

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **13. B.**

FROM: Monique Madrid, Administrative Department Manager
 Paavo Ogren, Interim General Manager
 Pamela Duffield, Finance Manager

Meeting Date: April 18, 2019 Subject: DISCUSSION AND REVIEW OF FY
 2018/2019 MID-YEAR BUDGET

RECOMMENDATIONS:

Staff recommends the Board of Directors discuss and review the following:

- 1) Review the FY 2018/19 Mid-year Budget Analysis for revenues and expenditures as of December 31, 2018.

FISCAL IMPACT:

No budget adjustments are recommended at this time.

Staff will provide recommended changes to the FY 2018/19 Adopted Budget with the 3rd quarter budget report at the Board's regular meeting in May. At this time, a revised format for mid-year budget review has been developed for discussion based primarily on the 2nd quarter information previously presented at the February 28, 2019 regular Board meeting. Certain updates are included in the attached worksheets to reflect Board actions that occurred after the initial mid-year budget presentation, which are also discussed below.

DISCUSSION:

Staff has worked with and received recommendations from the Resources & Infrastructure Committee on the CIP Workplan and the Finance Committee on the FY 2018/19 Mid-Year Budget. The FY 2018/19 mid-year budget review includes both revenues and expenditures for the period July 1, 2018 through December 31, 2018, which represents 50% of the fiscal year.

During a recent Finance Committee meeting, staff and committee members discussed the District's goal to develop a comparison of estimates and assumptions in the Prop. 218 rate increases to actual fiscal results. An ad-hoc committee was established and worked with staff in the development of an excel-based fiscal comparative model. The new reporting format is more user-friendly for both staff and the public in analyzing original budget vs mid-year budget and estimated actuals vs Prop. 218 estimates. Additional revisions will follow based on input from the members of the Finance Committee and also when the Tyler financial management system is implemented. Those upgrades will enhance but not significantly alter the attached "version 1.0."

The following Fund level detail reflects the February 28, 2019 mid-year budget review, with the exception of a) Water Fund – SWF Capital noting an unanticipated variance in both revenues

and expenditures, b) financing of capital equipment which has since been approved by your Board, and c) Board direction on the wastewater interfund loan repayment to avoid a fund level deficit at year-end.

GENERAL FUND

The General Fund includes department activities for Fire, Facilities, Parks Recreation & Open Space (PROS) and Administration. Total revenues in the General Fund of \$5,121,810 have been offset by total expenditures of \$5,126,658, resulting in an operating surplus of \$4,848. Significant variances for each department are provided below:

Fire Department – Mutual Aid response by CCSD Fire Department staff has resulted in additional personnel services, which are anticipated to be offset by additional reimbursement from the State of California.

Facilities & Resources Department - There is not an anticipated variance in the overall budget of Facilities & Resources Department, but there is a variance in both revenue and expenditures due to the purchase of a tractor and a mower. Each of these purchases are offset by additional revenue of a grant from the Fire Safe Council and loan proceeds from financing the tractor.

Administration - There is an increase in revenues anticipated due to unused employee health reimbursement funding and corrections to allocated overhead related to legal services. The allocated overhead corrections will also be reflected each department's expenditure projections. The most significant variance in Administration are in personnel, legal and temporary help services.

WATER FUND

The Water Fund includes department activities for Water Operations and the Sustainable Water Facility (SWF). Total revenues in the Water Fund of \$4,291,836 have been offset by total expenditures of \$4,098,471, resulting in an operating surplus of \$193,365. Significant variances for each department are provided below:

Water Department Operations – Additional revenues are projected due to the approved rate increase, effective November 1, 2018. The Capital Improvement Project (CIP) Workplan includes reallocating existing budget for Santa Rosa Creek Pedestrian Bridge, Leimert Service Lines and Rodeo Ground Pump Station to allocate new budget to SR 4 SCADA System and a new Vehicle Replacement Program Reserve.

BOD action in November 2018 approved the purchase of a replacement dump truck and the associated financing. Subsequent BOD discussions reconsidered but ultimately approved the financing

Water Department: SWF Operations & Maintenance - Additional revenues are projected due to the approved rate increase, effective November 1, 2018. Various expenditure variance is anticipated in maintenance & repairs, permitting fees, equipment rental and renewing the SWF performance bonds. These costs were either not budgeted or were budgeted for less months than are reflective in the actual expenditures as of December 31, 2018.

Water Department: SWF Capital – Additional expenditures are anticipated for legal services.

Updated variance – There is approximately \$69,000 in unanticipated sales tax revenues, due to the refund of previously paid sales tax during the construction of the SWF. These revenues will be used to offset the planned expenditure of the Impoundment Basin Design Evaluation of \$11,885 and the previously noted increases legal services.

WASTEWATER FUND

The Wastewater Fund includes department activities for the Wastewater Department. Total revenues in the Wastewater Fund of \$2,537,512 have been offset by total expenditures of \$2,537,512, resulting in no surplus or deficit. Significant variances are provided below:

Wastewater Department Operations - Additional revenues are projected due to the approved rate increase, effective November 1, 2018. Various expenditure variances are anticipated in maintenance & repairs, sludge removal and electrical services. The overall service and supplies accounts were budgeted at lower levels than the prior year although actual expenditures as of December 31, 2018 continue at the rate consistent with the prior year. The CIP Workplan includes allocating new budget to the Digester Handrails and Lift Station A-1 Control Panel.

BOD action in December 2018 approved the purchase of a replacement crane truck but did not approve the associated financing. Subsequent discussions with the Finance Committee support financing the crane truck, which was also approved by your Board along with direction that repayment of the interfund loan would be for an amount that avoided a deficit in the Wastewater Fund at the end the year.

Staff appreciates the feedback from both the Finance and Budget Ad-Hoc Committees, during the development of the new budget model. In the coming months, recommendations on budget adjustments and reserves are anticipated for your Board’s consideration, which will also help preview the District’s financial status leading into 2019-20 budget discussions.

Attachment: A) Mid-Year Budget FY 2018/2019 v.1

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___PIERSON___ FARMER___ RICE___ STEIDEL___ HOWE



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01**

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2018/19		2018/19	ACTUAL AT 12/31/2018		ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET				
SOURCES OF FUNDS								
REVENUES								
01 4127	Reimbursements to Fire Department	0		0	0	0%	40,100	40,100
01 4200	Interest Income	110		110	0	0%	0	(110)
01 4310	Property Tax	1,751,349		1,751,349	981,835	56%	1,776,839	25,490
01 4311	County Administrative Fee	(17,000)		(17,000)	0	0%	(17,000)	0
01 4335	Assessment-Fire	457,000		457,000	274,879	60%	458,000	1,000
	Weed Abatement	18,000		18,000	6,237	35%	48,292	30,292
01 4373	Inspection Fee Revenue	14,500		14,500	5,364	37%	11,000	(3,500)
01 4390	Miscellaneous Revenue	500		500	0	0%	0	(500)
01 4610	Grants Revenue: SAFER	0		0	0	0%	0	0
01 4618	Grant/Revenue: Personnel Protection	0		0	0	0%	0	0
				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
	Total Revenues	\$2,224,459	\$0	\$2,224,459	\$1,268,315	57%	\$2,317,231	\$92,772
OTHER SOURCES OF FUNDS								
				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
				0				0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0		\$0	\$0
	Total Sources of Funds	\$2,224,459	\$0	\$2,224,459	\$1,268,315	57%	\$2,317,231	\$92,772



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2018/19		2018/19	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET			EST. BUDGET VARIANCE	
USES OF FUNDS								
SALARIES & WAGES								
5000	Salary & Wages	671,189		671,189	283,581	42%	609,102	62,087
5010	Overtime	128,000		128,000	91,673	72%	168,100	(40,100)
5020	Standby	5,000		5,000	1,170	23%	2,500	2,500
5031	Reserve Firefighter Pay	110,000		110,000	52,591	48%	118,800	(8,800)
5040	Sick/Vacation Pay	0		0	28,784		59,000	(59,000)
5050	Holiday Pay	0		0	3,227		5,000	(5,000)
Total Salaries & Wages		\$914,189	\$0	\$914,189	\$461,026	50%	\$962,502	(\$48,313)
BENEFITS								
5101	Uniform Allowance	2,500		2,500	2,500	100%	2,500	0
5102	Dental Insurance	14,268		14,268	5,955	42%	13,082	1,186
5103	Medical Insurance	131,783		131,783	55,166	42%	114,883	16,900
5105	Life Insurance	900		900	318	35%	900	0
5106	FICA	52,510		52,510	26,355	50%	53,055	(545)
5107	Medicare	13,330		13,330	6,586	49%	13,485	(155)
5108	Workers Compensation	47,815		47,815	14,954	31%	50,339	(2,524)
5109	PERS - Retirement	204,631		204,631	99,113	48%	220,024	(15,393)
5111	Payroll Tax Expense	0		0				0
5112	UI Reim Benefit	0		0				0
5120	Other Employee Benefits	2,600		2,600	1,250	48%	2,600	0
5121	Retirees Health	51,998		51,998	23,459	45%	51,998	(0)
5122	Medical Reimbursements - HRA	9,100		9,100	7,625	84%	15,600	(6,500)
Total Benefits		\$531,435	\$0	\$531,435	\$243,281	46%	\$538,466	(\$7,031)
Total Personnel Services		\$1,445,624	\$0	\$1,445,624	\$704,307	49%	\$1,500,968	(\$55,344)
SERVICES & SUPPLIES								
6010	Ads-Legal/Other	0		0	257		500	(500)
6011I	Public Information	0		0				0
6011W	Public Information - Website	0		0				0
6014	Public Events	0		0				0
6031F	Maint & Repair Water Dept -Fire Hydrant	1,000		1,000	0	0%	1,000	0
6032S	M & R-Disposal of Sludge	0		0				0
6033B	M&R Buildings	5,000		5,000	2,161	43%	5,000	0
6033G	Maint & Repair - Grounds (formerly 6042)	2,000		2,000	830	42%	2,000	0
6033R	M & R - Ranch	0		0				0



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS

FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2018/19		2018/19 APPROVED BUDGET	ACTUAL AT 12/31/2018		ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
6036	M & R - Emergency	0		0				0
6040	Maintenance & Repair - Equipment	1,500		1,500	1,680	112%	4,032	(2,532)
6041L	Maint and Repair - Vehicles - Licensed	25,000		25,000	7,053	28%	20,000	5,000
6042	Old M & R Bld/Grd	0		0				0
6044	Computer/Copier /Printer Srvcs/Maint/Agree	2,000		2,000	1,899	95%	4,558	(2,558)
6045	Computer/Copier/Printer Supplies/Maint.	0		0	38		100	(100)
6048	Security and Safety	1,200		1,200	514	43%	1,200	0
6048E	Safety - Medical	0		0				0
6050	Office Supplies	2,000		2,000	1,399	70%	3,358	(1,358)
6051	Printing & Shipping	0		0				0
6052	Bank Charges	0		0				0
6053	Printing/Forms	3,000		3,000	78	3%	187	2,813
6054	Membership -Dues , Publications & Books	6,000		6,000	4,974	83%	6,000	0
6055	Government Fees and Licenses	47,000		47,000	45,422	97%	45,922	1,078
6059	Bad Debt	0		0				0
6060C	Utilities Cell Phone	3,000		3,000	1,504	50%	3,000	0
6060E	Utilities Electricity	8,925		8,925	4,162	47%	8,324	601
6060G	Utilities Gas	2,230		2,230	617	28%	1,234	996
6060I	Utilities Internet Access	2,730		2,730	642	24%	1,284	1,446
6060P	Utilities Phone-Land Lines, Faxes, Alarms	4,700		4,700	2,174	46%	4,348	352
6060S	Utilities Sewer	1,325		1,325	803	61%	1,205	120
6060W	Utilities Water	2,130		2,130	1,226	58%	1,839	291
6063	M&R Communications Equipment	0		0				0
6080	Old Professional Services - Engineering	0		0				0
6080K	Prof Services-District Counsel	9,000		9,000	0	0%	0	9,000
6080L	Land Conservancy -Lot Inventory, Etc.	0		0				0
6080M	Prof Services - Miscellaneous/Other	5,000		5,000	150	3%	5,000	0
6080T	Prof Services - Temporary	0		0				0
6086	Outside Services	0		0				0
6089	Emergency Medical Supplies	6,500		6,500	2,806	43%	6,500	0
6090	Department Operating Supplies	15,000		15,000	8,908	59%	21,379	(6,379)
6093	Small Tools and Equipment	2,500		2,500		0%	1,000	1,500
6094	Clothing and Uniform	8,750		8,750		0%	4,000	4,750
6095	Office Furnishings & Equipment	0		0				0
6096	Fuel -Gas and Diesel	20,000		20,000	13,398	67%	20,000	0
6115	Meeting Expense	0		0	32		100	(100)
6120A	Employee ALS Cert/Recruit Training	3,500		3,500	1,159	33%	2,782	718
6120E	Travel, Training, Seminars - Employees	32,500		32,500	6,973	21%	25,000	7,500



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01

ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2018/19		2018/19	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET			
	TRANSFERS & ENCUMBRANCES						
01 4625	Transfers In - From General Fund	62,023		62,023			(62,023)
	(Transfers Out)			0			0
	Encumbrances - Sources of Funding						
	Encumbrances - (Designated Funds)						
	NET TRANSFERS & ENCUMBRANCES	\$62,023	\$0	\$62,023	\$0	\$0	(\$62,023)
	RESERVES						
	Use of Reserves			0			0
	(Additions to Reserves)			0			0
	Other Adjustments			0			0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	\$44,886	(\$4,851)	(\$4,851)
	RESERVES						
	Beginning Reserves						
	Operating Surplus / (Deficit)	(\$62,023)	\$0	(\$62,023)	\$44,886	(\$4,851)	\$57,172
	Transfers & Encumbrances	\$62,023	\$0	\$62,023	\$0	\$0	(\$62,023)
	ENDING RESERVES	\$0	\$0	\$0	\$44,886	(\$4,851)	(\$4,851)



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2018/19		2018/19	ACTUAL AT		ESTIMATED	2018/19
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	12/31/2018	ACTUAL	EST. BUDGET VARIANCE	
5107	Medicare	3,179		3,179	1,435	45%	3,179	0
5108	Workers Compensation	12,073		12,073	3,806	32%	12,073	0
5109	PERS - Retirement	46,497		46,497	19,270	41%	46,497	0
5120	Other Employee Benefits	2,600		2,600	1,250	48%	2,600	0
5121	Retirees Health	21,250		21,250	10,448	49%	21,250	0
5122	Medical Reimbursements - HRA	3,900		3,900	2,475	63%	5,200	(1,300)
Total Benefits		\$157,074	\$0	\$157,074	\$71,242	45%	\$159,292	(\$2,218)
Total Personnel Services		\$372,484	\$0	\$372,484	\$172,264	46%	\$376,202	(\$3,718)
SERVICES & SUPPLIES								
6010	Ads - Legal/Other	0		0				0
6014	Public Events	0		0				0
6033B	Maintenance & Repairs - Buildings	12,000		12,000	1,479		12,000	0
6033G	Maintenance & Repairs - Grounds	20,500		20,500	5,295		20,500	0
6033L	M & R - Street Lights	3,000		3,000	120	4%	3,000	0
6033R	M & R - Ranch	50,000		50,000	28,364		50,000	0
6033V	M & R - Vet's Hall	12,000		12,000	5,810	48%	13,944	(1,944)
6040	M & R - Equipment	700		700	0	0%	500	200
6041L	Maintenance & Repairs - Vehicles Licenses	3,500		3,500	1,753		3,500	0
6041N	Maint. & Repairs - Vehicles Non-Licensed	2,500		2,500	1,125		2,700	(200)
6045	Computer/Copier/Printer Supplies/Maint.	500		500	705	141%	1,200	(700)
6050	Office Supplies	500		500	0	0%	300	200
6053	Printing/Forms	0		0				0
6055	Government Fees & Licenses	300		300	150	50%	360	(60)
6058	Cash Over (Short)	0		0				0
6059	Bad Debt	0		0		#####		0
6060C	Utilities - Cell Phone	788		788	396		792	(4)
6060E	Utilities - Electricity	23,796		23,796	11,209	47%	22,418	1,378
6060G	Utilities - Gas	1,577		1,577	1,725		3,450	(1,873)
6060I	Utilities - Internet	6,692		6,692	2,443		4,886	1,806
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	504		504	392	78%	784	(280)
6060S	Utilities - Sewer	3,052		3,052	2,493	82%	3,740	(688)
6060W	Utilities - Water	4,880		4,880	3,711	76%	5,567	(687)
6070	Equipment Rental	0		0				0
6080K	Professional Services - District Counsel	4,000		4,000	0	0%	0	4,000
6080M	Professional Services - Misc./Other	4,000		4,000	2,082	52%	4,997	(997)
6090	Department Operating Supplies	14,000		14,000	4,799	34%	11,518	2,482
6091	Lab Tests	0		0		#####		0



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2018/19		2018/19	ACTUAL AT		ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	12/31/2018			
6093	Small Tools and Equipment	6,000		6,000	1,595	27%	3,828	2,172
6094	Clothing and Uniform	1,200		1,200	1,119	93%	1,119	81
6096	Fuel - Gas and Diesel	5,000		5,000	4,920	98%	11,808	(6,808)
6115	Meeting Expenses	0		0	123	#####	295	(295)
6125	Employee Recruitment	0		0				0
Total Services & Supplies		\$180,989	\$0	\$180,989	\$81,808	45%	\$183,206	(\$2,217)
CAPITAL OUTLAY								
1470	Toro Dingo TX 1000			0	18,500	#####	18,500	(18,500)
1470	Mower			0		#####	14,203	(14,203)
Total Capital Outlay		\$0	\$0	\$0	\$18,500	#####	\$32,703	(\$32,703)
DEBT SERVICE								
	Budget Excess			0		#####	0	0
	Loan Principal - John Deere			0	522	#####	522	(522)
	Loan Principal - Ford			0	3,823		6,740	(6,740)
	Loan Principal - Western Fin (Toro)			0	560		2,265	(2,265)
	Interest Expense - Ford Motor			0	0		905	(905)
	Interest Expense - Western Finance			0	120		455	(455)
6180J	Loan Principal	6,350		6,350				6,350
6180H	Interest Expense	7,835		7,835				7,835
Total Debt Service		14,185	\$0	\$14,185	\$5,025	35%	\$10,887	\$3,298
ADMINISTRATIVE COST ALLOCATION								
6200	Allocated Overhead	112,522		112,522	56,261	50%	113,472	(950)
Total Administrative Cost Allocation		\$112,522	\$0	\$112,522	\$56,261	50%	\$113,472	(950)
Total Expenditures		\$680,180	\$0	\$680,180	\$333,858	49%	\$716,470	(\$36,290)
OPERATING SURPLUS/(DEFICIT)		\$0	\$0	\$0	\$62,736		(\$1)	(\$1)
TRANSFERS & ENCUMBRANCES								
01 4625	Transfers In - From General Fund			0				0
	(Transfers Out)			0				0
	Encumbrances - Sources of Funding							
	Encumbrances - (Designated Funds)							
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$0		\$0	\$0



**CAMBRIA COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02**

ACCOUNT NO.	GENERAL FUND (GF) FACILITIES & RESOURCES - 02	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
	RESERVES						
	Use of Reserves			0			0
	(Additions to Reserves)			0			0
	Other Adjustments			0			0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	\$62,736	(\$1)	(\$1)
	RESERVES						
	Beginning Reserves						
	Operating Surplus / (Deficit)	\$0	\$0	\$0	\$62,736	(\$1)	(\$1)
	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0
	ENDING RESERVES	\$0	\$0	\$0	\$62,736	(\$1)	(\$1)



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16

ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
SOURCES OF FUNDS							
REVENUES							
01 4001	Franchise Fees			0		#####	0
01 4310	Property Tax	45,821		45,821	25,688	56%	45,555 (266)
01 4311	County Administrative Fee	(300)		(300)		0%	(300) 0
01 4390	Miscellaneous Revenue	505		505	505	100%	505 0
				0			0
	Total Revenues	\$46,026	\$0	\$46,026	\$26,193	57%	\$45,760 (\$266)
OTHER SOURCES OF FUNDS							
				0			0
	Total Other Sources of Funds	\$0	\$0	\$0	\$0		\$0 \$0
	Total Sources of Funds	\$46,026	\$0	\$46,026	\$26,193	57%	\$45,760 (\$266)
USES OF FUNDS							
SALARIES & WAGES							
				0		#####	0
	Total Salaries & Wages	\$0	\$0	\$0	\$0	#####	\$0 \$0
BENEFITS							
				0		#####	0
	Total Benefits	\$0	\$0	\$0	\$0	#####	\$0 \$0
	Total Personnel Services	\$0	\$0	\$0	\$0	#####	\$0 \$0
SERVICES & SUPPLIES							
6011I	Public Information - General			0	276	#####	276 (276)
6033R	M & R - Ranch	20,000		20,000	0	0%	19,580 420
6053	Printing Forms	1,000		1,000	1,144	114%	1,144 (144)
6115	Meeting Expense			0		#####	0
				0			0
	Total Services & Supplies	\$21,000	\$0	\$21,000	\$1,420	7%	\$21,000 \$0
CAPITAL OUTLAY							
				0			0



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

PARKS, RECREATION & OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16

ACCOUNT NO.	GENERAL FUND (GF) PROS DEPARTMENT - 16	2018/19		2018/19	ACTUAL AT		ESTIMATED	2018/19
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	12/31/2018	ACTUAL	EST. BUDGET VARIANCE	
	Total Capital Outlay	\$0	\$0	\$0	\$0	#####	\$0	\$0
	DEBT SERVICE			0		#####		0
	Total Debt Service	-	\$0	\$0	\$0	#####	\$0	\$0
	ADMINISTRATIVE COST ALLOCATION							
		25,026		25,026	12,513	50%	24,760	266
	Total Administrative Cost Allocation	\$25,026	\$0	\$25,026	\$12,513	50%	\$24,760	\$266
	Total Expenditures	\$46,026	\$0	\$46,026	\$13,933	30%	\$45,760	\$266
OPERATING SURPLUS/(DEFICIT)		\$0	\$0	\$0	\$12,260		\$0	\$0
	TRANSFERS & ENCUMBRANCES							
01 4625	Transfers In - From General Fund			0				0
	(Transfers Out)			0				0
	Encumbrances - Sources of Funding							
	Encumbrances - (Designated Funds)							
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0		\$0	\$0
	RESERVES							
	Use of Reserves			0				0
	(Additions to Reserves)			0				0
	Other Adjustments			0				0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0		\$0	\$0
NET BUDGETARY SOURCES/USES		\$0	\$0	\$0	\$12,260		\$0	\$0
	RESERVES							
	Beginning Reserves							
	Operating Surplus / (Deficit)	\$0	\$0	\$0	\$12,260		\$0	\$0
	Transfers & Encumbrances	\$0	\$0	\$0	\$0		\$0	\$0
ENDING RESERVES		\$0	\$0	\$0	\$12,260		\$0	\$0



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	2018/19		2018/19	ACTUAL AT		ESTIMATED	2018/19
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET	12/31/2018	ACTUAL	EST. BUDGET VARIANCE	
SOURCES OF FUNDS								
REVENUES								
01 4001	Franchise Fees	85,000		85,000	43,447	51%	86,000	1,000
01 4013	Vacation Rental Registration Fee	600		600	270	45%	600	0
01 4126	Mandated Cost	0		0	0	#####	0	0
01 4200	Interest Income	14,500	27,960	42,460	5,569	13%	42,460	0
01 4310	Property Tax-All	0		0	0	#####	0	0
01 4311	County Administrative Fee	0		0	0	#####	0	0
01 4385	Radio Vault Rent	2,400		2,400	600	25%	2,400	0
01 4389	Public Records Request	600		600	18	3%	40	(560)
01 4390	Miscellaneous Revenue	1,500		1,500	1,105	74%	30,000	28,500
		0		0				0
Total Revenues		\$104,600	\$27,960	\$132,560	\$51,009	38%	\$161,500	\$28,940
OTHER SOURCES OF FUNDS								
	Allocated Administrative Overhead	1,859,359		1,859,359	929,680		1,880,850	21,491
				0				0
Total Other Sources of Funds		\$1,859,359	\$0	\$1,859,359	\$929,680		\$1,880,850	\$21,491
Total Sources of Funds		\$1,963,959	\$27,960	\$1,991,919	\$980,689	49%	\$2,042,350	\$50,431
USES OF FUNDS								
SALARIES & WAGES								
5000	Salary & Wages	711,227		711,227	417,592	59%	664,556	46,671
5010	Overtime	20,000		20,000	8,321	42%	20,000	0
5030	Director's	30,000		30,000	13,400	45%	30,000	0
5040	Sick Leave/Vacation Pay	0		0	18,837	#####	42,000	(42,000)
5050	Holiday Pay	0		0	15,171		26,000	(26,000)
	Prior Period Adjustment		118,346	118,346	56,225		118,346	0
Total Salaries & Wages		\$761,227	\$118,346	\$879,573	\$529,546	60%	\$900,902	(\$21,329)
BENEFITS								
5102	Dental Insurance - Ameritas	10,378	(1,202)	9,176	4,048	44%	8,371	805
5103	Med -PERS-C ARE	103,786		103,786	36,588	35%	72,342	31,444
5105	Life Insurance	700		700	180	26%	724	(24)
5106	FICA	43,701	(1,972)	41,729	18,605	45%	42,538	(809)



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018		ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
5107	Medicare	11,306	1,706	13,012	7,652	59%	13,201	(189)
5108	Workers Compensation	6,109	(1,647)	4,462	2,048	46%	4,491	(29)
5109	Retirement-PERS	162,088	(12,855)	149,233	64,828	43%	148,012	1,221
5111	Payroll Tax Expense	0		0	18	#####	40	(40)
5112	Unemployment Insurance					#####	14,850	(14,850)
5120	Other Employee Benefits	18,523		18,523	5,883	32%	10,195	8,328
5121	Retirees Health	72,211		72,211	37,128	51%	81,395	(9,184)
5122	Medical Reimbursements - HRA	9,800		9,800	5,026	51%	9,733	67
				0		#####		0
Total Benefits		\$438,602	(\$15,970)	\$422,632	\$182,004	43%	\$405,892	\$16,740
Total Personnel Services		\$1,199,829	\$102,376	\$1,302,205	\$711,550	55%	\$1,306,794	(\$4,589)
SERVICES & SUPPLIES								
6010	Ads - Legal/Other	0		0	344	#####	826	(826)
6011	Public Information - General	4,000		4,000	0	0%	500	3,500
6011W	Public Information - Website	5,000		5,000	4,200	84%	5,000	0
6013	Donations	0		0		#####	0	0
6014	Public Events			0		#####	0	0
6030	Insurance	117,000		117,000	112,510		115,000	2,000
6033B	Maintenance & Repairs - Buildings	0		0	1,572	#####	4,072	(4,072)
6033G	Maintenance & Repairs - Grounds	0		0	1,861	#####	4,466	(4,466)
6033V	Maintenance & Repairs - Vet's Hall	0		0				0
6041L	Maintenance & Repairs-Vehicles Licenses	0		0	184		442	(442)
6044	Computer/Copier /Printer Svcs/MaintAgree	105,780		105,780	37,719	36%	70,000	35,780
6045	Computer/Copier/Printer Supplies/Upgrades	5,000		5,000	4,384	88%	7,000	(2,000)
6048	Security & Safety	0		0	252		605	(605)
6050	Office Supplies	15,500		15,500	3,400	22%	8,160	7,340
6051	Postage & Shipping	4,850		4,850	2,114		5,074	(224)
6052	Bank Charges	4,000		4,000	2,563	64%	5,000	(1,000)
6053	Printing/Forms	1,365		1,365	536		1,286	79
6054	Membership -Dues , Publications & Books	18,000		18,000	12,406	69%	15,000	3,000
6055	Government Fees and Licenses	34,500		34,500	31,131		32,000	2,500
6058	Cash Over (Short)	0		0	(24)		0	0
6060C	Utilities Cell Phone	5,300		5,300	2,390	45%	5,736	(436)
6060E	Utilities Electricity	7,540		7,540	2,557	34%	6,137	1,403
6060G	Utilities Gas	660		660	0	0%	500	160
6060I	Utilities Internet Access	7,920		7,920	4,265		10,236	(2,316)
6060P	Utilities Phone-Land Lines, Faxes, Alarms	7,880		7,880	3,902	50%	7,000	880



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018		ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS					
6060S	Utilities Sewer	255		255	254	100%	381	(126)
6060W	Utilities Water	260		260	115	44%	173	87
6070	Equipment Rental	500		500	251	50%	500	0
6075	Rental Expense Office Space	35,172		35,172	18,589	53%	33,176	1,996
6080A	Prof Services - Audit	8,250		8,250	0	0%	9,250	(1,000)
6080F	Prof Services - Finance	0		0	2,100	#####	5,100	(5,100)
6080K	Prof Services-District Counsel	110,000		110,000	110,014	100%	178,000	(68,000)
6080L	Prof Services-Legal	35,000		35,000	32,484	93%	35,000	0
6080M	Prof Services - Miscellaneous/Other	11,500		11,500	10,656	93%	15,200	(3,700)
6080T	Professional Services - Temporary	15,000		15,000	18,648	124%	48,951	(33,951)
6086	Outside Non-Professional Services	18,000		18,000	11,982	67%	21,000	(3,000)
6088	Claims	0		0	0	#####	0	0
6090	Department Operating Supplies	2,000		2,000	460	23%	1,000	1,000
6094	Clothing/Uniforms	0		0	19	#####	19	(19)
6095	Office Furniture/Equipment	0		0	2,042	#####	2,042	(2,042)
6096	Fuel	0		0	534	#####	1,000	(1,000)
6115	Meeting Expenses	5,000		5,000	2,118	42%	5,000	0
6120D	Travel, Training, Seminars - Directors	5,000		5,000	167	3%	2,000	3,000
6120E	Travel, Training, Seminars - Employees	15,000		15,000	3,192	21%	15,000	0
6120G	Training - LCW	4,500		4,500	0	0%	4,000	500
6124	Employee Recognition	0		0	20	#####	200	(200)
6125	Employee Recruitment	5,440		5,440	3,201	59%	5,440	0
				0		#####		0
Total Services & Supplies		\$615,172	\$0	\$615,172	\$445,112	72%	\$686,472	(\$71,300)
CAPITAL OUTLAY								
6170I	Purchase Administrative Office	0		0		#####		0
6170	Purchase Administrative Software	32,742		32,742	0	0%	32,742	0
6170	Remodel Administration Office	11,616		11,616	15,741	136%	16,341	(4,725)
6170	Capital Assets - Replace Servers	0		0		#####		0
				0		#####		0
Total Capital Outlay		\$44,358	\$0	\$44,358	\$15,741	35%	\$49,083	(\$4,725)
DEBT SERVICE								
				0		#####		0
				0		#####		0
Total Debt Service		-	\$0	\$0	\$0	#####	\$0	\$0



**CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS**

ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09

ACCOUNT NO.	GENERAL FUND (GF) ADMINISTRATIVE DEPARTMENT - 09	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS				
	ADMINISTRATIVE COST ALLOCATION						
				0		#####	0
	Total Administrative Cost Allocation	\$0	\$0	\$0	\$0	#####	\$0
	Total Expenditures	\$1,859,359	\$102,376	\$1,961,735	\$1,172,403	60%	\$2,042,349 (\$80,614)
	OPERATING SURPLUS/(DEFICIT)	\$104,600	(\$74,416)	\$30,184	(\$191,714)		\$1 (\$30,183)
	TRANSFERS & ENCUMBRANCES						
01 4625	Transfers In - From General Fund	0	58,309	58,309		58,309	0
	(Transfers Out)			0			0
	Encumbrances - Sources of Funding						
	Encumbrances - (Designated Funds)						
	NET TRANSFERS & ENCUMBRANCES	\$0	\$58,309	\$58,309	\$0	\$58,309	\$0
	RESERVES						
	Use of Reserves			0			0
	(Additions to Reserves)			0			0
	Other Adjustments			0			0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	\$104,600	(\$16,107)	\$88,493	(\$191,714)	\$58,310	(\$30,183)
	RESERVES						
	Beginning Reserves						
	Operating Surplus / (Deficit)	\$104,600	(\$74,416)	\$30,184	(\$191,714)	\$1	(\$30,183)
	Transfers & Encumbrances	\$0	\$58,309	\$58,309	\$0	\$58,309	\$0
	ENDING RESERVES	\$104,600	(\$16,107)	\$88,493	(\$191,714)	\$58,310	(\$30,183)



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS							
SOURCES OF FUNDS										
REVENUES										
11 4000	Service Sales	2,425,327		2,425,327	1,343,591	55%	2,805,012	379,685	2,623,000	182,012
11 4007	Returned Ck Fee	800		800	435	54%	800	0		800
11 4008	Acct Setup/dlse	7,150		7,150	2,314	32%	4,500	(2,550)		4,600
11 4009	Off Hours	0		0	#####			0		0
11 4010	Water Penalty	47,600		47,600	25,050	53%	50,000	2,400		50,000
11 4011	Serv/Disc/Recon	450		450	353	78%	700	250		700
11 4012	Meter Tampering	0		0	#####			0		0
11 4014	Water Serv Fees	1,000		1,000	4,025	403%	8,000	7,000		8,000
11 4023	Penalty/Surcharge	0		0	#####			0		0
11 4050	Administrative Fee Revenue	2,000		2,000	2,048	102%	4,000	2,000		4,000
11 4100	Connect Rev-SFR	10,000		10,000	0	0%	0	(10,000)		0
11 4101	Wait List Maintenance Fee	58,000		58,000	61,292	106%	61,300	3,300	62,000	(700)
11 4110	Remodel Impact Fees	36,700		36,700	9,865	27%	20,000	(16,700)	70,000	(50,000)
11 4120	Connect Rev-Com	0		0	#####			0		0
11 4122	Retrofit In-Lieu Fee	11,000		11,000	0	0%	11,000	0		11,000
11 4124	Assignment Fees	4,150		4,150	5,300	128%	10,000	5,850		10,000
11 4128	Admin Fees	0		0	#####			0	70,000	(70,000)
11 4130	Voluntary Lot Merger	0		0	#####			0		0
11 4311	County Administrative Fee	(7,800)		(7,800)	0	0%	(7,800)	0		(7,800)
11 4360	Standby Availability Charges	175,500		175,500	106,138	60%	175,500	0	178,000	(2,500)
11 4373	Inspection Fee Revenue	9,100		9,100	6,666	73%	13,000	3,900		13,000
11 4390	Miscellaneous Revenue	1,000		1,000	0	0%	0	(1,000)		0
11 4200	Interest Income	0		0					23,000	
Total Revenues		\$2,781,977	\$0	\$2,781,977	\$1,567,077	56%	\$3,156,112	\$374,135	\$3,026,000	\$153,112
OTHER SOURCES OF FUNDS										
11 4397	Loan Proceeds - Dump Truck	76,000		76,000	0		76,000	0		76,000
Total Other Sources of Funds		\$76,000	\$0	\$76,000	\$0		\$76,000	\$0	\$0	\$76,000
Total Sources of Funds		\$2,857,977	\$0	\$2,857,977	\$1,567,077	55%	\$3,232,112	\$374,135	\$3,026,000	\$229,112
USES OF FUNDS										
SALARIES & WAGES										
5000	Salary & Wages	445,046		445,046	187,581	42%	365,166	79,880		(353,166)
5010	Overtime	35,000		35,000	16,983	49%	35,000	0		(35,000)
5020	Standby	18,250		18,250	8,750	48%	18,250	0		(18,250)
5040	Sick/Vacation Pay	0		0	24,118	#####	49,000	(49,000)		(49,000)
5050	Holiday Pay	0		0	10,015	#####	17,000	(17,000)		(17,000)
Total Salaries & Wages		\$498,296	\$0	\$498,296	\$247,447	50%	\$484,416	\$13,880	\$0	(\$484,416)



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS							
BENEFITS										
5101	Uniform Allowance	2,000		2,000	2,000	100%	2,400	(400)	(2,400)	
5102	Dental Insurance	10,273		10,273	5,318	52%	9,100	1,173	(9,100)	
5103	Medical Insurance	86,045		86,045	42,371	49%	78,212	7,833	(78,212)	
5105	Life Insurance	550		550	291	53%	550	0	(550)	
5106	FICA	29,755		29,755	14,295	48%	28,932	823	(28,932)	
5107	Medicare	7,273		7,273	3,508	48%	7,065	208	(7,065)	
5108	Workers Compensation	25,070		25,070	6,695	27%	20,523	4,547	(20,523)	
5109	PERS - Retirement	97,237		97,237	43,652	45%	92,533	4,704	(92,533)	
5120	Other Employee Benefits	1,300		1,300	987	76%	2,026	(726)	(2,026)	
5121	Retirees Health	32,983		32,983	15,723	48%	39,534	(6,551)	(39,534)	
5122	Medical Reimbursements - HRA	7,592		7,592	5,256	69%	10,594	(3,002)	(10,594)	
	Prop 218 Estimates			0	#####		0		0	
				0	#####		0	924,000	924,000	
Total Benefits		\$300,078	\$0	\$300,078	\$140,096	47%	\$291,469	\$8,609	\$924,000	\$632,531
Total Personnel Services		\$798,374	\$0	\$798,374	\$387,543	49%	\$775,885	\$22,489	\$924,000	\$148,115
SERVICES & SUPPLIES										
6010	Ads - Legal/Other	0		0	#####		0		0	
6011	Public Information - General	1,000		1,000	0	0%	500	500	(500)	
6031	Old M & R Lift Station	0		0	#####		0		0	
6031D	Maintenance & Repairs	115,000		115,000	42,567	37%	102,161	12,839	279,000	176,839
6031F	Maintenance & Repairs - Fire Hydrants	6,000		6,000	0	0%	3,000	3,000	(3,000)	
6031G	Maintenance & Repairs - Generators	1,000		1,000	626	63%	1,502	(502)	(1,502)	
6031L	Maintenance & Repairs - Leimert Booster	2,000		2,000	0	0%	1,000	1,000	(1,000)	
6031M	Maintenance & Repairs - Water Meters	5,000		5,000	30	1%	5,000	0	(5,000)	
6031P	Pumps	0		0	#####		0		0	
6031Q	Maintenance & Repairs - SR3 Well	5,000		5,000	0	0%	2,500	2,500	(2,500)	
6031R	Maintenance & Repairs - SR4 Well/Filter	10,000		10,000	18,049	180%	33,000	(23,000)	(33,000)	
6031S	Maint. & Repairs - Water Storage Tanks	16,500		16,500	1,800	11%	6,800	9,700	(6,800)	
6031T	Maint. & Repairs - Water Treatment Systems	20,000		20,000	6,666	33%	15,998	4,002	(15,998)	
6031V	Maint. & Repairs - Wtr. Values (Cord Pave)	6,000		6,000	2	0%	3,000	3,000	(3,000)	
6031W	Maintenance & Repairs - Wells	15,000		15,000	15,973	106%	38,335	(23,335)	(38,335)	
6031Y	Maint. & Repairs - Water Yard/Booster St.	5,100		5,100	0	0%	2,500	2,600	(2,500)	
6031Z	Maintenance	0		0	#####		0		0	
6032D	M & R WW Disp Eff	0		0	#####		0		0	
6032L	M & R WW Lift Station	0		0	#####		0		0	
6032T	M & R WW Treatment	0		0	#####		0		0	
6033B	Maintenance & Repairs - Buildings	2,500		2,500	903	36%	11,000	(8,500)	(11,000)	
6033G	Maintenance & Repairs - Grounds	7,500		7,500	118	2%	7,500	0	(7,500)	
6036	Maintenance & Repairs - Emergency Events	30,000		30,000	0	0%	10,000	20,000	(10,000)	
6037	Maintenance & Repairs - SCADA	15,000		15,000	9,047	60%	21,713	(6,713)	(21,713)	
6040	Maintenance & Repairs - Equipment	1,000		1,000	73	7%	175	825	(175)	
6041L	Maintenance & Repairs - Vehicles Licenses	12,000		12,000	3,690	31%	8,856	3,144	(8,856)	
6041N	Maint. & Repairs - Vehicles Non-Licensed	2,000		2,000	167	8%	401	1,599	(401)	
6044	Computer/Copier/Printer Services	500		500	166	33%	398	102	(398)	
6045	Computer/Copier/Printer Goods	2,000		2,000	3,545	177%	8,508	(6,508)	(8,508)	
6048	Security & Safety	2,000		2,000	0	0%	3,500	(1,500)	(3,500)	



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS						
6050	Office Supplies	750		750	326 43%	782	(32)		(782)
6051	Printing & Shipping	11,054		11,054	5,914 54%	14,194	(3,140)		(14,194)
6053	Printing/Forms	4,000		4,000	967 24%	2,321	1,679		(2,321)
6054	Membership Dues, Publications/Books	15,000		15,000	289 2%	5,200	9,800		(5,200)
6055	Government Fees & Licenses	30,000		30,000	6,028 20%	30,000	0	60,000	30,000
6059	Bad Debt Expense	1,000		1,000	1 0%	100	900		(100)
6060C	Utilities - Cell Phone	2,850		2,850	1,402 49%	2,804	46		(2,804)
6060E	Utilities - Electricity	146,947		146,947	81,122 55%	162,244	(15,297)	163,000	756
6060G	Utilities - Gas	1,236		1,236	0 0%	0	1,236		0
6060I	Utilities - Internet	3,750		3,750	1,793 48%	4,303	(553)		(4,303)
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	5,784		5,784	2,775 48%	6,660	(876)		(6,660)
6060S	Utilities - Sewer	779		779	768 99%	1,152	(373)		(1,152)
6060W	Utilities - Water	1,978		1,978	0 0%	0	1,978		0
6063	M & R Communications Equipment	5,000		5,000	0 0%	2,500	2,500		(2,500)
6078	Land Lease - Well Site	39,725		39,725	0 0%	40,145	(420)	40,000	(145)
6080E	Professional Services - Engineering	0		0	#####	0	0	95,000	95,000
6080G	Professional Services - GIS Development	7,500		7,500	0 0%	7,500	0		(7,500)
6080K	Professional Services - District Counsel	20,000		20,000	2,588 13%	5,000	15,000		(5,000)
6080L	Land Conservancy - Lot Inventory, Etc.	0		0	#####	0	0		0
6080M	Professional Services - Misc./Other	33,600		33,600	6,068 18%	14,563	19,037	91,000	76,437
6080V	Voluntary Lot Merger Program	20,000		20,000	3,438 17%	8,251	11,749		(8,251)
6086	Outside Services	0		0	89 #####	200	(200)		(200)
6090	Department Operating Supplies	7,500		7,500	8,575 116%	20,820	(13,320)		(20,820)
6090B	Sensor Cleaning	0		0	#####	0	0		0
6091	Lab Tests	15,000		15,000	4,618 31%	11,083	3,917		(11,083)
6091B	Operating Supplies	0		0	#####	0	0		0
6091G	Calibration	2,625		2,625	0 0%	12,000	(9,375)		(12,000)
6091H	Lab Testing	0		0	#####	0	0		0
6092	Lab Supplies	0		0	#####	0	0		0
6093	Small Tools and Equipment	6,000		6,000	3,644 61%	8,746	(2,746)		(8,746)
6094	Clothing and Uniform	8,000		8,000	2,026 25%	4,862	3,138		(4,862)
6096	Fuel - Gas and Diesel	12,000		12,000	6,111 51%	12,000	0		(12,000)
6115	Meeting Expenses	1,000		1,000	115 12%	276	724		(276)
6120E	Travel, Training, Seminars-Employees,	5,000		5,000	839 17%	3,000	2,000		(3,000)
6125	Employee Recruitment	1,500		1,500	1,029 69%	2,470	(970)		(2,470)
6610	Retrofit Program	0		0	#####	0	0		0
6611	Rebate Program - Cisterns, Toilets, Wash	7,500		7,500	0 0%	7,500	0		(7,500)
				0					0
Total Services & Supplies		\$699,178	\$0	\$699,178	\$244,047 35%	\$678,023	\$21,155	\$728,000	\$49,977
CAPITAL OUTLAY									
6170	Trailer-Mounted Vacuum Extractor	48,000		48,000	46,169 96%	46,169	1,831		(46,169)
6170	Air Compressor & Jack Hammer	22,700		22,700	22,557 99%	22,557	143		(22,557)
6170	Dump Truck Replacement (Ford F-650)	76,000		76,000	74,871 99%	74,871	1,129		(74,871)
6170	Zone 2 to 7 Trans Main SR Crk Ped Brdg	50,000		50,000	0 0%	20,000	30,000		(20,000)
6170	Replacement of Leimert Service Lines	40,000		40,000	0 0%	0	40,000		0
6170	Water Meter Replacement/Upgrade	50,000		50,000	0 0%	50,000	0		(50,000)
6170	GIS Update/Upgrade	10,000		10,000	0 0%	10,000	0		(10,000)



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WATER FUND - 11, DEPARTMENT - 11

ACCOUNT NO.	WATER FUND WATER DEPARTMENT - 11	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018		2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS							
6170	Valve Replacements	10,000		10,000	0	0%	10,000		(10,000)	
6170	Rodeo Grounds Pump Station Replacement	15,000		15,000	0	0%	0	15,000	0	
6170	SCADA System - L/T Water Portion	0		0	#####		70,000	(70,000)	(70,000)	
	Prop 218 Estimates			0	#####			400,000	400,000	
	Total Capital Outlay	\$321,700	\$0	\$321,700	\$143,597	45%	\$303,597	\$18,103	\$400,000	\$96,403
	DEBT SERVICE									
6180J	Loan Principal-ford F-250	8,800		8,800	8,816	100%	8,816	(16)	(8,816)	
6180H	Interest Expense	811		811	795	98%	795	16	(795)	
	Total Debt Service	9,611	\$0	\$9,611	\$9,611	100%	\$9,611	\$0	(\$9,611)	
	ADMINISTRATIVE COST ALLOCATION									
	Administrative Cost Allocation	547,451		547,451	273,726	50%	554,969	(7,518)	909,000	354,031
	Total Administrative Cost Allocation	\$547,451	\$0	\$547,451	\$273,726	50%	\$554,969	(\$7,518)	\$909,000	\$354,031
	Total Expenditures	\$2,376,314	\$0	\$2,376,314	\$1,058,524	45%	\$2,322,085	\$54,229	\$2,961,000	\$638,915
	OPERATING SURPLUS/(DEFICIT)	\$481,663	\$0	\$481,663	\$508,553		\$910,027	\$428,364	\$65,000	(\$409,803)
	TRANSFERS & ENCUMBRANCES									
01.4625	Transfers In - From General Fund			0				0	0	
	(Transfers Out)			0				0	0	
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)									
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
	RESERVES									
	Use of Reserves			0				0	0	
	(Additions to Reserves - Vehicle Repl)			0			25,000	25,000	25,000	
	Other Adjustments			0				0	0	
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0		\$25,000	\$25,000	\$0	\$25,000
	NET BUDGETARY SOURCES/USES	\$481,663	\$0	\$481,663	\$508,553		\$935,027	\$453,364	\$65,000	(\$384,803)
	RESERVES									
	Beginning Reserves									
	Operating Surplus / (Deficit)	\$481,663	\$0	\$481,663	\$508,553		\$935,027	\$453,364	\$65,000	(\$384,803)
	Transfers & Encumbrances	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
	ENDING RESERVES	\$481,663	\$0	\$481,663	\$508,553		\$935,027	\$453,364	\$65,000	(\$384,803)




CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS							
SOURCES OF FUNDS										
REVENUES										
39 4041	SWF Water Base - Residential (SFR, MFR)	270,000		270,000	145,384	54%	298,350	28,350	1,009,000	(710,650)
39 4042	SWF Base Vac	24,000		24,000	12,908	54%	26,520	2,520		26,520
39 4043	SWF Base Com Ld	23,000		23,000	11,570	50%	23,805	805		23,805
39 4044	SWF Base Com Wt	52,000		52,000	25,127	48%	49,530	(2,470)		49,530
39 4051	SWF Water Usage - Residential (SFR, MFR)	289,000		289,000	166,966	58%	317,900	28,900		317,900
39 4052	SWF Use Vac Rnt	26,000		26,000	15,332	59%	27,820	1,820		27,820
39 4053	SWF Use Com Ld	133,000		133,000	76,014	57%	144,305	11,305		144,305
39 4054	SWF Use Com Wtr	89,000		89,000	48,165	54%	96,788	7,788		96,788
39 4200	Interest Income	8,000		8,000	1,582	20%	6,000	(2,000)		6,000
				0				0		0
Total Revenues		\$914,000	\$0	\$914,000	\$503,048	55%	\$991,018	\$77,018	\$1,009,000	(\$17,982)
OTHER SOURCES OF FUNDS										
				0				0		0
Total Other Sources of Funds		\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Total Sources of Funds		\$914,000	\$0	\$914,000	\$503,048	55%	\$991,018	\$77,018	\$1,009,000	(\$17,982)
USES OF FUNDS										
SALARIES & WAGES										
5000	Salary & Wages	159,134		159,134	48,118	30%	143,194	15,940		(143,194)
5010	Overtime	10,000		10,000	1,475	15%	4,000	6,000		(4,000)
5020	Standby	5,000		5,000	0	0%	0	5,000		0
5040	Sick/Vacation Pay			0	2,780	#####	5,800	(5,800)		(5,800)
5050	Holiday Pay			0	2,203	#####	3,800	(3,800)		(3,800)
	Prop 218 Estimates			0					251,000	251,000
Total Salaries & Wages		\$174,134	\$0	\$174,134	\$54,576	31%	\$156,794	\$17,340	\$251,000	\$94,206
BENEFITS										
5101	Uniform Allowance	400		400	434	109%	400	0		(400)
5102	Dental Insurance	2,455		2,455	1,849	75%	3,358	(903)		(3,358)
5103	Medical Insurance	24,694		24,694	9,025	37%	24,395	299		(24,395)
5105	Maintenance & Repairs - Vehicles Licenses	200		200	56	28%	115	85		(115)
5106	FICA	10,408		10,408	2,972	29%	9,331	1,077		(9,331)
5107	Medicare	2,540		2,540	777	31%	2,291	249		(2,291)
5108	Workers Compensation	8,294		8,294	880	11%	6,742	1,552		(6,742)
5109	PERS - Retirement	13,533		13,533	10,495	78%	25,403	(11,870)		(25,403)
5120	Office Supplies	650		650	688	106%	1,637	(987)		(1,637)
5122	Medical Reimbursements - HRA	2,379		2,379	163	7%	390	1,989		(390)
Total Benefits		\$65,553	\$0	\$65,553	\$27,339	42%	\$74,062	(\$8,509)	\$0	(\$74,062)
Total Personnel Services		\$239,687	\$0	\$239,687	\$81,915	34%	\$230,856	\$8,831	\$251,000	\$20,144
SERVICES & SUPPLIES										
6031F	Maintenance & Repairs - Fire Hydrants	0		0		#####	0			0
6031G	Maintenance & Repairs - Generators	0		0		#####	0			0



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25

ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018		ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS							
6031Z	Maintenance	15,000		15,000	8,398	56%	20,155	(8,155)		(20,155)
6032B	Off-Hauling RO Brine	3,000		3,000	0	0%	3,000	0		(3,000)
6033B	Maintenance & Repairs - Buildings	0		0	570	#####	1,368	(1,368)		(1,368)
6033G	Maintenance & Repairs - Grounds	0		0	840	#####	2,016	(2,016)		(2,016)
6036	Maintenance & Repairs- Emergency	5,000		5,000	15,367	307%	36,881	(31,881)		(36,881)
6044	Comp/Copier/Printer Services	0		0	167	#####	401	(401)		(401)
6051	Postage & Shipping	0		0	1,572	#####	3,773	(3,773)		(3,773)
6053	Government Fees & Licenses	0		0	20,806	#####	22,000	(22,000)		(22,000)
6060C	Utilities - Cell Phone	0		0	108	#####	216	(216)		(216)
6060E	Utilities - Electricity	22,000		22,000	7,800	35%	15,600	6,400		(15,600)
6070	Equipment Rent	0		0	10,080	#####	24,192	(24,192)		(24,192)
6080K	Professional Services - District Counsel	15,000		15,000	0	0%	0	15,000		0
6080M	Professional Services - Misc./Other	10,000		10,000	7,014	70%	16,834	(6,834)		(16,834)
6080L	Professional Services - Legal	0		0	2,795	#####	6,708	(6,708)		(6,708)
6086	Outside Services	0		0	18	#####	43	(43)		(43)
6090	Department Operating Supplies	0		0		#####		0		0
6090B	Sensor Cleaning	0		0		#####		0		0
6091	Lab Tests	10,000		10,000	2,550	26%	10,000	0		(10,000)
6091B	Operating Supplies	4,000		4,000	1,895	47%	4,548	(548)		(4,548)
6091E	Baseline Mon	0		0		#####		0		0
6091F	Remote Monitoring	10,000		10,000	6,000	60%	6,000	4,000		(6,000)
6091G	Calibration	0		0		#####		0		0
6091H	Lab Testing	0		0		#####		0		0
6092	Lab Supplies	1,000		1,000	990	99%	2,376	(1,376)		(2,376)
6094	Clothing and Uniform	0		0	70	#####	168	(168)		(168)
6096	Fuel - Gas and Diesel	0		0	2,220	#####	4,440	(4,440)		(4,440)
6115	Meeting Expense	0		0		#####		0		0
6120E	Travel, Training, Seminars - Employees	0		0	454	#####	1,090	(1,090)		(1,090)
6125	Employee Recruitment	0		0		#####		0		0
6195	Vehicles	0		0	2,106	#####	5,054	(5,054)		
6829D	Performance Bonds	35,825		35,825	0	0%	71,650	(35,825)		(71,650)
6829M	Financial Services	0		0		#####		0		0
6829S	EWS Environmental Prop 218 Estimates	0		0		#####		0	130,000	130,000
Total Services & Supplies		\$130,825	\$0	\$130,825	\$91,820	70%	\$258,513	(\$127,688)	\$130,000	(\$123,459)
CAPITAL OUTLAY										
6170E	Impoundment Basin Prop 218 Estimates	35,000		35,000	386	1%	35,000	0		(35,000)
Total Capital Outlay		\$35,000	\$0	\$35,000	\$386	1%	\$35,000	\$0	\$211,000	\$176,000
DEBT SERVICE										
6195	Vehicle	-		0		#####		0		0
6180P	Loan Principal	340,465		340,465	168,501	49%	340,465	0		(340,465)
6180I	Interest Expense	318,959		318,959	161,211	51%	318,959	0		(318,959)
Total Debt Service		659,424	\$0	\$659,424	\$329,712	50%	\$659,424	\$0	\$660,000	\$576

 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25										
ACCOUNT NO.	WATER FUND SWF DEPARTMENT - 25	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018		ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS							
	ADMINISTRATIVE COST ALLOCATION									
	Administrative Cost Allocation	263,815		263,815	131,908	50%	267,485	(3,670)		(267,485)
	Total Administrative Cost Allocation	\$263,815	\$0	\$263,815	\$131,908	50%	\$267,485	(\$3,670)	\$0	(\$267,485)
	Total Expenditures	\$1,328,751	\$0	\$1,328,751	\$635,741	48%	\$1,451,278	(\$122,527)	\$1,252,000	(\$194,224)
	OPERATING SURPLUS/(DEFICIT)	(\$414,751)	\$0	(\$414,751)	(\$132,693)		(\$460,260)	(\$45,509)	(\$243,000)	\$176,242
	TRANSFERS & ENCUMBRANCES									
01 4625	Transfers In - From General Fund			0				0		0
	(Transfers Out)			0				0		0
	Encumbrances - Sources of Funding									
	Encumbrances - (Designated Funds)									
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
	RESERVES									
	Use of Reserves			0				0		0
	(Additions to Reserves)			0				0		0
	Other Adjustments			0				0		0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	(\$414,751)	\$0	(\$414,751)	(\$132,693)		(\$460,260)	(\$45,509)	(\$243,000)	\$176,242
	RESERVES									
	Beginning Reserves									
	Operating Surplus / (Deficit)	(\$414,751)	\$0	(\$414,751)	(\$132,693)		(\$460,260)	(\$45,509)	(\$243,000)	\$176,242
	Transfers & Encumbrances	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
	ENDING RESERVES	(\$414,751)	\$0	(\$414,751)	(\$132,693)		(\$460,260)	(\$45,509)	(\$243,000)	\$176,242



CAMBRIA COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30

ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	2018/19		2018/19	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19	PROP. 218 ESTIMATES	EST. P218 VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE			
SOURCES OF FUNDS										
REVENUES										
4390	Miscellaneous Revenue	0		0	0	68,706	68,705		68,706	
Total Revenues		\$0	\$0	\$0	\$0	\$68,706	\$68,706	\$0	\$68,706	
OTHER SOURCES OF FUNDS										
Total Other Sources of Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Sources of Funds		\$0	\$0	\$0	\$0	\$68,706	\$68,706	\$0	\$68,706	
USES OF FUNDS										
SALARIES & WAGES										
Total Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
BENEFITS										
Total Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Personnel Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SERVICES & SUPPLIES										
Total Services & Supplies		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CAPITAL OUTLAY										
6170	Interim SWF AWTP Off-Hauling Facilities	50,000		50,000	0	50,000	0		(50,000)	
6170	Impoundment Basin Design Evaluation	0		0	0	11,885	(11,885)		(11,885)	
1829	CIP Brackish Environmental	0		0	6,728	6,728	(6,728)		(6,728)	
1829	CIP Brackish Legal	0		0	21,788	40,000	(40,000)		(40,000)	
1829	CIP SWF Public Outreach	0		0	2,333	2,333	(2,333)		(2,333)	
6910	Section 7 ESA Consultation	125,000		125,000	14,630	125,000	0		(125,000)	
Total Capital Outlay		\$175,000	\$0	\$175,000	\$45,479	\$235,946	(\$60,946)	\$0	(\$235,946)	
DEBT SERVICE										
Total Debt Service			\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ADMINISTRATIVE COST ALLOCATION										
Total Administrative Cost Allocation		\$87,938	\$0	\$87,938	\$43,969	\$89,162	(\$1,224)	\$0	(\$89,162)	
Total Expenditures		\$262,938	\$0	\$262,938	\$89,448	\$325,108	(\$62,170)	\$0	(\$325,108)	



CAMBRIA COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 SUSTAINABLE WATER FACILITY - WATER FUND 40 - CAPITAL DEPARTMENT - 30

ACCOUNT NO.	WATER FUND SWF CAPITAL DEPARTMENT - 30	2018/19		2018/19	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19	PROP. 218 ESTIMATES	EST. P218 VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	CURRENT BUDGET			EST. BUDGET VARIANCE		
OPERATING SURPLUS/(DEFICIT)		(\$262,938)	\$0	(\$262,938)	(\$89,448)	(\$256,402)	\$6,536	\$0	\$393,814
TRANSFERS & ENCUMBRANCES									
01 4625	Transfers In - From General Fund			0			0		0
	(Transfers Out)			0			0		0
	Encumbrances - Sources of Funding								
	Encumbrances - (Designated Funds)								
NET TRANSFERS & ENCUMBRANCES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES									
	Use of Reserves			0			0		0
	(Additions to Reserves)			0			0		0
	Other Adjustments			0			0		0
RESERVES - INCREASE / (DECREASE)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NET BUDGETARY SOURCES/USES		(\$262,938)	\$0	(\$262,938)	(\$89,448)	(\$256,402)	\$6,536	\$0	\$393,814
RESERVES									
	Beginning Reserves								
	Operating Surplus / (Deficit)	(\$262,938)	\$0	(\$262,938)	(\$89,448)	(\$256,402)	\$6,536	\$0	\$393,814
	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING RESERVES		(\$262,938)	\$0	(\$262,938)	(\$89,448)	(\$256,402)	\$6,536	\$0	\$393,814



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS

WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS							
SOURCES OF FUNDS										
REVENUES										
12 4000	Service Sales	2,101,901		2,101,901	1,139,770	54%	2,373,972	272,071	2,372,000	1,972
12 4200	Interest Income	0		0		#####	0	0		0
11 4311	County Administrative Fee	(7,700)		(7,700)	0	0%	(7,700)	0		(7,700)
12 4360	Standby Availability Charges	114,000		114,000	69,238	61%	114,000	0	119,000	(5,000)
12 4390	Miscellaneous Revenue	200		200		0%	200	0	70,000	(69,800)
				0						0
	Total Revenues	\$2,208,401	\$0	\$2,208,401	\$1,209,008	55%	\$2,480,472	\$272,071	\$2,561,000	(\$80,528)
OTHER SOURCES OF FUNDS										
11 4397	Loan Proceeds - Dump Truck	0	57,040	57,040	0	0%	57,040	0		57,040
	Total Other Sources of Funds	\$0	\$57,040	\$57,040	\$0		\$57,040	\$0	\$0	\$57,040
	Total Sources of Funds	\$2,208,401	\$57,040	\$2,265,441	\$1,209,008	53%	\$2,537,512	\$272,071	\$2,561,000	(\$28,488)
USES OF FUNDS										
SALARIES & WAGES										
5000	Salary & Wages	415,438		415,438	161,086	39%	378,617	36,821		(378,617)
5010	Overtime	25,000		25,000	11,442	46%	25,000	0		(25,000)
5020	Standby	18,250		18,250	8,800	48%	18,250	0		(18,250)
5040	Sick/Vacation Pay	0		0	14,697	#####	30,000	(30,000)		(30,000)
5050	Holiday Pay	0		0	8,822	#####	15,000	(15,000)		(15,000)
				0				0		0
	Total Salaries & Wages	\$458,688	\$0	\$458,688	\$204,847	45%	\$466,867	(\$8,179)	\$0	(\$466,867)
BENEFITS										
5101	Uniform Allowance	1,600		1,600	1,600	100%	2,000	(400)		(2,000)
5102	Dental Insurance	8,463		8,463	3,437	41%	8,000	463		(8,000)
5103	Medical Insurance	85,275		85,275	30,091	35%	61,394	23,881		(61,394)
5105	Life Insurance	510		510	232	45%	510	0		(510)
5106	FICA	26,833		26,833	12,122	45%	27,253	(420)		(27,253)
5107	Medicare	6,684		6,684	2,917	44%	6,811	(127)		(6,811)
5108	Workers Compensation	26,140		26,140	7,124	27%	24,778	1,362		(24,778)
5109	PERS - Retirement	85,623		85,623	37,701	44%	84,543	1,080		(84,543)
5112	UI Reim Benefit	0		0	6,751	#####	6,751	(6,751)		(6,751)
5120	Other Employee Benefits	650		650	673	104%	1,637	(987)		(1,637)
5121	Retirees Health	42,306		42,306	20,625	49%	45,329	(3,023)		(45,329)
5122	Medical Reimbursements - HRA	7,379		7,379	3,930	53%	8,385	(1,006)		(8,385)
	Prop. 218 Salaries and Benefits			0		#####		0	783,000	783,000
	Prop. 218 Salaries and Benefits-Added Staff			0		#####		0	126,000	126,000
	Total Benefits	\$291,463	\$0	\$291,463	\$127,203	44%	\$277,391	\$14,072	\$909,000	\$631,609
	Total Personnel Services	\$750,151	\$0	\$750,151	\$332,050	44%	\$744,258	\$5,893	\$909,000	\$164,742
SERVICES & SUPPLIES										



CAMBRIA COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS						
6010	Ads - Legal/Other	0		0	203	#####	500	(500)	(500)
6011	Public Information - General	0		0	0	#####		0	0
6030	Insurance	0		0	0	#####		0	0
6031Z	Maintenance	0		0	0	#####		0	0
6032C	M & R WW Collection System	8,000		8,000	368	5%	2,000	6,000	(2,000)
6032D	M & R WW - Disposal Effluent	10,000		10,000	0	0%	0	10,000	0
6032E	M & R WW - Easements	0		0	0	#####	0	0	0
6032G	M & R Wastewater Generators	4,000		4,000	0	0%	4,000	0	(4,000)
6032L	M & R Wastewater Lift Stations	20,000		20,000	25,129	126%	60,310	(40,310)	(60,310)
6032M	M & R-WW Manhole Raising(Cord Paving)	15,000		15,000	10,848	72%	30,848	(15,848)	(30,848)
6032P	M & R- Pumps	5,000		5,000	0	0%	0	5,000	0
6032S	M & R- WW Disposal of Sludge	88,500		88,500	42,969	49%	103,126	(14,626)	(103,126)
6032T	M & R-Wastewater Treatment Plant	50,000		50,000	23,468	47%	56,323	(6,323)	(56,323)
6033B	Maintenance & Repairs - Buildings	10,000		10,000	7,552	76%	18,125	(8,125)	(18,125)
6033G	Maintenance & Repairs - Grounds	5,000		5,000	154	3%	500	4,500	(500)
6035	Major Maintenance	0		0	0	#####	0	0	0
6035T	Major Maintenance-CCTV & Hydro Clean	12,500		12,500	0	0%	0	12,500	0
6036	M & R- Emergency Events	0		0	0	#####	0	0	0
6036T	Unplanned Maintenance	0		0	0	#####	0	0	0
6037	M & R- SCADA	0		0	600	#####	1,440	(1,440)	(1,440)
6040	M & R- Equipment	0		0	0	#####	0	0	0
6041L	Maintenance & Repairs - Vehicles Licenses	5,000		5,000	2,380	48%	5,712	(712)	(5,712)
6041N	Maint. & Repairs - Vehicles Non-Licensed	1,500		1,500	1,576	105%	3,782	(2,282)	(3,782)
6041V	Maint. & Repairs - Vehicles - Vactor	5,000		5,000	600	12%	3,000	2,000	(3,000)
6044	Computer Services	0		0	167	#####	401	(401)	(401)
6045	Computer/Copier/Printer Supplies/Maint.	500		500	905	181%	5,000	(4,500)	(5,000)
6048	Security & Safety	4,000		4,000	304	8%	4,000	0	(4,000)
6050	Office Supplies	5,000		5,000	1,352	27%	3,245	1,755	(3,245)
6051	Printing & Shipping	5,000		5,000	5,567	111%	13,361	(8,361)	(13,361)
6052	Bank Services	0		0	0	#####	0	0	0
6053	Printing/Forms	1,500		1,500	839	56%	2,014	(514)	(2,014)
6054	Membership Dues, Publications/Books	1,200		1,200	143	12%	343	857	(343)
6055	Government Fees & Licenses	90,000		90,000	85,072	95%	91,072	(1,072)	(1,072)
6060C	Utilities - Cell Phone	1,650		1,650	1,253	76%	2,506	(856)	(2,506)
6060E	Utilities - Electricity	200,000		200,000	121,473	61%	242,946	(42,946)	(26,946)
6060G	Utilities - Gas	1,000		1,000	331	33%	794	206	(794)
6060I	Utilities - Internet	4,500		4,500	2,713	60%	6,511	(2,011)	(6,511)
6060P	Utilities - Phone-Land Lines, Faxes, Alarms	6,500		6,500	3,259	50%	7,822	(1,322)	(7,822)
6060W	Utilities - Water	2,500		2,500	935	37%	1,403	1,097	(1,403)
6063	M & R Communications Equipment	0		0	0	#####	0	0	0
6070	Equipment Rental	2,500		2,500	0	0%	1,000	1,500	(1,000)
6080	Professional Services - Engineering	0		0	0	#####	0	0	0
6080G	Professional Services - GIS Development	10,000		10,000	0	0%	6,000	4,000	(6,000)
6080K	Professional Services - District Counsel	7,000		7,000	0	0%	0	7,000	0
6080L	Land Conservancy - Lot Inventory, Etc.	0		0	0	#####	0	0	0
6080M	Professional Services - Misc./Other	15,000		15,000	2,161	14%	5,000	10,000	(5,000)



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS
WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS							
6086	Outside Services	0		0	2,333	#####	2,333	(2,333)	(2,333)	
6089	Emergency & Medical Supplies	500		500	0	0%	0	500	0	
6090	Department Operating Supplies	0		0	24	#####	100	(100)	(100)	
6091	Lab Tests	25,000		25,000	10,348	41%	25,000	0	(25,000)	
6091H	Lab Testing	0		0	0	#####	0	0	0	
6092	Lab Supplies	3,200		3,200	1,163	36%	2,791	409	(2,791)	
6093	Small Tools and Equipment	2,000		2,000	1,419	71%	3,406	(1,406)	(3,406)	
6094	Clothing and Uniform	2,000		2,000	731	37%	1,754	246	(1,754)	
6095	Office Furniture/Equipment	0		0	965	#####	1,000	(1,000)	(1,000)	
6096	Fuel - Gas and Diesel	7,000		7,000	5,394	77%	10,788	(3,788)	(10,788)	
6115	Meeting Expenses	0		0	115	#####	115	(115)	(115)	
6120D	Travel, Training, Seminars-Directors	0		0	2,476	#####	0	0	0	
6120E	Travel, Training, Seminars-Employees	2,500		2,500	0	0%	5,942	(3,442)	(5,942)	
6124	Employee Recognition	200		200	0	0%	0	200	0	
6125	Employee Recruitment	1,500		1,500	1,238	83%	2,971	(1,471)	(2,971)	
	Prop 218 Other			0	0	#####	0	0	96,000	
	Total Services & Supplies	\$641,250	\$0	\$641,250	\$368,527	57%	\$739,284	(\$98,034)	\$642,000	(\$97,284)
	CAPITAL OUTLAY									
6170	Capital Assets	0		0		#####	0	0	0	
6170F	WWTP Influent Screen Installation	164,509		164,509	185	0%	164,509	0	(164,509)	
6170	Hand Rails On Digesters	45,000		45,000	42,840	95%	60,340	(15,340)	(60,340)	
6170	LS A-1 Control Panel Upgrade	0		0	0	#####	45,000	(45,000)	(45,000)	
6170	Crane Truck	0	57,040	57,040	0	0%	57,040	0	(57,040)	
		0		0		#####	0	0	0	
		0		0		#####	0	0	0	
		0		0		#####	0	0	0	
	Prop 218 Estimates			0		#####	0	300,000	300,000	
	Total Capital Outlay	\$209,509	\$57,040	\$266,549	\$43,025	16%	\$326,889	(\$60,340)	\$300,000	(\$26,889)
	DEBT SERVICE									
2603	Loan Principal	128,000		128,000	128,000	100%	128,000	0	(128,000)	
6180C	Interest Expense	35,899		35,899	19,406	54%	35,899	0	(35,899)	
	Prop 218 Estimates			0				160,000	160,000	
	Total Debt Service	163,899	\$0	\$163,899	\$147,406	90%	\$163,899	\$0	\$160,000	(\$3,899)
	ADMINISTRATIVE COST ALLOCATION									
		471,314		471,314	235,657	50%	476,913	(5,599)	461,000	(15,913)
	Total Administrative Cost Allocation	\$471,314	\$0	\$471,314	\$235,657	50%	\$476,913	(\$5,599)	\$461,000	(\$15,913)
	Total Expenditures	\$2,236,123	\$57,040	\$2,293,163	\$1,126,665	49%	\$2,451,243	(\$158,080)	\$2,472,000	\$20,757
	OPERATING SURPLUS/(DEFICIT)	(\$27,722)	\$0	(\$27,722)	\$82,343		\$86,269	\$113,991	\$89,000	(\$44,245)
	TRANSFERS & ENCUMBRANCES									
01 4625	Transfers In - From General Fund (Transfers Out)	27,722	(102,743)	27,722 (102,743)			0 (86,269)	(27,722) 16,474	0 (86,269)	



CAMBRIA COMMUNITY SERVICES DISTRICT
FUND LEVEL ANALYSIS

WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12

ACCOUNT NO.	WASTEWATER FUND WASTEWATER DEPARTMENT - 12	2018/19		2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
		ADOPTED BUDGET	APPROVED ADJUSTMENTS						
	Encumbrances - Sources of Funding								
	Encumbrances - (Designated Funds)								
	NET TRANSFERS & ENCUMBRANCES	\$27,722	(\$102,743)	(\$75,021)	\$0	(\$86,269)	(\$11,248)	\$0	(\$86,269)
	RESERVES								
	Use of Reserves			0			0		0
	(Additions to Reserves)			0			0		0
	Other Adjustments			0			0		0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	\$0	(\$102,743)	(\$102,743)	\$82,343	\$0	\$102,743	\$89,000	(\$130,514)
	RESERVES								
	Beginning Reserves								
	Operating Surplus / (Deficit)	(\$27,722)	\$0	(\$27,722)	\$82,343	\$86,269	\$113,991	\$89,000	(\$44,245)
	Transfers & Encumbrances	\$27,722	(\$102,743)	(\$75,021)	\$0	(\$86,269)	(\$11,248)	\$0	(\$86,269)
	ENDING RESERVES	\$0	(\$102,743)	(\$102,743)	\$82,343	\$0	\$102,743	\$89,000	(\$130,514)