

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Cambria Community Services District													
2	Reserve Estimates - Cash Basis													
3	Preliminary Budget Hearing - June 20, 2019													
4														
5			General Fund	Wastewater Fund	Water Department	SWF Operations	SWF Capital	Total Water Fund	Total Enterprise	Total CCSD				
6	RESERVES													
7														
8	Cash in Bank per Audit at June 30, 2017		\$ 3,756,351	\$ (584,228)	\$ (781,512)	\$ (341,595)	\$ 1,332,518	\$ 209,411	\$ (374,817)	\$ 3,381,534				
9	Fiscal Year 2017/18 Estimated Increases / (Decreases)		\$ (189,118)	\$ (109,233)	\$ 220,002	\$ (454,449)	\$ (333,512)	\$ (567,959)	\$ (677,192)	\$ (866,310)				
10														
11	Estimated Cash Based Reserves at June 30, 2018		\$ 3,567,233	\$ (693,461)	\$ (561,510)	\$ (796,044)	\$ 999,006	\$ (358,548)	\$ (1,052,009)	\$ 2,515,224				
12														
13	Fiscal Year 2018/19 Estimates:													
14	Estimated Operating Surplus / (Deficit) based on Mid Year Budget Analysis		\$ (93,709)	\$ 57,563	\$ 956,184	\$ (462,380)	\$ (256,402)	\$ 237,402	\$ 294,965	\$ 201,256				
15														
16	Estimated Cash Based Reserves at June 30, 2019		\$ 3,473,524	\$ (635,898)	\$ 394,674	\$ (1,258,424)	\$ 742,604	\$ (121,146)	\$ (757,044)	\$ 2,716,480				
17														
18	Fiscal Year 2018/19 Preliminary Budget													
19	Operating Surplus / (Deficit)		\$ 17,767	\$ -	\$ 195,003	\$ 10,789	\$ (138,609)	\$ 67,183	\$ 67,183	\$ 84,950				
20														
21	Estimated Cash Based Reserves at June 30, 2020		\$ 3,491,291	\$ (635,898)	\$ 589,677	\$ (1,247,635)	\$ 603,995	\$ (53,963)	\$ (689,861)	\$ 2,801,430				
22														
23														
24														
25														
26														
27														
28														
29														
30	INTERFUND LOANS													
31														
32	Amounts per 6/30/2017 Audit		\$ 624,493	\$ (466,767)				\$ (157,726)	\$ (624,493)	\$ -				
33														
34	Estimated Increase in Interfund Loans													
35														
36	To eliminate negative cash balances at 6/30/2019		\$ 689,861	\$ (635,898)				\$ (53,963)	\$ (689,861)	\$ -				
37	FY 2019/20 Reserve Requirement per Prop 218		\$ 173,000					\$ (173,000)	\$ (173,000)	\$ -				
38	Total Estimate Increase in Interfund Loans		\$ 862,861	\$ (635,898)				\$ (226,963)	\$ (862,861)	\$ -				
39														
40														
41														
42	June 30, 2020 Adjusted Cash Based Reserves (Estimated)		\$ 2,628,430	\$ -				\$ 173,000	\$ 173,000	\$ 2,801,430				

CASH RESERVES
JULY 1, 2017-JUNE 30, 2018

	General Fund	Wastewater Fund	Water Department	SWF Operations	SWF Capital	Total Water Water Fund	Total CCSD	
Cash in Bank as of 6/30/17 per Audit	3,756,351	(584,228)	(781,512)	(341,595)	1,332,518	209,411	3,381,534	
FY 17/18 Revenue (4XXX A/Cs)	3,172,166	2,150,012	2,713,288	912,407		3,625,695	8,947,873	
FY 17/18 Expenditures (5XXX/6XXX A/Cs)	(3,378,246)	(2,154,575)	(2,495,276)	(1,073,300)		(3,568,576)	(9,101,397)	
FY 17/18 Expenditures Fixed Assets (14XX A/Cs)			(35,265)			(35,265)	(35,265)	
FY 17/18 Expenditures CIP (18XX A/Cs)			(17,845)		(333,512)	(351,357)	(351,357)	
FY 17/18 Debt Proceeds (11 2519 11)			35,265			35,265	35,265	
FY 17/18 Expenditures-Debt Payments	(145,473)	(118,000)	(8,363)	(326,893)		(335,256)	(598,729)	
FY 17/18 Other Liability A/C Increases	53,879	13,127	27,288	33,337		60,625	127,631	
FY 17/18 Other Asset A/C (Increases)/Decrease:	117,190	203	910	-		910	118,303	
To Balance	(8,634)					-	(8,634)	
Reserves as of June 30, 2018	<u>3,567,233</u>	<u>(693,461)</u>	<u>(561,510)</u>	<u>(796,044)</u>	<u>999,006</u>	<u>(358,548)</u>	<u>2,515,224</u>	
			Cash & Investments @ 6/30/18 per Reconciliations					<u>2,515,224</u>
						Difference	<u>-</u>	