



CAMBRIA COMMUNITY SERVICES DISTRICT

MEETING	TIME & DATE	LOCATION
Finance Committee	10:00 AM Tuesday, May 28, 2024	Cambria Veterans' Memorial Hall 1000 Main Street, Cambria, CA 93428

AGENDA

Regular Finance Committee Meeting

Tuesday, May 28, 2024 10:00 AM

In person at:

**Cambria Veterans' Memorial Hall
1000 Main Street, Cambria, CA 93428**

AND via Zoom at:

Please click the link to join the webinar: [HERE](#)

Webinar ID: 818 9135 4260

Passcode: 504651

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the CCSD Administration Office, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at <https://www.cambriacsd.org/>. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting or if you need the agenda or other documents in the agenda packet provided in an alternative format, contact the Confidential Administrative Assistant at 805-927-6223 at least 48 hours before the meeting to ensure that reasonable arrangements can be made. The Confidential Administrative Assistant will answer any questions regarding the agenda.

1. OPENING

1.A Call to Order

1.B Establishment of Quorum

1.C Chair Report

1.D Ad Hoc Subcommittee Report(s)

1.E Committee Member Communications

2. PUBLIC COMMENT

Members of the public may now address the Committee on any item of interest within the jurisdiction of the Committee but not on its agenda today. Future agenda items can be suggested at this time. In compliance with the Brown Act, the Committee cannot discuss or act on items not on the agenda. Each speaker has up to three minutes.

3. CONSENT AGENDA

3.A Consideration to Approve the April 23, 2024 Regular Meeting Minutes

4. REGULAR BUSINESS

4.A Review and Discuss the FY 2024/2025 Preliminary Budget and Provide Recommendation(s) to the Board of Directors

4.B Review and Discuss Revised Investment Policy and Provide Recommendations to the Board of Directors

5. FUTURE AGENDA ITEM(S)

6. ADJOURN



CAMBRIA COMMUNITY SERVICES DISTRICT

MINUTES OF APRIL 23, 2024, REGULAR FINANCE COMMITTEE MEETING OF THE CAMBRIA COMMUNITY SERVICES DISTRICT

A regular meeting of the Finance Committee of the Cambria Community Services District was held at the Cambria Veterans' Memorial Hall, located at 1000 Main Street, Cambria, CA 93428, on Tuesday, April 23, 2024 at 10:00 AM

1. **OPENING**

1.A **Call to Order**

Chairman Gray called the meeting to order at 10 a.m.

1.B **Establishment of Quorum**

A quorum was established.

Committee members present: Chairman Tom Gray, Cheryl McDowell, David Pierson, Karen Chrisman, Keith Hinrichsen and Scott McCann.

Staff present: Haley Dodson, Confidential Administrative Assistant, and Denise Fritz, Administrative Department Manager.

1.C **Chair Report**

Chairman Gray reported on the results of the last Board of Directors meeting.

1.D Ad Hoc Subcommittee Report(s): No reports.

1.E Committee Member Communications: No reports.

2. **PUBLIC COMMENT**

There was no public comment.

3. **CONSENT AGENDA**

3.A **Consideration to Approve the March 26, 2024 Regular Meeting Minutes**

Mr. McCann moved to approve the minutes.

Mr. Hinrichsen seconded the motion.

Motion passed 5-0.

4. **REGULAR BUSINESS**

4.A **Discussion and Consideration of Third Quarter Budget Report**

Ms. Fritz reviewed the budget report in detail noting changes. There were a few minor questions asked.

Public Comment: Laura Swartz asked why the property tax payments by the County were not more regular and Ms. Fritz answered that tax payments to the County were also irregular.

Mr. Pierson moved to recommend to the Board of Directors that the fiscal year 2023/24 third-quarter budget report be received and filed.

Mr. Hinrichsen seconded the motion.

Motion passed 5-0.

4.B Discuss, Review and Approve the Investment Policy Revisions and Approve Recommendations to the CCSD Board of Directors

After discussion the committee agreed to have Ms. Fritz continue to make revisions to the document and bring it back to the committee next month.

4.C Discussion and Consideration to Appoint an Ad Hoc Subcommittee on Long-Term Financial Planning

Chair Gray appointed Mr. McCann and Mr. Hinrichsen to the Ad Hoc committee to work with Ms. Fritz on the plan.

5. FUTURE AGENDA ITEM(S)

Chairman Gray asked for any future agenda items. The preliminary FY 24/25 budget will be presented for discussion and consideration. The Investment Policy will be revisited.

6. ADJOURN

Chairman Gray adjourned the meeting at 11:09 a.m.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. 4.A.

FROM: Matthew McElhenie, General Manager
Denise Fritz, Administrative Department Manager

Meeting Date: May 28, 2024 Subject: Review and Discuss the FY 2024/2025
Preliminary Budget and Provide
Recommendation(s) to the Board of
Directors

RECOMMENDATIONS:

It is recommended that the Finance Committee review and discuss the FY 2024/2025 preliminary budget and provide recommendation(s) to the Board of Directors.

DISCUSSION:

The FY 2024/2025 preliminary budget is being developed and presented to the Finance Committee before consideration by the District Board of Directors on June 20, 2024. The staff has worked to conform to the District’s Budget Policy (see below).

This preliminary budget establishes the district’s revenue and expenditure plans for the upcoming fiscal year, and the Board must approve it before July 1, 2024. The final budget will include fund balances and reserve designations. Under CCSD policy, the Board of Directors must consider a final budget before September 1, 2024.

The later date (September 1, 2024) for final budget approval allows the district to close the current year’s accounting records and determine beginning fund balances for the upcoming fiscal year. Once the current year’s accounting records are closed and next year’s beginning fund balances are specified, the revenue and expenditure plans adopted in the preliminary budget will be used to estimate fund balances at the end of the upcoming fiscal year, June 30, 2025.

With the adoption of the final budget, which is anticipated for the Board meeting on August 15, 2024, the Board has the discretion to modify the revenue and expenditures approved in the preliminary budget just as the Board can change the budget during the fiscal year. The budget schedules are set up to track any approved mid-year budget adjustments so that quarterly budget reviews by the Finance Committee and the Board of Directors during the upcoming fiscal year will illustrate the original budget and any approved mid-year budget adjustments.

District Budget Policy:

On December 14, 2023, the CCSD Board of Directors reviewed, updated, and approved the Budget Policy, which is available on our [website](#). The budget policy includes several procedures that guide budget preparation. The attached budget schedules have been prepared to allow the committee to consider the revenue and expenditure plans required in a preliminary budget.

The following is a list of the procedures included in the District Budget Policy:

- A. Plans, Goals, Resources
- B. Calendaring
- C. Mid-year Budget Update
- D. Organization Chart and Position Allocation Listing
- E. CIP
- F. Overhead Allocation

- G. Income Allocation – Property Tax and Other
- H. Structure
- I. Consolidation Entries

The following provides a status on each procedure:

A. Plans, Goals, Resources

The following is a summary of the requirements of this budget procedure:

- A budget narrative that discusses the following:
 - Measurable goals, objectives, and plans
 - Trade-offs between competing objectives
 - Mid-year reporting on achievements and gaps

The staff has not yet drafted the budget narrative. Committee discussion on these points will help prepare the narrative for the Board's consideration.

B. Calendaring

The “Calendaring” budget procedure establishes the timing of budget preparation and review. The status of budget efforts complies with state statutes, and the timing established in the Calendaring section of the budget policy was met.

C. Mid-year Budget Update

During the past fiscal year, staff presented a quarterly update to the Board and the Finance Committee, including any required budget adjustments. There is no longer a Mid-Year Budget Update, as staff has provided these updates quarterly and will continue this process into future fiscal years.

D. Organization Chart and Position Allocation Listing

The staff has completed a draft of the current and proposed organization charts and the position allocation list. Recommendations on staffing include adding funding for a maintenance technician funded 100% by the General Fund. The Facilities & Resources department has funded this position by evaluating contracts with outside vendors and identifying work that can be done in-house. The cost savings from ending contracts fund this position and allow the department to operate more efficiently.

E. CIP (Capital Improvement Plans)

This procedure has been completed, and budget recommendations on CIP are ready for committee consideration. The Resource & Infrastructure and Finance Committees' review of CIP prioritization efforts over the past fiscal year has provided the groundwork for considering CIP-related budget recommendations.

Resources & Infrastructure approved the following projects that were not included in the preliminary budget due to funding constraints: Facilities & Resources building relocation, Administrative Office relocation, ATV, fire station roof and gutter repair, Fire Engine—Type 1, rescue ski, and fire department gate and fencing. These projects have been identified as priorities and may be brought before the Board during the year for approval.

F. Overhead Allocation

This procedure has been completed in a manner consistent with the Budget Policy. The overhead allocations are included in the administrative budget schedules.

G. Income Allocation – Property Tax and Other

This procedure has been completed in accordance with the Budget Policy. Most property tax revenues are allocated to General Fund budgets, and a small amount is assigned to the Wastewater Enterprise Fund budget to offset low-income rate reductions.

H. Structure

This procedure has been completed for the preliminary budget. Details associated with fund balances are included in the final budget, as previously discussed in the Summary of this staff report.

I. Consolidation Entries

This procedure has been completed. This procedure includes the direction to create “Eliminating Entries” to avoid overstating revenues and expenditures. Eliminating entries are, however, more closely associated with financial audits and annual reports that are prepared following Generally Accepted Accounting Principles (GAAP) and related authoritative proclamations published by the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB). Eliminating entries is not typically associated with the budgeting of governmental funds since inter-fund transfers and overhead allocations are allowable transactions, provided specific criteria are met to ensure that standards related to governmental fund accounting are not violated. The budget schedules have been developed so inter-fund transfers and overhead allocations are easily identified.

Budget Schedules:

The following budget schedules are attached:

- Consolidated General Fund Summary
 - Summary and Detailed Schedules for each General Fund budget:
 - Fire Fund
 - Facilities and Resources Fund
 - PROS (Parks, Recreation and Open Space) Fund
 - Administrative Fund (Including the Overhead Allocation spreadsheet)
- Consolidated Enterprise Fund Summary
 - Summary and Detailed Schedules for each Enterprise Fund budget:
 - Water Fund
 - WRF Operations Fund
 - WRF Capital Fund
 - Waste Water Fund
- Other Schedules
 - Staffing Information
 - Salary Schedule
 - Position Allocation Listing
 - Organizational Charts
 - Capital Improvement Project Listing

CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2024-2025
DRAFT - PRELIMINARY BUDGET
May 28, 2024

GENERAL FUND SUMMARY

- Fire Department – 01
- Facilities & Resources Department – 02
 - Administration Department - 09



Cambria Community Services District , CA

Budget Report

Group Summary

For Fiscal: 2024-2025 Period Ending: 07/31/2024

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 01 - GENERAL FUND								
Revenue	4,299,132.00	4,299,132.00	0.00	0.00	0.00	-4,299,132.00	100.00%	
Expense	4,045,866.00	4,045,866.00	0.00	0.00	0.00	4,045,866.00	100.00%	
Fund: 01 - GENERAL FUND Surplus (Deficit):	253,266.00	253,266.00	0.00	0.00	0.00	-253,266.00	100.00%	
Report Surplus (Deficit):	253,266.00	253,266.00	0.00	0.00	0.00	-253,266.00	100.00%	

Fund Summary

Fund	Original		Current		Period		Fiscal		Variance	
	Total Budget		Total Budget		Activity		Activity		Favorable	(Unfavorable)
01 - GENERAL FUND	253,266.00		253,266.00		0.00		0.00		0.00	-253,266.00
Report Surplus (Deficit):	253,266.00		253,266.00		0.00		0.00		0.00	-253,266.00

GENERAL FUND

FIRE - 01



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
Category: 42 - FEES							
01-43730-01	INSPECTION FEE - FIRE DEPT	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
	Category: 42 - FEES Total:	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00%
Category: 44 - PROPERTY TAXES							
01-43100-01	PROPERTY TAX - FIRE DEPT	2,268,747.35	2,268,747.35	0.00	0.00	-2,268,747.35	100.00 %
01-43110-01	SB2557 TAX - FIRE DEPT	-32,621.00	-32,621.00	0.00	0.00	32,621.00	0.00 %
01-43350-01	ASSESSMENT-FIRE - FIRE DEPT	567,460.00	567,460.00	0.00	0.00	-567,460.00	100.00 %
01-43700-01	WEED ABATEMENT - FIRE DEPT	100,000.00	100,000.00	0.00	0.00	-100,000.00	100.00 %
	Category: 44 - PROPERTY TAXES Total:	2,903,586.35	2,903,586.35	0.00	0.00	-2,903,586.35	100.00%
Category: 45 - FED/STATE							
01-46180-01	GRANT/REVENUE - FIRE	287,838.00	287,838.00	0.00	0.00	-287,838.00	100.00 %
	Category: 45 - FED/STATE Total:	287,838.00	287,838.00	0.00	0.00	-287,838.00	100.00%
	Revenue Total:	3,196,424.35	3,196,424.35	0.00	0.00	-3,196,424.35	100.00%
Expense							
Category: 50 - SALARIES							
01-50000-01	SALARY & WAGES - FIRE DEPT	1,244,541.00	1,244,541.00	0.00	0.00	1,244,541.00	100.00 %
01-50100-01	OVERTIME - FIRE DEPT	118,000.00	118,000.00	0.00	0.00	118,000.00	100.00 %
01-50310-01	FIREFIGHTER PAY - FIRE DEPT	9,088.06	9,088.06	0.00	0.00	9,088.06	100.00 %
	Category: 50 - SALARIES Total:	1,371,629.06	1,371,629.06	0.00	0.00	1,371,629.06	100.00%
Category: 51 - BENEFITS							
01-51010-01	UNIFORM ALLOWNC - FIRE DEPT	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
01-51020-01	MED-PRINCIPAL - FIRE DEPT	17,074.00	17,074.00	0.00	0.00	17,074.00	100.00 %
01-51030-01	MED-PERS-CARE - FIRE DEPT	162,540.00	162,540.00	0.00	0.00	162,540.00	100.00 %
01-51050-01	LIFE INSURANCE - FIRE DEPT	1,872.00	1,872.00	0.00	0.00	1,872.00	100.00 %
01-51060-01	FICA - FIRE DEPT	77,456.00	77,456.00	0.00	0.00	77,456.00	100.00 %
01-51070-01	MEDICARE - FIRE DEPT	16,934.00	16,934.00	0.00	0.00	16,934.00	100.00 %
01-51080-01	WORKERS COMP - FIRE DEPT	72,067.00	72,067.00	0.00	0.00	72,067.00	100.00 %
01-51090-01	RETIREMENT-PERS - FIRE DEPT	431,296.00	431,296.00	0.00	0.00	431,296.00	100.00 %
01-51200-01	OTHER EMP BENE - FIRE DEPT	2,600.00	2,600.00	0.00	0.00	2,600.00	100.00 %
01-51210-01	RETIRES HEALTH - FIRE DEPT	55,488.00	55,488.00	0.00	0.00	55,488.00	100.00 %
01-51220-01	MEDICAL REIMBRS - FIRE DEPT	19,900.00	19,900.00	0.00	0.00	19,900.00	100.00 %
	Category: 51 - BENEFITS Total:	861,227.00	861,227.00	0.00	0.00	861,227.00	100.00%
Category: 52 - SERVICES & SUPPLIES							
01-6011W-01	PUB INF-WEBSITE - FIRE DEPT	250.00	250.00	0.00	0.00	250.00	100.00 %
01-60300-01	INSURANCE - FIRE DEPT	999.86	999.86	0.00	0.00	999.86	100.00 %
01-6033B-01	M&R BUILDINGS - FIRE DEPT	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
01-6033G-01	M&R GROUNDS - FIRE DEPT	300.00	300.00	0.00	0.00	300.00	100.00 %
01-6041L-01	M&R-VEHICLES-L - FIRE DEPT	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
01-60440-01	M&R-COMPS-SVCS - FIRE DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
01-60450-01	COMP SUPP&PARTS - FIRE DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
01-60500-01	OFFICE SUPPLIES - FIRE DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
01-60530-01	PRINTING/FORMS - FIRE DEPT	500.00	500.00	0.00	0.00	500.00	100.00 %
01-60540-01	MBRSH DUES,PUBS - FIRE DEPT	2,575.00	2,575.00	0.00	0.00	2,575.00	100.00 %
01-60550-01	GOVT FEES & LIC - FIRE DEPT	80,000.00	80,000.00	0.00	0.00	80,000.00	100.00 %
01-6060C-01	UTILITIES CELL - FIRE DEPT	9,543.98	9,543.98	0.00	0.00	9,543.98	100.00 %
01-6060E-01	UTILITIES ELEC - FIRE DEPT	16,032.35	16,032.35	0.00	0.00	16,032.35	100.00 %
01-6060G-01	UTILITIES GAS - FIRE DEPT	5,385.41	5,385.41	0.00	0.00	5,385.41	100.00 %
01-6060I-01	UTILITS INTRNET - FIRE DEPT	1,577.33	1,577.33	0.00	0.00	1,577.33	100.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2024

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	(Unfavorable)	Remaining
01-6060P-01	UTILITIES PHONE - FIRE DEPT	6,239.08	6,239.08	0.00	0.00	6,239.08	100.00 %
01-6060S-01	UTILITIES SEWER - FIRE DEPT	2,282.18	2,282.18	0.00	0.00	2,282.18	100.00 %
01-6060W-01	UTILITIES WATER - FIRE DEPT	5,382.10	5,382.10	0.00	0.00	5,382.10	100.00 %
01-6080M-01	PRO SVC- MISC - FIRE DEPT	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
01-60890-01	EMER MED SUPP - FIRE DEPT	14,000.00	14,000.00	0.00	0.00	14,000.00	100.00 %
01-60900-01	DEPT OP SUPPLY - FIRE DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
01-60930-01	SMALL TOOLS/EQP - FIRE DEPT	44,000.00	44,000.00	0.00	0.00	44,000.00	100.00 %
Budget Detail							
Description		Units	Price	Amount			
SMALL TOOLS/EQP - ANNUAL BUDGET		0.00	0.00	15,000.00			
SMALL TOOLS/EQP - HOSES/GAS DETECTOR		0.00	0.00	29,000.00			
01-60940-01	CLOTH/UNIFORM - FIRE DEPT	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
01-60960-01	FUEL - FIRE DEPT	20,500.00	20,500.00	0.00	0.00	20,500.00	100.00 %
01-61150-01	MEETING EXPENSE - FIRE DEPT	450.00	450.00	0.00	0.00	450.00	100.00 %
01-6120A-01	EMPLOYEE ALS CT - FIRE DEPT	800.00	800.00	0.00	0.00	800.00	100.00 %
01-6120E-01	TVL,TRN,SEM-EMP - FIRE DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
01-61240-01	EMPLOYEE RECOG - FIRE DEPT	500.00	500.00	0.00	0.00	500.00	100.00 %
01-61250-01	EMPLOY RECRUIT - FIRE DEPT	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
Category: 52 - SERVICES & SUPPLIES Total:		309,817.29	309,817.29	0.00	0.00	309,817.29	100.00%
Category: 60 - CAPITAL OUTLAY							
01-61700-01	CAP ASSET EXP - FIRE DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
Budget Detail							
Description		Units	Price	Amount			
CAP ASSET EXP - BALLISTIC VESTS FOR ACTIVE SHOOTER		0.00	0.00	15,000.00			
01-6220A-01	FD-AWARE/EDUCTN - FIRE DEPT	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
01-6220B-01	FD-BREATHG-SCBA - FIRE DEPT	4,622.00	4,622.00	0.00	0.00	4,622.00	100.00 %
01-6220P-01	PERS PROT EQUIP - FIRE DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
01-6220R-01	FHRP CONTRACT - FIRE DEPT	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
Category: 60 - CAPITAL OUTLAY Total:		143,622.00	143,622.00	0.00	0.00	143,622.00	100.00%
Category: 70 - DEBT SERVICE							
01-61800-01	PRINCIPAL	14,920.00	14,920.00	0.00	0.00	14,920.00	100.00 %
01-6180H-01	INTEREST TRUCK - FIRE DEPT	3,511.00	3,511.00	0.00	0.00	3,511.00	100.00 %
Category: 70 - DEBT SERVICE Total:		18,431.00	18,431.00	0.00	0.00	18,431.00	100.00%
Category: 80 - ALLOCATED OH							
01-62000-01	ALLOC OVERHEAD - FIRE DEPT	491,698.00	491,698.00	0.00	0.00	491,698.00	100.00 %
Category: 80 - ALLOCATED OH Total:		491,698.00	491,698.00	0.00	0.00	491,698.00	100.00%
Expense Total:		3,196,424.35	3,196,424.35	0.00	0.00	3,196,424.35	100.00%
Fund: 01 - GENERAL FUND Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00%
Report Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00%

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	
					Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND						
Revenue						
42 - FEES	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00%
44 - PROPERTY TAXES	2,903,586.35	2,903,586.35	0.00	0.00	-2,903,586.35	100.00%
45 - FED/STATE	287,838.00	287,838.00	0.00	0.00	-287,838.00	100.00%
Revenue Total:	3,196,424.35	3,196,424.35	0.00	0.00	-3,196,424.35	100.00%
Expense						
50 - SALARIES	1,371,629.06	1,371,629.06	0.00	0.00	1,371,629.06	100.00%
51 - BENEFITS	861,227.00	861,227.00	0.00	0.00	861,227.00	100.00%
52 - SERVICES & SUPPLIES	309,817.29	309,817.29	0.00	0.00	309,817.29	100.00%
60 - CAPITAL OUTLAY	143,622.00	143,622.00	0.00	0.00	143,622.00	100.00%
70 - DEBT SERVICE	18,431.00	18,431.00	0.00	0.00	18,431.00	100.00%
80 - ALLOCATED OH	491,698.00	491,698.00	0.00	0.00	491,698.00	100.00%
Expense Total:	3,196,424.35	3,196,424.35	0.00	0.00	3,196,424.35	100.00%
Fund: 01 - GENERAL FUND Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Report Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00

GENERAL FUND
FACILITIES & RESOURCES – 02



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
Category: 42 - FEES							
01-45000-02	VET'S HALL RENT - PPT MGMT DEPT	25,000.00	25,000.00	0.00	0.00	-25,000.00	100.00 %
	Category: 42 - FEES Total:	25,000.00	25,000.00	0.00	0.00	-25,000.00	100.00%
Category: 43 - OTHER REVENUE							
01-43900-02	MISC. REVENUE - PPT MGMT DEPT	500.00	500.00	0.00	0.00	-500.00	100.00 %
	Category: 43 - OTHER REVENUE Total:	500.00	500.00	0.00	0.00	-500.00	100.00%
Category: 44 - PROPERTY TAXES							
01-43100-02	PROPERTY TAX - PPT MGMT DEPT	835,961.65	835,961.65	0.00	0.00	-835,961.65	100.00 %
01-43110-02	SB2557 TAX - PPT MGMT DEPT	-12,020.00	-12,020.00	0.00	0.00	12,020.00	0.00 %
	Category: 44 - PROPERTY TAXES Total:	823,941.65	823,941.65	0.00	0.00	-823,941.65	100.00%
	Revenue Total:	849,441.65	849,441.65	0.00	0.00	-849,441.65	100.00%
Expense							
Category: 50 - SALARIES							
01-50000-02	SALARY & WAGES - PPT MGMT DEPT	292,501.00	292,501.00	0.00	0.00	292,501.00	100.00 %
01-50100-02	OVERTIME - PPT MGMT DEPT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
	Category: 50 - SALARIES Total:	302,501.00	302,501.00	0.00	0.00	302,501.00	100.00%
Category: 51 - BENEFITS							
01-51010-02	UNIFORM ALLOWNC - PPT MGMT ...	1,600.00	1,600.00	0.00	0.00	1,600.00	100.00 %
01-51020-02	MED-PRINCIPAL - PPT MGMT DEPT	3,800.00	3,800.00	0.00	0.00	3,800.00	100.00 %
01-51030-02	MED-PERS-CARE - PPT MGMT DEPT	32,760.00	32,760.00	0.00	0.00	32,760.00	100.00 %
01-51050-02	LIFE INSURANCE - FAC & RESRC DPT	576.00	576.00	0.00	0.00	576.00	100.00 %
01-51060-02	FICA - PPT MGMT DEPT	18,402.00	18,402.00	0.00	0.00	18,402.00	100.00 %
01-51070-02	MEDICARE - PPT MGMT DEPT	3,691.00	3,691.00	0.00	0.00	3,691.00	100.00 %
01-51080-02	WORKERS COMP - PPT MGMT DEPT	12,743.00	12,743.00	0.00	0.00	12,743.00	100.00 %
01-51090-02	RETIREMENT-PERS - PPT MGMT DE...	78,835.00	78,835.00	0.00	0.00	78,835.00	100.00 %
01-51200-02	OTHER EMP BENE - PPT MGMT DEPT	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
01-51210-02	RETIRES HEALTH - PPT MGMT DEPT	23,934.00	23,934.00	0.00	0.00	23,934.00	100.00 %
01-51220-02	MEDICAL REIMBRS - PPT MGMT DE...	6,500.00	6,500.00	0.00	0.00	6,500.00	100.00 %
	Category: 51 - BENEFITS Total:	186,341.00	186,341.00	0.00	0.00	186,341.00	100.00%
Category: 52 - SERVICES & SUPPLIES							
01-6033B-02	M&R BUILDINGS - PPT MGMT DEPT	10,560.00	10,560.00	0.00	0.00	10,560.00	100.00 %
01-6033E-02	M&R ENCAMPMENTS - FAC & RESR...	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
01-6033G-02	M&R GROUNDS - PPT MGMT DEPT	22,200.00	22,200.00	0.00	0.00	22,200.00	100.00 %
01-6033L-02	M&R-STREETLIGHT - FAC & RESRC ...	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
01-6033R-02	M&R-RANCH - FAC & RESRC DPT	15,724.78	15,724.78	0.00	0.00	15,724.78	100.00 %
01-6033V-02	M&R-VET'S HALL - FAC & RESRC DPT	30,994.00	30,994.00	0.00	0.00	30,994.00	100.00 %
01-6041L-02	M&R-VEHICLES-L - PPT MGMT DEPT	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
01-6041N-02	M&R-VEHICLES-N - PPT MGMT DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
01-60440-02	M&R-COMPS-SVCS - PPT MGMT DE...	500.00	500.00	0.00	0.00	500.00	100.00 %
01-60450-02	COMP SUPP&PARTS - PPT MGMT D...	300.00	300.00	0.00	0.00	300.00	100.00 %
01-60500-02	OFFICE SUPPLIES - FAC & RESRC DPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
01-6060C-02	UTILITIES CELL - PPT MGMT DEPT	2,310.00	2,310.00	0.00	0.00	2,310.00	100.00 %
01-6060E-02	UTILITIES ELEC - PPT MGMT DEPT	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
01-6060G-02	UTILITIES GAS - PPT MGMT DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
01-6060I-02	UTILITS INTRNET - PPT MGMT DEPT	5,709.00	5,709.00	0.00	0.00	5,709.00	100.00 %
01-6060P-02	UTILITIES PHONE - PPT MGMT DEPT	1,543.00	1,543.00	0.00	0.00	1,543.00	100.00 %
01-6060S-02	UTILITIES SEWER - PPT MGMT DEPT	3,980.00	3,980.00	0.00	0.00	3,980.00	100.00 %
01-6060W-02	UTILITIES WATER - PPT MGMT DEPT	8,586.00	8,586.00	0.00	0.00	8,586.00	100.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
01-60700-02	EQUIP RENTAL - PPT MGMT DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
01-6080M-02	PRO SVC- MISC - PPT MGMT DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
01-60900-02	DEPT OP SUPPLY - PPT MGMT DEPT	14,000.00	14,000.00	0.00	0.00	14,000.00	100.00 %
01-60930-02	SMALL TOOLS/EQP - PPT MGMT DE...	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
01-60940-02	CLOTH/UNIFORM - PPT MGMT DEPT	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
01-60960-02	FUEL - FAC & RESRC DPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
Category: 52 - SERVICES & SUPPLIES Total:		196,406.78	196,406.78	0.00	0.00	196,406.78	100.00%
Category: 70 - DEBT SERVICE							
01-6180H-02	INTEREST TRUCK - FAC & RESRC DPT	371.35	371.35	0.00	0.00	371.35	100.00 %
01-6180J-02	PRINCIPAL/P-UP	11,796.52	11,796.52	0.00	0.00	11,796.52	100.00 %
Category: 70 - DEBT SERVICE Total:		12,167.87	12,167.87	0.00	0.00	12,167.87	100.00%
Category: 80 - ALLOCATED OH							
01-62000-02	ALLOC OVERHEAD - PPT MGMT DE...	152,025.00	152,025.00	0.00	0.00	152,025.00	100.00 %
Category: 80 - ALLOCATED OH Total:		152,025.00	152,025.00	0.00	0.00	152,025.00	100.00%
Expense Total:		849,441.65	849,441.65	0.00	0.00	849,441.65	100.00%
Fund: 01 - GENERAL FUND Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00%
Report Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00%

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND						
Revenue						
42 - FEES	25,000.00	25,000.00	0.00	0.00	-25,000.00	100.00%
43 - OTHER REVENUE	500.00	500.00	0.00	0.00	-500.00	100.00%
44 - PROPERTY TAXES	823,941.65	823,941.65	0.00	0.00	-823,941.65	100.00%
Revenue Total:	849,441.65	849,441.65	0.00	0.00	-849,441.65	100.00%
Expense						
50 - SALARIES	302,501.00	302,501.00	0.00	0.00	302,501.00	100.00%
51 - BENEFITS	186,341.00	186,341.00	0.00	0.00	186,341.00	100.00%
52 - SERVICES & SUPPLIES	196,406.78	196,406.78	0.00	0.00	196,406.78	100.00%
70 - DEBT SERVICE	12,167.87	12,167.87	0.00	0.00	12,167.87	100.00%
80 - ALLOCATED OH	152,025.00	152,025.00	0.00	0.00	152,025.00	100.00%
Expense Total:	849,441.65	849,441.65	0.00	0.00	849,441.65	100.00%
Fund: 01 - GENERAL FUND Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Report Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00

GENERAL FUND
ADMINISTRATION– 09



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
Category: 42 - FEES							
01-40010-09	FRANCHISE FEES - ADMIN DEPT	200,000.00	200,000.00	0.00	0.00	-200,000.00	100.00 %
01-40130-09	VAC RENTAL REG - ADMIN DEPT	500.00	500.00	0.00	0.00	-500.00	100.00 %
	Category: 42 - FEES Total:	200,500.00	200,500.00	0.00	0.00	-200,500.00	100.00%
Category: 43 - OTHER REVENUE							
01-42000-09	INTEREST INCOME - ADMIN DEPT	30,000.00	30,000.00	0.00	0.00	-30,000.00	100.00 %
01-43850-09	RADIO VAULT RNT - ADMIN DEPT	2,400.00	2,400.00	0.00	0.00	-2,400.00	100.00 %
01-43900-09	MISC. REVENUE - ADMIN DEPT	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
	Category: 43 - OTHER REVENUE Total:	37,400.00	37,400.00	0.00	0.00	-37,400.00	100.00%
Category: 44 - PROPERTY TAXES							
01-43120-09	SB1090-PROPTAX - ADMIN DEPT	15,366.00	15,366.00	0.00	0.00	-15,366.00	100.00 %
	Category: 44 - PROPERTY TAXES Total:	15,366.00	15,366.00	0.00	0.00	-15,366.00	100.00%
	Revenue Total:	253,266.00	253,266.00	0.00	0.00	-253,266.00	100.00%
Expense							
Category: 50 - SALARIES							
01-50000-09	SALARY & WAGES - ADMIN DEPT	776,652.00	776,652.00	0.00	0.00	776,652.00	100.00 %
01-50100-09	OVERTIME - ADMIN DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
	Category: 50 - SALARIES Total:	778,652.00	778,652.00	0.00	0.00	778,652.00	100.00%
Category: 51 - BENEFITS							
01-51020-09	MED-PRINCIPAL - ADMIN DEPT	9,114.00	9,114.00	0.00	0.00	9,114.00	100.00 %
01-51030-09	MED-PERS-CARE - ADMIN DEPT	68,040.00	68,040.00	0.00	0.00	68,040.00	100.00 %
01-51050-09	LIFE INSURANCE - ADMIN DEPT	864.00	864.00	0.00	0.00	864.00	100.00 %
01-51060-09	FICA - ADMIN DEPT	47,653.00	47,653.00	0.00	0.00	47,653.00	100.00 %
01-51070-09	MEDICARE - ADMIN DEPT	9,550.00	9,550.00	0.00	0.00	9,550.00	100.00 %
01-51080-09	WORKERS COMP - ADMIN DEPT	4,476.00	4,476.00	0.00	0.00	4,476.00	100.00 %
01-51090-09	RETIREMENT-PERS - ADMIN DEPT	229,901.00	229,901.00	0.00	0.00	229,901.00	100.00 %
01-51200-09	OTHER EMP BENE - ADMIN DEPT	17,150.00	17,150.00	0.00	0.00	17,150.00	100.00 %
01-51210-09	RETIREEES HEALTH - ADMIN DEPT	112,000.00	112,000.00	0.00	0.00	112,000.00	100.00 %
01-51220-09	MEDICAL REIMBRS - ADMIN DEPT	14,300.00	14,300.00	0.00	0.00	14,300.00	100.00 %
	Category: 51 - BENEFITS Total:	513,048.00	513,048.00	0.00	0.00	513,048.00	100.00%
Category: 52 - SERVICES & SUPPLIES							
01-60100-09	ADS-LEGAL/OTHER - ADMIN DEPT	500.00	500.00	0.00	0.00	500.00	100.00 %
01-60110-09	PUBLIC INFO GNL - ADMIN DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
01-6011W-09	PUB INF-WEBSITE - ADMIN DEPT	3,576.00	3,576.00	0.00	0.00	3,576.00	100.00 %
01-60300-09	INSURANCE - ADMIN DEPT	354,781.00	354,781.00	0.00	0.00	354,781.00	100.00 %
01-6033B-09	M&R BUILDINGS - ADMIN DEPT	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
01-6033G-09	M&R GROUNDS - ADMIN DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
01-6041L-09	M&R-VEHICLES-L - ADMIN DEPT	800.00	800.00	0.00	0.00	800.00	100.00 %
01-60440-09	M&R-COMPS-SVCS - ADMIN DEPT	129,762.00	129,762.00	0.00	0.00	129,762.00	100.00 %
Budget Detail							
	Description	Units	Price	Amount			
	M&R-COMP-SVCS	0.00	0.00	111,262.00			
	M&R-COMP-SVCS - COMPUTER NETWORK UPDATE	0.00	0.00	15,000.00			
	M&R-COMP-SVCS - CYBERSECURITY & MICROSOFT LICENSE	0.00	0.00	1,000.00			
	M&R-COMP-SVCS - MERAKI WIFI 3YR LICENSE	0.00	0.00	2,500.00			
01-60450-09	COMP SUPP&PARTS - ADMIN DEPT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
01-60480-09	SECURTY & SAFTY - ADMIN DEPT	100.00	100.00	0.00	0.00	100.00	100.00 %
01-60500-09	OFFICE SUPPLIES - ADMIN DEPT	5,000.52	5,000.52	0.00	0.00	5,000.52	100.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
01-60510-09	POSTAGE & SHIP - ADMIN DEPT	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
01-60520-09	BANK CHARGES - ADMIN DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
01-60530-09	PRINTING/FORMS - ADMIN DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
01-60540-09	MBRSH DUES,PUBS - ADMIN DEPT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
01-60550-09	GOVT FEES & LIC - ADMIN DEPT	57,087.48	57,087.48	0.00	0.00	57,087.48	100.00 %

Budget Detail

Description	Units	Price	Amount				
GOVERNMENT FEES & LICENSES	0.00	0.00	25,370.00				
GOVERNMENT FEES & LICENSES - LAFCO	0.00	0.00	31,717.48				
01-6060C-09	UTILITIES CELL - ADMIN DEPT	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
01-6060E-09	UTILITIES ELEC - ADMIN DEPT	9,000.00	9,000.00	0.00	0.00	9,000.00	100.00 %
01-6060G-09	UTILITIES GAS - ADMIN DEPT	300.00	300.00	0.00	0.00	300.00	100.00 %
01-6060I-09	UTILITS INTRNET - ADMIN DEPT	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
01-6060P-09	UTILITIES PHONE - ADMIN DEPT	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
01-6060S-09	UTILITIES SEWER - ADMIN DEPT	623.00	623.00	0.00	0.00	623.00	100.00 %
01-6060W-09	UTILITIES WATER - ADMIN DEPT	450.00	450.00	0.00	0.00	450.00	100.00 %
01-60700-09	EQUIP RENTAL - ADMIN DEPT	500.00	500.00	0.00	0.00	500.00	100.00 %
01-60750-09	RENT OFFICE - ADMIN DEPT	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00 %
01-6080A-09	PRO SVC- AUDIT - ADMIN DEPT	24,563.00	24,563.00	0.00	0.00	24,563.00	100.00 %
01-6080F-09	PRO SVC- FINANC - ADMIN DEPT	24,000.00	24,000.00	0.00	0.00	24,000.00	100.00 %
01-6080K-09	PRO SVC-COUNSEL - ADMIN DEPT	259,381.00	259,381.00	0.00	0.00	259,381.00	100.00 %
01-6080L-09	PRO SVC- LEGAL - ADMIN DEPT	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
01-6080M-09	PRO SVC- MISC - ADMIN DEPT	47,500.00	47,500.00	0.00	0.00	47,500.00	100.00 %
01-60860-09	OUTSIDE SERVICES - ADMIN DEPT	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
01-60900-09	DEPT OP SUPPLY - ADMIN DEPT	500.00	500.00	0.00	0.00	500.00	100.00 %
01-60940-09	CLOTH/UNIFORM - ADMIN DEPT	600.00	600.00	0.00	0.00	600.00	100.00 %
01-60950-09	OFFICE FURN/EQP - ADMIN DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
01-60960-09	FUEL - ADMIN DEPT	100.00	100.00	0.00	0.00	100.00	100.00 %
01-61150-09	MEETING EXPENSE - ADMIN DEPT	50,719.00	50,719.00	0.00	0.00	50,719.00	100.00 %
01-6120D-09	TVL,TRN,SEM-DIR - ADMIN DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
01-6120E-09	TVL,TRN,SEM-EMP - ADMIN DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
01-6120G-09	TRAINING-LCW - ADMIN DEPT	5,700.00	5,700.00	0.00	0.00	5,700.00	100.00 %
01-61240-09	EMPLOYEE RECOG - ADMIN DEPT	600.00	600.00	0.00	0.00	600.00	100.00 %
01-61250-09	EMPLOY RECRUIT - ADMIN DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
Category: 52 - SERVICES & SUPPLIES Total:		1,202,143.00	1,202,143.00	0.00	0.00	1,202,143.00	100.00%

Category: 60 - CAPITAL OUTLAY

01-61700-09	CAP ASSET EXP - ADMIN DEPT	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
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Budget Detail

Description	Units	Price	Amount				
SOUND SYSTEM VETS HALL ADDITIONAL INCREASE	0.00	0.00	30,000.00				
Category: 60 - CAPITAL OUTLAY Total:		30,000.00	30,000.00	0.00	0.00	30,000.00	100.00%

Category: 80 - ALLOCATED OH

01-62000-09	ALLOC OVERHEAD - ADMIN DEPT	-2,523,843.00	-2,523,843.00	0.00	0.00	-2,523,843.00	100.00 %
Category: 80 - ALLOCATED OH Total:		-2,523,843.00	-2,523,843.00	0.00	0.00	-2,523,843.00	100.00%

Expense Total: 0.00 0.00 0.00 0.00 0.00

Fund: 01 - GENERAL FUND Surplus (Deficit): 253,266.00 253,266.00 0.00 0.00 -253,266.00 100.00%

Report Surplus (Deficit): 253,266.00 253,266.00 0.00 0.00 -253,266.00 100.00%

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND						
Revenue						
42 - FEES	200,500.00	200,500.00	0.00	0.00	-200,500.00	100.00%
43 - OTHER REVENUE	37,400.00	37,400.00	0.00	0.00	-37,400.00	100.00%
44 - PROPERTY TAXES	15,366.00	15,366.00	0.00	0.00	-15,366.00	100.00%
Revenue Total:	253,266.00	253,266.00	0.00	0.00	-253,266.00	100.00%
Expense						
50 - SALARIES	778,652.00	778,652.00	0.00	0.00	778,652.00	100.00%
51 - BENEFITS	513,048.00	513,048.00	0.00	0.00	513,048.00	100.00%
52 - SERVICES & SUPPLIES	1,202,143.00	1,202,143.00	0.00	0.00	1,202,143.00	100.00%
60 - CAPITAL OUTLAY	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00%
80 - ALLOCATED OH	-2,523,843.00	-2,523,843.00	0.00	0.00	-2,523,843.00	100.00%
Expense Total:	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 01 - GENERAL FUND Surplus (Deficit):	253,266.00	253,266.00	0.00	0.00	-253,266.00	100.00%
Report Surplus (Deficit):	253,266.00	253,266.00	0.00	0.00	-253,266.00	100.00%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	253,266.00	253,266.00	0.00	0.00	-253,266.00
Report Surplus (Deficit):	253,266.00	253,266.00	0.00	0.00	-253,266.00

ALLOCATION OF ADMINISTRATIVE OVERHEAD

**CAMBRIA COMMUNITY SERVICES DISTRICT
ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION
FINANCE COMMITTEE - MEETING MAY 28, 2024
FOR FISCAL YEAR 2024/2025 PROPOSED BUDGET**

"E" COSTS									
	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF- OPERATING	SWF- Capital	TOTAL CHECK
ALLOCATION %	100.0%	16.7%	16.7%	16.7%	16.7%	16.7%	12.5%	4.2%	100.0%
Public Information-General	2,000	333	333	333	333	333	250	83	2,000
Public Information-Website	3,576	596	596	596	596	596	447	149	3,576
TOTAL "E" COSTS ALLOCATED	5,576	929	929	929	929	929	697	232	5,576
"L" COSTS									
	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	17.0%	6.0%	1.2%	30.6%	25.2%	15.0%	5.0%	100.0%
Personnel Services	1,291,700	219,589	77,502	15,500	395,260	325,508	193,755	64,585	1,291,700
Prof. Ser.-District Counsel	259,381	44,095	15,563	3,113	79,371	65,364	38,907	12,969	259,381
Prof. Ser.-Legal	76,177	12,950	4,571	914	23,310	19,197	11,427	3,809	76,177
Office Rent	35,000	5,950	2,100	420	10,710	8,820	5,250	1,750	35,000
Travel, Training (EES & Directors)	20,000	3,400	1,200	240	6,120	5,040	3,000	1,000	20,000
Meetings, Employee Recruitment	52,719	8,962	3,163	633	16,132	13,285	7,908	2,636	52,719
TOTAL "L" COSTS ALLOCATED	1,734,977	294,946	104,099	20,820	530,903	437,214	260,247	86,749	1,734,977
"R" COSTS									
	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	25.0%	6.0%	1.5%	26.0%	26.0%	11.6%	3.9%	100.0%
All Other Costs	775,280	193,820	46,517	11,629	201,573	201,573	90,126	30,042	775,280
TOTAL "R" COSTS ALLOCATED	775,280	193,820	46,517	11,629	201,573	201,573	90,126	30,042	775,280
TOTAL ALL COSTS ALLOCATED	2,515,833	489,695	151,545	33,378	733,405	639,716	351,070	117,023	2,515,833
ALLOCATION per PROPOSED BUDGET	2,515,833	489,695	151,545	33,378	1,201,498	639,716	0	0	2,515,833
INCREASE/(DECREASE	-	0	(0)	0	(468,093)	0	351,070	117,023	(0)
								DIFFERENCE	-

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

ENTERPRISE FUND SUMMARY

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



Cambria Community Services District , CA

Budget Report Group Summary

For Fiscal: 2024-2025 Period Ending: 07/31/2024

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 11 - WATER FUND								
Revenue	4,134,450.00	4,134,450.00	0.00	0.00	0.00	-4,134,450.00	100.00%	
Expense	4,134,450.00	4,134,450.00	0.00	0.00	0.00	4,134,450.00	100.00%	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Fund: 11 - WATER FUND Surplus (Deficit):								
Fund: 12 - WASTEWATER FUND								
Revenue	4,139,641.00	4,139,641.00	0.00	0.00	0.00	-4,139,641.00	100.00%	
Expense	4,026,196.04	4,026,196.04	0.00	0.00	0.00	4,026,196.04	100.00%	
	113,444.96	113,444.96	0.00	0.00	0.00	-113,444.96	100.00%	
Fund: 12 - WASTEWATER FUND Surplus (Deficit):								
Fund: 39 - WRF OPERATIONS								
Revenue	1,329,000.00	1,329,000.00	0.00	0.00	0.00	-1,329,000.00	100.00%	
Expense	1,139,000.00	1,139,000.00	0.00	0.00	0.00	1,139,000.00	100.00%	
	190,000.00	190,000.00	0.00	0.00	0.00	-190,000.00	100.00%	
Fund: 39 - WRF OPERATIONS Surplus (Deficit):								
Fund: 40 - WRF CAPITAL								
Expense	190,000.00	190,000.00	0.00	0.00	0.00	190,000.00	100.00%	
	190,000.00	190,000.00	0.00	0.00	0.00	190,000.00	100.00%	
Fund: 40 - WRF CAPITAL Total:								
Report Surplus (Deficit):	113,444.96	113,444.96	0.00	0.00	0.00	-113,444.96	100.00%	

Fund Summary

Fund	Original Budget		Current Budget		Period Activity		Fiscal Activity		Encumbrances		Variance
	Total		Total		Activity		Activity		Activity		Favorable (Unfavorable)
11 - WATER FUND	0.00		0.00		0.00		0.00		0.00		0.00
12 - WASTEWATER FUND	113,444.96		113,444.96		0.00		0.00		0.00		-113,444.96
39 - WRF OPERATIONS	190,000.00		190,000.00		0.00		0.00		0.00		-190,000.00
40 - WRF CAPITAL	-190,000.00		-190,000.00		0.00		0.00		0.00		190,000.00
Report Surplus (Deficit):											
	113,444.96		113,444.96		0.00		0.00		0.00		-113,444.96

WATER FUND

WATER – 11



	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 11 - WATER FUND						
Revenue						
Category: 40 - SALES						
11-40000-11	SERVICE SALES - WATER DEPT	3,811,000.00	3,811,000.00	0.00	0.00	-3,811,000.00 100.00 %
	Category: 40 - SALES Total:	3,811,000.00	3,811,000.00	0.00	0.00	-3,811,000.00 100.00%
Category: 41 - PENALTIES						
11-40070-11	RETURNED CK FEE - WATER DEPT	500.00	500.00	0.00	0.00	-500.00 100.00 %
11-40100-11	WATER PENALTY - WATER DEPT	30,000.00	30,000.00	0.00	0.00	-30,000.00 100.00 %
	Category: 41 - PENALTIES Total:	30,500.00	30,500.00	0.00	0.00	-30,500.00 100.00%
Category: 42 - FEES						
11-40080-11	ACCT SETUP/CLSE - WATER DEPT	3,000.00	3,000.00	0.00	0.00	-3,000.00 100.00 %
11-40140-11	WATER SERV FEES - WATER DEPT	500.00	500.00	0.00	0.00	-500.00 100.00 %
11-40500-10	ADMIN FEE REV - RESOURCE CNSR...	3,000.00	3,000.00	0.00	0.00	-3,000.00 100.00 %
11-41010-10	W/L ANNUAL FEE - RESOURCE CNS...	60,000.00	60,000.00	0.00	0.00	-60,000.00 100.00 %
11-41100-10	REMODEL IMPACT - RESOURCE CNS...	15,000.00	15,000.00	0.00	0.00	-15,000.00 100.00 %
11-41240-10	ASSIGNMENT FEES - RESOURCE CN...	3,000.00	3,000.00	0.00	0.00	-3,000.00 100.00 %
11-43730-11	INSPECTION FEE - WATER DEPT	2,000.00	2,000.00	0.00	0.00	-2,000.00 100.00 %
	Category: 42 - FEES Total:	86,500.00	86,500.00	0.00	0.00	-86,500.00 100.00%
Category: 43 - OTHER REVENUE						
11-42000-11	INTEREST INCOME - WATER DEPT	27,450.00	27,450.00	0.00	0.00	-27,450.00 100.00 %
11-43900-11	MISC. REVENUE - WATER DEPT	1,000.00	1,000.00	0.00	0.00	-1,000.00 100.00 %
	Category: 43 - OTHER REVENUE Total:	28,450.00	28,450.00	0.00	0.00	-28,450.00 100.00%
Category: 44 - PROPERTY TAXES						
11-43600-11	AVAILABILITY - WATER DEPT	178,000.00	178,000.00	0.00	0.00	-178,000.00 100.00 %
	Category: 44 - PROPERTY TAXES Total:	178,000.00	178,000.00	0.00	0.00	-178,000.00 100.00%
	Revenue Total:	4,134,450.00	4,134,450.00	0.00	0.00	-4,134,450.00 100.00%
Expense						
Category: 50 - SALARIES						
11-50000-11	SALARY & WAGES - WATER DEPT	591,455.00	591,455.00	0.00	0.00	591,455.00 100.00 %
11-50100-11	OVERTIME - WATER DEPT	35,000.00	35,000.00	0.00	0.00	35,000.00 100.00 %
11-50200-11	STANDBY TIME - WATER DEPT	18,250.00	18,250.00	0.00	0.00	18,250.00 100.00 %
	Category: 50 - SALARIES Total:	644,705.00	644,705.00	0.00	0.00	644,705.00 100.00%
Category: 51 - BENEFITS						
11-51010-11	UNIFORM ALLOWNC - WATER DEPT	2,400.00	2,400.00	0.00	0.00	2,400.00 100.00 %
11-51020-11	MED-PRINCIPAL - WATER DEPT	7,668.00	7,668.00	0.00	0.00	7,668.00 100.00 %
11-51030-11	MED-PERS-CARE - WATER DEPT	78,945.00	78,945.00	0.00	0.00	78,945.00 100.00 %
11-51050-11	LIFE INSURANCE - WATER DEPT	982.00	982.00	0.00	0.00	982.00 100.00 %
11-51060-11	FICA - WATER DEPT	37,189.00	37,189.00	0.00	0.00	37,189.00 100.00 %
11-51070-11	MEDICARE - WATER DEPT	8,128.00	8,128.00	0.00	0.00	8,128.00 100.00 %
11-51080-11	WORKERS COMP - WATER DEPT	27,700.00	27,700.00	0.00	0.00	27,700.00 100.00 %
11-51090-11	RETIREMENT-PERS - WATER DEPT	163,450.00	163,450.00	0.00	0.00	163,450.00 100.00 %
11-51200-11	OTHER EMP BENE - WATER DEPT	5,450.00	5,450.00	0.00	0.00	5,450.00 100.00 %
11-51210-11	RETIRES HEALTH - WATER DEPT	50,989.00	50,989.00	0.00	0.00	50,989.00 100.00 %
11-51220-11	MEDICAL REIMBRS - WATER DEPT	14,066.00	14,066.00	0.00	0.00	14,066.00 100.00 %
	Category: 51 - BENEFITS Total:	396,967.00	396,967.00	0.00	0.00	396,967.00 100.00%
Category: 52 - SERVICES & SUPPLIES						
11-60111-10	PUBLIC INFO GNL - RESOURCE CNS...	1,000.00	1,000.00	0.00	0.00	1,000.00 100.00 %
11-60111-11	PUBLIC INFO GNL - WATER DEPT	310.00	310.00	0.00	0.00	310.00 100.00 %
11-60300-11	INSURANCE - WATER DEPT	6,134.00	6,134.00	0.00	0.00	6,134.00 100.00 %
11-6031D-11	M&R WTR DISTRBN - WATER DEPT	120,000.00	120,000.00	0.00	0.00	120,000.00 100.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
11-6031F-11	M&R WTR-FIR HYD - WATER DEPT	11,500.00	11,500.00	0.00	0.00	11,500.00	100.00 %
11-6031G-11	M&R WTR GENRTRS - WATER DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
11-6031L-11	M&R WTR LEIMERT - WATER DEPT	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
11-6031M-11	M&R-WTR METERS - WATER DEPT	6,745.00	6,745.00	0.00	0.00	6,745.00	100.00 %
11-6031P-11	M&R WTR PUMPS - WATER DEPT	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
11-6031Q-11	SR3 WELL - WATER DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
11-6031R-11	M&R WTR SR-4 - WATER DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
11-6031S-11	M&R WTR STORAGE - WATER DEPT	156,705.00	156,705.00	0.00	0.00	156,705.00	100.00 %

Budget Detail

Description	Units	Price	Amount
M&R WATER STORAGE TANKS	0.00	0.00	4,700.00
M&R WATER STORAGE TANKS - ANNUAL INSPECTION FISCAL	0.00	0.00	10,000.00
M&R WATER STORAGE TANKS - ANNUAL INSPECTION PINE K	0.00	0.00	10,700.00
M&R WATER STORAGE TANKS - ANNUAL MAINTENANCE & REH	0.00	0.00	31,305.00
M&R WTR STORAGE - MAINT INTERIOR/EXTERIOR	0.00	0.00	100,000.00

11-6031T-11	M&R WTR TREATMT - WATER DEPT	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
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Budget Detail

Description	Units	Price	Amount
M&R WTR TREATMT	0.00	0.00	3,000.00
M&R WTR TREATMT - DISTRIBUTION LINE TYGON	0.00	0.00	1,000.00

11-6031W-11	M&R WTR WELLS - WATER DEPT	12,792.00	12,792.00	0.00	0.00	12,792.00	100.00 %
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Budget Detail

Description	Units	Price	Amount
M&R WTR WELLS	0.00	0.00	10,792.00
M&R WTR WELLS - FLOW METER VERIFICATION	0.00	0.00	2,000.00

11-6033B-11	M&R BUILDINGS - WATER DEPT	14,789.00	14,789.00	0.00	0.00	14,789.00	100.00 %
11-6033G-11	M&R GROUNDS - WATER DEPT	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
11-6033Z-11	M&R STORM DAMAGE JANUARY 20...	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
11-6035L-11	M&R - LEAK REP - WATER DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
11-6035R-11	M&R - ROAD REP - WATER DEPT	74,329.96	74,329.96	0.00	0.00	74,329.96	100.00 %
11-6035V-11	VALVE RAISING - WATER DEPT	5,150.00	5,150.00	0.00	0.00	5,150.00	100.00 %
11-60360-11	M&R-EMERGENCY - WATER DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
11-60370-11	M&R SCADA - WATER DEPT	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00 %
11-60400-11	M&R - EQUIPMENT - WATER DEPT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
11-6041L-11	M&R-VEHICLES-L - WATER DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
11-6041N-11	M&R-VEHICLES-N - WATER DEPT	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
11-60440-11	M&R-COMPS-SVCS - WATER DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11-60450-11	COMP SUPP&PARTS - WATER DEPT	8,571.00	8,571.00	0.00	0.00	8,571.00	100.00 %
11-60480-11	SECURTY & SAFTY - WATER DEPT	11,800.00	11,800.00	0.00	0.00	11,800.00	100.00 %
11-60500-11	OFFICE SUPPLIES - WATER DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
11-60510-10	POSTAGE & SHIP - RESOURCE CNSR...	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11-60510-11	POSTAGE & SHIP - WATER DEPT	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
11-60530-11	PRINTING/FORMS - WATER DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
11-60540-10	MBRSH DUES,PUBS - RESOURCE CN...	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
11-60540-11	MBRSH DUES,PUBS - WATER DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11-60550-11	GOVT FEES & LIC - WATER DEPT	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
11-6060C-11	UTILITIES CELL - WATER DEPT	3,100.00	3,100.00	0.00	0.00	3,100.00	100.00 %
11-6060E-11	UTILITIES ELEC - WATER DEPT	195,500.00	195,500.00	0.00	0.00	195,500.00	100.00 %
11-6060G-11	UTILITIES GAS - WATER DEPT	1,200.00	1,200.00	0.00	0.00	1,200.00	100.00 %
11-6060I-11	UTILITS INTRNET - WATER DEPT	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
11-6060P-11	UTILITIES PHONE - WATER DEPT	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
11-6060S-11	UTILITIES SEWER - WATER DEPT	2,200.00	2,200.00	0.00	0.00	2,200.00	100.00 %
11-60630-11	M&R COMMUN EQP - WATER DEPT	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
11-60780-11	LAND LEASE - WATER DEPT	55,000.00	55,000.00	0.00	0.00	55,000.00	100.00 %
11-6080E-11	PRO SVC- ENGRNG - WATER DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
11-6080G-11	PRO SVC- GIS DV - WATER DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
11-6080M-10	PRO SVC- MISC - RESOURCE CNSRVN	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
11-6080M-11	PRO SVC- MISC - WATER DEPT	78,000.00	78,000.00	0.00	0.00	78,000.00	100.00 %

Budget Detail

Description	Units	Price	Amount				
PROF SVC - GRANT WRITER	0.00	0.00	20,000.00				
PROF SVC - MISC/OTHER	0.00	0.00	28,000.00				
PROF SVC - WATERSHED REPORT	0.00	0.00	30,000.00				
11-6080T-11	PROF SERV-TEMP - WATER DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
11-6080V-10	VOL LOT MERGER - RESOURCE CNS...	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11-6080V-11	VOL LOT MERGER - WATER DEPT	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
11-60900-11	DEPT OP SUPPLY - WATER DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
11-60910-11	LAB TESTS - WATER DEPT	22,000.00	22,000.00	0.00	0.00	22,000.00	100.00 %
11-6091C-11	OP SUP-CHEMICAL - WATER DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
11-6091G-11	CALIBRATION - WATER DEPT	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
11-60920-11	LAB SUPPLIES - WATER DEPT	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
11-60930-11	SMALL TOOLS/EQP - WATER DEPT	4,000.00	4,000.00	0.00	0.00	4,000.00	100.00 %
11-60940-11	CLOTH/UNIFORM - WATER DEPT	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
11-60950-11	OFFICE FURN/EQP - WATER DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
11-60960-11	FUEL - WATER DEPT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
11-61150-11	MEETING EXPENSE - WATER DEPT	500.00	500.00	0.00	0.00	500.00	100.00 %
11-6120E-11	TVL,TRN,SEM-EMP - WATER DEPT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
11-61240-11	EMPLOYEE RECOGNITION	200.00	200.00	0.00	0.00	200.00	100.00 %
11-61250-11	EMPLOY RECRUIT - WATER DEPT	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
11-66100-10	RETROFIT PGM - RESOURCE CNSRVN	700.00	700.00	0.00	0.00	700.00	100.00 %
11-66110-10	REBATE PROGRAM - RESOURCE CN...	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %

Budget Detail

Description	Units	Price	Amount				
REBATE PROGRAM - DEVELOPMENT OF NEW REBATE PRGRAM	0.00	0.00	3,000.00				
Category: 52 - SERVICES & SUPPLIES Total:			1,280,225.96	1,280,225.96	0.00	0.00	1,280,225.96 100.00%

Category: 60 - CAPITAL OUTLAY

11-61700-11	CAP ASSET EXP - WATER DEPT	448,000.00	448,000.00	0.00	0.00	448,000.00	100.00 %
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Budget Detail

Description	Units	Price	Amount				
FUEL TANK AND COMPUTER REPLACEMENT	0.00	0.00	25,000.00				
INCREASE - RODEO GROUNDS PUMP STATION	0.00	0.00	68,000.00				
INCREASE - SERVICE LINE REGULATIONS	0.00	0.00	30,000.00				
LEIMERT FENCE	0.00	0.00	30,000.00				
RODEO GROUNDS ATS	0.00	0.00	25,000.00				
SR 3 REHAB	0.00	0.00	100,000.00				
STUART STREET 2 PULL	0.00	0.00	150,000.00				
STUART STREET STATION	0.00	0.00	10,000.00				
WELL FIELD GATE	0.00	0.00	10,000.00				
Category: 60 - CAPITAL OUTLAY Total:			448,000.00	448,000.00	0.00	0.00	448,000.00 100.00%

Category: 70 - DEBT SERVICE

11-6180H-11	INTEREST TRUCK - WATER DEPT	34,278.75	34,278.75	0.00	0.00	34,278.75	100.00 %
11-6180J-11	PRINCIPAL/P-UP - WATER DEPT	125,450.29	125,450.29	0.00	0.00	125,450.29	100.00 %
Category: 70 - DEBT SERVICE Total:			159,729.04	159,729.04	0.00	0.00	159,729.04 100.00%

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Category: 80 - ALLOCATED OH						
11-62000-11 ALLOC OVERHEAD - WATER DEPT	1,204,823.00	1,204,823.00	0.00	0.00	1,204,823.00	100.00 %
Budget Detail						
Description	Units	Price	Amount			
ADMINISTRATIVE COST ALLOCATION - WRF FUND	0.00	0.00	352,001.00			
ADMINISTRATIVE COST ALLOCATION - WRF-C FUND	0.00	0.00	117,334.00			
ADMINSTRATIVE COST ALLOCATION - WATER DEPARTMENT	0.00	0.00	735,488.00			
Category: 80 - ALLOCATED OH Total:	1,204,823.00	1,204,823.00	0.00	0.00	1,204,823.00	100.00%
Expense Total:	4,134,450.00	4,134,450.00	0.00	0.00	4,134,450.00	100.00%
Fund: 11 - WATER FUND Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%
Report Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance		
					Favorable (Unfavorable)	Percent Remaining	
Fund: 11 - WATER FUND							
Revenue							
40 - SALES	3,811,000.00	3,811,000.00	0.00	0.00	-3,811,000.00	100.00%	
41 - PENALTIES	30,500.00	30,500.00	0.00	0.00	-30,500.00	100.00%	
42 - FEES	86,500.00	86,500.00	0.00	0.00	-86,500.00	100.00%	
43 - OTHER REVENUE	28,450.00	28,450.00	0.00	0.00	-28,450.00	100.00%	
44 - PROPERTY TAXES	178,000.00	178,000.00	0.00	0.00	-178,000.00	100.00%	
Revenue Total:	4,134,450.00	4,134,450.00	0.00	0.00	-4,134,450.00	100.00%	
Expense							
50 - SALARIES	644,705.00	644,705.00	0.00	0.00	644,705.00	100.00%	
51 - BENEFITS	396,967.00	396,967.00	0.00	0.00	396,967.00	100.00%	
52 - SERVICES & SUPPLIES	1,280,225.96	1,280,225.96	0.00	0.00	1,280,225.96	100.00%	
60 - CAPITAL OUTLAY	448,000.00	448,000.00	0.00	0.00	448,000.00	100.00%	
70 - DEBT SERVICE	159,729.04	159,729.04	0.00	0.00	159,729.04	100.00%	
80 - ALLOCATED OH	1,204,823.00	1,204,823.00	0.00	0.00	1,204,823.00	100.00%	
Expense Total:	4,134,450.00	4,134,450.00	0.00	0.00	4,134,450.00	100.00%	
Fund: 11 - WATER FUND Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%	
Report Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00%	

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
11 - WATER FUND	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00

WATER FUND

WRF OPERATIONS – 39

SWF CAPITAL - 40



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 39 - WRF OPERATIONS							
Revenue							
Category: 40 - SALES							
39-40430-25	EWS BASE COM LD - WTR.SUSTAIN....	1,321,000.00	1,321,000.00	0.00	0.00	-1,321,000.00	100.00 %
	Category: 40 - SALES Total:	1,321,000.00	1,321,000.00	0.00	0.00	-1,321,000.00	100.00%
Category: 43 - OTHER REVENUE							
39-42000-25	INTEREST INCOME - WTR.SUSTAIN....	8,000.00	8,000.00	0.00	0.00	-8,000.00	100.00 %
	Category: 43 - OTHER REVENUE Total:	8,000.00	8,000.00	0.00	0.00	-8,000.00	100.00%
	Revenue Total:	1,329,000.00	1,329,000.00	0.00	0.00	-1,329,000.00	100.00%
Expense							
Category: 50 - SALARIES							
39-50000-25	SALARY & WAGES - WTR.SUSTAIN....	142,430.00	142,430.00	0.00	0.00	142,430.00	100.00 %
39-50100-25	OVERTIME - WTR.SUSTAIN.OP.	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
	Category: 50 - SALARIES Total:	143,430.00	143,430.00	0.00	0.00	143,430.00	100.00%
Category: 51 - BENEFITS							
39-51020-25	DENTAL INSUR - WTR.SUSTAIN.OP.	1,369.00	1,369.00	0.00	0.00	1,369.00	100.00 %
39-51030-25	MED-PERS-CARE - WTR.SUSTAIN.OP.	13,583.00	13,583.00	0.00	0.00	13,583.00	100.00 %
39-51050-25	LIFE INSURANCE - WTR.SUSTAIN.OP.	171.00	171.00	0.00	0.00	171.00	100.00 %
39-51060-25	FICA - WTR.SUSTAIN.OP.	8,749.00	8,749.00	0.00	0.00	8,749.00	100.00 %
39-51070-25	MEDICARE - WTR.SUSTAIN.OP.	1,749.00	1,749.00	0.00	0.00	1,749.00	100.00 %
39-51080-25	WORKERS COMP - WTR.SUSTAIN.OP.	1,884.00	1,884.00	0.00	0.00	1,884.00	100.00 %
39-51090-25	RETIREMENT-PERS - WTR.SUSTAIN....	37,940.00	37,940.00	0.00	0.00	37,940.00	100.00 %
39-51200-25	OTHER EMP BENE - WTR.SUSTAIN....	2,335.00	2,335.00	0.00	0.00	2,335.00	100.00 %
39-51220-25	MEDICAL REIMBRS - WTR.SUSTAIN....	1,586.00	1,586.00	0.00	0.00	1,586.00	100.00 %
	Category: 51 - BENEFITS Total:	69,366.00	69,366.00	0.00	0.00	69,366.00	100.00%
Category: 52 - SERVICES & SUPPLIES							
39-6031P-11	M&R WTR PUMPS - WATER DEPT	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
39-6033B-25	M&R BUILDINGS - WTR.SUSTAIN.OP.	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
39-6033G-11	M&R GROUNDS - WATER DEPT	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
39-6041L-25	M&R-VEHICLES-L - WTR.SUSTAIN.O...	1,136.00	1,136.00	0.00	0.00	1,136.00	100.00 %
39-60440-11	M&R-COMPS-SVCS - WATER DEPT	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
39-60550-25	GOVT FEES & LIC - WTR.SUSTAIN.OP.	40,000.00	40,000.00	0.00	0.00	40,000.00	100.00 %
39-6060C-25	UTILITIES CELL - WTR.SUSTAIN.OP.	1,100.00	1,100.00	0.00	0.00	1,100.00	100.00 %
39-6060E-25	UTILITIES ELEC - WTR.SUSTAIN.OP.	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
39-6080M-25	PRO SVC MISC - WTR.SUSTAIN.OP.	45,000.00	45,000.00	0.00	0.00	45,000.00	100.00 %
Budget Detail							
Description		Units	Price	Amount			
PRO SVC - MISC/OTHER		0.00	0.00	25,000.00			
PROF SVC - H2O INNOVATIONS ONSITE TRAINING MEDIA I		0.00	0.00	20,000.00			
39-60900-25	DEPT OP SUPPLY - WTR.SUSTAIN.OP.	39,543.12	39,543.12	0.00	0.00	39,543.12	100.00 %
39-60910-25	LAB TESTS - WTR.SUSTAIN.OP.	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
39-6091C-25	OP SUP-CHEMICAL - WTR.SUSTAIN....	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
39-6091E-25	BASELINE MON - WTR.SUSTAIN.OP.	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
39-60920-25	LAB SUPPLIES - WTR.SUSTAIN.OP.	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
39-60960-25	FUEL - WTR.SUSTAIN.OP.	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
	Category: 52 - SERVICES & SUPPLIES Total:	266,779.12	266,779.12	0.00	0.00	266,779.12	100.00%
Category: 70 - DEBT SERVICE							
39-6180I-25	INT EWS LOAN - WTR.SUSTAIN.OP.	224,829.88	224,829.88	0.00	0.00	224,829.88	100.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
39-6180P-25 PRIN EWS LOAN - WTR.SUSTAIN.OP.	434,595.00	434,595.00	0.00	0.00	434,595.00	100.00 %
Category: 70 - DEBT SERVICE Total:	659,424.88	659,424.88	0.00	0.00	659,424.88	100.00%
Expense Total:	1,139,000.00	1,139,000.00	0.00	0.00	1,139,000.00	100.00%
Fund: 39 - WRF OPERATIONS Surplus (Deficit):	190,000.00	190,000.00	0.00	0.00	-190,000.00	100.00%
Report Surplus (Deficit):	190,000.00	190,000.00	0.00	0.00	-190,000.00	100.00%

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance		
					Favorable (Unfavorable)	Percent Remaining	
Fund: 39 - WRF OPERATIONS							
Revenue							
40 - SALES	1,321,000.00	1,321,000.00	0.00	0.00	-1,321,000.00	100.00%	
43 - OTHER REVENUE	8,000.00	8,000.00	0.00	0.00	-8,000.00	100.00%	
Revenue Total:	1,329,000.00	1,329,000.00	0.00	0.00	-1,329,000.00	100.00%	
Expense							
50 - SALARIES	143,430.00	143,430.00	0.00	0.00	143,430.00	100.00%	
51 - BENEFITS	69,366.00	69,366.00	0.00	0.00	69,366.00	100.00%	
52 - SERVICES & SUPPLIES	266,779.12	266,779.12	0.00	0.00	266,779.12	100.00%	
70 - DEBT SERVICE	659,424.88	659,424.88	0.00	0.00	659,424.88	100.00%	
Expense Total:	1,139,000.00	1,139,000.00	0.00	0.00	1,139,000.00	100.00%	
Fund: 39 - WRF OPERATIONS Surplus (Deficit):	190,000.00	190,000.00	0.00	0.00	-190,000.00	100.00%	
Report Surplus (Deficit):	190,000.00	190,000.00	0.00	0.00	-190,000.00	100.00%	

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
39 - WRF OPERATIONS	190,000.00	190,000.00	0.00	0.00	-190,000.00
Report Surplus (Deficit):	190,000.00	190,000.00	0.00	0.00	-190,000.00



Cambria Community Services District , CA

Budget Report Account Summary

For Fiscal: 2024-2025 Period Ending: 07/31/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 40 - WRF CAPITAL						
Expense						
Category: 60 - CAPITAL OUTLAY						
40-61700-30 CAP ASSET EXP - WRF - CAP.PROJ.	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00 %
Budget Detail						
Description		Units	Price	Amount		
WRF CAP - UPDATE CHEMICAL PUMPS		0.00	0.00	50,000.00		
WRF CAP - UV BALLASTS		0.00	0.00	60,000.00		
WRF CAP - UV BULBS		0.00	0.00	80,000.00		
Category: 60 - CAPITAL OUTLAY Total:	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00%
Expense Total:	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00%
Fund: 40 - WRF CAPITAL Total:	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00%
Report Total:	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00%

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 40 - WRF CAPITAL						
Expense						
60 - CAPITAL OUTLAY	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00%
Expense Total:	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00%
Fund: 40 - WRF CAPITAL Total:	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00%
Report Total:	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	
					Favorable (Unfavorable)	Percent Remaining
40 - WRF CAPITAL	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00%
Report Total:	190,000.00	190,000.00	0.00	0.00	190,000.00	100.00%

WASTEWATER FUND

WASTEWATER – 12



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 12 - WASTEWATER FUND							
Revenue							
Category: 40 - SALES							
12-40000-12	SERVICE SALES - WASTEWATER DEPT	3,975,000.00	3,975,000.00	0.00	0.00	-3,975,000.00	100.00 %
	Category: 40 - SALES Total:	3,975,000.00	3,975,000.00	0.00	0.00	-3,975,000.00	100.00%
Category: 43 - OTHER REVENUE							
12-42000-12	INTEREST INCOME - WASTEWATER ...	4,000.00	4,000.00	0.00	0.00	-4,000.00	100.00 %
12-43900-12	MISC. REVENUE - WASTEWATER DE...	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
	Category: 43 - OTHER REVENUE Total:	24,000.00	24,000.00	0.00	0.00	-24,000.00	100.00%
Category: 44 - PROPERTY TAXES							
12-43100-12	PROPERTY TAX - WASTEWATER DEPT	25,000.00	25,000.00	0.00	0.00	-25,000.00	100.00 %
12-43110-12	SB2557 TAX - WASTEWATER DEPT	-359.00	-359.00	0.00	0.00	359.00	0.00 %
12-43600-12	AVAILABILITY - WASTEWATER DEPT	116,000.00	116,000.00	0.00	0.00	-116,000.00	100.00 %
	Category: 44 - PROPERTY TAXES Total:	140,641.00	140,641.00	0.00	0.00	-140,641.00	100.00%
	Revenue Total:	4,139,641.00	4,139,641.00	0.00	0.00	-4,139,641.00	100.00%
Expense							
Category: 50 - SALARIES							
12-50000-12	SALARY & WAGES - WASTEWATER ...	731,601.00	731,601.00	0.00	0.00	731,601.00	100.00 %
12-50100-12	OVERTIME - WASTEWATER DEPT	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
12-50200-12	STANDBY TIME - WASTEWATER DE...	18,250.00	18,250.00	0.00	0.00	18,250.00	100.00 %
	Category: 50 - SALARIES Total:	774,851.00	774,851.00	0.00	0.00	774,851.00	100.00%
Category: 51 - BENEFITS							
12-51010-12	UNIFORM ALLOWNC - WASTEWAT...	2,800.00	2,800.00	0.00	0.00	2,800.00	100.00 %
12-51020-12	MED-PRINCIPAL - WASTEWATER DE...	13,253.00	13,253.00	0.00	0.00	13,253.00	100.00 %
12-51030-12	MED-PERS-CARE - WASTEWATER D...	126,978.00	126,978.00	0.00	0.00	126,978.00	100.00 %
12-51050-12	LIFE INSURANCE - WASTEWATER D...	1,151.00	1,151.00	0.00	0.00	1,151.00	100.00 %
12-51060-12	FICA - WASTEWATER DEPT	47,257.00	47,257.00	0.00	0.00	47,257.00	100.00 %
12-51070-12	MEDICARE - WASTEWATER DEPT	9,406.00	9,406.00	0.00	0.00	9,406.00	100.00 %
12-51080-12	WORKERS COMP - WASTEWATER D...	41,531.00	41,531.00	0.00	0.00	41,531.00	100.00 %
12-51090-12	RETIREMENT-PERS - WASTEWATER...	191,893.00	191,893.00	0.00	0.00	191,893.00	100.00 %
12-51200-12	OTHER EMP BENE - WASTEWATER ...	6,215.00	6,215.00	0.00	0.00	6,215.00	100.00 %
12-51210-12	RETIRES HEALTH - WASTEWATER ...	39,345.00	39,345.00	0.00	0.00	39,345.00	100.00 %
12-51220-12	MEDICAL REIMBRS - WASTEWATER...	13,387.00	13,387.00	0.00	0.00	13,387.00	100.00 %
	Category: 51 - BENEFITS Total:	493,216.00	493,216.00	0.00	0.00	493,216.00	100.00%
Category: 52 - SERVICES & SUPPLIES							
12-6032C-12	M&R WW COLLECTN - WASTEWAT...	78,000.00	78,000.00	0.00	0.00	78,000.00	100.00 %
Budget Detail							
Description		Units	Price	Amount			
M&R WW COLLECTION		0.00	0.00	60,000.00			
M&R WW COLLECTION -LIFT STATION FOG TRTM		0.00	0.00	18,000.00			
12-6032D-12	M&R WW DISP EFF - WASTEWATER...	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
12-6032G-12	M&R WW GENERATR - WASTEWAT...	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
12-6032L-12	M&R WW LIFT STN - WASTEWATER...	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
12-6032M-12	M&R WW MANHOLE - WASTEWAT...	70,000.00	70,000.00	0.00	0.00	70,000.00	100.00 %
12-6032S-12	M&R WW SLG DISP - WASTEWATER...	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
12-6032T-12	M&R WW TREATMNT - WASTEWAT...	75,000.00	75,000.00	0.00	0.00	75,000.00	100.00 %
Budget Detail							
Description		Units	Price	Amount			
M&R WASTEWATER TREATMENT PLANT		0.00	0.00	5,000.00			
M&R WASTEWATER TREATMENT PLANT - COAT & PAINT HAND		0.00	0.00	20,000.00			

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
M&R WASTEWATER TREATMENT PLANT - EQUIP & MOTOR REP		0.00	0.00	50,000.00			
12-6033B-12	M&R BUILDINGS - WASTEWATER D...	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
12-6033G-12	M&R GROUNDS - WASTEWATER DE...	15,150.00	15,150.00	0.00	0.00	15,150.00	100.00 %
12-6033Z-12	M&R STORM DAMAGE JANUARY 20...	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
12-60350-12	MAJOR MAINT. - WASTEWATER DE...	61,800.00	61,800.00	0.00	0.00	61,800.00	100.00 %
12-60370-12	M&R SCADA - WASTEWATER DEPT	3,635.00	3,635.00	0.00	0.00	3,635.00	100.00 %
12-6041L-12	M&R-VEHICLES-L - WASTEWATER D...	5,211.00	5,211.00	0.00	0.00	5,211.00	100.00 %
12-6041N-12	M&R-VEHICLES-N - WASTEWATER ...	5,150.00	5,150.00	0.00	0.00	5,150.00	100.00 %
12-6041V-12	M&R-VEHICLES-V - WASTEWATER ...	4,500.00	4,500.00	0.00	0.00	4,500.00	100.00 %
12-60440-11	M&R-COMPS-SVCS - WATER DEPT	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
12-60450-12	COMP SUPP&PARTS - WASTEWATE...	11,695.00	11,695.00	0.00	0.00	11,695.00	100.00 %
12-60480-12	SECURTY & SAFTY - WASTEWATER ...	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
12-60500-12	OFFICE SUPPLIES - WASTEWATER D...	3,680.00	3,680.00	0.00	0.00	3,680.00	100.00 %
12-60510-12	POSTAGE & SHIP - WASTEWATER D...	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
12-60530-12	PRINTING/FORMS - WASTEWATER ...	700.00	700.00	0.00	0.00	700.00	100.00 %
12-60540-12	MBRSH DUES,PUBS - WASTEWATER...	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
12-60550-12	GOVT FEES & LIC - WASTEWATER D...	127,000.00	127,000.00	0.00	0.00	127,000.00	100.00 %
12-6060C-12	UTILITIES CELL - WASTEWATER DEPT	3,142.00	3,142.00	0.00	0.00	3,142.00	100.00 %
12-6060E-12	UTILITIES ELEC - WASTEWATER DEPT	400,000.00	400,000.00	0.00	0.00	400,000.00	100.00 %
12-6060G-12	UTILITIES GAS - WASTEWATER DEPT	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
12-6060I-12	UTILITS INTRNET - WASTEWATER D...	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
12-6060P-12	UTILITIES PHONE - WASTEWATER D...	8,500.00	8,500.00	0.00	0.00	8,500.00	100.00 %
12-6060W-12	UTILITIES WATER - WASTEWATER D...	9,000.00	9,000.00	0.00	0.00	9,000.00	100.00 %
12-60700-12	EQUIP RENTAL - WASTEWATER DEPT	1,093.00	1,093.00	0.00	0.00	1,093.00	100.00 %
12-6080G-12	PRO SVC- GIS DV - WASTEWATER D...	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
12-6080M-12	PRO SVC- MISC - WASTEWATER DE...	13,754.00	13,754.00	0.00	0.00	13,754.00	100.00 %

Budget Detail

Description	Units	Price	Amount				
PROF SVC	0.00	0.00	3,754.00				
PROF SVC - IMPLEMENT FATS, OIL GREASE (FOG) PROGRA	0.00	0.00	10,000.00				
12-6080T-12	PROF SERV-TEMP - WASTEWATER ...	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
12-60900-12	DEPT OP SUPPLY - WASTEWATER D...	575.00	575.00	0.00	0.00	575.00	100.00 %
12-60910-12	LAB TESTS - WASTEWATER DEPT	35,000.00	35,000.00	0.00	0.00	35,000.00	100.00 %
12-6091C-12	OP SUP-CHEMICAL - WASTEWATER...	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
12-60920-12	LAB SUPPLIES - WASTEWATER DEPT	6,930.00	6,930.00	0.00	0.00	6,930.00	100.00 %
12-60930-12	SMALL TOOLS/EQP - WASTEWATER...	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
12-60940-12	CLOTH/UNIFORM - WASTEWATER ...	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
12-60960-12	FUEL - WASTEWATER DEPT	18,785.00	18,785.00	0.00	0.00	18,785.00	100.00 %
12-61150-12	MEETING EXPENSE - WASTEWATER...	200.00	200.00	0.00	0.00	200.00	100.00 %
12-6120E-12	TVL,TRN,SEM-EMP - WASTEWATER...	6,500.00	6,500.00	0.00	0.00	6,500.00	100.00 %
12-61250-12	EMPLOY RECRUIT - WASTEWATER ...	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
Category: 52 - SERVICES & SUPPLIES Total:		1,162,000.00	1,162,000.00	0.00	0.00	1,162,000.00	100.00%

Category: 60 - CAPITAL OUTLAY

12-61700-12	CAP ASSET EXP - WASTEWATER DEPT	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
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Budget Detail

Description	Units	Price	Amount				
WW CAP ASSET - FUEL TANK/COMPUTER REPLACE	0.00	0.00	25,000.00				
Category: 60 - CAPITAL OUTLAY Total:		25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%

Category: 70 - DEBT SERVICE

12-61800-12	PRINCIPAL - WASTEWATER DEPT	102,743.00	102,743.00	0.00	0.00	102,743.00	100.00 %
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Budget Detail

Description	Units	Price	Amount				
INTEREST - INTERFUND LOAN	0.00	0.00	3,847.00				
PRINCIPAL - INTERFUND LOAN	0.00	0.00	98,896.00				
12-61801-12	INTEREST - WW COP 2022A BOND	591,100.00	591,100.00	0.00	0.00	591,100.00	100.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 07/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
12-61802-12	PRINCIPAL - WW COP 2022A BONDS	155,000.00	155,000.00	0.00	0.00	155,000.00	100.00 %
12-6180H-12	INTEREST TRUCK - WASTEWATER D...	2,420.05	2,420.05	0.00	0.00	2,420.05	100.00 %
Budget Detail							
Description		Units	Price	Amount			
INTEREST - MUNI FINANCE VAC TRUCK		0.00	0.00	2,420.05			
12-6180J-12	PRINCIPAL/TRUCK - WASTEWATER ...	78,066.99	78,066.99	0.00	0.00	78,066.99	100.00 %
Budget Detail							
Description		Units	Price	Amount			
PRINCIPAL - MUNI FINANCE VAC TRUCK		0.00	0.00	78,066.99			
Category: 70 - DEBT SERVICE Total:		929,330.04	929,330.04	0.00	0.00	929,330.04	100.00%
Category: 80 - ALLOCATED OH							
12-62000-12	ALLOC OVERHEAD - WASTEWATER ...	641,799.00	641,799.00	0.00	0.00	641,799.00	100.00 %
Category: 80 - ALLOCATED OH Total:		641,799.00	641,799.00	0.00	0.00	641,799.00	100.00%
Expense Total:		4,026,196.04	4,026,196.04	0.00	0.00	4,026,196.04	100.00%
Fund: 12 - WASTEWATER FUND Surplus (Deficit):		113,444.96	113,444.96	0.00	0.00	-113,444.96	100.00%
Report Surplus (Deficit):		113,444.96	113,444.96	0.00	0.00	-113,444.96	100.00%

Group Summary

Categor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 12 - WASTEWATER FUND						
Revenue						
40 - SALES	3,975,000.00	3,975,000.00	0.00	0.00	-3,975,000.00	100.00%
43 - OTHER REVENUE	24,000.00	24,000.00	0.00	0.00	-24,000.00	100.00%
44 - PROPERTY TAXES	140,641.00	140,641.00	0.00	0.00	-140,641.00	100.00%
Revenue Total:	4,139,641.00	4,139,641.00	0.00	0.00	-4,139,641.00	100.00%
Expense						
50 - SALARIES	774,851.00	774,851.00	0.00	0.00	774,851.00	100.00%
51 - BENEFITS	493,216.00	493,216.00	0.00	0.00	493,216.00	100.00%
52 - SERVICES & SUPPLIES	1,162,000.00	1,162,000.00	0.00	0.00	1,162,000.00	100.00%
60 - CAPITAL OUTLAY	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00%
70 - DEBT SERVICE	929,330.04	929,330.04	0.00	0.00	929,330.04	100.00%
80 - ALLOCATED OH	641,799.00	641,799.00	0.00	0.00	641,799.00	100.00%
Expense Total:	4,026,196.04	4,026,196.04	0.00	0.00	4,026,196.04	100.00%
Fund: 12 - WASTEWATER FUND Surplus (Deficit):	113,444.96	113,444.96	0.00	0.00	-113,444.96	100.00%
Report Surplus (Deficit):	113,444.96	113,444.96	0.00	0.00	-113,444.96	100.00%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
12 - WASTEWATER FUND	113,444.96	113,444.96	0.00	0.00	-113,444.96
Report Surplus (Deficit):	113,444.96	113,444.96	0.00	0.00	-113,444.96

STAFFING INFORMATION

- SALARY SCHEDULE
- POSITION ALLOCATION LISTING (PAL)
 - ORGANIZATIONAL CHARTS:
- FY 2023-2024 CURRENT & FY 2024-2025 PROPOSED

CAMBRIA COMMUNITY SERVICES DISTRICT
SALARY SCHEDULE
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024
Updated January 11, 2024

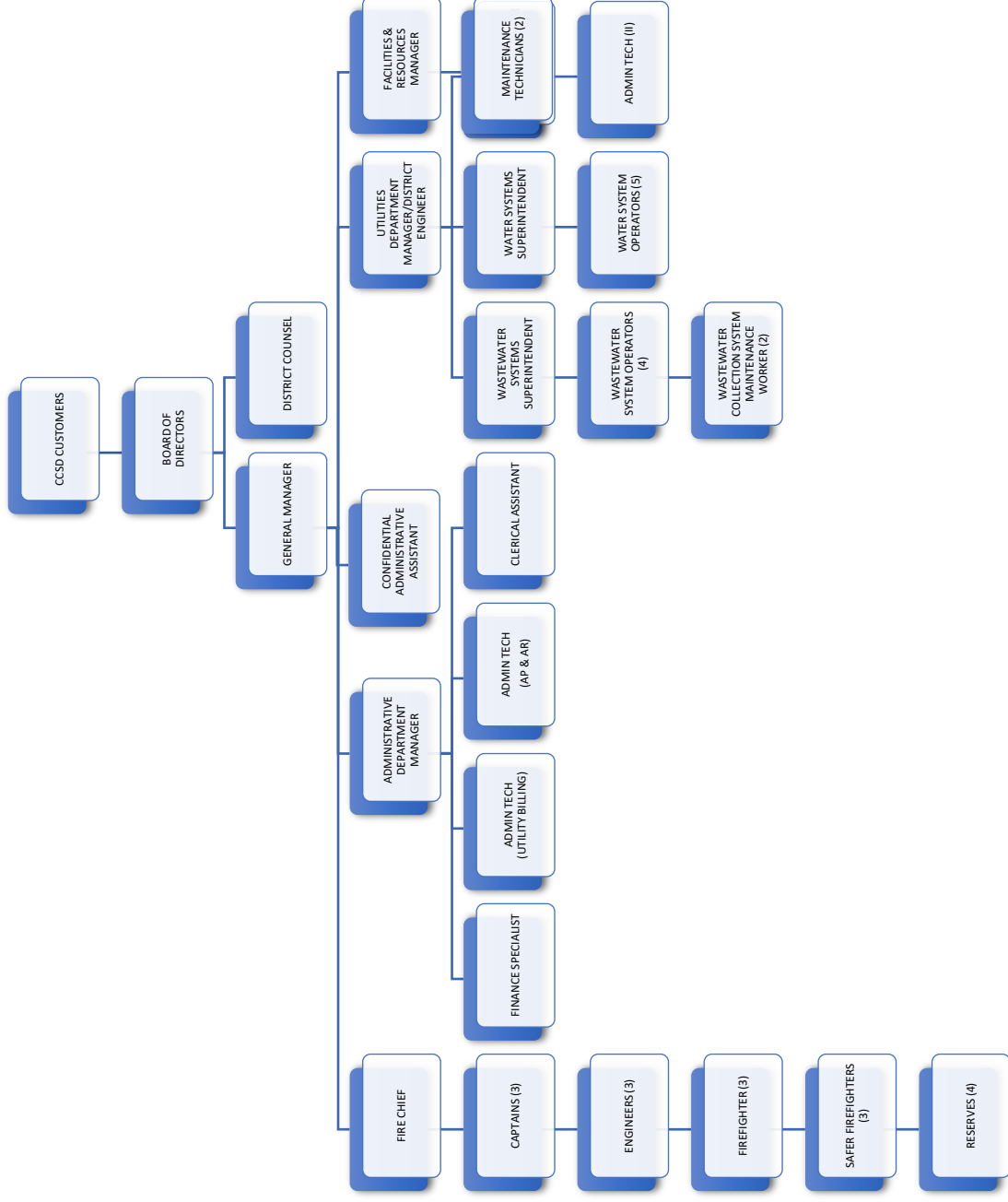
POSITION TITLE	STEP A	STEP B	STEP C	STEP D	STEP E	GM Approval STEP E + 1%- 5%	10 YEARS	15 YEARS	20 YEARS
							SERVICE STEP E+5%	SERVICE STEP E+7.5%	SERVICE STEP E+10%
SERVICE EMPLOYEES INTERNATIONAL UNION (ANNUAL AMOUNTS) - Wage Increases Effective 1st Full Payroll Following January 16, 2024									
Administration (Includes 1.5% Wage Increase)									
Administrative Technician I	44,987	47,236	49,598	52,078	54,682	N/A	57,416	58,783	60,150
Administrative Technician II	53,382	56,051	58,854	61,796	64,886	N/A	68,130	69,753	71,375
Administrative Technician III	65,069	68,322	71,738	75,325	79,091	N/A	83,046	85,023	87,000
Administrative Technician IV	79,051	83,004	87,154	91,512	96,087	N/A	100,892	103,294	105,696
Facilities & Resources (Includes 1.5% Wage Increase & 1.0% Equity Adjustment)									
Maintenance Technician	50,165	52,673	55,306	58,072	60,975	N/A	64,024	65,548	67,073
Water, SWF & Wastewater Operations (Includes 1.5% Wage Increase & 1.0% Equity Adjustment)									
Water Treatment OIT	49,914	52,410	55,031	57,782	60,671	N/A	63,705	65,222	66,738
Water Treatment Operator I	52,205	54,816	57,556	60,434	63,456	N/A	66,629	68,215	69,801
Water Treatment Operator II	59,138	62,095	65,200	68,460	71,883	N/A	75,477	77,274	79,071
Water Systems Operator T3/D2	66,992	70,342	73,859	77,552	81,429	N/A	85,501	87,536	89,572
WasteWater Collection System Worker	52,392	55,011	57,762	60,650	63,683	N/A	66,867	68,459	70,051
WasteWater Systems OIT	55,149	57,907	60,802	63,842	67,034	N/A	70,386	72,062	73,737
WasteWater Systems Operator I	57,970	60,868	63,912	67,107	70,463	N/A	73,986	75,747	77,509
Laboratory Technician	64,051	67,254	70,616	74,147	77,855	N/A	81,747	83,694	85,640
WasteWater Systems Operator II	65,342	68,609	72,039	75,641	79,423	N/A	83,394	85,380	87,366
WasteWater Systems Operator III	72,196	75,806	79,596	83,576	87,755	N/A	92,142	94,336	96,530
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (ANNUAL AMOUNTS) 4% Wage Increases Effective 1st Full Payroll Following December 31, 2023									
Fire Captain	86,683	91,017	95,568	100,346	105,364	N/A	110,632	113,266	115,900
Fire Engineer	71,890	75,485	79,259	83,222	87,383	N/A	91,752	93,936	96,121
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (ANNUAL AMOUNTS) 4% Wage Increases Effective 1st Full Payroll Following December 31, 2023									
Firefighter (SAFER Grant)	59,631	62,612	65,743	69,030	72,482	N/A	N/A	N/A	N/A
Firefighter	59,631	62,612	65,743	69,030	72,482	N/A	N/A	N/A	N/A
CAMBRIA RESERVE FIREFIGHTERS (HOURLY RATE: NO STEPS) 1/1/2024									
Reserve Recruit Firefighter **	16.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Firefighter **	16.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAMBRIA EXEMPT EMPLOYEES (ANNUAL AMOUNTS) 3% Wage Increases Effective January 18, 2024									
Facilities & Resources Manager	95,969	100,768	105,806	111,096	116,651	117,817-122,484	N/A	N/A	N/A
Program Manager	95,969	100,768	105,806	111,096	116,651	117,817-122,484	N/A	N/A	N/A
Confidential Administrative Assistant	107,909	113,304	118,970	124,918	131,164	132,476-137,722	N/A	N/A	N/A
Water Systems Superintendent	107,909	113,304	118,970	124,918	131,164	132,476-137,722	N/A	N/A	N/A
Wastewater Systems Superintendent	107,909	113,304	118,970	124,918	131,164	132,476-137,722	N/A	N/A	N/A
Fire Chief	138,293	145,208	152,468	160,091	168,096	169,777-176,501	N/A	N/A	N/A
Utilities Department Manager	138,293	145,208	152,468	160,091	168,096	169,777-176,501	N/A	N/A	N/A
Administrative Department Manager	138,293	145,208	152,468	160,091	168,096	169,777-176,501	N/A	N/A	N/A
General Manager	180,250	180,250	180,250	180,250	180,250	N/A	N/A	N/A	N/A

Red denotes a change

CAMBRIA COMMUNITY SERVICES DISTRICT POSITION ALLOCATION LIST (PAL)				
Job Class	Job Class Name	FY 2023/24 Adopted Budget	FY 2024/25 Requested Budget	Change from Adopted FY 2023/24 Budget
Permanent	Administration and Facilities & Resources			
	GENERAL MANAGER	1.00	1.00	0.00
	ADMINISTRATIVE DEPARTMENT MANAGER	1.00	1.00	0.00
	CONFIDENTIAL ADMINISTRATIVE ASSISTANT	1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIAN I, II, III, OR IV	3.00	3.00	0.00
	FACILITIES & RESOURCES MANAGER	1.00	1.00	0.00
	MAINTENANCE TECHNICIANS	2.00	3.00	1.00
Permanent Totals		9.00	10.00	1.00
Permanent	Utilities			
	UTILITIES DEPARTMENT MANAGER	1.00	1.00	0.00
	WASTEWATER SYSTEMS SUPERINTENDENT	1.00	1.00	0.00
	WASTEWATER SYSTEM OPERATORS OIT, I, II OR III	4.00	4.00	0.00
	WASTEWATER COLLECTION SYSTEM MAINTENANCE WORKER	2.00	2.00	0.00
	WATER SYSTEMS SUPERINTENDENT	1.00	1.00	0.00
	WATER SYSTEM OPERATOR T3/D2	2.00	2.00	0.00
	WATER TREATMENT OPERATOR OIT, I OR II	3.00	3.00	0.00
	PROGRAM MANAGER	1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIAN II	1.00	1.00	0.00
Permanent Totals		16.00	16.00	0.00
Permanent	Fire			
	FIRE CHIEF	1.00	1.00	0.00
	FIRE CAPTAIN	3.00	3.00	0.00
	FIRE ENGINEER	3.00	3.00	0.00
	FIREFIGHTER	3.00	3.00	0.00
	RESERVE FIREFIGHTER	4.00	4.00	0.00
	FIREFIGHTER (SAFER GRANT)	3.00	3.00	0.00
Permanent Totals		17.00	17.00	0.00
Department Totals		42.00	43.00	1.00
CAMBRIA COMMUNITY SERVICES DISTRICT		FISCAL YEAR 2024-25 RECOMMENDED BUDGET		

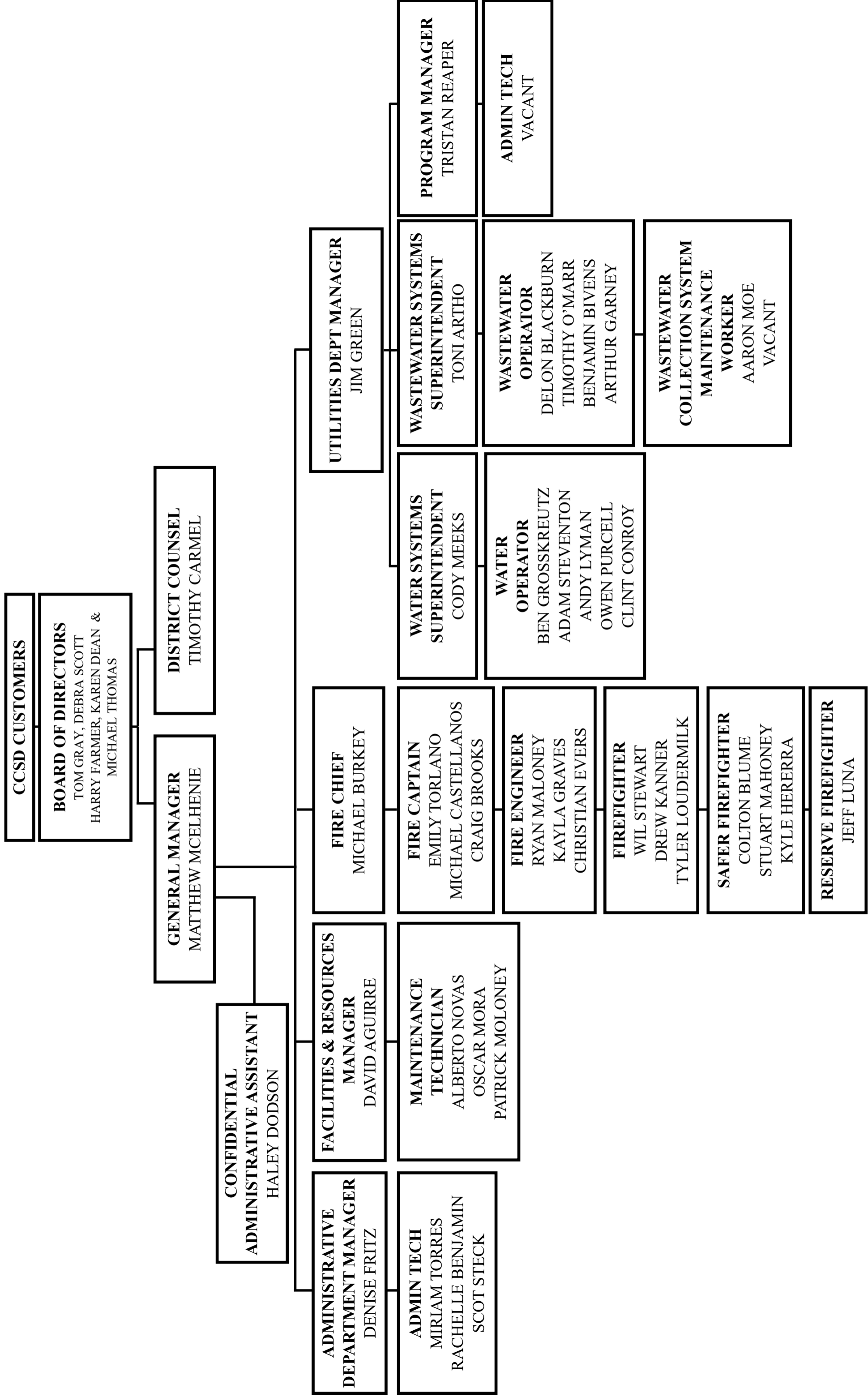
Cambria Community Services District Organizational Chart

Proposed Fiscal Year 2023/2024



Current Vacant Positions

- 1-Clerical Assistant (part-time)
- 1-Finance Specialist
- 1-Admin Tech AP & AR
- 3-Firefighter



Cambria Community Services District Organizational Chart Fiscal Year 2024-2025

CAPITAL IMPROVEMENT PROJECTS

A	B	C	D	E	F	G	H	I	J	K	L
General Fund CIP (FY 24/25 Revised 5/21/24)											
			Current Year Activity			Activity to Date					
		Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
2	FY	Administration Department Projects									
3		3	\$ 30,000		\$ -	\$ -	\$ -	\$ 30,000	\$ -		
4											
5											
6			\$ 30,000		\$ -	\$ -	\$ -	\$ 30,000	\$ -		
7	FY	Facilities & Resources/PROS Projects									
8	20/21	B	\$ 22,272	\$ 21,669	\$ 24,831	\$ 24,831	\$ -	\$ 43,941	\$ 43,941		
9	20/21	B	\$ 1,200,000	\$ -	\$ 123,891	\$ 19,871	\$ 104,020	\$ 1,200,000	\$ 88,699		
10	20/21	B	\$ 549,432	\$ -	\$ 527,656	\$ 30,279	\$ 497,377	\$ 549,432	\$ 52,056		
11	23/24	B	\$ 20,000	\$ 30,000	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -		
12		2	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
13		2	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
14		2	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
15											
16		3	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
17		3	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
18		3	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
19		3	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
20		3	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
21		3	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
22		3	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
23			\$ 3,331,704	\$ 51,669	\$ 696,378	\$ 74,981	\$ 601,397	\$ 1,813,373	\$ 184,696		
24	FY	Fire Department Projects									
25		B	\$ 79,097		\$ 79,097	\$ 68,671	\$ 10,426	\$ 79,097	\$ 68,671		
26		1	\$ 15,000		\$ -	\$ -	\$ -	\$ 15,000	\$ -		
27		2	\$ 150,000		\$ -	\$ -	\$ -	\$ 150,000	\$ -		
28		2	\$ 1,500,000		\$ -	\$ -	\$ -	\$ 1,500,000	\$ -		
29		2	\$ 21,000		\$ -	\$ -	\$ -	\$ 21,000	\$ -		
30		2	\$ 40,000		\$ -	\$ -	\$ -	\$ 40,000	\$ -		
31		3	\$ 600,000		\$ -	\$ -	\$ -	\$ 600,000	\$ -		
32		3	\$ 12,000		\$ -	\$ -	\$ -	\$ 12,000	\$ -		
33											
34		3	\$ 45,000		\$ -	\$ -	\$ -	\$ -	\$ -		
35		3	\$ 450,000		\$ -	\$ -	\$ -	\$ -	\$ -		

A	B	C	D	E	F	G	H	I	J	K	L
General Fund CIP (FY 24/25 Revised 5/21/24)											
Current Year Activity											
		Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
2											
36	Fire Department Metal Building (Apparatus Bays/Storage/and Gym Relocation)	3	\$ 220,000		\$ -	\$ -	\$ -		\$ -		
37	Fire Station Bathrooms Remodel	3	\$ 50,000		\$ -	\$ -	\$ -		\$ -		
38	Fire Training Building	3	\$ 500,000		\$ -	\$ -	\$ -		\$ -		
39	Fire Station Kitchen Remodel	3	\$ 70,000		\$ -	\$ -	\$ -		\$ -		
40	Subtotal		\$ 3,752,097		\$ 79,097	\$ 68,671	\$ 10,426	\$ 2,417,097	\$ 68,671	\$ 68,671	
41	GRAND TOTAL		\$ 7,113,801								
42		Budgeted (B)	\$ 1,870,801								
43		Priority 1	\$ 2,866,000								
44		Priority 2	\$ 612,000								
45		Priority 3	\$ 1,765,000								
46		Total	\$ 7,113,801								
47	Completed Projects	Ranking	Project Estimate		Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
48	21/22 F350 Truck - Replace 1999 F150 Truck		\$ 40,000		\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	
49	21/22 Electric Vehicle Charging Station (Vets Hall)		\$ 22,272		\$ -	\$ -	\$ -	\$ 22,272	\$ 22,272	\$ 22,272	
50	21/22 Re-Roof - Vets Hall American Legion Kitchen Area		\$ 15,000		\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	
51	22/23 Tyler Incode		\$ 76,050		\$ -	\$ -	\$ -	\$ 76,050	\$ 76,050	\$ 76,050	

A	B	C	D	E	F	G	H	I	J	K	L
Wastewater CIP (FY 24/25 Revised 5/21/24)											
			Current Year Activity			Activity to Date			Activity to Date		
		Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures	Project to Date Budget	Project to Date Expenditures
2											
3	FY										
4	22/23	B	\$ 3,791,224		\$ 3,181,218	\$ 473,177	\$ 2,708,041	\$ 3,791,224	\$ 1,083,184	\$ 3,791,224	\$ 1,083,184
5	22/23	B	\$ 46,512		\$ 20,288	\$ 20,238	\$ 50	\$ 46,512	\$ 46,462	\$ 46,512	\$ 46,462
6	22/23	B	\$ 2,419,093		\$ 2,047,879	\$ 399,950	\$ 1,647,929	\$ 2,419,093	\$ 771,164	\$ 2,419,093	\$ 771,164
7	22/23	B	\$ 603,329		\$ 496,186	\$ 122,518	\$ 373,668	\$ 603,329	\$ 229,661	\$ 603,329	\$ 229,661
8	22/23	B	\$ 1,290,972		\$ 1,060,583	\$ 325,971	\$ 734,612	\$ 1,290,972	\$ 556,360	\$ 1,290,972	\$ 556,360
9	22/23	B	\$ 554,687		\$ 454,548	\$ 28,879	\$ 425,669	\$ 554,687	\$ 129,018	\$ 554,687	\$ 129,018
10	22/23	B	\$ 925,404		\$ 736,576	\$ 35,153	\$ 701,424	\$ 925,404	\$ 188,828	\$ 925,404	\$ 188,828
11	22/23	B	\$ 1,148,557		\$ 962,970	\$ 38,991	\$ 923,979	\$ 1,148,557	\$ 224,578	\$ 1,148,557	\$ 224,578
12	22/23	B	\$ 1,320,222		\$ 1,265,711	\$ -	\$ 1,265,711	\$ 1,320,222	\$ 54,511	\$ 1,320,222	\$ 54,511
13		2	\$ 318,202		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		2	\$ 313,893		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15		2	\$ 308,394		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16		2	\$ 1,117,904		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17		2	\$ 374,580		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		2	\$ 1,393,341		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19		2	\$ 2,110,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		2	\$ 130,521		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		2	\$ 567,815		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22		3	\$ 889,436		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23			\$ 19,624,086		\$ 10,225,959	\$ 1,444,878	\$ 8,781,081	\$ 12,100,000	\$ 3,283,765	\$ 12,100,000	\$ 3,283,765
24	FY										
25	22/23	B	\$ 25,000		\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -
26	22/23	B	\$ 15,000		\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
27											
28		2	\$ 35,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29		2	\$ 4,100		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30		2	\$ 9,200		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31		2	\$ 50,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32		2	\$ 50,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33		2	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34		2	\$ 40,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

A	B	C	D	E	F	G	H	I	J	K	L		
Wastewater CIP (FY 24/25 Revised 5/21/24)													
			Current Year Activity									Activity to Date	
		Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures				
2	Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	\$ 40,000		\$ -	\$ -	\$ -	\$ -	\$ -				
35	Cover for Sheltering of Equipment @ Plant	2	\$ 15,000		\$ -	\$ -	\$ -	\$ -	\$ -				
36	Redundant Blower for Plant	3	\$ 400,000		\$ -	\$ -	\$ -	\$ -	\$ -				
37	Walkway Grating on Digester Tanks	3	\$ 20,000		\$ -	\$ -	\$ -	\$ -	\$ -				
38													
39													
40	Subtotal		\$ 713,300		\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -		
41	Collection System Projects												
22/23	Portable Generator	B	\$ 20,000		\$ 20,000	\$ 16,731	\$ 3,269	\$ 20,000	\$ 16,731	\$ 20,000	\$ 16,731		
22/23	Reroute effluent line around State Parks	B	\$ 2,000,000										
22/23	Engineering	B	\$ 40,000		\$ 40,000	\$ 25,902	\$ 14,098	\$ 40,000	\$ 25,902	\$ 40,000	\$ 25,902		
22/23	Engineering for gravity replacement for lift station B-1	B	\$ 40,000		\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -		
22/23	Lift Station Improvements	B	\$ 149,938		\$ 149,938	\$ -	\$ 149,938	\$ 149,938	\$ -	\$ 149,938	\$ -		
22/23	Lift Station B-3 (Green St./W. Lodge Hill)	B	\$ 60,000		\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ -		
22/23	New Control Panel	B	\$ 250,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	New Submersible Pumps, MCC, Bypass Piping	2	\$ 250,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Lift Station A (Nottingham & Leighton/Park Hill)												
	New Submersible Pumps, MCC, Bypass Piping, Control Panel at Grade Elevation	2	\$ 490,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Lift Station A-1 (Sherwood & Harvey/Marine Terrace)												
	New Submersible Pumps, Bypass Piping	2	\$ 265,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Lift Station B - (SR Creek/Behind Park Hill)												
	New Control Panel, Generator, Wet Well, Submersible Pumps, and Valve Vault	2	\$ 435,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Lift Station B-1 (Burton Dr at Tin City)												
	Convert to gravity flow	2	\$ 600,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Lift Station B-2 (Wood Dr./E. Lodge Hill)												
	New Control Panel at Grade Elevation	2	\$ 425,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Lift Station 8												
	Replace Pumps	2	\$ 95,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Phased Manhole and Sewer Main Replacement	2	\$ 1,000,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	New generators at LS 4, 8	2	\$ 12,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

A	B	C	D	E	F	G	H	I	J	K	L
Wastewater CIP (FY 24/25 Revised 5/21/24)											
			Current Year Activity						Activity to Date		
		Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
2		2	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -		
64	Push camera										
65	Asset Management Software	2	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -		
66	Subtotal		\$ 5,901,938		\$ 309,938	\$ 42,633	\$ 267,305	\$ 309,938	\$ 42,633		
67	Other										
68	23/24 Fuel Tank and Computer Replacement	1	\$ 25,000								
69	Replace 2005 F250	3	\$ 65,000		\$ -	\$ -	\$ -	\$ -	\$ -		
71			GRAND TOTAL								
			26,329,324								
73		Budgeted (B)	\$ 14,449,938								
74		Priority 1	\$ 25,000								
75		Priority 2	\$ 10,479,950								
76		Priority 3	\$ 1,374,436								
77		Total	\$ 26,329,324								
79	Completed Projects	Ranking	Project Estimate		Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
80	Replace F150		\$ 30,000								
81	Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)		\$ 75,000								
82	F-350 Service Truck with Crane Body		\$ 57,040								
83	Vector truck - replace with new \$430K truck that meets emission requirements (7 yr loan @ 4.5%)		\$ 518,000								
84	Replacement Rack Truck (F-150)		\$ 24,193								
85	Influent screen, support platform design, & installation		\$ 164,509								
86	Lift Station A-1 MCC, SCADA Improvements		\$ 45,000								
87	22/23 Eastern clarifier - Replace chain drive		\$ 40,000					\$ 40,000	\$ 37,552		
88	22/23 Replacement of 1999 John Deere Loader and Backhoe Tractor		\$ 70,000					\$ 70,000	\$ 69,054		
89	22/23 Replace Van - Transport of Sewer Video Camera System		\$ 55,000					\$ 55,000	\$ 52,392		
90	Investment Grade Audit (30% Design for all ECMs)		\$ 528,404								

A	B	C	D	E	F	G	H	I	J	K	L	M
Water CIP (FY 24/25 Revised 5/21/2024)												
Activity to Date												
Current Year Activity												
				Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
1	FY	Water Distribution System Projects										
2		Advanced Metering Infrastructure (AMI)		\$ 526,500	\$ -	\$ 526,500	\$ 30,209	\$ 496,291	\$ 526,500	\$ 30,209	\$ 526,500	\$ 30,209
3		Meter Install	B	\$ 680,000	\$ -	\$ 680,000	\$ -	\$ 680,000	\$ 680,000	\$ -	\$ 680,000	\$ -
4		Registers	B	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5		Meter Lids	2									
6		San Simeon Well Field Transmission Main at State Park Wetlands										
7		Design and Permitting	B	\$ 600,000	\$ -	\$ 600,000	\$ 61,030	\$ 538,970	\$ 600,000	\$ 61,030	\$ 600,000	\$ 61,030
8		Piney Way Erosion Control - Design, Permitting and Relocation	B	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
9		Cover for Sheltering of Equipment @ Plant	B	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
10		Modular Office Building @ Plant	B	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
11		Remote Monitoring Equipment	B	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -
12		Emergency Water Main Repair - Main Street (Budget Adjustment)	B	\$ 300,000	\$ -	\$ 300,000	\$ 147,327	\$ 152,673	\$ 300,000	\$ 147,327	\$ 300,000	\$ 147,327
13		Lead and Copper Service Line Regulations	B	\$ 20,000	\$ 30,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
14		Source Water Assessment	B	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
15		District Metered Areas (Phased - Design and Permitting, Implementation cost TBD)	2	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16		Cathodic Protection SR3 & 4	2	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17		SS2, SS3, SR4 Transducers	3	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		Well site pump replacements										
19		Upgrading undersized water mains	3	\$ 532,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		Vault upgrades (Rodeo Grounds, Charing, and Windsor)	3	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		Demo Van Gordon House (Water Portion)	3	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22		SS3 Emergency Power	3	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23		Pine Knolls Fence	3	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24		Pine Knolls Fence	3	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25		Piney Way Geo Report	3	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26		Pine Knolls - Iva Court zone 1 pipeline expansion	3	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27		Subtotal		\$ 3,463,641	\$ -	\$ 1,506,500	\$ 66,857	\$ 1,488,435	\$ 3,726,500	\$ 238,565	\$ 3,726,500	\$ 238,565
28	FY	Tank & Booster Pump Station Projects										
29												

A	B	D	E	F	G	H	I	J	K	L	M
		Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
2.											
30	Rodeo Grounds Pump Station Generator	B	\$ 62,000	\$ 68,000	\$ 62,000	\$ -	\$ 62,000	\$ 62,000	\$ -	\$ 62,000	\$ -
31	SCADA System - Phased Upgrades (Phase III- Alarms, Flow Data, Monitoring Wells)	B	\$ 128,563	\$ -	\$ 128,563	\$ 19,971	\$ 108,592	\$ 128,563	\$ 19,971	\$ 128,563	\$ 19,971
32	Stuart Street Tank Rehabilitation	B	\$ 458,000	\$ -	\$ 458,000	\$ 29,466	\$ 428,534	\$ 458,000	\$ 29,466	\$ 458,000	\$ 29,466
33	San Simeon Well 3 Pump Replacement	B	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ 45,000	\$ -
34	24/25 San Simeon Well 2 Pull and Submersible	1	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	24/25 Stuart Street Station Roof	1	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	24/25 Well Field Gate	1	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	24/25 Leimert Fence	1	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	24/25 San Simeon Well 2 Pull and Submersible	1	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	24/25 SR 3 Rehab	1	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	24/25 Rodeo Grounds ATS	1	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	24/25 Fuel Tank and Computer Replacement	1	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Electrical transfer switch and conduit to well	2	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	SS-3	2	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	SR 4 Generator	2	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	SR4 ATS	2	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	Stuart Street 3 Analytic Off Grid Power	2	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Storage Shed Yard	3	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Leimert Tank Reserve	3	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	Third Stuart Street Tank Installation	3	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Stuart Street and Leimert Booster Pump Replacement	3	\$ 2,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	Rodeo Grounds Pump Station Replacement	3	\$ 4,618,563	\$ -	\$ 693,563	\$ 49,437	\$ 644,126	\$ 693,563	\$ 49,437	\$ 693,563	\$ 49,437
52	FY Subtotal										
53	Vehicles and Trailer-Mounted Equipment										
54	Replacement 2005 F-150 Truck with F-250	B	\$ 55,000	\$ -	\$ 55,000	\$ 53,613	\$ 1,387	\$ 55,000	\$ 53,613	\$ 55,000	\$ 53,613
55	Vac Trailer Reserve	3	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	Tractor Reserve	3	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	Dump trailer for storing and hauling spoils from road repairs	3	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58	Truck Replacement Program	3	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	FY Subtotal										
60	Programs and Plans										
61	Hydraulic System Model Update	3	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Water Master Plan Amendment	3	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

A	B	D	E	F	G	H	I	J	K	L	M
		Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
2.	Database for water conservation program/tracking with parcel links & APN file conversion	3	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Subtotal		\$ 145,000		\$ 2,255,063	\$ 66,857	\$ 2,236,998	\$ 4,475,063	\$ 341,615		
62	GRAND TOTAL		\$ 8,397,204								
64											
66	Budgeted (B)		\$ 2,255,063								
67	Priority 1 Total		\$ 345,000								
68	Priority 2 Total		\$ 430,000								
69	Priority 3 Total		\$ 4,687,141								
70	Total		\$ 7,717,204								
78	WRF CIP (FY 22/23 Revised 10/5/22)										
79											
80	FY Permitting & Planning										
81	Groundwater modeling and consulting for CDP (Instream Flow Study)	B	\$ 48,000		\$ 48,000	\$ 11,126	\$ 36,874	\$ 48,000	\$ 19,436		
82	EIR consulting (follow up agency discussions to support the WRF's Regular CDP)	B	\$ 26,690		\$ 26,690	\$ 24,728	\$ -	\$ 26,690	\$ 24,728		
83	Section 7 ESA consulting, annual AMP report, & AMP update	2	\$ 100,000		\$ -	\$ -	\$ -	\$ -	\$ -		
84	Subtotal		\$ 174,690		\$ 74,690	\$ 35,854	\$ 36,874	\$ 74,690	\$ 44,164		
85	FY Interim, short-term SWF Modifications										
86	Brine Tank Secondary Containment, Grading, Rock	2	\$ 20,000		\$ -	\$ -	\$ -	\$ -	\$ -		
87	Subtotal		\$ 20,000		\$ -	\$ -	\$ -	\$ -	\$ -		
88	FY Advanced Water Treatment Plant										
89	Update Chemical Pumps	1	\$ 50,000		\$ -	\$ -	\$ -	\$ -	\$ -		
90	UV Bulbs	1	\$ 80,000		\$ -	\$ -	\$ -	\$ -	\$ -		
91	UV Ballasts	1	\$ 60,000		\$ -	\$ -	\$ -	\$ -	\$ -		
92	Grade WRF Road	3	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -		
93	Membrane and Filter Replacement Program (annual cost to build reserves)	3	\$ 25,000		\$ -	\$ -	\$ -	\$ -	\$ -		
94	Replace CIP Tank (leaking)	3	\$ 15,000		\$ -	\$ -	\$ -	\$ -	\$ -		
95	Replace chemical storage tank (leaking)	3	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -		

A	B	D	E	F	G	H	I	J	K	L	M
		Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
2.	Miscellaneous instrumentation / monitoring upgrades	3	\$ 25,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	Subtotal		\$ 275,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97	FY Long-Term Improvement Modifications										
98	Future permanent mods at WRF for trailer fill station [transfer tanks, piping, & spill containment/loading pad]	B	\$ 200,000		\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	\$ -
99	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	2	\$ 40,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ 50,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets	3	\$ 25,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	Installation of remote sensing instrumentation at SS creek (needs ROE agreement with State Parks)	3	\$ 10,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Solar Array System	3	\$ 375,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	Subtotal		\$ 700,000		\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
105	GRAND TOTAL		\$ 1,169,690								
106											
107											
108											
109	Budgeted (B)		\$ 274,690								
110	Priority 1 Total		\$ 190,000								
111	Priority 2 Total		\$ 210,000								
112	Priority 3 Total		\$ 495,000								
113	Total		\$ 1,169,690								
114	Completed Projects	Ranking	Project Estimate		Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
115											
116	Filters / membrane replacements and build reserves for future		\$ 59,639					\$ 59,639	\$ 59,639	\$ -	\$ -
117	Short-term flood damage mitigation		\$ 12,566					\$ 12,566	\$ 12,566	\$ -	\$ -
118	Hauling of last 18" of water and cleaning impoundment		\$ 94,515					\$ 94,515	\$ 94,515	\$ -	\$ -
119	Urban Water Management Plan - CDP Portion		\$ 20,463					\$ 20,463	\$ 20,463	\$ -	\$ -
120	Groundwater modeling/piezometer installation/monitoring		\$ 75,758					\$ 75,758	\$ 75,758	\$ -	\$ -
121	SS2 Electrical Panel Upgrade		\$ 25,000					\$ 25,000	\$ 25,000	\$ -	\$ -

	A	B	D	E	F	G	H	I	J	K	L	M
			Ranking	Project Estimate	Additional Budget Request	Current FY Budget	FY Expenditures	FY Budget amount remaining	Project to Date Budget	Project to Date Expenditures		
2		Santa Rosa Well #4 Replacement		\$ 75,000						\$	75,000	\$ 75,000
122												

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **4.B.**

FROM: Matthew McElhenie, General Manager
Denise Fritz, Administrative Department Manager

Meeting Date: May 28, 2024

Subject: Review and Discuss Revised Investment Policy and Provide Recommendations to the Board of Directors

RECOMMENDATIONS:

It is recommended that the Finance Committee discuss, review, and approve the revised Investment Policy and provide recommendations to the Board of Directors.

DISCUSSION:

The Investment Policy was created in conjunction with the Investment Advisors at Optimized Investment Partners. The policy meets all legal and ethical requirements required by government code and accounting principles.

Attachment: Draft Investment Policy

CAMBRIA COMMUNITY SERVICES DISTRICT INVESTMENT POLICY

(Last Revised ~~5/24/23~~16/24)



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1. Policy

The Cambria Community Services District shall invest public funds in such a manner as to comply with state and local laws; ensure prudent money management; provide for daily cash flow requirements; and meet the objectives of the Policy, in priority order of Safety, Liquidity, and Return on investment. In accordance with the Municipal Code of the Cambria Community Services District and under authority granted by the Board of Directors, the General Manager is responsible for investing the unexpended cash in the District Treasury.

2. Scope

The investment policy applies to all investment activities and financial assets of the Cambria Community Services District as accounted for in the Annual Comprehensive Financial Report (ACFR). This policy is applicable, but not limited to, all funds listed below:

- General Fund;
- Capital Funds;
- Other Special Revenue Funds, Debt Service Funds, Internal Service Funds;
- Any new fund created by the Board of Directors unless specifically exempted.

3. Prudence

The standard of prudence to be used by the designated representative shall be the “prudent investor” standard and ~~shall be applied in the context of~~ applied in managing the overall portfolio. Persons authorized to make investment decisions on behalf of local agencies investing public funds are trustees and, therefore, fiduciaries subject to the prudent investor standard, which states, “When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.”

The General Manager and other individuals assigned to manage the investment portfolio, acting within the intent and scope of the investment policy and other written procedures and exercising due diligence, shall be relieved of personal responsibility and liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported ~~in a timely manner~~ promptly and appropriate action is taken to control adverse developments.

4. Objectives

The District's primary investment objectives, in order of priority, shall be:

1. Safety: ~~Safety of~~ The safety of the principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to



ensure the preservation of capital in the overall portfolio. The District shall seek to preserve principal by mitigating the two types of risk: credit risk and market risk.

- a. Credit risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by investing in issuers that carry the direct or implied backing of the U.S. Government (including, but not limited to, the U.S. Treasury, U.S. Government Agencies, and federally insured banks). The portfolio will be diversified so that the failure of any one issuer does not unduly harm the District's capital base and cash flow.
 - b. Market risk, (aka "interest rate risk"), defined as market value fluctuations due to overall changes in the general level of interest rates, shall be mitigated by limiting the maximum maturity of any one security to five years, structuring the portfolio based on historic and current cash flow analysis, eliminating the need to sell securities prior to maturity, and avoiding the purchase of long-term securities for the sole purpose of short-term speculation. Moreover, it is the District's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. Limited exceptions will be granted for security swaps that would improve the portfolio's yield and/or credit quality.
2. Liquidity: The District's investment portfolio will remain sufficiently liquid to enable the ~~Cambria Community Services~~ District to meet all operating requirements ~~which that~~ might be reasonably anticipated.
 3. Return on Investments: The District's investment portfolio shall have the objective of attaining a comparative performance measurement or an acceptable rate of return throughout budgetary and economic cycles. These measurements should be commensurate with the District's investment risk constraints identified in this Investment Policy and the cash flow characteristics of the portfolio.

5. Delegation of Authority

The Municipal Code of the ~~Cambria Community Services~~ District and the authority granted by the Board of Directors assign the responsibility of investing unexpended cash to the General Manager and/or the Finance Manager. ~~Daily management responsibility of the investment program may be delegated to the Senior Accountant or Accountant, who shall establish procedures for the operation consistent with this investment policy.~~

6. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that conflicts with the proper execution of the investment program or impairs their ability to make impartial investment decisions. Additionally, the General Manager and the Finance Manager are required to ~~annually file applicable financial~~



~~disclosures~~file applicable financial disclosures annually as required by the Fair Political Practices Commission (FPPC). Furthermore, Investment officials must refrain from undertaking personal investment transactions with the same individual(s) employed by the financial institution with whom business is conducted on behalf of the District.

7. Authorized Dealers and Institutions

The General Manager will maintain a list of approved financial institutions authorized to provide investment services to the public agency in the State of California. These may include “primary” dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). Best practices include the following: 1) a~~A~~ determination that all approved broker/dealer firms, and individuals covering the public agency, are reputable and trustworthy; 2) the broker/dealer firms should have the ability to meet all their financial obligations in dealing with the Public Agency; 3) the firms, and individuals covering the agency, should be knowledgeable and experienced in Public Agency investing and the investment products involved; 4) no public deposit shall be made except in a qualified public depository as established by the established state laws; 4) all financial institutions and broker/dealers who desire to conduct investment transactions with the public agency may supply ~~the~~ General Manager with audited financial statements, proof of FINRA certification, trading resolution, proof of State of California registration, a completed broker/dealer questionnaire, certification of having read the Public Agency’s investment policy, and depository contracts.

The General Manager may conduct an annual review of the financial condition and registrations of qualified dealers ~~&~~and institutions.

8. Authorized and Suitable Investments

Investment of District funds is governed by the California Government Code Sections 53600 et seq. Within the context of the limitations, the following investments are authorized, as further limited herein:

1. United States Treasury Bills, Bonds, and Notes or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no percentage limitation of the portfolio that can be invested in this category, although a five-year maturity limitation is applicable.
2. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
3. Local Agency Investment Fund (LAIF), which is a State of California-~~managed~~ investment pool, and ~~Los Angeles~~San Luis Obispo County Investment pool, may be used up to the maximum permitted by California State Law. A review of the



pool/fund is required ~~when part of the list of authorized investments~~, with the knowledge that the pool/fund may include some investments allowed by statute but not explicitly identified in this investment policy.

~~3.~~

Additionally, shares of beneficial interest issued by a joint powers authority organized pursuant to CA Code (Section 6509.7) that invests in the securities and obligations in compliance with CA Code 53601 (subsection 'a' to 'r', inclusive) are also authorized. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

- The adviser is registered or exempt from registration with the Securities and Exchange Commission.
 - The adviser has not less than five years of experience investing in the securities and obligations authorized in CA Code (subsection 'a' to 'r', inclusive).
 - The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).
4. Negotiable Certificates of Deposit issued by nationally or state-chartered banks (~~FDIC-FDIC~~-insured institutions) or state or federal savings institutions. Purchases of negotiable certificates of deposit may not exceed 30% of total portfolio. Principal and accrued interest on these investments must not exceed the \$250,000 FDIC insurance limit. A maturity limitation of five years is applicable.
 5. Time deposits or placement service deposits, non-negotiable and collateralized in accordance with the California Government Code, may be purchased through banks or savings and loan associations. Since time deposits are not liquid, no more than 50% of the investment portfolio may be invested in this investment type. A maturity limitation of five years is applicable. Effective January 1, 2020, no more than 50 percent of the agency's money may be invested in deposits, including certificates of deposit, through a placement service as authorized under 53601.8 (excludes negotiable certificates of deposit authorized under Section 53601(i)). On January 1, 2026, the maximum percentage of the portfolio reverts back to 30 percent. Investments made pursuant to 53635.8 remain subject to a maximum of 30 percent of the portfolio.
 6. Various daily money market funds administered for or by trustees, paying agents and custodian banks contracted by the Cambria Community Services District may



be purchased as allowed under the State of California Government Code. Only funds holding U.S. Treasury or Government agency obligations can be used.

The following summary of maximum percentage limits, by instrument, are established for the District’s investment portfolio:

Authorized Investment Type	Government Code	Maximum Maturity	Minimum Credit Quality	Maximum in Portfolio	Maximum Investment in One Issuer
Treasury Obligations (bills, notes, & bonds)	53601(b)	5 Years	N/A	100%	N/A
US Government Agency and Federal Agency Securities	53601(f)	5 Years	N/A	100%	N/A
Local Agency Investment Fund (LAIF)	16429.1	Upon Demand	N/A	As permitted by LAIF (currently \$65 million per account)	N/A
San Luis Obispo County Investment Pool	53684	Upon Demand	N/A	As permitted by County Treasurer (currently no limit)	N/A
Joint Powers Authority Pool	53601(p)	N/A	See § 8.3 (above)	None	N/A
Negotiable Certificates of Deposit	53601(i)	5 Years	N/A	30%	N/A
Placement Service Deposits	53601.8 and 53635.8	5 Years	N/A	50%	N/A

9. Review of Investment Portfolio

The securities held by the ~~Cambria Community Services~~ District must be in compliance with Section 8.0, “Authorized and Suitable Investments,” at the time of purchase. The General Manager should review the portfolio (at least annually) to identify those securities that do not comply.

The General Manager should establish procedures to report any major and critical incidences of noncompliance identified through the review of the portfolio.

10. Investment Pools / Money Market Funds

A thorough investigation of the investment pool/money market fund is required prior to investing, and on a continual basis. Best efforts will be made to acquire the following information:

1. A description of eligible investment securities, and a written statement of investment policy and objectives.
2. A description of interest calculations and how it is distributed, and how gains and losses are treated.



3. A description of how the securities are safeguarded (including the settlement processes), ~~and how often the securities and how often they~~ are priced and the program audited.
4. A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.
5. A schedule for receiving statements and portfolio listings.
6. ~~Are~~ Whether reserves, retained earnings, etc. are utilized by the pool/fund. ~~?~~
7. A fee schedule, and when and how is it assessed.
8. ~~Is~~ Whether the pool/fund is eligible for bond proceeds and/or will ~~it accept~~ such proceeds be acceptable. ~~?~~

11. Collateralization

Collateralization will be required on two types of investments: non-negotiable certificates of deposit and repurchase (and reverse repurchase) agreements. To anticipate market changes and provide a level of security for all funds, the collateralization level will be 110% of market value for non-negotiable certificate of deposit and 102% for reverse repurchase agreements of principal and accrued interest.

Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained.

The District may waive the collateralization requirements for any portion of the deposit that is covered by Federal Deposit Insurance.

12. Safekeeping and Custody

All security transactions shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third-party custodian designated by the Treasurer and evidenced by safekeeping receipts.

13. Diversification

The District shall diversify the investments within the portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities. To promote diversification, no more than 5% of the portfolio may be invested in the securities of any one issuer, regardless of security type, excluding U.S. Treasuries, federal agencies, and pooled investments such as LAIF, money market funds, or local government investment pools.



14. Maximum Maturities

To the extent possible, the ~~Gambria Community Services~~ District will attempt to match its investments ~~with to~~ anticipated cash flow requirements. Unless matched to a specific cash flow, the District will not directly invest in securities maturing more than 5 years from the date of purchase. Any investment longer than 5 years must be done with advance permission from Board of Directors.

15. Internal Controls

The General Manager is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the ~~Gambria Community Services~~ District are protected from loss, theft, fraud, or misuse.

Separation of functions between the District's General Manager or Finance Manager is designed to provide an ongoing internal review in order to prevent the potential for converting assets or concealing transactions.

Investment decisions are made by the General Manager, executed by the Finance Manager ~~and confirmed by the Senior Accountant~~. All wire transfers initiated by the ~~Accountant/Senior Accountant~~ Finance Manager must be reconfirmed by the appropriate financial institution to the ~~Finance Manager or~~ General Manager. Proper documentation obtained from confirmation and cash disbursement wire transfers is required for each investment transaction. Timely bank reconciliation is conducted to ensure proper handling of all transactions.

The investment portfolio and all related transactions are reviewed and balanced to appropriate general ledger accounts by the Senior Accountant on a monthly basis. An independent analysis by an external auditor shall be conducted annually to review and perform procedure testing on the District's cash and investments that have a material impact on the financial statements. The General Manager shall review and ~~assure compliance with~~ ensure compliance with the investment process and procedures.

16. Performance Standards

The investment portfolio shall be designed with the objective of obtaining a rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

The District intends to spread its investments relatively evenly between 0 and 5 years and hold those investments to maturity. The District is limiting its authorized investments to the safest end of the investment spectrum—debt issued by the U.S. Treasury, U.S. Government Agencies, and debt that is federally insured (see section 8.0, Authorized and Suitable Investments, above, for a complete list of authorized investments).

Therefore, an appropriate performance benchmark will be a Constant Treasury Maturity Rate consistent with the weighted average maturity of the portfolio. The District



recognizes that benchmarks may change over time based on changes in market conditions or cash flow requirements.

17. Reporting

The General Manager shall review and render quarterly reports to the Board of Directors that include the following information:

- Investment type (e.g., U.S. Treasury Note, U.S. Government Agency Bond);
- Name of the issuer (e.g., Federal Farm Credit Bank, Federal Home Loan Bank);
- Maturity date;
- Yield to maturity;
- Current market value and source of market value;
- Par and dollar amount for each security the District has invested in;
- Par and dollar amount on any money held by the District (e.g., LAIF balance, Cash Balance).

The report shall also include a description of any of the District's funds, investments, or programs that are under the management of contracted parties, including lending programs.

The quarterly report shall state compliance of the portfolio to the investment policy, or manner in which the portfolio is not in compliance.

The quarterly report shall include a statement denoting the ability of the District to meet its expenditure requirements for the next six months or provide an explanation as to why sufficient money shall (or may not) be available.

The quarterly reports shall be placed on the Board of Directors' meeting agenda for its review and approval no later than 45 days after the quarter ends. If there are no Board of Directors' meetings within the 45-day period, the quarterly report shall be presented to the Board at the soonest possible meeting thereafter.

18. Investment Policy Adoption

The ~~Cambria Community Services~~ District investment policy shall be adopted by resolution of the Board of Directors. The policy shall be reviewed annually by the Board of Directors and any modifications made thereto must be approved by the Board of Directors.

The General Manager shall establish written investment policy procedures for ~~the operation of the investment program consistent with this policy. The procedures should include reference to: safekeeping, master repurchase agreements, wire transfer agreements, banking service contracts, and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. operating the investment program consistent with this policy. The procedures should include references to safekeeping, master repurchase~~



agreements, wire transfer agreements, banking service contracts, and collateral/depository agreements. Such procedures shall also explicitly delegate authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the ~~Cambria Community Services~~ District.

19. Glossary of Terms in this Policy

Accrued Interest: Interest earned but not yet received.

Annual Comprehensive Financial Report (ACFR): The official annual financial report for the District. It includes five combined statements and basic financial statements for each individual fund and account group prepared in conformity with Generally Accepted Accounting Principles (GAAP).

Bond: A financial obligation for which the issuer promises to pay the bondholder a specified stream of future cash flows, including periodic interest payments and a principal repayment.

Bond Swap: Selling one bond issue and buying another at the same time in order to create an advantage for the investor. Some benefits of swapping may include tax-deductible losses, increased yields, and an improved quality portfolio.

Broker: In securities, the intermediary between a buyer and a seller of securities. The broker, who usually charges a commission, must be registered with the exchange in which he or she is trading, accounting for the name—registered representative.

Certificate of Deposit: A deposit insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) at a set rate for a specified period of time.

Collateral: Securities, evidence of deposit, or pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposit of public moneys.

Constant Maturity Treasury (CMT): An average yield of a specific Treasury maturity sector for a specific time frame. This is a market index for reference of past direction of interest rates for the given Treasury maturity range.

Custody: A banking service that provides safekeeping for the individual securities in a customer's investment portfolio under a written agreement that also calls for the bank to collect and pay out income, and to buy, sell, receive, and deliver securities when ordered to do so by the principal.

Delivery vs. Payment (DVP): Delivery of securities with a simultaneous exchange of money for the securities.

Diversification: Dividing investment funds among a variety of securities offering independent returns and risk profiles.



Federal Deposit Insurance Corporation (FDIC): Insurance provided to customers of a subscribing bank that guarantees deposits to a set limit (currently \$250,000) per account.

Interest Rate: The annual yield earned on an investment, expressed as a percentage.

Liquidity: Refers to the ability to rapidly convert an investment into cash.

Market Value: The price at which a security is trading and could presumably be purchased or sold.

Maturity: The date upon which the principal or stated value of an investment becomes due and payable.

Portfolio: Collection of securities held by an investor.

Primary Dealer: A group of government securities dealers that submit daily reports of market activity and security positions held to the Federal Reserve Bank of New York and are subject to its informal oversight.

Purchase Date: The date in which a security is purchased for settlement on that or a later date.

Rate of Return: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

Risk: Degree of uncertainty of return on an asset.

Safekeeping: See Custody.

Settlement Date: The date on which a trade is cleared by delivery of securities against funds.

Time Deposit: A deposit in an interest-paying account that requires the money to remain on account for a specific length of time. While withdrawals can generally be made from a passbook account at any time, other time deposits, such as certificates of deposit, are penalized for early withdrawal.

Treasury Obligations: Debt obligations of the U.S. Government that are sold by the Treasury Department in the forms of bills, notes, and bonds. Bills are short-term obligations that mature in one year or less. Notes are obligations that mature between one year and ten years. Bonds are long-term obligations that generally mature in ten years or more.

U.S. Government Agencies: Instruments issued by various US Government Agencies most of which are secured only by the credit worthiness of the particular agency.



Yield: The rate of annual income return on an investment, expressed as a percentage. It is obtained by dividing the current dollar income by the current market price of the security.

Yield to Maturity: The rate of income return on an investment, minus any premium or plus any discount, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond, expressed as a percentage.

20. Glossary of General Investment Terms

Active Deposits: Funds that are immediately required for disbursement.

Amortization: An accounting practice of gradually decreasing (increasing) an asset's book value by spreading its depreciation (accretion) over a period of time.

Asked Price: The price a broker dealer offers to sell securities. **Basis Point:** One basis point is one hundredth of one percent (.01). **Bid Price:** The price a broker / dealer offers to purchase securities.

Book Entry Securities: Securities, such as stocks held in “street name,” that are recorded in a customer’s account, but are not accompanied by a certificate. The trend is toward a certificate-free society to cut down on paperwork and to diminish investors’ concerns about the certificates themselves. All the large New York District banks, including those that handle the bulk of the transactions of the major government securities dealers, now clear most of their transactions with each other and with the Federal Reserve through the use of automated telecommunications and the “book-entry” custody system maintained by the Federal Reserve Bank of New York. These banks have deposited with the Federal Reserve Bank a major portion of their government and agency securities holdings, including securities held for the accounts of their customers or in a fiduciary capacity for the District. Virtually all transfers for the account of the banks, as well as for the government securities dealers who are their clients, are now effected solely by bookkeeping entries. The system reduces the costs and risks of physical handling and speeds the completion of transactions.

Book Value: The value at which a debt security is shown on the holder's balance sheet. Book value is acquisition cost less amortization of premium or accretion of discount.

Bullet Bond: See “*Non-callable Bond.*”

Callable Bond: A debit obligation where the bond issuer (i.e., borrower) has the option to *call the bond* or pay it off early (before the scheduled maturity date). For instance, a 5-year bond might be “callable quarterly,”—meaning that, although the bond has a scheduled end date 5 years from now, it could end in 3 months (and every 3 months after that, until the scheduled maturity date).



Coupon: The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.

Credit Analysis: A critical review and appraisal of the economic and financial conditions or of the ability to meet debt obligations.

Current Yield: The interest paid on an investment expressed as a percentage of the current price of the security.

Discount: The difference between the cost of a security and its value at maturity when quoted at lower than face value.

Duration: The weighted average maturity of a bond's cash flow stream, where the present value of the cash flows serve as the weights; the future point in time at which on average, an investor has received exactly half of the original investment, in present value terms; a bond's zero-coupon equivalent; the fulcrum of a bond's present value cash flow time line.

Fannie Mae: Trade name for the Federal National Mortgage Association (FNMA), a U.S. -sponsored corporation.

Federal Reserve System: The central bank of the U.S. that consists of a seven-member Board of Governors, 12 regional banks, and approximately 8,000 commercial banks that are members.

Fed Wire: A wire transmission service established by the Federal Reserve Bank to facilitate the transfer of funds through debits and credits of funds between participants within the Fed system.

Freddie Mac: Trade name for the Federal Home Loan Mortgage Corporation (FHLMC), a U.S.-sponsored corporation.

Investment Agreements: An agreement with a financial institution to borrow public funds subject to certain negotiated terms and conditions concerning collateral, liquidity, and interest rates.

Nationally Recognized Statistical Rating Organizations (NRSRO): A U.S. Securities and Exchange Commission - registered agency that assesses the creditworthiness of an entity or specific security. NRSRO typically refers to Standard and Poor's Ratings Services, Fitch Ratings, Inc. or Moody's Investors Services.

New Issue: Term used when a security is originally "brought" to market.

Non-callable Bond: Also known as, "Bullet Bond." A non-callable bond is a debt obligation where the bond issuer does not have the option to "call the bond," i.e., end the bond before the scheduled maturity date.



Perfected Delivery: Refers to an investment where the actual security or collateral is held by an independent third party representing the purchasing entity.

Repurchase Agreement (~~REPO~~Repo): A transaction where the seller (bank) agrees to buy back from the buyer (District) the securities at an agreed upon price after a stated period of time.

Reverse Repurchase Agreement (~~REVERSE~~Reverse ~~REPO~~Repo): A transaction where the seller (District) agrees to buy back from the buyer (bank) the securities at an agreed upon price after a stated period of time.

Secondary Market: A market made for the purchase and sale of outstanding issues following the initial distribution.

Yield Curve: The yield on bonds, notes or bills of the same type and credit risk at a specific date for maturities up to thirty years.

