

CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2021-2022

FINAL BUDGET

AUGUST 19, 2021

GENERAL FUND SUMMARY


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


GENERAL FUND
FIRE DEPARTMENT - 01





**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**


ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET
SOURCES OF FUNDS					
	Revenues	\$2,257,701	\$2,371,273	\$2,316,332	\$2,479,991
	Other Sources of Funds	\$0	\$0	\$0	\$50,000
	Total Sources of Funds	\$2,257,701	\$2,371,273	\$2,316,332	\$2,529,991
USES OF FUNDS					
	Salaries & Wages	\$977,784	\$962,607	\$935,907	\$1,032,562
	Benefits	\$509,339	\$559,882	\$565,824	\$637,056
	Personnel Services	\$1,487,123	\$1,522,490	\$1,501,731	\$1,669,618
	Services & Supplies	\$253,524	\$245,199	\$259,476	\$299,606
	Capital Outlay	\$62,101	\$40,729	\$0	\$162,000
	Debt Service	\$133,374	\$133,374	\$133,374	\$133,374
	Administrative Cost Allocation	\$394,335	\$369,954	\$407,243	\$432,512
	Total Expenditures	\$2,330,457	\$2,311,745	\$2,301,824	\$2,697,109
	OPERATING SURPLUS/(DEFICIT)	(\$72,756)	\$59,529	\$14,508	(\$167,118)
RESERVES					
	Beginning Reserves				
	Operating Surplus / (Deficit)	(\$72,756)	\$59,529	\$14,508	(\$167,118)
	Transfers & Encumbrances	\$27,320	\$0	\$0	\$0
	ENDING RESERVES	(\$45,436)	\$59,529	\$14,508	(\$167,118)


	A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT									
2	FUND LEVEL ANALYSIS									
3	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01									3%
4	ACCOUNT NO.		GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET		
7	SOURCES OF FUNDS									
9	REVENUES									
10	01 4127	Grant/Revenue: County SLO OES FF Radios			0	35,591	0	30,000		
11	01 4200	Interest Income			0	0	0	0		
12	01 4310	Property Tax			1,757,766	1,793,671	1,833,955	1,897,441		
13	01 4311	County Administrative Fee			(18,256)	(17,386)	(19,190)	(17,850)		
14	01 4335	Assessment-Fire			458,508	473,812	474,371	497,900		
15	01 4362	Insurance Reimbursement			11,069	37,564	0			
16	01 4370	Weed Abatement			39,610	36,530	14,084	18,000		
17	01 4373	Inspection Fee Revenue			8,656	7,556	5,068	14,500		
18	01 4390	Miscellaneous Revenue			348	511	478	0		
19	01 4610	Grants Revenue: SAFER			0	0	0	0		
20	01 4618	Grant/Revenue: FEMA Firefighter PPE			0	0	7,566	0		
21	01 4625	Grant/Revenue: Federal Firefighters Radios			0	0	0	0		
22	01 4625	Grant/Revenue: Asst to Firefighter Grant (AFG)			0	0	0	40,000		
23	01 4390	Reimbursement for Fuel Tank Repairs - CHCD			0	0	0	0		
24	01 4392	Sale of Equipment			0	3,425	0	0		
33					0					
35	Total Revenues			\$2,257,701	\$2,371,273	\$2,316,332	\$2,479,991			
36	OTHER SOURCES OF FUNDS									
42		Loan Proceeds for Purchase of Truck			0	0	0	50,000		
43					0					
45	Total Other Sources of Funds			\$0	\$0	\$0	\$50,000			
46	Total Sources of Funds			\$2,257,701	\$2,371,273	\$2,316,332	\$2,529,991			


	A	B	C	D	H	I	J	K	L	M												
1	 CAMBRIA COMMUNITY SERVICES DISTRICT																					
2	FUND LEVEL ANALYSIS																					
3	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01									3%												
4	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;"></th> <th style="width:35%;"></th> <th style="width:15%;"></th> <th style="width:15%;"></th> <th style="width:15%;"></th> <th style="width:10%;"></th> </tr> <tr> <th>ACCOUNT NO.</th> <th>GENERAL FUND (GF) FIRE DEPARTMENT - 01</th> <th>ACTUAL FY 2018/2019</th> <th>(unaudited) ACTUAL FY 2019/2020</th> <th>ACTUAL FY 2020/2021</th> <th>2021/2022 FINAL BUDGET</th> </tr> </thead> </table>																ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET																	
47	USES OF FUNDS																					
49	SALARIES & WAGES																					
50	5000	Salary & Wages	585,574	602,761	690,400	739,578																
51	5010	Overtime	183,042	142,070	142,091	128,000																
52	5020	Standby	1,170	0	0	5,000																
53	5031	Reserve Firefighter Pay	118,737	117,515	103,415	159,984																
54	5040	Sick/Vacation Pay	59,583	67,201	0	0																
55	5050	Holiday Pay	29,677	33,061	0	0																
57	Total Salaries & Wages		\$977,784	\$962,607	\$935,907	\$1,032,562																
58	BENEFITS																					
59	5101	Uniform Allowance	2,500	2,500	2,500	2,500																
60	5102	Dental Insurance	12,470	13,652	13,570	13,570																
61	5103	Medical Insurance	114,086	125,498	119,719	113,457																
62	5105	Life Insurance	675	732	678	1,008																
63	5106	FICA	57,862	56,980	58,351	58,927																
64	5107	Medicare	13,955	13,687	14,537	15,046																
65	5108	Workers Compensation	31,938	35,075	38,828	54,604																
66	5109	PERS - Retirement	209,633	248,589	275,985	318,524																
67	5111	Payroll Tax Expense	0	(201)	(105)	0																
68	5112	UI Reim Benefit	0	909	2,280	0																
69	5120	Other Employee Benefits	2,550	2,600	2,420	2,600																
70	5121	Retirees Health	48,244	44,260	31,431	42,520																
71	5122	Medical Reimbursements - HRA	15,425	15,600	14,070	14,300																
72	5122A	Medical Reimbursements - HRA Prior Yr Unused	0	0	(8,439)	0																
74	Total Benefits		\$509,339	\$559,882	\$565,824	\$637,056																

	A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT									
2	FUND LEVEL ANALYSIS									
3	FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01									3%
4	ACCOUNT NO.		GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET		
75	Total Personnel Services			\$1,487,123	\$1,522,490	\$1,501,731	\$1,669,618			
76	SERVICES & SUPPLIES									
77	6010	Ads-Legal/Other		1,129	946	0	431			
78	6011I	Public Information		0	1,341	800	1,422			
79	6011W	Public Information - Website		0	902	536	538			
80	6014	Public Events		0	0	0	0			
81	6031F	Maint & Repair Water Dept -Fire Hydrant		72	0	0	0			
82	6032S	M & R-Disposal of Sludge		0	0	0	0			
83	6033B	M&R Buildings		4,115	0	4,036	3,704			
84	6033B	M&R Buildings - Replace Refrigerator - New					3,000			
85	6033F	M&R FD WTR Leak		19,548	2,347	0	0			
86	6033F	M&R FD WTR Leak -Repl Furn & Beds - New Request					8,000			
87	6033G	Maint & Repair - Grounds (formerly 6042)		934	10,561	0	269			
88	6033R	M & R - Ranch		0	190	0	0			
89	6033z	M & R - Storm Damage - New Request					12,000			
90	6036	M & R - Emergency		0	0	0	0			
91	6040	Maintenance & Repair · Equipment		2,626	0	2,734	1,955			
92	6041L	Maint and Repair - Vehicles – Licensed		18,252	32,249	26,694	28,615			
93	6041L	Maint and Repair-Vehicles-Licensed - New Request					4,385			
94	6042	Old M & R Bld/Grd		0	0	0	0			
95	6044	Computer/Copier /Printer Srvcs/MaintAgree		2,287	4,101	2,565	2,689			
96	6045	Computer/Copier/Printer Supplies/Maint.		39	4,040	243	334			
97	6048	Security and Safety		516	1,766	1,224	2,108			
98	6048E	Safety - Medical		0	150	0	0			
99	6050	Office Supplies		3,387	2,037	321	215			
100	6051	Printing & Shipping		869	885	924	200			
101	6052	Bank Charges		0			0			

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	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET											
5																	
6																	
7																	
102	6053	Printing/Forms	315	39	313	118											
103	6054	Membership -Dues , Publications & Books	5,211	6,163	3,551	4,483											
104	6055	Government Fees and Licenses	48,634	0	50,248	50,181											
105	6055	Image Trend - EMS	0	40,319	2,546	2,623											
106	6055	Image Trend - Fire		2,688	1,910	1,967											
108	6060C	Utilities Cell Phone	2,569	0	6,980	7,019											
109	6060C	Utilities Cell Phone - New			0	3,800											
110	6060E	Utilities Electricity	8,972	3,386	8,823	8,416											
111	6060G	Utilities Gas	2,862	7,805	3,322	2,987											
112	6060I	Utilities Internet Access	2,413	2,765	3,377	3,968											
113	6060P	Utilities Phone-Land Lines, Faxes, Alarms	5,188	3,149	4,708	4,445											
114	6060S	Utilities Sewer	1,277	5,851	1,574	1,800											
115	6060W	Utilities Water	1,966	1,570	3,612	4,247											
118	6080K	Prof Services-District Counsel	0	0	0	0											
119	6080L	Land Conservancy -Lot Inventory, Etc.	740	0	0	0											
120	6080M	Prof Services - Miscellaneous/Other	1,812	0	3,346	3,017											
121	6080T	Prof Services - Temporary	0	8,086	0	0											
122	6086	Outside Services	0	0	0	0											
123	6089	Emergency Medical Supplies	7,180	10,834	6,234	5,182											
124	6089A	Emergency Med Supp - FEMA FGR COVID 19		0	11,612	0											
125	6090	Department Operating Supplies	16,657	20,226	10,045	11,228											
126	6093	Small Tools and Equipment	0	2,701	575	60											
127	6094	Clothing and Uniform	6,398	0	8,700	9,073											
128	6095	Office Furnishings & Equipment	129	1,448	8	0											
129	6096	Fuel -Gas and Diesel	21,075	0	16,995	21,548											
130	6098	OTS Grant	0	14,691	0	0											
131	6115	Meeting Expense	125	0	22	309											
132	6120A	Employee ALS Cert/Recruit Training	2,556	231	2,424	2,040											


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	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET											
5																	
6																	
7																	
133	6120E	Travel, Training, Seminars – Employees	18,381	3,109	4,387	15,000											
134	6120R	Training - Reimbursement	0	6,816	0	0											
135	6124	Employee Recognition	0	44	0	451											
136	6125	Employee Recruitment	1,451	319	3,997	4,632											
137	6220A	Fire Dept - Aware/Eductn/CERT/Vol Progrm	1,288	0	2,034	2,793											
138	6220B	Fire Dept -SC BA Brthg Aprts/Resptry Test	4,775	0	0	0											
139	6220B	SBCA Flow Test - New Request		3,242	0	2,060											
140	6220D	Fire Dept Disaster Preparedness	2,398	0	1,604	2,203											
141	6220E	Fire Dept -EOC Upgrade	0	0	3,343	5,150											
142	6220F	Fire Dept Fr Haz Defensible Spc/Chipping	0	0	0	2,060											
143	6220H	Fire Dept - Haz Mat Phys	0	3,646	0	0											
144	6220P	Personal Protective Equipment	1,511	1,124	16,582	10,269											
145	6220R	FHRP Contract	29,356	0	30,339	31,249											
146	6220S	Fire Dept - Surf Rescue/NCOR Program	4,511	1,287	5,292	1,761											
147	6221	Public Education - (Formerly 6220A)		27,664	897	3,605											
148	6602	Transit Expense	0	0	0	0											
149																	
150	Total Services & Supplies		\$253,524	\$245,199	\$259,476	\$299,606											
151	CAPITAL OUTLAY																
152	6170	Capital Asset-Install Radio in 5792	0	0	0												
153	6170B	Chief/Command Pickup (5 Year Lease)	0	0	0												
154	6170C	USAR Equipment (Urban Search & Res	0	0	0												
155	6170D	Image Trend Elite Project Management	0	0	0												
156	6170F	Zoll X Series EKG	34,575	0	0	40,000											
157	6170G	Command Vehicle Buildup	27,526	0	0	0											
158	6170	Fuel Station Computer Replacement		0	0	14,000											
159	6170	Station Security Upgrade- Phase I - Entrance Gates		0	0	20,000											


A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							3%
4	ACCOUNT	GENERAL FUND (GF)	ACTUAL	(unaudited)	ACTUAL	ACTUAL	2021/2022		
5	NO.	FIRE DEPARTMENT - 01	FY 2018/2019	FY 2019/2020	FY 2020/2021	FINAL	BUDGET		
6									
7									
160	6170	Radio System Upgrade- Phase I, Phase II		40,729	0	30,000			
161	6170	Storage Shed - Add Additional Shed for Equip Storage				8,000			
162	6170	Replacement of 2003 F350 Utility Truck				50,000			
163									
164									
165		Total Capital Outlay	\$62,101	\$40,729	\$0	\$162,000			
166		DEBT SERVICE							
167	2517	Principal on Fire Engine Lease/Purchase	121,455	124,394	127,293	130,311			
168	6190	Interest on Fire Engine Lease/Purchase	11,919	8,980	6,081	3,062			
169									
170		Total Debt Service	\$133,374	\$133,374	\$133,374	\$133,374			
171		ADMINISTRATIVE COST ALLOCATION							
172	6200	Allocated Overhead	394,335	369,954	407,243	432,512			
173									
174		Total Administrative Cost Allocation	\$394,335	\$369,954	\$407,243	\$432,512			
175		Total Expenditures	\$2,330,457	\$2,311,745	\$2,301,824	\$2,697,109			


	A	B	C	D	H	I	J	K	L	M										
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01										3%									
2																				
3																				
4	ACCOUNT NO.		GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET												
5																				
6																				
7																				
176																				
177	OPERATING SURPLUS/(DEFICIT)				(\$72,756)	\$59,529	\$14,508	(\$167,118)												
178	TRANSFERS & ENCUMBRANCES																			
179	01 4625	Transfers In - From General Fund			0	0	0													
180		(Transfers Out)			27,320															
181		Encumbrances - Sources of Funding			0															
182		Encumbrances - (Designated Funds)			0															
183																				
184	NET TRANSFERS & ENCUMBRANCES				\$27,320	\$0	\$0	\$0												
185	RESERVES																			
186		Use of Reserves			0															
187		(Additions to Reserves)			0															
188		Other Adjustments			0	0	0													
189																				
190	RESERVES - INCREASE / (DECREASE)				\$0	\$0	\$0	\$0												
191	NET BUDGETARY SOURCES/USES				(\$45,436)	\$59,529	\$14,508	(\$167,118)												
192																				
193	RESERVES																			
194		Beginning Reserves																		
195		Operating Surplus / (Deficit)			(\$72,756)	\$59,529	\$14,508	(\$167,118)												
196		Transfers & Encumbrances			\$27,320	\$0	\$0	\$0												
197	ENDING RESERVES				(\$45,436)	\$59,529	\$14,508	(\$167,118)												


GENERAL FUND


FACILITIES & RESOURCES DEPARTMENT – 02


	A	B	C	D	H	I	J	K	L	M	
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		ACTUAL FY 2018/2019		(unaudited) ACTUAL FY 2019/2020		ACTUAL FY 2020/2021		2021/2022 ACTUAL BUDGET
8	SOURCES OF FUNDS										
10	Revenues		\$679,537		\$741,789		\$683,590		\$736,493		
11	Other Sources of Funds		\$18,500		\$0		\$0		\$0		
12	Total Sources of Funds		\$698,037		\$741,789		\$683,590		\$736,493		
13	USES OF FUNDS										
16	Salaries & Wages		\$214,823		\$228,861		\$202,106		\$234,601		
17	Benefits		\$145,813		\$143,646		\$154,238		\$172,304		
18	Personnel Services		\$360,636		\$372,507		\$356,344		\$406,905		
19	Services & Supplies		\$168,137		\$229,875		\$255,378		\$320,935		
20	Capital Outlay		\$32,703		\$0		\$9,777		\$15,000		
21	Debt Service		\$10,988		\$11,723		\$8,538		\$4,078		
22	Administrative Cost Allocation		\$136,604		\$119,085		\$129,013		\$135,602		
23	Total Expenditures		\$709,067		\$733,191		\$759,051		\$882,520		
24	OPERATING SURPLUS/(DEFICIT)		(\$11,030)		\$8,598		(\$75,461)		(\$146,027)		
39	RESERVES										
41	Beginning Reserves		\$0		\$0		\$0		\$0		
42	Operating Surplus / (Deficit)		(\$11,030)		\$8,598		(\$75,461)		(\$146,027)		
43	Transfers & Encumbrances		\$0		\$0		\$0		\$0		
44	ENDING RESERVES		(\$11,030)		\$8,598		(\$75,461)		(\$146,027)		
45											


A	B	C	D	H	I	J	K	L	M	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							3%	
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET				
5										
6										
7										
8	SOURCES OF FUNDS									
9	REVENUES									
10	01 4130	Reimbursements - Fire Safe Council	0	32,463	0	0				
11	01 4200	Interest Income	0	0	0	0				
12	01 4310	Property Tax	655,724	671,552	687,301	711,093				
13	01 4311	County Administrative Fee	(2,469)	(2,144)	(2,802)	(2,300)				
15	01 4390	Misc Revenue	600	5,718	0	600				
16	01 4500	Veterans Hall Rental Fees	24,609	34,200	(909)	26,000				
17	01 4525	Veterans Hall Rents- Private Parties	500	0	0	500				
18	01 4560	Rent Banner Poles	100	0	0	200				
19	01 4570	Rent-Ranch Events	300	0	0	200				
20	01 4590	Veterans Hall Clean Fee	173	0	0	200				
21	01 4610	Grants/Misc.Rev - EV Station Installation	0	0	0	0				
23			0			0				
36	Total Revenues		\$679,537	\$741,789	\$683,590	\$736,493				
37	OTHER SOURCES OF FUNDS									
38		Loan Proceeds	18,500	0	0	0				
39			0							
45	Total Other Sources of Funds		\$18,500	\$0	\$0	\$0				
46	Total Sources of Funds		\$698,037	\$741,789	\$683,590	\$736,493				

A	B	C	D	H	I	J	K	L	M	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							3%	
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022				
5						FINAL BUDGET				
6										
7										
47		USES OF FUNDS								
49		SALARIES & WAGES								
50	5000	Salary & Wages	182,170	192,069	197,887	227,101				
51	5010	Overtime	6,600	11,185	4,220	7,500				
52	5040	Sick/Vacation Pay	16,761	15,012	0	0				
53	5050	Holiday Pay	9,292	10,595	0	0				
57		Total Salaries & Wages	\$214,823	\$228,861	\$202,106	\$234,601				
58		BENEFITS								
59	5101	Uniform Allowance	1,200	800	1,200	1,200				
60	5102	Dental Insurance	5,376	4,005	3,800	3,800				
61	5103	Medical Insurance	47,517	43,902	38,956	41,108				
62	5105	Life Insurance	295	293	280	432				
63	5106	FICA	12,970	12,087	12,758	13,925				
64	5107	Medicare	3,033	2,827	3,262	3,466				
65	5108	Workers Compensation	7,808	7,745	9,155	13,555				
66	5109	PERS - Retirement	40,783	45,514	60,170	64,231				
67	5120	Other Employee Benefits	2,550	2,750	2,670	3,200				
68	5121	Retirees Health	19,206	19,824	23,560	22,187				
69	5122	Medical Reimbursements - HRA	5,075	3,900	4,430	5,200				
70	5122A	Medical Reimbursements - HRA Prior Yr Unused	0	0	(6,004)	0				
74		Total Benefits	\$145,813	\$143,646	\$154,238	\$172,304				
75		Total Personnel Services	\$360,636	\$372,507	\$356,344	\$406,905				
76		SERVICES & SUPPLIES								


	A	B	C	D	H	I	J	K	L	M							
1	 CAMBRIA COMMUNITY SERVICES DISTRICT																
2	FUND LEVEL ANALYSIS																
3	FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02									3%							
4	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;"></th> <th style="width:35%;">ACCOUNT NO.</th> <th style="width:30%;">GENERAL FUND (GF) FACILITIES & RESOURCES - 02</th> <th style="width:10%;">ACTUAL FY 2018/2019</th> <th style="width:10%;">(unaudited) ACTUAL FY 2019/2020</th> <th style="width:10%;">ACTUAL FY 2020/2021</th> <th style="width:10%;">2021/2022 FINAL BUDGET</th> </tr> </thead> </table>											ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET
	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET											
5																	
6																	
7																	
77	6010	Ads - Legal/Other	518	0	0	0											
79	6030	Insurance	200	0	500	0											
80	6033B	Maintenance & Repairs - Buildings	5,533	12,266	10,398	10,983											
81	6033G	M&R - Grounds (incl approx 450 vac lots)	22,568	16,503	28,566	22,401											
82	6033E	Maintenance & Repairs - Homeless Cleanup		27,734	53,327	60,000											
83	6033G	Sidewalk Repair on Center St.		0	0	0											
84	6033L	M & R - Street Lights	1,817	0	1,000	1,030											
85	6033R	M & R - Ranch	45,832	66,168	39,019	54,482											
86	6033V	M & R - Vet's Hall	9,037	14,397	13,028	16,931											
87	6033V	M & R - Vet's Hall Keyless Entry - New Request				2,500											
88	6033Z	M & R - Storm Damage			30,636	0											
89	6033Z	M & R - Storm Damage - Bldg Repairs - New Request				20,000											
90	6033Z	M & R - Storm Damage - Appliance Repl - New Request				2,000											
91	6033Z	M & R - Storm Damage - Repl Furniture - New Request				10,000											
92	6033Z	M & R - Storm Damage - Replace Shed				10,000											
93	6033Z	M & R - Storm Damage - Replace Fencing				6,500											
94	6040	M & R - Equipment	26	218	0	106											
95	6041L	Maintenance & Repairs - Vehicles Licenses	2,597	947	1,402	1,745											
96	6041N	Maint. & Repairs - Vehicles Non-Licensed	4,161	10,796	459	5,512											
97	6045	Computer/Copier/Printer Supplies/Maint.	1,785	0	378	262											
98	6048	Security Safety	622	2,450	30	0											
99	6050	Office Supplies	0	0	0	68											
100	6053	Printing/Forms	0	48	0	0											
101	6055	Government Fees & Licenses	337	0	149	191											
102	6058	Cash Over (Short)	0	149	0	0											
104	6060C	Utilities - Cell Phone	729	0	1,919	2,024											

A	B	C	D	H	I	J	K	L	M	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							3%	
4					(unaudited)			2021/2022		
5	ACCOUNT	GENERAL FUND (GF)	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FINAL		
6	NO.	FACILITIES & RESOURCES - 02	FY 2018/2019	FY 2019/2020	FY 2020/2021	FY 2020/2021	FY 2020/2021	BUDGET		
7										
105	6060E	Utilities - Electricity	20,757	811	17,707		19,952			
106	6060G	Utilities - Gas	2,867	18,389	1,224		1,254			
107	6060I	Utilities - Internet	5,519	2,899	5,833		5,543			
108	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	830	5,138	818		740			
109	6060S	Utilities - Sewer	3,807	765	3,466		3,864			
110	6060W	Utilities - Water	5,719	3,891	7,444		8,336			
111	6070	Equipment Rental	0	7,120	293		403			
113	6080K	Professional Services - District Counsel	0	0	0		0			
114	6080M	Professional Services - Misc./Other	5,575	0	10,451		11,044			
115	6080T	Temporary Service - (2 Mos)		7,229	0		8,000			
116	6090	Department Operating Supplies	11,917	13,859	12,864		13,440			
117	6091	Lab Tests	0	0	0		0			
118	6093	Small Tools and Equipment	3,384	3,606	598		4,244			
119	6094	Clothing and Uniform	1,119	1,617	0		2,288			
120	6096	Fuel - Gas and Diesel	10,579	11,830	13,869		15,092			
121	6115	Meeting Expenses	113	19	0		0			
122	6120E	Travel, Training, Seminars – Employees	0	500	0		0			
123	6125	Employee Recruitment	188	0	0		0			
152		Total Services & Supplies	\$168,137	\$229,875	\$255,378		\$320,935			
153		CAPITAL OUTLAY								
154	1470	Toro Dingo TX 1000	18,500	0	0		0			
155	6170	Mower	14,203	0	0		0			
160	6170	Capital Assets	0		0		0			
164	6170	Trailer - Homeless Personal Property Storage			9,777		0			
165	6170	F350 Truck - Replace 1999 F150 Truck			0		0			

	A	B	C	D	H	I	J	K	L	M							
1	 CAMBRIA COMMUNITY SERVICES DISTRICT																
2	FUND LEVEL ANALYSIS																
3	FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02									3%							
4	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;"></th> <th style="width:15%;">ACCOUNT NO.</th> <th style="width:35%;">GENERAL FUND (GF) FACILITIES & RESOURCES - 02</th> <th style="width:15%;">ACTUAL FY 2018/2019</th> <th style="width:15%;">(unaudited) ACTUAL FY 2019/2020</th> <th style="width:15%;">ACTUAL FY 2020/2021</th> <th style="width:10%;">2021/2022 FINAL BUDGET</th> </tr> </thead> </table>											ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET
	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET											
166	6170	EV Station Installation			0	0											
167	6170	Vets Hall Sewer Line				0											
168	6170	Vets Hall Electrical Emergency (Generator & Equip)				0											
169	6170	Vets Hall - Roofing for American Legion Kitchen Area				15,000											
170	6170	Vets Hall Waterline Improvements				0											
171	6170	Vets Hall Kitchen Area Improvements				0											
172	6170	Vets Hall Restroom Improvements				0											
174	Total Capital Outlay		\$32,703	\$0	\$9,777	\$15,000											
175	DEBT SERVICE																
176		Budget Excess	0	0	0	0											
177	6180J	Loan Principal - John Deere	522	0	0	0											
178	2516	Loan Principal - Ford	6,740	7,152	4,373	0											
179	2520	Loan Principal - Western Fin (Toro)	2,265	3,507	3,646	3,791											
180	2516	Interest Expense - Ford Motor	905	493	87	0											
181	6180H	Interest Expense - Western Finance	556	571	432	287											
182	6180J	Loan Principal	0	0	0	0											
183	6180H	Interest Expense	0	0	0	0											
186	Total Debt Service		\$10,988	\$11,723	\$8,538	\$4,078											
187	ADMINISTRATIVE COST ALLOCATION																
188	6200	Allocated Overhead	136,604	119,085	129,013	135,602											
190	Total Administrative Cost Allocation		\$136,604	\$119,085	\$129,013	\$135,602											
191	Total Expenditures		\$709,067	\$733,191	\$759,051	\$882,520											

A	B	C	D	H	I	J	K	L	M	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							3%	
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET				
5										
6										
7										
192										
193	OPERATING SURPLUS/(DEFICIT)		(\$11,030)	\$8,598	(\$75,461)	(\$146,027)				
194	TRANSFERS & ENCUMBRANCES									
195	01 4625	Transfers In - From General Fund	0							
196		(Transfers Out)	0							
197		Encumbrances - Sources of Funding	0							
198		Encumbrances - (Designated Funds)	0							
199										
200	NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$0				
201	RESERVES									
202		Use of Reserves	0							
203		(Additions to Reserves)	0							
204		Other Adjustments	0							
205										
206	RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0	\$0				
207	NET BUDGETARY SOURCES/USES		(\$11,030)	\$8,598	(\$75,461)	(\$146,027)				
208										
209	RESERVES									
210		Beginning Reserves								
211		Operating Surplus / (Deficit)	(\$11,030)	\$8,598	(\$75,461)	(\$146,027)				
212		Transfers & Encumbrances	\$0	\$0	\$0	\$0				
213	ENDING RESERVES		(\$11,030)	\$8,598	(\$75,461)	(\$146,027)				

GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16

A	B	C	D	H	I	J	K	L	M				
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	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022							
5						FINAL							
6						BUDGET							
7													
8						SOURCES OF FUNDS							
9													
10						Revenues	\$46,161	\$48,396	\$69,424	\$51,706			
11	Other Sources of Funds	\$0	\$0	\$0	\$0								
12	Total Sources of Funds	\$46,161	\$48,396	\$69,424	\$51,706								
13	USES OF FUNDS												
14													
15	Salaries & Wages	\$0	\$0	\$0	\$0								
16	Benefits	\$0	\$0	\$0	\$0								
17	Personnel Services	\$0	\$0	\$0	\$0								
18	Services & Supplies	\$1,419	\$7,730	\$145	\$22,152								
19	Capital Outlay	\$0	\$0	\$17,825	\$0								
20	Debt Service	\$0	\$0	\$0	\$0								
21	Administrative Cost Allocation	\$32,532	\$25,798	\$29,676	\$29,554								
22	Total Expenditures	\$33,951	\$33,528	\$47,646	\$51,706								
23													
24	OPERATING SURPLUS/(DEFICIT)		\$12,210	\$14,869	\$21,778	\$0							
25													
26													
27													
28													
29													
30													
31	RESERVES												
32													
33	Beginning Reserves	\$0	\$0	\$0	\$0								
34	Operating Surplus / (Deficit)	\$12,210	\$14,869	\$21,778	\$0								
35	Transfers & Encumbrances	\$0	\$0	\$0	\$0								
36	ENDING RESERVES	\$12,210	\$14,869	\$21,778	\$0								
37													
38													
39													
40													
41													
42													
43													
44													
45													



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16 3%


ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET
SOURCES OF FUNDS					
REVENUES					
01 4001	Franchise Fees	0	0	0	0
01 4310	Property Tax	45,989	48,707	49,775	51,516
01 4311	County Administrative Fee	(333)	(310)	(351)	(315)
01 4390	Miscellaneous Revenue	505	0	0	505
01 4620	Grant - County SLO Beautification Infrastructure			20,000	0
		0			
	Total Revenues	\$46,161	\$48,396	\$69,424	\$51,706
OTHER SOURCES OF FUNDS					
01 4395	Proposition 1A Reserve	0			
01 4615	Reserve Transfer In	0			
	Total Other Sources of Funds	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$46,161	\$48,396	\$69,424	\$51,706
USES OF FUNDS					
SALARIES & WAGES					
		0			
	Total Salaries & Wages	\$0	\$0	\$0	\$0
BENEFITS					
		0			
	Total Benefits	\$0	\$0	\$0	\$0




CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16


3%

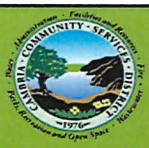
ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET
	Total Personnel Services	\$0	\$0	\$0	\$0
	SERVICES & SUPPLIES				
6011I	Public Information - General	276	0	0	0
6033P	M & R - Skate Park Repairs/Design		6,730	145	0
6053	Printing Forms	1,144	1,000	0	0
6115	Meeting Expense	0	0	0	0
6080	Professional Svs - Update PROS Master Plan				19,152
6080	Professional Svs - Grant Writer	0	0	0	3,000
	Total Services & Supplies	\$1,419	\$7,730	\$145	\$22,152
	CAPITAL OUTLAY				
6170	Design - Fiscalini East Ranch Park Restroom	0	0	5,075	0
6170	Design - Skate Park			12,750	
	Total Capital Outlay	\$0	\$0	\$17,825	\$0
	DEBT SERVICE				
		0	0		0
	Total Debt Service	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION				
		32,532	25,798	29,676	29,554
	Total Administrative Cost Allocation	\$32,532	\$25,798	\$29,676	\$29,554
	Total Expenditures	\$33,951	\$33,528	\$47,646	\$51,706


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%	
4					(unaudited)			<u>2021/2022</u>	
5	ACCOUNT	GENERAL FUND (GF)	ACTUAL	ACTUAL	ACTUAL			FINAL	
6	NO.	PROS DEPARTMENT - 16	FY 2018/2019	FY 2019/2020	FY 2020/2021			BUDGET	
7									
158									
159	OPERATING SURPLUS/(DEFICIT)		\$12,210	\$14,869	\$21,778			\$0	
160	TRANSFERS & ENCUMBRANCES								
161	01 4625	Transfers In - From General Fund	0	0				0	
162		(Transfers Out)	0	0				0	
163		Encumbrances - Sources of Funding	0	0				0	
164		Encumbrances - (Designated Funds)	0	0				0	
165									
166	NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0			\$0	
167	RESERVES								
168		Use of Reserves	0	0				0	
169		(Additions to Reserves)	0	0				0	
170		Other Adjustments	0	0				0	
171									
172	RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0			\$0	
173	NET BUDGETARY SOURCES/USES		\$12,210	\$14,869	\$21,778			\$0	
174									
175	RESERVES								
176		Beginning Reserves							
177		Operating Surplus / (Deficit)	\$12,210	\$14,869	\$21,778			\$0	
178		Transfers & Encumbrances	\$0	\$0	\$0			\$0	
179	ENDING RESERVES		\$12,210	\$14,869	\$21,778			\$0	


GENERAL FUND
ADMINISTRATION DEPARTMENT – 09

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09								
4				(unaudited)			2021/2022		
5	ACCOUNT	GENERAL FUND (GF)	ACTUAL	ACTUAL	ACTUAL	FINAL			
6	NO.	ADMINISTRATIVE DEPARTMENT - 09	FY 2018/2019	FY 2019/2020	FY 2020/2021	BUDGET			
7									
8	SOURCES OF FUNDS								
9									
10		Revenues	\$131,676	\$163,588	\$137,826	\$143,911			
11		Other Sources of Funds	\$2,054,283	\$1,975,406	\$2,142,337	\$2,252,394			
12		Total Sources of Funds	\$2,185,959	\$2,138,994	\$2,280,163	\$2,396,305			
13	USES OF FUNDS								
14									
16		Salaries & Wages	\$894,863	\$785,434	\$716,682	\$796,262			
17		Benefits	\$384,749	\$419,643	\$408,652	\$496,318			
18		Personnel Services	\$1,279,612	\$1,205,077	\$1,125,334	\$1,292,580			
19		Services & Supplies	\$726,475	\$766,051	\$959,308	\$959,814			
20		Capital Outlay	\$48,483	\$4,277	\$66,213	\$0			
21		Debt Service	\$0	\$0	\$0	\$0			
22		Administrative Cost Allocation	\$0	\$0	\$0	\$0			
23		Total Expenditures	\$2,054,570	\$1,975,406	\$2,150,855	\$2,252,394			
24	OPERATING SURPLUS/(DEFICIT)		\$131,388	\$163,588	\$129,308	\$143,911			
39									
40	RESERVES								
41		Beginning Reserves	\$0	\$0	\$0	\$0			
42		Operating Surplus / (Deficit)	\$131,388	\$163,588	\$129,308	\$143,911			
43		Transfers & Encumbrances	(\$76,050)	(\$1,223)	\$77,273	\$98,753			
44	ENDING RESERVES		\$55,338	\$162,365	\$206,581	\$242,664			
45									

A	B	C	D	H	I	J	K	L	M	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							3%	
4	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2018/2019	(unaudited)	ACTUAL FY 2020/2021	2021/2022				
5				ACTUAL		FINAL				
6				FY 2019/2020		FY 2020/2021	BUDGET			
7										
8	SOURCES OF FUNDS									
9	REVENUES									
10	01 4001	Franchise Fees	86,289	100,573	110,452	118,000				
11	01 4013	Vacation Rental Registration Fee	486	405	594	600				
13	01 4200	Interest Income	33,381	28,093	7,694	6,000				
14	01 4310	Property Tax--All	0	30,732	15,366	15,366				
15	01 4311	County Administrative Fee	0	0	0	0				
16	01 4385	Radio Vault Rent	2,400	2,400	2,400	2,400				
17	01 4389	Public Records Request	18	0	0	0				
18	01 4390	Miscellaneous Revenue	9,101	1,385	1,320	1,545				
19			0							
33	Total Revenues		\$131,676	\$163,588	\$137,826	\$143,911				
34	OTHER SOURCES OF FUNDS									
35		Allocated Administrative Overhead	2,054,283	1,975,406	2,142,337	2,252,394				
40										
42	Total Other Sources of Funds		\$2,054,283	\$1,975,406	\$2,142,337	\$2,252,394				
43	Total Sources of Funds		\$2,185,959	\$2,138,994	\$2,280,163	\$2,396,305				

A	B	C	D	H	I	J	K	L	M	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							3%	
4	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2018/2019	(unaudited)	ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022			
5							FINAL			
6							BUDGET			
7										
44		USES OF FUNDS								
46		SALARIES & WAGES								
47	5000	Salary & Wages	740,206	647,449	681,660	745,262				
48	5010	Overtime	12,677	9,136	8,482	15,000				
49	5030	Director's	30,200	32,800	26,540	36,000				
50	5040	Sick Leave/Vacation Pay	84,923	61,957	0	0				
51	5050	Holiday Pay	26,857	34,093	0	0				
53										
54		Total Salaries & Wages	\$894,863	\$785,434	\$716,682	\$796,262				
55		BENEFITS								
56	5102	Dental Insurance - Ameritas	9,380	9,355	9,390	9,319				
57	5103	Medical Insurance	76,123	61,016	47,091	70,794				
58	5105	Life Insurance	469	668	663	1,094				
59	5106	FICA	40,614	47,328	43,583	52,716				
60	5107	Medicare	12,856	11,331	12,537	12,114				
61	5108	Workers Compensation	6,432	6,617	5,054	4,542				
62	5109	Retirement-PERS	139,778	176,997	181,202	207,020				
63	5111	Payroll Tax Expense	18	(279)	0	0				
64	5112	Unemployment Insurance	3,067	7,166	(1,492)	0				
65	5120	Other Employee Benefits	9,783	10,670	28,680	39,180				
66	5121	Retirees Health	76,495	74,954	74,539	82,639				
67	5122	Medical Reimbursements - HRA	9,733	13,820	14,218	16,900				
68	5122A	Medical Reimbursements - HRA Prior Yr Unused	0	0	(6,812)	0				
74		Total Benefits	\$384,749	\$419,643	\$408,652	\$496,318				

A	B	C	D	H	I	J	K	L	M	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							3%	
4	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2018/2019	(unaudited)	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET				
5				ACTUAL FY 2019/2020						
6										
7										
75		Total Personnel Services	\$1,279,612	\$1,205,077	\$1,125,334	\$1,292,580				
76		SERVICES & SUPPLIES								
77	6010	Ads - Legal/Other	626	986	177	243				
78	6011I	Public Information - General	2,347	2,052	1,783	1,175				
79	6011W	Public Information - Website	5,802	3,203	2,645	3,120				
80	6013	Donations	0	0	0	0				
81	6014	Public Events	287	279	0	296				
82	6030	Insurance	111,908	129,809	173,164	224,979				
83	6033B	Maintenance & Repairs - Buildings	6,435	15,181	8,995	10,275				
84	6033G	Maintenance & Repairs - Grounds	3,100	2,284	2,943	2,535				
85	6033V	Maintenance & Repairs - Vet's Hall	0	0	0	0				
86	6041L	Maintenance & Repairs-Vehicles Licenses	445	218	1,290	1,772				
87	6044	Computer/Copier /Printer Srvcs/MaintAgre	66,027	103,506	101,792	109,590				
95	6045	Computer/Copier/Printer Supplies/Upgrade	7,496	4,847	8,018	7,870				
96	6048	Security & Safety	504	869	717	811				
97	6048E	Safety-Med	450	32	0	40				
98	6050	Office Supplies	7,327	5,341	4,164	4,474				
99	6051	Postage & Shipping	3,931	1,745	2,487	2,374				
100	6052	Bank Charges	1,626	354	5,612	4,909				
101	6053	Printing/Forms	1,806	2,380	2,158	2,428				
102	6054	Membership -Dues , Publications & Books	13,643	8,326	8,769	10,599				
103	6055	Government Fees and Licenses	45,950	29,162	29,224	23,987				
104		LAFCO	0	0	0	22,100				
105	6058	Cash Over (Short)	(24)	(31)	0	0				
106	6060C	Utilities Cell Phone	4,369	5,364	3,611	3,685				
107	6060E	Utilities Electricity	5,741	6,238	6,704	6,804				


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09								3%
4	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2018/2019	(unaudited)	ACTUAL FY 2020/2021	2021/2022			
ACTUAL FY 2019/2020				FINAL BUDGET					
108	6060G	Utilities Gas	220	205	218	188			
109	6060I	Utilities Internet Access	10,964	11,044	12,242	12,795			
110	6060P	Utilities Phone-Land Lines, Faxes, Alarms	6,160	6,785	7,557	9,112			
111	6060S	Utilities Sewer	396	482	533	605			
112	6060W	Utilities Water	178	242	334	380			
113	6070	Equipment Rental	502	502	547	548			
114	6075	Rental Expense Office Space	33,177	30,150	30,636	31,555			
115	6080A	Prof Services - Audit	2,500	14,750	35,150	30,000			
116	6080F	Prof Services - Finance	2,100	0	0	0			
117	6080K	Prof Services-District Counsel	149,310	188,728	149,569	208,108			
118	6080L	Prof Services-Legal	99,802	96,124	288,456	71,804			
119	6080M	Prof Services - Miscellaneous/Other	14,964	17,562	27,852	40,534			
120		Prof Services - Fees & Charges Study - New Request	0	0	0	20,000			
121	6080T	Professional Services - Temporary	65,248	23,938	0	30,900			
122	6086	Outside Non-Professional Services	25,713	24,376	16,545	23,879			
123	6088	Claims	0	0	0	0			
124	6090	Department Operating Supplies	1,006	1,870	196	2,171			
125	6094	Clothing/Uniforms	19	477	0	506			
126	6095	Office Furniture/Equipment	2,787	3,210	10,971	8,605			
127	6096	Fuel	614	190	77	105			
128	6115	Meeting Expenses	3,681	3,023	4,814	4,363			
129	6120D	Travel, Training, Seminars – Directors	367	2,251	0	2,387			
130	6120E	Travel, Training, Seminars – Employees	9,824	9,811	2,488	9,980			
131	6120G	Training - LCW (Incl Library Subscription)	0	4,940	4,865	5,011			
132	6124	Employee Recognition	250	103	0	146			
133	6125	Employee Recruitment	6,898	3,144	2,005	2,065			
134			0			0			



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09

3%

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET
	Total Services & Supplies	\$726,475	\$766,051	\$959,308	\$959,814
	CAPITAL OUTLAY				
6170I	Purchase Administrative Office	0	0	0	
6170	Purchase Administrative Software	32,742	4,277	62,800	0
6170	Purchase Fixed Asset Module		0	1,200	0
6170	Purchase Work Order Module		0	2,213	0
6170	Remodel Administration Office	15,741	0	0	0
6170	Capital Assets - Replace Servers	0		0	
	Total Capital Outlay	\$48,483	\$4,277	\$66,213	\$0
	DEBT SERVICE				
6180J	Loan Principal - Ford Fusion	0		0	
6180H	Interest Expense - Ford Fusion	0		0	
	Total Debt Service	\$0	\$0	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION				
	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0
	Total Expenditures	\$2,054,570	\$1,975,406	\$2,150,855	\$2,252,394

A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09							3%
4	ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	ACTUAL FY 2018/2019	(unaudited)	ACTUAL FY 2020/2021	2021/2022			
5				ACTUAL		FINAL			
6				FY 2019/2020		FY 2020/2021	BUDGET		
7									
171									
172	OPERATING SURPLUS/(DEFICIT)		\$131,388	\$163,588	\$129,308	\$143,911			
173	TRANSFERS & ENCUMBRANCES								
174	01 4625	Transfers In - From General Fund	0	0	0				
175		(Transfers Out - To General Fund)	0	0	0				
176		Encumbrances - Sources of Funding	(76,050)	(77,273)	0	0			
177		Encumbrances - (Designated Funds)	0	76,050	77,273	0			
178									
179	NET TRANSFERS & ENCUMBRANCES		(\$76,050)	(\$1,223)	\$77,273	\$0			
180	RESERVES								
181		Use of Reserves	0	0					
182		(Additions to Reserves)	0	0					
183		Other Adjustments	0	0					
184									
185	RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0	\$0			
186	NET BUDGETARY SOURCES/USES		\$55,338	\$162,365	\$206,581	\$143,911			
187									
188	RESERVES								
189		Beginning Reserves							
190		Operating Surplus / (Deficit)	\$131,388	\$163,588	\$129,308	\$143,911			
191		Transfers & Encumbrances	(76,050)	(1,223)	\$77,273	\$98,753			
192	ENDING RESERVES		\$55,338	\$162,365	\$206,581	\$242,664			

ALLOCATION OF ADMINISTRATIVE
OVERHEAD

**CAMBRIA COMMUNITY SERVICES DISTRICT
ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION
FINANCE COMMITTEE MEETING JULY 27, 2021
FOR FISCAL YEAR 2021/2022 FINAL BUDGET - DRAFT**

"E" COSTS

	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF- OPERATING	SWF- Capital	TOTAL CHECK
ALLOCATION %	100.0%	16.7%	16.7%	16.7%	16.7%	16.7%	12.5%	4.2%	100.0%
Public Information-General	1,175	196	196	196	196	196	147	49	1,175
Public Information-Website	3,120	520	520	520	520	520	390	130	3,120
TOTAL "E" COSTS ALLOCATED	4,295	716	716	716	716	716	537	179	4,295

"L" COSTS

	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	17.0%	6.0%	1.2%	30.6%	25.2%	15.0%	5.0%	100.0%
Personnel Services	1,292,580	219,739	77,555	15,511	395,529	325,730	193,887	64,629	1,292,580
Prof. Ser.-District Counsel	208,108	35,378	12,486	2,497	63,681	52,443	31,216	10,405	208,108
Prof. Ser.-Legal	71,804	12,207	4,308	862	21,972	18,095	10,771	3,590	71,804
Office Rent	31,555	5,364	1,893	379	9,656	7,952	4,733	1,578	31,555
Travel, Training ('EES & Directors)	17,378	2,954	1,043	209	5,318	4,379	2,607	869	17,378
Meetings, Employee Recruitment	6,428	1,093	386	77	1,967	1,620	964	321	6,428
TOTAL "L" COSTS ALLOCATED	1,627,853	276,735	97,671	19,534	498,123	410,219	244,178	81,393	1,627,853

"R" COSTS

	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	25.0%	6.0%	1.5%	26.0%	26.0%	11.6%	3.9%	100.0%
All Other Costs	620,246	155,062	37,215	9,304	161,264	161,264	72,104	24,035	620,246
TOTAL "R" COSTS ALLOCATED	620,246	155,062	37,215	9,304	161,264	161,264	72,104	24,035	620,246

TOTAL ALL COSTS ALLOCATED	2,252,394	432,512	135,602	29,554	660,103	572,199	316,818	105,606	2,252,394
ALLOCATION per PROPOSED BUDGET	2,252,394	432,512	135,602	29,554	1,082,527	572,199	0	0	2,252,394 *


INCREASE/(DECREASE	-	-	-	-	(422,425)	-	316,818	105,606	-
							DIFFERENCE		-

Legend:

- "E" Equal Allocation All Departments
- "L" % of Administration Effort Allocation to Each Department
- "R" % Based on Size of Department

ENTERPRISE FUND SUMMARY

- Water Department – 11
- Water Reclamation Facility (WRF) Operations
Department – 39
 - WRF Capital Department – 40
 - Wastewater Department - 12

	A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT									
2	FUND LEVEL ANALYSIS									
3	ENTERPRISE FUNDS									
4						(unaudited)				2021/2022
5	ACCOUNT	ENTERPRISE FUNDS			ACTUAL	ACTUAL	ACTUAL			FINAL
6	NO.				FY 2018/2019	FY 2019/2020	FY 2020/2021			BUDGET
7										
8	SOURCES OF FUNDS									
9										
10		Water			\$3,179,134	\$3,405,887	\$3,689,334			\$3,620,750
11		WRF			\$1,024,481	\$1,225,528	\$1,431,897			\$1,327,180
12		WRF-Capital			\$68,706	\$0	\$1,750,000			\$0
13		Total Water			\$4,272,321	\$4,631,415	\$6,871,231			\$4,947,930
14		Wastewater			\$2,530,561	\$2,992,124	\$3,352,900			\$3,380,915
15		Total Sources of Funds			\$6,802,882	\$7,623,539	\$10,224,132			\$8,328,845
16	USES OF FUNDS									
17										
18		Water			\$1,975,864	\$2,454,644	\$2,658,717			\$3,617,191
19		WRF			\$1,333,951	\$993,995	\$947,223			\$1,037,202
20		WRF-Capital			\$227,040	\$202,335	\$136,351			\$200,000
21		Total Water			\$3,536,855	\$3,650,973	\$3,742,291			4,854,393
22		Wastewater			\$2,312,555	\$2,558,811	\$2,562,845			\$3,768,229
23		Total Expenditures			\$5,849,411	\$6,209,784	\$6,305,137			\$8,622,622
24										
25	OPERATING SURPLUS/(DEFICIT)									
26		Water			\$1,203,270	\$951,242	\$1,030,617			\$3,559
27		WRF			(\$309,470)	\$231,533	\$484,674			\$289,978
28		WRF-Capital			(\$158,334)	(\$202,335)	\$1,613,649			(\$200,000)
29		Total Water			\$735,465	\$980,441	\$3,128,940			\$93,537
30		Wastewater			\$218,005	\$433,314	\$790,055			(\$387,314)
31		OPERATING SURPLUS/(DEFICIT)			\$953,471	\$1,413,755	\$3,918,995			(\$293,777)





CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
ENTERPRISE FUNDS


ACCOUNT NO.	ENTERPRISE FUNDS	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET
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RESERVES					
	Beginning Reserves				
	Water	0	0	0	0
	WRF	0	0	0	0
	WRF-Capital	0	0	0	0
	Total Water	\$0	\$0	\$0	\$0
	Wastewater	0	0	0	0
	Beginning Reserves	\$0	\$0	\$0	\$0
	Operating Surplus / (Deficit)				
	Water	\$1,203,270	\$951,242	\$1,030,617	\$3,559
	WRF	(\$309,470)	\$231,533	\$484,674	(\$243,022)
	WRF-Capital	(\$158,334)	(\$202,335)	\$1,519,095	(\$200,000)
	Total Water	\$735,465	\$980,441	\$3,034,386	(\$439,463)
	Wastewater	\$218,005	\$433,314	\$790,055	(\$387,314)
	Operating Surplus / (Deficit)	\$953,471	\$1,413,755	\$3,824,441	(\$826,777)
	Transfers & Encumbrances				
	Water	(\$175,965)	(\$529,383)	\$653,107	\$0
	WRF	(\$5,198)	\$5,198	\$0	\$0
	WRF-Capital	(\$95,439)	(\$17,348)	\$105,858	\$0
	Total Water	(\$276,602)	(\$541,533)	\$758,965	\$0
	Wastewater	\$0	(\$45,617)	\$89,875	\$0
	Transfers & Encumbrances	(\$276,602)	(\$587,150)	\$848,840	\$0
	ENDING RESERVES	\$676,869	\$826,605	\$4,673,281	(\$826,777)


WATER FUND
WATER DEPARTMENT – 11


	A	B	C	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WATER FUND - 11, DEPARTMENT - 11								
4	ACCOUNT NO.		WATER FUND	ACTUAL	(unaudited)	ACTUAL	ACTUAL	2021/2022	
5			WATER DEPARTMENT - 11	FY 2018/2019	FY 2019/2020	FY 2020/2021	FINAL		
6							BUDGET		
7									
8	SOURCES OF FUNDS								
9									
10		Revenues		\$3,104,262	\$3,405,887	\$3,689,334		\$3,620,750	
11		Other Sources of Funds		\$74,871	\$0	\$0		\$0	
12		Total Sources of Funds		\$3,179,134	\$3,405,887	\$3,689,334		\$3,620,750	
13	USES OF FUNDS								
14									
15		Salaries & Wages		\$475,681	\$489,678	\$514,590		\$608,981	
16		Benefits		\$269,502	\$279,261	\$312,065		\$372,900	
17		Personnel Services		\$745,183	\$768,939	\$826,655		\$981,881	
18		Services & Supplies		\$465,918	\$601,088	\$651,722		\$931,198	
19		Capital Outlay		\$169,330	\$98,269	\$119,515		\$604,649	
20		Debt Service		\$9,690	\$26,547	\$26,548		\$16,936	
21		Administrative Cost Allocation		\$585,742	\$959,801	\$1,034,277		\$1,082,527	
22		Total Expenditures		\$1,975,864	\$2,454,644	\$2,658,717		\$3,617,191	
23									
24	OPERATING SURPLUS/(DEFICIT)			\$1,203,270	\$951,242	\$1,030,617		\$3,559	
25									
26									
27									
28									
29									
30									
31	RESERVES								
32									
33		Beginning Reserves		0	0	0			
34		Operating Surplus / (Deficit)		\$1,203,270	\$951,242	\$1,030,617		\$3,559	
35		Transfers & Encumbrances		(\$175,965)	(\$529,383)	\$653,107		\$0	
36		ENDING RESERVES		\$1,027,305	\$421,859	\$1,683,724		\$3,559	
37									
38									
39									
40									
41									
42									
43									
44									
45									


A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		WATER FUND - 11, DEPARTMENT - 11							
4	3%								
5	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET			
7	SOURCES OF FUNDS								
9	REVENUES								
10	11 4000	Service Sales	2,681,464	3,080,614	3,388,920	3,177,000			
11	11 4007	Returned Ck Fee	815	750	975	0			
12	11 4008	Acct Setup/clse	4,586	5,313	4,813	0			
13	11 4009	Off Hours	0	0	0	0			
14	11 4010	Water Penalty	45,316	28,282	(161)	0			
15	11 4011	Serv/Disc/Recon	410	0	0	0			
16	11 4012	Meter Tampering	0	0	0	0			
17	11 4014	Water Serv Fees	6,317	15,838	1,931	0			
18	11 4023	Penalty/Surcharge	0	0	0	0			
19	11 4050	Administrative Fee Revenue	6,803	10,280	5,887	0			
20	11 4100	Connect Rev-SFR	0	0	60,708	10,000			
21	11 4101	Wait List Maintenance Fee	62,922	56,961	24,820	62,000			
22	11 4110	Remodel Impact Fees	61,395	31,427	0	70,000			
23	11 4120	Connect Rev-Com	0	0	0	0			
24	11 4122	Retrofit In-Lieu Fee	44,050	(7,551)	0	0			
25	11 4124	Assignment Fees	6,196	2,500	19,318	4,150			
26	11 4128	Admin Fees	0	0	0	70,000			
27	11 4130	Voluntary Lot Merger	0	0	0	0			
28	11 4311	County Administrative Fee	(7,800)	(7,800)	(8,185)	0			
29	11 4360	Standby Availability Charges	177,654	177,699	175,653	178,000			
30	11 4373	Inspection Fee Revenue	11,254	7,261	5,421	9,100			
31	11 4390	Miscellaneous Revenue	2,882	2,814	4,964	1,000			
32	11 4390	Water Conservation Grant	0	0	0	7,500			
33	11 4200	Interest Income	0	1,500	4,270	32,000			


A	B	C	D	H	I	J	K	L	M	
1		CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		WATER FUND - 11, DEPARTMENT - 11								3%
4	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022				
5						FINAL				
6					BUDGET					
7										
35		Total Revenues	\$3,104,262	\$3,405,887	\$3,689,334	\$3,620,750				
36		OTHER SOURCES OF FUNDS								
37	11 4397	Loan Proceeds - Dump Truck	74,871	0	0					
44		Total Other Sources of Funds	\$74,871	\$0	\$0	\$0				
45		Total Sources of Funds	\$3,179,134	\$3,405,887	\$3,689,334	\$3,620,750				
46		USES OF FUNDS								
48		SALARIES & WAGES								
49	5000	Salary & Wages	355,560	392,633	469,859	555,731				
50	5010	Overtime	38,428	32,245	27,591	35,000				
51	5020	Standby	18,080	18,250	17,140	18,250				
52	5040	Sick/Vacation Pay	46,166	28,476	0	0				
53	5050	Holiday Pay	17,448	18,074	0	0				
56		Total Salaries & Wages	\$475,681	\$489,678	\$514,590	\$608,981				
57		BENEFITS								
58	5101	Uniform Allowance	2,000	1,920	2,000	2,000				
59	5102	Dental Insurance	7,929	7,173	6,940	7,668				
60	5103	Medical Insurance	77,248	64,545	65,124	68,361				
61	5105	Life Insurance	534	568	605	982				
62	5106	FICA	26,624	30,062	33,431	35,841				
63	5107	Medicare	6,753	7,000	8,752	8,938				
64	5108	Workers Compensation	13,386	15,022	14,659	28,979				
65	5109	PERS - Retirement	89,563	90,015	115,628	146,328				
66	5120	Other Employee Benefits	1,564	2,192	4,664	5,450				
67	5121	Retirees Health	34,631	51,291	59,903	54,287				
68	5122	Medical Reimbursements - HRA	9,269	9,472	11,390	14,066				


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WATER FUND - 11, DEPARTMENT - 11								
4	3%								
5	ACCOUNT NO.	WATER FUND	ACTUAL	(unaudited)	ACTUAL	ACTUAL	2021/2022	FINAL	
6		WATER DEPARTMENT - 11	FY 2018/2019	FY 2019/2020	FY 2020/2021	FY 2020/2021	BUDGET		
7									
69	5122A	Medical Reimbursements - HRA Prior Yr Unused	0	0	(11,030)	0			
73		Total Benefits	\$269,502	\$279,261	\$312,065	\$372,900			
74		Total Personnel Services	\$745,183	\$768,939	\$826,655	\$981,881			
75		SERVICES & SUPPLIES							
76	6010	Ads - Legal/Other	339	172	0	0			
77	6011I	Public Information - General	0	1,545	1,286	301			
78		Water Conservation Mailer - New Request	0	0	0	1,500			
79	6030	Insurance (new dump truck)	1,639	0	0	0			
80	6031	Old M & R Lift Station	0	0	0	0			
81	6031D	Maintenance & Repairs	52,025	85,687	9,935	7,164			
82	6031F	Maintenance & Repairs - Fire Hydrants	39	446	725	483			
83	6031G	Maintenance & Repairs - Generators	835	530	2,003	1,530			
84	6031L	Maintenance & Repairs - Leimert Booster	833	0	618	848			
85	6031M	Maintenance & Repairs - Water Meters	1,492	3,906	4,128	549			
86		Production Meter Testing	0	0	3,556	6,000			
87	6031P	Pumps	0	0	25	35			
88	6031Q	Maintenance & Repairs - SR3 Well	3,267	6,050	0	8,558			
89	6031R	Maintenance & Repairs - SR4 Well/Filter	28,398	5,221	3,762	4,681			
90	6031S	Maint. & Repairs - Water Storage Tanks	3,433	3,276	3,971	4,563			
91		Annual Tank Inspection (Pine Knolls)	0	9,124	10,388	10,700			
92		Annual Tank Maintenance & Rehab (Contract)	0	0	0	47,557			
93	6031T	Maint. & Repairs -Water Treatment Systems	9,512	910	544	327			
94	6031V	Maint. & Repairs-Wtr.Values (Cord Pave)	0	180	52	0			
95	6031W	Maintenance & Repairs - Wells	15,942	12,132	3,585	2,978			
96		SS Well Field Dosing Lines & Analyzers	0	0	0	7,500			
97	6031Y	Maint. & Repairs -Water Yard/Booster St.	600	1,267	9,017	12,383			
98	6031Z	Maintenance	0	27	41	42			

	A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT									
2	FUND LEVEL ANALYSIS									
3	WATER FUND - 11, DEPARTMENT - 11									
4	3%									
5	ACCOUNT	WATER FUND	ACTUAL	(unaudited)	ACTUAL	ACTUAL	2021/2022			
6	NO.	WATER DEPARTMENT - 11	FY 2018/2019	FY 2019/2020	FY 2020/2021	FINAL				
7						BUDGET				
99	6032D	M & R WW Disp Eff	0	0	0	0				
100	6032L	M & R WW Lift Station	0	0	0	0				
101	6032T	M & R WW Treatment	0	0	0	0				
102	6033B	Maintenance & Repairs - Buildings	3,129	10,221	3,244	2,708				
103	6033B	Paint Building & Office		2,700	9,800	0				
104	6033B	Deferred Maint from FY 20/21 - New Request		0	0	17,000				
105	6033G	Maintenance & Repairs - Grounds	652	12,170	19,211	16,442				
106	6033Z	Maintenance & Repairs - Storm Damage			8,656	8,575				
107		Storm Damage - Vault Repairs, Dosing Pump, Pressure Regulators				32,921				
108	6035L	M & R - Leak Repairs			8,694	7,585				
109	6035R	M & R - Road Repairs			42,436	70,000				
110	6035V	M & R - Valve Repairs			166	5,000				
111	6036	Maintenance & Repairs- Emergency Events	0	34,838	10,995	10,609				
112	6037	Maintenance & Repairs - SCADA	28,797	32,869	28,895	38,700				
113	6040	Maintenance & Repairs - Equipment	73	107	943	1,030				
114	6041L	Maintenance & Repairs - Vehicles Licenses	4,753	8,814	5,944	3,393				
115	6041N	Maint. & Repairs - Vehicles Non-Licensed	2,175	4,419	1,881	276				
116	6044	Computer/Copier/Printer Services	564	0	724	892				
117	6045	Computer/Copier/Printer Goods	3,560	536	3,137	4,700				
118		Reporting Software (Plan-It, Mapping)		263	0	2,122				
119		Replace 1 Computers		4,379	0	1,500				
120	6048	Security & Safety	1,466	0	1,286	1,748				
121	6050	Office Supplies	515	496	1,098	1,001				
122	6051	Printing & Shipping	9,113	5,886	6,320	6,642				
123	6052	Bank Charges	0	0	0	0				
124	6053	Printing/Forms	3,064	3,144	4,725	4,292				
125	6054	Membership Dues, Publications/Books	3,303	4,988	3,843	5,259				
126	6055	Government Fees & Licenses	29,045	28,562	37,039	33,577				

	A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT									
2	FUND LEVEL ANALYSIS									
3	WATER FUND - 11, DEPARTMENT - 11									
4	3%									
5	ACCOUNT	WATER FUND	ACTUAL	(unaudited)	ACTUAL	ACTUAL	2021/2022			
6	NO.	WATER DEPARTMENT - 11	FY 2018/2019	FY 2019/2020	FY 2020/2021	FINAL	BUDGET			
7										
127	6059	Bad Debt Expense	(8)	2	(1)	0				
128	6060C	Utilities - Cell Phone	2,085	1,948	2,760	2,728				
129	6060E	Utilities - Electricity	132,809	129,509	135,810	149,635				
130	6060G	Utilities - Gas	0	0	0	0				
131	6060I	Utilities - Internet	4,067	4,908	5,759	5,710				
132	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	4,755	5,578	5,859	5,649				
133	6060S	Utilities - Sewer	1,196	2,980	1,815	2,084				
134	6060W	Utilities - Water	0	0	0	0				
135	6063	M & R Communications Equipment	0	17,336	5,929	6,714				
136		Undergrounding of Comm Lines - New Request	0	0	0	12,000				
137	6078	Land Lease - Well Site	40,150	41,504	42,127	44,013				
138	6080E	Professional Services - Engineering	0	0	22,464	73,881				
139	6080E	Urban Water Mgmt Plan		3,359	67,745	0				
140	6080G	Professional Services - GIS Development	1,712	8,532	5,040	6,674				
141	6080K	Professional Services - District Counsel	0	0	0	0				
142	6080L	Land Conservancy - Lot Inventory, Etc.	2,655	0	0	0				
143	6080M	Professional Services - Misc./Other	6,871	7,649	7,528	17,698				
144		Water Use Efficiency Plan Update	0	0	0	17,500				
145		Water Audit Tool & Training - New Request	0	0	0	5,000				
146		Retrofit Saturation Survey - New Request	0	0	0	2,500				
147		Instream Flow Study - New Request	0	0	0	75,000				
148	6080T	Professional Services - Temporary	0	701	5,006	5,000				
149	6080V	Voluntary Lot Merger Program	6,418	3,311	3,371	3,697				
150	6086	Outside Services	0	0	0	0				
151	6089	Emergency Medical Supplies	89	0	0	95				
152	6090	Department Operating Supplies	12,137	27,614	16,214	20,785				
153	6090B	Sensor Cleaning	0	0	0	0				
154	6091	Lab Tests	11,753	12,383	12,390	12,492				

	A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT									
2	FUND LEVEL ANALYSIS									
3	WATER FUND - 11, DEPARTMENT - 11									
	3%									
4										
5	ACCOUNT	WATER FUND	ACTUAL	(unaudited)	ACTUAL	ACTUAL	2021/2022			
6	NO.	WATER DEPARTMENT - 11	FY 2018/2019	FY 2019/2020	FY 2020/2021	FINAL				
7							BUDGET			
155	6091B	Operating Supplies	1,746	1,150	60	82				
156	6091C	Operating Supplies - Chemicals	0	0	10,433	9,567				
157	6091G	Calibration	1,500	9,197	9,379	9,660				
158	6091H	Lab Testing	0	0	0	0				
159	6092	Lab Supplies	0	1,929	0	2,728				
160	6093	Small Tools and Equipment	5,456	2,864	2,448	2,518				
161	6094	Clothing and Uniform	3,811	1,867	429	589				
162	6095	Office Furniture		3,021	96	1,030				
163	6096	Fuel - Gas and Diesel	11,224	13,214	15,027	14,231				
164	6115	Meeting Expenses	242	192	0	128				
165	6120E	Travel, Training, Seminars-Employees,	3,994	6,049	3,375	8,000				
166	6125	Employee Recruitment	2,693	1,909	103	142				
167	6610	Retrofit Program	0	17	0	0				
168	6611	Rebate Program - Cisterns, Toilets, Washers	0	7,500	10,383	12,500				
169	6611	Rebate Program - Grant Offset			7,500	7,500				
178	Total Services & Supplies		\$465,918	\$601,088	\$651,722	\$931,198				
179	CAPITAL OUTLAY									
182	6170	Capital Assets	0							
183		Replace 2005 F150 Truck		0	0	0				
184		Security Improvements @ WTP		0	0	0				
185	6170	Trailer-Mounted Vacuum Exactor	46,169	0	0					
186	6170	Air Compressor & Jack Hammer	22,557	0	0					
187	6170	Dump Truck Replacement (Ford F-650)	74,871	0	0					
188	6170	Zone 2 to 7 Trans Main SR Crk Ped Brdg	2,241	2,230	20,153	0				
189	6170	Replacement of Leimert Service Lines	0	0	0					
190	6170	Water Meter Replacement/Upgrade	0	500	0	97,000				
193	6170	Rodeo Grounds Pump Station Replacement	0	0	0	0				


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WATER FUND - 11, DEPARTMENT - 11								
4	3%								
5	ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET			
6									
7									
194	6170	SCADA System - L/T Water Portion	23,492	25,965	0	0			
196	6170	SCADA System		0	0	0			
199		SCADA System - Phase II			99,362	9,649			
200	6170	Generator		50,449	0	0			
201	6170	Pump Replacement		19,126	0	0			
202	6170	Water Conservation Database			0	0			
203	6170	Rodeo Grounds Pump Station - Design/Permitting			0	0			
204	6170	Stuart St Tank Rehabilitation				458,000			
205		SS2 Electrical Panel Upgrade				15,000			
206		Cover for Sheltering of Equipment				15,000			
207		Modular Office Building for Plant				10,000			
210									
211		Total Capital Outlay	\$169,330	\$98,269	\$119,515	\$604,649			
212		DEBT SERVICE							
213	6180J	Loan Principal-Ford F-250	8,659	8,726	9,158	0			
214	6180H	Interest Expense	1,031	885	453	0			
215	6180J	Loan Principal-City National Bank	0	0	0	0			
216	6180H	Interest Expense	0	0	0	0			
217	6180J	Loan Principal-Muni Fin Ford Dump Trk	0	13,754	14,339	14,948			
218	6180H	Interest Expense - Muni Fin Ford Dump Trk	0	3,182	2,597	1,988			
220		Total Debt Service	\$9,690	\$26,547	\$26,548	\$16,936			
221		ADMINISTRATIVE COST ALLOCATION							
222		Administrative Cost Allocation - Water Fund	585,742	584,105	630,178	660,103			
223		Administrative Cost Allocation - WRF Fund		281,772	303,074	316,818			
224		Administrative Cost Allocation - WRF-C Fund		93,924	101,025	105,606			
227		Total Administrative Cost Allocation	\$585,742	\$959,801	\$1,034,277	\$1,082,527			
228		Total Expenditures	\$1,975,864	\$2,454,644	\$2,658,717	\$3,617,191			


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WATER FUND - 11, DEPARTMENT - 11								
4	3%								
5	ACCOUNT NO.	WATER FUND	ACTUAL	(unaudited)	ACTUAL	ACTUAL	2021/2022	FINAL	
6		WATER DEPARTMENT - 11	FY 2018/2019	FY 2019/2020	FY 2020/2021	FY 2020/2021	BUDGET		
7									
229									
230	OPERATING SURPLUS/(DEFICIT)		\$1,203,270	\$951,242	\$1,030,617	\$3,559			
231	TRANSFERS & ENCUMBRANCES								
232	01 4625	Transfers In - From General Fund	0						
233		(Transfers Out)	0						
234		Encumbrances - Sources of Funding	(175,965)	(653,107)					
235		Encumbrances - (Designated Funds)	0	123,724	653,107				
236									
237	NET TRANSFERS & ENCUMBRANCES		(\$175,965)	(\$529,383)	\$653,107	\$0			
238	RESERVES								
239		Use of Reserves	0						
240		(Additions to Reserves - Vehicle Repl)	0	0	0				
241		Other Adjustments	0						
242									
243	RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0	\$0			
244	NET BUDGETARY SOURCES/USES		\$1,027,305	\$421,859	\$1,683,724	\$3,559			
245									
246	RESERVES								
247		Beginning Reserves							
248		Operating Surplus / (Deficit)	\$1,203,270	\$951,242	\$1,030,617	\$3,559			
249		Transfers & Encumbrances	(175,965)	(529,383)	\$653,107	\$0			
250	ENDING RESERVES		\$1,027,305	\$421,859	\$1,683,724	\$3,559			
251									


WATER FUND


WRF OPERATIONS – 39


WRF CAPITAL - 40


A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25							
4	ACCOUNT NO.	WATER FUND WRF DEPARTMENT - 25	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET			
5						6	7	8	9
8	SOURCES OF FUNDS								
10		Revenues	\$1,024,481	\$1,225,528	\$1,431,897	\$1,327,180			
11		Other Sources of Funds	\$0	\$0	\$0	\$0			
12		Total Sources of Funds	\$1,024,481	\$1,225,528	\$1,431,897	\$1,327,180			
13	USES OF FUNDS								
16		Salaries & Wages	\$86,454	\$79,444	\$107,031	\$129,161			
17		Benefits	\$38,650	\$48,881	\$56,783	\$68,501			
18		Personnel Services	\$125,104	\$128,325	\$163,814	\$197,662			
19		Services & Supplies	\$221,401	\$141,143	\$123,983	\$180,115			
20		Capital Outlay	\$29,802	\$65,100	\$0	\$0			
21		Debt Service	\$659,424	\$659,426	\$659,426	\$659,425			
22		Administrative Cost Allocation	\$298,221	\$0	\$0	\$0			
23		Total Expenditures	\$1,333,951	\$993,995	\$947,223	\$1,037,202			
24	OPERATING SURPLUS/(DEFICIT)		(\$309,470)	\$231,533	\$484,674	\$289,978			
39	RESERVES								
40		Beginning Reserves	\$0	\$0	\$0	\$0			
41		Operating Surplus / (Deficit)	(\$309,470)	\$231,533	\$484,674	(\$243,022)			
42		Transfers & Encumbrances	(\$5,198)	\$5,198	\$0	\$0			
43		ENDING RESERVES	(\$314,668)	\$236,731	\$484,674	(\$243,022)			
44									
45									


	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25							3%	
4	ACCOUNT NO.		WATER FUND WRF DEPARTMENT - 25		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET	
7	SOURCES OF FUNDS								
9	REVENUES								
10	39 4041	WRF Water Base		310,624	493,430	544,774	513,000		
11	39 4042	WRF Base Vac		27,550	0	0			
12	39 4043	WRF Base Com Ld		23,613	0	0			
13	39 4044	WRF Base Com Wt		48,642	0	0			
14	39 4051	WRF Water Usage		327,607	731,745	883,749	808,000		
15	39 4052	WRF Use Vac Rnt		28,112	0	0			
16	39 4053	WRF Use Com Ld		154,475	0	0			
17	39 4054	WRF Use Com Wtr		102,277	0	0			
22	39 4061	WRF Facil Resd		0					
23	39 4062	WRF Facil Vac R		0					
24	39 4063	WRF Facil Cm Ld		0					
25	39 4064	WRF Facil Cm Wt		0					
26	39 4200	Interest Income		1,582	353	3,374	6,180		
37	Total Revenues			\$1,024,481	\$1,225,528	\$1,431,897	\$1,327,180		
38	OTHER SOURCES OF FUNDS								
44	39 4620	Grant Revenue - Capital		0					
46	Total Other Sources of Funds			\$0	\$0	\$0	\$0		
47	Total Sources of Funds			\$1,024,481	\$1,225,528	\$1,431,897	\$1,327,180		


	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25							3%	
4	ACCOUNT NO.	WATER FUND WRF DEPARTMENT - 25	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET			
48	USES OF FUNDS								
50	SALARIES & WAGES								
51	5000	Salary & Wages	69,655	71,016	107,031			128,161	
52	5010	Overtime	3,202	2,069	0			1,000	
53	5020	Standby	20	0	0			0	
54	5040	Sick/Vacation Pay	10,110	3,300	0			0	
55	5050	Holiday Pay	3,467	3,059	0			0	
59	Total Salaries & Wages		\$86,454	\$79,444	\$107,031			\$129,161	
60	BENEFITS								
61	5101	Uniform Allowance	434	80	0			0	
62	5102	Dental Insurance	2,971	1,414	1,369			1,369	
63	5103	Medical Insurance	12,931	11,818	14,397			15,718	
64	5105	Life Insurance	84	87	100			171	
65	5106	FICA	4,980	4,939	7,053			7,963	
66	5107	Medicare	1,247	1,155	1,954			1,907	
67	5108	Workers Compensation	1,288	1,006	2,387			4,469	
68	5109	PERS - Retirement	13,167	26,330	26,424			33,022	
69	5120	Other Employee Benefits	1,142	1,354	2,098			2,335	
70	5122	Medical Reimbursements - HRA	406	699	1,021			1,547	
71	5122A	Medical Reimbursements - HRA	0	0	(18)			0	
72									
76	Total Benefits		\$38,650	\$48,881	\$56,783			\$68,501	
77	Total Personnel Services		\$125,104	\$128,325	\$163,814			\$197,662	
78	SERVICES & SUPPLIES								


	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25							3%	
4				(unaudited)			2021/2022		
5	ACCOUNT	WATER FUND	ACTUAL	ACTUAL	ACTUAL		FINAL		
6	NO.	WRF DEPARTMENT - 25	FY 2018/2019	FY 2019/2020	FY 2020/2021		BUDGET		
7									
79	6031F	Maintenance & Repairs - Fire Hydrants	0	0	0		0		
80	6031G	Maintenance & Repairs - Generators	0	0	0		0		
81	6031Z	Maintenance	10,129	0	56		76		
82	6031	Off-Hauling RO Brine	0	0	0		0		
83	6033B	Maintenance & Repairs - Buildings	570	0	4,544		6,249		
84	6033G	Maintenance & Repairs - Grounds	2,115	599	878		1,206		
85	6033G	Replace Analyzers (2)		0	0		0		
86		Maintenance & Repairs - Grounds			0		3,090		
87	6033G	Pickling Filters for Preservation		59,639	0		0		
88	6036	Maintenance & Repairs- Emergency	20,437	4,150	0		4,403		
89	6041L	Maintenance & Repairs - Vehicles Licenses	217	500	656		140		
90	6044	Comp/Copier/Printer Services	167	1,048	0		1,112		
91	6051	Postage & Shipping	1,612	0	360		0		
92	6055	Government Fees & Licenses	41,316	30,739	24,127		32,611		
93	6060C	Utilities - Cell Phone	324	1,079	1,060		1,071		
94	6060E	Utilities - Electricity	14,050	7,830	9,330		9,506		
95	6060P	Utilities - Phone	0	0	100		0		
96	6070	Equipment Rent	21,840	5,261	0		0		
97	6070	Reduce Tank Rental to 3 Months		0	0		0		
98	6080K	Professional Services - District Counsel	0	0	0		0		
99	6080L	Professional Services - Legal	0	0	0		0		
100	6080M	Professional Services - Misc./Other	8,460	12,214	13,200		6,867		
101		Reverse Osmosis Filtration Audit - New Request	0	0	0		12,000		
102	6080T	Professional Services - Temporary	0	0	5,006		5,157		
103	6086	Outside Services	18	0	0		0		
104	6090	Department Operating Supplies	1,895	654	673		2,843		
105		Chemicals for Media Preservation - New Request	0	0	7,625		7,000		
106		Analytic Device Repairs/Replacement - New Request	0	0	0		15,000		


	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25							3%	
4				(unaudited)		2021/2022			
5	ACCOUNT	WATER FUND	ACTUAL	ACTUAL	ACTUAL	FINAL			
6	NO.	WRF DEPARTMENT - 25	FY 2018/2019	FY 2019/2020	FY 2020/2021	BUDGET			
7									
107	6090B	Sensor Cleaning	0	0	0	0			
108	6091	Lab Tests	10,891	270	0	10,609			
109	6091B	Operating Supplies	473	162	16	23			
110	6091C	Operating Supplies - Chemicals	473	162	1,041	1,429			
111	6091E	Baseline Biological Monitoring AMP	0	12,120	53,080	50,000			
112	6091F	Remote Monitoring	6,000	0	0	6,000			
113	6091G	Calibration	0	0	0	0			
114	6091H	Lab Testing	0	0	0	0			
115	6092	Lab Supplies	1,981	0	0	0			
116		Silt Density Index Testing Equipment - New Request	0	0	0	1,650			
117	6094	Clothing and Uniform	70	0	0	0			
118	6095	Office Furniture		1,159	0	0			
119	6096	Fuel - Gas and Diesel	4,153	3,190	2,173	1,992			
120	6115	Meeting Expense	0	0	0	0			
121	6120E	Travel, Training, Seminars – Employees	454	368	0	0			
122	6125	Employee Recruitment	0	0	58	80			
123	6195	Vehicles	2,106	0	0	0			
124	6829D	Performance Bonds	71,649	0	0	0			
125	6829M	Financial Services	0	0	0	0			
126	6829S	EWS Environmental	0	0	0	0			
161	Total Services & Supplies		\$221,401	\$141,143	\$123,983	\$180,115			
162	CAPITAL OUTLAY								
163	6170E	Impoundment Basin	29,802	65,100	0	0			
164		Capital Assets	0			0			
171	Total Capital Outlay		\$29,802	\$65,100	\$0	\$0			

	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25								3%
4	ACCOUNT NO.		WATER FUND WRF DEPARTMENT - 25		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	<u>2021/2022</u> FINAL BUDGET	
5									
6									
7									
172	DEBT SERVICE								
173	6195	Vehicle		0		0		0	
174	6180P	Loan Principal		340,465	354,604	369,327		384,662	
175	6180I	Interest Expense		318,959	304,822	290,099		274,763	
177									
178	Total Debt Service			\$659,424	\$659,426	659,426		659,425	
179	ADMINISTRATIVE COST ALLOCATION								
180	Administrative Cost Allocation - See Water Fund			298,221	0	0		0	
181									
182	Total Administrative Cost Allocation			\$298,221	\$0	\$0		\$0	
183	Total Expenditures			\$1,333,951	\$993,995	\$947,223		\$1,037,202	

	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WATER RECLAMATION FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25							3%	
4	ACCOUNT NO.		WATER FUND WRF DEPARTMENT - 25		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET	
7									
184									
185	OPERATING SURPLUS/(DEFICIT)			(\$309,470)	\$231,533	\$484,674	\$289,978		
186	TRANSFERS & ENCUMBRANCES								
187	01 4625	Transfers In - From General Fund		0					
188		(Transfers Out)		0					
189		Encumbrances - Sources of Funding		(5,198)					
190		Encumbrances - (Designated Funds)		0	5,198	0			
192	NET TRANSFERS & ENCUMBRANCES			(\$5,198)	\$5,198	\$0	\$0		
193	RESERVES								
194		Use of Reserves		0					
195		(Additions to Reserves - 2 Month Operations)		0	(173,000)	(180,000)	(180,000)		
196		2 Mo Ops, Not used FY 19/20, move to FY 20/21		(173,000)	173,000	(173,000)	0		
197		2 Mo Ops, Not used FY 20/21, move to FY 21/22				353,000	(353,000)		
199	RESERVES - INCREASE / (DECREASE)			(\$173,000)	\$0	\$0	(\$533,000)		
200	NET BUDGETARY SOURCES/USES			(\$487,668)	\$236,731	\$484,674	(\$243,022)		
201									
202	RESERVES								
203		Beginning Reserves							
204		Operating Surplus / (Deficit)		(309,470)	231,533	484,674	(243,022)		
205		Transfers & Encumbrances		(5,198)	5,198	0	0		
206	ENDING RESERVES			(\$314,668)	\$236,731	\$484,674	(\$243,022)		


	A	B	C	D	H	I	J	K	L	M																														
1	 CAMBRIA COMMUNITY SERVICES DISTRICT																																							
2	FUND LEVEL ANALYSIS																																							
3	WATER RECLAMATION FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30																																							
4	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;"></th> <th style="width:35%;"></th> <th style="width:15%;"></th> <th style="width:15%;"></th> <th style="width:15%;"></th> <th style="width:15%;"></th> </tr> </thead> <tbody> <tr> <td>ACCOUNT NO.</td> <td>WATER FUND</td> <td>ACTUAL</td> <td>(unaudited)</td> <td>ACTUAL</td> <td>ACTUAL</td> </tr> <tr> <td></td> <td>WRF CAPITAL DEPARTMENT - 30</td> <td>FY 2018/2019</td> <td>FY 2019/2020</td> <td>FY 2020/2021</td> <td>2021/2022</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>FINAL</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td>BUDGET</td> </tr> </tbody> </table>																ACCOUNT NO.	WATER FUND	ACTUAL	(unaudited)	ACTUAL	ACTUAL		WRF CAPITAL DEPARTMENT - 30	FY 2018/2019	FY 2019/2020	FY 2020/2021	2021/2022						FINAL						BUDGET
ACCOUNT NO.	WATER FUND	ACTUAL	(unaudited)	ACTUAL	ACTUAL																																			
	WRF CAPITAL DEPARTMENT - 30	FY 2018/2019	FY 2019/2020	FY 2020/2021	2021/2022																																			
					FINAL																																			
					BUDGET																																			
8	SOURCES OF FUNDS																																							
10		Revenues	\$68,706	\$0	\$1,750,000	\$0																																		
11		Other Sources of Funds	\$0	\$0	\$0	\$0																																		
12		Total Sources of Funds	\$68,706	\$0	\$1,750,000	\$0																																		
13	USES OF FUNDS																																							
16		Salaries & Wages	\$0	\$0	\$0	\$0																																		
17		Benefits	\$0	\$0	\$0	\$0																																		
18		Personnel Services	\$0	\$0	\$0	\$0																																		
19		Services & Supplies	\$0	\$0	\$0	\$0																																		
20		Capital Outlay	\$137,878	\$202,335	\$136,351	\$200,000																																		
21		Debt Service	\$0	\$0	\$0	\$0																																		
22		Administrative Cost Allocation	\$89,162	\$0	\$0	\$0																																		
23		Total Expenditures	\$227,040	\$202,335	\$136,351	\$200,000																																		
24		OPERATING SURPLUS/(DEFICIT)	(\$158,334)	(\$202,335)	\$1,613,649	(\$200,000)																																		
39	RESERVES																																							
41		Beginning Reserves	\$0	\$0	\$0	\$0																																		
42		Operating Surplus / (Deficit)	(\$158,334)	(\$202,335)	\$1,519,095	(\$200,000)																																		
43		Transfers & Encumbrances	(\$95,439)	(\$17,348)	\$105,858	\$0																																		
44		ENDING RESERVES	(\$253,773)	(\$219,682)	\$1,624,953	(\$200,000)																																		


	A	B	C	D	H	I	J	K	L	M
1			CAMBRIA COMMUNITY SERVICES DISTRICT							
2	FUND LEVEL ANALYSIS									
3	WATER RECLAMATION FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30									
4										
5	ACCOUNT	WATER FUND		ACTUAL	(unaudited)	ACTUAL	ACTUAL	2021/2022		
6	NO.	WRF CAPITAL DEPARTMENT - 30		FY 2018/2019	ACTUAL	FY 2019/2020	FY 2020/2021	FINAL		
7								BUDGET		
8		SOURCES OF FUNDS								
9		REVENUES								
10	4390	Miscellaneous Revenue		68,706	0	0				
11	4703	Settlement Proceeds				1,750,000				
33		Total Revenues		\$68,706	\$0	\$1,750,000			\$0	
34		OTHER SOURCES OF FUNDS								
35				0						
42		Total Other Sources of Funds		\$0	\$0	\$0			\$0	
43		Total Sources of Funds		\$68,706	\$0	\$1,750,000			\$0	
44		USES OF FUNDS								
46		SALARIES & WAGES								
47				0						
54		Total Salaries & Wages		\$0	\$0	\$0			\$0	
55		BENEFITS								
56				0						
70		Total Benefits		\$0	\$0	\$0			\$0	
71		Total Personnel Services		\$0	\$0	\$0			\$0	
72		SERVICES & SUPPLIES								
73				0						
134		Total Services & Supplies		\$0	\$0	\$0			\$0	

	A	B	C	D	H	I	J	K	L	M
1		 CAMBRIA COMMUNITY SERVICES DISTRICT								
2		FUND LEVEL ANALYSIS								
3		WATER RECLAMATION FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30								
4		ACCOUNT	WATER FUND	ACTUAL	(unaudited)	ACTUAL	ACTUAL	2021/2022		
5		NO.	WRF CAPITAL DEPARTMENT - 30	FY 2018/2019	ACTUAL	FY 2019/2020	FY 2020/2021	FINAL		
6								BUDGET		
7										
135			CAPITAL OUTLAY							
136										
137		6170	Interim SWF AWTP Off-Hauling Facilities	0	0	0	0	0		
138		6170	Impoundment Basin Design Evaluation	6,639	444	0	0	0		
139		40-1829C-30	CIP Brackish Environmental	6,728	0	0	0	0		
140		40-1829I-30	CIP Brackish Legal	100,941	138,608	49,604	0	0		
141		40-1829K-30	CIP SWF Public Outreach	2,333	0	0	0	0		
142		6910	Section 7 ESA Consultation	21,236	31,281	61,171	0	0		
149		6170	Off Hauling / Secondary Containment		0	0	0	0		
150		6170	Increase in Off Hauling Estimate		0	0	0	0		
151		6170	Tank Purchase		27,563	0	0	0		
152		6170	Urban Water Mgmt Plan Update - CDP Portion		4,439	25,576	0	0		
153		6170	Trailer Fill Station (Tanks, Piping, Spill Containment & Pad)		0	0	0	200,000		
154										
157			Total Capital Outlay	\$137,878	\$202,335	\$136,351	\$0	\$200,000		
158			DEBT SERVICE							
159				0						
160										
162			Total Debt Service	\$0	\$0	\$0	\$0	\$0		
163			ADMINISTRATIVE COST ALLOCATION							
164			Administrative Cost Allocation - See Water Fund	89,162	0	0	0	0		
165										
166			Total Administrative Cost Allocation	\$89,162	\$0	\$0	\$0	\$0		
167			Total Expenditures	\$227,040	\$202,335	\$136,351	\$0	\$200,000		

WASTEWATER FUND

WASTEWATER DEPARTMENT – 12

1	A	B	C	D	H	I	J	K	L	M	
1	 CAMBRIA COMMUNITY SERVICES DISTRICT										
2	FUND LEVEL ANALYSIS										
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12										
4	ACCOUNT NO.		WASTEWATER FUND WASTEWATER DEPARTMENT - 12		ACTUAL FY 2018/2019		(unaudited) ACTUAL FY 2019/2020		ACTUAL FY 2020/2021		2021/2022 FINAL BUDGET
8	SOURCES OF FUNDS										
10	Revenues		\$2,474,021		\$2,992,124		\$3,352,900		\$3,380,915		
11	Other Sources of Funds		\$56,540		\$0		\$0		\$0		
12	Total Sources of Funds		\$2,530,561		\$2,992,124		\$3,352,900		\$3,380,915		
13	USES OF FUNDS										
16	Salaries & Wages		\$436,297		\$503,699		\$611,672		\$704,646		
17	Benefits		\$256,275		\$329,491		\$393,162		\$462,339		
18	Personnel Services		\$692,572		\$833,190		\$1,004,833		\$1,166,985		
19	Services & Supplies		\$632,886		\$705,260		\$658,308		\$920,512		
20	Capital Outlay		\$277,551		\$329,648		\$0		\$750,019		
21	Debt Service		\$191,860		\$189,945		\$355,907		\$358,514		
22	Administrative Cost Allocation		\$517,687		\$500,769		\$543,797		\$572,199		
23	Total Expenditures		\$2,312,555		\$2,558,811		\$2,562,845		\$3,768,229		
24	OPERATING SURPLUS/(DEFICIT)		\$218,005		\$433,314		\$790,055		(\$387,314)		
39	RESERVES										
40	Beginning Reserves		\$0		\$0		\$0		\$0		
42	Operating Surplus / (Deficit)		\$218,005		\$433,314		\$790,055		(\$387,314)		
43	Transfers & Encumbrances		\$0		(\$45,617)		\$89,875		\$0		
44	ENDING RESERVES		\$218,005		\$387,697		\$879,930		(\$387,314)		


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12								3%
4	ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	FY 2021/2022			
5						FINAL			
6						BUDGET			
7									
8	SOURCES OF FUNDS								
9	REVENUES								
10	12 4000	Service Sales	\$2,360,009	\$2,851,825	3,214,211	\$3,171,000			
11	12 4200	Interest Income	\$4,000	\$0	256	\$4,000			
12	12 4311	County Administrative Fee	(\$8,085)	(\$7,705)	(8,103)	(\$8,085)			
13	12 4360	Standby Availability Charges	\$115,517	\$115,547	114,171	\$119,000			
14	12 4390	Miscellaneous Revenue	\$2,580	\$7,342	7,435	\$70,000			
31	12 4310	Property Taxes - Low Income Reduction Offset	\$0	\$25,116	24,932	\$25,000			
32			\$0						
33									
34	Total Revenues		\$2,474,021	\$2,992,124	\$3,352,900	\$3,380,915			
35	OTHER SOURCES OF FUNDS								
41	12 4397	Loan Proceeds - Crane Truck	\$56,540	0	0				
42			\$0						
43	Total Other Sources of Funds		\$56,540	\$0	\$0	\$0			
44	Total Sources of Funds		\$2,530,561	\$2,992,124	\$3,352,900	\$3,380,915			
45	USES OF FUNDS								
47	SALARIES & WAGES								
48	5000	Salary & Wages	\$339,611	402,821	561,930	\$661,396			
49	5010	Overtime	\$26,195	39,710	32,702	\$25,000			
50	5020	Standby	\$18,100	18,400	17,040	\$18,250			
51	5040	Sick/Vacation Pay	\$34,680	21,776	0	\$0			
52	5050	Holiday Pay	\$17,711	20,992	0	\$0			





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


3%


ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	FY 2021/2022 FINAL BUDGET
	Total Salaries & Wages	\$436,297	\$503,699	\$611,672	\$704,646
	BENEFITS				
5101	Uniform Allowance	\$1,600	2,000	2,800	\$2,400
5102	Dental Insurance	\$7,265	10,299	13,246	\$13,253
5103	Medical Insurance	\$58,870	81,240	103,493	\$102,428
5105	Life Insurance	\$492	626	748	\$1,151
5106	FICA	\$26,214	32,377	39,234	\$42,474
5107	Medicare	\$6,213	7,572	10,276	\$10,299
5108	Workers Compensation	\$14,685	21,363	26,471	\$42,021
5109	PERS - Retirement	\$79,849	112,145	138,696	\$180,339
5112	Unemployment Insurance	\$6,751	0	0	\$0
5120	Other Employee Benefits	\$1,127	2,050	5,039	\$6,215
5121	Retirees Health	\$44,186	47,990	48,645	\$46,172
5122	Medical Reimbursements - HRA	\$9,024	11,829	12,269	\$15,587
5122	Medical Reimbursements - HRA Prior Yr Unused	\$0	0	(7,756)	
	Total Benefits	\$256,275	\$329,491	\$393,162	\$462,339
	Total Personnel Services	\$692,572	\$833,190	\$1,004,833	\$1,166,985
	SERVICES & SUPPLIES				
6010	Ads - Legal/Other	\$542	\$172	\$0	\$0
6011I	Public Information - General	\$0	\$0	\$93	\$0
	Mailer-What Not to Flush (Move to FY21/22)	\$0	\$0	\$0	\$1,000
6030	Insurance	\$0	\$0	\$0	\$0
6031Z	Maintenance	\$0	\$0	\$0	\$0
6032C	M & R WW Collection System	\$448	\$6,414	\$13,004	\$17,440


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12								3%
4	ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	FY 2021/2022			
5						FINAL BUDGET			
6									
7									
82	6032D	M & R WW - Disposal Effluent	\$0	\$9,626	\$6,250	\$13,220			
83	6032E	M & R WW - Easements	\$0	\$0	\$0	\$0			
84	6032G	M & R Wastewater Generators	\$6,358	\$16,390	\$7,641	\$19,000			
85	6032L	M & R Wastewater Lift Stations	\$34,263	\$18,915	\$8,549	\$12,400			
86	6032M	M & R-WW Manhole Raising(Cord Paving)	\$10,848	\$40,952	\$7,510	\$43,340			
87	6032P	M & R- Pumps	\$0	\$0	\$0	\$0			
88	6032S	M & R- WW Disposal of Sludge	\$89,866	\$81,556	\$87,310	\$82,270			
89	6032T	M & R-Wastewater Treatment Plant	\$43,385	\$25,894	\$33,083	\$37,049			
90	6032T	M & R - Equipment & Motor Repairs (New Request)				\$45,000			
91	6033B	Maintenance & Repairs - Buildings	\$8,527	\$13,530	\$6,656	\$6,435			
92		Maintenance & Repairs - Paint Building		\$2,700	\$9,800	\$0			
93		M & R - Lab Bldg Roof Repairs - New Request				\$40,000			
94	6033G	Maintenance & Repairs - Grounds	\$1,420	\$3,874	\$0	\$5,000			
95	6033Z	Maintenance & Repairs - Storm Damage			\$2,364	\$2,269			
96	6035	Major Maintenance	\$0	\$0	\$0	\$0			
97	6035R	Road Repairs - Due to Sewer Repairs - New Request		\$0	\$0	\$60,000			
98	6035T	Major Maintenance-CCTV & Hydro Clean	\$0	\$0	\$0	\$0			
99	6036	M & R- Emergency Events	\$0	\$0	\$0	\$0			
100	6036T	Unplanned Maintenance	\$0	\$0	\$0	\$0			
101	6037	M & R- SCADA	\$5,269	\$9,964	\$6,886	\$439			
102		M&R - SCADA - Equipment			\$0	\$3,090			
103	6040	M & R- Equipment	\$0	\$27	\$0	\$39			
104	6041L	Maintenance & Repairs - Vehicles Licenses	\$3,467	\$5,571	\$4,593	\$5,059			
105	6041N	Maint. & Repairs - Vehicles Non-Licensed	\$1,758	\$1,083	\$25	\$5,000			
106	6041V	Maint. & Repairs - Vehicles - Vactor	\$600	\$2,436	\$3,717	\$3,000			

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12								3%
4				(unaudited)			FY 2021/2022		
5	ACCOUNT	WASTEWATER FUND	ACTUAL	ACTUAL	ACTUAL	FINAL			
6	NO.	WASTEWATER DEPARTMENT - 12	FY 2018/2019	FY 2019/2020	FY 2020/2021	BUDGET			
7									
107	6044	Computer Services	\$362	\$290	\$649	\$669			
108	6045	Computer/Copier/Printer Supplies/Maint.	\$3,329	\$722	\$4,569	\$4,989			
109	6045	Replace Computers (SCADA)	\$0	\$8,724	\$0	\$6,365			
110	6048	Security & Safety	\$4,709	\$5,708	\$1,402	\$1,739			
111	6050	Office Supplies	\$4,105	\$3,984	\$3,740	\$3,573			
112	6051	Printing & Shipping	\$8,757	\$5,953	\$6,041	\$6,305			
113	6052	Bank Services	\$0	\$0	\$0	\$0			
114	6053	Printing/Forms	\$2,093	\$3,089	\$2,981	\$3,024			
115	6054	Membership Dues, Publications/Books	\$156	\$949	\$1,863	\$1,747			
116	6055	Government Fees & Licenses	\$89,255	\$100,865	\$104,377	\$105,735			
117	6055	SWPPP Update		\$3,750	\$0	\$2,060			
118	6055	Haz-Com Update		\$1,000	\$0	\$2,060			
119	6055	Fuel Storage Emergency Response Update		\$0	\$0	\$0			
120	6055	Odor Control Update		\$1,000	\$0	\$1,000			
121	6055	Operation Maint & Mgmt Program Update		\$0	\$0	\$0			
122	6060C	Utilities - Cell Phone	\$2,071	\$2,119	\$2,945	\$3,050			
123	6060E	Utilities - Electricity	\$233,703	\$241,802	\$234,192	\$250,313			
124	6060G	Utilities - Gas	\$1,128	\$1,960	\$1,996	\$1,974			
125	6060I	Utilities - Internet	\$5,977	\$7,211	\$8,063	\$8,152			
126	6060P	Utilities - Phone-Land Lines, Faxes, Alarms	\$7,913	\$7,587	\$8,072	\$7,663			
127	6060W	Utilities - Water	\$1,475	\$2,829	\$7,500	\$9,100			
128	6063	M & R Communications Equipment	\$0	\$0	\$0	\$0			
129	6070	Equipment Rental	\$0	\$492	\$0	\$1,061			
130	6080	Professional Services - Engineering	\$0	\$0	\$0	\$0			
131	6080G	Professional Services - GIS Development	\$3,432	\$4,660	\$180	\$6,592			

	A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT									
2	FUND LEVEL ANALYSIS									
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12								3%	
4					(unaudited)				FY 2021/2022	
5	ACCOUNT	WASTEWATER FUND		ACTUAL	ACTUAL	ACTUAL			FINAL	
6	NO.	WASTEWATER DEPARTMENT - 12		FY 2018/2019	FY 2019/2020	FY 2020/2021			BUDGET	
7										
132	6080K	Professional Services - District Counsel		\$0	\$0	\$0			\$0	
133	6080L	Land Conservancy - Lot Inventory, Etc.		\$0	\$0	\$0			\$0	
134	6080M	Professional Services - Misc./Other		\$5,616	\$7,445	\$3,663			\$3,645	
135	6080T	Professional Services - Temporary		\$2,333	\$0	\$5,006			\$5,157	
136	6086	Outside Services		\$2,333	\$0	\$0			\$0	
137	6089	Emergency & Medical Supplies		\$65	\$0	\$0			\$0	
138	6090	Department Operating Supplies		\$24	\$395	\$0			\$558	
139	6091	Lab Tests		\$21,470	\$25,852	\$37,046			\$37,374	
140		PFAS Sampling - New Request							\$10,000	
141	6091C	Operating Supplies - Chemicals		\$2,333	\$0	\$4,961			\$6,813	
142	6091H	Lab Testing		\$0	\$0	\$0			\$0	
143	6092	Lab Supplies		\$3,047	\$3,134	\$4,056			\$4,728	
144		PFAS Sampling Supplies - New Request							\$2,000	
145	6093	Small Tools and Equipment		\$1,800	\$1,728	\$886			\$136	
146	6094	Clothing and Uniform		\$1,714	\$3,052	\$919			\$2,122	
147	6095	Office Furniture/Equipment		\$965	\$1,800	\$96			\$0	
148	6096	Fuel - Gas and Diesel		\$10,513	\$12,358	\$14,244			\$13,372	
149	6115	Meeting Expenses		\$212	\$192	\$0			\$122	
150	6120D	Travel, Training, Seminars-Directors		\$0	\$0	\$0			\$0	
151	6120E	Travel, Training, Seminars-Employees,		\$3,725	\$3,522	\$1,276			\$6,120	
152	6124	Employee Recognition		\$0	\$0	\$0			\$0	
153	6125	Employee Recruitment		\$1,523	\$1,983	\$103			\$142	
154										
155										
156		Total Services & Supplies		\$632,886	\$705,260	\$658,308			\$920,512	
157		CAPITAL OUTLAY								

	A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT									
2	FUND LEVEL ANALYSIS									
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12									3%
4					(unaudited)				FY 2021/2022	
5	ACCOUNT	WASTEWATER FUND	ACTUAL	ACTUAL	ACTUAL			FINAL		
6	NO.	WASTEWATER DEPARTMENT - 12	FY 2018/2019	FY 2019/2020	FY 2020/2021			BUDGET		
7										
159			\$0	\$0	\$0					
160		Security Improvements @ WWTP	0	0	0					\$0
161		Replace 1996 F150 Rack Truck	0	24,193	0					
162	6170	Capital Assets	\$0	\$0	\$0					
163	6170F	WWTP Influent Screen Installation	\$157,555	\$0	\$0					
164	6170F	Hand Rails On Digesters	\$5,383	\$11,617	\$0					
165	6170F	Hand Rails on Main Walkway/Pump	\$42,840	\$0	\$0					
170	6170	LS A-1 Control Panel Upgrade	\$15,232	\$31,251	\$0					
171	6170	Crane Truck	\$56,540	\$0	\$0					
172										
173	<i>SST PG&E Turnkey Project</i>									
174	6170	Wastewater SST - PG&E Turnkey		\$160,000	\$0					\$0
175	6170	Wastewater SST - PG&E Turnkey (ECM 7)		\$0	\$0					\$204,947
176	6170	Wastewater SST - PG&E Turnkey (ECM 8 Switch Gear)		\$0	\$0					\$204,947
177	6170	Secondary Water System Impv (ECM 10)	0		0					\$80,000
178										
180	6170	Video Camera System		\$73,465	\$0					
181	6170	Lift Station Improvements (B-3, B-4)		\$17,696	\$0					\$65,125
182	6170	Pump Replacement		\$11,425	\$0					
183	6170	Eastern Clarifier - Replace Drive Chain								\$40,000
184	6170	Replace Tractor								\$70,000
185	6170	Replace F150 Truck								\$30,000
186	6170	Replace Van Transport of Sewer Video Camera Sy	0		0					\$55,000
187										
188										
189										
191	Total Capital Outlay		\$277,551	\$329,648	\$0					\$750,019

A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12							3%
4	ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	FY 2021/2022			
5						FINAL BUDGET			
6									
7									
192		DEBT SERVICE							
193	2603	Loan Principal	\$128,000	\$132,000	\$136,000	\$145,000			
194	6180C	Interest Expense	\$35,900	\$29,985	\$23,888	\$17,495			
195	6180	Interest Expense - Interfund Loan	\$27,960	\$27,960	\$5,926	\$3,990			
196	6180	Principal - Interfund Loan	\$0	\$0	\$96,817	\$98,753			
197	6180J	Loan Principal-Muni Fin Ford Crane Trk	\$0	\$0	\$10,387	\$10,828			
198	6180H	Interest Expense - Muni Fin Ford Crane Trk	\$0	\$0	\$2,403	\$1,962			
199	6180J	Loan Principal-Muni Fin Vactor Trk	\$0	\$0	\$69,093	\$71,235			
200	6180H	Interest Expense - Muni Fin Vactor Trk	\$0	\$0	\$11,394	\$9,252			
202									
203		Total Debt Service	\$191,860	\$189,945	\$355,907	\$358,514			
204		ADMINISTRATIVE COST ALLOCATION							
205		Administrative Cost Allocation	517,687	500,769	543,797	\$572,199			
206									
207		Total Administrative Cost Allocation	\$517,687	\$500,769	\$543,797	\$572,199			
208		Total Expenditures	\$2,312,555	\$2,558,811	\$2,562,845	\$3,768,229			

A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT							
2		FUND LEVEL ANALYSIS							
3		WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12							3%
4	ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	FY 2021/2022			
5						FINAL BUDGET			
6									
7									
209									
210	OPERATING SURPLUS/(DEFICIT)		\$218,005	\$433,314	\$790,055	(\$387,314)			
211	TRANSFERS & ENCUMBRANCES								
212	01 4625	Transfers In - From General Fund	\$0	\$0	\$0				
213		(Transfers Out)	\$0	\$0	\$0				
214		Encumbrances - Sources of Funding	\$0	(\$89,875)	\$0				
215		Encumbrances - (Designated Funds)	\$0	\$44,258	\$89,875	0			
217	NET TRANSFERS & ENCUMBRANCES		\$0	(\$45,617)	\$89,875	\$0			
218	RESERVES								
219		Use of Reserves	0						
220		(Additions to Reserves)	0						
221		Other Adjustments	0						
223	RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0	\$0			
224	NET BUDGETARY SOURCES/USES		\$218,005	\$387,697	\$879,930	(\$387,314)			
225									
226	RESERVES								
227		Beginning Reserves							
228		Operating Surplus / (Deficit)	\$218,005	\$433,314	\$790,055	(\$387,314)			
229		Transfers & Encumbrances	\$0	(\$45,617)	\$89,875	\$0			
230	ENDING RESERVES		\$218,005	\$387,697	\$879,930	(\$387,314)			

STAFFING INFORMATION

- SALARY SCHEDULE – FY 2021-2022, AS ADOPTED BY RESOLUTION 21-2021 AS PART OF THE PRELIMINARY BUDGET
 - POSITION ALLOCATION LISTING (PAL)
 - ORGANIZATIONAL CHARTS:
- FY 2020-2021 CURRENT & FY 2021-2022 FINAL

**CAMBRIA COMMUNITY SERVICES DISTRICT
SALARY SCHEDULE
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022
Updated May 20, 2021**

POSITION TITLE	STEP A	STEP B	STEP C	STEP D	STEP E	10 YEARS SERVICE STEP E+5%	15 YEARS SERVICE STEP E+7.5%	20 YEARS SERVICE STEP E+10%
SERVICE EMPLOYEES INTERNATIONAL UNION (ANNUAL AMOUNTS)								
Administration								
Clerical Assistant	36,068	37,872	39,765	41,754	43,841	46,033	47,129	48,225
Administrative Technician I	43,022	45,173	47,432	49,804	52,294	54,908	56,216	57,523
Administrative Technician II	51,227	53,789	56,478	59,302	62,267	65,381	66,937	68,494
Board Secretary	51,227	53,789	56,478	59,302	62,267	65,381	66,937	68,494
Administrative Technician III	62,227	65,339	68,606	72,036	75,638	79,419	81,310	83,201
Finance Specialist-Payroll/Benefits	62,227	65,339	68,606	72,036	75,638	79,419	81,310	83,201
Facilities & Resources								
Maintenance Technician	46,582	48,911	51,357	53,925	56,621	59,452	60,867	62,283
Water, SWF & Wastewater Operations								
Water Treatment OIT	46,350	48,667	51,101	53,656	56,339	59,156	60,564	61,972
Water Treatment Operator I	48,478	50,902	53,447	56,119	58,925	61,871	63,344	64,818
Water Treatment Operator II	54,916	57,662	60,545	63,573	66,751	70,089	71,758	73,426
Water Systems Operator T3/D2	62,209	65,319	68,585	72,015	75,615	79,396	81,286	83,177
WasteWater Collection System Worker	48,651	51,083	53,637	56,319	59,135	62,092	63,570	65,049
WasteWater Systems OIT	51,212	53,773	56,461	59,284	62,248	65,361	66,917	68,473
WasteWater Systems Operator I	53,831	56,522	59,348	62,316	65,431	68,703	70,339	71,974
Laboratory Technician	59,478	62,452	65,574	68,853	72,296	75,910	77,718	79,525
WasteWater Systems Operator II	60,676	63,710	66,895	70,240	73,752	77,440	79,284	81,127
WasteWater Systems Operator III	67,041	70,393	73,913	77,609	81,489	85,563	87,601	89,638
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (ANNUAL AMOUNTS)								
Fire Captain	77,246	81,109	85,164	89,422	93,894	98,588	100,936	103,283
Fire Engineer	64,064	67,267	70,630	74,162	77,870	81,763	83,710	85,657
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (HOURLY AMOUNTS)								
Firefighter (SAFER Grant)	13.65	14.33	15.05	15.80	16.59	N/A	N/A	N/A
CAMBRIA RESERVE FIREFIGHTERS (HOURLY RATE: NO STEPS)								
Reserve Recruit Firefighter **	14.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Firefighter **	14.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Fire Engineer **	15.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Lieutenant **	16.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAMBRIA EXEMPT EMPLOYEES (ANNUAL AMOUNTS)								
Deputy District Clerk	65,080	68,334	71,751	75,338	79,105	N/A	N/A	N/A
Deputy District Clerk (Confidential)	68,334	71,751	75,338	79,105	83,061	N/A	N/A	N/A
Management Analyst	65,080	68,334	71,751	75,338	79,105	N/A	N/A	N/A
Facilities & Resources Supervisor	76,444	80,266	84,279	88,493	92,918	N/A	N/A	N/A
Administrative Analyst - HR & IT	83,297	87,462	91,835	96,427	101,248	N/A	N/A	N/A
Facilities & Resources Manager	89,556	94,034	98,735	103,672	108,856	N/A	N/A	N/A
Program Manager	89,556	94,034	98,735	103,672	108,856	N/A	N/A	N/A
Water Systems Superintendent	100,698	105,733	111,020	116,571	122,400	N/A	N/A	N/A
Wastewater Systems Superintendent	100,698	105,733	111,020	116,571	122,400	N/A	N/A	N/A
Administrative Services Officer/District Clerk	113,803	119,494	125,468	131,742	138,329	N/A	N/A	N/A
Finance Manager	110,058	115,561	121,339	127,406	133,776	N/A	N/A	N/A
District Engineer/Utilities Department Manager	122,166	128,275	134,688	141,423	148,494	N/A	N/A	N/A
Fire Chief	122,166	128,275	134,688	141,423	148,494	N/A	N/A	N/A
Administrative Department Manager	122,166	128,275	134,688	141,423	148,494	N/A	N/A	N/A
Administrative Department Manager (Confidential)	128,275	134,688	141,423	148,494	155,919	N/A	N/A	N/A
General Manager	170,000	170,000	170,000	170,000	170,000	N/A	N/A	N/A
CAMBRIA LIMITED TERM EMPLOYEE (HOURLY RATE: NO STEPS)								
Retired Annuitant—District Engineer	70.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A

** Increase rate \$1.00 per year January 1, 2019-January 1, 2022

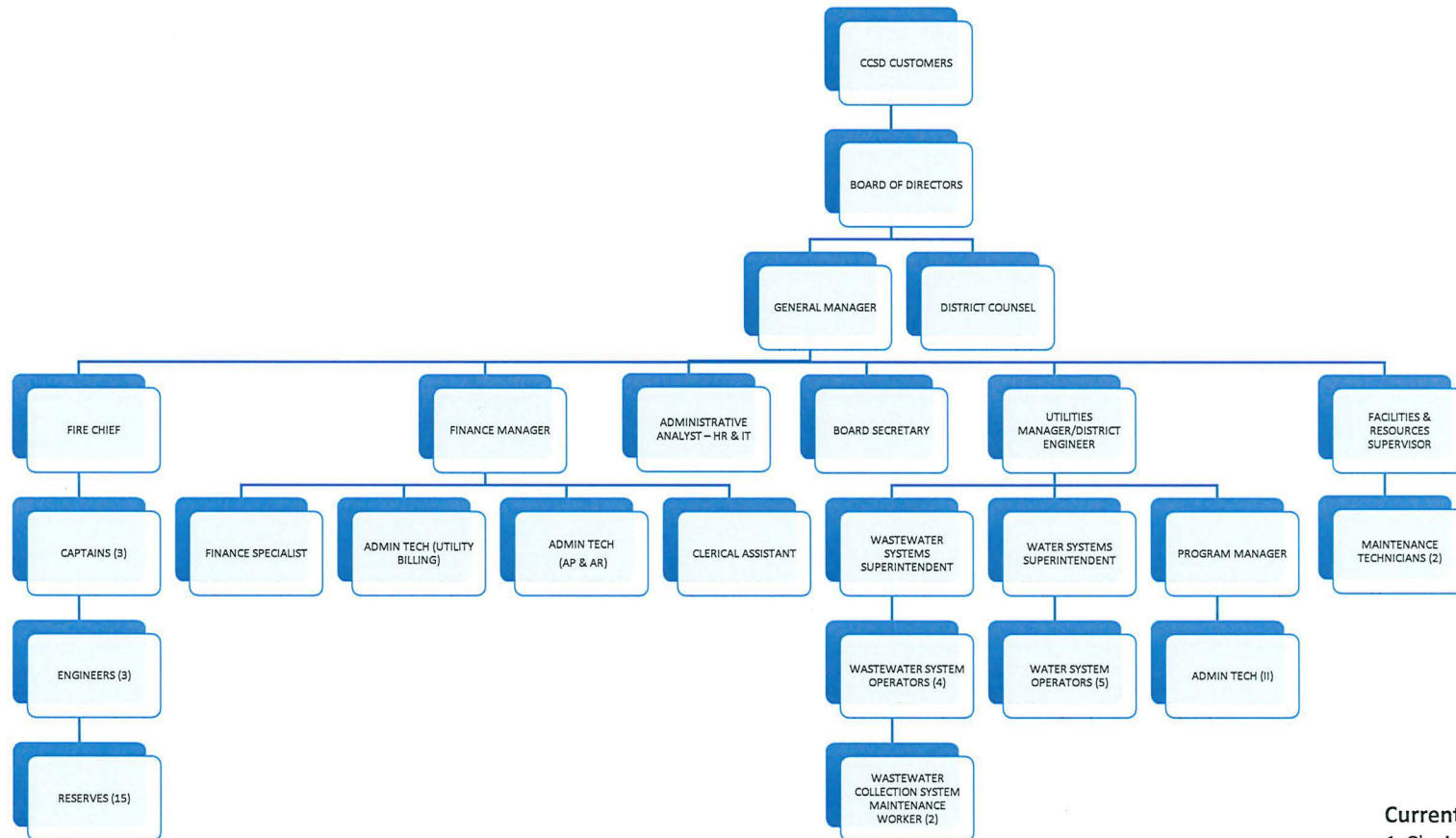
Position with Confidential designation receives 5% pay differential

Red denotes a change

CAMBRIA COMMUNITY SERVICES DISTRICT POSITION ALLOCATION LIST (PAL)

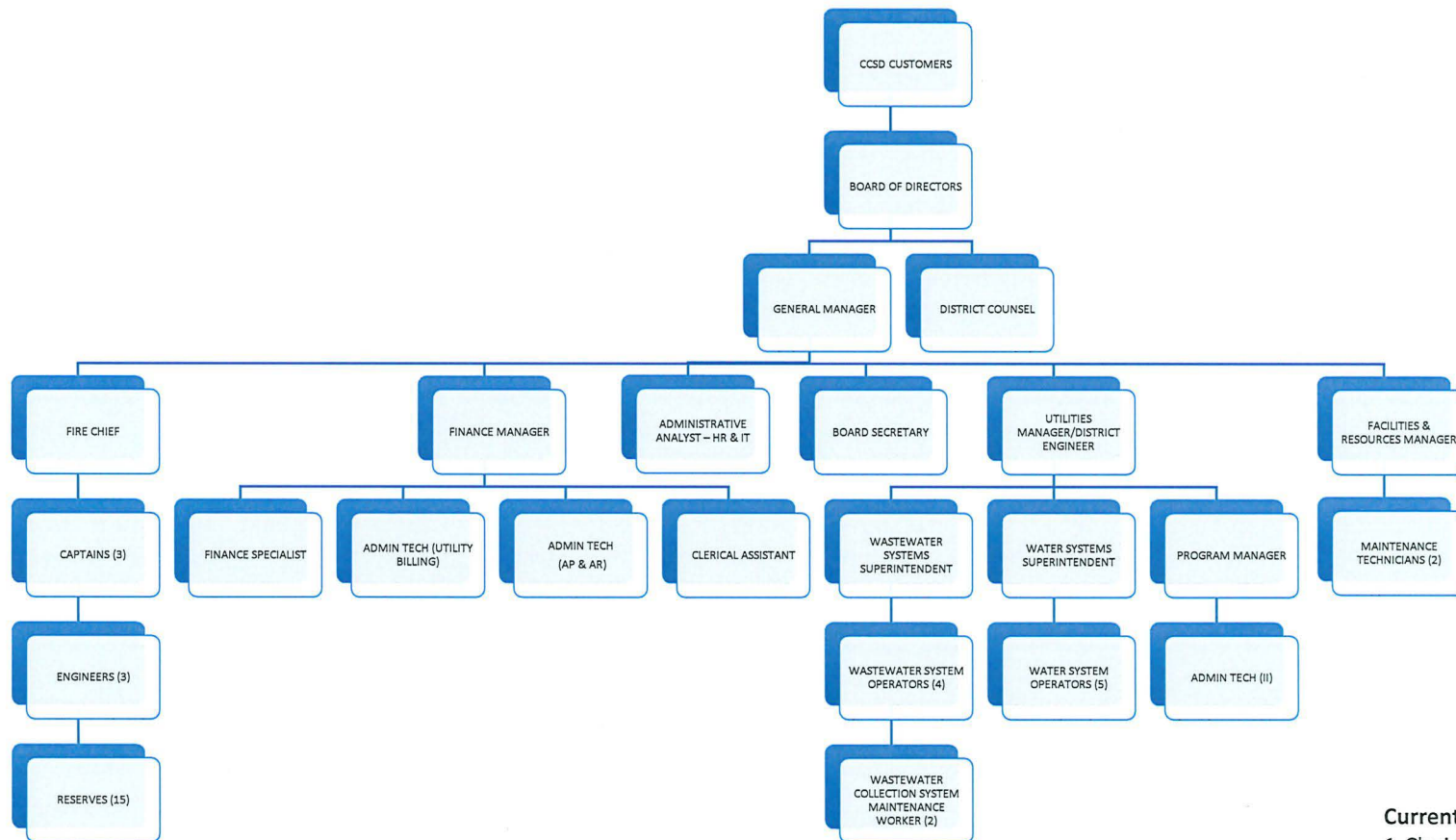
Job Class	Job Class Name	FY 2020-21 Adopted	FY 2021-22 Adopted	Change from FY 2020-21 Adopted
Permanent	Administration and Facilities & Resources			
	GENERAL MANAGER	1.00	1.00	0.00
	ADMINISTRATIVE DEPARTMENT MANAGER (CONFIDENTIAL)	1.00	0.00	1.00
	FINANCE MANAGER	1.00	1.00	0.00
	DEPUTY DISTRICT CLERK (CONFIDENTIAL)	1.00	0.00	-1.00
	ADMINISTRATIVE ANALYST - HR & IT	0.00	1.00	1.00
	FINANCE SPECIALIST-PAYROLL/BENEFITS	1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIAN I, II OR III	2.00	2.00	0.00
	CLERICAL ASSISTANT	1.00	1.00	0.00
	FACILITIES & RESOURCES MANAGER	0.00	1.00	1.00
	FACILITIES & RESOURCES SUPERVISOR	1.00	0.00	-1.00
	MAINTENANCE TECHNICIANS	2.00	2.00	0.00
Permanent Totals		11.00	10.00	1.00
Permanent	Utilities			
	DISTRICT ENGINEER/UTILITIES DEPARTMENT MANAGER	1.00	1.00	0.00
	WASTEWATER SYSTEMS SUPERINTENDENT	1.00	1.00	0.00
	WASTEWATER SYSTEM OPERATORS OIT, I, II OR III	4.00	4.00	0.00
	WASTEWATER COLLECTION SYSTEM MAINTENANCE WORKER	2.00	2.00	0.00
	WATER SYSTEMS SUPERINTENDENT	1.00	1.00	0.00
	WATER SYSTEM OPERATOR T3/D2	1.00	2.00	1.00
	WATER TREATMENT OPERATOR OIT, I OR II	4.00	3.00	-1.00
	PROGRAM MANAGER	1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIAN II	1.00	1.00	0.00
Permanent Totals		16.00	16.00	0.00
Permanent	Fire			
	FIRE CHIEF	1.00	1.00	0.00
	FIRE CAPTAIN	3.00	3.00	0.00
	FIRE ENGINEER	3.00	3.00	0.00
	RESERVE RECRUIT FIREFIGHTER	0.00	0.00	0.00
	RESERVE FIREFIGHTER	15.00	15.00	0.00
	RESERVE FIRE ENGINEER	0.00	0.00	0.00
	RESERVE LIEUTENANT	0.00	0.00	0.00
	FIREFIGHTER (SAFER GRANT)	0.00	0.00	0.00
Permanent Totals		22.00	22.00	0.00
Department Totals		49.00	48.00	1.00
	Limited			
	STRATEGIC AND ORGANIZATIONAL ADVISOR	0.00	0.00	0.00
	RETIRED ANNUITANTS	1.00	0.00	-1.00
Limited Totals		1.00	0.00	-1.00

Cambria Community Services District Organizational Chart Current Fiscal Year 2020/2021



Current Vacant Positions
1-Clerical Assistant (part-time)

Cambria Community Services District Organizational Chart Final Fiscal Year 2021/2022



Current Vacant Positions
1-Clerical Assistant (part-time)

CAPITAL IMPROVEMENT PROJECTS

	B	C	D	E	F	G
1	General Fund CIP (Revised 5/6/2021)					
2	General Fund Projects		Ranking	FY Project Cost	10-Yr Cost	Notes
3	Administration Department Projects					
4	Tyler Incode	1	\$ -	\$ 76,050		
5	Replace District Car	3	\$ -	\$ 30,000		
6						
7		Subtotal	\$ -	\$ 106,050		
8	Facilities & Resources/PROS Projects					
9	F350 Truck - Replace 1999 F150 Truck	1	\$ -	\$ 40,000		
10	Electric Vehicle Charging Station (Vets Hall)	1	\$ -	\$ 22,272		
11	Electric Vehicle Charging Station (East Village Parking Lot)	1	\$ -	\$ 17,000		
12	Skate Park Improvements	1	\$ -	\$ -		
13	Restroom Facilities @ Fiscalini Ranch Preserve	1	\$ -	\$ 20,000		
14	Vets Hall Sewer Line	1	\$ -	\$ 40,000		
15	Vets Hall Electrical Emergency (Generator & Equipment)	1	\$ -	\$ 80,000		
16	Re-Roof Entire Vets Hall Building & American Legion Kitchen Area	1	\$ -	\$ 55,000		
17	Vets Hall Water Line	2	\$ -	\$ 10,000		
18	Vets Hall Kitchen Improvements (Replace cabinets, countertops, sinks)	3	\$ -	\$ 20,000		
19	Vets Hall Restroom Improvements (Replace particians, countertops, sinks & flooring)	3	\$ -	\$ 17,500		
20		Subtotal	\$ -	\$ 321,772		
21	Fire Department Projects					
22	Radio System Upgrade Phase 2	1	\$ -	\$ 40,729		
23	Fire Department Station Security	2	\$ -	\$ 80,000		
24	Zoll X Series EKG	2	\$ -	\$ 40,000		
25	Extrication Tool	2	\$ -	\$ 60,000		
26	Utility Truck	2	\$ -	\$ 50,000		
27	Fuel Station Computer Replacement	3	\$ -	\$ 14,000		50% cost paid by CCHD
28	Replace Fire Truck - Engine Type 1	3	\$ -	\$ 700,000		FY 2027
29	Purchase New Fire Truck - Engine Type 3	3	\$ -	\$ 400,000		FY 2022
30	Replace Water Tender	3	\$ -	\$ 250,000		FY 2024
31	Facility Training Center (Sea Train Container)	3	\$ -	\$ 100,000		
32	Fire Station Expansion	3	\$ -	\$ 3,000,000		Includes Admin Office
33		Subtotal	\$ -	\$ 4,734,729		
34			GRAND TOTAL	\$ 5,162,551		
35			Priority 1 Total	\$ 391,051		
36			Priority 2 Total	\$ 240,000		
37			Priority 3 Total	\$ 4,531,500		
38			Priority 4 Total	\$ -		
39				\$ -		

	A	C	D	E	F	G
1	Water CIP (Revised 5/6/2021)					
2		Ranking	FY Project Cost	10-Yr Cost	Notes	
3	Water Distribution System Projects					
4	Pressure Zone 2 to Zone 7 transmission main replacement @ SR Creek pedestrian bridge	1	\$ -	\$ 215,527		
5	Water Meter Replacements & Upgrades (phased)	1	\$ -	\$ 1,050,000		
6	Piney Way erosion control inspection report and follow-up protection efforts for existing pipeline	1	\$ -	\$ 10,000		
7	SS2 Electrical Panel Upgrade	1	\$ -	\$ 15,000		
8	Subzone metering of distribution system	2	\$ -	\$ 150,000		
9	Cover for Sheltering of Equipment @ Plant (50%)	2	\$ -	\$ 15,000		
10	Modular Office Building @ Plant	2	\$ -	\$ 10,000		
11	Replacement of problematic service lines within Leimert	3	\$ -	\$ 130,000		
12	Water Master Plan Amendment (revised fire flow modeling/tank sizing check)	3	\$ -	\$ 35,000		
13	Inspection & spot repair to water transmission main under S. Parks wetlands area; or lining of transmission main plus study & predesign	4	\$ -	\$ 80,000		
14	Pine Knolls - Iva Court zone 1 pipeline expansion	4	\$ -	\$ 165,000		
15		Subtotal	\$ -	\$ 1,875,527		
16	Tank & Booster Pump Station Projects					
17	SCADA System - Phased Upgrades (Adding historian, reporting, etc)	1	\$ -	\$ 250,000		
18	Stuart Street Tank Rehabilitation	1	\$ -	\$ 458,000		
19	Electrical transfer switch and conduit to well SS-3	2	\$ -	\$ 25,000		
20	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	3	\$ -	\$ 1,016,000		
21		Subtotal	\$ -	\$ 1,749,000		
22	Vehicles and Trailer-Mounted Equipment					
23	Replacement 2005 F-150 Truck with F-250 (for towing Ditch Witch)	1	\$ -	\$ 35,000		
24		Subtotal	\$ -	\$ 35,000		
25	Water conservation					
26	Database for water conservation program/tracking with parcel links & APN file conversion	1	\$ -	\$ 10,000		
27		Subtotal	\$ -	\$ 10,000		
29		GRAND TOTAL	\$	\$ 3,669,527		
31			Priority 1 Total	\$ 2,043,527		
32			Priority 2 Total	\$ 200,000		
33			Priority 3 Total	\$ 1,181,000		
34			Priority 4 Total	\$ 245,000		
36	Completed Projects					
37	Vehicles and Trailer-Mounted Equipment					
38	Replacement Dump Truck	1	\$ -	\$ 74,871	\$ 74,871	
39	Trailer-Mounted Air Compressor	2	\$ -	\$ 22,557	\$ 22,557	
40	Trailer-Mounted Vacuum Extractor	2	\$ -	\$ 46,169	\$ 46,169	
41	Tank & Booster Pump Station Projects					
42	San Simeon well field generator replacement	2	\$ -	\$ 50,449	\$ 50,449	
44				194,046	194,046	
47	WRF CIP (Revised 5/6/2021)					
48		Ranking	FY Project Cost	10 yr Cost	Notes	
49	Permitting & Planning					
50	Urban Water Management Plan - CDP Portion	1	\$ -	\$ 20,463		
51	Groundwater modeling/piezometer installation/monitoring	1	\$ -	\$ 75,758		
52	EIR consulting (follow up agency discussions to support the WRF's Regular CDP)	1	\$ -	\$ 28,609		
53	Section 7 ESA consulting, annual AMP report, & AMP update	1	\$ -	\$ 100,000		
54		Subtotal	\$ -	\$ 128,609		
55	Interim, short-term SWF Modifications					
56	Brine Tank Secondary Containment, Grading, Rock	1	\$ -	\$ 20,000		
57		Subtotal	\$ -	\$ 20,000		
58	Advanced Water Treatment Plant					
59	Miscellaneous instrumentation / monitoring upgrades	2	\$ -	\$ 10,000		
60		Subtotal	\$ -	\$ 10,000		
61	Long-Term Improvement Modifications					
62	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	1	\$ -	\$ 40,000		
63	Future permanent mods at WRF for trailer fill station [transfer tanks, piping, & spill containment/loading pad] (1,2)	2	\$ -	\$ 200,000		
64	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ -	\$ 50,000		
65	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets	3	\$ -	\$ 25,000		
66	Installation of remote sensing instrumentation at SS creek (needs ROE agreement with State Parks)	3	\$ -	\$ 10,000		
67	Solar Array System (1,2)	3	\$ -	\$ 375,000		
68		Subtotal	\$ -	\$ 700,000		
70		GRAND TOTAL	\$	\$ 858,609		
72			Priority 1 Total	\$ 188,609		
73			Priority 2 Total	\$ 260,000		
74			Priority 3 Total	\$ 410,000		
75			Priority 4 Total	-		
77	Completed Projects					
78	Advanced Water Treatment Plant					
79	Filters / membrane replacements and build reserves for future	2	\$ -	\$ 59,639	\$ 59,639	
80	Interim, short-term SWF Modifications					
81	Short-term flood damage mitigation	1	\$ -	\$ 12,566	\$ 12,566	
82	Hauling of last 18" of water and cleaning impoundment	1	\$ -	\$ 94,515	\$ 94,515	
84				166,720	166,720	

	B	C	D	E	F	G	
1	Wastewater CIP (Revised 5/6/2021)						
2	Wastewater Projects		Ranking	FY Project Cost	10-Yr Cost	Notes	
3	Treatment Plant Projects in SST (All SST Cost Estimates Current as of 6/2/2020)						
4	Investment Grade Audit (30% Design for all ECMs)	SST	\$ -	\$ 688,404			
5	Electrical Upgrades (ECM 7) - Conduits between PG&E transformer and service witchboard, switchboard, connections to existing switchboard, connections to generator)	SST	\$ -	\$ 337,963			
6	Secondary Water System (3W) Improvements (ECM 10) - Submersible pumps, hydrpneumatic tank, demo, electrical/I&C	SST	\$ -	\$ 218,985			
7	Sewer Lift Stations (ECM 12) - Lift Station B1, Lift Station B4, Lift Station 4: Electrical/I&C	SST	\$ -	\$ 2,739,235			
8	Influent Lift Station Modifications (ECM 2) - Bypassing; VFDs; Equipment & Material Demo; Pumps, guiderails, valves, and piping installation; upper concrete wet well deck & hatches (installation); electrical/I&C; new concrete and repair coatings	SST	\$ -	\$ 1,025,772			
9	Modified Ludzak-Ettinger Process Upgrade (ECM 3) - MLE conversion based on Carollo 2015 Study minus VFD costs; header repair	SST	\$ -	\$ 1,012,326			
10	Influent Flow Equalization (ECM 1) - New or refurbished EQ tanks based on Carollo 10% design	SST	\$ -	\$ 922,043			
11	Effluent Pump Station Improvements (ECM 11) - Demo; surge tank replacement; instrumentation; replace air release valves; pipeline cleaning and flushing; electrical/I&C	SST	\$ -	\$ 374,580			
12	RAS and WAS Pumping Improvements (ECM 5) - RAS pumping system; WAS pumping system; scum pumps replacement; skimming troughs replacement; electrical/I&C	SST	\$ -	\$ 733,792			
13	SCADA System (ECM 9) - New SCADA system based on Carolla 10% Design	SST	\$ -	\$ 455,259			
14	Backup Power (ECM 8) - 365 kW NG Generator; Demo; Propane backup	SST	\$ -	\$ 479,327			
15	Blower System Improvements (ECM 4) - Replace 2 blowers; duct replacement	SST	\$ -	\$ 457,179			
16	Sludge Thickening (ECM 6) - Rehabilitate rotary drum thickener and screw press; new transfer pumps; stabilization tanks; aeration system and control valve; demo of clarifiers; rolloff area with roof; electrical/I&C	SST	\$ -	\$ 971,987			
17		Subtotal	\$ -	\$ 10,416,852			
18	Treatment Plant Projects Not in SST						
19	Security Improvements	1	\$ -	\$ 15,000			
20	Replace Tractor	1	\$ -	\$ 40,000			
21	Replace Van - Transport of Sewer Video Camera System	1	\$ -	\$ 55,000			
22	Replace F150	1	\$ -	\$ 30,000			
23	Walkway Grating on Digester Tanks		\$ -	\$ 20,000			
24	Clarifier Improvements						
25	Eastern clarifier - Replace chain drive	1	\$ -	\$ 40,000			
26	Eastern clarifier - Replace drive unit's metallic hubs with non-corrosive hubs	1	\$ -	\$ 35,000			
27	Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ -	\$ 40,000			
28	Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ -	\$ 40,000			
29	Cover for Sheltering of Equipment @ Plant (50%)	2	\$ -	\$ 15,000			
30		Subtotal	\$ -	\$ 330,000			
31	Collection System Projects						
32	Lift Station A (Nottingham & Leighton/Park Hill)						
33	New Submersible Pumps, MCC, Bypass Piping, Control Panel at Grade Elevation	1	\$ -	\$ 490,000			
34	Lift Station A-1 (Sherwood & Harvey/Marine Terrace)						
35	New Submersible Pumps, Bypass Piping	1	\$ -	\$ 265,000			
36	Lift Station B - (SR Creek/Behind Park Hill)						
37	New Control Panel, Generator, Wet Well, Submersible Pumps, and Valve Vault	3	\$ -	\$ 435,000			
38	Lift Station B-2 (Wood Dr./E. Lodge Hill)						
39	New Control Panel at Grade Elevation	1	\$ -	\$ 425,000			
40	Lift Station B-3 (Green St./W. Lodge Hill)						
41	New Control Panel	1	\$ -	\$ 250,000			
42	New Submersible Pumps, MCC, Bypass Piping	3	\$ -	\$ 250,000			
43	Collection System Assessment software (E.g, t4 Spatial or other)	3	\$ -	\$ 10,000			
44		Subtotal	\$ -	\$ 2,125,000			
46	GRAND TOTAL				\$ 12,871,852		
48				Priority 1 Total	\$ 1,665,000		
49				Priority 2 Total	\$ 95,000		
50				Priority 3 Total	\$ 695,000		
51				Priority 4 Total	-		
52				SST Total	\$ 10,416,852	\$ -	
54	Completed Projects		Ranking	FY Project Cost	10-Yr Cost	Actual Cost	Notes
55	Vehicles and Trailer- Mounted Equipment						
56	Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)	1	\$ -	\$ 75,000	\$ 75,000		
57	F-350 Service Truck with Crane Body	1	\$ -	\$ 57,040	\$ 56,540		
58	Vactor truck - replace with new \$430K truck that meets emssion requirements (7 yr loan @ 4.5%)	1		\$ 518,000	\$ 402,435		
59	Replacement Rack Truck (F-150)	-	\$ -	\$ 24,193	\$ 24,193		
60	Treatment Plant Projects Not in SST						
61	Influent screen, support platform design, & installation	1	\$ -	\$ 164,509	\$ 156,675		

	B	C	D	E	F	G
1	Wastewater CIP (Revised 5/6/2021)					
2	Wastewater Projects	Ranking	FY Project Cost	10-Yr Cost	Notes	
62	Collection System Projects					
63	Lift Station A-1 MCC, SCADA Improvements	1	\$ -	\$ 45,000	\$ 50,835	
65	GRAND TOTAL				\$ 765,678	
68						

DEPARTMENT LINE ITEM BUDGET REQUESTS

Cambria Community Services District
 FY 2021/22 Department Line Item Budget Requests

Fund	Department	Budget Item Request Description	Line Item Request Amount	FY 2021/22 Funded Amount	FY 2021/22 Unfunded Amount
General Fund	Fire	Addition of 3 Firefighters (Step B Salary & Benefits)	334,803	-	334,803
General Fund	Fire	Addition of Clerical Assistant (Step B Salary & Benefits)	61,915	-	61,915
General Fund	Fire	Maint & Repair - Building -Replace Refrigerator	3,000	3,000	-
General Fund	Fire	Maint & Repair - Replace Furniture & Beds damaged during water leak (Insurance Claim Offset)	8,000	8,000	-
General Fund	Fire	Maint & Repair - Storm Damage (Fencing/Shed/Window Screens)	12,000	12,000	-
General Fund	Fire	Maint & Repair - Vehicles Licensed	4,385	4,385	-
General Fund	Fire	Fuel Station Computer Replacement	14,000	14,000	-
General Fund	Fire	Zoll X Series EKG (Grant Offset)	40,000	40,000	-
General Fund	Fire	Radio System Upgrade - Phase II (Grant Offset)	30,000	30,000	-
General Fund	Fire	Station Security Upgrade - Phase I of III	80,000	20,000	60,000
General Fund	Fire	Storage Shed - Additional Shed for Storage of Equipment	8,000	8,000	-
General Fund	Fire	Replacement of F350 Utility Truck (Loan Offset)	50,000	50,000	-
Sub-Total			646,103	189,385	456,718
General Fund	Facilities & Resources	Reclass of Facilities & Resources Supervisor to Facilities & Resources Manager (Step D & Benefits)	9,110	9,110	-
General Fund	Facilities & Resources	Addition of Maintenance Worker (Step B & Benefits)	79,488	-	79,488
General Fund	Facilities & Resources	Maintenance & Repairs - Vets Hall Keyless Entry	2,500	2,500	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Bldg Repairs	20,000	20,000	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Replace Appliances	2,000	2,000	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Replace Office Furn	10,000	10,000	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Replace Shed	10,000	10,000	-
General Fund	Facilities & Resources	Maintenance & Repairs - Storm Damage - Replace Fencing	6,500	6,500	-
General Fund	Facilities & Resources	Vets Hall Replace Sewer Main Line Replacement	40,000	-	40,000
General Fund	Facilities & Resources	Vets Hall Electrical Emergency (Generator & Equip)	80,000	-	80,000
General Fund	Facilities & Resources	Vets Hall Replace Legion Kitchen Roof	15,000	15,000	-
General Fund	Facilities & Resources	Vets Hall Waterline Improvements	10,000	-	10,000
General Fund	Facilities & Resources	Vets Hall Kitchen Area Improvements	20,000	-	20,000
General Fund	Facilities & Resources	Vets Hall Restroom Improvements	17,500	-	17,500
Sub-Total			322,098	75,110	246,988
General Fund	PROS	Skate Park Construction & Infrastructure (PROS Comm Request)	220,000	-	220,000
General Fund	PROS	East Ranch Bathroom (PROS Comm Request)	360,000	-	360,000
General Fund	PROS	Update PROS Master Plan (PROS Comm Request)	80,000	19,152	60,848
Sub-Total			660,000	19,152	640,848
General Fund	Administration	Property/Liability Insurance - Premium Increase 30%	51,914	51,914	-
General Fund	Administration	LAFCO Annual Fees (Increase of 15%)	3,814	3,814	-
General Fund	Administration	Professional Services - Fees & Charges Study	20,000	20,000	-
Sub-Total			75,728	75,728	-
Total General Fund			1,703,929	359,375	1,344,554
Water Fund	Water	Water Conservation Mailer	1,500	1,500	-
Water Fund	Water	Deferred Maintenance from FY 2020/21	17,000	17,000	-
Water Fund	Water	Maintenance & Repairs - Storm Damage Vault Repairs, Dosing Pump Replacement, Pressure Regulator Replacements	32,921	32,921	-
Water Fund	Water	Undergrounding of Communications Lines	12,000	12,000	-
Water Fund	Water	Water Use Efficiency Plan Update	17,500	17,500	-
Water Fund	Water	Water Audit Tool & Training	5,000	5,000	-
Water Fund	Water	Retrofit Saturation Survey	2,500	2,500	-
Water Fund	Water	Instream Flow Study	75,000	75,000	-
Water Fund	Water	Water Meter Replacement Program	97,000	97,000	-
Water Fund	Water	Stuart Street Tank Rehabilitation	458,000	458,000	-
Water Fund	Water	SS2 Electrical Panel Upgrade	15,000	15,000	-
Water Fund	Water	Cover for Sheltering of Equipment	15,000	15,000	-
Water Fund	Water	Modular Office Building for Plant	10,000	10,000	-
Sub-Total			758,421	758,421	-
Water Fund	WRF - Operations	Reverse Osmosis Filtration Audit	12,000	12,000	-
Water Fund	WRF - Operations	Chemicals for Media Preservation	7,000	7,000	-
Water Fund	WRF - Operations	Analytic Device Repair/Replacement	15,000	15,000	-
Water Fund	WRF - Operations	Silt Density Index Testing Equipment	1,650	1,650	-
Water Fund	WRF - Operations	Pull-Barn Style Cover for Equipment	50,000	-	50,000
Sub-Total			85,650	35,650	50,000

Cambria Community Services District
 FY 2021/22 Department Line Item Budget Requests

Fund	Department	Budget Item Request Description	Line Item Request Amount	FY 2021/22 Funded Amount	FY 2021/22 Unfunded Amount
Water Fund	WRF - Capital	Trailer Fill Station (Tanks, Piping, Spill Containment & Pad)	200,000	200,000	-
		Sub-Total	200,000	200,000	-
Wastewater Fund	Wastewater	Mailer-What Not to Flush (Moved from FY 2020/21 to FY 2021/22)	1,000	1,000	-
Wastewater Fund	Wastewater	Maintenance & Repairs - Equipment & Motor Repairs	45,000	45,000	-
Wastewater Fund	Wastewater	Maintenance & Repairs - Lab Building Roof Repairs	40,000	40,000	-
Wastewater Fund	Wastewater	Maintenance & Repairs - Road Paving Repairs - Due to Sewer Repairs (Contract with County of SLO)	60,000	60,000	-
Wastewater Fund	Wastewater	PFAS (Per and Polyfluoroalkyl Substances) Sampling	10,000	10,000	-
Wastewater Fund	Wastewater	PFAS (Per and Polyfluoroalkyl Substances) Sampling Supplies	2,000	2,000	-
Wastewater Fund	Wastewater	Lift Station Improvements (B-3 & B-4)	65,125	65,125	-
Wastewater Fund	Wastewater	Eastern Clarifier - Replace Drive Chain	40,000	40,000	-
Wastewater Fund	Wastewater	Replace John Deere Tractor	70,000	70,000	-
Wastewater Fund	Wastewater	Replace 2005 F150 Truck	30,000	30,000	-
Wastewater Fund	Wastewater	Replace Van - Transport of Video Camera System	55,000	55,000	-
Wastewater Fund	Wastewater	Secondary Water System Improvements (ECM 10)	80,000	80,000	-
Wastewater Fund	Wastewater	SST Project Loan - Pri/Int	409,894	409,894	-
		Sub-Total	498,125	498,125	-
Total Enterprise Funds			1,542,196	1,492,196	50,000

RESERVES

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Cambria Community Services District													
2	Reserve Estimates - Cash Basis													
3	Final Budget FY 2021/2022													
4														
5			General Fund	Wastewater Fund	Water Department	WRF Operations	WRF Capital	Total Water Fund	Total Enterprise (WW & Water)	Total CCSD				
6	RESERVES													
7														
8	Cash in Bank per Audit at June 30, 2019		\$ 2,977,298	\$ -	\$ (262,531)	\$ (216,380)	\$ 637,980	\$ 159,069	\$ 159,069	\$ 3,136,367				
9	Fiscal Year 2019/20 Estimated Increases / (Decreases)		\$ 245,360	\$ 387,697	\$ 421,859	\$ 236,731	\$ (219,682)	\$ 438,908	\$ 826,605	\$ 1,071,965				
10														
11														
12	Estimated Cash Based Reserves at June 30, 2020		\$ 3,222,658	\$ 387,697	\$ 159,328	\$ 20,351	\$ 418,298	\$ 597,977	\$ 985,674	\$ 4,208,332				
13	Fiscal Year 2020/21 Estimates:													
14														
15														
16														
17														
18	Estimated Operating Surplus / (Deficit) based on actual activity to 6/30/21, transfers, encumbrances and project carryforwards for FY 2021-2022		\$ 43,831	\$ 685,180	\$ 260,770	\$ 131,674	\$ 1,630,879	\$ 2,023,323	\$ 2,708,503	\$ 2,752,334				
19														
20	Estimated Cash Based Reserves at June 30, 2021		\$ 3,266,489	\$ 1,072,877	\$ 420,098	\$ 152,025	\$ 2,049,177	\$ 2,621,300	\$ 3,694,177	\$ 6,960,666				
21	Fiscal Year 2021/22 Proposed Budget													
22														
23														
24	Operating Surplus / (Deficit)		\$ (70,481)	\$ (387,314)	\$ 3,559	\$ (243,022)	\$ (200,000)	\$ (439,463)	\$ (826,777)	\$ (897,258)				
25														
26														
27	Estimated Cash Based Reserves at June 30, 2022		\$ 3,196,008	\$ 685,563	\$ 423,657	\$ (90,997)	\$ 1,849,177	\$ 2,181,837	\$ 2,867,400	\$ 6,063,408				
28														
29														
30	INTERFUND LOANS													
31														
32	Amounts per 6/30/2019 Audit		\$ 737,503	\$ (579,777)				\$ (157,726)	\$ (737,503)	\$ -				
33	Estimated Increase in Interfund Loans													
34														
35														
36	To eliminate negative cash balances at 6/30/2022		\$ -	\$ -				\$ -	\$ -	\$ -				
37	FY 2021/22 Estimated Loan Repayment		\$ 98,753	\$ -				\$ -	\$ -	\$ 98,753				
38	FY 2019/20 & 2020/21 Unused Reserve, FY 2021/22 Reserve Requirement per Prop 218		\$ -	\$ -				\$ (533,000)	\$ (533,000)	\$ (533,000)				
39	Total Interfund Loans/Required Reseves		\$ 98,753	\$ -				\$ (533,000)	\$ (533,000)	\$ (434,247)				
40														
41														
42														
43	June 30, 2022 Adjusted Cash Based Reserves (Estimated)		\$ 3,294,761	\$ 685,563				\$ 1,648,837	\$ 2,334,400	\$ 5,629,161				