

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
General Information

Fiscal Year: 2022

District Mailing Address

Street 1   Has Address Changed?  
Street 2   
City  State  Zip   
Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Harry"/>	<input type="text"/>	<input type="text" value="Farmer"/>	<input type="text" value="Director"/>
Member 2	<input type="text" value="Cindy"/>	<input type="text"/>	<input type="text" value="Steidel"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Karen"/>	<input type="text"/>	<input type="text" value="Dean"/>	<input type="text" value="President"/>
Member 4	<input type="text" value="Tom"/>	<input type="text"/>	<input type="text" value="Gray"/>	<input type="text" value="Vice President"/>
Member 5	<input type="text" value="Donn"/>	<input type="text"/>	<input type="text" value="Howell"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Pamela"/>	<input type="text"/>	<input type="text" value="Duffield"/>	<input type="text" value="Admin Department Manager"/>	<input type="text" value="pduffield@cambriacsd.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name  M. I.  Last Name   
Telephone  Email

Independent Auditor

Firm Name   
First Name  M. I.  Last Name   
Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2.  Yes  No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

BCU  DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

City  County  Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)?  Yes  No

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Sewer Enterprise Fund  
Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2022**

**Operating Revenues**

R01.	Service Charges	3,160,098
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	123,588
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	13,117
R08.	<b>Total Operating Revenues</b>	<b>\$3,296,803</b>

**Operating Expenses**

R09.	Transmission	398,422
R10.	Treatment and Disposal	1,289,012
R11.	Taxes	
R12.	Personnel Services	656,225
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	468,502
R16.	Depreciation and Amortization Expenses	358,211
R17.	Other Operating Expenses	
R18.	<b>Total Operating Expenses</b>	<b>\$3,170,372</b>
R19.	<b>Operating Income (Loss)</b>	<b>\$126,431</b>

**Nonoperating Revenues**

R20.	Investment Income	946
R21.	Rents, Leases, Concessions, and Royalties	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	16,881
R41.	<b>Total Nonoperating Revenues</b>	<b>\$17,827</b>
	<b>Nonoperating Expenses</b>	
R42.	Interest Expense	29,398
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	<b>Total Nonoperating Expenses</b>	<b>\$29,398</b>
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$114,860</b>

<b>Capital Contributions</b>		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	<b>Total Capital Contributions</b>	\$0
R54.	<b>Transfers In</b>	
R55.	<b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	<b>Total Special and Extraordinary Items</b>	\$0
R56.	<b>Change in Net Position</b>	\$114,860
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$1,994,891
R58.	<b>Adjustment</b>	-244,226
R59.	Reason for Adjustment	To adjust net position to prior year audit
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$1,865,525
<b>Net Position (Deficit)</b>		
R61.	Net Investment in Capital Assets	3,285,846
R62.	Restricted	
R63.	Unrestricted	-1,420,321
R64.	<b>Total Net Position (Deficit)</b>	\$1,865,525

**Note:**  
*(R59) Reason for Adjustment: To adjust net position to prior year audit*

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Water Enterprise Fund  
Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2022**

**Operating Revenues**

Water Sales Revenues

Retail Water Sales

R01.	Residential	3,312,914
R02.	Business	1,353,162
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	169,658
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	15,742
R19.	<b>Total Operating Revenues</b>	<b>\$4,851,476</b>

**Operating Expenses**

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	317,237
R25.	Treatment	795,204
R26.	Transmission and Distribution	485,892
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	413,008

R31.	Contractual Services	
R32.	Materials and Supplies	418,119
R33.	General and Administrative Expenses	886,346
R34.	Depreciation and Amortization Expenses	1,012,679
R35.	Other Operating Expenses	
R36.	<b>Total Operating Expenses</b>	\$4,328,485
R37.	<b>Operating Income (Loss)</b>	\$522,991
<b>Nonoperating Revenues</b>		
R38.	Investment Income	6,372
R39.	Rents, Leases, Concessions, and Royalties	
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
Intergovernmental – State		
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	
R59.	<b>Total Nonoperating Revenues</b>	\$6,372

<b>Nonoperating Expenses</b>		
R60.	Interest Expense	268,832
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	<b>Total Nonoperating Expenses</b>	\$268,832
R64.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$260,531
<b>Capital Contributions</b>		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	<b>Total Capital Contributions</b>	\$0
R72.	<b>Transfers In</b>	
R73.	<b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>		
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	<b>Total Special and Extraordinary Items</b>	\$0
R74.	<b>Change in Net Position</b>	\$260,531
R75.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$14,614,811
R76.	<b>Adjustment</b>	-276,065
R77.	Reason for Adjustment	To adjust net position to prior year audit.
R78.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$14,599,277
<b>Net Position (Deficit)</b>		
R79.	Net Investment in Capital Assets	11,957,733
R80.	Restricted	
R81.	Unrestricted	2,641,544
R82.	<b>Total Net Position (Deficit)</b>	\$14,599,277

**Note:**

(R77) Reason for Adjustment: To adjust net position to prior year audit.



Special District Name: Cambria Community Services District  
 Special Districts' Financial Transactions Report - Governmental Funds  
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (1 of 3) (Record Completed)

Fire Protection ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	1,907,876					1,907,876
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	497,439					497,439
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	<b>Total Taxes and Assessments</b>	2,405,315	0	0	0	0	2,405,315
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income						
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	<b>Total Revenue from Use of Money and Property</b>	0	0	0	0	0	0
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal	125,163					125,163
R21.	<b>Total Intergovernmental – Federal</b>	125,163	0	0	0	0	125,163
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	10,000					10,000
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	<b>Total Intergovernmental – State</b>	10,000	0	0	0	0	10,000
R28.	Intergovernmental – Other	5,777					5,777
R29.	Charges for Current Services	53,819					53,819
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	<b>Total Self-Insurance Only</b>	0	0	0	0	0	0
R34.	Other Revenues	47,331					47,331
R35.	<b>Total Revenues</b>	\$2,647,405	\$0	\$0	\$0	\$0	\$2,647,405
<b>Expenditures</b>							
R36.	Salaries and Wages	1,283,752					1,283,752

R37.	Employee Benefits	626,088					626,088
R38.	Services and Supplies	637,559					637,559
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	<b>Debt Service</b>						
R40.5	Lease Financing, Principal Payments						
R41.	Other Principal Payments on Long-Term Debt	130,312					130,312
R42.	Interest Payments on Long-Term Debt	3,178					3,178
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	<b>Total Debt Service</b>	133,490	0	0	0	0	133,490
R46.	Capital Outlay	68,002					68,002
R47.	Other Expenditures						
R48.	<b>Total Expenditures</b>	\$2,748,891	\$0	\$0	\$0	\$0	\$2,748,891
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$-101,486	\$0	\$0	\$0	\$0	\$-101,486
	<b>Other Financing Sources (Uses)</b>						
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	<b>Total Other Financing Sources (Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Special and Extraordinary Items</b>						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	<b>Total Special and Extraordinary Items</b>	0	0	0	0	0	0
R66.	<b>Net Change in Fund Balances</b>	\$-101,486	\$0	\$0	\$0	\$0	\$-101,486
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$3,088,423	\$0	\$0	\$0	\$0	\$3,088,423
R68.	<b>Adjustment</b>	-26,228					-26,228
R69.	Reason for Adjustment	To adjust to prior					
R70.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	\$2,960,709	\$0	\$0	\$0	\$0	\$2,960,709

**Note:**

(R69) Gen-Reason for Adjustment: To adjust to prior year audit report.

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report - Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (2 of 3) (Record Completed)

Lighting and Lighting Maintenance ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	29,732					29,732
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	<b>Total Taxes and Assessments</b>	29,732	0	0	0	0	29,732
R13.	Licenses, Permits, and Franchises	112,486					112,486
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	9,607					9,607
R16.	Rents, Leases, Concessions, and Royalties	3,102					3,102
R17.	Other Revenue from Use of Money and Property						
R18.	<b>Total Revenue from Use of Money and Property</b>	12,709	0	0	0	0	12,709
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	<b>Total Intergovernmental – Federal</b>	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	1,000					1,000
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	<b>Total Intergovernmental – State</b>	1,000	0	0	0	0	1,000
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	1,844,203					1,844,203
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	<b>Total Self-Insurance Only</b>	0	0	0	0	0	0
R34.	Other Revenues	14,090					14,090
R35.	<b>Total Revenues</b>	\$2,014,220	\$0	\$0	\$0	\$0	\$2,014,220
<b>Expenditures</b>							
R36.	Salaries and Wages	680,334					680,334

R37.	Employee Benefits	406,833					406,833
R38.	Services and Supplies	1,325,483					1,325,483
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	<b>Debt Service</b>						
R40.5	Lease Financing, Principal Payments						
R41.	Other Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	0	0	0	0
R46.	Capital Outlay	2,723					2,723
R47.	Other Expenditures						
R48.	<b>Total Expenditures</b>	\$2,415,373	\$0	\$0	\$0	\$0	\$2,415,373
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$-401,153	\$0	\$0	\$0	\$0	\$-401,153
	<b>Other Financing Sources (Uses)</b>						
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	<b>Total Other Financing Sources (Uses)</b>	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Special and Extraordinary Items</b>						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	<b>Total Special and Extraordinary Items</b>	0	0	0	0	0	0
R66.	<b>Net Change in Fund Balances</b>	\$-401,153	\$0	\$0	\$0	\$0	\$-401,153
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$933,256	\$0	\$0	\$0	\$0	\$933,256
R68.	<b>Adjustment</b>						
R69.	Reason for Adjustment						
R70.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	\$532,103	\$0	\$0	\$0	\$0	\$532,103

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report - Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2022

Activity: (3 of 3) (Record Completed)

Recreation and Park ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	770,168					770,168
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	<b>Total Taxes and Assessments</b>	770,168	0	0	0	0	770,168
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income						
R16.	Rents, Leases, Concessions, and Royalties	13,702					13,702
R17.	Other Revenue from Use of Money and Property						
R18.	<b>Total Revenue from Use of Money and Property</b>	13,702	0	0	0	0	13,702
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	<b>Total Intergovernmental – Federal</b>	0	0	0	0	0	0
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	5,000					5,000
R25.	Timber Yield						
R26.	Other Intergovernmental – State	14,324					14,324
R27.	<b>Total Intergovernmental – State</b>	19,324	0	0	0	0	19,324
R28.	Intergovernmental – Other	31,178					31,178
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	<b>Total Self-Insurance Only</b>	0	0	0	0	0	0
R34.	Other Revenues	5,634					5,634
R35.	<b>Total Revenues</b>	\$840,006	\$0	\$0	\$0	\$0	\$840,006
<b>Expenditures</b>							
R36.	Salaries and Wages	234,284					234,284

R37.	Employee Benefits	165,163					165,163
R38.	Services and Supplies	356,506					356,506
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	<b>Debt Service</b>						
R40.5	Lease Financing, Principal Payments						
R41.	Other Principal Payments on Long-Term Debt	13,269					13,269
R42.	Interest Payments on Long-Term Debt	2,041					2,041
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	15,310	0	0	0	0	15,310
R46.	Capital Outlay	53,033					53,033
R47.	Other Expenditures						
R48.	<b>Total Expenditures</b>	<b>\$824,296</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$824,296</b>
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$15,710</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,710</b>
	<b>Other Financing Sources (Uses)</b>						
R49.5	Lease Financing	40,545					40,545
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	<b>Total Other Financing Sources (Uses)</b>	<b>\$40,545</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,545</b>
	<b>Special and Extraordinary Items</b>						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	<b>Total Special and Extraordinary Items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
R66.	<b>Net Change in Fund Balances</b>	<b>\$56,255</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$56,255</b>
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	<b>\$408,709</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$408,709</b>
R68.	<b>Adjustment</b>						
R69.	Reason for Adjustment						
R70.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	<b>\$464,964</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$464,964</b>

Special District Name: Cambria Community Services District  
 Special Districts' Financial Transactions Report  
 Other Long-Term Debt  
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2022**

R01.	Purpose of Debt (1 of 8) (Record Completed)	City National Bank - pay off debt
R02.	Nature of Revenue Pledged	All Revenue
R03.	Debt Type	Notes
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2010
R07.	Beginning Maturity Year	2010
R08.	Ending Maturity Year	2024
R09.	Principal Authorized	1,585,000
R10.	Principal Received to Date	1,585,000
R11.	Principal Unspent	
R12.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	\$457,000
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	145,000
R17.	Principal Refinanced in Current Fiscal Year	
R18.	<b>Principal Outstanding, End of Fiscal Year</b>	\$312,000
R19.	Principal Outstanding, Current Portion	149,000
R20.	<b>Principal Outstanding, Noncurrent Portion</b>	\$163,000
R21.	Interest Paid in Current Fiscal Year	17,495
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Other Long-Term Debt  
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2022**

R01. Purpose of Debt (2 of 8) (Record Completed)	Construction - Water Facilities
R02. Nature of Revenue Pledged	Water Revenue
R03. Debt Type	Notes
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2014
R07. Beginning Maturity Year	2015
R08. Ending Maturity Year	2035
R09. Principal Authorized	8,939,000
R10. Principal Received to Date	8,939,000
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$6,780,423
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	384,662
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$6,395,761
R19. Principal Outstanding, Current Portion	400,634
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$5,995,127
R21. Interest Paid in Current Fiscal Year	267,521
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	



Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Other Long-Term Debt  
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2022**

R01.	Purpose of Debt (3 of 8) (Record Completed)	Ford 650 Dump Truck
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2018
R07.	Beginning Maturity Year	2018
R08.	Ending Maturity Year	2024
R09.	Principal Authorized	74,871
R10.	Principal Received to Date	74,871
R11.	Principal Unspent	
R12.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	\$46,778
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	14,948
R17.	Principal Refinanced in Current Fiscal Year	
R18.	<b>Principal Outstanding, End of Fiscal Year</b>	\$31,830
R19.	Principal Outstanding, Current Portion	15,584
R20.	<b>Principal Outstanding, Noncurrent Portion</b>	\$16,246
R21.	Interest Paid in Current Fiscal Year	1,988
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Other Long-Term Debt  
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2022**

R01.	Purpose of Debt (4 of 8) (Record Completed)	Fire Engine
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Governmental
SD05.	Activity	Fire Protection
R06.	Year of Issue	2016
R07.	Beginning Maturity Year	2016
R08.	Ending Maturity Year	2022
R09.	Principal Authorized	622,316
R10.	Principal Received to Date	622,316
R11.	Principal Unspent	
R12.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	\$130,312
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	130,312
R17.	Principal Refinanced in Current Fiscal Year	
R18.	<b>Principal Outstanding, End of Fiscal Year</b>	\$0
R19.	Principal Outstanding, Current Portion	0
R20.	<b>Principal Outstanding, Noncurrent Portion</b>	\$0
R21.	Interest Paid in Current Fiscal Year	3,178
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Other Long-Term Debt  
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2022**

R01. Purpose of Debt (5 of 8) (Record Completed)	Western Financial
R02. Nature of Revenue Pledged	None
R03. Debt Type	Loans
R04. Fund Type	Governmental
SD05. Activity	Recreation and Park
R06. Year of Issue	2018
R07. Beginning Maturity Year	2018
R08. Ending Maturity Year	2024
R09. Principal Authorized	18,500
R10. Principal Received to Date	18,500
R11. Principal Unspent	
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>\$9,084</b>
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	3,791
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	<b>\$5,293</b>
R19. Principal Outstanding, Current Portion	3,942
R20. <b>Principal Outstanding, Noncurrent Portion</b>	<b>\$1,351</b>
R21. Interest Paid in Current Fiscal Year	287
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Cambria Community Services District  
 Special Districts' Financial Transactions Report  
 Other Long-Term Debt  
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2022**

R01.	Purpose of Debt (6 of 8) (Record Completed)	Muni Financial Corp-Storm
R02.	Nature of Revenue Pledged	All Revenue
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2019
R07.	Beginning Maturity Year	2020
R08.	Ending Maturity Year	2025
R09.	Principal Authorized	367,557
R10.	Principal Received to Date	367,557
R11.	Principal Unspent	
R12.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	\$298,464
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	71,223
R17.	Principal Refinanced in Current Fiscal Year	
R18.	<b>Principal Outstanding, End of Fiscal Year</b>	\$227,241
R19.	Principal Outstanding, Current Portion	73,443
R20.	<b>Principal Outstanding, Noncurrent Portion</b>	\$153,798
R21.	Interest Paid in Current Fiscal Year	9,264
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Other Long-Term Debt  
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2022**

R01.	Purpose of Debt (7 of 8) (Record Completed)	Muni Financial- Ford F350
R02.	Nature of Revenue Pledged	All Revenue
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2019
R07.	Beginning Maturity Year	2020
R08.	Ending Maturity Year	2025
R09.	Principal Authorized	56,540
R10.	Principal Received to Date	56,540
R11.	Principal Unspent	
R12.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	\$46,153
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	10,828
R17.	Principal Refinanced in Current Fiscal Year	
R18.	<b>Principal Outstanding, End of Fiscal Year</b>	\$35,325
R19.	Principal Outstanding, Current Portion	11,288
R20.	<b>Principal Outstanding, Noncurrent Portion</b>	\$24,037
R21.	Interest Paid in Current Fiscal Year	1,962
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Other Long-Term Debt  
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

**Fiscal Year: 2022**

R01.	Purpose of Debt (8 of 8) (Record Completed)	Ford F350
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Governmental
SD05.	Activity	Recreation and Park
R06.	Year of Issue	2021
R07.	Beginning Maturity Year	2021
R08.	Ending Maturity Year	2025
R09.	Principal Authorized	40,545
R10.	Principal Received to Date	40,545
R11.	Principal Unspent	
R12.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	40,545
R16.	Principal Paid in Current Fiscal Year	9,478
R17.	Principal Refinanced in Current Fiscal Year	
R18.	<b>Principal Outstanding, End of Fiscal Year</b>	\$31,067
R19.	Principal Outstanding, Current Portion	8,971
R20.	<b>Principal Outstanding, Noncurrent Portion</b>	\$22,096
R21.	Interest Paid in Current Fiscal Year	1,754
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

**Fiscal Year: 2022**

	<b>Year of Issue</b>	<b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>Principal Received in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Outstanding, End of Fiscal Year</b>	<b>Principal Outstanding, Current Portion</b>	<b>Principal Outstanding, Noncurrent Portion</b>	<b>Interest Paid in Current Fiscal Year</b>
<b>Governmental</b>								
<b>Loans</b>								
Fire Engine	2016	130,312	0	130,312	0	0	0	3,178
Ford F350	2021	0	40,545	9,478	31,067	8,971	22,096	1,754
Western Financial	2018	9,084	0	3,791	5,293	3,942	1,351	287
<b>Total Governmental Debt:</b>		\$139,396	\$40,545	\$143,581	\$36,360	\$12,913	\$23,447	\$5,219
<b>Enterprise</b>								
<b>Loans</b>								
Ford 650 Dump Truck	2018	46,778	0	14,948	31,830	15,584	16,246	1,988
Muni Financial Corp-Storm	2019	298,464	0	71,223	227,241	73,443	153,798	9,264
Muni Financial- Ford F350	2019	46,153	0	10,828	35,325	11,288	24,037	1,962
<b>Notes</b>								
City National Bank - pay off debt	2010	457,000	0	145,000	312,000	149,000	163,000	17,495
Construction - Water Facilities	2014	6,780,423	0	384,662	6,395,761	400,634	5,995,127	267,521
<b>Total Enterprise Debt:</b>		\$7,628,818	\$0	\$626,661	\$7,002,157	\$649,949	\$6,352,208	\$298,230

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Debt Service Reconciliation Report

**Fiscal Year: 2022**

	<b>Governmental Funds</b>	<b>Internal Service Fund</b>	<b>Enterprise Funds</b>
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	148,800	0	298,230
R02. Other Long-Term Debt	0	0	0
R03. Construction Financing	0	0	0
R04. Lease Obligations (Purchase Agreements)	0	0	0
R05. <b>Total Debt Payments from Debt Forms</b>	<b>\$148,800</b>	<b>\$0</b>	<b>\$298,230</b>
R06. <b>Debt Service</b>	<b>148,800</b>	<b>0</b>	<b>298,230</b>
R07. <b>Difference</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
R08. Reason for Difference	0	0	0



Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Balance Sheet  
Governmental Funds

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	3,456,653					3,456,653
R02. Investments						
R03. Accounts Receivable (net)	185,051					185,051
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	268					268
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	450,785					450,785
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$4,092,757	\$0	\$0	\$0	\$0	\$4,092,757
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$4,092,757	\$0	\$0	\$0	\$0	\$4,092,757
<b>Liabilities</b>						
R19. Accounts Payable	38,860					38,860
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances	6,138					6,138
R26. Loans and Notes Payable						
R27. Other Liabilities 1	89,983					89,983
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$134,981	\$0	\$0	\$0	\$0	\$134,981
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$134,981	\$0	\$0	\$0	\$0	\$134,981

**Fund Balances (Deficits)**

R33. Nonspendable	451,053					451,053
R34. Restricted						
R35. Committed						
R36. Assigned	3,506,723					3,506,723
R37. Unassigned						
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$3,957,776</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,957,776</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$4,092,757</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,092,757</b>

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Statement of Net Position  
Proprietary Funds

Fiscal Year: 2022

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
	Cash and Investments		
R01.	Unrestricted	5,587,382	
R02.	Restricted		
R03.	Accounts Receivable (net)	1,347,050	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	6,422	
R10.	Other Current Assets 1	4,268	
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$6,945,122	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R14.5	Lease Receivable		
R15.	Other Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	1,821,427	
R17.	Buildings and Improvements	54,751,103	
R18.	Equipment	2,613,085	
R18.5	Infrastructure		
R18.6	Lease Assets (Lessee)		
R19.	Other Intangible Assets – Amortizable	859,357	
R20.	Construction in Progress	6,539,801	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-44,339,037	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$22,245,736	\$0
R27.	<b>Total Assets</b>	<b>\$29,190,858</b>	<b>\$0</b>

**Deferred Outflows of Resources**

R28.	Related to Pensions	549,214	
R28.5	Related to OPEB	289,934	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	<b>\$839,148</b>	<b>\$0</b>
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$30,030,006</b>	<b>\$0</b>

**Liabilities**

## Current Liabilities

R32.	Accounts Payable	128,199	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	116,939	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	95,498	
R38.	Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	649,949	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	72,651	
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	<b>\$1,063,236</b>	<b>\$0</b>

## Noncurrent Liabilities

R44.	Deposits and Advances	450,785	
R45.	Compensated Absences	140,039	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	194,081	
R51.	Notes (Other Long-Term Debt)	6,158,127	
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	1,503,005	
R57.	Net OPEB Liability	2,171,737	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	<b>\$10,617,774</b>	<b>\$0</b>
R61.	<b>Total Liabilities</b>	<b>\$11,681,010</b>	<b>\$0</b>

**Deferred Inflows of Resources**

R62.	Related to Pensions	1,394,295	
R62.5	Related to OPEB	489,899	
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	\$1,884,194	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$13,565,204	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$16,464,802	\$0
<b>Net Position (Deficit)</b>			
R67.	Net Investment in Capital Assets	15,243,579	
R68.	Restricted		
R69.	Unrestricted	1,221,223	
R70.	<b>Total Net Position (Deficit)</b>	\$16,464,802	\$0

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Noncurrent Assets, Deferred Outflows of Resources,  
Noncurrent Liabilities, and Deferred Inflows of Resources  
Governmental Funds

Fiscal Year: 2022

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land	14,990,732	
R02.	Buildings and Improvements	2,505,522	
R03.	Equipment	2,844,314	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress	44,778	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-3,595,926	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	<b>\$16,789,420</b>	
<b>Deferred Outflows of Resources</b>			
R16	Related to Pensions	1,065,730	
R17	Related to OPEB	538,448	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	<b>\$1,604,178</b>	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$18,393,598</b>	

**Noncurrent Liabilities**

R22. Deposits and Advances		
R23. Compensated Absences		239,312
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		36,360
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		2,357,120
R35. Net OPEB Liability		4,033,229
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		\$6,666,021

**Deferred Inflows of Resources**

R40 Related to Pensions		2,013,964
R41 Related to OPEB		909,812
R42 Related to Debt Refunding		
R42.5 Related to Leases		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		\$2,923,776
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		\$9,589,797

Special District Name: Cambria Community Services District  
Special Districts' Financial Transactions Report  
Appropriations Limit Information

**Fiscal Year: 2022**

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<input type="text"/>



Special District Name: Cambria Community Services District  
 Special Districts' Financial Transactions Report  
 Summary

**Fiscal Year: 2022**

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General	5,501,631			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$5,501,631			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer			3,296,803	
R17. Solid Waste				
R18. Transit				
R19. Water			4,851,476	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$8,148,279	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			17,827	
R30. Solid Waste				
R31. Transit				
R32. Water			6,372	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. <b>Total Non-Operating Revenues</b>			\$24,199	
R36.5 <b>Total Revenues</b>	\$5,501,631	\$0	\$8,172,478	\$13,674,109

<b>Governmental Expenditures</b>					
R37.	General	5,988,560			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$5,988,560			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer			3,170,372	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			4,328,485	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$7,498,857	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			29,398	
R66.	Solid Waste				
R67.	Transit				
R68.	Water			268,832	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$298,230	
R72.5	<b>Total Expenditures/Expenses</b>	\$5,988,560	\$0	\$7,797,087	\$13,785,647
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$-446,384	\$0	\$375,391	\$-70,993
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$4,430,388	\$0	\$16,609,702	\$21,040,090

R77.	Adjustments	-26,228		-520,291	-546,519
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$3,957,776	\$0	\$16,464,802	\$20,422,578
<b>Assets</b>					
R79.	Total Current Assets	4,092,757		6,945,122	11,037,879
R80.	Total Noncurrent Assets			22,245,736	22,245,736
R81.	<b>Total Assets</b>	\$4,092,757	\$0	\$29,190,858	\$33,283,615
<b>Liabilities</b>					
R82.	Total Current Liabilities	134,981		1,063,236	1,198,217
R83.	Total Noncurrent Liabilities			10,617,774	10,617,774
R84.	<b>Total Liabilities</b>	\$134,981	\$0	\$11,681,010	\$11,815,991
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$3,957,776	\$0	\$16,464,802	\$20,422,578

Special District of Cambria Community Services District  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Misc Fees
SewerEnterpriseFund	(R09)Transmission	Increase due to repairs.
SewerEnterpriseFund	(R10)TreatmentandDisposal	Increase due to major repairs completed.
SewerEnterpriseFund	(R12)PersonnelServices	Increase due increase in payroll expenses.
SewerEnterpriseFund	(R16)DepreciationandAmortizationExpenses	Items were fully depreciated in FY 20-21.
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Misc revenue.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Misc Fees
WaterEnterpriseFund	(R24)Pumping	Increase due to repairs
WaterEnterpriseFund	(R25)Treatment	Increase due to repairs.
WaterEnterpriseFund	(R26)TransmissionandDistribution	Increase due to repairs.
WaterEnterpriseFund	(R30)PersonnelServices	Increase due to payroll increases
WaterEnterpriseFund	(R32)MaterialsandSupplies	Increase due to price increases.
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Fire Protection) SAFER Grant
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Fire Protection) County Grant.
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Fire Protection) Weed Abatement increased.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) Insurance reimbursement and other misc revenue.
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Fire Protection) Increased due to SAFER grant and hiring of more firefighters.
RevenuesExpendituresChangesFundBalances	(R41)Gen-OtherPrincipalPaymentsonLongTermDebt	(Fire Protection) Note Payable on Fire truck. Final Payment
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Equipment and portion of financial system.
RevenuesExpendituresChangesFundBalances	(R01)Gen-CurrentSecuredandUnsecured(1%)	(Lighting and Lighting Maintenance) Increased due to collections
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Lighting and Lighting Maintenance) Insurance reimbursement and misc revenue.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Lighting and Lighting Maintenance) Increase due to legal fees
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Lighting and Lighting Maintenance) Decreased due to portion of system implemented in FY 20-21.
RevenuesExpendituresChangesFundBalances	(R16)Gen-RentsLeasesConcessionsandRoyalties	(Recreation and Park) Increased due to FY 20-21, Vet's halls was not allowed events.
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Recreation and Park) Storm Grant
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Recreation and Park) Grant for project.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Recreation and Park) Insurance reimbursement
RevenuesExpendituresChangesFundBalances	(R41)Gen-OtherPrincipalPaymentsonLongTermDebt	(Recreation and Park) New truck and prior equipment
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Recreation and Park) Skate Park and Restroom projects.
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(6_Fire Engine) Final payment in FY 21-22.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Advance Receivable
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Payroll
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	FY 20-21 did not include accrued payroll.
ProprietaryFunds	(R01)Entpr-Unrestricted	Rate increases and timing of payables.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Deposits
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued payroll
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Increase due to accrued payroll and timing of invoices.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Client did not provide information
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Client did not provide information
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructioninProgress	Financial System was capitalized.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Decreased due to measurement date of NPL was June 30, 2021 in which PERS investments did really well.

Total Footnote: 41