

Pursuant to Governor Newsom's Executive Order N-29-20, members of the Finance Standing Committee or staff will participate in this meeting via a teleconference. Members of the public can submit written comments to the Board Secretary at boardcomment@camabriacsd.org.



FINANCE COMMITTEE

REGULAR MEETING
Tuesday, July 27, 2021 - 10:00 AM

AGENDA

Please click the link below to join the webinar:

<https://zoom.us/j/95642969236?pwd=Vmt1RjhOYXFRckhzSE94bjZubGQyZz09>

Passcode: 823241

Or iPhone one-tap:

US: +16699006833,,95642969236# or +12532158782,,95642969236#

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US: +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 929 205 6099 or +1 301
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Webinar ID: 956 4296 9236

International numbers available: <https://zoom.us/j/95642969236>

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the Office of the Board Secretary, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at www.camabriacsd.org. Please call 805-927-6223 if you need any assistance. If requested, the agenda and supporting documents shall be made available in alternative formats to persons with a disability. The Committee Chairperson will answer any questions regarding the agenda.

- A. CALL TO ORDER
- B. ESTABLISH QUORUM
- C. CHAIRMAN'S REPORT
- D. AD HOC SUBCOMMITTEE REPORTS

1. COMMITTEE MEMBER COMMUNICATIONS

- A. Any member may make an announcement, report briefly on his or her activities, or ask a question for clarification.

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

- A. Consideration to Approve the May 25, 2021 Regular Meeting Minutes

4. REGULAR BUSINESS

- A. Review and Discuss the Fiscal Year 2021/2022 Final Budget and Provide Recommendation(s) to the Board
- B. Discussion and Review of Budget Adjustment and Approval of Staff Recommendation
- C. Receive Update on Tyler Incode
- D. Receive Update on Fiscal Year 2019/2020 Audit

5. FUTURE AGENDA ITEMS**6. ADJOURN**

FINANCE COMMITTEE
REGULAR MEETING
Tuesday, May 25, 2021 - 10:00 AM
MINUTES

A. CALL TO ORDER

Chairman Gray called the meeting to order at 10:00 a.m.

B. ESTABLISH QUORUM

A quorum was established.

Committee members present via Zoom: Tom Gray, Ted Siegler, Dewayne Lee, Mary Maher, Marvin Corne, and Cheryl McDowell.

Staff present via Zoom: John Weigold, General Manager, Pamela Duffield, Finance Manager, Ossana Terterian, Board Secretary, William Hollingsworth, Fire Chief, Carlos Mendoza, Facilities & Resources Supervisor, Ray Dienzo, Utilities Department Manager/District Engineer.

C. CHAIRMAN'S REPORT

Chairman Gray reported that an agenda item will be regularly added prior to public comment, titled committee member communications. This agenda time is for any committee member to make an announcement, report briefly on his or her activities, or ask a question for clarification.

Agenda items B & C will be covered before Agenda item A.

D. AD HOC SUBCOMMITTEE REPORTS

The subcommittee formed to Identify Under-Funded/Under-Resourced/Under-Staffed Services did not have any new information to report since the last monthly meeting.

1. COMMITTEE MEMBER COMMUNICATIONS

None

2. PUBLIC COMMENT

None

3. CONSENT AGENDA

A. Consideration to Approve the April 27, 2021 Regular Meeting Minutes

Committee member Lee moved to approve the meeting minutes.

Committee member Siegler seconded the motion.

The motion was approved 4-Ayes (Lee, Maher, McDowell, Siegler), 0-Nays, 1-Abstain (Corne)

4. REGULAR BUSINESS

A. Review and Discuss the FY 2021/2022 Preliminary Budget and Provide Recommendation(s) to the Board

Ms. Duffield reviewed in detail the FY 2021/2022 preliminary budget. Ms. Duffield talked through the 4 general fund departments and the 4 enterprise fund departments. The committee asked some clarifying questions during her presentation.

Public comment: Ms. Dickerson and Mr. Pierson

During the board discussion members inquired why the SST loan repayment was included in the budget but not the loan itself. There were also comments relating to just fixing the damage done during the flooding to district property vs. investing in a more complete solution which would prevent damage in the future. Other comments included how to handle the lawsuit settlement money, brine disposal and the need for an additional truck and tractor.

In addition, there was discussion about having a one-page summary for the public to better understand the budgets including the amount spent of the WRF.

Committee member Siegler moved to extend the meeting 15 minutes to 12:15.

Committee member Lee seconded the motion.

The motion was approved 5-Ayes (Corne, Lee, Maher, McDowell, Siegler), 0-Nays, 0-Abstain

Mr. Dienzo explained the rationale for the additional truck and tractor.

The committee members also commented on how well the budget was put together by the team as well as the summary letter documenting how each step of the budget policy was followed in the budget development process.

Committee member Siegler moved to recommend to the Board that they approve the Budget as drafted except for the one change noted below.

Remove SST loan repayment and replace with SST project that would be budgeted if loan is not approved.

Committee member Corne seconded the motion.

The motion was approved 4-ayes (Corne, Lee, Maher, Siegler), 1-Nays (McDowell), 0-Abstain

B. Receive Update on Fiscal Year 2019/2020 Audit

Ms. Duffield reported that the audit field work was completed earlier this month and all requested information has been provided to the auditors. The process is much smoother than prior years. The draft report will be complete for the July meeting if not earlier.

Public comment: None

C. Receive Update on Tyler Incode

Ms. Duffield reported that they are processing the utility billing activities in Tyler Incode now. They plan to start work on the work order module and misc. other smaller parts of the system. Ms. Duffield and her team are on track to complete the implementation process in July.

Public comment: None

5. FUTURE AGENDA ITEMS

Chairman Gray asked for any future agenda items.

Committee member Corne suggested a water meter upgrade analysis for a future agenda item.

6. ADJOURN

Chairman Gray adjourned the meeting at 12:00 p.m.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA ITEM NO. 4.A.FROM: John F. Weigold IV, General Manager
Pamela Duffield, Finance Manager-----
Meeting Date: July 27, 2021Subject: Discussion and Consideration of the
Final Budget FY 2021/2022 and Approve
Recommendations to Board of Directors**Recommendation:**

Staff recommends the Finance Committee discuss and consider the 2021/2022 final budget and approve recommendations to the Board of Directors.

Summary:

The FY 2021/2022 final budget is being presented to the Finance Committee prior to consideration by the District Board of Directors on August 19, 2021. The purpose of the final budget is to include fund balances and reserve designations and must be considered for approval before September 1, 2021.

Staff will also be discussing the surplus or deficit of each department ending in FY 2020/2021, capital project and encumbrance reserve designations requested to be carried forward from FY 2020/2021 to FY 2021/2022. All funds ended the fiscal year with a surplus, partly due to a cessation of discretionary spending at the start of the COVID-19 pandemic in late February 2020. A summary by fund is listed below:

General Fund

The General Fund, consisting of Fire, Facilities & Resources, PROS and Administration, ended FY 2020/2021 with an overall surplus of \$90,133 and \$46,302 is being requested in reserve designations for a multi-year capital project, contractual and grant obligations.

Enterprise Funds

The Water Fund, consisting of Water, WRF and WRF Capital, ended FY 2020/2021 with an overall surplus of \$3,128,940 and \$1,211,475 is being requested in reserve designations for various multi-year capital projects, contractual obligations, and reserve requirements.

The Wastewater Fund ended FY 2020/2021 with an overall surplus of \$790,055 and \$104,875 is being requested in reserve designations for various multi-year capital projects.

Recommendation

Staff recommends the Finance Committee approve recommendations of the FY 2021/2022 final budget and reserve designations to the Board of Directors.

Attachments: 2021/2022 Final Budget

CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2021-2022

DRAFT FINAL BUDGET


JULY 27, 2021

GENERAL FUND SUMMARY


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


A	B	C	D	H	I	J	K	L	M
ACCOUNT NO.	GENERAL FUND (GF)	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET				
CAMBRIA COMMUNITY SERVICES DISTRICT GENERAL FUND SUMMARY									
SOURCES OF FUNDS									
10	Fire	\$2,257,701	\$2,371,273	\$2,316,332	\$2,529,991				
11	Facilities & Resources	\$698,037	\$741,789	\$683,590	\$736,493				
12	PROS	\$46,161	\$48,396	\$69,424	\$51,706				
13	Admin	\$2,185,959	\$2,138,994	\$2,280,163	\$2,396,305				
14	Total Sources of Funds	\$5,187,858	\$5,300,452	\$5,349,509	\$5,714,495				
USES OF FUNDS									
18	Fire	\$2,330,457	\$2,311,745	\$2,301,824	\$2,697,109				
19	Facilities & Resources	\$709,067	\$733,191	\$759,051	\$882,520				
20	PROS	\$33,951	\$33,528	\$47,646	\$51,706				
21	Admin	\$2,054,570	\$1,975,406	\$2,150,855	\$2,252,394				
22	Total Expenditures	\$5,128,046	\$5,053,869	\$5,259,376	\$5,883,729				
23	OPERATING SURPLUS/(DEFICIT)								
24	Fire	(\$72,756)	\$59,529	\$14,508	(\$167,118)				
25	Facilities & Resources	(\$11,030)	\$8,598	(\$75,461)	(\$146,027)				
26	PROS	\$12,210	\$14,869	\$21,778	\$0				
27	Admin	\$131,388	\$163,588	\$129,308	\$143,911				
28	OPERATING SURPLUS/(DEFICIT)	\$59,812	\$246,583	\$90,133	(\$169,234)				
43	RĒSERVES								
44	Beginning Reserves	\$0	\$0	\$0	\$0				
45	Operating Surplus / (Deficit)	\$59,812	\$246,583	\$90,133	(\$169,234)				
46	Transfers & Encumbrances	(\$48,730)	(\$1,223)	\$77,273	\$98,753				
47	ENDING RESERVES	\$11,082	\$245,360	\$167,406	(\$70,481)				

GENERAL FUND
FIRE DEPARTMENT - 01


A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021		2021/2022 FINAL BUDGET	
5									
6									
7									
8		SOURCES OF FUNDS							
9									
10		Revenues		\$2,257,701	\$2,371,273	\$2,316,332		\$2,479,991	
11		Other Sources of Funds		\$0	\$0	\$0		\$50,000	
12		Total Sources of Funds		\$2,257,701	\$2,371,273	\$2,316,332		\$2,529,991	
13		USES OF FUNDS							
14									
15									
16		Salaries & Wages		\$977,784	\$962,607	\$935,907		\$1,032,562	
17		Benefits		\$509,339	\$559,882	\$565,824		\$637,056	
18		Personnel Services		\$1,487,123	\$1,522,490	\$1,501,731		\$1,669,618	
19		Services & Supplies		\$253,524	\$245,199	\$259,476		\$299,606	
20		Capital Outlay		\$62,101	\$40,729	\$0		\$162,000	
21		Debt Service		\$133,374	\$133,374	\$133,374		\$133,374	
22		Administrative Cost Allocation		\$394,335	\$369,954	\$407,243		\$432,512	
23		Total Expenditures		\$2,330,457	\$2,311,745	\$2,301,824		\$2,697,109	
24		OPERATING SURPLUS/(DEFICIT)		(\$72,756)	\$59,529	\$14,508		(\$167,118)	
39									
40		RESERVES							
41		Beginning Reserves							
42		Operating Surplus / (Deficit)		(\$72,756)	\$59,529	\$14,508		(\$167,118)	
43		Transfers & Encumbrances		\$27,320	\$0	\$0		\$0	
44		ENDING RESERVES		(\$45,436)	\$59,529	\$14,508		(\$167,118)	
45									


A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							3%
2									
3									
4	GENERAL FUND (GF) FIRE DEPARTMENT - 01	ACCOUNT NO.	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET			
5									
6									
7									
8									
9									
10									
SOURCES OF FUNDS									
REVENUES									
10	01 4127	Grant/Revenue: County SLO OES FF Radios	0	35,591	0	30,000			
11	01 4200	Interest Income	0	0	0	0			
12	01 4310	Property Tax	1,757,766	1,793,671	1,833,955	1,897,441			
13	01 4311	County Administrative Fee	(18,256)	(17,386)	(19,190)	(17,850)			
14	01 4335	Assessment-Fire	458,508	473,812	474,371	497,900			
15	01 4362	Insurance Reimbursement	11,069	37,564	0				
16	01 4370	Weed Abatement	39,610	36,530	14,084	18,000			
17	01 4373	Inspection Fee Revenue	8,656	7,556	5,068	14,500			
18	01 4390	Miscellaneous Revenue	348	511	478	0			
19	01 4610	Grants Revenue: SAFER	0	0	0	0			
20	01 4618	Grant/Revenue: FEMA Firefighter PPE	0	0	7,566	0			
21	01 4625	Grant/Revenue: Federal Firefighters Radios	0	0	0	0			
22	01 4625	Grant/Revenue: Asst to Firefighter Grant (AFG)	0	0	0	40,000			
23	01 4390	Reimbursement for Fuel Tank Repairs - CHCD	0	0	0	0			
24	01 4392	Sale of Equipment	0	3,425	0	0			
33			0						
34									
35		Total Revenues	\$2,257,701	\$2,371,273	\$2,316,332	\$2,479,991			
OTHER SOURCES OF FUNDS									
36									
42		Loan Proceeds for Purchase of Truck	0	0	0	50,000			
43			0						
45		Total Other Sources of Funds	\$0	\$0	\$0	\$50,000			
46		Total Sources of Funds	\$2,257,701	\$2,371,273	\$2,316,332	\$2,529,991			


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

A	B	C	D	H	I	J	K	L	M
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</p>								3%
2									
3									
4	ACCOUNT	GENERAL FUND (GF)		ACTUAL	(unaudited)	ACTUAL		2021/2022	
5	NO.	FIRE DEPARTMENT - 01		FY 2018/2019	FY 2019/2020	FY 2020/2021		FINAL	
6								BUDGET	
7									
75		Total Personnel Services		\$1,487,123	\$1,522,490	\$1,501,731		\$1,669,618	
76		SERVICES & SUPPLIES							
77	6010	Ads-Legal/Other		1,129	946	0		431	
78	6011I	Public Information		0	1,341	800		1,422	
79	6011W	Public Information - Website		0	902	536		538	
80	6014	Public Events		0	0	0		0	
81	6031F	Maint & Repair Water Dept -Fire Hydrant		72	0	0		0	
82	6032S	M & R-Disposal of Sludge		0	0	0		0	
83	6033B	M&R Buildings		4,115	0	4,036		3,704	
84	6033B	M&R Buildings - Replace Refrigerator - New						3,000	
85	6033F	M&R FD WTR Leak		19,548	2,347	0		0	
86	6033F	M&R FD WTR Leak -Repl Furn & Beds - New Request						8,000	
87	6033G	Maint & Repair - Grounds (formerly 6042)		934	10,561	0		269	
88	6033R	M & R - Ranch		0	190	0		0	
89	6033z	M & R - Storm Damage - New Request						12,000	
90	6036	M & R - Emergency		0	0	0		0	
91	6040	Maintenance & Repair - Equipment		2,626	0	2,734		1,955	
92	6041L	Maint and Repair - Vehicles - Licensed		18,252	32,249	26,694		28,615	
93	6041L	Maint and Repair-Vehicles-Licensed - New Request						4,385	
94	6042	Old M & R Bid/Grd		0	0	0		0	
95	6044	Computer/Copier /Printer Srvcs/Maint/Agree		2,287	4,101	2,565		2,689	
96	6045	Computer/Copier/Printer Supplies/Maint.		39	4,040	243		334	
97	6048	Security and Safety		516	1,766	1,224		2,108	
98	6048E	Safety - Medical		0	150	0		0	
99	6050	Office Supplies		3,387	2,037	321		215	
100	6051	Printing & Shipping		869	885	924		200	
101	6052	Bank Charges		0				0	


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


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


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


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


GENERAL FUND
FACILITIES & RESOURCES DEPARTMENT – 02


A	B	C	D	H	I	J	K	L	M
		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS							
		FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02							
ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 ACTUAL BUDGET				
SOURCES OF FUNDS									
	Revenues	\$679,537	\$741,789	\$683,590	\$736,493				
	Other Sources of Funds	\$18,500	\$0	\$0	\$0				
	Total Sources of Funds	\$698,037	\$741,789	\$683,590	\$736,493				
USES OF FUNDS									
	Salaries & Wages	\$214,823	\$228,861	\$202,106	\$234,601				
	Benefits	\$145,813	\$143,646	\$154,238	\$172,304				
	Personnel Services	\$360,636	\$372,507	\$356,344	\$406,905				
	Services & Supplies	\$168,137	\$229,875	\$255,378	\$320,935				
	Capital Outlay	\$32,703	\$0	\$9,777	\$15,000				
	Debt Service	\$10,988	\$11,723	\$8,538	\$4,078				
	Administrative Cost Allocation	\$136,604	\$119,085	\$129,013	\$135,602				
	Total Expenditures	\$709,067	\$733,191	\$759,051	\$882,520				
	OPERATING SURPLUS/(DEFICIT)	(\$11,030)	\$8,598	(\$75,461)	(\$146,027)				
RESERVES									
	Beginning Reserves	\$0	\$0	\$0	\$0				
	Operating Surplus / (Deficit)	(\$11,030)	\$8,598	(\$75,461)	(\$146,027)				
	Transfers & Encumbrances	\$0	\$0	\$0	\$0				
	ENDING RESERVES	(\$11,030)	\$8,598	(\$75,461)	(\$146,027)				


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02								3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)	FACILITIES & RESOURCES - 02	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021		2021/2022 FINAL BUDGET	
5									
6									
7									
8	SOURCES OF FUNDS								
9		REVENUES							
10	01 4130	Reimbursements - Fire Safe Council		0	32,463	0		0	0
11	01 4200	Interest Income		0	0	0		0	0
12	01 4310	Property Tax		655,724	671,552	687,301		711,093	
13	01 4311	County Administrative Fee		(2,469)	(2,144)	(2,802)		(2,300)	
14	01 4390	Misc Revenue		600	5,718	0		600	
15	01 4500	Veterans Hall Rental Fees		24,609	34,200	(909)		26,000	
16	01 4525	Veterans Hall Rents- Private Parties		500	0	0		500	
17	01 4560	Rent Banner Poles		100	0	0		200	
18	01 4570	Rent-Ranch Events		300	0	0		200	
19	01 4590	Veterans Hall Clean Fee		173	0	0		200	
20	01 4610	Grants/Misc.Rev - EV Station Installation		0	0	0		0	
21				0				0	
22				0				0	
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36		Total Revenues		\$679,537	\$741,789	\$683,590		\$736,493	
37		OTHER SOURCES OF FUNDS							
38		Loan Proceeds		18,500	0	0		0	
39				0					
40									
41									
42									
43									
44									
45		Total Other Sources of Funds		\$18,500	\$0	\$0		\$0	
46		Total Sources of Funds		\$698,037	\$741,789	\$683,590		\$736,493	

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


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


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02 3%								
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021		2021/2022 FINAL BUDGET	
5									
6									
7									
105	6060E	Utilities - Electricity		20,757	811	17,707		19,952	
106	6060G	Utilities - Gas		2,867	18,389	1,224		1,254	
107	6060I	Utilities - Internet		5,519	2,899	5,833		5,543	
108	6060P	Utilities - Phone-Land Lines, Faxes, Alarms		830	5,138	818		740	
109	6060S	Utilities - Sewer		3,807	765	3,466		3,864	
110	6060W	Utilities - Water		5,719	3,891	7,444		8,336	
111	6070	Equipment Rental		0	7,120	293		403	
113	6080K	Professional Services - District Counsel		0	0	0		0	
114	6080M	Professional Services - Misc./Other		5,575	0	10,451		11,044	
115	6080T	Temporary Service - (2 Mos)			-7,229	0		8,000	
116	6090	Department Operating Supplies		11,917	13,859	12,864		13,440	
117	6091	Lab Tests		0	0	0		0	
118	6093	Small Tools and Equipment		3,384	3,606	598		4,244	
119	6094	Clothing and Uniform		1,119	1,617	0		2,288	
120	6096	Fuel - Gas and Diesel		10,579	11,830	13,869		15,092	
121	6115	Meeting Expenses		113	19	0		0	
122	6120E	Travel, Training, Seminars – Employees		0	500	0		0	
123	6125	Employee Recruitment		188	0	0		0	
124									
152		Total Services & Supplies		\$168,137	\$229,875	\$255,378		\$320,935	
153		CAPITAL OUTLAY							
154	1470	Toro Dingo TX 1000		18,500	0	0		0	
155	6170	Mower		14,203	0	0		0	
160	6170	Capital Assets		0		0		0	
164	6170	Trailer - Homeless Personal Property Storage				9,777		0	
165	6170	F350 Truck - Replace 1999 F150 Truck				0		0	


A	B	C	D	H	I	J	K	L	M
1	 <p>CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</p>								
2									
3									3%
4	ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021		2021/2022 FINAL BUDGET	
166	6170	EV Station Installation				0		0	
167	6170	Vets Hall Sewer Line						0	
168	6170	Vets Hall Electrical Emergency (Generator & Equip)						0	
169	6170	Vets Hall - Roofing for American Legion Kitchen Area						15,000	
170	6170	Vets Hall Waterline Improvements						0	
171	6170	Vets Hall Kitchen Area Improvements						0	
172	6170	Vets Hall Restroom Improvements						0	
173									
174		Total Capital Outlay		\$32,703	\$0	\$9,777		\$15,000	
175		DEBT SERVICE							
176		Budget Excess		0	0	0		0	
177	6180J	Loan Principal - John Deere		522	0	0		0	
178	2516	Loan Principal - Ford		6,740	7,152	4,373		0	
179	2520	Loan Principal - Western Fin (Toro)		2,265	3,507	3,646		3,791	
180	2516	Interest Expense - Ford Motor		905	493	87		0	
181	6180H	Interest Expense - Western Finance		556	571	432		287	
182	6180J	Loan Principal		0	0	0		0	
183	6180H	Interest Expense		0	0	0		0	
184									
186		Total Debt Service		\$10,988	\$11,723	\$8,538		\$4,078	
187		ADMINISTRATIVE COST ALLOCATION							
188	6200	Allocated Overhead		136,604	119,085	129,013		135,602	
189									
190		Total Administrative Cost Allocation		\$136,604	\$119,085	\$129,013		\$135,602	
191		Total Expenditures		\$709,067	\$733,191	\$759,051		\$882,520	


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

GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16


A	B	C	D	H	I	J	K	L	M	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16								
2										
3										
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021		2021/2022 FINAL BUDGET		
5										
6										
7										
8		SOURCES OF FUNDS								
9										
10		Revenues		\$46,161	\$48,396	\$69,424		\$51,706		
11		Other Sources of Funds		\$0	\$0	\$0		\$0		
12		Total Sources of Funds		\$46,161	\$48,396	\$69,424		\$51,706		
13		USES OF FUNDS								
14										
15										
16		Salaries & Wages		\$0	\$0	\$0		\$0		
17		Benefits		\$0	\$0	\$0		\$0		
18		Personnel Services		\$0	\$0	\$0		\$0		
19		Services & Supplies		\$1,419	\$7,730	\$145		\$22,152		
20		Capital Outlay		\$0	\$0	\$17,825		\$0		
21		Debt Service		\$0	\$0	\$0		\$0		
22		Administrative Cost Allocation		\$32,532	\$25,798	\$29,676		\$29,554		
23		Total Expenditures		\$33,951	\$33,528	\$47,646		\$51,706		
24		OPERATING SURPLUS/(DEFICIT)		\$12,210	\$14,869	\$21,778		\$0		
39										
40		RESERVES								
41		Beginning Reserves		\$0	\$0	\$0		\$0		
42		Operating Surplus / (Deficit)		\$12,210	\$14,869	\$21,778		\$0		
43		Transfers & Encumbrances		\$0	\$0	\$0		\$0		
44		ENDING RESERVES		\$12,210	\$14,869	\$21,778		\$0		
45										


A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF)		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021		2021/2022 FINAL BUDGET	
5		PROS DEPARTMENT - 16							
6									
7									
8		SOURCES OF FUNDS							
9		REVENUES							
10	01 4001	Franchise Fees	0	0	0	0		0	
11	01 4310	Property Tax	45,989	48,707	49,775		51,516		
12	01 4311	County Administrative Fee	(333)	(310)	(351)		(315)		
13	01 4390	Miscellaneous Revenue	505	0	0		505		
31	01 4620	Grant - County SLO Beautification Infrastructure	0		20,000		0		
32									
33									
34		Total Revenues	\$46,161	\$48,396	\$69,424		\$51,706		
35		OTHER SOURCES OF FUNDS							
39	01 4395	Proposition 1A Reserve	0						
40	01 4615	Reserve Transfer In	0						
44		Total Other Sources of Funds	\$0	\$0	\$0		\$0		
45		Total Sources of Funds	\$46,161	\$48,396	\$69,424		\$51,706		
46		USES OF FUNDS							
48		SALARIES & WAGES							
49			0						
56		Total Salaries & Wages	\$0	\$0	\$0		\$0		
57		BENEFITS							
58			0						
72		Total Benefits	\$0	\$0	\$0		\$0		


A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16							3%
2									
3									
4	ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021		2021/2022 FINAL BUDGET	
73		Total Personnel Services		\$0	\$0	\$0		\$0	
74		SERVICES & SUPPLIES							
75	6011I	Public Information - General		276	0	0		0	
76	6033P	M & R - Skate Park Repairs/Design		1,144	6,730	145		0	
77	6053	Printing Forms		0	1,000	0		0	
78	6115	Meeting Expense		0	0	0		0	
134	6080	Professional Svs - Update PROS Master Plan		0	0	0		19,152	
135	6080	Professional Svs - Grant Writer		0	0	0		3,000	
136									
137		Total Services & Supplies		\$1,419	\$7,730	\$145		\$22,152	
138		CAPITAL OUTLAY							
139	6170	Design - Fiscalini East Ranch Park Restroom		0	0	5,075		0	
140	6170	Design - Skate Park				12,750			
141									
142									
143									
144									
145									
146									
147		Total Capital Outlay		\$0	\$0	\$17,825		\$0	
148		DEBT SERVICE							
149				0	0	0		0	
150									
151									
152		Total Debt Service		\$0	\$0	\$0		\$0	
153		ADMINISTRATIVE COST ALLOCATION							
154				32,532	25,798	29,676		29,554	
155									
156		Total Administrative Cost Allocation		\$32,532	\$25,798	\$29,676		\$29,554	
157		Total Expenditures		\$33,951	\$33,528	\$47,646		\$51,706	


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


GENERAL FUND
ADMINISTRATION DEPARTMENT – 09


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


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

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

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

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

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 3%								
2									
3									
4	ACCOUNT	GENERAL FUND (GF)		ACTUAL	(unaudited) ACTUAL	ACTUAL		2021/2022	
5	NO.	ADMINISTRATIVE DEPARTMENT - 09		FY 2018/2019	FY 2019/2020	FY 2020/2021		FINAL	
6								BUDGET	
7									
149		Total Services & Supplies		\$726,475	\$766,051	\$959,308		\$959,814	
150		CAPITAL OUTLAY							
151	6170I	Purchase Administrative Office		0	0	0			
152	6170	Purchase Administrative Software		32,742	4,277	62,800		0	
153	6170	Purchase Fixed Asset Module			0	1,200		0	
154	6170	Purchase Work Order Module			0	2,213		0	
155	6170	Remodel Administration Office		15,741	0	0		0	
156	6170	Capital Assets - Replace Servers		0	0	0			
157									
158									
160		Total Capital Outlay		\$48,483	\$4,277	\$66,213		\$0	
161		DEBT SERVICE							
162	6180J	Loan Principal - Ford Fusion		0		0			
163	6180H	Interest Expense - Ford Fusion		0		0			
164									
165		Total Debt Service		\$0	\$0	\$0		\$0	
166		ADMINISTRATIVE COST ALLOCATION							
167									
168									
169		Total Administrative Cost Allocation		\$0	\$0	\$0		\$0	
170		Total Expenditures		\$2,054,570	\$1,975,406	\$2,150,855		\$2,252,394	

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09 3%								
4		GENERAL FUND (GF)	ACTUAL	(unaudited) ACTUAL	ACTUAL	2021/2022 FINAL BUDGET			
5		ADMINISTRATIVE DEPARTMENT - 09	FY 2018/2019	FY 2019/2020	FY 2020/2021				
6									
7									
171									
172		OPERATING SURPLUS/(DEFICIT)	\$131,388	\$163,588	\$129,308	\$143,911			
173		TRANSFERS & ENCUMBRANCES							
174	01.4625	Transfers In - From General Fund	0	0	0				
175		(Transfers Out - To General Fund)	0	0	0				
176		Encumbrances - Sources of Funding	(76,050)	(77,273)	0	0			
177		Encumbrances - (Designated Funds)	0	76,050	77,273	0			
178									
179		NET TRANSFERS & ENCUMBRANCES	(\$76,050)	(\$1,223)	\$77,273	\$0			
180		RESERVES							
181		Use of Reserves	0	0					
182		(Additions to Reserves)	0	0					
183		Other Adjustments	0	0					
184									
185		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0			
186		NET BUDGETARY SOURCES/USES	\$55,338	\$162,365	\$206,581	\$143,911			
187									
188		RESERVES							
189		Beginning Reserves							
190		Operating Surplus / (Deficit)	\$131,388	\$163,588	\$129,308	\$143,911			
191		Transfers & Encumbrances	(76,050)	(1,223)	77,273	98,753			
192		ENDING RESERVES	\$55,338	\$162,365	\$206,581	\$242,664			

ALLOCATION OF ADMINISTRATIVE OVERHEAD


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


"E" COSTS	AMOUNT TO ALLOCATE		FIRE		F&R		PROS		WATER		WASTE WATER		SWF- OPERATING		SWF- Capital		TOTAL CHECK	
	100.0%		16.7%	196	16.7%	196	16.7%	520	16.7%	520	16.7%	196	12.5%	147	4.2%	49	100.0%	
Public Information-General	1,175		196		196		520		520		520	520	390		130		3,120	
Public Information-Website	3,120		520		520												3,120	
TOTAL "E" COSTS ALLOCATED	4,295		716		716		716		716		716	537		179		4,295		
"L" COSTS	AMOUNT TO ALLOCATE		FIRE		F&R		PROS		WATER		WASTE WATER		SWF		SWF		TOTAL CHECK	
	100.0%		17.0%	219,739	6.0%	77,555	1.2%	15,511	30.6%	395,529	25.2%	325,730	15.0%	193,887	5.0%	64,629	100.0%	
Personnel Services	1,292,580		35,378		12,486		2,497		63,681		52,443		31,216		10,405		208,108	
Prof. Ser.-District Counsel	71,804		12,207		4,308		862		21,972		18,095		10,771		3,590		71,804	
Office Rent	31,555		5,364		1,893		379		9,656		7,952		4,733		1,578		31,555	
Travel, Training (EES & Directors)	17,378		2,954		1,043		209		5,318		4,379		2,607		869		17,378	
Meetings, Employee Recruitment	6,428		1,093		386		77		1,967		1,620		964		321		6,428	
TOTAL "L" COSTS ALLOCATED	1,627,853		276,735		97,671		19,534		498,123		410,219	244,178		81,393		1,627,853		
"R" COSTS	AMOUNT TO ALLOCATE		FIRE		F&R		PROS		WATER		WASTE WATER		SWF		SWF		TOTAL CHECK	
	100.0%		25.0%	155,062	6.0%	37,215	1.5%	9,304	26.0%	161,264	26.0%	161,264	11.6%	72,104	3.9%	24,035	100.0%	
All Other Costs	620,246		155,062		37,215		9,304		161,264		161,264		72,104		24,035		620,246	
TOTAL "R" COSTS ALLOCATED	620,246		155,062		37,215		9,304		161,264		161,264	72,104		24,035		620,246		
TOTAL ALL COSTS ALLOCATED	2,252,394		432,512		135,602		29,554		660,103		572,199	316,818		105,606		2,252,394		
ALLOCATION per PROPOSED BUDGET	2,252,394		432,512		135,602		29,554		1,082,527		572,199	0		0		2,252,394		
INCREASE/(DECREASE)	-		-		-		-		(422,425)		-	316,818		105,606		-		
																	DIFFERENCE	

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


ENTERPRISE FUND SUMMARY

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


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


A	B	C	D	H	I	J	K	L	M
 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS ENTERPRISE FUNDS									
ACCOUNT NO.	ENTERPRISE FUNDS			ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET		
46	RESERVES								
47	Beginning Reserves								
48		Water		0	0	0			0
49		WRF		0	0	0			0
50		WRF-Capital		0	0	0			0
51		Total Water		\$0	\$0	\$0			\$0
52		Wastewater		0	0	0			0
53		Beginning Reserves		\$0	\$0	\$0			\$0
54		Operating Surplus / (Deficit)							
55		Water		\$1,203,270	\$951,242	\$1,030,617			\$3,559
56		WRF		(\$309,470)	\$231,533	\$484,674			(\$243,022)
57		WRF-Capital		(\$158,334)	(\$202,335)	\$1,519,095			(\$200,000)
58		Total Water		\$735,465	\$980,441	\$3,034,386			(\$439,463)
59		Wastewater		\$218,005	\$433,314	\$790,055			(\$387,314)
60		Operating Surplus / (Deficit)		\$953,471	\$1,413,755	\$3,824,441			(\$826,777)
61		Transfers & Encumbrances							
62		Water		(\$175,965)	(\$529,383)	\$653,107			\$0
63		WRF		(\$5,198)	\$5,198	\$0			\$0
64		WRF-Capital		(\$95,439)	(\$17,348)	\$105,858			\$0
65		Total Water		(\$276,602)	(\$541,533)	\$758,965			\$0
66		Wastewater		\$0	(\$45,617)	\$89,875			\$0
67		Transfers & Encumbrances		(\$276,602)	(\$587,150)	\$848,840			\$0
68		ENDING RESERVES		\$676,869	\$826,605	\$4,673,281			(\$826,777)
69									


WATER FUND
WATER DEPARTMENT – 11

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


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


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


A	B	C	D	H	I	J	K	L	M
ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET				
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11 3%								
2									
3									
4	5122A	0	0	(11,030)	0				
73	Total Benefits	\$269,502	\$279,261	\$312,065	\$372,900				
74	Total Personnel Services	\$745,183	\$768,939	\$826,655	\$981,881				
75	SERVICES & SUPPLIES								
76	6010	339	172	0	0				
77	6011I	0	1,545	1,286	301				
78	6030	0	0	0	1,500				
79	6031	1,639	0	0	0				
80	6031D	0	0	0	0				
81	6031F	52,025	85,687	9,935	7,164				
82	6031G	39	446	725	483				
83	6031L	835	530	2,003	1,530				
84	6031M	833	0	618	848				
85	6031P	1,492	3,906	4,128	549				
86	6031Q	0	0	3,556	6,000				
87	6031R	0	0	25	35				
88	6031S	3,267	6,050	0	8,558				
89	6031T	28,398	5,221	3,762	4,681				
90	6031U	3,433	3,276	3,971	4,563				
91	6031V	0	9,124	10,388	10,700				
92	6031W	0	0	0	47,557				
93	6031X	9,512	910	544	327				
94	6031Y	0	180	52	0				
95	6031Z	15,942	12,132	3,585	2,978				
96	6031A	0	0	0	7,500				
97	6031B	600	1,267	9,017	12,383				
98	6031C	0	27	41	42				

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

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


A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 11, DEPARTMENT - 11 3%								
2									
3									
4	ACCOUNT NO.	WATER FUND		ACTUAL	(unaudited)	ACTUAL	ACTUAL	2021/2022	
5		WATER DEPARTMENT - 11		FY 2018/2019	FY 2019/2020	FY 2020/2021	FINAL	BUDGET	
6									
7									
155	6091B	Operating Supplies		1,746	1,150	60		82	
156	6091C	Operating Supplies - Chemicals		0	0	10,433		9,567	
157	6091G	Calibration		1,500	9,197	9,379		9,660	
158	6091H	Lab Testing		0	0	0		0	
159	6092	Lab Supplies		0	1,929	0		2,728	
160	6093	Small Tools and Equipment		5,456	2,864	2,448		2,518	
161	6094	Clothing and Uniform		3,811	1,867	429		589	
162	6095	Office Furniture			3,021	96		1,030	
163	6096	Fuel - Gas and Diesel		11,224	13,214	15,027		14,231	
164	6115	Meeting Expenses		242	192	0		128	
165	6120E	Travel, Training, Seminars-Employees,		3,994	6,049	3,375		8,000	
166	6125	Employee Recruitment		2,693	1,909	103		142	
167	6610	Retrofit Program		0	17	0		0	
168	6611	Rebate Program - Cisterns, Toilets, Washers		0	7,500	10,383		12,500	
169	6011	Rebate Program - Grant Offset				7,500		7,500	
178		Total Services & Supplies		\$465,918	\$601,088	\$651,722		\$931,198	
179		CAPITAL OUTLAY							
182	6170	Capital Assets		0					
183		Replace 2005 F150 Truck			0	0		0	
184		Security Improvements @ WTP			0	0		0	
185	6170	Trailer-Mounted Vacuum Exactor		46,169	0	0			
186	6170	Air Compressor & Jack Hammer		22,557	0	0			
187	6170	Dump Truck Replacement (Ford F-650)		74,871	0	0			
188	6170	Zone 2 to 7 Trans Main SR Crk Ped Brdg		2,241	2,230	20,153		0	
189	6170	Replacement of Leimert Service Lines		0	0	0			
190	6170	Water Meter Replacement/Upgrade		0	500	0		97,000	
193	6170	Rodeo Grounds Pump Station Replacement		0	0	0		0	


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


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


WATER FUND
WRF OPERATIONS – 39
WRF CAPITAL - 40


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


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

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


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


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

	B	C	D	H	I	J	K	L	M																																				
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	(Additions to Reserves - 2 Month Operations)	0	(173,000)	(180,000)	(180,000)																																								
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A	B	C	D	H	I	J	K	L	M
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER RECLAMATION FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30							
2									
3									
4	ACCOUNT NO.	WATER FUND		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021		2021/2022 FINAL BUDGET	
5		WRF CAPITAL DEPARTMENT - 30							
6									
8		SOURCES OF FUNDS							
10		Revenues		\$68,706	\$0	\$1,750,000		\$0	
11		Other Sources of Funds		\$0	\$0	\$0		\$0	
12		Total Sources of Funds		\$68,706	\$0	\$1,750,000		\$0	
13		USES OF FUNDS							
16		Salaries & Wages		\$0	\$0	\$0		\$0	
17		Benefits		\$0	\$0	\$0		\$0	
18		Personnel Services		\$0	\$0	\$0		\$0	
19		Services & Supplies		\$0	\$0	\$0		\$0	
20		Capital Outlay		\$137,878	\$202,335	\$136,351		\$200,000	
21		Debt Service		\$0	\$0	\$0		\$0	
22		Administrative Cost Allocation		\$89,162	\$0	\$0		\$0	
23		Total Expenditures		\$227,040	\$202,335	\$136,351		\$200,000	
24		OPERATING SURPLUS/(DEFICIT)		(\$158,334)	(\$202,335)	\$1,613,649		(\$200,000)	
39									
40		RESERVES							
41		Beginning Reserves		\$0	\$0	\$0		\$0	
42		Operating Surplus / (Deficit)		(\$158,334)	(\$202,335)	\$1,519,095		(\$200,000)	
43		Transfers & Encumbrances		(\$95,439)	(\$17,348)	\$105,858		\$0	
44		ENDING RESERVES		(\$253,773)	(\$219,682)	\$1,624,953		(\$200,000)	
45									

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


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

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	WATER RECLAMATION FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30							
2		WATER FUND							
3		WRF CAPITAL DEPARTMENT - 30							
4	ACCOUNT NO.		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	2021/2022 FINAL BUDGET			
168		OPERATING SURPLUS/(DEFICIT)	(\$158,334)	(\$202,335)	\$1,613,649	(\$200,000)			
170		TRANSFERS & ENCUMBRANCES							
171	01 4625	Transfers In - From General Fund	0						
172		(Transfers Out)	0						
173		Encumbrances - Sources of Funding	(95,439)	(105,858)					
174		Encumbrances - (Designated Funds)	0	88,510	105,858				
176		NET TRANSFERS & ENCUMBRANCES	(\$95,439)	(\$17,348)	\$105,858	\$0			
177		RESERVES							
178		Use of Reserves	0	0					
179		(Additions to Reserves)	0	0					
180		Other Adjustments	0	0					
181									
182		RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0			
183		NET BUDGETARY SOURCES/USES	(\$253,773)	(\$219,682)	\$1,719,507	(\$200,000)			
184									
185		RESERVES							
186		Beginning Reserves							
187		Operating Surplus / (Deficit)	(\$158,334)	(\$202,335)	\$1,519,095	(\$200,000)			
188		Transfers & Encumbrances	(\$95,439)	(\$17,348)	\$105,858	\$0			
189		ENDING RESERVES	(\$253,773)	(\$219,682)	\$1,624,953	(\$200,000)			

WASTEWATER FUND
WASTEWATER DEPARTMENT – 12

A	B	C	D	H	I	J	K	L	M	
1		CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12								
2										
3										
4	ACCOUNT NO.	WASTEWATER FUND		ACTUAL FY 2018/2019	(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021		2021/2022 FINAL BUDGET		
5		WASTEWATER DEPARTMENT - 12								
6										
7										
8		SOURCES OF FUNDS								
9										
10		Revenues	\$2,474,021	\$2,992,124	\$3,352,900	\$3,380,915				
11		Other Sources of Funds	\$56,540	\$0	\$0	\$0				
12		Total Sources of Funds	\$2,530,561	\$2,992,124	\$3,352,900	\$3,380,915				
13		USES OF FUNDS								
14										
15										
16		Salaries & Wages	\$436,297	\$503,699	\$611,672	\$704,646				
17		Benefits	\$256,275	\$329,491	\$393,162	\$462,339				
18		Personnel Services	\$692,572	\$833,190	\$1,004,833	\$1,166,985				
19		Services & Supplies	\$632,886	\$705,260	\$658,308	\$920,512				
20		Capital Outlay	\$277,551	\$329,648	\$0	\$750,019				
21		Debt Service	\$191,860	\$189,945	\$355,907	\$358,514				
22		Administrative Cost Allocation	\$517,687	\$500,769	\$543,797	\$572,199				
23		Total Expenditures	\$2,312,555	\$2,558,811	\$2,562,845	\$3,768,229				
24		OPERATING SURPLUS/(DEFICIT)	\$218,005	\$433,314	\$790,055	(\$387,314)				
39										
40		RESERVES								
41		Beginning Reserves	\$0	\$0	\$0	\$0				
42		Operating Surplus / (Deficit)	\$218,005	\$433,314	\$790,055	(\$387,314)				
43		Transfers & Encumbrances	\$0	(\$45,617)	\$89,875	\$0				
44		ENDING RESERVES	\$218,005	\$387,697	\$879,930	(\$387,314)				
45										

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

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12 3%							
2									
3									
4	ACCOUNT NO.	WASTEWATER FUND			(unaudited)		FY 2021/2022		
5		WASTEWATER DEPARTMENT - 12			ACTUAL		ACTUAL		
6		ACTUAL			FY 2019/2020		FY 2020/2021		
7		ACTUAL			FY 2018/2019		BUDGET		
55		Total Salaries & Wages			\$436,297	\$503,699	\$611,672	\$704,646	
56		BENEFITS							
57	5101	Uniform Allowance		\$1,600	2,000	2,800	\$2,400		
58	5102	Dental Insurance		\$7,265	10,299	13,246	\$13,253		
59	5103	Medical Insurance		\$58,870	81,240	103,493	\$102,428		
60	5105	Life Insurance		\$492	626	748	\$1,151		
61	5106	FICA		\$26,214	32,377	39,234	\$42,474		
62	5107	Medicare		\$6,213	7,572	10,276	\$10,299		
63	5108	Workers Compensation		\$14,685	21,363	26,471	\$42,021		
64	5109	PERS - Retirement		\$79,849	112,145	138,696	\$180,339		
65	5112	Unemployment Insurance		\$6,751	0	0	\$0		
66	5120	Other Employee Benefits		\$1,127	2,050	5,039	\$6,215		
67	5121	Retirees Health		\$44,186	47,990	48,645	\$46,172		
68	5122	Medical Reimbursements - HRA		\$9,024	11,829	12,269	\$15,587		
69	5122	Medical Reimbursements - HRA Prior Yr Unused		\$0	0	(7,756)			
73		Total Benefits			\$256,275	\$329,491	\$393,162	\$462,339	
74		Total Personnel Services			\$692,572	\$833,190	\$1,004,833	\$1,166,985	
75		SERVICES & SUPPLIES							
76	6010	Ads - Legal/Other		\$542	\$172	\$0	\$0		
77	6011I	Public Information - General		\$0	\$0	\$93	\$0		
78	6030	Mailer-What Not to Flush (Move to FY21/22)		\$0	\$0	\$0	\$1,000		
79	6030	Insurance		\$0	\$0	\$0	\$0		
80	6031Z	Maintenance		\$0	\$0	\$0	\$0		
81	6032C	M & R WW Collection System		\$448	\$6,414	\$13,004	\$17,440		


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

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

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

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

A	B	C	D	H	I	J	K	L	M
1	CAMBRIA COMMUNITY SERVICES DISTRICT								
2	FUND LEVEL ANALYSIS								
3	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12								3%
4	ACCOUNT NO.	WASTEWATER FUND			(unaudited)	ACTUAL	ACTUAL	FY 2021/2022	
5		WASTEWATER DEPARTMENT - 12			FY 2019/2020	FY 2020/2021	FINAL BUDGET		
6									
7									
192		DEBT SERVICE							
193	2603	Loan Principal		\$128,000	\$132,000	\$136,000		\$145,000	
194	6180C	Interest Expense		\$35,900	\$29,985	\$23,888		\$17,495	
195	6180	Interest Expense - Interfund Loan		\$27,960	\$27,960	\$5,926		\$3,990	
196	6180	Principal - Interfund Loan		\$0	\$0	\$96,817		\$98,753	
197	6180J	Loan Principal-Muni Fin Ford Crane Trk		\$0	\$0	\$10,387		\$10,828	
198	6180H	Interest Expense - Muni Fin Ford Crane Trk		\$0	\$0	\$2,403		\$1,962	
199	6180J	Loan Principal-Muni Fin Vactor Trk		\$0	\$0	\$69,093		\$71,235	
200	6180H	Interest Expense - Muni Fin Vactor Trk		\$0	\$0	\$11,394		\$9,252	
201									
202									
203		Total Debt Service		\$191,860	\$189,945	\$355,907		\$358,514	
204		ADMINISTRATIVE COST ALLOCATION							
205		Administrative Cost Allocation		517,687	500,769	543,797		572,199	
206									
207		Total Administrative Cost Allocation		\$517,687	\$500,769	\$543,797		\$572,199	
208		Total Expenditures		\$2,312,555	\$2,558,811	\$2,562,845		\$3,768,229	

A	B	C	D	H	I	J	K	L	M
1	 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS	WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12 3%							
2									
3									
4	ACCOUNT NO.	WASTEWATER FUND			(unaudited) ACTUAL FY 2019/2020	ACTUAL FY 2020/2021	FY 2021/2022		
5		WASTEWATER DEPARTMENT - 12					FINAL BUDGET		
6									
7									
209									
210		OPERATING SURPLUS/(DEFICIT)		\$218,005	\$433,314	\$790,055		(\$387,314)	
211		TRANSFERS & ENCUMBRANCES							
212	01 4625	Transfers In - From General Fund		\$0	\$0	\$0			
213		(Transfers Out)		\$0	\$0	\$0			
214		Encumbrances - Sources of Funding		\$0	(\$89,875)	\$0			
215		Encumbrances - (Designated Funds)		\$0	\$44,258	\$89,875		0	
216									
217		NET TRANSFERS & ENCUMBRANCES		\$0	(\$45,617)	\$89,875		\$0	
218		RESERVES							
219		Use of Reserves		0					
220		(Additions to Reserves)		0					
221		Other Adjustments		0					
222									
223		RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0		\$0	
224		NET BUDGETARY SOURCES/USES		\$218,005	\$387,697	\$879,930		(\$387,314)	
225									
226		RESERVES							
227		Beginning Reserves							
228		Operating Surplus / (Deficit)		\$218,005	\$433,314	\$790,055		(\$387,314)	
229		Transfers & Encumbrances		\$0	(\$45,617)	\$89,875		\$0	
230		ENDING RESERVES		\$218,005	\$387,697	\$879,930		(\$387,314)	

CAPITAL IMPROVEMENT PROJECTS

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

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

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

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

DEPARTMENT LINE ITEM BUDGET REQUESTS

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

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

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

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

RESERVE FOR ENCUMBRANCE REQUESTS

CAMBRIA COMMUNITY SERVICES DISTRICT
 2021-2022 RESERVE FOR ENCUMBRANCE REQUESTS
 RECOMMENDED TO CARRYFORWARD FROM FY 2020/2021 to 2021/2022

Reserve for Encumbrance Requests

Fund	Purpose	Amount
GF	FEMA Firefighters PPE Grant (Fire)	12,040
GF	EV Station Installation (F&R)	22,272
GF	Fiscalini Restroom Design (PROS)	14,925
GF	Skatepark Design (PROS)	7,215
GF	Audit Services FY 19/20 (Adm)	6,400
GF	Demographer (Adm)	3,600
GF	Purchase of New Financial Software (Adm)	3,787
GF	Funding from FEMA Grant (Fire)	(14,960)
GF	Funding from EV Station Grant (F&R)	(8,977)
GF	Funding from Reserves	(46,302)
	Fund Sub-Total	-
W	UWMP Consultant	3,984
W	Zone 2 to 7 Trans Main SR Creek Pedestrian Bridge	195,374
W	Water Meter Replacement	332,500
W	SCADA Improvement Project	140,989
W	Rodeo Grounds Pump Station	62,000
W	Replacement Truck F150	35,000
W	Funding from Reserves	(769,847)
	Fund Sub-Total	-
SWF-OP	2 Mo Operations - Unused in FY 2019-2020, 2020-2021	353,000
SWF-OP	Funding from Reserves	(353,000)
	Fund Sub-Total	-
SWF-C	Section 7 ESA Consultation	19,421
SWF-C	UWMP Consultant	69,206
SWF-C	Funding from Reserves	(88,628)
	Fund Sub-Total	-
WW	Lift Station Improvements	89,875
WW	Security Improvements	15,000
WW	Funding from Reserves	(104,875)
	Fund Sub-Total	-
	Total	-

Fund Legend:

GF	General Fund
W	Water Fund
SWF-OP	Sustainable Water Facility - Operations
SWF-C	Sustainable Water Facility - Capital
WW	Wastewater Fund

RESERVES

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Cambria Community Services District													
2	Reserve Estimates - Cash Basis													
3	Final Budget FY 2021/2022 - Draft for Finance Committee Meeting July 27, 2021													
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CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **4.B.**FROM: John F. Weigold IV, General Manager
Pam Duffield, Finance Manager

Meeting Date: July 27, 2021

Subject: Discussion and Review of Budget
Adjustment and Approval of Staff
Recommendation**RECOMMENDATION:**

Staff recommends the Finance Committee discuss and review a budget adjustment and approval of staff recommendation to the Board. The budget adjustment is provided in the chart below.

DISCUSSION:

A FY 2021/2022 budget adjustment is requested for Instream Flow Study (IFS) Task 1 and Optional Task 5, increasing the budget from \$75,000 to \$103,250, which is an increase of \$28,250. The increase in budget will be funded from Water Fund reserves, which are estimated to be \$423,657 at June 30, 2022.

The Board approved the request for proposal (RFP) for the IFS on April 15, 2021. The RFP was advertised, and we received one qualified proposal from Stillwater Sciences. Staff proposes authorization of \$103,250 in expenditures to Stillwater Sciences to perform the IFS Task 1 and Optional Task 5.

The results of the IFS will provide the District and its partner resource agencies the information necessary to manage instream flows so as to maintain healthy conditions for coastal resources dependent on the watershed. The target start date is August 2021 and projected completion is October 2022

The Resources & Infrastructure Committee reviewed the proposal from Still Water Sciences and recommended approval of awarding a contract for IFS Task 1 and Optional Task 5 at their July 12, 2021 meeting, by a 5-0 vote.

Staff recommends the Finance Committee make a recommendation to the Board to approve a budget adjustment in the amount of \$28,250, in support of awarding a contract for IFS Task 1 and Optional Task 5. The budget adjustment is outlined in the chart below.

Budget Adjustment					
Fund	Date	Agenda Item	Purpose	Sources	Uses
Water			Funding from Water Fund Reserves	\$ 28,250	\$ -
Water			Instream Flow Study	\$ -	\$ 28,250
			Fund Sub-Total	\$ 28,250	\$ 28,250
			Difference (unidentified sources of funding)	\$ -	