

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Cambria Community Services District

Reporting Year: 2020

ID Number: 12054004700

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

Pamela Duffield
Signature

Finance Manager
Title

Pamela Duffield
Name (Please Print)

1/27/2021
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/27/2021 2:16:11 PM

Supplement to the Annual Report of Special Districts

Special District ID Number:	12054004700
Name of District:	Cambria Community Services District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year.
Report data for that period only.

<input type="checkbox"/> July 2019	<input type="checkbox"/> October 2019	<input type="checkbox"/> January 2020	<input type="checkbox"/> April 2020
<input type="checkbox"/> August 2019	<input type="checkbox"/> November 2019	<input type="checkbox"/> February 2020	<input type="checkbox"/> May 2020
<input type="checkbox"/> September 2019	<input type="checkbox"/> December 2019	<input type="checkbox"/> March 2020	<input checked="" type="checkbox"/> June 2020

Please complete the fillable PDF and submit to the following email,
ewd.local.finance@census.gov.

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Local Finance Statistics Branch, 1-800-242-4523

A. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$ 329,648

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 98,269
Construction (Census Code F91)	\$ 84,546

Special District of Cambria Community Services District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2020

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="President"/>
Member 2	<input type="text" value="Cindy"/>	<input type="text"/>	<input type="text" value="Steldel"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Amanda"/>	<input type="text"/>	<input type="text" value="Rice"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Pierson"/>	<input type="text" value="Director"/>
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="Finance 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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District
4. In which City, County, or Special District financial statements or CAFR 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 of Cambria Community Services District
Special Districts Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2020

Operating Revenues

R01. Service Charges	2,851,825
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	115,547
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	
R08. Total Operating Revenues	\$2,967,372

Operating Expenses

R09. Transmision	254,992
R10. Treatment and Disposal	848,177
R11. Taxes	
R12. Personnel Services	435,091
R13. Contractual Services	
R14. Materials and Supplies	
R15. General and Administrative Expenses	504,118
R16. Depreciation and Amortization Expenses	608,462
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$2,650,840
R19. Operating Income (Loss)	\$316,532

Nonoperating Revenues

R20. Investment Earnings	
R21. Rents, Leases, and Franchises	
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	81,293
R41.	Total Nonoperating Revenues	\$81,293
Nonoperating Expenses		
R42.	Interest Expense	29,985
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$29,985
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$367,840
Capital Contributions		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	
Special and Extraordinary Items		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$367,840
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$2,808,110
R58.	Adjustment	-1,243,696
R59.	Reason for Adjustment	To adjust net position to prior year audit.
R60.	Net Position (Deficit), End of Fiscal Year	\$1,932,254
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	3,770,857
R62.	Restricted	
R63.	Unrestricted	-1,838,603
R64.	Total Net Position (Deficit)	\$1,932,254

Note:

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

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

Fiscal Year: 2020

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	3,020,153
R02.	Business	1,285,702
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	177,699
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	148,558
R19.	Total Operating Revenues	\$4,632,112

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	214,675
R25.	Treatment	538,118
R26.	Transmission and Distribution	326,306
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	281,653
R31.	Contractual Services	
R32.	Materials and Supplies	283,272
R33.	General and Administrative Expenses	965,155
R34.	Depreciation and Amortization Expenses	1,227,544
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$3,836,723
R37.	Operating Income (Loss)	\$795,389

Nonoperating Revenues

R38.	Investment Earnings	
R39.	Rents, Leases, and Franchises	
	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	3,841
R59. Total Nonoperating Revenues	\$3,841
Nonoperating Expenses	
R60. Interest Expense	308,889
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	
R63. Total Nonoperating Expenses	\$308,889
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$490,341
Capital Contributions	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	
R71. Total Capital Contributions	\$0
R72. Transfers In	
R73. Transfers Out	
Special and Extraordinary Items	
R73.5 Special Item	
R73.6 Extraordinary Item	
R73.7 Total Special and Extraordinary Items	\$0
R74. Change in Net Position	\$490,341
R75. Net Position (Deficit), Beginning of Fiscal Year	\$13,237,022
R76. Adjustment	-1,224,039
R77. Reason for Adjustment	To adjust net position to prior year audit.
R78. Net Position (Deficit), End of Fiscal Year	\$12,503,324
Net Position (Deficit)	
R79. Net Investment in Capital Assets	12,700,200

R80. Restricted

--

R81. Unrestricted

-196,876

R82. **Total Net Position (Deficit)**

\$12,503,324

Note:

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

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

Fiscal Year: 2020

Activity: (1 of 3) (Record Completed)

Fire Protection ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	1,766,285					1,766,285
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	473,812					473,812
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	2,240,097	0	0	0	0	2,240,097
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings						
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	0	0	0	0	0	0
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
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.	Total Intergovernmental – State	10,000	0	0	0	0	10,000
R28.	Intergovernmental – Other	35,591					35,591
R29.	Charges for Current Services	44,086					44,086
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	41,500					41,500
R35.	Total Revenues	\$2,371,274	\$0	\$0	\$0	\$0	\$2,371,274
Expenditures							
R36.	Salaries and Wages	962,907					962,907
R37.	Employee Benefits	544,322					544,322

R38. Services and Supplies	647,103					647,103
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt	124,394					124,394
R42. Interest Payments on Long-Term Debt	8,980					8,980
R42.5 Lease Principal						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	133,374	0	0	0	0	133,374
R46. Capital Outlay	40,729					40,729
R47. Other Expenditures						
R48. Total Expenditures	\$2,328,435	\$0	\$0	\$0	\$0	\$2,328,435
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$42,839	\$0	\$0	\$0	\$0	\$42,839
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R51.5 Lease Obligations Proceeds						
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						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$42,839	\$0	\$0	\$0	\$0	\$42,839
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$3,156,118	\$0	\$0	\$0	\$0	\$3,156,118
R68. Adjustment	-42,123					-42,123
R69. Reason for Adjustment	To adjust to prior					
R70. Fund Balances (Deficits), End of Fiscal Year	\$3,156,834	\$0	\$0	\$0	\$0	\$3,156,834

Note:

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

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

Fiscal Year: 2020

Activity: (2 of 3) (Record Completed)

Lighting and Lighting Maintenance

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
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.	Total Taxes and Assessments	29,732	0	0	0	0	29,732
R13.	Licenses, Permits, and Franchises	115,722					115,722
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	3,352					3,352
R16.	Rents, Leases, Concessions, and Royalties	2,805					2,805
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	6,157	0	0	0	0	6,157
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	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.	Total Intergovernmental – State	1,000	0	0	0	0	1,000
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	1,988,290					1,988,290
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	1,385					1,385
R35.	Total Revenues	\$2,142,286	\$0	\$0	\$0	\$0	\$2,142,286
Expenditures							
R36.	Salaries and Wages	785,434					785,434
R37.	Employee Benefits	425,731					425,731

R38. Services and Supplies	793,423					793,423
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R42.5 Lease Principal						
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						
R47. Other Expenditures						
R48. Total Expenditures	\$2,004,588	\$0	\$0	\$0	\$0	\$2,004,588
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$137,698	\$0	\$0	\$0	\$0	\$137,698
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R51.5 Lease Obligations Proceeds						
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						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$137,698	\$0	\$0	\$0	\$0	\$137,698
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$542,584	\$0	\$0	\$0	\$0	\$542,584
R68. Adjustment	141,208					141,208
R69. Reason for Adjustment	To adjust to prior					
R70. Fund Balances (Deficits), End of Fiscal Year	\$821,490	\$0	\$0	\$0	\$0	\$821,490

Note:

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

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

Fiscal Year: 2020

Activity: (3 of 3) (Record Completed)

Recreation and Park v

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	712,803					712,803
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.	Total Taxes and Assessments	712,803	0	0	0	0	712,803
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings						
R16.	Rents, Leases, Concessions, and Royalties	34,200					34,200
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	34,200	0	0	0	0	34,200
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	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						
R27.	Total Intergovernmental – State	5,000	0	0	0	0	5,000
R28.	Intergovernmental – Other	32,463					32,463
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	6,224					6,224
R35.	Total Revenues	\$790,690	\$0	\$0	\$0	\$0	\$790,690
Expenditures							
R36.	Salaries and Wages	229,194					229,194
R37.	Employee Benefits	142,626					142,626

R38. Services and Supplies	351,818					351,818
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt	11,152					11,152
R42. Interest Payments on Long-Term Debt	571					571
R42.5 Lease Principal						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	11,723	0	0	0	0	11,723
R46. Capital Outlay	4,277					4,277
R47. Other Expenditures						
R48. Total Expenditures	\$739,638	\$0	\$0	\$0	\$0	\$739,638
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$51,052	\$0	\$0	\$0	\$0	\$51,052
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R51.5 Lease Obligations Proceeds						
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						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$51,052	\$0	\$0	\$0	\$0	\$51,052
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$419,396	\$0	\$0	\$0	\$0	\$419,396
R68. Adjustment	3,259					3,259
R69. Reason for Adjustment	To Adjust to prior					
R70. Fund Balances (Deficits), End of Fiscal Year	\$473,707	\$0	\$0	\$0	\$0	\$473,707

Note:

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

Special District of 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: 2020

R01. Purpose of Debt (1 of 7) (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. Principal Outstanding, Beginning of Fiscal Year	\$742,000
R13. Adjustment to Principal in Current Fiscal Year	-17,000
R14. Reason for Adjustment to Principal in Current Fiscal Year	To adjust to prior year audit
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	132,000
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$593,000
R19. Principal Outstanding, Current Portion	136,000
R20. Principal Outstanding, Noncurrent Portion	\$457,000
R21. Interest Paid in Current Fiscal Year	29,985
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)	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: To adjust to prior year audit

Special District of 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: 2020

R01. Purpose of Debt (2 of 7) (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. Principal Outstanding, Beginning of Fiscal Year	\$7,572,835
R13. Adjustment to Principal in Current Fiscal Year	-68,481
R14. Reason for Adjustment to Principal in Current Fiscal Year	To adjust to prior year audit
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	354,604
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$7,149,750
R19. Principal Outstanding, Current Portion	369,327
R20. Principal Outstanding, Noncurrent Portion	\$6,780,423
R21. Interest Paid in Current Fiscal Year	304,822
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)	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year To adjust to prior year audit

Special District of 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: 2020

R01. Purpose of Debt (3 of 7) (Record Completed)	Ford F-250
R02. Nature of Revenue Pledged	None
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2017
R07. Beginning Maturity Year	2017
R08. Ending Maturity Year	2021
R09. Principal Authorized	35,810
R10. Principal Received to Date	35,810
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	
R13. Adjustment to Principal in Current Fiscal Year	17,885
R14. Reason for Adjustment to Principal in Current Fiscal Year	To adjust to prior year audit
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	8,726
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$9,159
R19. Principal Outstanding, Current Portion	9,159
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	885
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)	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: To adjust to prior year audit

Special District of 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: 2020

R01. Purpose of Debt (4 of 7) (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. Principal Outstanding, Beginning of Fiscal Year	
R13. Adjustment to Principal in Current Fiscal Year	74,871
R14. Reason for Adjustment to Principal in Current Fiscal Year	To adjust to prior year audit
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	13,754
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$61,117
R19. Principal Outstanding, Current Portion	14,339
R20. Principal Outstanding, Noncurrent Portion	\$46,778
R21. Interest Paid in Current Fiscal Year	3,182
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)	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: To adjust to prior year audit

Special District of 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: 2020

R01. Purpose of Debt (5 of 7) (Record Completed)	Ford Motor Credit	▼
R02. Nature of Revenue Pledged	None	
R03. Debt Type	Loans	▼
R04. Fund Type	Governmental	▼
SD05. Activity	Recreation and Park	▼
R06. Year of Issue		2016
R07. Beginning Maturity Year		2016
R08. Ending Maturity Year		2021
R09. Principal Authorized		33,157
R10. Principal Received to Date		33,157
R11. Principal Unspent		
R12. Principal Outstanding, Beginning of Fiscal Year		
R13. Adjustment to Principal in Current Fiscal Year		11,525
R14. Reason for Adjustment to Principal in Current Fiscal Year	To adjust to prior year audit	
R15. Principal Received in Current Fiscal Year		
R16. Principal Paid in Current Fiscal Year		7,153
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year		\$4,372
R19. Principal Outstanding, Current Portion		4,372
R20. Principal Outstanding, Noncurrent Portion		\$0
R21. Interest Paid in Current Fiscal Year		493
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)		

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: To adjust to prior year audit

Special District of 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: 2020

R01. Purpose of Debt (6 of 7) (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. Principal Outstanding, Beginning of Fiscal Year	
R13. Adjustment to Principal in Current Fiscal Year	382,027
R14. Reason for Adjustment to Principal in Current Fiscal Year	To adjust to prior year audit
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	124,396
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$257,631
R19. Principal Outstanding, Current Portion	127,319
R20. Principal Outstanding, Noncurrent Portion	\$130,312
R21. Interest Paid in Current Fiscal Year	8,978
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)	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: To adjust to prior year audit

Special District of 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: 2020

R01. Purpose of Debt (7 of 7) (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. Principal Outstanding, Beginning of Fiscal Year	
R13. Adjustment to Principal in Current Fiscal Year	16,237
R14. Reason for Adjustment to Principal in Current Fiscal Year	To adjust to prior year audit
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	3,507
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$12,730
R19. Principal Outstanding, Current Portion	3,646
R20. Principal Outstanding, Noncurrent Portion	\$9,084
R21. Interest Paid in Current Fiscal Year	570
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)	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: To adjust to prior year audit

Special District of 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: 2020

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Loans								
Fire Engine	2016	0	0	124,396	257,631	127,319	130,312	8,978
Ford Motor Credit	2016	0	0	7,153	4,372	4,372	0	493
Western Financial	2018	0	0	3,507	12,730	3,646	9,084	570
Total Governmental Debt:		\$0	\$0	\$135,056	\$274,733	\$135,337	\$139,396	\$10,041
Enterprise								
Loans								
Ford 650 Dump Truck	2018	0	0	13,754	61,117	14,339	46,778	3,182
Ford F-250	2017	0	0	8,726	9,159	9,159	0	885
Notes								
City National Bank - pay off debt	2010	742,000	0	132,000	593,000	136,000	457,000	29,985
Construction - Water Facilities	2014	7,572,835	0	354,604	7,149,750	369,327	6,780,423	304,822
Total Enterprise Debt:		\$8,314,835	\$0	\$509,084	\$7,813,026	\$528,825	\$7,284,201	\$338,874

Special District of Cambria Community Services District
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt	145,097		338,874
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$145,097	\$0	\$338,874
R06. Debt Service	145,097		338,874
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Cambria Community Services District
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	3,662,569					3,662,569
R02. Investments						
R03. Accounts Receivable (net)	135,586					135,586
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds	737,503					737,503
R10. Inventories						
R11. Prepaid Items	268					268
R12. Loans, Notes, and Contracts Receivable	1,011					1,011
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$4,536,937	\$0	\$0	\$0	\$0	\$4,536,937
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$4,536,937	\$0	\$0	\$0	\$0	\$4,536,937
Liabilities						
R19. Accounts Payable	20,725					20,725
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	11,619					11,619
R26. Loans and Notes Payable						
R27. Other Liabilities 1	51,551					51,551
R28. Other Liabilities 2	1,011					1,011
R29. Other Liabilities 3						
R30. Total Liabilities	\$84,906	\$0	\$0	\$0	\$0	\$84,906
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$84,906	\$0	\$0	\$0	\$0	\$84,906
Fund Balances (Deficits)						
R33. Nonspendable	737,771					737,771
R34. Restricted						
R35. Committed						
R36. Assigned	3,714,260					3,714,260
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$4,452,031	\$0	\$0	\$0	\$0	\$4,452,031
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$4,536,937	\$0	\$0	\$0	\$0	\$4,536,937

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

Fiscal Year: 2020

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	990,130	
R02. Restricted		
R03. Accounts Receivable (net)	1,329,818	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	4,002	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,323,950	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	1,821,427	
R17. Buildings and Improvements	54,158,560	
R18. Equipment	2,178,432	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable	859,357	
R20. Construction in Progress	6,465,160	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-41,198,853	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$24,284,083	\$0
R27. Total Assets	\$26,608,033	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	542,449	
R28.5 Related to OPEB	645,746	
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. Total Deferred Outflows of Resources	\$1,188,195	\$0
R31. Total Assets and Deferred Outflows of Resources	\$27,796,228	\$0

Liabilities**Current Liabilities**

R32.	Accounts Payable	13,759	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	135,884	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	528,825	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$678,468	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion	865,308	
R45.	Compensated Absences, Net of Current Portion	62,143	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	46,778	
R51.	Notes (Other Long-Term Debt)	7,237,423	
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	2,075,991	
R57.	Net OPEB Liability	2,194,521	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$12,482,164	\$0
R61.	Total Liabilities	\$13,160,632	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	200,018	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$200,018	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$13,360,650	\$0
R66.	Total Net Position (Deficit)	\$14,435,578	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	16,471,057	
R68.	Restricted		
R69.	Unrestricted	-2,035,479	
R70.	Total Net Position (Deficit)	\$14,435,578	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$27,796,228	\$0

Special District of 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: 2020

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	14,990,732	
R02.	Buildings and Improvements	2,423,663	
R03.	Equipment	2,710,974	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-2,932,845	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$17,192,524	
Deferred Outflows of Resources			
R16	Related to Pensions	1,042,983	
R17	Related to OPEB	1,199,243	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$2,242,226	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$19,434,750	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		222,834
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		274,733
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R33.	Lease Principal		
R34.	Net Pension Liability		3,422,367
R35.	Net OPEB Liability		4,075,542
R36.	Other Noncurrent Liabilities 1		

R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$7,995,476
Deferred Inflows of Resources		
R40 Related to Pensions		253,140
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$253,140
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$8,248,616

Special District of Cambria Community Services District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2020

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

Special District of Cambria Community Services District
Special Districts Financial Transactions Report
Summary

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	5,304,250			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$5,304,250			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer			2,967,372	
R17. Solid Waste				
R18. Transit				
R19. Water			4,632,112	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$7,599,484	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			81,293	
R30. Solid Waste				
R31. Transit				
R32. Water			3,841	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$85,134	
R36.5 Total Revenues	\$5,304,250	\$0	\$7,684,618	\$12,988,868

Governmental Expenditures					
R37.	General	5,072,661			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$5,072,661			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer			2,650,840	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			3,836,723	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$6,487,563	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			29,985	
R66.	Solid Waste				
R67.	Transit				
R68.	Water			308,889	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$338,874	
R72.5	Total Expenditures/Expenses	\$5,072,661	\$0	\$6,826,437	\$11,899,098
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$231,589	\$0	\$858,181	\$1,089,770
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$4,118,098	\$0	\$16,045,132	\$20,163,230

R77. Adjustments	102,344		-2,467,735	-2,365,391
R78. Fund Balance/Net Position (Deficit), End of Fiscal Year	\$4,452,031	\$0	\$14,435,578	\$18,887,609
Assets				
R79. Total Current Assets	4,536,937		2,323,950	6,860,887
R80. Total Noncurrent Assets			24,284,083	24,284,083
R81. Total Assets	\$4,536,937	\$0	\$26,608,033	\$31,144,970
Liabilities				
R82. Total Current Liabilities	84,906		678,468	763,374
R83. Total Noncurrent Liabilities			12,482,164	12,482,164
R84. Total Liabilities	\$84,906	\$0	\$13,160,632	\$13,245,538
R85. Total Fund Balance/Net Position (Deficit)	\$4,452,031	\$0	\$14,435,578	\$18,887,609

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

Fiscal Year: 2020

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R01)ServiceCharges	Rate Increase
SewerEnterpriseFund	(R15)GeneralandAdministrativeExpenses	Amount was incorrect from prior year. Difference was less than 20%.
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Donations and other misc revenue.
WaterEnterpriseFund	(R01)Residential	Amount was incorrect in prior year. Difference was less than 20%.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Penalties and Service Fees.
WaterEnterpriseFund	(R24)Pumping	Amount was incorrect from prior year. Difference was less than 20%.
WaterEnterpriseFund	(R25)Treatment	Amount was incorrect from prior year. Difference was less than 20%.
WaterEnterpriseFund	(R26)TransmissionandDistribution	Amount was incorrect from prior year. Difference was less than 20%.
WaterEnterpriseFund	(R30)PersonnelServices	Amount was incorrect from prior year. Difference was less than 20%.
WaterEnterpriseFund	(R32)MaterialsandSupplies	Amount was incorrect from prior year. Difference was less than 20%.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Donations and other misc revenue.
RevenuesExpendituresChangesFundBalances	(R01)Gen-CurrentSecuredandUnsecured(1%)	(Fire Protection) Prior year amount was incorrect and the change from prior year was less than 20%.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Fire Protection) County reimbursements for Fire Services.
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Fire Protection) Prior was incorrect. Difference was less than 20%.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) Sale of Equipment. Donations. Insurance Reimbursement
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Fire Protection) Prior year amount was incorrect.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Purchased vehicle.
RevenuesExpendituresChangesFundBalances	(R01)Gen-CurrentSecuredandUnsecured(1%)	(Lighting and Lighting Maintenance) Incorrectly placed in prior reports. Difference was less than 20%.
RevenuesExpendituresChangesFundBalances	(R13)Gen-LicensesPermitsandFranchises	(Lighting and Lighting Maintenance) Increase in franchise fees.
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Lighting and Lighting Maintenance) Increase in Admin charges.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Lighting and Lighting Maintenance) Donations and various misc revenue.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Lighting and Lighting Maintenance) Increase in Admin charges.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Lighting and Lighting Maintenance) Prior year amount was not correct. Difference was less than 20%.
RevenuesExpendituresChangesFundBalances	(R01)Gen-CurrentSecuredandUnsecured(1%)	(Recreation and Park) Prior year amount was incorrect. The difference was less than 20%.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Recreation and Park) Voluntary Lot Merger from County.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Recreation and Park) Donations and various misc revenue.
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Recreation and Park) Prior year amount was incorrect. Difference was less than 20%.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Recreation and Park) Prior year amount was incorrect. Difference was less than 20%.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Payroll
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Unearned Revenue
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Less due to timing of projects.
ProprietaryFunds	(R01)Entpr-Unrestricted	Amount was not accurate in prior year. Amount increased due to cost savings and rate increases.
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Amount was incorrect in prior year. Amount increased from prior year due to cost savings and increase in rates.
ProprietaryFunds	(R18)Entpr-Equipment	Purchased new equipment.
ProprietaryFunds	(R19)Entpr-IntangibleAssetsAmortizable	Amount was not properly classified in prior year.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Client did not provide information
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Client did not provide information.
NoncurrentAssetsLiabilities	(R04)CapAsst-Infrastructure	Amount was improperly classified.
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Amount was not properly calculated in prior years.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Amount was not properly calculated in prior years.
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	Amount was not properly calculated in prior years.

Total Footnote: 41