

**CAMBRIA COMMUNITY SERVICES DISTRICT  
2016-2017 SECOND QUARTER BUDGET REPORT**

The following is an analysis of actual expenditures for the first half of fiscal year 2016-2017 (July 1, 2016 through December 31, 2016). Staff expects the District Budget Committee to review this analysis and recommend changes to the budget at the February meeting of the Board of Directors.

The CCSD has three funds: the General Fund, the Water Fund and the Wastewater Fund. Separate budgets are approved for each fund for each fiscal year (July 1<sup>st</sup> through June 30<sup>th</sup>). This analysis covers the revenues received and expenditures incurred during Fiscal Year 2016-2017 from July 1, 2016 through December 31, 2016. The analysis also includes staff estimates concerning total revenues and expenditures expected during the remainder of the fiscal year.

Budget spreadsheets are attached which have four columns:

- 1<sup>st</sup> Column: Account Description
- 2<sup>nd</sup> Column: Approved Budget for Fiscal Year 2016-2017
- 3<sup>rd</sup> Column: Actual Revenues & Expenditures through 12/31/16
- 4<sup>th</sup> Column: Projected Revenues & Expenditures through the end of the fiscal year (June 30, 2017)

**GENERAL FUND**

There are four departmental budgets within the General Fund: the Fire Department budget, the Facilities and Resources Department budget, the Parks and Recreation Department budget and the Administration Department budget. Attachment 1 shows a total for the General Fund and a summary for each department. The General Fund has a balanced budgeted for the year where budgeted revenues equal budgeted expenditures. Through December 31, 2016, the fund has a surplus of \$332,677 and staff projects there will be a deficit of \$89,103 at the end of the fiscal year. A more detailed analysis of the General Fund is included in the discussions below concerning each department.

Fire Department Budget (Attachment 2). This department has a balanced budgeted for the fiscal year. Through December 31, 2016, the department has a \$203,902 surplus. Staff projects there will be a deficit of \$123,837 at the end of the fiscal year mostly because overtime is expected to exceed budget by \$99,000. A detailed discussion concerning overtime by Chief Hollingsworth is provided as Attachment 2a.

Facilities & Resources Department Budget (Attachment 3). This department has a balanced budgeted for the fiscal year. Through December 31, 2016, the department has a \$36,098 surplus. Staff projects there will be a deficit of \$19,849 at the end of the fiscal year. This is primarily due to revenues being approximately \$15,000 lower than budgeted and due to internet utilities being \$7,000 higher than budgeted. During the mid-year budget adjustments, adequate budget will be transferred from the Admin department to cover the internet utility costs.

Parks & Recreation Department Budget (Attachment 4). This department has a balanced budgeted for the fiscal year. Through December 31, 2016, the department has a \$9,403 surplus. Staff projects revenues will equal expenditures at the end of the fiscal year.

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Administration Department Budget (Attachment 5). This department has a balanced budget for the fiscal year. Through December 31, 2016, the department has an \$83,274 surplus which is due to the fact most utility and professional services expenses have not yet been incurred and no capital project expenses have yet been incurred. Staff projects there will be a \$54,582 surplus at the end of the fiscal year. The surplus is mostly attributable to the fact that personnel costs are projected to be less than budgeted.

**WATER FUND**

There are three operating budgets within the Water Fund: the Water Department Operations Budget, the Sustainable Water Facility (SWF) Capital Cost Recovery Budget, and the SWF Operations Budget. There are also two capital projects within the Water Fund: the Lower Santa Rosa Aquifer Optimization Project and the Sustainable Water Facility Project.

Water Department Operations Budget (Attachment 6). This department has a budgeted surplus of \$34,247 for the fiscal year. Through December 31, 2016, expenditures have exceeded revenues by \$217,721. Staff projects that there will be a deficit of \$394,072 in this budget at the end of the fiscal year. The deficit is mostly due to two differences in projected revenues from budgeted revenues. The first difference is in water sales where projected revenues are \$180,000 higher than budgeted revenues. This increase in revenues is offset by a revenue decrease of \$660,000 for a commercial loan to finance the replacement of the Fiscalini Water Tank. Instead of obtaining a commercial loan, the cost of the tank replacement will be made using available Water Fund balance or by obtaining a loan from the General Fund.

SWF Capital Cost Recovery Budget (Attachment 7). This department has a budgeted surplus of \$16,664 for the fiscal year. Through December 31, 2016, expenditures have exceeded revenues by \$21,041 principally due to a debt service payment in September of \$174,379. Staff projects there will be a surplus of \$28,948 in this budget at the end of the fiscal year due to higher revenues than budgeted.

SWF Operations Budget (Attachment 8). This department has a budgeted deficit of \$116,400 for the fiscal year. Through December 31, 2016, revenues have exceeded expenditures by \$977. Staff projects there will be a deficit of \$90,585 in this budget at the end of the fiscal year. Revenues during the operating period from September through December were \$9,800 more than budgeted and lab costs are projected to be about \$20,000 less than budgeted.

Lower Santa Rosa Aquifer Optimization Project (Attachment 9). This project is completed. The actual costs for the project was \$354,917 which is \$45,915 less than budgeted. This will result in a decrease in Water Fund reserves of \$47,041. Once the expenditures have been audited, the project will be added to District capital assets and removed from further financial reporting.

Sustainable Water Facility Project. (Attachment 10). This project anticipates \$13,321,256 in revenues from loans and grants. \$13,102,142 has already been received and another \$219,113 in retention from the Proposition 84 Grant is expected to be received in early 2017. \$12,910,109 in expenditures have been authorized leaving \$411,147 in anticipated revenues which have not been committed. Through December 31, 2016, the District has actually spent \$11,652,214 on this project.

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**WASTEWATER FUND**

There is only one budget in the Wastewater Fund (attachment 11). The Wastewater Fund has a balanced budget for the fiscal year with expenditures equaling revenues. Through December 31, 2016 revenues have exceeded expenditures by \$64,076. Staff projects there will be a deficit of \$179,997 at the end of the fiscal year due to higher than budgeted maintenance and repair costs for the plant.

**REVENUES.**

Total water sales for the year are projected to be \$39,025 more than budgeted based on actual receipts during the first half of the fiscal year.

**EXPENDITURES.**

1. Salaries and Wages are projected to be \$23,828 higher than currently budgeted. Actual salaries are projected to be \$13,939 less than budgeted but PERS retirement will be about \$36,000 higher than originally budgeted because of increased costs for unfunded deficits.
2. M&R Collection System costs (GL 12 6032C 12) are expected to be twice the \$7,500 currently budgeted. This is due to required pipe replacement and a large number of pipes that had to be dug up to repair.
3. Treatment Plant repairs (GL 12 6032T 12) are projected to cost about \$96,000 instead of the \$40,000 currently budgeted. The District has already spent \$31,276 to upgrade the SCADA system and \$34,000 for other system repairs.
4. M&R Grounds (GL 12 6033G 12) costs are already \$29,731 for the removal of dead trees on the plant property and in numerous valleys throughout the District where trees were prohibiting access to manholes for emergency and routine maintenance of the system.
5. Electricity costs (GL 12 6060E 12) have already cost \$108,668 half way through the year and it is anticipated that total costs will approximate \$217,000 for the year. On/off switches have been installed on the sludge compactor and the aeration basin so those areas can be shut off when not needed.
6. Water costs (GL 12 6060W 12) are also substantially higher than budgeted since we are processing sludge all year long instead of just once a year.
7. Capital Projects (GL 12 6170 12). The influent screen is still in design and will not be installed until sometime later in the fiscal year.

This document was prepared by Finance Manager Patrick O'Reilly who may be reached at [poreilly@cambriacsd.org](mailto:poreilly@cambriacsd.org).

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
GENERAL FUND**

**ATTACHMENT 1**

<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 12/31/2016</u>	<u>PROJECTED THROUGH 6/30/2017</u>
Fire Department Revenues	2,027,059	1,097,909	2,027,058
Fire Department Expenditures	2,027,059	894,007	2,150,896
Net	(0)	203,902	(123,837)
Facilities & Resources Revenues	619,948	340,838	604,704
Facilities & Resources Expenditures	619,948	304,740	624,553
Net	-	36,098	(19,849)
Parks & Recreation Revenues	161,602	15,756	161,602
Parks & Recreation Expenditures	161,602	6,353	161,602
Net	-	9,403	-
Administration Revenues	1,786,690	917,862	1,796,582
Administration Expenditures	1,786,690	834,588	1,742,000
Net	-	83,274	54,582
<b>TOTAL GENERAL FUND</b>			
Revenues	4,595,299	2,372,365	4,589,946
Expenditures	4,595,298	2,039,688	4,679,050
Net	0	332,677	(89,103)

**ATTACHMENT 1**

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
FIRE DEPARTMENT**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 12/31/2016</u>	<u>PROJECTED THROUGH 6/30/2017</u>
<b>REVENUES</b>				
01 4310 01	PROPERTY TAXES	1,389,650	778,823	1,389,650
01 4335 01	FIRE BENEFIT ASSESSMENT	442,680	258,058	442,680
01 4370 01	WEED ABATE/FUEL REDUCTION	11,500	9,555	11,500
01 4200 01	INTEREST INCOME**	100		100
01 4127 01	Mutual Aid Reimbursements	1,000		1,000
01 4373 01	Inspection Fees	14,500		14,500
01 4610 01	Grant Revenue: SAFER	167,628	51,473	167,628
01 4390 01	Miscellaneous	0	0	0
<b>TOTAL REVENUES</b>		<b>2,027,058</b>	<b>1,097,909</b>	<b>2,027,058</b>
<b>EXPENDITURES</b>				
01 5000 01	GROSS REGULAR WAGES	719,197	314,679	704,679
01 5010 01	Overtime	105,000	102,029	204,057
01 5031 01	Reservist Pay	87,600	42,362	84,725
01 5020 01	Out of Class Pay	5,000	720	5,000
SUB-TOTAL SALARY & WAGES		916,797	459,791	998,462
SUB-TOTAL BENEFITS		470,273	232,507	501,083
TOTAL PERSONNEL COSTS		1,387,070	692,298	1,499,545
01 6010 01	Ads-Legal/Other	400	201	400
01 6011 01	Public Info General	200		200
INSURANCE & OTHER SERVICES		600	201	600
01 6031F 01	M&R Fire Hydrants	4,500	0	4,500
01 6033B 01	M&R Building	4,000	2,849	4,000
01 6033G 01	M&R Grounds	4,000	0	4,000
01 6040 01	M&R Equipment	3,000	0	3,000
01 6041L 01	M&R Vehicles-Licensed	50,000	15,725	50,000
01 6044 01	M&R Computer Services	1,000	1,611	2,000
EQUIP & BLDG MAINTENANCE		66,500	35,909	67,500
01 6045 01	Computer Supplies & Upgrades	1,500	196	391
01 6048 01	Security and Safety	1,000	0	1,000
01 6050 01	Office Supplies	2,000	918	1,835
01 6051 01	Postage & Shipping	2,000	132	2,000
01 6053 01	Printing/Forms	2,000	887	2,000

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
FIRE DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 12/31/2016</b>	<b>PROJECTED THROUGH 6/30/2017</b>
	OFFICE SUPPLIES & EQUIPMENT	8,500	2,132	7,226
01 6054 01	Publications-Dues & Books	5,500	5,874	5,874
01 6055 01	Government Fees & Licenses	38,000	38,813	38,813
	DUES AND FEES	43,500	44,687	44,687
01 6060C 01	Utilities-Wireless	1,900	1,085	2,171
01 6060E 01	Utilities-Electricity	7,200	3,633	7,267
01 6060G 01	Utilities-Gas	1,400	494	989
01 6060I 01	Utilities-Internet	-	1,717	3,434
01 6060P 01	Utilities-Phone	-	1,640	3,279
01 6060S 01	Utilities-Sewer	1,200	509	1,018
01 6060W 01	Utilities-Water	1,500	748	1,496
	UTILITIES	13,200	9,827	19,653
01 6080K 01	District Counsel	7,800	3,754	7,507
01 6080L 01	Legal Services	25,000	1,150	10,000
01 6080M 01	Other	2,400	0	2,400
01 6220H 01	Physicals	5,200	0	5,200
	PROFESSIONAL SERVICES	40,400	4,904	25,107
01 6089 01	Emergency Medical Supplies	10,500	2,134	4,269
01 6090 01	Operating Supplies	10,000	6,329	20,000
01 6093 01	Small Tools & Equipment	3,600	1,816	11,000
01 6094 01	Clothing & Uniforms	3,000	2,064	5,000
01 6096 01	Fuel	14,000	5,299	14,000
01 6220B 01	Breathing-SCBA	0	1,427	1,427
01 6220D 01	Disaster Preparedness/CERT	7,000	1,506	7,000
01 6220E 01	EOC Upgrade		1,346	2,692
01 6220F 01	Fire Haz	13,000	12,352	13,000
	OPERATING SUPP/EQUIP	61,100	34,274	78,388
01 6220S 01	SURF RESCUE/NCOR	5,000	2,135	5,000
01 6115 01	Meeting Expense	1,500	48	1,000
01 6120E 01	Employee Travel/Reg/Fees	22,000	10,513	22,000
01 6124 01	Employee Recognition	300	27	300
01 6125 01	Employee Recruitment	500	1,567	3,000
	TRAINING & TRAVEL	24,300	12,154	26,300
01 6220A 01	OUTREACH/EDUCATION	1,500	1,496	1,500
			0	
01 6180H 01	Pickup Truck-Interest	638	638	638

**CAMBRIA COMMUNITY SERVICE DISTRICT  
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FIRE DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 12/31/2016</b>	<b>PROJECTED THROUGH 6/30/2017</b>
01 2514 01	Pickup Truck-Principal	8,954	0	8,954
	DEBT SERVICE	9,592	638	9,592
01 6170 01	CAPITAL OUTLAY			
	Mobile Data Computer	7,000	0	7,000
	Fire Truck (5 Year Lease)	134,340	0	134,340
	Chief/Command Pickup Truck (5 Year Le	11,050	0	11,050
<b>SUBTOTAL OPERATING EXPENDITURES</b>		<b>1,813,652</b>	<b>840,656</b>	<b>1,937,489</b>
01 6200 01	ALLOCATED OVERHEAD	213,407	53,352	213,407
<b>TOTAL EXPENDITURES</b>		<b>2,027,059</b>	<b>894,007</b>	<b>2,150,896</b>
TOTAL REVENUE LESS EXPENDITURES		(0)	203,902	(123,837)

Fire Department Overtime Analysis provided by Chief Bill Hollingsworth (January 2017)

I've done a quick review of our staffing and scheduling for the past seven (7) months in an attempt to give you the most thorough explanation possible. I too am concerned about the overtime expenses, as they are higher than anticipated, and most definitely not the norm. I am aware that in the budgetary planning stages you include the projected costs for the upcoming fiscal year to cover overtime expenses incurred by the regular use of MOU allocated vacation time and holiday time. That is relatively easy to do because we know what those hours equate to ahead of time. However, there isn't necessarily a way to anticipate some of the overtime expenses that occur secondary to unforeseen occurrences. I believe that in your example below, this is exactly what has occurred. Most of the increases to overtime have been secondary to two specific categories: mutual aid fire response, and position vacancy. It is a little easier for me to think of the expenses in terms of 24-hour shifts, rather than that of dollars expended. So if you forgive, that is how I will attempt to explain my reasoning.

This summer we responded the Water Tender to two mutual aid fires, the Sherpa Fire and the Chimney Fire. The Water Tender and two-man crew were committed for numerous days at each incident. I verified through our local OES office that each fire was reimbursable prior to authorizing their response. Unfortunately, reimbursements can take quite a while to happen. If you look at the chart below, you will see that these 29 shifts of overtime were unexpected, but needed to facilitate the response of the Water Tender. These are extra days employees were forced to work either on the fire line, or here at the station back-filling vacancies.

	SHERPA FIRE (JUNE/JULY)	CHIMNEY FIRE (AUGUST/SEPTEMBER)
Number of additional overtime coverage shifts incurred.	10	19

When I was promoted, one of the major concerns that I expressed to Jerry, was that of the financial implications secondary to the domino effect. For example, after my promotion it took 2 ½ months to hire my replacement. All of those shifts had to be filled. Additionally, after one of our engineers resigned and another was forced to leave, we had another almost 3 months of vacant engineer shifts to fill. Also, we are desperately low on active reserve firefighters, which is why we are running an active hiring right now. And while I used our personnel to the best of their ability, and used qualified reserve firefighters as much as possible, we still had to fill those shifts to comply with minimum staffing levels. The chart on the next page shows the number of extra shifts, filled by employees working overtime, for each FLSA reporting period, from June 1<sup>st</sup> through December 31<sup>st</sup>.



FLSA PERIOD	MICHAEL CASTELLANOS	JOE GIBSON	JOHN GIBSON	TYSON HAMILTON	RYAN MALONEY	DAN McCRAIN	EMILY TORLANO	BEN SHANK	IAN POELAN
6/5/2016	0	0	0	0	0		2	0	0
6/29/2016	1	2	5	0	1		2	3	0
7/23/2016	0	2	4	3	2		4	0	1
8/16/2016	0	1	7	3	0	0	0	3	0
9/9/2016	2	1	1		0	0	0	3	6
10/3/2016	2	2	0		2	0	0	2	1
10/27/2016	0	5	2		3	1	3	0	1
11/20/2016	1		0		3	1	0	4	1
12/14/2016	3		1		0	3	0	5	2

As you can see, during this time frame there were 214 days, each staffed with 4 personnel per day. That is a total of 856 shifts that must be filled. Of those, per the chart above, 214 had to be filled by overtime. The cells in yellow indicate (for the most part) overtime incurred secondary to the vacant captain position. The cells in green indicate (for the most part) overtime incurred secondary to vacant or open engineer shifts. The cells in blue indicate (for the most part) open reserve firefighter shifts, which we were forced to fill with SAFER personnel working extra days.

I believe these two issues together account for the vast majority of overtime that was not initially planned for. In an ideal scenario, now that we are finally back to full staffing levels, and without the domino vacancy effect, we should see this start to normalize. However, I do want to bring one other item to your attention. We have two personnel who are expecting babies within the next few months. One's wife is due in February and other's wife is due in April. In both cases, they are planning on taking a number of rotations off to be home with their new families. This will most definitely add to these totals in the months to come.

I hope you can see that none of this is frivolous, and we are doing the best we can to keep it under control. However, these events together have exasperated this problem. If there is any additional clarification I can offer, please do not hesitate to ask.

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
FACILITIES & RESOURCES DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 12/31/2016</b>	<b>PROJECTED THROUGH 6/30/2017</b>
<b>REVENUES</b>				
01 4310 02	Property Tax	581,748	330,010	581,748
01 4500 02	Vet's Hall Rent	30,000	10,628	21,256
01 4525 02	VH Rents-Private	6,000	100	400
01 4590 02	VH Cleaning Fee	200	0	200
	Total Vet's Hall	36,200	10,728	21,856
01 4560 02	Rent - Banners	0	100	100
01 4362 02	Insurance Reimbursement	2,000	0	1,000
	Total Other	2,000	100	1,100
<b>TOTAL REVENUES</b>		<b>619,948</b>	<b>340,838</b>	<b>604,704</b>
<b>EXPENDITURES</b>				
01 5000 02	Regular Wages	193,841	88,188	183,188
01 5010 02	Overtime	1,000	1,539	3,079
<b>SUB-TOTAL SALARY &amp; WAGES</b>		<b>194,841</b>	<b>89,727</b>	<b>186,267</b>
<b>SUB-TOTAL BENEFITS</b>		<b>157,682</b>	<b>75,760</b>	<b>149,794</b>
<b>TOTAL PERSONNEL COSTS</b>		<b>352,523</b>	<b>165,487</b>	<b>336,060</b>
01 6033V 02	M&R Vet's Hall	12,000	2,864	12,000
01 6033B 02	M&R Buildings	6,000	6,993	12,000
01 6033G 02	M&R Grounds	22,000	12,716	22,000
01 6033L 02	M&R Street Light	2,000	0	1,000
01 6040 02	M&R Equipment	340	108	217
01 6041L 02	M&R Vehicles Licensed	3,500	732	3,500
01 6041N 02	M&R Vehicles Not Licensed	2,000	49	2,000
01 6045 02	Comp etc Goods	500	0	500
01 6033R 02	M&R Ranch	50,000	28,364	50,000
	<b>Total Maintenance &amp; Repair</b>	<b>98,340</b>	<b>51,826</b>	<b>103,217</b>
01 6060C 02	Utilities Cell	750	375	751
01 6060E 02	Utilities Elec	20,000	11,104	22,208
01 6060G 02	Utilities Gas	1,300	688	1,375
01 6060I 02	Utilities Internet	0	3,634	7,267
01 6060P 02	Utilities Phone	0	215	431
01 6060S 02	Utilities Sewer	3,000	1,305	2,611
01 6060W 02	Utilities Water	5,000	2,202	4,403
	<b>Total Utilities</b>	<b>30,050</b>	<b>19,523</b>	<b>39,046</b>

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
FACILITIES & RESOURCES DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 12/31/2016</b>	<b>PROJECTED THROUGH 6/30/2017</b>
01 6080K 02	Pro Svc- Counsel	3,120	2,914	5,828
	Total Professional Services	3,120	2,914	5,828
01 6055 02	Govt Fees & Lic	300	0	300
01 6048 02	Security & Safety	300	0	300
01 6050 02	Office Supplies	500	0	500
01 6070 02	Equip Rental	1,400	771	1,542
01 6090 02	Dept Op Supply	14,000	9,263	14,000
01 6093 02	Small Tools/Eqpt	2,000	3,689	6,000
01 6094 02	Cloth/Uniform	1,500	940	1,500
01 6096 02	Fuel	5,000	4,551	5,000
	Total Other	25,000	19,215	29,142
01 6115 02	Meeting Expense	100	223	445
01 6120E 02	Tvl,Trn,Sem-Emp	500	0	500
	Total Training	600	223	945
01 2513 02	Principal-J. Deere	6,270	0	6,270
01 2515 02	Principal-Ford PU City Nat'l Bank	4,745	0	4,745
01 6180G 02	Interest-Ford PU	154	0	154
	Ford PU Principal & Interest	8,040	0	8,040
	Total Debt Service	19,209	0	19,209
<b>SUBTOTAL OPERATING EXPENDITURES</b>		<b>528,842</b>	<b>259,187</b>	<b>533,447</b>
01 6200 02	ALLOCATED OVERHEAD	91,106	45,553	91,106
<b>TOTAL EXPENDITURES</b>		<b>619,948</b>	<b>304,740</b>	<b>624,553</b>
<b>TOTAL REVENUE LESS EXPENDITURES</b>		<b>0</b>	<b>36,098</b>	<b>(19,849)</b>

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
PARK & RECREATION DEPARTMENT**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 12/31/2016</u>	<u>PROJECTED THROUGH 6/30/2017</u>
<b>REVENUES</b>				
01 4310 16	PROPERTY TAX	25,611	13,200	25,611
01 4390 16	OTHER	505	505	505
	PROPOSITION 1A RESERVE	135,486	2,050	135,486
<b>TOTAL REVENUES</b>		<b>161,602</b>	<b>15,756</b>	<b>161,602</b>
<b>EXPENDITURES</b>				
01 6080K 16	District Counsel	500		500
	PROFESSIONAL SERVICES	500	0	500
01 6033R 16	M&R Ranch	10,000	1,915	10,000
		10,000	1,915	10,000
01 6170 16	CAPITAL OUTLAY	135,486	4,437	135,486
<b>SUBTOTAL OPERATING EXPENDITURES</b>		<b>145,986</b>	<b>6,353</b>	<b>145,986</b>
01 6200 16	ALLOCATED OVERHEAD	15,616		15,616
<b>TOTAL OPERATING EXPENDITURES</b>		<b>161,602</b>	<b>6,353</b>	<b>161,602</b>
<b>TOTAL OPERATING REVENUE LESS EXPEND</b>		<b>0</b>	<b>9,403</b>	<b>0</b>

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
ADMIN DEPARTMENT**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 12/31/2016</u>	<u>PROJECTED THROUGH 6/30/2017</u>
<b>REVENUES</b>				
01 4001 09	FRANCHISE FEES	72,400	43,233	72,400
01 4013 09	Vac Rental Fees	400	297	594
	SERVICE FEES	400	297	594
01 6200 09	ALLOCATED OVERHEAD	1,332,316	666,158	1,332,316
01 4200 09	INTEREST INCOME	4,000	299	4,000
01 4310 09	PROPERTY TAXES	374,624	198,006	374,624
01 4385 09	Radio Vault Rents	2,400	600	2,400
01 4389 09	Public Records Request	50	624	1,248
01 4390 09	Miscellaneous	500	8,646	9,000
	OTHER	2,950	9,870	12,648
<b>TOTAL REVENUES</b>		<b>1,786,690</b>	<b>917,862</b>	<b>1,796,582</b>
<b>EXPENDITURES</b>				
GROSS REGULAR WAGES		713,692	304,887	619,887
01 5010 09	Overtime	1,000	4,348	8,695
01 5030 09	Part Time-Directors' Fees	18,000	8,924	18,000
SUB-TOTAL SALARY & WAGES		732,692	318,159	646,582
SUB-TOTAL BENEFITS		460,016	198,939	474,841
PERSONNEL COSTS		1,192,708	517,097	1,121,423
01 6010 09	Ads-Legal/Other	600		600
01 6011I 09	Public Info		2,752	2,752
01 6011N 09	Newsletter	500		500
01 6011W 09	Website	2,500	1,214	2,649
OUTREACH EDUCATION		3,600	3,965	6,500
01 6030 09	INSURANCE	69,000	70,299	70,299
01 6033B 09	M&R-Building	5,000	830	5,000
01 6033G 09	M&R-Grounds	3,000	1,611	3,222
01 6040 09	M&R-Equipment	200		200
01 6041L 09	M&R-Licensed Vehicles	700	206	700
01 6044 09	M&R-Computer Services	77,000	37,039	74,079
MAINTENANCE		85,900	39,686	83,201

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
ADMIN DEPARTMENT**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 12/31/2016</u>	<u>PROJECTED THROUGH 6/30/2017</u>
01 6045 09	Computer Supplies & Upgrades	3,000	3,359	6,717
01 6048 09	Security & Safety	1,000	286	1,000
01 6050 09	Office Supplies	11,000	9,911	19,822
01 6051 09	Postage & Shipping	4,000	1,365	2,730
01 6052 09	Bank Charges	3,400	1,458	2,916
01 6053 09	Printing/Forms	2,000	570	1,140
01 6070 09	Equipment Rental	600	251	503
01 6090 09	Department Operating Supplies	1,800	1,107	2,214
01 6094 09	Uniforms	2,000		2,000
	<b>OFFICE SUPPLIES &amp; EQUIP</b>	<b>28,800</b>	<b>18,307</b>	<b>39,043</b>
01 6054 09	Publications-Dues & Books	15,000	16,207	16,207
01 6055 09	JPA/Gov't Fees	32,000	31,558	31,558
	<b>DUES &amp; FEES</b>	<b>47,000</b>	<b>47,765</b>	<b>47,765</b>
01 6060C 09	Utilities-Wireless	1,500	790	1,579
01 6060E 09	Utilities-Electricity	6,700	3,431	6,861
01 6060G 09	Utilities-Gas	600	96	600
01 6060I 09	Utilities-Internet	16,200	2,579	16,200
01 6060P 09	Utilities-Telephone	20,804	4,020	20,804
01 6060S 09	Utilities-Sewer	500	168	336
01 6060W 09	Utilities-Water	500	77	153
	<b>UTILITIES</b>	<b>46,804</b>	<b>11,159</b>	<b>46,534</b>
01 6075 09	OFFICE RENT	38,186	19,841	40,739
01 6080A 09	Auditor	15,000		15,000
01 6080K 09	District Counsel	127,920	56,509	113,018
01 6080L 09	Legal	6,000	12,739	25,479
01 6080M 09	Other	4,800	8,850	17,699
01 6080T 09	Temporary Help	9,600	3,568	9,600
01 6086 09	Outside Services	28,900	8,512	17,025
01 6088 09	Claims	500		500
	<b>PROFESSIONAL SERVICES</b>	<b>192,720</b>	<b>90,179</b>	<b>198,321</b>
01 6115 09	Meeting Expense	3,500	1,376	2,751
01 6120D 09	Directors' Travel	10,000	1,915	10,000
01 6120E 09	Training-LCW	4,500		4,500
01 6120E 09	Employee Travel/Training	10,000	5,836	11,673
01 6120E 09	Education	4,000		4,000
01 6125 09	Employee Recruitment	400	5,679	5,679
	<b>TRAINING &amp; TRAVEL</b>	<b>32,400</b>	<b>15,956</b>	<b>38,603</b>

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
ADMIN DEPARTMENT**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 12/31/2016</u>	<u>PROJECTED THROUGH 6/30/2017</u>
01 6180H 09	Interest-Fusion	333	333	333
01 2514 09	Principal-Fusion	4,671		4,671
01 6180G 09	Interest-Copier	144		144
01 2513 09	Principal-Copier	4,424		4,424
	DEBT SERVICE	9,572	333	9,572
01 6170 09	CAPITAL OUTLAY			
	Replace Servers	35,000		35,000
	Upgrade Web Site	5,000		5,000
<b>SUBTOTAL OPERATING EXPENDITURES</b>		<b>593,982</b>	<b>317,491</b>	<b>620,577</b>
<b>TOTAL EXPENDITURES</b>		<b>1,786,690</b>	<b>834,588</b>	<b>1,742,000</b>
TOTAL REVENUE LESS EXPENDITURES		-	83,274	54,582

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
WATER OPERATIONS**

<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 12/31/2016</u>	<u>PROJECTED THROUGH 6/30/2017</u>
Sales	1,937,000	1,080,451	2,117,683
<b>SALES</b>	<b>1,937,000</b>	<b>1,079,301</b>	<b>2,117,683</b>
Returned Check Fee	600	135	270
Account Setup/Close Fees	15,000	2,926	5,852
Inspection Fees	16,000	4,278	8,556
<b>ACCOUNT SERVICE FEES</b>	<b>31,600</b>	<b>7,339</b>	<b>14,678</b>
Assignment Fees	3,290		3,290
<b>ADMINISTRATIVE FEES</b>	<b>3,290</b>	<b>-</b>	<b>3,290</b>
Penalties	40,000	18,056	36,112
Service Disconnect/Reconnect	154	30	59
<b>LATE FEES</b>	<b>40,154</b>	<b>18,086</b>	<b>36,171</b>
<b>STANDBY AVAILABILITY</b>	<b>178,000</b>	<b>105,722</b>	<b>178,000</b>
Connect Rev - SFR	20,000	(1,800)	20,000
Other	0	3,919	4,000
<b>OTHER</b>	<b>20,000</b>	<b>2,119</b>	<b>24,000</b>
<b>ROM DEBT</b>	<b>660,000</b>	<b>-</b>	<b>-</b>
<b>ONSERVATION</b>			
ADMIN FEES	500	1,430	1,430
TRANSFER EDUs		3,395	3,395
WAIT LIST FEES	55,000	61,241	61,241
REMODEL FEES	25,000	33,401	50,000
RETRO FIT IN-LIEU FEES	5,000		5,000
ASSIGNMENT FEES	5,000	2,417	4,834
VOLUNTARY LOT MERGER	8,000		8,000
<b>ESOURCE CONSERVATION</b>	<b>98,500</b>	<b>101,884</b>	<b>133,899</b>
<b>UES</b>	<b>2,968,544</b>	<b>1,314,450</b>	<b>2,507,722</b>
<b>RES</b>			
Salary & Wages	341,114	170,023	<b>342,792</b>
Overtime	25,000	18,825	36,825
Standby Pay	18,250	8,729	17,458
<b>ALARY &amp; WAGES</b>	<b>384,364</b>	<b>197,577</b>	<b>397,075</b>
<b>NEFITS</b>	<b>335,550</b>	<b>157,225</b>	<b>303,706</b>



**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
WATER OPERATIONS**

<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 12/31/2016</u>	<u>PROJECTED THROUGH 6/30/2017</u>
NNEL COSTS	719,914	354,802	700,781
Ads-Legal	400		400
Public Information	850		850
OUTREACH / EDUCATION	1,250	-	1,250
M&R-Water Distribution	40,100	22,159	44,318
M&R-Fire Hydrants	2,200	5,166	5,166
M&R-Generators	1,000	555	1,000
M&R-Water Leimert	15,000	976	15,000
M&R-Meters	10,000	1,673	3,346
M&R-Pumps	4,000	5,018	5,018
M&R-SR 3 Well	6,000	8,564	9,000
M&R-SR 4	50,000	50,642	50,000
M&R-Storage	20,000	15,343	20,000
M&R-Treatment	20,000	11,717	20,000
M&R-Valves	6,000	41	6,000
M&R-Wells	15,000	2,616	15,000
M&R-Yard	6,000	2,821	5,643
DELIVERY SYSTEM REPAIRS	195,300	127,291	199,490
M&R-Buildings	20,000	685	20,685
M&R-Grounds	20,000	7,500	20,000
PLANT REPAIRS	40,000	8,185	40,685
Cathodic Protection	3,360		3,360
MAJOR MAINTENANCE	3,360	-	3,360
M&R-Equipment	1,000		1,000
M&R-Vehicles-Licensed	5,000	3,034	5,000
M&R-Vehicles-Non Licensed	2,000	109	2,000
Communication Equipment	17,000		17,000
VEHICLE & EQUIPMENT REPAIRS	25,000	3,143	25,000
Computer Services	7,000	1,050	2,100
Computer Supplies & Upgrades	1,500		1,500
Office Supplies	2,800	2,014	4,028
Postage	9,000	2,593	7,780
Printing/Forms	3,000	1,686	3,372
OFFICE SUPPLIES & EQUIP	23,300	7,343	18,779
Dues & Publications	15,000	12,725	15,000

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
WATER OPERATIONS**

<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 12/31/2016</u>	<u>PROJECTED THROUGH 6/30/2017</u>
Gov't Fees & Licenses	35,000	28,491	35,000
<b>GOVERNMENT FEES &amp; DUES</b>	<b>50,000</b>	<b>41,216</b>	<b>50,000</b>
Bad Debt	2,800	9,467	12,000
<b>BAD DEBT &amp; CLAIMS</b>	<b>2,800</b>	<b>9,467</b>	<b>12,000</b>
Utilities-Wireless	1,300	856	1,712
Utilities-Electricity	132,200	77,057	154,113
Utilities-Gas	1,200		1,200
Utilities-Internet	-	1,938	3,876
Utilities-Telephone	-	2,533	5,066
Utilities-Sewer	1,300	504	1,008
Utilities-Water	100	1,280	1,280
<b>UTILITIES</b>	<b>136,100</b>	<b>84,168</b>	<b>168,255</b>
LEASE-WELL SITE	36,200		36,200
Engineering	6,000		6,000
Prof Svcs GIS		450	450
District Counsel	11,520	9,399	18,797
Legal	12,480	3,829	7,657
Advocate	55,000	22,806	55,000
Other	75,000		37,500
<b>PROFESSIONAL SERVICES</b>	<b>160,000</b>	<b>36,484</b>	<b>125,404</b>
Emergency Med Supplies	0	0	0
Operating Supplies	11,000	6,194	12,388
Sensor Cleaning		355	355
Lab Tests	15,000	17,510	35,020
Calibration		2,627	2,627
Lab Supplies	3,500		3,500
Small Tools/Equip	5,000	4,513	9,027
Clothing/Uniforms	8,000	4,886	8,000
Office Furniture/Equipment	50		50
Fuel	12,000		12,000
<b>OP SUPPLIES/EQUIPMENT</b>	<b>54,550</b>	<b>36,958</b>	<b>82,967</b>
Meeting Expense	1,000		1,000
Director Travel	1,000		1,000
Employee Travel/Training	1,900		1,900
Recruitment	1,000	2,182	4,000
<b>TRAINING &amp; TRAVEL</b>	<b>4,900</b>	<b>2,182</b>	<b>7,900</b>

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
WATER OPERATIONS**

<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 12/31/2016</b>	<b>PROJECTED THROUGH 6/30/2017</b>
Fiscalini Tank Project	660,000	444,637	600,000
Stuart Street Tank Repair	20,000		20,000
SCADA for San Simeon Well Field	81,901	85,085	90,000
Radio Grounds Pump Stn: Eng Only	25,000		25,000
GIS	7,500	-	7,500
<b>CAPITAL PROJECTS</b>	<b>794,401</b>	<b>529,722</b>	<b>742,500</b>
Interest-Truck	286		286
Principal-Truck	8,811		8,811
Principal/Int	45,707		45,707
<b>DEBT SERVICE</b>	<b>54,804</b>	<b>-</b>	<b>54,804</b>
<b>CONSERVATION</b>			
VOL. LOT MERGER PROGRAM	50,000		50,000
<b>RESOURCE CONSERVATION</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
<b>OPERATING EXPENDITURES</b>	<b>2,351,879</b>	<b>1,240,962</b>	<b>2,319,376</b>
ALLOCATED OVERHEAD	582,418	291,209	582,418
<b>EXPENDITURES</b>	<b>2,934,297</b>	<b>1,532,171</b>	<b>2,901,794</b>
<b>NET OPERATING INCOME/(LOSS)</b>	<b>34,247</b>	<b>(217,721)</b>	<b>(394,072)</b>

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
WATER FUND: SWF COST RECOVERY**

**ATTACHMENT 7**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 12/31/2016</b>	<b>PROJECTED THROUGH 6/30/2017</b>
<b>REVENUES</b>				
39 4041 11	TOTAL BASE CHARGE	364,000	184,748	369,496
39 4051 11	TOTAL EWS USAGE CHARGE	483,000	254,483	508,966
<b>TOTAL REVENUES</b>		<b>847,000</b>	<b>439,231</b>	<b>878,462</b>
<b>EXPENDITURES</b>				
GROSS REGULAR WAGES		24,231	12,116	24,231
39 6055 11	Govt Fees & Licenses	17,000	17,041	17,000
39 6080K11	PROF SVCS: COUNSEL	15,000	9,494	18,987
39 6080L11	PROF SVCS: LEGAL	15,000	2,685	5,370
39 6080M 11	PROF SVCS: OTHER	-	7,040	25,000
39 6060E 11	UTILITIES	27,000	10,134	27,000
39 6091B 11	Operating Supplies	1,000	250	500
39 6091H 11	LAB TESTING		150	300
	AWTP SYSTEM OPERATIONS	75,000	46,793	94,158
39 6180J 11	Interest-Bank Loan	345,564	174,379	345,564
11 2513 11	Principal-Bank Loan	313,861	155,335	313,861
39 6829D 11	Performance Bond	71,700	71,649	71,700
	DEBT SERVICE	731,125	401,363	731,125
<b>TOTAL EXPENDITURES</b>		<b>830,356</b>	<b>460,272</b>	<b>849,514</b>
<b>NET OPERATING INCOME/(LOSS)</b>		<b>16,644</b>	<b>(21,041)</b>	<b>28,948</b>

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
WATER FUND: SWF OPERATIONS**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 12/31/2016</u>	<u>PROJECTED THROUGH 6/30/2017</u>
<b>REVENUES</b>				
39 4061 11	TOTAL EWS USAGE CHARGE	105,000	114,815	114,815
<b>TOTAL REVENUES</b>		<b>105,000</b>	<b>114,815</b>	<b>114,815</b>
<b>EXPENDITURES</b>				
40 5000 11	SALARY & WAGES	27,000	30,938	31,000
40 6031Z 11	MAINTENANCE	20,000	19,833	20,000
40 6060E11	UTILITIES (ELECTRIC)	10,500		10,500
40 6091B11	OPERATING SUPPLIES	2,000	358	1,000
40 6091F 11	REMOTE SYSTEM MONITORING	20,000	1,623	20,000
40 6091 11	DISPOSAL OF SEPTIC WASTE	3,600		3,600
40 6091G11	CALIBRATION / SENSOR CLEAN	28,000	28,408	29,000
40 6091H11	LAB TESTING	80,000	32,679	60,000
40 661211	ADVERTISING/LEGAL NOTICE	300		300
	<b>TOTAL OPERATING COSTS</b>	<b>191,400</b>	<b>113,838</b>	<b>175,400</b>
40 6829S11	START UP/SHUT DOWN COSTS	30,000	-	30,000
<b>TOTAL EXPENDITURES</b>		<b>221,400</b>	<b>113,838</b>	<b>205,400</b>
NET REVENUE LESS EXPENDITURES		(116,400)	977	(90,585)

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FISCAL YEAR 2016 - 2017 WATER FUND CAPITAL PROJECTS BUDGET  
 SANTA ROSA CREEK PROJECT**

**ATTACHMENT 9**

	<u>Approved Budget FY 16-17</u>	<u>Already Received 9/30/2016</u>	<u>Projected Receipts</u>	<u>Grand Total</u>
<b><u>Revenues</u></b>				
Drinking Water Drought Grant	\$307,876	\$248,246	\$59,630	\$307,876
Subtotal of One-Time Revenues	\$307,876	\$248,246	\$59,630	\$307,876

	<u>Approved Budget FY 16-17</u>	<u>Already Spent 9/30/2016</u>	<u>Projected Expenditures</u>	<u>Grand Total</u>
<b><u>Expenditures</u></b>				
General Costs	\$35,411	\$19,866	\$0	\$19,866
Environmental Clearances; Biological Moni	\$666	\$666	\$0	\$666
Permitting	\$5,483	\$5,483	\$0	\$5,483
Construction (SR1; SR3; Filtronics; etc.)	\$315,707	\$295,346	\$0	\$295,346
Design & Construct Contracts	\$13,012	\$13,012	\$0	\$13,012
Post Construction	\$172	\$172	\$0	\$172
Replace Filtronics Filter Media	\$30,371	\$20,371	\$0	\$20,371
Subtotal of One-Time Expenditures	\$400,822	\$354,917	\$0	\$354,917

<b>TRANSFER FROM WATER FUND RESERVES</b>	<b>\$92,946</b>			<b>\$47,041</b>
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**ATTACHMENT 9**

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FISCAL YEAR 2016 - 2017 CAPITAL PROJECTS BUDGET  
 WATER FUND SUSTAINABLE WATER FACILITY (SWF)**

<b><u>SWF ONE-TIME REVENUES</u></b>	<b>Approved Budget FY 2016/17</b>	<b>Already Received 12/31/2016</b>	<b>Projected Receipts</b>	<b>Grand Total</b>
Loan (Installment Sale)	\$8,939,000	\$8,939,000		\$8,939,000
Proposition 84 IRWM Project	4,382,256	4,163,142	219,113	4,382,255
<b>TOTALS</b>	<b>\$13,321,256</b>	<b>\$13,102,142</b>	<b>\$219,113</b>	<b>\$13,321,255</b>

<b><u>CDM SMITH TASK ORDERS</u></b>	<b>Approved Budget FY 2016/17</b>	<b>Already Spent 12/31/2016</b>	<b>Projected Expenditures</b>	<b>Grand Total</b>
Task Order #1: Hydrological Modeling	\$174,495	\$174,495	-	\$174,495
Task Order #2: Preconstruction Engineering	\$299,601	\$299,601	-	\$299,601
Task Order #3: Preconstruction Services	920,084	920,084	-	920,084
Task Order #4: Permitting: Prepurchase Assistance	499,941	499,941	-	499,941
Task Order #5: Permitting & Environmental	584,607	584,607	-	584,607
Task Order #6: Permitting & Environmental	308,090	75,499	232,591	308,090
<b>TOTALS</b>	<b>\$2,786,818</b>	<b>\$2,554,227</b>	<b>\$232,591</b>	<b>\$2,786,818</b>

<b><u>DESIGN BUILD CONTRACT WITH CDM CONSTRUCTORS</u></b>	<b>Approved Budget FY 2016/17</b>	<b>Already Spent 12/31/2016</b>	<b>Projected Expenditures</b>	<b>Grand Total</b>
Design Build Contract	\$6,647,919	\$6,647,919	-	\$6,647,919
Change Order #1	511,602	511,602	-	511,602
Change Order #2	123,953	123,953	-	123,953
Change Order #3	83,268	83,268	-	83,268
<b>TOTALS</b>	<b>\$7,366,742</b>	<b>\$7,366,742</b>	<b>\$0</b>	<b>\$7,366,742</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2016 - 2017 CAPITAL PROJECTS BUDGET  
WATER FUND SUSTAINABLE WATER FACILITY (SWF)**

<b><u>SWF EXPENDITURES: OTHER</u></b>	<b>Approved Budget FY 2016/17</b>	<b>Already Spent 12/31/2016</b>	<b>Projected Expenditures</b>	<b>Grand Total</b>
<b>General Costs</b>				
Primarily FGL	\$58,117	\$58,117	-	\$58,117
Flag Lot Investigation	1,315	1,315	-	1,315
Performance Bond	54,000	-	-	-
RWQCB Permitting Fees	55,315	55,315	-	55,315
RWQCB-mandated Environmental Surety Bond (	72,000	72,000	-	72,000
Telemetry Upgrade	83,000		83,000	83,000
Tracer Testing 2016	100,000		100,000	100,000
Remote Sensing Installation at SS Creek Bridge	10,000		10,000	10,000
<b>TOTALS</b>	<b>\$433,747</b>	<b>\$186,747</b>	<b>\$193,000</b>	<b>\$379,747</b>

<b><u>Regular Coastal Development Permit</u></b>	<b>Approved Budget FY 2016/17</b>	<b>Already Spent 12/31/2016</b>	<b>Projected Expenditures</b>	<b>Grand Total</b>
Environmental Impact Report to support Reg CDP (MBI)	\$168,450	\$168,450	\$0	\$168,450
CDM EIR Support	\$100,000	\$45,839	\$54,161	\$100,000
Amend 1 to EIR (MBI)	\$81,630	\$120,503	\$0	\$120,503
Tracer Study Support	\$161,052	\$1,410	\$159,642	\$161,052
Future Mitigation Measures	\$838,948	\$0	\$838,948	\$838,948
<b>TOTALS</b>	<b>\$1,350,080</b>	<b>\$336,202</b>	<b>\$1,052,751</b>	<b>\$1,388,953</b>

<b><u>Professional Services Costs:</u></b>	<b>Approved Budget FY 2016/17</b>	<b>Already Spent 12/31/2016</b>	<b>Projected Expenditures</b>	<b>Grand Total</b>
Public Outreach	\$39,825	\$55,100	\$0	\$55,100
Rate Study, Legal Services	\$66,042	\$24,473	\$41,569	\$66,042
Debt Costs of Issuance	\$143,001	\$143,001	\$0	\$143,001
Legal Services (RE Landwatch Lawsuit)	\$200,115	\$404,673	\$0	\$404,673
Computer Programming	\$7,600	\$7,600	\$0	\$7,600
CCSD Labor Expensed to CIP Project	\$97,033	\$97,033	\$0	\$97,033
Strategic Advisor	\$7,083	\$59,092	\$0	\$59,092
<b>TOTALS</b>	<b>\$560,699</b>	<b>\$790,972</b>	<b>\$41,569</b>	<b>\$832,541</b>



**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FISCAL YEAR 2016 - 2017 CAPITAL PROJECTS BUDGET  
 WATER FUND SUSTAINABLE WATER FACILITY (SWF)**

<b>SWF START-UP EXPENDITURES</b>	<b>Approved Budget FY 2016/17</b>	<b>Already Spent 12/31/2016</b>	<b>Projected Expenditures</b>	<b>Grand Total</b>
<b>Start-Up Expenditures</b>				
Power	\$20,320	\$20,320	\$0	\$20,320
Chemicals	\$28,275	\$37,293	\$0	\$37,293
Consumables (membranes, filters, UV lamps, etc)	\$0	\$0	\$0	\$0
Maintenance	\$4,356	\$22,284	\$0	\$22,284
Impound Basin Monitoring	\$0	\$0	\$0	\$0
Advanced Water Treatment Plant Sampling	\$156,384	\$141,185	\$0	\$141,185
Baseline Monitoring to support Adaptive Manag	\$70,688	\$59,942	\$0	\$59,942
<b>Start-Up Plant Operators (Three Month Co</b>	<b>\$132,000</b>	<b>\$136,300</b>	<b>\$0</b>	<b>\$136,300</b>
<b>TOTALS</b>	<b>\$412,023</b>	<b>\$417,324</b>	<b>\$0</b>	<b>\$417,324</b>

**SUMMARY**

**SUSTAINABLE WATER FACILITY PROJECT**

<b>APPROVED BUDGET FY 2016/17</b>	<b>ACTUAL THROUGH 12/31/2016</b>	<b>ADDITIONAL ANTICIPATED</b>	<b>GRAND TOTAL ANTICIPATED</b>
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**SOURCES OF FUNDS**

Loan (Installment Sale)	8,939,000	8,939,000	-	8,939,000
Proposition 84 Expedited Draught Grant	4,382,256	4,163,142	219,113	4,382,255
<b>TOTAL FUNDS AVAILABLE</b>	<b>13,321,256</b>	<b>13,102,142</b>	<b>219,113</b>	<b>13,321,255</b>

**EXPENDITURES**

<b>\$12,910,109</b>	<b>\$11,652,214</b>	<b>\$1,519,911</b>	<b>\$13,172,125</b>
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**FUNDS AVAILABLE LESS EXPENDITURES**

<b>411,147</b>	<b>1,449,928</b>	<b>(1,300,798)</b>	<b>149,130</b>
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**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
WASTEWATER**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 12/31/2016</b>	<b>PROJECTED THROUGH 6/30/2017</b>
<b>REVENUES</b>				
12 4000	Service Fees	1,862,000	952,243	1,904,487
12 4000 12	Service Fees	(2,000)	(1,758)	(3,517)
	<b>SERVICE FEES</b>	<b>1,860,000</b>	<b>950,485</b>	<b>1,900,970</b>
12 4200 12	INTEREST INCOME	2,000		0
12 4360 12	STANDBY AVAILABILITY	119,000	68,946	119,000
12 4390 12	Miscellaneous	0	55	55
	<b>LOAN PROCEEDS</b>	<b>551,000</b>	<b>143,643</b>	<b>551,000</b>
<b>TOTAL REVENUES</b>		<b>2,532,000</b>	<b>1,163,129</b>	<b>2,571,025</b>
<b>EXPENDITURES</b>				
12 5000 12	Regular Wages	377,560	155,621	<b>363,621</b>
12 5010 12	Overtime	25,000	14,336	25,000
12 5020 12	Standby Pay	18,250	8,729	18,250
<b>SUB-TOTAL SALARY &amp; WAGES</b>		<b>420,810</b>	<b>178,686</b>	<b>406,871</b>
<b>SUB-TOTAL BENEFITS</b>		<b>261,635</b>	<b>137,688</b>	<b>299,402</b>
<b>TOTAL PERSONNEL COSTS</b>		<b>682,445</b>	<b>316,374</b>	<b>706,273</b>
12 6010 12	Ads-Legal	100		100
	<b>OUTREACH/EDUCATION</b>	<b>100</b>	<b>0</b>	<b>100</b>
12 6032C 12	M&R Collection System	7,500	2,325	15,000
12 6032D 12	M&R Disposal Effluent	3,000	1,507	3,000
12 6032G 12	M&R Generators	3,000	6,063	6,100
12 6032L 12	M&R Lift Station	23,700	694	23,700
12 6032P 12	M&R Pumps	2,500	84	2,500
12 6032M 12	M&R Manholes	1,800		1,800
12 6063 12	M&R Communications Equipment	10,000		10,000
12 6035T 12	CCTV and Hydro Cleaning	25,000		25,000
	<b>COLLECTION SYSTEM REPAIRS</b>	<b>76,500</b>	<b>10,673</b>	<b>87,100</b>
12 6032S 12	Sludge Disposal	45,000	15,044	45,000
12 6032S 12	Sludge Disposal Polymers	24,000	20,925	24,000
12 6032S 12	Sludge Disposal: Lab Tests, etc.	10,000	1,548	10,000
	<b>SLUDGE DISPOSAL</b>	<b>79,000</b>	<b>37,517</b>	<b>79,000</b>
12 6032T 12	TREATMENT PLANT REPAIRS	40,000	65,881	95,881

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
WASTEWATER**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 12/31/2016</b>	<b>PROJECTED THROUGH 6/30/2017</b>
12 6033B 12	M&R Buildings	5,000	1,095	2,190
12 6033G 12	M&R Grounds	4,000	29,731	30,000
	M&R GROUNDS	9,000	30,826	32,190
12 6035 12	Manhole Raising	2,000		2,000
12 6035 12	Contingency	784		784
	MAJOR MAINTENANCE	2,784	0	2,784
12 6040 12	M&R Equipment	6,000		6,000
12 6041L 12	M&R Vehicles-Licensed	5,000	2,767	5,535
12 6041N 12	M&R Vehicles-Non-Licensed	5,000	714	1,428
12 6041V 12	M&R Vehicles-Vactor	1,000		1,000
12 6063 12	Communication Equipment	2,000		2,000
	VEHICLE & EQUIPMENT REPAIRS	19,000	3,481	15,963
12 6044 12	Computer Services	1,000	880	1,760
12 6045 12	Computer Supplies & Upgrades	3,000	1,445	3,000
12 6048 12	Security & Safety	7,000	4,530	7,000
12 6050 12	Office Supplies	3,400	2,548	5,095
12 6051 12	Postage	5,600	2,498	4,996
12 6053 12	Printing/Forms	400	435	869
	OFFICE SUPPLIES/EQUIPMENT	20,400	12,336	22,721
12 6054 12	Publications/Dues	500	348	696
12 6055 12	Government Fees/Licenses	92,000	84,505	92,000
	DUES & FEES	92,500	84,853	92,696
12 6060C 12	Utilities-Wireless	1,500	684	1,368
12 6060E 12	Utilities-Electricity	155,000	108,668	217,335
12 6060G 12	Utilities-Gas	1,200	344	687
12 6060I 12	Utilities-Internet	0	1,938	3,875
12 6060P 12	Utilities-Telephone	0	2,703	5,406
12 6060W 12	Utilities-Water	6,000	8,432	18,432
	UTILITIES	163,700	122,768	247,104
12 6080K 12	District Counsel	4,500	2,118	4,237
12 6080L 12	Legal	200	1,198	2,396
12 6080M 12	Professional Services Misc	59,000	19,194	55,000
12 6086 12	Outside Services	5,000	4,551	9,101
	PROFESSIONAL SERVICES	68,700	27,061	70,734

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2016 - 2017 BUDGET  
WASTEWATER**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 12/31/2016</b>	<b>PROJECTED THROUGH 6/30/2017</b>
12 6070 12	Equipment Rental	6,300		6,300
12 6089 12	Emergency Medical Supplies	1,000		1,000
12 6090 12	Operating Supplies	3,100	484	967
12 6091 12	Lab Tests	12,000	9,287	18,573
12 6092 12	Lab Supplies	12,000	79	158
12 6093 12	Small Tools/Equipment	1,000	1,359	2,718
12 6094 12	Clothing/Uniforms	3,100	2,151	3,100
12 6095 12	Office Furniture/Equipment	400		400
12 6096 12	Fuel	9,000	4,500	9,000
	OPERATING SUPPLIES/EQUIP.	47,900	17,859	42,216
12 6115 12	Meeting Exp.	400	79	400
12 6120E 12	Employee Travel/Training	4,000	1,018	4,000
12 6124 12	Employee Recognition	400	100	400
12 6125 12	Recruitment	0	4,601	4,601
	TRAINING & TRAVEL	4,800	5,798	9,401
12 6180G 12	Interest-Truck	285		285
12 2513 12	Principal-Truck	8,756		8,756
12 6180C 12	Interest-City Nat'l Bank	46,773	24,684	46,773
12 2602 12	Principal-City Nat'l Bank	114,000		114,000
12 2602 12	Long Term Debt: General Fund	74,589		74,589
	DEBT SERVICE	244,403	24,684	244,403
12 6170 12	Influent Screen:			
12 6170 12	Purchase	69,000	0	69,000
12 6170 12	Soils, Boring, Design	57,000	1,493	57,000
12 6170 12	Construction/Installation	85,000		85,000
12 6170 12	Clarifier Repairs	65,000		65,000
12 6170 12	Effluent Pumps	50,000	71,687	71,687
12 6170 12	Hand Rails	25,000	6,877	25,000
12 6170 12	Lift Station Repairs	190,000	43,045	190,000
12 6170 12	Grit Pumps Replacement	10,000	956	10,000
	CAPITAL OUTLAY	551,000	124,058	572,687
<b>SUBTOTAL OPERATING EXPENDITURES</b>		<b>2,102,232</b>	<b>884,170</b>	<b>2,321,254</b>
12 6200 12	ALLOCATED OVERHEAD	429,768	214,884	429,768
<b>TOTAL EXPENDITURES</b>		<b>2,532,000</b>	<b>1,099,054</b>	<b>2,751,022</b>
NET OPERATING INCOME/(LOSS)		<u>(0)</u>	<u>64,076</u>	<u>(179,997)</u>