		23,163	8,761	38%	17,521	5,642			
69	5122	Medical Reimbursements - HRA	5,200		5,200	1,950	38%	3,900	1,300			
73		<b>Total Benefits</b>	<b>\$164,883</b>	<b>\$0</b>	<b>\$164,883</b>	<b>\$69,741</b>	<b>42%</b>	<b>\$138,682</b>	<b>\$26,201</b>			
74		<b>Total Personnel Services</b>	<b>\$381,792</b>	<b>\$0</b>	<b>\$381,792</b>	<b>\$191,661</b>	<b>50%</b>	<b>\$362,854</b>	<b>\$18,938</b>			
75		<b>SERVICES &amp; SUPPLIES</b>										
76	6010	Ads - Legal/Other	0		0	0	#####	0	0			
77	6014	Public Events	0		0	0	#####	0	0			
78	6030	Insurance	0		0	0	#####	0	0			
79	6033B	Maintenance & Repairs - Buildings	12,360		12,360	5,846	47%	11,692	668			
80	6033G	Maintenance & Repairs - Grounds	21,115		21,115	8,214	39%	16,427	4,688			
81	6033E	Maintenance & Repairs - New Request	7,000		7,000	20,000	286%	20	6,980			
82	6033G	Sidewalk Repair on Center St - New Request	15,000		15,000	4,652	31%	4,652	10,348			
83	6033L	M & R - Street Lights	3,090		3,090	0	0%	0	3,090			
84	6033R	M & R - Ranch	51,500		51,500	31,516	61%	63,031	(11,531)			
85	6033R	M & R - Ranch - New Request	14,000		14,000	0	0%	0	14,000			
86	6033V	M & R - Vet's Hall	14,362		14,362	9,959	69%	19,919	(5,557)			
87	6040	M & R- Equipment	515		515	0	0%	0	515			
88	6041L	Maintenance & Repairs - Vehicles Licenses	3,605		3,605	352	10%	705	2,900			
89	6041L	Maintenance & Repairs - New Request	895		895	0	0%	0	895			
90	6041N	Maint. & Repairs - Vehicles Non-Licensed	2,781		2,781	2,290	82%	4,580	(1,799)			
91	6041N	Maint. & Repairs - New Request	2,819		2,819	0	0%	0	2,819			
92	6045	Computer/Copier/Printer Supplies/Maint.	1,236		1,236	128	10%	257	979			
93	6048	Security Safety	0		0	0	#####	0	0			
94	6050	Office Supplies	309		309	48	16%	97	212			
95	6053	Printing/Forms	0		0	0	#####	0	0			
96	6055	Government Fees & Licenses	371		371	0	0%	0	371			
97	6058	Cash Over (Short)	0		0	0	#####	0	0			
98	6059	Bad Debt	0		0	0	#####	0	0			
99	6060C	Utilities - Cell Phone	816		816	436	53%	871	(55)			



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3	<b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b>											
4			<u>2019/20</u>		<u>2019/20</u>						<u>2019/20</u>	
5	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF) FACILITIES &amp; RESOURCES - 02</b>	<b>ADOPTED BUDGET</b>	<b>APPROVED ADJUSTMENTS</b>	<b>CURRENT BUDGET</b>	<b>ACTUAL AT 12/31/2019</b>		<b>ESTIMATED ACTUAL</b>	<b>EST. BUDGET VARIANCE</b>			
6												
7												
100	6060E	Utilities - Electricity	23,091		23,091	9,454	41%	18,908	4,183			
101	6060G	Utilities - Gas	3,554		3,554	664	19%	1,327	2,227			
102	6060I	Utilities - Internet	5,033		5,033	2,254	45%	4,509	524			
103	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	808		808	321	40%	641	167			
104	6060S	Utilities - Sewer	3,852		3,852	2,135	55%	4,270	(418)			
105	6060W	Utilities - Water	5,734		5,734	3,784	66%	7,568	(1,834)			
106	6070	Equipment Rental	0		0	0	#####	0	0			
107	6070	Equipment Rental - New Request	1,200		1,200	0	0%	0	1,200			
108	6080K	Professional Services - District Counsel			0	0	#####	0	0			
109	6080M	Professional Services - Misc./Other	5,147		5,147	4,545	88%	9,090	(3,943)			
110	6090	Department Operating Supplies	11,864		11,864	5,020	42%	10,039	1,825			
111	6091	Lab Tests	0		0	0	#####	0	0			
112	6093	Small Tools and Equipment	3,943		3,943	0	0%	0	3,943			
113	6094	Clothing and Uniform	1,153		1,153	1,617	140%	3,235	(2,082)			
114	6096	Fuel - Gas and Diesel	12,162		12,162	4,286	35%	8,573	3,589			
115	6115	Meeting Expenses	304		304	19	6%	38	266			
116	6125	Employee Recruitment	0		0	500	#####	500	(500)			
145	<b>Total Services &amp; Supplies</b>		<b>\$229,616</b>	<b>\$0</b>	<b>\$229,616</b>	<b>\$118,040</b>	<b>51%</b>	<b>\$190,949</b>	<b>\$38,670</b>			
146	<b>CAPITAL OUTLAY</b>											
147	1470	Toro Dingo TX 1000	0		0	0	#####	0	0			
148	6170	Mower	0		0	0	#####	0	0			
153	6170	Capital Assets	0									
160												
162	<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>	<b>\$0</b>	<b>\$0</b>			
163	<b>DEBT SERVICE</b>											
164		Budget Excess	-		0	0	#####	0	0			
165	6180J	Loan Principal - John Deere	-		0	0	#####	0	0			
166	6180J	Loan Principal - Ford	7,152		7,152	0	0%	7,152	0			
167	2520	Loan Principal - Western Fin (Toro)	2,353		2,353	1,737	74%	3,473	(1,120)			
168	6180H	Interest Expense - Ford Motor	493		493	0	0%	493	0			
169	6180H	Interest Expense - Western Finance	366		366	303	83%	605	(239)			
170	6180J	Loan Principal	-		0	0	#####	0	0			
171	6180H	Interest Expense	-		0	0	#####	0	0			
172												
174	<b>Total Debt Service</b>		<b>\$10,364</b>	<b>\$0</b>	<b>\$10,364</b>	<b>\$2,039</b>	<b>20%</b>	<b>\$11,723</b>	<b>(\$1,359)</b>			


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4													
5	<b>ACCOUNT</b>	<b>GENERAL FUND (GF)</b>		<b>ADOPTED</b>		<b>APPROVED</b>		<b>2019/20</b>		<b>2019/20</b>		<b>2019/20</b>	
6	<b>NO.</b>	<b>FACILITIES &amp; RESOURCES - 02</b>		<b>BUDGET</b>		<b>ADJUSTMENTS</b>		<b>CURRENT</b>		<b>ACTUAL AT</b>		<b>ESTIMATED</b>	
7								<b>BUDGET</b>		<b>12/31/2019</b>		<b>EST. BUDGET</b>	
180													
181	<b>OPERATING SURPLUS/(DEFICIT)</b>			<b>(\$45,895)</b>	<b>\$0</b>	<b>(\$45,895)</b>	<b>(\$56,381)</b>		<b>\$10,388</b>	<b>\$56,286</b>			
182	<b>TRANSFERS &amp; ENCUMBRANCES</b>												
183	01 4625	Transfers In - From General Fund				0							0
184		(Transfers Out)				0							0
185		Encumbrances - Sources of Funding											
186		Encumbrances - (Designated Funds)											
187													
188	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
189	<b>RESERVES</b>												
190		Use of Reserves				0							0
191		(Additions to Reserves)				0							0
192		Other Adjustments				0							0
193													
194		<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
195	<b>NET BUDGETARY SOURCES/USES</b>			<b>(\$45,895)</b>	<b>\$0</b>	<b>(\$45,895)</b>	<b>(\$56,381)</b>		<b>\$10,388</b>	<b>\$56,286</b>			
196													
197	<b>RESERVES</b>												
198		Beginning Reserves											
199		Operating Surplus / (Deficit)		<b>(\$45,895)</b>	<b>\$0</b>	<b>(\$45,895)</b>	<b>(\$56,381)</b>		<b>\$10,388</b>	<b>\$56,286</b>			
200		Transfers & Encumbrances		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>			
201	<b>ENDING RESERVES</b>			<b>(\$45,895)</b>	<b>\$0</b>	<b>(\$45,895)</b>	<b>(\$56,381)</b>		<b>\$10,388</b>	<b>\$56,286</b>			

GENERAL FUND  
PARKS, RECREATION & OPEN SPACE  
DEPARTMENT – 16




A	B	C	D	L	M	N	O	P	Q	R	S	T
1		CAMBRIA COMMUNITY SERVICES DISTRICT										
2		FUND LEVEL ANALYSIS										
3		PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16										
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	2019/20		2019/20	ACTUAL AT		ESTIMATED		2019/20		
5			ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	12/31/2019	ACTUAL	EST. BUDGET VARIANCE				
6	SOURCES OF FUNDS											
7												
8	SOURCES OF FUNDS											
9												
10		Revenues	\$48,482	\$0	\$48,482	\$21,202	44%	\$47,977	(\$505)			
11		Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0			
12		<b>Total Sources of Funds</b>	<b>\$48,482</b>	<b>\$0</b>	<b>\$48,482</b>	<b>\$21,202</b>	<b>44%</b>	<b>\$47,977</b>	<b>(\$505)</b>			
13	USES OF FUNDS											
14												
15	USES OF FUNDS											
16		Salaries & Wages	\$0	\$0	\$0	\$0	#####	\$0	\$0			
17		Benefits	\$0	\$0	\$0	\$0	#####	\$0	\$0			
18		Personnel Services	\$0	\$0	\$0	\$0	#####	\$0	\$0			
19		Services & Supplies	\$21,000	\$0	\$21,000	\$3,059	15%	\$5,117	\$15,883			
20		Capital Outlay	\$0	\$0	\$0	\$0	#####	\$0	\$0			
21		Debt Service	-	\$0	\$0	\$0	#####	\$0	\$0			
22		Administrative Cost Allocation	\$27,482	\$0	\$27,482	\$13,741	50%	\$27,482	\$0			
23		<b>Total Expenditures</b>	<b>\$48,482</b>	<b>\$0</b>	<b>\$48,482</b>	<b>\$16,800</b>	<b>35%</b>	<b>\$32,599</b>	<b>\$15,883</b>			
24	OPERATING SURPLUS/(DEFICIT)		\$0	\$0	\$0	\$4,403		\$15,378	\$15,378			
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												
37												
38												
39												
40	RESERVES											
41		Beginning Reserves	\$0	\$0	\$0	\$0		\$0	\$0			
42		Operating Surplus / (Deficit)	\$0	\$0	\$0	\$4,403		\$15,378	\$15,378			
43		Transfers & Encumbrances	\$0	\$0	\$0	\$0		\$0	\$0			
44		<b>ENDING RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,403</b>		<b>\$15,378</b>	<b>\$15,378</b>			
45												



	A	B	C	D	L	M	N	O	P	Q	R	S	T
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2		FUND LEVEL ANALYSIS											
3		PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16											
4				2019/20		2019/20						2019/20	
5	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	EST. BUDGET VARIANCE					
8	SOURCES OF FUNDS												
9	REVENUES												
10	01 4001	Franchise Fees	0		0	0	#####	0	0				
11	01 4310	Property Tax	48,292		48,292	21,202	44%	48,292	0				
12	01 4311	County Administrative Fee	(315)		(315)	0	0%	(315)	0				
13	01 4390	Miscellaneous Revenue	505		505	0	0%	0	(505)				
31					0				0				
33	Total Revenues		\$48,482	\$0	\$48,482	\$21,202	44%	\$47,977	(\$505)				
34	OTHER SOURCES OF FUNDS												
38	01 4395	Proposition 1A Reserve											
39	01 4615	Reserve Transfer In			0				0				
43	Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0				
44	Total Sources of Funds		\$48,482	\$0	\$48,482	\$21,202	44%	\$47,977	(\$505)				
45	USES OF FUNDS												
47	SALARIES & WAGES												
48			0		0		#####		0				
55	Total Salaries & Wages		\$0	\$0	\$0	\$0	#####	\$0	\$0				
56	BENEFITS												
57			0		0		#####		0				
71	Total Benefits		\$0	\$0	\$0	\$0	#####	\$0	\$0				
72	Total Personnel Services		\$0	\$0	\$0	\$0	#####	\$0	\$0				
73	SERVICES & SUPPLIES												
74	6011I	Public Information - General	276		276	0	0%	0	276				
75	6033P	M 7 R - Skate Park Repairs	0		0	2,059		4,117	(4,117)				
76	6033R	M & R - Ranch	19,580		19,580	0	0%	0	19,580				
77	6053	Printing Forms	1,144		1,144	1,000	87%	1,000	144				
78	6115	Meeting Expense	0		0	0	#####	0	0				
134					0				0				
136	Total Services & Supplies		\$21,000	\$0	\$21,000	\$3,059	15%	\$5,117	\$15,883				

	A	B	C	D	L	M	N	O	P	Q	R	S	T
1			CAMBRIA COMMUNITY SERVICES DISTRICT										
2			FUND LEVEL ANALYSIS										
3			PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16										
4				<u>2019/20</u>		<u>2019/20</u>		ACTUAL AT		ESTIMATED		<u>2019/20</u>	
5	ACCOUNT	GENERAL FUND (GF)	ADOPTED	APPROVED	CURRENT	ACTUAL AT	ESTIMATED	EST. BUDGET					
6	NO.	PROS DEPARTMENT - 16	BUDGET	ADJUSTMENTS	BUDGET	12/31/2019	ACTUAL	VARIANCE					
7													
137		CAPITAL OUTLAY											
138					0			0					
145		Total Capital Outlay	\$0	\$0	\$0	\$0	#####	\$0	\$0				
146		DEBT SERVICE											
147					0		#####		0				
150		Total Debt Service	\$0	\$0	\$0	\$0	#####	\$0	\$0				
151		ADMINISTRATIVE COST ALLOCATION											
152			27,482		27,482	13,741	50%	27,482	0				
154		Total Administrative Cost Allocation	\$27,482	\$0	\$27,482	\$13,741	50%	\$27,482	\$0				
155		Total Expenditures	\$48,482	\$0	\$48,482	\$16,800	35%	\$32,599	\$15,883				




	A	B	C	D	L	M	N	O	P	Q	R	S	T									
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>																					
2	<b>FUND LEVEL ANALYSIS</b>																					
3	<b>PARKS, RECREATION &amp; OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</b>																					
4	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;"></th> <th style="width:25%;">ACCOUNT NO.</th> <th style="width:25%;">GENERAL FUND (GF) PROS DEPARTMENT - 16</th> <th style="width:10%;">ADOPTED BUDGET</th> <th style="width:10%;">2019/20 APPROVED ADJUSTMENTS</th> <th style="width:10%;">2019/20 CURRENT BUDGET</th> <th style="width:10%;">ACTUAL AT 12/31/2019</th> <th style="width:10%;">ESTIMATED ACTUAL</th> <th style="width:10%;">2019/20 EST. BUDGET VARIANCE</th> </tr> </thead> </table>														ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE
	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE														
156																						
157	<b>OPERATING SURPLUS/(DEFICIT)</b>		\$0	\$0	\$0	\$4,403	\$15,378	\$15,378														
158	<b>TRANSFERS &amp; ENCUMBRANCES</b>																					
159	01 4625	Transfers In - From General Fund			0			0														
160		(Transfers Out)			0			0														
161		Encumbrances - Sources of Funding																				
162		Encumbrances - (Designated Funds)																				
163																						
164	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		\$0	\$0	\$0	\$0	\$0	\$0														
165	<b>RESERVES</b>																					
166		Use of Reserves			0			0														
167		(Additions to Reserves)			0			0														
168		Other Adjustments			0			0														
169																						
170	<b>RESERVES - INCREASE / (DECREASE)</b>		\$0	\$0	\$0	\$0	\$0	\$0														
171	<b>NET BUDGETARY SOURCES/USES</b>		\$0	\$0	\$0	\$4,403	\$15,378	\$15,378														
172																						
173	<b>RESERVES</b>																					
174		Beginning Reserves																				
175		Operating Surplus / (Deficit)	\$0	\$0	\$0	\$4,403	\$15,378	\$15,378														
176		Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0														
177	<b>ENDING RESERVES</b>		\$0	\$0	\$0	\$4,403	\$15,378	\$15,378														

GENERAL FUND  
ADMINISTRATION DEPARTMENT – 09










A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>											
2	<b>FUND LEVEL ANALYSIS</b>											
3	<b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>											
4												
5	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09</b>	<b>ADOPTED BUDGET</b>	<b>APPROVED ADJUSTMENTS</b>	<b>2019/20 CURRENT BUDGET</b>	<b>ACTUAL AT 12/31/2019</b>	<b>ESTIMATED ACTUAL</b>	<b>2019/20 EST. BUDGET VARIANCE</b>				
6												
7												
8	<b>SOURCES OF FUNDS</b>											
9	<b>REVENUES</b>											
10	01 4001	Franchise Fees	86,000		86,000	45,431	53%	90,862	4,862			
11	01 4013	Vacation Rental Registration Fee	600		600	324	54%	648	48			
12	01 4126	Mandated Cost	0		0	0	#####	0	0			
13	01 4200	Interest Income	42,895		42,895	0	0%	42,895	0			
14	01 4310	Property Tax--All	0		0	30,732	#####	30,732	30,732			
15	01 4311	County Administrative Fee	0		0	0	#####	0	0			
16	01 4385	Radio Vault Rent	2,400		2,400	1,200	50%	2,400	0			
17	01 4389	Public Records Request	40		40	0	0%	0	(40)			
18	01 4390	Miscellaneous Revenue	1,545		1,545	(123)	-8%	1,545	0			
19			0		0				0			
33		<b>Total Revenues</b>	<b>\$133,480</b>	<b>\$0</b>	<b>\$133,480</b>	<b>\$77,565</b>	<b>58%</b>	<b>\$169,082</b>	<b>\$35,602</b>			
34	<b>OTHER SOURCES OF FUNDS</b>											
35		Allocated Administrative Overhead	2,009,556		2,009,556	1,004,778	50%	2,009,556	0			
40					0				0			
42		<b>Total Other Sources of Funds</b>	<b>\$2,009,556</b>	<b>\$0</b>	<b>\$2,009,556</b>	<b>\$1,004,778</b>		<b>\$2,009,556</b>	<b>\$0</b>			
43		<b>Total Sources of Funds</b>	<b>\$2,143,036</b>	<b>\$0</b>	<b>\$2,143,036</b>	<b>\$1,082,343</b>	<b>51%</b>	<b>\$2,178,638</b>	<b>\$35,602</b>			
44	<b>USES OF FUNDS</b>											
46	<b>SALARIES &amp; WAGES</b>											
47	5000	Salary & Wages	764,846		764,846	338,520	44%	694,954	69,892			
48	5010	Overtime	20,000		20,000	3,958	20%	7,917	12,083			
49	5030	Director's	30,000		30,000	17,200	57%	34,400	(4,400)			
50	5040	Sick Leave/Vacation Pay	0		0	16,152	#####	16,152	(16,152)			
51	5050	Holiday Pay	0		0	15,934	#####	15,934	(15,934)			
52		Reduction for "E" Step	(26,913)		(26,913)	0	0%	(26,913)	0			
54		<b>Total Salaries &amp; Wages</b>	<b>\$787,933</b>	<b>\$0</b>	<b>\$787,933</b>	<b>\$391,765</b>	<b>50%</b>	<b>\$742,444</b>	<b>\$45,489</b>			
55	<b>BENEFITS</b>											
56	5102	Dental Insurance - Ameritas	7,307		7,307	5,010	69%	10,020	(2,713)			
57	5103	Medical Insurance	109,341		109,341	31,832	29%	63,663	45,678			
58	5105	Life Insurance	1,008		1,008	342	34%	684	324			




A	B	C	D	L	M	N	C	P	Q	R	S	T
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>											
2	<b>FUND LEVEL ANALYSIS</b>											
3	<b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>											
4			<b>2019/20</b>		<b>2019/20</b>						<b>2019/20</b>	
5	<b>ACCOUNT</b>	<b>GENERAL FUND (GF)</b>	<b>ADOPTED</b>	<b>APPROVED</b>	<b>CURRENT</b>	<b>ACTUAL AT</b>	<b>ESTIMATED</b>			<b>EST. BUDGET</b>		
6	<b>NO.</b>	<b>ADMINISTRATIVE DEPARTMENT - 09</b>	<b>BUDGET</b>	<b>ADJUSTMENTS</b>	<b>BUDGET</b>	<b>12/31/2019</b>	<b>ACTUAL</b>	<b>%</b>	<b>ACTUAL</b>	<b>VARIANCE</b>		
7												
59	5106	FICA	48,391		48,391	22,888	47%	45,777	2,614			
60	5107	Medicare	12,090		12,090	5,616	46%	11,232	858			
61	5108	Workers Compensation	4,179		4,179	2,136	51%	4,272	(93)			
62	5109	Retirement-PERS	177,772		177,772	86,137	48%	172,274	5,498			
63	5111	Payroll Tax Expense	0		0	0	#####	0	0			
64	5112	Unemployment Insurance	0		0	7,166	#####	14,332	(14,332)			
65	5120	Other Employee Benefits	18,923		18,923	5,200	27%	10,400	8,523			
66	5121	Retirees Health	88,721		88,721	39,295	44%	78,590	10,131			
67	5122	Medical Reimbursements - HRA	14,365		14,365	6,800	47%	13,600	765			
72					0		#####		0			
74	<b>Total Benefits</b>		<b>\$482,097</b>	<b>\$0</b>	<b>\$482,097</b>	<b>\$212,422</b>	<b>44%</b>	<b>\$424,844</b>	<b>\$57,253</b>			
75	<b>Total Personnel Services</b>		<b>\$1,270,030</b>	<b>\$0</b>	<b>\$1,270,030</b>	<b>\$604,187</b>	<b>48%</b>	<b>\$1,167,287</b>	<b>\$102,743</b>			
76	<b>SERVICES &amp; SUPPLIES</b>											
77	6010	Ads - Legal/Other	851		851	0	0%	0	851			
78	6011I	Public Information - General	515		515	465	90%	465	50			
79	6011W	Public Information - Website	5,150		5,150	1,000	19%	2,000	3,150			
80	6013	Donations	0		0	0	#####	0	0			
81	6014	Public Events	0		0	279	#####	279	(279)			
82	6030	Insurance	118,450		118,450	127,428	108%	127,428	(8,978)			
83	6033B	Maintenance & Repairs - Buildings	4,194		4,194	7,285	174%	11,569	(7,375)			
84	6033G	Maintenance & Repairs - Grounds	4,600		4,600	1,032	22%	2,064	2,536			
85	6033V	Maintenance & Repairs - Vet's Hall	0		0	0	#####	0	0			
86	6041L	Maintenance & Repairs-Vehicles Licenses	455		455	218	48%	437	18			
87	6044	Computer/Copier /Printer Srvcs/MaintAgre	103,700		103,700	34,791	34%	103,700	0			
95	6045	Computer/Copier/Printer Supplies/Upgrade	7,210		7,210	417	6%	835	6,375			
96	6048	Security & Safety	623		623	520	83%	1,040	(417)			
97	6048E	Safety-Med	464		464	32	7%	63	401			
98	6050	Office Supplies	8,405		8,405	3,123	37%	6,246	2,159			
99	6051	Postage & Shipping	5,226		5,226	748	14%	1,495	3,731			
100	6052	Bank Charges	5,150		5,150	0	0%	0	5,150			
101	6053	Printing/Forms	1,325		1,325	1,423	107%	2,846	(1,521)			
102	6054	Membership -Dues , Publications & Books	15,450		15,450	7,915	51%	15,450	0			
103	6055	Government Fees and Licenses	32,960		32,960	29,264	89%	32,960	0			
104	6058	Cash Over (Short)	0		0	(32)	#####	(32)	32			
105	6060C	Utilities Cell Phone	5,908		5,908	2,566	43%	5,132	776			
106	6060E	Utilities Electricity	6,321		6,321	3,221	51%	6,441	(120)			



A	B	C	D	L	M	N	C	P	Q	R	S	T
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>											
2	<b>FUND LEVEL ANALYSIS</b>											
3	<b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>											
4												
5	<b>ACCOUNT NO.</b>	<b>GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09</b>	<b>ADOPTED BUDGET</b>	<b>2019/20 APPROVED ADJUSTMENTS</b>	<b>2019/20 CURRENT BUDGET</b>	<b>ACTUAL AT 12/31/2019</b>	<b>ESTIMATED ACTUAL</b>	<b>2019/20 EST. BUDGET VARIANCE</b>				
6												
7												
107	6060G	Utilities Gas	515		515	0	0%	0	515			
108	6060I	Utilities Internet Access	10,543		10,543	4,517	43%	9,035	1,508			
109	6060P	Utilities Phone-Land Lines, Faxes, Alarms	7,210		7,210	4,240	59%	8,481	(1,271)			
110	6060S	Utilities Sewer	392		392	236	60%	472	(80)			
111	6060W	Utilities Water	178		178	102	57%	203	(25)			
112	6070	Equipment Rental	515		515	251	49%	502	13			
113	6075	Rental Expense Office Space	34,171		34,171	14,832	43%	29,664	4,507			
114	6080A	Prof Services - Audit	9,528		9,528	13,250	139%	14,750	(5,222)			
115	6080F	Prof Services - Finance	5,253		5,253	0	0%	0	5,253			
116	6080K	Prof Services-District Counsel	183,340		183,340	108,141	59%	216,282	(32,942)			
117	6080L	Prof Services-Legal	36,050		36,050	10,853	30%	21,707	14,343			
118	6080M	Prof Services - Miscellaneous/Other	15,656		15,656	13,751	88%	15,656	0			
119	6080T	Professional Services - Temporary	50,420		50,420	23,938	47%	23,938	26,482			
120	6086	Outside Non-Professional Services	21,630		21,630	13,400	62%	26,800	(5,170)			
121	6088	Claims	0		0	0	#####	0	0			
122	6090	Department Operating Supplies	1,030		1,030	650	63%	1,300	(270)			
123	6094	Clothing/Uniforms	20		20	477	2384%	954	(934)			
124	6095	Office Furniture/Equipment	2,500		2,500	0	0%	0	2,500			
125	6096	Fuel	1,030		1,030	51	5%	103	927			
126	6115	Meeting Expenses	5,150		5,150	949	18%	1,898	3,252			
127	6120D	Travel, Training, Seminars – Directors	2,060		2,060	1,201	58%	2,401	(341)			
128	6120E	Travel, Training, Seminars – Employees	15,450		15,450	6,788	44%	13,577	1,873			
129	6120G	Training - LCW	4,120		4,120	4,940	120%	4,940	(820)			
130	6124	Employee Recognition	206		206	103	50%	206	0			
131	6125	Employee Recruitment	5,603		5,603	3,144	56%	6,289	(686)			
132					0		#####		0			
147	<b>Total Services &amp; Supplies</b>		<b>\$739,526</b>	<b>\$0</b>	<b>\$739,526</b>	<b>\$447,509</b>	<b>61%</b>	<b>\$719,574</b>	<b>\$19,953</b>			
148	<b>CAPITAL OUTLAY</b>											
149	6170I	Purchase Administrative Office	0		0	0	#####	0	0			
150	6170	Purchase Administrative Software	0	68,850	68,850	0	0%	68,850	0			
151		Purchase Fixed Asset Module	0	1,200	1,200	0	0%	1,200	0			
152		Purchase Work Order Module	0	6,000	6,000	0	0%	6,000	0			
153	6170	Remodel Administration Office	0		0	0	#####	0	0			
154	6170	Capital Assets - Replace Servers	0		0	0	#####		0			
155					0		#####		0			
157	<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$76,050</b>	<b>\$76,050</b>	<b>\$0</b>	<b>0%</b>	<b>\$76,050</b>	<b>\$0</b>			

	A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>												
2	<b>FUND LEVEL ANALYSIS</b>												
3	<b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>												
4													
5	<b>ACCOUNT</b>	<b>GENERAL FUND (GF)</b>	<b>2019/20</b>		<b>2019/20</b>	<b>ACTUAL AT</b>	<b>ESTIMATED</b>	<b>2019/20</b>					
6	<b>NO.</b>	<b>ADMINISTRATIVE DEPARTMENT - 09</b>	<b>ADOPTED</b>	<b>APPROVED</b>	<b>CURRENT</b>	<b>12/31/2019</b>	<b>ACTUAL</b>	<b>EST. BUDGET</b>					
7			<b>BUDGET</b>	<b>ADJUSTMENTS</b>	<b>BUDGET</b>			<b>VARIANCE</b>					
159		<b>DEBT SERVICE</b>											
160	6180J	Loan Principal - Ford Fusion			0		#####	0					
161	6180H	Interest Expense - Ford Fusion			0		#####	0					
162													
163		<b>Total Debt Service</b>	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0			
164		<b>ADMINISTRATIVE COST ALLOCATION</b>											
165													
166													
167		<b>Total Administrative Cost Allocation</b>	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0			
168		<b>Total Expenditures</b>	<b>\$2,009,556</b>	<b>\$76,050</b>	<b>\$2,085,606</b>	<b>\$1,051,696</b>	50%	<b>\$1,962,912</b>	<b>\$122,695</b>				




A	B	C	D	L	M	N	O	P	Q	R	S	T
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>											
2	<b>FUND LEVEL ANALYSIS</b>											
3	<b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b>											
4			<u>2019/20</u>		<u>2019/20</u>						<u>2019/20</u>	
5	<b>ACCOUNT</b>	<b>GENERAL FUND (GF)</b>	<b>ADOPTED</b>	<b>APPROVED</b>	<b>CURRENT</b>	<b>ACTUAL AT</b>	<b>ESTIMATED</b>			<b>EST. BUDGET</b>		
6	<b>NO.</b>	<b>ADMINISTRATIVE DEPARTMENT - 09</b>	<b>BUDGET</b>	<b>ADJUSTMENTS</b>	<b>BUDGET</b>	<b>12/31/2019</b>	<b>ACTUAL</b>			<b>VARIANCE</b>		
7												
169												
170	<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$133,480</b>	<b>(\$76,050)</b>	<b>\$57,430</b>	<b>\$30,646</b>			<b>\$215,727</b>	<b>\$158,298</b>		
171	<b>TRANSFERS &amp; ENCUMBRANCES</b>											
172	01 4625	Transfers In - From General Fund	0	0	0	0	0	0	0	0		
173		(Transfers Out - To General Fund)			0				0	0		
174		Encumbrances - Sources of Funding			0				0	0		
175		Encumbrances - (Designated Funds)		76,050	76,050				76,050	0		
176												
177	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		<b>\$0</b>	<b>\$76,050</b>	<b>\$76,050</b>	<b>\$0</b>			<b>\$76,050</b>	<b>\$0</b>		
178	<b>RESERVES</b>											
179		Use of Reserves			0					0		
180		(Additions to Reserves)			0					0		
181		Other Adjustments			0					0		
182												
183	<b>RESERVES - INCREASE / (DECREASE)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>	<b>\$0</b>		
184	<b>NET BUDGETARY SOURCES/USES</b>		<b>\$133,480</b>	<b>\$0</b>	<b>\$133,480</b>	<b>\$30,646</b>			<b>\$291,777</b>	<b>\$158,298</b>		
185												
186	<b>RESERVES</b>											
187		Beginning Reserves										
188		Operating Surplus / (Deficit)	\$133,480	(\$76,050)	\$57,430	\$30,646			\$215,727	\$158,298		
189		Transfers & Encumbrances	\$0	\$76,050	\$76,050	\$0			\$76,050	\$0		
190	<b>ENDING RESERVES</b>		<b>\$133,480</b>	<b>\$0</b>	<b>\$133,480</b>	<b>\$30,646</b>			<b>\$291,777</b>	<b>\$158,298</b>		

## ENTERPRISE FUND SUMMARY

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




	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT																							
2		FUND LEVEL ANALYSIS																								
3		ENTERPRISE FUNDS																								
4		ACCOUNT NO.	ENTERPRISE FUNDS	2019/20		2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE															
5				ADOPTED BUDGET	APPROVED ADJUSTMENTS																					
6																										
7																										
8		SOURCES OF FUNDS																								
9																										
10		Water	\$3,424,250	\$0	\$3,424,250	\$1,867,368	55%	\$3,403,127	(\$21,123)	\$3,400,000	\$24,250															
11		SWF	\$1,178,180	\$0	\$1,178,180	\$665,558	56%	\$1,337,296	\$159,116	\$1,172,000	\$6,180															
12		SWF-Capital	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0															
13		Total Water	\$4,602,430	\$0	\$4,602,430	\$2,532,926	55%	\$4,740,423	\$137,993	\$4,572,000	\$30,430															
14		Wastewater	\$3,024,915	\$0	\$3,024,915	\$1,549,432	51%	\$3,102,655	\$77,740	\$3,008,000	\$16,915															
15		Total Sources of Funds	\$7,627,345	\$0	\$7,627,345	\$4,082,358	54%	\$7,843,079	\$215,734	\$7,580,000	\$47,345															
16		USES OF FUNDS																								
17																										
18																										
19		Water	\$3,229,247	\$123,724	\$3,352,971	\$1,208,921	36%	\$2,995,118	\$357,853	\$3,361,000	\$8,029															
20		SWF	\$1,167,391	\$5,198	\$1,172,589	\$491,902	42%	\$1,039,036	\$133,552	\$1,056,000	(\$106,193)															
21		SWF-Capital	\$138,609	\$88,510	\$227,119	\$53,907	24%	\$276,613	(\$49,494)	\$250,000	(\$26,613)															
22		Total Water	\$4,535,247	\$217,432	\$4,752,679	\$1,754,730	37%	\$4,310,766	\$441,911	\$4,667,000	(\$124,777)															
23		Wastewater	\$3,024,915	\$44,258	\$3,069,173	\$1,241,368	40%	\$2,617,662	\$451,508	\$2,886,000	(\$183,173)															
24		Total Expenditures	\$7,560,162	\$261,690	\$7,821,852	\$2,996,098	38%	\$6,928,428	\$893,420	\$7,553,000	(\$307,950)															
25		OPERATING SURPLUS/(DEFICIT)																								
26		Water	\$195,003	(\$123,724)	\$71,279	\$658,447		\$408,010	\$336,731	\$39,000	\$32,279															
27		SWF	\$10,789	(\$5,198)	\$5,591	\$173,656		\$298,261	\$292,669	\$116,000	(\$100,013)															
28		SWF-Capital	(\$138,609)	(\$88,510)	(\$227,119)	(\$53,907)		(\$276,613)	(\$49,494)	(\$250,000)	(\$26,613)															
29		Total Water	\$67,183	(\$217,432)	(\$150,249)	\$778,196		\$429,657	\$579,905	(\$95,000)	(\$94,347)															
30		Wastewater	\$0	(\$44,258)	(\$44,258)	\$308,064		\$484,994	\$529,249	\$122,000	(\$166,258)															
31		OPERATING SURPLUS/(DEFICIT)	\$67,183	(\$261,690)	(\$194,507)	\$1,086,260		\$914,651	\$1,109,154	\$27,000	(\$260,605)															
32																										
33																										
34																										
35																										
36																										
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38																										
39																										
40																										
41																										
42																										
43																										
44																										
45																										
46		RESERVES																								
47		Beginning Reserves																								
48		Water	0	0	0	0		0	0	0	0															
49		SWF	0	0	0	0		0	0	0	0															
50		SWF-Capital	0	0	0	0		0	0	0	0															
51		Total Water	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0															
52		Wastewater	0	0	0	0		0	0	0	0															
53		Beginning Reserves	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0															
54		Operating Surplus / (Deficit)																								
55		Water	\$195,003	(\$123,724)	\$71,279	\$658,447		\$408,010	\$336,731	\$39,000	\$32,279															
56		SWF	(\$162,211)	(\$5,198)	(\$167,409)	\$173,656		\$125,261	\$292,669	(\$57,000)	(\$100,013)															
57		SWF-Capital	(\$138,609)	(\$88,510)	(\$227,119)	(\$53,907)		(\$276,613)	(\$49,494)	(\$250,000)	(\$26,613)															
58		Total Water	(\$105,817)	(\$217,432)	(\$323,249)	\$778,196		\$256,657	\$579,905	(\$268,000)	(\$94,347)															
59		Wastewater	\$0	(\$44,258)	(\$44,258)	\$308,064		\$484,994	\$529,252	\$122,000	(\$166,258)															
60		Operating Surplus / (Deficit)	(\$105,817)	(\$261,690)	(\$367,507)	\$1,086,260		\$741,651	\$1,109,157	(\$146,000)	(\$260,605)															
61		Transfers & Encumbrances																								
62		Water	\$0	\$123,724	\$123,724	\$0		\$123,724	\$0	\$0	\$0															
63		SWF	\$0	\$5,198	\$5,198	\$0		\$5,198	\$0	\$0	\$0															
64		SWF-Capital	\$0	\$88,510	\$88,510	\$0		\$88,510	\$0	\$0	\$0															
65		Total Water	\$0	\$217,432	\$217,432	\$0		\$217,432	\$0	\$0	\$0															
66		Wastewater	\$0	\$44,258	\$44,258	\$0		\$44,258	\$0	\$0	\$0															
67		Transfers & Encumbrances	\$0	\$261,690	\$261,690	\$0		\$261,690	\$0	\$0	\$0															
68		ENDING RESERVES	(\$105,817)	\$0	(\$105,817)	\$1,086,260		\$1,003,341	\$1,109,157	(\$146,000)	(\$260,605)															
69																										

WATER FUND  
WATER DEPARTMENT – 11









A	B	C	K	L	M	N	C	P	Q	R	S	T	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT													
2		FUND LEVEL ANALYSIS													
3		WATER FUND - 11, DEPARTMENT - 11													
4			2019/20		2019/20					2019/20	2019/20	2019/20			
5	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 12/31/2019		ESTIMATED ACTUAL	EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE				
7	<b>SOURCES OF FUNDS</b>														
9	<b>REVENUES</b>														
10	11 4000	Service Sales	2,989,000		2,989,000	1,650,531	55%	2,961,746	(27,254)	2,989,000	0				
11	11 4007	Returned Ck Fee	0		0	400	#####	400	400	0	0				
12	11 4008	Acct Setup/clse	0		0	3,119	#####	3,119	3,119	0	0				
13	11 4009	Off Hours	0		0	0	#####	0	0	0	0				
14	11 4010	Water Penalty	0		0	23,735	#####	23,735	23,735	0	0				
15	11 4011	Serv/Disc/Recon	0		0	0	#####	0	0	0	0				
16	11 4012	Meter Tampering	0		0	0	#####	0	0	0	0				
17	11 4014	Water Serv Fees	0		0	0	#####	0	0	0	0				
18	11 4023	Penalty/Surcharge	0		0	0	#####	0	0	0	0				
19	11 4050	Administrative Fee Revenue	0		0	6,357	#####	6,357	6,357	0	0				
20	11 4100	Connect Rev-SFR	10,000		10,000	0	0%	0	(10,000)	0	10,000				
21	11 4101	Wait List Maintenance Fee	62,000		62,000	56,335	91%	56,335	(5,665)	62,000	0				
22	11 4110	Remodel Impact Fees	70,000		70,000	23,296	33%	46,591	(23,409)	70,000	0				
23	11 4120	Connect Rev-Com	0		0	0	#####	0	0	0	0				
24	11 4122	Retrofit In-Lieu Fee	0		0	11,500	#####	11,500	11,500	0	0				
25	11 4124	Assignment Fees	4,150		4,150	2,000	48%	4,150	0	0	4,150				
26	11 4128	Admin Fees	70,000		70,000	0	0%	70,000	0	70,000	0				
27	11 4130	Voluntary Lot Merger	0		0	0	#####	0	0	0	0				
28	11 4311	County Administrative Fee	0		0	0	#####	0	0	0	0				
29	11 4360	Standby Availability Charges	178,000		178,000	83,778	47%	178,000	0	178,000	0				
30	11 4373	Inspection Fee Revenue	9,100		9,100	5,224	57%	9,100	0	0	9,100				
31	11 4390	Miscellaneous Revenue	1,000		1,000	1,094	109%	1,094	94	0	1,000				
32	11 4200	Interest Income	31,000		31,000	0	0%	31,000	0	31,000	0				
34		<b>Total Revenues</b>	<b>\$3,424,250</b>	<b>\$0</b>	<b>\$3,424,250</b>	<b>\$1,867,368</b>	<b>55%</b>	<b>\$3,403,127</b>	<b>(\$21,123)</b>	<b>\$3,400,000</b>	<b>\$24,250</b>				
35	<b>OTHER SOURCES OF FUNDS</b>														
36	11 4397	Loan Proceeds - Dump Truck	0		0	0		0	0	0	0				
37					0				0	0	0				
43		<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				
44		<b>Total Sources of Funds</b>	<b>\$3,424,250</b>	<b>\$0</b>	<b>\$3,424,250</b>	<b>\$1,867,368</b>	<b>55%</b>	<b>\$3,403,127</b>	<b>(\$21,123)</b>	<b>\$3,400,000</b>	<b>\$24,250</b>				
45	<b>USES OF FUNDS</b>														
47	<b>SALARIES &amp; WAGES</b>														
48	5000	Salary & Wages	506,236		506,236	181,907	36%	342,643	163,593	0	(506,236)				
49	5010	Overtime	35,000		35,000	19,096	55%	35,000	0	0	(35,000)				
50	5020	Standby	18,250		18,250	9,150	50%	18,250	0	0	(18,250)				
51	5040	Sick/Vacation Pay	0		0	12,865	#####	12,865	(12,865)	0	0				
52	5050	Holiday Pay	0		0	8,305	#####	8,305	(8,305)	0	0				
53		Reduction for "E" Step	(52,009)		(52,009)	0	0%	(52,009)	0	0	52,009				
54		Prop 218 Estimates													
55		<b>Total Salaries &amp; Wages</b>	<b>\$507,477</b>	<b>\$0</b>	<b>\$507,477</b>	<b>\$231,324</b>	<b>46%</b>	<b>\$365,055</b>	<b>\$142,422</b>	<b>\$0</b>	<b>(\$507,477)</b>				
56	<b>BENEFITS</b>														
57	5101	Uniform Allowance	2,400		2,400	1,920	80%	1,920	480	0	(2,400)				



A	B	C	K	L	M	N	O	P	Q	R	S	T	X	Y	Z
1		CAMBRIA COMMUNITY SERVICES DISTRICT													
2		FUND LEVEL ANALYSIS													
3		WATER FUND - 11, DEPARTMENT - 11													
4			2019/20		2019/20						2019/20	2019/20	2019/20		
5	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	ACTUAL AT 12/31/2019		ESTIMATED ACTUAL		EST. BUDGET VARIANCE		PROP. 218 ESTIMATES		EST. P218 VARIANCE	
58	5102	Dental Insurance	5,831		5,831	3,187	55%	6,373		(542)		0		(5,831)	
59	5103	Medical Insurance	110,425		110,425	34,764	31%	69,528		40,897		0		(110,425)	
60	5105	Life Insurance	1,057		1,057	252	24%	503		554		0		(1,057)	
61	5106	FICA	33,723		33,723	14,282	42%	28,565		5,158		0		(33,723)	
62	5107	Medicare	8,173		8,173	3,310	40%	6,619		1,554		0		(8,173)	
63	5108	Workers Compensation	25,432		25,432	6,809	27%	13,619		11,813		0		(25,432)	
64	5109	PERS - Retirement	109,808		109,808	40,796	37%	81,592		28,216		0		(109,808)	
65	5120	Other Employee Benefits	1,768		1,768	442	25%	884		884		0		(1,768)	
66	5121	Retirees Health	43,092		43,092	20,385	47%	40,770		2,322		0		(43,092)	
67	5122	Medical Reimbursements - HRA	13,429		13,429	4,381	33%	8,762		4,667		0		(13,429)	
68					0		#####			0		0		0	
69		Prop. 218 Salaries and Benefits			0		#####			0		871,000		871,000	
70		Prop. 218 Salaries and Benefits-Added Staff										187,000		187,000	
71		<b>Total Benefits</b>	<b>\$355,138</b>	<b>\$0</b>	<b>\$355,138</b>	<b>\$130,528</b>	<b>37%</b>	<b>\$259,136</b>		<b>\$96,002</b>		<b>\$1,058,000</b>		<b>\$702,862</b>	
72		<b>Total Personnel Services</b>	<b>\$862,615</b>	<b>\$0</b>	<b>\$862,615</b>	<b>\$361,852</b>	<b>42%</b>	<b>\$624,191</b>		<b>\$238,424</b>		<b>\$1,058,000</b>		<b>\$195,385</b>	
73		<b>SERVICES &amp; SUPPLIES</b>													
74	6010	Ads - Legal/Other	0		0	0	#####	0		0		0		0	
75	6011I	Public Information - General	515		515	219	43%	438		77		0		(515)	
76	6030	Insurance (new dump truck)	1,688		1,688	0	0%	0		1,688		0		(1,688)	
77	6031	Old M & R Lift Station	0		0	0	#####	0		0		0		0	
78	6031D	Maintenance & Repairs	105,226		105,226	19,590	19%	39,180		66,046		0		(105,226)	
79	6031F	Maintenance & Repairs - Fire Hydrants	3,090		3,090	0	0%	3,090		0		0		(3,090)	
80	6031G	Maintenance & Repairs - Generators	1,547		1,547	0	0%	1,547		0		0		(1,547)	
81	6031L	Maintenance & Repairs - Leimert Booster	1,030		1,030	0	0%	1,030		0		0		(1,030)	
82	6031M	Maintenance & Repairs - Water Meters	5,150		5,150	1,187	23%	2,374		2,776		0		(5,150)	
83	6031P	Pumps	0		0	0	#####	0		0		0		0	
84	6031Q	Maintenance & Repairs - SR3 Well	2,575		2,575	6,050	235%	12,100		(9,525)		0		(2,575)	
85	6031R	Maintenance & Repairs - SR4 Well/Filter	33,990		33,990	4,569	13%	9,137		24,853		0		(33,990)	
86	6031S	Maint. & Repairs - Water Storage Tanks	7,004		7,004	3,226	46%	6,452		552		0		(7,004)	
87		Annual Tank Inspection	10,000		10,000	9,124	91%	9,124		876		0		(10,000)	
88	6031T	Maint. & Repairs -Water Treatment Systems	16,478		16,478	862	5%	1,724		14,754		0		(16,478)	
89	6031V	Maint. & Repairs-Wtr.Values (Cord Pave)	3,090		3,090	0	0%	3,090		0		0		(3,090)	
90	6031W	Maintenance & Repairs - Wells	39,485		39,485	2,004	5%	39,485		0		0		(39,485)	
91		SS Well Field Dosing Lines & Analyzers	7,500		7,500	0	0%	7,500		0		0		(7,500)	
92	6031Y	Maint. & Repairs -Water Yard/Booster St.	2,575		2,575	0	0%	2,575		0		0		(2,575)	
93	6031Z	Maintenance	0		0	27	#####	55		(55)		0		0	
94	6032D	M & R WW Disp Eff	0		0	0	#####	0		0		0		0	
95	6032L	M & R WW Lift Station	0		0	0	#####	0		0		0		0	
96	6032T	M & R WW Treatment	0		0	0	#####	0		0		0		0	
97	6033B	Maintenance & Repairs - Buildings	11,330		11,330	5,681	50%	11,363		(33)		0		(11,330)	
98		Paint Building	10,000		10,000	0	0%	10,000		0		0		(10,000)	
99	6033G	Maintenance & Repairs - Grounds	7,725		7,725	4,874	63%	9,749		(2,024)		0		(7,725)	
100	6036	Maintenance & Repairs- Emergency Events	10,300		10,300	28,403	276%	56,806		(46,506)		0		(10,300)	
101	6037	Maintenance & Repairs - SCADA	22,364		22,364	12,004	54%	24,008		(1,644)		0		(22,364)	
102	6040	Maintenance & Repairs - Equipment	180		180	107	59%	214		(34)		0		(180)	
103	6041L	Maintenance & Repairs - Vehicles Licenses	9,122		9,122	5,667	62%	11,333		(2,211)		0		(9,122)	
104	6041N	Maint. & Repairs - Vehicles Non-Licensed	413		413	46	11%	92		321		0		(413)	




	A	B	C	K	L	M	N	C	P	Q	R	S	T	X	Y	Z				
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>																			
2	<b>FUND LEVEL ANALYSIS</b>																			
3	<b>WATER FUND - 11, DEPARTMENT - 11</b>																			
4																				
5	<b>ACCOUNT NO.</b>		<b>WATER FUND WATER DEPARTMENT - 11</b>		<b>2019/20 ADOPTED BUDGET</b>		<b>2019/20 APPROVED ADJUSTMENTS</b>		<b>2019/20 CURRENT BUDGET</b>		<b>ACTUAL AT 12/31/2019</b>		<b>ESTIMATED ACTUAL</b>		<b>2019/20 EST. BUDGET VARIANCE</b>		<b>2019/20 PROP. 218 ESTIMATES</b>		<b>2019/20 EST. P218 VARIANCE</b>	
6																				
7																				
105	6044	Computer/Copier/Printer Services	410		410			0	0%	0		410		0		0	(410)			
106	6045	Computer/Copier/Printer Goods	8,763		8,763			423	5%	846		7,917		0		(8,763)				
107		Reporting Software	2,000		2,000			0	0%	2,000		0		0		(2,000)				
108		Replace 3 Computers	5,000		5,000			0	0%	5,000		0		0		(5,000)				
109	6048	Security & Safety	3,605		3,605			0	0%	0		3,605		0		(3,605)				
110	6050	Office Supplies	805		805			188	23%	376		429		0		(805)				
111	6051	Printing & Shipping	14,620		14,620			2,606	18%	5,212		9,408		0		(14,620)				
112	6052	Bank Charges	0		0			0	#####	0		0		0		0				
113	6053	Printing/Forms	2,391		2,391			1,420	59%	2,841		(450)		0		(2,391)				
114	6054	Membership Dues, Publications/Books	5,356		5,356			1,973	37%	3,946		1,410		0		(5,356)				
115	6055	Government Fees & Licenses	30,900		30,900			4,573	15%	9,146		21,754		0		(30,900)				
116	6059	Bad Debt Expense	103		103			4	4%	8		95		0		(103)				
117	6060C	Utilities - Cell Phone	2,888		2,888			915	32%	1,830		1,058		0		(2,888)				
118	6060E	Utilities - Electricity	167,111		167,111			76,269	46%	152,538		14,573		0		(167,111)				
119	6060G	Utilities - Gas	0		0			0	#####	0		0		0		0				
120	6060I	Utilities - Internet	4,432		4,432			1,805	41%	3,610		822		0		(4,432)				
121	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	6,860		6,860			783	11%	1,566		5,294		0		(6,860)				
122	6060S	Utilities - Sewer	1,187		1,187			2,226	188%	4,452		(3,265)		0		(1,187)				
123	6060W	Utilities - Water	0		0			0	#####	0		0		0		0				
124	6063	M & R Communications Equipment	2,575		2,575			0	0%	0		2,575		0		(2,575)				
125	6078	Land Lease - Well Site	41,349		41,349			0	0%	41,349		0		0		(41,349)				
126	6080E	Professional Services - Engineering	0		0			0	#####	0		0		0		0				
127		Urban Water Mgmt Plan	30,000		30,000			0	0%	30,000		0		0		(30,000)				
128		Water Use Efficiency Plan Update	10,000		10,000			0	0%	10,000		0		0		(10,000)				
129	6080G	Professional Services - GIS Development	7,725		7,725			2,950	38%	5,900		1,825		0		(7,725)				
130	6080K	Professional Services - District Counsel	5,150		5,150			0	0%	0		5,150		0		(5,150)				
131	6080L	Land Conservancy - Lot Inventory, Etc.	0		0			0	#####	0		0		0		0				
132	6080M	Professional Services - Misc./Other	15,000		15,000			3,315	22%	6,630		8,371		0		(15,000)				
133	6080T	Professional Services - Temporary	0		0			701	#####	1,402		(1,402)		0		0				
134	6080V	Voluntary Lot Merger Program	8,499		8,499			3,314	39%	6,628		1,871		0		(8,499)				
135	6086	Outside Services	206		206			0	0%	0		206		0		(206)				
136	6089	Emergency Medical Supplies	92		92			0	0%	0		92		0		(92)				
137	6090	Department Operating Supplies	21,445		21,445			17,648	82%	35,296		(13,851)		0		(21,445)				
138	6090B	Sensor Cleaning	0		0			0	#####	0		0		0		0				
139	6091	Lab Tests	11,415		11,415			5,938	52%	11,876		(461)		0		(11,415)				
140	6091B	Operating Supplies	0		0			278	#####	555		(555)		0		0				
141	6091G	Calibration	2,704		2,704			9,197	340%	9,147		(6,443)		0		(2,704)				
142	6091H	Lab Testing	0		0			0	#####	0		0		0		0				
143	6092	Lab Supplies	0		0			1,182	#####	1,182		(1,182)		0		0				
144	6093	Small Tools and Equipment	9,008		9,008			371	4%	743		8,265		0		(9,008)				
145	6094	Clothing and Uniform	5,008		5,008			500	10%	1,001		4,007		0		(5,008)				
146	6096	Fuel - Gas and Diesel	12,360		12,360			7,260	59%	14,520		(2,160)		0		(12,360)				
147	6115	Meeting Expenses	284		284			0	0%	0		284		0		(284)				
148	6120E	Travel, Training, Seminars-Employees,	3,090		3,090			540	17%	1,079		2,011		0		(3,090)				
149	6125	Employee Recruitment	2,544		2,544			1,620	64%	3,240		(696)		0		(2,544)				
150	6610	Retrofit Program	0		0			0	#####	0		0		0		0				
151	6611	Rebate Program - Cisterns, Toilets, Wash	7,725		7,725			0	0%	7,725		0		0		(7,725)				
152		Prop 218 Estimates			0							0				758,000				758,000



ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ADOPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
<b>CAMBRIA COMMUNITY SERVICES DISTRICT</b> <b>FUND LEVEL ANALYSIS</b> <b>WATER FUND - 11, DEPARTMENT - 11</b>										
159	<b>Total Services &amp; Supplies</b>	\$764,987	\$0	\$764,987	\$251,639	33%	\$644,109	\$120,878	\$758,000	0 (\$6,987)
161	<b>CAPITAL OUTLAY</b>									
164	6170 Capital Assets								0	0
165	Replace 2005 F150 Truck	35,000		35,000	0		35,000	0	0	(35,000)
166	Security Improvements @ WTP	9,000		9,000	0		9,000	0	0	(9,000)
167	6170 Trailer-Mounted Vacuum Exactor	0		0	0	#####	0	0	0	0
168	6170 Air Compressor & Jack Hammer	0		0	0	#####	0	0	0	0
169	6170 Dump Truck Replacement (Ford F-650)	0		0	0	#####	0	0	0	0
170	6170 Zone 2 to 7 Trans Main SR Crk Ped Brdg	120,000	47,759	167,759	2,230	1%	167,759	0	0	(167,759)
171	6170 Replacement of Leimert Service Lines	0		0	0	#####	0	0	0	0
172	6170 Water Meter Replacement/Upgrade	186,000	50,000	236,000	500	0%	236,000	0	0	(236,000)
173	6170 GIS Update/Upgrade	0		0	0	#####	0	0	0	0
174	6170 Valve Replacements	0		0	0	#####	0	0	0	0
175	6170 Rodeo Grounds Pump Station Replacement	0		0	0	#####	0	0	0	0
176	6170 SCADA System - L/T Water Portion	0	25,965	25,965	25,965	100%	25,965	0	0	(25,965)
178	6170 SCADA System	250,000	(49,000)	201,000	0	0%	181,874	19,126		(201,000)
181	6170 Generator	0	49,000	49,000	50,449	103%	50,449	(1,449)		(49,000)
182	6170 Pump Replacement	0	0	0	19,126	#####	19,126	(19,126)		0
183	Prop 218 Estimates			0		#####		0	600,000	600,000
186	<b>Total Capital Outlay</b>	\$600,000	\$123,724	\$723,724	\$98,269	14%	\$725,173	(\$1,449)	\$600,000	(\$123,724)
187	<b>DEBT SERVICE</b>									
188	6180J Loan Principal-Ford F-250	8,726		8,726	8,726	100%	8,726	0	0	(8,726)
189	6180H Interest Expense	885		885	885	100%	885	0	0	(885)
190	6180J Loan Principal-City National Bank	-		0	0		0	0	0	0
191	6180H Interest Expense	-		0	0		0	0	0	0
192	6180J Loan Principal-Muni Fin Ford Dump Trk	13,754		13,754	0		13,754	0	0	(13,754)
193	6180H Interest Expense - Muni Fin Ford Dump Trk	3,182		3,182	0		3,182	0	0	(3,182)
195	<b>Total Debt Service</b>	26,547	\$0	\$26,547	\$9,611	36%	\$26,547	\$0	\$0	(\$26,547)
196	<b>ADMINISTRATIVE COST ALLOCATION</b>									
197	Administrative Cost Allocation - Water Fund	593,531		593,531	296,766	50%	593,531	0	945,000	351,469
198	Administrative Cost Allocation - SWF Fund	286,175		286,175	143,088	50%	286,175	0	0	(286,175)
199	Administrative Cost Allocation - SWF-C Fund	95,392		95,392	47,696	50%	95,392	0	0	(95,392)
202	<b>Total Administrative Cost Allocation</b>	\$975,098	\$0	\$975,098	\$487,549	50%	\$975,098	\$0	\$945,000	(\$30,098)
203	<b>Total Expenditures</b>	\$3,229,247	\$123,724	\$3,352,971	\$1,208,921	36%	\$2,995,118	\$357,853	\$3,361,000	\$8,029
205	<b>OPERATING SURPLUS/(DEFICIT)</b>	\$195,003	(\$123,724)	\$71,279	\$658,447		\$408,010	\$336,731	\$39,000	\$32,279
206	<b>TRANSFERS &amp; ENCUMBRANCES</b>									
207	01 4625 Transfers In - From General Fund			0				0	0	0
208	(Transfers Out)			0				0	0	0
209	Encumbrances - Sources of Funding			0				0	0	0
210	Encumbrances - (Designated Funds)		123,724	123,724			123,724	0	0	0



	A	B	C	K	L	M	N	O	P	Q	R	S	T	X	Y	Z	
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>																
2	<b>FUND LEVEL ANALYSIS</b>																
3	<b>WATER FUND - 11, DEPARTMENT - 11</b>																
4																	
5	<b>ACCOUNT</b>	<b>WATER FUND</b>		<b>2019/20</b>		<b>2019/20</b>		<b>ACTUAL AT</b>		<b>ESTIMATED</b>		<b>2019/20</b>		<b>2019/20</b>		<b>2019/20</b>	
6	<b>NO.</b>	<b>WATER DEPARTMENT - 11</b>		<b>ADOPTED</b>	<b>APPROVED</b>	<b>CURRENT</b>	<b>BUDGET</b>	<b>12/31/2019</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>EST. BUDGET</b>	<b>PROP. 218</b>	<b>EST. P218</b>	<b>VARIANCE</b>	<b>ESTIMATES</b>	<b>VARIANCE</b>	
7																	
212		<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		\$0	\$123,724	\$123,724		\$0	\$123,724	\$0	\$0	\$0	\$0	\$0	\$0		
213		<b>RESERVES</b>															
214		Use of Reserves				0				0		0	0	0	0		
215		(Additions to Reserves - Vehicle Repl)				0			0		0	0	0	0	0		
216		Other Adjustments				0				0		0	0	0	0		
217																	
218		<b>RESERVES - INCREASE / (DECREASE)</b>		\$0	\$0	\$0		\$0	\$0	\$0		\$0	\$0	\$0			
219		<b>NET BUDGETARY SOURCES/USES</b>		\$195,003	\$0	\$195,003		\$658,447	\$531,734	\$336,731		\$39,000	\$32,279				
220																	
221		<b>RESERVES</b>															
222		Beginning Reserves															
223		Operating Surplus / (Deficit)		\$195,003	(\$123,724)	\$71,279		\$658,447	\$408,010	\$336,731		\$39,000	\$32,279				
224		Transfers & Encumbrances		\$0	\$123,724	\$123,724		\$0	\$123,724	\$0		\$0	\$0				
225		<b>ENDING RESERVES</b>		\$195,003	\$0	\$195,003		\$658,447	\$531,734	\$336,731		\$39,000	\$32,279				
226																	



WATER FUND

SWF OPERATIONS – 39

SWF CAPITAL - 40

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ADOPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
<b>SOURCES OF FUNDS</b>										
Revenues		\$1,178,180	\$0	\$1,178,180	\$665,558	56%	\$1,337,296	\$159,116	\$1,172,000	\$6,180
Other Sources of Funds		\$0	\$0	\$0	\$0	0%	\$0	\$0	\$0	\$0
<b>Total Sources of Funds</b>		<b>\$1,178,180</b>	<b>\$0</b>	<b>\$1,178,180</b>	<b>\$665,558</b>	<b>56%</b>	<b>\$1,337,296</b>	<b>\$159,116</b>	<b>\$1,172,000</b>	<b>\$6,180</b>
<b>USES OF FUNDS</b>										
Salaries & Wages		\$170,825	\$0	\$170,825	\$24,810	15%	\$37,406	\$133,419		
Benefits		\$100,585	\$0	\$100,585	\$20,315	20%	\$40,550	\$60,035		
Personnel Services		\$271,410	\$0	\$271,410	\$45,125	17%	\$77,956	\$193,454	\$261,000	(\$10,410)
Services & Supplies		\$236,555	\$0	\$236,555	\$51,963	22%	\$236,554	\$0	\$135,000	(\$101,555)
Capital Outlay		\$0	\$5,198	\$5,198	\$65,100	1252%	\$65,100	(\$59,902)	\$0	\$5,198
Debt Service		\$659,426	\$0	\$659,426	\$329,713	50%	\$659,426	\$0	\$660,000	\$574
Administrative Cost Allocation		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>		<b>\$1,167,391</b>	<b>\$5,198</b>	<b>\$1,172,589</b>	<b>\$491,902</b>	<b>42%</b>	<b>\$1,039,036</b>	<b>\$133,552</b>	<b>\$1,056,000</b>	<b>(\$106,193)</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>\$10,789</b>	<b>(\$5,198)</b>	<b>\$5,591</b>	<b>\$173,656</b>		<b>\$298,261</b>	<b>\$292,669</b>	<b>\$116,000</b>	<b>(\$100,013)</b>
<b>RESERVES</b>										
Beginning Reserves		\$0	\$0	\$0	\$0		\$0	\$0	-	-
Operating Surplus / (Deficit)		(\$162,211)	(\$5,198)	(\$167,409)	\$173,656		\$125,261	\$292,669	(57,000)	(100,013)
Transfers & Encumbrances		\$0	\$5,198	\$5,198	\$0		\$5,198	\$0	0	0
<b>ENDING RESERVES</b>		<b>(\$162,211)</b>	<b>\$0</b>	<b>(\$162,211)</b>	<b>\$173,656</b>		<b>\$130,459</b>	<b>\$292,669</b>	<b>(\$57,000)</b>	<b>(\$100,013)</b>





**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	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
<b>SOURCES OF FUNDS</b>										
<b>REVENUES</b>										
39 4041	SWF Water Base - Residential (SFR, MFR)	456,000		456,000	245,641	54%	491,282	35,282	456,000	0
39 4042	SWF Base Vac	0		0	0	#####	0	0	0	0
39 4043	SWF Base Com Ld	0		0	0	#####	0	0	0	0
39 4044	SWF Base Com Wt	0		0	0	#####	0	0	0	0
39 4051	SWF Water Usage - Residential (SFR, MFR)	716,000		716,000	419,917	59%	839,835	123,835	716,000	0
39 4052	SWF Use Vac Rnt	0		0	0	#####	0	0	0	0
39 4053	SWF Use Com Ld	0		0	0	#####	0	0	0	0
39 4054	SWF Use Com Wtr	0		0	0	#####	0	0	0	0
39 4061	SWF Facil Resd								0	0
39 4062	SWF Facil Vac R								0	0
39 4063	SWF Facil Cm Ld								0	0
39 4064	SWF Facil Cm Wt								0	0
39 4200	Interest Income	6,180		6,180	0	0%	6,180	0	0	6,180
				0				0	0	0
	<b>Total Revenues</b>	<b>\$1,178,180</b>	<b>\$0</b>	<b>\$1,178,180</b>	<b>\$665,558</b>	<b>56%</b>	<b>\$1,337,296</b>	<b>\$159,116</b>	<b>\$1,172,000</b>	<b>\$6,180</b>
<b>OTHER SOURCES OF FUNDS</b>										
39 4620	Grant Revenue - Capital			0				0	0	0
	<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Sources of Funds</b>	<b>\$1,178,180</b>	<b>\$0</b>	<b>\$1,178,180</b>	<b>\$665,558</b>	<b>56%</b>	<b>\$1,337,296</b>	<b>\$159,116</b>	<b>\$1,172,000</b>	<b>\$6,180</b>
<b>USES OF FUNDS</b>										
<b>SALARIES &amp; WAGES</b>										
5000	Salary & Wages	172,195		172,195	19,708	11%	35,994	136,201	0	(172,195)
5010	Overtime	4,000		4,000	1,680	42%	3,360	640	0	(4,000)
5020	Standby	0		0	0	#####	0	0	0	0
5040	Sick/Vacation Pay	0		0	2,428	#####	2,428	(2,428)	0	0
5050	Holiday Pay	0		0	994	#####	994	(994)	0	0
	Reduction for "E" Step	(5,370)		(5,370)	0	0%	(5,370)	0	0	5,370
	Prop 218 Estimates			0				0	0	0
	<b>Total Salaries &amp; Wages</b>	<b>\$170,825</b>	<b>\$0</b>	<b>\$170,825</b>	<b>\$24,810</b>	<b>15%</b>	<b>\$37,406</b>	<b>\$133,419</b>	<b>\$0</b>	<b>(\$170,825)</b>
<b>BENEFITS</b>										
5101	Uniform Allowance	400		400	80	20%	80	320	0	(400)
5102	Dental Insurance	1,762		1,762	1,479	84%	2,958	(1,196)	0	(1,762)
5103	Medical Insurance	39,152		39,152	3,445	9%	6,890	32,262	0	(39,152)
5105	Life Insurance	239		239	30	13%	61	178	0	(239)





**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	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
5106	FICA	10,482		10,482	1,582	15%	3,164	7,318	0	(10,482)
5107	Medicare	2,586		2,586	370	14%	740	1,846	0	(2,586)
5108	Workers Compensation	8,912		8,912	425	5%	850	8,062	0	(8,912)
5109	PERS - Retirement	33,178		33,178	12,120	37%	24,239	8,939	0	(33,178)
5120	Other Employee Benefits	1,716		1,716	429	25%	858	858	0	(1,716)
5122	Medical Reimbursements - HRA	2,158		2,158	355	16%	709	1,449	0	(2,158)
				0		#####		0	0	0
	Prop 218 Estimates			0		#####		0	261,000	261,000
	<b>Total Benefits</b>	<b>\$100,585</b>	<b>\$0</b>	<b>\$100,585</b>	<b>\$20,315</b>	<b>20%</b>	<b>\$40,550</b>	<b>\$60,035</b>	<b>\$261,000</b>	<b>\$160,415</b>
	<b>Total Personnel Services</b>	<b>\$271,410</b>	<b>\$0</b>	<b>\$271,410</b>	<b>\$45,125</b>	<b>17%</b>	<b>\$77,956</b>	<b>\$193,454</b>	<b>\$261,000</b>	<b>(\$10,410)</b>
	<b>SERVICES &amp; SUPPLIES</b>									
6031F	Maintenance & Repairs - Fire Hydrants	0		0	0	#####	0	0	0	0
6031G	Maintenance & Repairs - Generators	0		0	0	#####	0	0	0	0
6031Z	Maintenance	20,760		20,760	0	0%	20,760	0	0	(20,760)
6031	Off-Hauling RO Brine	3,090		3,090	0	0%	3,090	0	0	(3,090)
6033B	Maintenance & Repairs - Buildings	1,409		1,409	0	0%	1,409	0	0	(1,409)
6033G	Maintenance & Repairs - Grounds	2,076		2,076	475	23%	2,076	0	0	(2,076)
6033G	Replace Analyzers (2)	7,500		7,500	0	0%	7,500	0	0	(7,500)
6033G	Pickling Filters for Preservation	60,000		60,000	4,150	7%	60,000	0	0	(60,000)
6036	Maintenance & Repairs- Emergency	37,987		37,987	0	0%	37,987	0	0	(37,987)
6041L	Maintenance & Repairs - Vehicles Licenses	232		232	500	216%	232	0	0	(232)
6044	Comp/Copier/Printer Services	413		413	222	54%	413	0	0	(413)
6051	Postage & Shipping	3,886		3,886	0	0%	3,886	0	0	(3,886)
6055	Government Fees & Licenses	22,660		22,660	22,607	100%	22,660	0	0	(22,660)
6060C	Utilities - Cell Phone	222		222	416	187%	222	0	0	(222)
6060E	Utilities - Electricity	16,068		16,068	4,615	29%	16,068	0	0	(16,068)
6070	Equipment Rent	24,918		24,918	5,261	21%	24,918	0	0	(24,918)
6070	Reduce Tank Rental to 3 Months	(18,688)		(18,688)	0	0%	(18,688)	0	0	18,688
6080K	Professional Services - District Counsel	0		0	0	#####	0	0	0	0
6080L	Professional Services - Legal	0		0	0	#####	0	0	0	0
6080M	Professional Services - Misc./Other	17,339		17,339	11,280	65%	17,339	0	0	(17,339)
6086	Outside Services	44		44	0	0%	44	0	0	(44)
6090	Department Operating Supplies	1,952		1,952	161	8%	1,952	0	0	(1,952)
6090B	Sensor Cleaning	0		0	0	#####	0	0	0	0
6091	Lab Tests	10,300		10,300	270	3%	10,300	0	0	(10,300)
6091B	Operating Supplies	4,684		4,684	162	3%	4,684	0	0	(4,684)
6091E	Baseline Mon	0		0	0	#####	0	0	0	0
6091F	Remote Monitoring	6,180		6,180	0	0%	6,180	0	0	(6,180)
6091G	Calibration	0		0	0	#####	0	0	0	0
6091H	Lab Testing	0		0	0	#####	0	0	0	0
6092	Lab Supplies	2,447		2,447	0	0%	2,447	0	0	(2,447)





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

	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
	ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ADOPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019		ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
108	6094	Clothing and Uniform	173		173	0	0%	173	0	0	(173)				
109	6096	Fuel - Gas and Diesel	4,573		4,573	1,844	40%	4,573	0	0	(4,573)				
110	6115	Meeting Expense	0		0	0	#####	0	0	0	0				
111	6120E	Travel, Training, Seminars – Employees	1,123		1,123	0	0%	1,123	0	0	(1,123)				
112	6125	Employee Recruitment	0		0	0	#####	0	0	0	0				
113	6195	Vehicles	5,206		5,206	0	0%	5,206	0	0	(5,206)				
114	6829D	Performance Bonds	0		0	0	#####	0	0	0	0				
115	6829M	Financial Services	0		0	0	#####	0	0	0	0				
116	6829S	EWS Environmental	0		0	0	#####	0	0	0	0				
148		Prop 218 Estimates	0							135,000	135,000				
151		<b>Total Services &amp; Supplies</b>	<b>\$236,555</b>	<b>\$0</b>	<b>\$236,555</b>	<b>\$51,963</b>	<b>22%</b>	<b>\$236,554</b>	<b>\$0</b>	<b>\$135,000</b>	<b>(\$101,555)</b>				
152		<b>CAPITAL OUTLAY</b>													
153	6170E	Impoundment Basin	0	5,198	5,198	65,100	1252%	65,100	(59,902)	0	5,198				
154		Capital Assets									0				
155		Prop 218 Estimates			0		#####		0	0	0				
161		<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$5,198</b>	<b>\$5,198</b>	<b>\$65,100</b>	<b>1252%</b>	<b>\$65,100</b>	<b>(\$59,902)</b>	<b>\$0</b>	<b>\$5,198</b>				
162		<b>DEBT SERVICE</b>													
163	6195	Vehicle								0	0				
164	6180P	Loan Principal	354,604		354,604	175,499	49%	350,998	3,606	0	(354,604)				
165	6180I	Interest Expense	304,822		304,822	154,214	51%	308,428	(3,606)	0	(304,822)				
166										660,000	660,000				
167															
168		<b>Total Debt Service</b>	<b>659,426</b>	<b>\$0</b>	<b>\$659,426</b>	<b>\$329,713</b>	<b>50%</b>	<b>\$659,426</b>	<b>\$0</b>	<b>\$660,000</b>	<b>\$574</b>				
169		<b>ADMINISTRATIVE COST ALLOCATION</b>													
170		Administrative Cost Allocation - See Water Fund FY 2019/20	0		0	0	#####	0	0	0	0				
171															
172		<b>Total Administrative Cost Allocation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				
173		<b>Total Expenditures</b>	<b>\$1,167,391</b>	<b>\$5,198</b>	<b>\$1,172,589</b>	<b>\$491,902</b>	<b>42%</b>	<b>\$1,039,036</b>	<b>\$133,552</b>	<b>\$1,056,000</b>	<b>(\$106,193)</b>				





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

	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
	ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE					
174															
175	<b>OPERATING SURPLUS/(DEFICIT)</b>		\$10,789	(\$5,198)	\$5,591	\$173,656	\$298,261	\$292,669	\$116,000	(\$100,013)					
176	<b>TRANSFERS &amp; ENCUMBRANCES</b>														
177	01 4625	Transfers In - From General Fund			0			0	0	0					
178		(Transfers Out)			0			0	0	0					
179		Encumbrances - Sources of Funding			0			0	0	0					
180		Encumbrances - (Designated Funds)		5,198	5,198		5,198	0							
182	<b>NET TRANSFERS &amp; ENCUMBRANCES</b>		\$0	\$5,198	\$5,198	\$0	\$5,198	\$0	\$0	\$0					
183	<b>RESERVES</b>														
184		Use of Reserves			0			0	0	0					
185		(Additions to Reserves - 2 Month Operations)	(173,000)		(173,000)		(173,000)	0	(173,000)	0					
186		Other Adjustments			0			0	0	0					
188	<b>RESERVES - INCREASE / (DECREASE)</b>		(\$173,000)	\$0	(\$173,000)	\$0	(\$173,000)	\$0	(\$173,000)	\$0					
189	<b>NET BUDGETARY SOURCES/USES</b>		(\$162,211)	\$0	(\$162,211)	\$173,656	\$130,459	\$292,669	(\$57,000)	(\$100,013)					
190															
191	<b>RESERVES</b>														
192		Beginning Reserves													
193		Operating Surplus / (Deficit)	(\$162,211)	(\$5,198)	(167,409)	\$173,656	\$125,261	\$292,669	(\$57,000)	(\$100,013)					
194		Transfers & Encumbrances	\$0	\$5,198	5,198	\$0	\$5,198	\$0	\$0	\$0					
195	<b>ENDING RESERVES</b>		(\$162,211)	\$0	(\$162,211)	\$173,656	\$130,459	\$292,669	(\$57,000)	(\$100,013)					






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

ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	ADOPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
<b>SOURCES OF FUNDS</b>									
Revenues		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0
Other Sources of Funds		\$0	\$0	\$0	\$0	0%	\$0	\$0	\$0
<b>Total Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>USES OF FUNDS</b>									
Salaries & Wages		\$0	\$0	\$0	\$0	#####	\$0	\$0	
Benefits		\$0	\$0	\$0	\$0	#####	\$0	\$0	
Personnel Services		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0
Services & Supplies		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0
Capital Outlay		\$138,609	\$88,510	\$227,119	\$53,907	24%	\$276,613	(\$49,494)	\$250,000 (\$26,613)
Debt Service		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0
Administrative Cost Allocation		\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0
<b>Total Expenditures</b>		<b>\$138,609</b>	<b>\$88,510</b>	<b>\$227,119</b>	<b>\$53,907</b>	<b>24%</b>	<b>\$276,613</b>	<b>(\$49,494)</b>	<b>\$250,000 (\$26,613)</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(\$138,609)</b>	<b>(\$88,510)</b>	<b>(\$227,119)</b>	<b>(\$53,907)</b>		<b>(\$276,613)</b>	<b>(\$49,494)</b>	<b>(\$250,000) (\$26,613)</b>
<b>RESERVES</b>									
Beginning Reserves		\$0	\$0	\$0	\$0		\$0	\$0	-
Operating Surplus / (Deficit)		(\$138,609)	(\$88,510)	(\$227,119)	(\$53,907)		(\$276,613)	(\$49,494)	(250,000) (26,613)
Transfers & Encumbrances		\$0	\$88,510	\$88,510	\$0		\$88,510	\$0	0
<b>ENDING RESERVES</b>		<b>(\$138,609)</b>	<b>\$0</b>	<b>(\$138,609)</b>	<b>(\$53,907)</b>		<b>(\$188,103)</b>	<b>(\$49,494)</b>	<b>(\$250,000) (\$26,613)</b>



A	B	C	D	L	M	N	C	P	Q	R	S	T	X	Y	Z
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>														
2	<b>FUND LEVEL ANALYSIS</b>														
3	<b>SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30</b>														
4															
5	<b>ACCOUNT NO.</b>	<b>WATER FUND SWF CAPITAL DEPARTMENT - 30</b>	<b>ADOPTED BUDGET</b>	<b>APPROVED ADJUSTMENTS</b>	<b>2019/20 CURRENT BUDGET</b>	<b>ACTUAL AT 12/31/2019</b>		<b>ESTIMATED ACTUAL</b>	<b>2019/20 EST. BUDGET VARIANCE</b>	<b>2019/20 PROP. 218 ESTIMATES</b>	<b>2019/20 EST. P218 VARIANCE</b>				
8	<b>SOURCES OF FUNDS</b>														
9	<b>REVENUES</b>														
10	4390	Miscellaneous Revenue	0		0	0	#####	0	0	0	0	0	0	0	
33	<b>Total Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
34	<b>OTHER SOURCES OF FUNDS</b>														
35					0				0	0	0	0	0		
42	<b>Total Other Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
43	<b>Total Sources of Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
44	<b>USES OF FUNDS</b>														
46	<b>SALARIES &amp; WAGES</b>														
47					0		#####		0	0	0	0	0		
54	<b>Total Salaries &amp; Wages</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
55	<b>BENEFITS</b>														
56					0		#####		0	0	0	0	0		
70	<b>Total Benefits</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
71	<b>Total Personnel Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
72	<b>SERVICES &amp; SUPPLIES</b>														
73					0				0	0	0	0	0		
134	<b>Total Services &amp; Supplies</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#####</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
135	<b>CAPITAL OUTLAY</b>														
136												0	0		
137	6170	Interim SWF AWTP Off-Hauling Facilities	0		0	0	#####	0	0	0	0	0	0		
138	6170	Impoundment Basin Design Evaluation	0	5,246	5,246	0	0%	5,246	0	0	0	0	(5,246)		
139	40-1829C-30	CIP Brackish Environmental	0		0	0	#####	0	0	0	0	0	0		
140	40-1829I-30	CIP Brackish Legal	0		0	49,494	#####	49,494	(49,494)	0	0	0	(49,494)		
141	40-1829K-30	CIP SWF Public Outreach	0		0	0	#####	0	0	0	0	0	0		
142	6910	Section 7 ESA Consultation	28,609	83,264	111,873	4,413	4%	111,873	(0)	0	0	0	(111,873)		
149	6170	Off Hauling / Secondary Containment	20,000		20,000	0	0%	20,000	0	0	0	0	(20,000)		
150	6170	Increase in Off Hauling Estimate	10,000		10,000	0	0%	10,000	0	0	0	0	(10,000)		
151	6170	Tank Purchase	80,000		80,000	0	0%	80,000	0	0	0	0	(80,000)		
152												0	0		
153												0	0		
154		Prop 218 Estimates										250,000	250,000		





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

ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
156	Total Capital Outlay	\$138,609	\$88,510	\$227,119	\$53,907	24%	\$276,613	(\$49,494)	\$250,000	(\$26,613)
157	DEBT SERVICE									
158				0		#####	0	0	0	0
159				0		#####	0	0	0	0
161	Total Debt Service	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0
162	ADMINISTRATIVE COST ALLOCATION									
163	Administrative Cost Allocation - See Water Fund FY 2019/20	0		0	0	#####	0	0	0	0
165	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	#####	\$0	\$0	\$0	\$0
166	Total Expenditures	\$138,609	\$88,510	\$227,119	\$53,907	24%	\$276,613	(\$49,494)	\$250,000	(\$26,613)
168	OPERATING SURPLUS/(DEFICIT)	(\$138,609)	(\$88,510)	(\$227,119)	(\$53,907)		(\$276,613)	(\$49,494)	(\$250,000)	(\$26,613)
169	TRANSFERS & ENCUMBRANCES									
170	01 4625 Transfers In - From General Fund			0			0	0	0	0
171	(Transfers Out)			0			0	0	0	0
172	Encumbrances - Sources of Funding			0						
173	Encumbrances - (Designated Funds)		88,510	88,510			88,510			
175	NET TRANSFERS & ENCUMBRANCES	\$0	\$88,510	\$88,510	\$0		\$88,510	\$0	\$0	\$0
176	RESERVES									
177	Use of Reserves			0			0	0	0	0
178	(Additions to Reserves)			0			0	0	0	0
179	Other Adjustments			0			0	0	0	0
181	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
182	NET BUDGETARY SOURCES/USES	(\$138,609)	\$0	(\$138,609)	(\$53,907)		(\$188,103)	(\$49,494)	(\$250,000)	(\$26,613)
184	RESERVES									
185	Beginning Reserves									
186	Operating Surplus / (Deficit)	(\$138,609)	(\$88,510)	(\$227,119)	(\$53,907)		(\$276,613)	(\$49,494)	(\$250,000)	(\$26,613)
187	Transfers & Encumbrances	\$0	\$88,510	\$88,510	\$0		\$88,510	\$0	\$0	\$0
188	ENDING RESERVES	(\$138,609)	\$0	(\$138,609)	(\$53,907)		(\$188,103)	(\$49,494)	(\$250,000)	(\$26,613)

WASTEWATER FUND  
WASTEWATER DEPARTMENT – 12





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

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	2019/20 ADOPTED BUDGET	2019/20 APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019		ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE
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**SOURCES OF FUNDS**

Revenues	\$3,024,915	\$0	\$3,024,915	\$1,549,432	51%	\$3,102,655	\$77,740	\$3,008,000	\$16,915
Other Sources of Funds	\$0	\$0	\$0	\$0	0%	\$0	\$0	\$0	\$0
<b>Total Sources of Funds</b>	<b>\$3,024,915</b>	<b>\$0</b>	<b>\$3,024,915</b>	<b>\$1,549,432</b>	<b>51%</b>	<b>\$3,102,655</b>	<b>\$77,740</b>	<b>\$3,008,000</b>	<b>\$16,915</b>

**USES OF FUNDS**

Salaries & Wages	\$597,669	\$0	\$597,669	\$208,709	35%	\$342,501	\$255,168		
Benefits	\$401,733	\$0	\$401,733	\$155,221	39%	\$308,442	\$93,291		
Personnel Services	\$999,402	\$0	\$999,402	\$363,930	36%	\$650,943	\$348,459	\$1,078,000	\$78,598
Services & Supplies	\$815,231	\$0	\$815,231	\$402,201	49%	\$712,179	\$103,049	\$669,000	(\$146,231)
Capital Outlay	\$497,927	\$44,258	\$542,185	\$71,989	13%	\$542,185	\$0	\$500,000	(\$42,185)
Debt Service	\$202,847	\$0	\$202,847	\$148,494	73%	\$202,847	\$0	\$160,000	(\$42,847)
Administrative Cost Allocation	\$509,508	\$0	\$509,508	\$254,754	50%	\$509,508	\$0	\$479,000	(\$30,508)
<b>Total Expenditures</b>	<b>\$3,024,915</b>	<b>\$44,258</b>	<b>\$3,069,173</b>	<b>\$1,241,368</b>	<b>40%</b>	<b>\$2,617,662</b>	<b>\$451,508</b>	<b>\$2,886,000</b>	<b>(\$183,173)</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>\$0</b>	<b>(\$44,258)</b>	<b>(\$44,258)</b>	<b>\$308,064</b>		<b>\$484,994</b>	<b>\$529,249</b>	<b>\$122,000</b>	<b>(\$166,258)</b>


**RESERVES**

Beginning Reserves	\$0	\$0	\$0	\$0		\$0	\$0	-	0
Operating Surplus / (Deficit)	\$0	(\$44,258)	(\$44,258)	\$308,064		\$484,994	\$529,252	122,000	(166,258)
Transfers & Encumbrances	\$0	\$44,258	\$44,258	\$0		\$44,258	\$0	-	-
<b>ENDING RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$308,064</b>		<b>\$529,252</b>	<b>\$529,252</b>	<b>\$122,000</b>	<b>(\$166,258)</b>



ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ADOPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019	ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE	
<b>SOURCES OF FUNDS</b>										
<b>REVENUES</b>										
12 4000	Service Sales	\$2,818,000		\$2,818,000	1,478,483	52%	2,956,967	138,967	2,818,000	0
12 4200	Interest Income	\$1,000		\$1,000	0	0%	1,000	0	1,000	0
12 4311	County Administrative Fee	(\$8,085)		(\$8,085)	0	0%	(8,085)	0		(8,085)
12 4360	Standby Availability Charges	\$119,000		\$119,000	55,629	47%	119,000	0	119,000	0
12 4390	Miscellaneous Revenue	\$70,000		\$70,000	4,387	6%	8,774	(61,227)	70,000	0
12 4310	Property Taxes - Low Income Reduction Offset	\$25,000		\$25,000	10,933	44%	25,000	0	0	25,000
				\$0	0			0		0
	<b>Total Revenues</b>	<b>\$3,024,915</b>	<b>\$0</b>	<b>\$3,024,915</b>	<b>\$1,549,432</b>	<b>51%</b>	<b>\$3,102,655</b>	<b>\$77,740</b>	<b>\$3,008,000</b>	<b>\$16,915</b>
<b>OTHER SOURCES OF FUNDS</b>										
12 4397	Loan Proceeds - Crane Truck	\$0	\$0	\$0	0	#####	0	0		0
	<b>Total Other Sources of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Sources of Funds</b>	<b>\$3,024,915</b>	<b>\$0</b>	<b>\$3,024,915</b>	<b>\$1,549,432</b>	<b>51%</b>	<b>\$3,102,655</b>	<b>\$77,740</b>	<b>\$3,008,000</b>	<b>\$16,915</b>
<b>USES OF FUNDS</b>										
<b>SALARIES &amp; WAGES</b>										
5000	Salary & Wages	\$609,887		\$609,887	156,036	26%	312,072	297,815		(609,887)
5010	Overtime	\$25,000		\$25,000	23,924	96%	47,848	(22,848)		(25,000)
5020	Standby	\$18,250		\$18,250	9,300	51%	18,600	(350)		(18,250)
5040	Sick/Vacation Pay	\$0		\$0	10,095	#####	10,095	(10,095)		0
5050	Holiday Pay	\$0		\$0	9,354	#####	9,354	(9,354)		0
	Reduction for "E" Step	(\$55,468)		(\$55,468)	0	0%	(55,468)	0		55,468
	<b>Total Salaries &amp; Wages</b>	<b>\$597,669</b>	<b>\$0</b>	<b>\$597,669</b>	<b>\$208,709</b>	<b>35%</b>	<b>\$342,501</b>	<b>\$255,168</b>	<b>\$0</b>	<b>(\$597,669)</b>
<b>BENEFITS</b>										
5101	Uniform Allowance	\$2,800		\$2,800	2,000	71%	2,000	800		(2,800)
5102	Dental Insurance	\$7,450		\$7,450	4,722	63%	9,444	(1,994)		(7,450)
5103	Medical Insurance	\$117,029		\$117,029	36,362	31%	72,723	44,306		(117,029)
5105	Life Insurance	\$1,103		\$1,103	281	26%	563	540		(1,103)
5106	FICA	\$38,515		\$38,515	14,530	38%	29,060	9,455		(38,515)
5107	Medicare	\$9,536		\$9,536	3,398	36%	6,796	2,740		(9,536)
5108	Workers Compensation	\$37,822		\$37,822	9,730	26%	19,459	18,363		(37,822)
5109	PERS - Retirement	\$120,805		\$120,805	54,808	45%	109,616	11,189		(120,805)
5112	Unemployment Insurance	\$0		\$0	0	#####	0	0		0
5120	Other Employee Benefits	\$1,716		\$1,716	429	25%	858	858		(1,716)
5121	Retirees Health	\$49,409		\$49,409	23,197	47%	46,393	3,016		(49,409)
5122	Medical Reimbursements - HRA	\$15,548		\$15,548	5,765	37%	11,529	4,019		(15,548)
	Prop. 218 Salaries and Benefits			\$0		#####	0		814,000	814,000





A	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
1	 <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b>														
2	<b>FUND LEVEL ANALYSIS</b>														
3	<b>WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12</b>														
4															
5	<b>ACCOUNT NO.</b>	<b>WASTEWATER FUND WASTEWATER DEPARTMENT - 12</b>	<b>ADOPTED BUDGET</b>	<b>APPROVED ADJUSTMENTS</b>	<b>2019/20 CURRENT BUDGET</b>	<b>ACTUAL AT 12/31/2019</b>	<b>ESTIMATED ACTUAL</b>	<b>2019/20 EST. BUDGET VARIANCE</b>	<b>2019/20 PROP. 218 ESTIMATES</b>	<b>2019/20 EST. P218 VARIANCE</b>					
70		Prop. 218 Salaries and Benefits-Added Staff			\$0		#####	0	264,000	264,000					
72		<b>Total Benefits</b>	<b>\$401,733</b>	<b>\$0</b>	<b>\$401,733</b>	<b>\$155,221</b>	<b>39%</b>	<b>\$308,442</b>	<b>\$93,291</b>	<b>\$1,078,000</b>	<b>\$676,267</b>				
73		<b>Total Personnel Services</b>	<b>\$999,402</b>	<b>\$0</b>	<b>\$999,402</b>	<b>\$363,930</b>	<b>36%</b>	<b>\$650,943</b>	<b>\$348,459</b>	<b>\$1,078,000</b>	<b>\$78,598</b>				
74		<b>SERVICES &amp; SUPPLIES</b>													
75	6010	Ads - Legal/Other	\$515		\$515	0	0%	515	0						
76	6011I	Public Information - General	\$0		\$0	0	#####	0	0						(515)
77	6030	Insurance	\$0		\$0	0	#####	0	0						0
78	6031Z	Maintenance	\$0		\$0	0	#####	0	0	250,000	250,000				0
79	6032C	M & R WW Collection System	\$2,060		\$2,060	3,093	150%	6,186	(4,126)						(2,060)
80	6032D	M & R WW - Disposal Effluent	\$0		\$0	6,224	#####	12,449	(12,449)						0
81	6032E	M & R WW - Easements	\$0		\$0	0	#####	0	0						0
82	6032G	M & R Wastewater Generators	\$4,120		\$4,120	12,339	299%	24,677	(20,557)						(4,120)
83	6032L	M & R Wastewater Lift Stations	\$62,119		\$62,119	10,070	16%	20,140	41,979						(62,119)
84	6032M	M & R-WW Manhole Raising(Cord Paving)	\$31,773		\$31,773	34,853	110%	34,853	(3,080)						(31,773)
85	6032P	M & R- Pumps	\$0		\$0	0	#####	0	0						0
86	6032S	M & R- WW Disposal of Sludge	\$106,220		\$106,220	36,193	34%	72,387	33,833						(106,220)
87	6032T	M & R-Wastewater Treatment Plant	\$58,013		\$58,013	10,883	19%	21,766	36,247						(58,013)
88	6033B	Maintenance & Repairs - Buildings	\$18,669		\$18,669	8,612	46%	17,225	1,444						(18,669)
89	6033B	Maintenance & Repairs - Paint Building	\$20,000		\$20,000	0	0%	20,000	0						(20,000)
90	6033G	Maintenance & Repairs - Grounds	\$515		\$515	174	34%	348	167						(515)
91	6035	Major Maintenance	\$0		\$0	0	#####	0	0						0
92	6035T	Major Maintenance-CCTV & Hydro Clean	\$0		\$0	0	#####	0	0						0
93	6036	M & R- Emergency Events	\$0		\$0	0	#####	0	0						0
94	6036T	Unplanned Maintenance	\$0		\$0	0	#####	0	0						0
95	6037	M & R- SCADA	\$1,483		\$1,483	150	10%	300	1,183						(1,483)
96	6040	M & R- Equipment	\$0		\$0	0	#####	0	0						0
97	6041L	Maintenance & Repairs - Vehicles Licenses	\$5,883		\$5,883	2,727	46%	5,453	430						(5,883)
98	6041N	Maint. & Repairs - Vehicles Non-Licensed	\$3,895		\$3,895	1,013	26%	2,025	1,870						(3,895)
99	6041V	Maint. & Repairs - Vehicles - Vactor	\$3,090		\$3,090	90	3%	180	2,910						(3,090)
100	6044	Computer Services	\$413		\$413	0	0%	0	413						(413)
101	6045	Computer/Copier/Printer Supplies/Maint.	\$5,150		\$5,150	295	6%	589	4,561						(5,150)
102	6045	Replace Computers	\$10,000		\$10,000	0	0%	0	10,000						(10,000)
103	6048	Security & Safety	\$4,120		\$4,120	629	15%	1,257	2,863						(4,120)
104	6050	Office Supplies	\$3,342		\$3,342	1,337	40%	2,675	667						(3,342)
105	6051	Printing & Shipping	\$13,762		\$13,762	2,698	20%	5,397	8,365						(13,762)
106	6052	Bank Services	\$0		\$0	0	#####	0	0						0
107	6053	Printing/Forms	\$2,074		\$2,074	1,469	71%	2,937	(863)						(2,074)
108	6054	Membership Dues, Publications/Books	\$353		\$353	380	108%	760	(407)						(353)
109	6055	Government Fees & Licenses	\$93,804		\$93,804	91,227	97%	91,227	2,577	94,000	196				
110	6055	SWPPP Update	\$3,000		\$3,000	3,750	125%	3,750	(750)						(3,000)
111	6055	Haz-Com Update	\$2,000		\$2,000	1,000	50%	1,000	1,000						(2,000)
112	6055	Fuel Storage Emergency Response Update	\$2,000		\$2,000	0	0%	2,000	0						(2,000)



A	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
1	CAMBRIA COMMUNITY SERVICES DISTRICT														
2	FUND LEVEL ANALYSIS														
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12														
4															
5	ACCOUNT	WASTEWATER FUND	ADOPTED	APPROVED	2019/20	2019/20	ACTUAL AT	ESTIMATED	2019/20	2019/20	2019/20				
6	NO.	WASTEWATER DEPARTMENT - 12	BUDGET	ADJUSTMENTS	CURRENT	BUDGET	12/31/2019	ACTUAL	EST. BUDGET	PROP. 218	EST. P218				
7									VARIANCE	ESTIMATES	VARIANCE				
113	6055	Odor Control Update	\$2,000		\$2,000		1,000	50%	1,000	1,000					(2,000)
114	6055	Operation Maint & Mgmt Program Update	\$14,000		\$14,000		0	0%	14,000	0					(14,000)
115	6060C	Utilities - Cell Phone	\$2,581		\$2,581		979	38%	1,958	623					(2,581)
116	6060E	Utilities - Electricity	\$250,234		\$250,234		131,392	53%	262,784	(12,550)	225,000				(25,234)
117	6060G	Utilities - Gas	\$818		\$818		440	54%	880	(62)					(818)
118	6060I	Utilities - Internet	\$6,706		\$6,706		2,855	43%	5,710	996					(6,706)
119	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	\$8,057		\$8,057		4,900	61%	9,800	(1,743)					(8,057)
120	6060W	Utilities - Water	\$1,445		\$1,445		1,018	70%	2,037	(592)					(1,445)
121	6063	M & R Communications Equipment	\$0		\$0		0	#####	0	0					0
122	6070	Equipment Rental	\$1,030		\$1,030		492	48%	985	45					(1,030)
123	6080	Professional Services - Engineering	\$0		\$0		0	#####	0	0					0
124	6080G	Professional Services - GIS Development	\$6,180		\$6,180		4,660	75%	9,320	(3,140)					(6,180)
125	6080K	Professional Services - District Counsel	\$0		\$0		0	#####	0	0					0
126	6080L	Land Conservancy - Lot Inventory, Etc.	\$0		\$0		0	#####	0	0					0
127	6080M	Professional Services - Misc./Other	\$5,150		\$5,150		3,380	66%	6,760	(1,610)					(5,150)
128	6086	Outside Services	\$2,403		\$2,403		0	0%	0	2,403					(2,403)
129	6089	Emergency & Medical Supplies	\$515		\$515		0	0%	0	515					(515)
130	6090	Department Operating Supplies	\$103		\$103		200	194%	400	(297)					(103)
131	6091	Lab Tests	\$25,750		\$25,750		9,782	38%	19,564	6,186					(25,750)
132	6091H	Lab Testing	\$0		\$0		0	#####	0	0					0
133	6092	Lab Supplies	\$2,875		\$2,875		1,778	62%	3,556	(681)					(2,875)
134	6093	Small Tools and Equipment	\$3,508		\$3,508		584	17%	1,167	2,341					(3,508)
135	6094	Clothing and Uniform	\$2,060		\$2,060		0	0%	2,060	0					(2,060)
136	6095	Office Furniture/Equipment	\$1,030		\$1,030		0	0%	1,030	0					(1,030)
137	6096	Fuel - Gas and Diesel	\$11,112		\$11,112		7,814	70%	15,627	(4,515)					(11,112)
138	6115	Meeting Expenses	\$118		\$118		0	0%	0	118					(118)
139	6120D	Travel, Training, Seminars-Directors	\$0		\$0		0	#####	0	0					0
140	6120E	Travel, Training, Seminars-Employees,	\$6,120		\$6,120		268	4%	536	5,584					(6,120)
141	6124	Employee Recognition	\$0		\$0		0	#####	0	0					0
142	6125	Employee Recruitment	\$3,060		\$3,060		1,455	48%	2,910	150					(3,060)
143		Prop 218 Other	\$0		\$0		0	#####	0	0	100,000				100,000
145		<b>Total Services &amp; Supplies</b>	<b>\$815,231</b>	<b>\$0</b>	<b>\$815,231</b>		<b>\$402,201</b>	<b>49%</b>	<b>\$712,179</b>	<b>\$103,049</b>	<b>\$669,000</b>				<b>(\$146,231)</b>
146		<b>CAPITAL OUTLAY</b>													
148			\$0		\$0		0	#####	0	0					0
149		Security Improvements @ WWTP	\$9,000		\$9,000		0	0%	9,000	0					(9,000)
150		Replace 1996 F150 Rack Truck	\$25,000		\$25,000		0	0%	25,000	0					(25,000)
151	6170	Capital Assets	\$0		\$0		0	#####	0	0					0
152	6170F	WWTP Influent Screen Installation	\$0		\$0		0	#####	0	0					0
153	6170F	Hand Rails On Digesters	\$0	\$11,617	\$11,617		11,617	100%	11,617	0					(11,617)
154	6170F	Hand Rails on Main Walkway/Pump	\$0		\$0		0	#####	0	0					0
155	6170F	Screw screen Compactor With Auger	\$0		\$0		0	#####	0	0					0
156	6170F	Effluent Pump	\$0		\$0		0	#####	0	0					0



	A	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT													
2			FUND LEVEL ANALYSIS													
3			WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12													
4																
5																
6																
7																
		ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ADOPTED BUDGET	APPROVED ADJUSTMENTS	2019/20 CURRENT BUDGET	ACTUAL AT 12/31/2019		ESTIMATED ACTUAL	2019/20 EST. BUDGET VARIANCE	2019/20 PROP. 218 ESTIMATES	2019/20 EST. P218 VARIANCE				
157		6170F	6" Pump	\$0		\$0	0	#####	0	0		0				0
158		6170	Influent Station Improvements	\$0		\$0	0	#####	0	0		0				0
159		6170	LS A-1 Control Panel Upgrade	\$0	\$32,641	\$32,641	31,251	96%	32,641	0						(32,641)
160		6170	Crane Truck	\$0		\$0	0	#####	0	0		0				0
161				\$0		\$0	0	#####	0	0		0				0
162			Wastewater SST - PG&E Turnkey	\$160,000		\$160,000	0	0%	160,000	0						(160,000)
163		6170	CIP - Priority #1 Projects (unallocated)	\$303,927	(\$303,927)	\$0	0	#####	0	0		0				0
164		6170	Vactor Truck	\$0	\$95,000	\$95,000	0	0%	95,000	0						(95,000)
165		6170	Video Camera System	\$0	\$75,000	\$75,000	0	0%	75,000	0						(75,000)
166		6170	Lift Station Improvements	\$0	\$133,927	\$133,927	17,696	13%	122,502	11,425						(133,927)
167		6170	Pump Replacement	\$0		\$0	11,425	#####	11,425	(11,425)						0
168				\$0		\$0		#####								0
169			Prop 218 Estimates			\$0	0	#####						500,000		500,000
170																
171			<b>Total Capital Outlay</b>	<b>\$497,927</b>	<b>\$44,258</b>	<b>\$542,185</b>	<b>\$71,989</b>	<b>13%</b>	<b>\$542,185</b>	<b>\$0</b>			<b>\$500,000</b>			<b>(\$42,185)</b>
172			<b>DEBT SERVICE</b>													
173		2603	Loan Principal	\$132,000		\$132,000	132,000	100%	132,000	0						(132,000)
174		6180C	Interest Expense	\$29,984		\$29,984	16,494	55%	29,984	0						(29,984)
175		6180	Interest Expense - Interfund Loan	\$27,960		\$27,960	0	0%	27,960	0						(27,960)
176		6180J	Loan Principal-Muni Fin Ford Crane Trk	\$10,479		\$10,479	0	0%	10,479	0						(10,479)
177		6180H	Interest Expense - Muni Fin Ford Crane Trk	\$2,424		\$2,424	0	0%	2,424	0						(2,424)
178			Prop 218 Estimates			\$0							160,000			160,000
179																
180			<b>Total Debt Service</b>	<b>\$202,847</b>	<b>\$0</b>	<b>\$202,847</b>	<b>\$148,494</b>	<b>73%</b>	<b>\$202,847</b>	<b>\$0</b>			<b>\$160,000</b>			<b>(\$42,847)</b>
181			<b>ADMINISTRATIVE COST ALLOCATION</b>													
182			Administrative Cost Allocation	\$509,508		\$509,508	254,754	50%	509,508	0			479,000			(30,508)
183																
184			<b>Total Administrative Cost Allocation</b>	<b>\$509,508</b>	<b>\$0</b>	<b>\$509,508</b>	<b>\$254,754</b>	<b>50%</b>	<b>\$509,508</b>	<b>\$0</b>			<b>\$479,000</b>			<b>(\$30,508)</b>
185			<b>Total Expenditures</b>	<b>\$3,024,915</b>	<b>\$44,258</b>	<b>\$3,069,173</b>	<b>\$1,241,368</b>	<b>40%</b>	<b>\$2,617,662</b>	<b>\$451,511</b>			<b>\$2,886,000</b>			<b>(\$183,173)</b>

	A	B	C	D	L	M	N	O	P	Q	R	S	T	X	Y	Z
1			CAMBRIA COMMUNITY SERVICES DISTRICT													
2		FUND LEVEL ANALYSIS														
3		WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12														
4																
5		ACCOUNT	WASTEWATER FUND	ADOPTED	APPROVED	2019/20	2019/20	ACTUAL AT	ESTIMATED	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20	
6		NO.	WASTEWATER DEPARTMENT - 12	BUDGET	ADJUSTMENTS	CURRENT	BUDGET	12/31/2019	ACTUAL	EST. BUDGET	PROP. 218	ESTIMATES	EST. P218	VARIANCE	VARIANCE	
7																
186																
187		OPERATING SURPLUS/(DEFICIT)		\$0	(\$44,258)	(\$44,258)		\$308,064		\$484,994	\$529,252		\$122,000	(\$166,258)		
188		TRANSFERS & ENCUMBRANCES														
189	01 4625	Transfers In - From General Fund		\$0		\$0				0	0			0		
190		(Transfers Out)			\$0	\$0				0	0			0		
191		Encumbrances - Sources of Funding			0	\$0				0	0			0		
192		Encumbrances - (Designated Funds)			44,258	\$44,258				44,258	0			0		
194		NET TRANSFERS & ENCUMBRANCES		\$0	\$44,258	\$44,258		\$0		\$44,258	\$0		\$0	\$0		
195		RESERVES														
196		Use of Reserves				0					0			0		
197		(Additions to Reserves)				0					0			0		
198		Other Adjustments				0					0			0		
199																
200		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0		\$0		\$0	\$0		\$0	\$0		
201		NET BUDGETARY SOURCES/USES		\$0	\$0	\$0		\$308,064		\$529,252	\$529,252		\$122,000	(\$166,258)		
202																
203		RESERVES														
204		Beginning Reserves														
205		Operating Surplus / (Deficit)		\$0	(\$44,258)	(\$44,258)		\$308,064		\$484,994	\$529,252		\$122,000	(\$166,258)		
206		Transfers & Encumbrances		\$0	\$44,258	\$44,258		\$0		\$44,258	\$0		\$0	\$0		
207		ENDING RESERVES		\$0	\$0	\$0		\$308,064		\$529,252	\$529,252		\$122,000	(\$166,258)		
208																