

AMENDED 4/25/2022

Pursuant to Government Code Section 54953(e), 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@cambridcsd.org.



FINANCE COMMITTEE

REGULAR MEETING
Tuesday, April 26, 2022 - 10:00 AM

Amended 4/25/2022

AGENDA

Join from a PC, Mac, iPad, iPhone or Android device:
Please click this URL to join. [https://us06web.zoom.us/j/84178438962?](https://us06web.zoom.us/j/84178438962?pwd=a01TOGc5dDZFS0w4ZzBXMnpzNUQ5dz09)
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International numbers available: <https://us06web.zoom.us/j/84178438962>

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.cambridcsd.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

E. COMMITTEE MEMBER COMMUNICATIONS

Any Committee Member may make an announcement, report briefly on his or her activities, or ask a question for clarification.

1. 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.

2. CONSENT AGENDA

A. Consideration to Approve March 22, 2022 Regular Meeting Minutes

3. REGULAR BUSINESS

A. Discuss and Review Fiscal Year 20/21 Audit and Financial Statements Changed

B. Review of Third Quarter Budget Report and Staff Recommendation

4. FUTURE AGENDA ITEMS

5. ADJOURN

FINANCE COMMITTEE
REGULAR MEETING
 Tuesday, March 22, 2022 - 10:00 AM
MINUTES

A. CALL TO ORDER

Chairperson Steidel called the meeting to order at 10:01 a.m.

B. ESTABLISH A QUORUM

A quorum was established.

Committee members present via Zoom: Cindy Steidel, Ted Siegler, Marvin Corne, Mary Maher, Karen Chrisman and Cheryl McDowell (approved absence - joined at 10:30).

Staff present via Zoom: John Weigold, General Manager, Pamela Duffield, Finance Manager.

- C. CHAIRMAN'S REPORT** – Director Steidel reported that the board reviewed and approved the rate package that we discussed in our last meeting. Director Steidel also explained that we would review the regular business agenda in reverse order as committee member Corne needs to leave the meeting early.

D. Ad HOC SUBCOMMITTEE REPORTS - None

E. COMMITTEE MEMBER COMMUNICATIONS - None

1. PUBLIC COMMENT – David Pierson

2. CONSENT AGENDA

- A. Consideration to Approve January 27, 2022 Regular Meeting Minutes and the March 1, 2022 and March 15, 2022 Special Meeting Minutes

Committee member Siegler moved to approve the minutes for the January 27th, March 1st & March 15th meetings.

Committee member Maher seconded the motion.

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

3. REGULAR BUSINESS

- A. Receive Update on FY 2020/21 Audit
 B. Ms. Duffield explained that the auditor is almost finished with the audit. Ms. Duffield will ask for a special finance committee meeting so the audit report can be presented at the April board meeting.

C. Receive Update on Tyler Incode

Ms. Duffield reported that the consultant is pulling data from the old system for the time period between when Tyler pulled the test data and the go live date. Tyler will load this data in the new system so all time periods are covered in Tyler. Ms. Duffield will work to close the contract associated with the old system.

D. Discussion and Consideration of Changing June 28, 2022 Regular Meeting Date

Committee member Siegler moved to move the June meeting to June 29th at 10:00am.

Committee member Maher seconded the motion.

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

E. Discussion and Consideration of Ad Hoc Sub Committee Report on Strategic Planning Task #2 Structural Changes to Address Underfunded, Under-Staffed and Under-Resourced Services, with Recommendation to the Board

Committee member Siegler presented the subcommittee report. Committee members commented that the report was well written, thorough and easy to follow the subcommittees thinking and conclusions. The committee agreed with the conclusions which were similar to the initial report on this subject.

Committee member Maher moved to forward the Strategic Planning Task #2 Structural Changes to Address Underfunded, Under-Staffed and Under-Resourced Services report to the board.

Committee member Corne seconded the motion.

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

4. FUTURE AGENDA ITEMS

Chairperson Steidel asked for any future agenda items.

5. ADJOURN

Chairperson Steidel adjourned the meeting at 10:41 a.m.

Amended 4/25/2022

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **3.A.**FROM: John F Weigold IV, General Manager
Pamela Duffield, Administrative Department Manager

Meeting Date: April 26, 2022

Subject: Discuss and Review Fiscal Year
20/21 Audit and Financial
Statements

RECOMMENDATIONS: Staff recommends the Finance Committee discuss and review the Fiscal Year 20/21 Audit & Financial Statements.

DISCUSSION: A draft of the Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2021 the ("Audit Report") is attached for review. Mr. Alex Hom, from Moss, Levy & Hartzheim, will be available via Zoom for a summary of the Audit Report and respond to questions and comments from the Finance Committee.

The Audit Report contains the auditor's opinion of the CCSD's financial statements and adequacy of internal controls. The auditor issued an unqualified opinion, which states that as of June 30, 2021, the financial statements present fairly, in all material respects, the financial position of the governmental and business-type activities of the CCSD.

As shown on page 16 of the Audit Report, the General Fund had revenues of \$5,452,591, expenditures of \$5,491,787, resulting in a decrease to fund balance of \$39,196.

As shown on page 19 of the Audit Report, the Water Fund had total operating, non-operating revenues of \$4,835,106 and expenditures of \$4,298,756, resulting in an increase in net position of \$536,350. It should be noted that these Water Fund revenues/expenses include both Water Operating, Water WRF Operating and Water WRF Capital funds.

As shown on page 19 of the Audit Report, the Wastewater Fund had total operating and non-operating revenues of \$3,310,412 and expenditures of \$3,095,021, resulting in an increase in net position of \$215,411.

As shown on page 11 of the Audit Report, the total of cash & investments for both governmental activities (General Fund) and business-type activities (Enterprise Funds) is \$8,658,134 on June 30, 2021. The cash & investments are distributed to the three funds as shown below:

CCSD FINANCIAL AUDIT JUNE 30, 2021	
FUND	CASH BALANCE
GENERAL FUND	\$4,069,807
WATER FUND	\$4,122,863
WASTEWATER FUND	\$465,464
TOTAL	\$8,658,134

Inter-Fund Loans due to the General Fund on June 30, 2021 are shown below:

WASTEWATER FUND	\$391,812
WATER FUND	\$157,726
TOTAL DUE TO GENERAL FUND	\$549,538

CAMBRIA COMMUNITY SERVICES DISTRICT
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

CAMBRIA COMMUNITY SERVICES DISTRICT
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JUNE 30, 2021

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Directors of Cambria Community Services District
Cambria, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Cambria Community Services District (District), as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of Cambria Community Services District, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 10, the budgetary comparison information on page 43, the schedule of changes in OPEB liability and related ratios on page 44, the schedule of OPEB contributions on page 45, the schedule of proportionate share of net pension liability on pages 46, and the schedule of pension contributions on pages 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries of the basis financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 5, 2022, on our consideration of the Cambria Community Services District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Moss, Renz & Hurlstine LLP

Santa Maria, California
April 5, 2022

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021**

Our discussion and analysis of the Cambria Community Services District's (CCSD) financial performance provides an overview of the CCSD's financial activities for the fiscal year ended June 30, 2021. The Management's Discussion & Analysis is to be read in conjunction with the CCSD's financial statements, which follow this section.

The Cambria Community Services District is a multi-purpose special district formed on December 9, 1976. Formation took place under the Community Services District Law, Section 61000, et. seq. of the California Government Code. At the time of formation, it absorbed and combined the responsibilities of five existing special districts. These independently operated districts were as follows:

- The Cambria Community Services District - Moonstone Beach Drive area
- The Cambria County Water District
- The Cambria Fire Protection District
- The Cambria Garbage Disposal District
- San Luis Obispo County Service Area No. 6 - Street Lighting Service

The CCSD is a political subdivision of the State of California and operates under a Board of Directors-Manager form of government. A five-member Board of Directors governs it with each member serving a four-year term. The CCSD has a population of approximately 5,700 residents within its boundaries. Tourism in the summer months and on holiday weekends creates seasonal increases in the population. The CCSD provides the following services:

- Water
- Wastewater
- Fire Protection
- Facilities and Resources
- Parks and Recreation
- Resource Conservation
- Administration

Fund Financial Statements

The accounting system of the CCSD is organized and operated on a fund basis. A fund is considered a separate self-balancing entity with assets, liabilities, fund equity, revenues, and expenditures/expenses.

The basis of accounting depends on the fund. Basis of accounting refers to "when" revenues and expenses are recognized in the accounts and reported in the financial statements.

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021**

Governmental funds use the modified-accrual basis of accounting. Revenues are recognized when measurable and available as net current assets. Measurable means the amounts can be estimated or determined. Available means the amounts were collected during the reporting period or soon enough to finance the expenditures accrued for the reporting period.

Enterprise or business-like funds use the accrual basis of accounting. Revenues, expenses, assets and liabilities are recognized when the event happens.

Financial Statements

There are two government-wide financial statements that include all the CCSD's funds:

- Statement of Net Position
- Statement of Activities

The Statement of Net Position provides the basis for computing rate of return, evaluating the capital structure of the CCSD and assessing the liquidity and financial flexibility of the CCSD.

The Statement of Activities includes all the CCSD's individual functions presented using the accrual basis of accounting. One objective of the Statement of Activities is to report the relative financial burden of each of the CCSD's functions.

The remainder of the CCSD's financial statements is grouped into 2 categories:

- Governmental Activities
- Business-Type Activities

Governmental Activities

Governmental activities include the following Fund:

- General Fund

The General Fund includes the following Departments:

- Fire Department
- Administration
- Facilities and Resources
- Parks and Recreation

The CCSD's financial statements for governmental activities include six components:

- Balance Sheet
- Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position
- Statement of Revenues, Expenditures and Changes in Fund Balance

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021**

- Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
- Notes to the Financial Statements
- Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual-Governmental Funds (Shown as Required Supplemental Information)

The Balance Sheet-Governmental Fund first presents the CCSD's assets (resources it controls that enable it to provide services), liabilities (financial obligations) and fund balance (in essence, what would be left over if the assets were used to satisfy the liabilities). The assets and liabilities are current in nature. Notably absent are capital assets. This is due to the statement being presented using the modified accrual basis of accounting. Fund balance is the difference between assets and liabilities. Fund balance is reported in up to five classifications to clarify Fund Balance reported as well as to provide additional information, as follows:

- Nonspendable - amounts that are not in a spendable form, such as Prepaid Expenses or Deposits.
- Restricted - amounts constrained to specific purposes by their providers through constitutional provisions or legislation.
- Committed - amounts constrained to specific purposes by the government itself using its highest level of decision-making authority.
- Assigned - amounts a government intends to use for a specific purpose.
- Unassigned - amounts that are available for any purpose. These amounts are only found in the general fund.

The Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position is the final component of the Balance Sheet. The reconciling items explain the differences in the accounting bases (the presence of capital assets and long-term liabilities in the government-wide financial statements, but their absence in the governmental funds).

The Statement of Revenues, Expenditures, and Changes in Fund Balance is the governmental fund's income statement, tracking the flow of resources in as Revenues and out as Expenditures. Revenues and Expenditures are not the only resources that flow in and out. Other financing sources (uses) identify transfers in and out of the governmental funds. Besides the fact that transfers are neither revenues nor expenditures, they are shown separately to assist the statement reader in assessing the balance between ongoing revenues and expenditures related to the basic operations of the CCSD. For this same reason, special items such as prior period adjustments (corrections of material errors related to a prior period or periods) are shown separately.

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021**

The Reconciliation of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities describes the differences between change in fund balance and change in governmental activities net position in the government-wide statement of activities. Items are individually described.

The Notes to the Financial Statements are disclosures presented to assist the reader in understanding the information found in the financial statements.

The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Governmental Fund compares the budgeted amounts to the actual amounts.

Business-Type Activities

Business-type activities include the following Funds:

- Water Fund
- Wastewater (Sewer) Fund

The Water Fund includes the following Departments:

- Water
- Resource Conservation
- Water Reclamation Facility

The CCSD's financial statements for business-type activities include four components:

- Statement of Net Position - Proprietary Funds
- Statement of Revenues, Expenditures and Changes in Net Position - Proprietary Funds
- Statement of Cash Flows - Proprietary Funds
- Notes to the Financial Statements

The Statement of Net Position provides the basis for computing rate of return, evaluating the capital structure of the Water and Wastewater Funds and assessing their liquidity and financial flexibility.

The Statement of Revenues, Expenditures, and Changes in Net Position presents information which shows how the Water and Wastewater Fund's net assets changed during the year. All the current year's revenues and expenditures are recorded when the underlying transaction occurs, regardless of the timing of the related cash flows. The Statement of Revenues, Expenditures, and Changes in Fund Balance measures the success of the CCSD's operations over the past year and determines whether the CCSD has recovered its costs through user fees, property taxes and other changes.

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021**

The Statement of Cash Flows provides information regarding the Water and Wastewater Fund's cash receipts and cash disbursements during the fiscal year. The statement reports cash activity in three categories:

- Operating Activities
- Capital and Related Financing Activities
- Investing and Non-Operating Activities

Required Supplementary Information

This section contains the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund.

This section also contains the Schedule of Changes in the OPEB Liability and Related Ratios, Schedule of OPEB Contributions, Schedule of the Proportionate Share of the Net Pension Liability, and the Schedule of Contributors, as required by GASB 75.

Overview of Activities During Fiscal Year Ending June 30, 2021

The Fire Suppression Benefit Assessment is a parcel assessment, it is not impacted by property value fluctuations. If approved annually by the CCSD Board of Directors, it can increase by the annual increase in the consumer price index, up to a maximum of 5.4%. This parcel assessment increased by \$11,400 (2.1%) from fiscal year 2020-2021 to fiscal year 2019-2020. This parcel assessment represents approximately 20% of the Fire Department's revenue in the CCSD's fiscal year 2020-2021 Budget.

The Water and Wastewater Standby or Availability Charge is a parcel assessment, based on parcel size. If approved annually by the CCSD Board of Directors, this parcel assessment generates approximately \$177,650 for Water Fund and \$115,500 for Wastewater Fund in revenue. This revenue is used for capital outlay and major maintenance projects in both the Water and Wastewater Funds.

A rate analysis for Water, Water Reclamation Facility (WRF) and Wastewater user fees and charges was completed in July 2018. The CCSD Board adopted a 3-year user fee & charges rate increase, with the first increase effective November 1, 2018, and the second increase became effective July 1, 2019. The third increase was postponed from July 1, 2020, to September 1, 2020, due to the financial challenges that COVID-19 was having on the residents and businesses in Cambria. The increase in user fees and charges are to provide adequate support of operations & maintenance costs, capital improvements funding for an aging infrastructure and 2 months of operating the WRF.

As of June 30, 2021, interfund advances from the General Fund to Water Fund total \$157,726 and Wastewater Fund total \$391,812 (see Note #3).

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021**

For active employees, there are two different employee represented groups, International Association of Firefighters (IAFF), Service Employees International Union (SEIU) and the non-represented Management/Confidential (MCE) employees.

The following table shows the year to year increases and decreases in total salaries and wages:

Fiscal Year	Wages and Salaries	Year-to-Year Increase / (Decrease)
2016-2017	\$ 2,866,485	N/A
2017-2018	\$ 3,363,441	\$ 496,956
2018-2019	\$ 3,141,181	\$ (222,260)
2019-2020	\$ 3,126,247	\$ (14,934)
2020-2021	\$ 3,366,890	\$ 240,643

The employees in each of these groups are paying the full employee portion of their pension, based upon their CalPERS service history, and cost-sharing of medical and dental insurance premiums. During fiscal year 2019-2020 both the SEIU and IAFF employees negotiated updated memorandum of understandings (MOU) for a five-year period. These updated MOU's include various salary and benefit changes, dependent on the job classification grouping.

Retirement is the most significant cost related to employee benefits at the CCSD. The annual pension cost decreased from \$983,436 in fiscal year 2019-2020 to \$831,910 in fiscal year 2020-2021, including a pension audit adjustment. There are various factors that will impact the retirement rates and cost in the future. While such factors include total salaries, inflation rates, returns on investments and the three agreement tiers with employees. The reporting requirements for pension plan was amended by GASB No. 67 & 68. To comply with these changes, a current period adjustment is required in each reporting period (see Note 7 and 8).

Employee health insurance is another significant cost related to benefits at the CCSD. The annual employee medical insurance cost increased from \$392,475 in fiscal year 2019-2020 to \$407,955 in fiscal year 2020-2021. This is an overall increase of \$15,480 or 3.9%. Agreements with MCE, SEIU and IAFF employees have also provided for increased premium contributions made by employees.

Retiree health insurance is also another significant cost related to employee benefits at the CCSD. These costs decreased from \$239,135 in fiscal year 2019-2020 to \$238,077 in fiscal year 2020-2021, including an Other Post-Employment Benefits (OPEB) audit adjustment. Agreements with MCE, SEIU and IAFF employees provide for increased premium contributions to be made by retirees and newly hired employees will receive a

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021**

reduced health insurance premium benefit equal to the Public Employees' Medical and Hospital Care Act (PEMHCA) minimum, which is currently \$143. These changes are expected to result in a significant reduction of retiree health insurance costs in the future. The reporting requirements for OPEB were amended by GASB No. 75. To comply with these changes, a current period adjustment is required in each reporting period (see Note 8).

Personnel costs represent 54% of the CCSD's expenditures for fiscal year 2020-2021. Several steps, the most significant being discussed above, have been taken to control these costs.

Maintenance and repair costs decreased from \$893,325 for fiscal year 2019-2020 to \$679,322 for fiscal year 2020-2021. These costs range from building repairs to vehicle repairs to pump repairs, the vast majority are related to maintenance and repair costs of the water and sewer infrastructure.

The following table shows the year-to-year increases and decreases in the CCSD's total maintenance and repair costs:

Fiscal Year	Total Maintenance and Repair Costs	Year-to-Year Increase / (Decrease)
2016-2017	\$ 895,109	N/A
2017-2018	\$ 917,135	\$ 22,026
2018-2019	\$ 620,496	\$ (296,639)
2019-2020	\$ 893,325	\$ 272,829
2020-2021	\$ 679,322	\$ (214,003)

There continues to be significant deferred maintenance in the Water and Wastewater Funds. The adopted increase in user fees & charges will assist in funding the deferred maintenance in the Water and Wastewater Funds. CCSD continues to explore funding opportunities to address the General Fund's deferred maintenance of the Veteran's Hall and the ongoing maintenance of the Fiscalini Ranch and Open Space Lots.

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021**

The following table shows the year-to-year increases and decreases in the CCSD's total cash and investments:

Fiscal Year	Total Cash and Investments	Year-to-Year Increase / (Decrease)
2016-2017	\$ 3,332,139	N/A
2017-2018	\$ 3,756,352	\$ 424,213
2018-2019	\$ 3,136,367	\$ (619,985)
2019-2020	\$ 4,675,532	\$ 1,539,165
2020-2021	\$ 8,658,134	\$ 3,982,602

The significant increase in CCSD's total cash & investments for fiscal year 2020-2021 is a result of litigation proceeds received from the WRF settlement, and a minimal amount of capital project activity.

The March 2020 declaration of the COVID-19 pandemic emergency may have financial impacts. The overall financial impacts, nor the duration of time this pandemic emergency may exist, cannot be measured at this time.

In January 2021, the CCSD had significant storm damage to several facilities. The total costs of this damage and the recovery of costs are unknown at this time.

The Board of Directors approved the operating budget for fiscal year 2021-2022 on August 19, 2021. Projected activity for all funds is as follows:

- Water: a surplus of \$3,559
- Water Reclamation Facility: a surplus of \$89,978
- Wastewater (Sewer): a deficit of \$387,314, offset with unused surplus from previous fiscal year
- General Fund (Governmental): a deficit of \$169,234, offset with unused surplus from previous fiscal year

CAMBRIA COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION
June 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 4,069,807	\$ 4,588,327	\$ 8,658,134
Accounts receivable, net	80,681	1,542,610	1,623,291
Deposits		3,200	3,200
Note receivable	505		505
Prepaid expenses	268	4,002	4,270
Internal balances	549,538	(549,538)	
Capital assets:			
Non Depreciable:	15,076,445	8,275,002	23,351,447
Depreciable:	1,777,908	13,852,123	15,630,031
Intangible asset		751,937	751,937
Total assets	<u>21,555,152</u>	<u>28,467,663</u>	<u>50,022,815</u>
DEFERRED OUTFLOW OF RESOURCES			
Deferred pensions	1,100,140	533,368	1,633,508
Deferred OPEB	1,041,451	560,782	1,602,233
Total deferred outflow or resources	<u>2,141,591</u>	<u>1,094,150</u>	<u>3,235,741</u>
LIABILITIES			
Accounts payable	212,913	147,442	360,355
Accrued liabilities	62,409	62,227	124,636
Accrued interest payable	1,816	128,171	129,987
Unearned revenue	15,871		15,871
Deposits	5,446	118,576	124,022
Noncurrent liabilities:			
Due within one year	134,103	626,673	760,776
Due in more than one year	9,403,852	12,246,317	21,650,169
Total liabilities	<u>9,836,410</u>	<u>13,329,406</u>	<u>23,165,816</u>
DEFERRED INFLOW OF RESOURCES			
Deferred pensions	188,939	139,796	328,735
Total deferred inflow or resources	<u>188,939</u>	<u>139,796</u>	<u>328,735</u>
NET POSITION			
Net investment in capital assets	16,714,958	15,250,244	31,965,202
Unrestricted	(3,043,564)	839,167	(2,204,397)
Total net position	<u>\$ 13,671,394</u>	<u>\$ 16,089,411</u>	<u>\$ 29,760,805</u>

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT**STATEMENT OF ACTIVITIES**

For the Fiscal Year Ended June 30, 2021

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Contributions and Grants</u>
Governmental activities:			
Administration	\$ 2,582,614	\$ 2,177,520	\$ -
Fire	2,591,133	22,825	
Parks and recreation	29,575		
Facilities and resources	903,660	1,487	
Interest on long-term debt	4,816		
Depreciation (unallocated)	281,509		
Total governmental activities	<u>6,393,307</u>	<u>2,201,832</u>	
Business-type activities:			
Water	4,586,927	4,937,934	
Wastewater	3,139,252	3,221,646	
Total business-type activities	<u>7,726,179</u>	<u>8,159,580</u>	
Total governmental	<u>\$ 14,119,486</u>	<u>\$ 10,361,412</u>	<u>\$ -</u>

General Revenues:

Taxes:

Property

Availability charges

Franchise fees

Investment income

Other general revenues

Total general revenues and special item

Change in net position

Net position - beginning of fiscal year

Net position - end of fiscal year

The notes to basic financial statements are an integral part of this statement.

Capital Contributions and Grants	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
\$ -	\$ (405,094)	\$ -	\$ (405,094)
	(2,568,308)		(2,568,308)
	(29,575)		(29,575)
	(902,173)		(902,173)
	(4,816)		(4,816)
	(281,509)		(281,509)
	<u>(4,191,475)</u>		<u>(4,191,475)</u>
		351,007	351,007
		82,394	82,394
		<u>433,401</u>	<u>433,401</u>
<u>\$ -</u>	<u>(4,191,475)</u>	<u>433,401</u>	<u>(3,758,074)</u>
	3,087,180	17,214	3,104,394
		293,246	293,246
	110,452		110,452
	17,986	7,900	25,886
	35,141		35,141
	<u>3,250,759</u>	<u>318,360</u>	<u>3,569,119</u>
	(940,716)	751,761	(188,955)
	<u>14,612,110</u>	<u>15,337,650</u>	<u>29,949,760</u>
	<u>\$ 13,671,394</u>	<u>\$ 16,089,411</u>	<u>\$ 29,760,805</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUND
BALANCE SHEET
June 30, 2021

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 4,069,807
Accounts receivable	80,681
Note receivable	505
Prepaid expenditures	268
Advances receivable	<u>549,538</u>
Total assets	<u>\$ 4,700,799</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 212,913
Accrued liabilities	62,409
Deposits	5,446
Unearned revenue	<u>15,871</u>
Total liabilities	<u>296,639</u>
Fund Balances:	
Nonspendable	549,806
Assigned	<u>3,854,354</u>
Total fund balances	<u>4,404,160</u>
Total liabilities and fund balances	<u>\$ 4,700,799</u>

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2021

Total fund balances - governmental funds \$ 4,404,160

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$	20,261,588	
Accumulated depreciation		<u>(3,407,235)</u>	
			Net 16,854,353

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Compensated absences payable	\$	273,999	
Loans payable		139,395	
Other post employment benefits obligation		4,975,894	
Net pension liability		<u>4,148,667</u>	
			Total (9,537,955)

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In governmental-wide statement of activities, it is recognized in the period that it is incurred. (1,816)

Deferred outflows and inflows relating to pensions and OPEB: In governmental funds, deferred outflows and inflows of resources relating to pensions and OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions and OPEB are reported.

Deferred inflows of resources relating to pensions	\$	(188,939)	
Deferred outflows of resources relating to pensions		1,100,140	
Deferred outflows of resources relating to OPEB		<u>1,041,451</u>	
			<u>1,952,652</u>

Total net position - governmental activities \$ 13,671,394

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT

GOVERNMENTAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended June 30, 2021

	<u>General Fund</u>
Revenues:	
Property taxes and assessments	\$ 3,087,180
Weed abatement	22,825
Franchise fees	110,452
Use of money and property	19,473
Charges for administrative services	2,177,520
Miscellaneous income	<u>35,141</u>
 Total revenues	 <u>5,452,591</u>
Expenditures:	
Administration	2,154,879
Fire	2,304,336
Parks and recreation	29,575
Facilities and resources	765,596
Debt service:	
Principal	135,338
Interest	6,573
Capital outlay	<u>95,490</u>
 Total expenditures	 <u>5,491,787</u>
 Excess of revenues over (under) expenditures	 (39,196)
 Fund balance - July 1	 <u>4,443,356</u>
 Fund balance - June 30	 <u>\$ 4,404,160</u>

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2021

Total net change in fund balances - governmental funds	\$ (39,196)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital outlay of \$95,490 is less than depreciation expense \$(281,509) in the period.	(186,019)
In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, vacation earned exceeded the amounts used by \$26,994.	(26,994)
In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	1,757
In governmental funds, repayments of long-term debt are reported as expenditures. In government-wide statements, repayments of long-term debt are reported as reductions of liabilities.	135,338
In the statement of activities, postemployment benefits are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, the difference between accrual-basis postemployment benefit costs and actual employer contributions was:	(576,002)
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	<u>(249,600)</u>
Changes in net position - governmental activities	<u>\$ (940,716)</u>

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2021

	Water Fund	Wastewater Fund	Totals
ASSETS			
Current assets:			
Cash and investments	\$ 4,122,863	\$ 465,464	\$ 4,588,327
Accounts receivable, net	939,985	599,425	1,539,410
Deposits	1,600	1,600	3,200
Prepaid expenses	4,002		4,002
Total current assets	<u>5,068,450</u>	<u>1,066,489</u>	<u>6,134,939</u>
Noncurrent assets:			
Nondepreciable	6,884,573	1,390,429	8,275,002
Capital assets, net of accumulated depreciation	11,137,088	2,715,035	13,852,123
Intangible - water master plan	751,937		751,937
Total noncurrent assets	<u>18,773,598</u>	<u>4,105,464</u>	<u>22,879,062</u>
Total assets	<u>23,842,048</u>	<u>5,171,953</u>	<u>29,014,001</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	299,958	233,410	533,368
Deferred OPEB	240,335	320,447	560,782
Total deferred outflows of resources	<u>540,293</u>	<u>553,857</u>	<u>1,094,150</u>
LIABILITIES			
Current liabilities:			
Accounts payable	136,019	11,423	147,442
Accrued liabilities	31,287	30,940	62,227
Accrued interest payable	116,115	12,056	128,171
Deposits payable	118,576		118,576
Loan payable - current portion	399,610	227,063	626,673
Total current liabilities	<u>801,607</u>	<u>281,482</u>	<u>1,083,089</u>
Noncurrent liabilities:			
Advances payable	157,726	391,812	549,538
Compensated absences	53,271	63,971	117,242
Loans payable	6,427,591	574,554	7,002,145
OPEB payable	1,148,284	1,531,041	2,679,325
Net pension liability	1,376,497	1,071,108	2,447,605
Total noncurrent liabilities	<u>9,163,369</u>	<u>3,632,486</u>	<u>12,795,855</u>
Total liabilities	<u>9,964,976</u>	<u>3,913,968</u>	<u>13,878,944</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	78,619	61,177	139,796
Total deferred inflows of resources	<u>78,619</u>	<u>61,177</u>	<u>139,796</u>
NET POSITION			
Net investment in capital assets	11,946,397	3,303,847	15,250,244
Unrestricted (deficit)	2,392,349	(1,553,182)	839,167
Total net position	<u>\$ 14,338,746</u>	<u>\$ 1,750,665</u>	<u>\$ 16,089,411</u>

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2021

	Water Fund	Wastewater Fund	Totals
Operating Revenues:			
Utility	\$ 2,738,841	\$ 3,214,211	\$ 5,953,052
Service charges and fees	2,194,128		2,194,128
Miscellaneous	4,965	7,435	12,400
Total operating revenues	<u>4,937,934</u>	<u>3,221,646</u>	<u>8,159,580</u>
Operating Expenses:			
Salaries and wages	687,002	672,888	1,359,890
Payroll taxes and benefits	579,830	639,366	1,219,196
Maintenance and repairs	267,172	198,037	465,209
Office supplies, publications, and dues	19,059	16,120	35,179
Licenses and fees	61,166	104,377	165,543
Rent	42,127		42,127
Professional services	125,989	8,849	134,838
Operating supplies	155,335	66,777	222,112
Employee travel and training	3,537	1,379	4,916
Utilities	162,493	262,768	425,261
General and administrative overhead	1,052,079	552,663	1,604,742
Amortization	107,419		107,419
Depreciation	1,035,548	571,797	1,607,345
Total operating expenses	<u>4,298,756</u>	<u>3,095,021</u>	<u>7,393,777</u>
Operating income (loss)	<u>639,178</u>	<u>126,625</u>	<u>765,803</u>
Non-Operating Revenues (Expenses):			
Availability charges	177,699	115,547	293,246
Investment income	7,644	256	7,900
Property taxes		17,214	17,214
Interest expense	(288,171)	(44,231)	(332,402)
Total non-operating revenues (expenses)	<u>(102,828)</u>	<u>88,786</u>	<u>(14,042)</u>
Change in net position	536,350	215,411	751,761
Net position - July 1	<u>13,802,396</u>	<u>1,535,254</u>	<u>15,337,650</u>
Net position - June 30	<u>\$ 14,338,746</u>	<u>\$ 1,750,665</u>	<u>\$ 16,089,411</u>

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2021

	Water Fund	Wastewater Fund	Totals
Cash Flows From Operating Activities:			
Receipts from customers	\$ 6,552,646	\$ 3,138,188	\$ 9,690,834
Payments to suppliers	(1,762,258)	(1,380,245)	(3,142,503)
Payments to employees	(1,051,755)	(1,069,588)	(2,121,343)
Net cash provided by operating activities	<u>3,738,633</u>	<u>688,355</u>	<u>4,426,988</u>
Cash Flows From Capital and Related Financing Activities:			
Acquisition of capital assets	(194,694)		(194,694)
Principal paid on debt	(392,824)	(215,480)	(608,304)
Interest paid on debt	(293,150)	(47,382)	(340,532)
Net cash (used) by capital and related financing activities	<u>(880,668)</u>	<u>(262,862)</u>	<u>(1,143,530)</u>
Cash Flows from Noncapital Financing Activities:			
Availability charges	177,699	115,547	293,246
Property taxes		17,214	17,214
Principal paid on advances from General Fund		(93,046)	(93,046)
Net cash provided by noncapital financing activities	<u>177,699</u>	<u>39,715</u>	<u>217,414</u>
Cash Flows From Investing Activities:			
Interest income	7,644	256	7,900
Net cash provided by investing activities	<u>7,644</u>	<u>256</u>	<u>7,900</u>
Net increase in cash and cash equivalents	3,043,308	465,464	3,508,772
Cash and cash equivalents - July 1	1,079,555		1,079,555
Cash and cash equivalents - June 30	<u>\$ 4,122,863</u>	<u>\$ 465,464</u>	<u>\$ 4,588,327</u>
Reconciliation to Statement of Net Position:			
Cash and investments	<u>\$ 4,122,863</u>	<u>\$ 465,464</u>	<u>\$ 4,588,327</u>

(Continued)

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (Continued)
For the Fiscal Year Ended June 30, 2021

	Water Fund	Wastewater Fund	Totals
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 639,178	\$ 126,625	\$ 765,803
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation expense	1,035,548	571,797	1,607,345
Amortization expense	107,419		107,419
Change in assets, liabilities, deferred inflows of resources, and deferred outflows of resources:			
Receivables, net	1,623,903	(83,458)	1,540,445
Deposits	(1,600)	(1,600)	(3,200)
Deferred outflows- pension	1,929	1,501	3,430
Deferred outflows- OPEB	33,455	44,607	78,062
Due to other funds		(179,098)	(179,098)
Accounts payable	128,299	11,423	139,722
Accrued liabilities	6,413	4,638	11,051
Deposits payable	(9,191)		(9,191)
Compensated absences	16,092	14,382	30,474
OPEB payable	99,468	132,623	232,091
Net pension liability	105,451	82,056	187,507
Deferred inflows- pension	(47,731)	(37,141)	(84,872)
Net cash provided by operating activities	<u>\$ 3,738,633</u>	<u>\$ 688,355</u>	<u>\$ 4,426,988</u>

The notes to basic financial statements are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Financial Reporting Entity

The Cambria Community Services District (District) is a multi-purpose special district established on December 9, 1976. The District is a political subdivision of the State of California and operates under a Board of Directors-Manager form of government. The District provides water, wastewater, fire protection, parks and recreation, open space, street lighting, conservation, and general administrative services.

There are no component units included in this report which meet the criteria of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39, No. 61, and No. 80.

B. Basis of Presentation

Fund Financial Statements:

The fund financial statements provide information about the District's funds. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories with each major fund displayed in a separate column.

Major Funds

The District reported the following major governmental funds in the accompanying financial statements:

General Fund – The primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The District reports the following major proprietary funds in the accompanying financial statements:

Water Fund - This fund accounts for the operation and maintenance of the District's water distribution system.

Wastewater Fund – This fund accounts for the operation and maintenance of the District's wastewater system.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item "b" below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds are accounted for using a "current financial resources" measurement focus. With this measurement focus, only current assets and current liabilities generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. All proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and all liabilities (whether current or non-current) associated with the operation of these funds are reported. Proprietary fund equity is classified as net position.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Basis of Accounting

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District defines available to be within 60 days of fiscal year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for principal and interest on long term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent that they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds for governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual include taxes, intergovernmental revenues, interest, and charges for services. Certain indirect costs are included in program expenses reported for individual functions and activities.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal revenues and expenses. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Property Taxes

The County levies, bills, and collects property taxes and special assessments for the District. Property taxes levied are recorded as revenue in the fiscal year of levy, due to the adoption of the "alternate method of property tax distribution," known as the Teeter Plan, by the District and the County. The Teeter Plan authorizes the Auditor/Controller of the County to allocate 100% of the secured property taxes billed, excluding unitary tax (whether paid or unpaid). The County remits tax monies to the District every month and twice a month in December and April. The final amount which is "teetered" is remitted in August each year.

Tax collections are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls, which constitute a lien against the property, may be paid in two installments; the first is due November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the tax becomes delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payment.

Property valuations are established by the Assessor of the County for the secured and unsecured property tax rolls. Under the provisions of Article XIII A of the State Constitution, properties are assessed at 100% of purchase price or value in 1978 whichever is later. From this base assessment, subsequent annual increases in valuation are limited to a maximum of 2 percent. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Tax levy dates are attached annually on January 1 preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property, as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Investments

The District pools the cash of all funds, except for monies that are reserved for specific purposes. The cash and investments balance in each fund represents that fund's equity share of the District's cash and investment pool.

Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on month-end balances. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

The District's investments are carried at fair value. The fair value of equity and debt securities is determined based on sales prices or bid-and-asked quotations from Securities and Exchange Commission (SEC) registered securities exchanges or NASDAQ dealers. Changes in fair value are allocated to each participating fund.

For purposes of the statement of cash flows, the District has defined cash and cash equivalents to be change and petty cash funds, equity in the District's cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

F. Accounts and Interest Receivable

In the government-wide statements, receivables consist of all revenues earned at fiscal year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable, and estimated refunds due. Major receivable balances for the governmental activities may include sales taxes, property taxes, grants, and other fees, if any. Business-type activities report utilities as their major receivables.

In the fund financial statements, material receivables in governmental funds may include revenue accruals such as franchise tax, grants, service charges and other similar intergovernmental revenues that are both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with the modified accrual basis of accounting, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned and if paid within 60 days since they would be considered both measurable and available. Proprietary fund material receivables consist of all revenues earned at fiscal year-end and not yet received. Utility accounts receivable and interest earnings comprise the majority of proprietary fund receivables. The fiduciary fund receivables primarily consist of tax assessments.

G. Prepaid Items

Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

H. Restricted Assets

Funds that are under the control of external parties are restricted.

I. Capital Assets

The accounting treatment over property, plant, and equipment depends on whether the assets are used in governmental fund operations or proprietary fund operations. The presentation and recording of governmental assets are described below.

Government-Wide Statements

In the government-wide financial statements, capital assets with a historical cost of \$5,000 or more are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, if any, which are recorded at their estimated fair value at the date of donation. Estimated historical cost was used to value the majority of the assets.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets (Continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is expensed over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Improvements other than buildings	5-20 years
Equipment and systems	3-10 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are capitalized when purchased.

J. Accumulated Compensated Absences

Compensated absences comprise unused vacation leave, sick leave, and compensatory time off, which are accrued as earned. Vacation can accrue no more than a maximum of two times their annual entitlement to vacation pay. Upon termination, all accumulated vacation hours can be paid for the regular employees. The District's liability for the current and long-term portions of compensated absences is shown in the government-wide Statement of Net Position for both governmental funds and proprietary funds. Only proprietary funds reflect the long-term portion in the fund financials report, the Statement of Net Position. The short-term portion is reflected for both governmental and proprietary funds in the fund financial statements. Computation was based on rates in effect as of the fiscal year-end.

K. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing source, and the proprietary fund types report long-term debt and other long-term obligations as liabilities.

L. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has two items which qualify for reporting in this category, refer to Note 7 and Note 8 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 7 for a detailed listing of the deferred inflows of resources the District has recognized.

M. Interfund Transactions

Following is a description of the three basic types of interfund transactions that can be made during the fiscal year and the related accounting policies:

1. Interfund services provided and used - transactions for services rendered or facilities provided. These transactions are recorded as revenues in the receiving fund and expenditures in the disbursing fund.
2. Reimbursements (expenditure transfers) - transactions to reimburse a fund for specific expenditures incurred for the benefit of another fund. These transactions are recorded as expenditures in the disbursing fund and a reduction of expenditures in the receiving fund.
3. Transfers - all interfund transactions which allocate resources from one fund to another fund. These transactions are recorded as transfers in and out.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Equity Classifications

Government-Wide Statements

GASB Statement No. 63 requires that the difference between assets and the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is *net investment in capital assets* consist of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. *Restricted net position* is the portion of the net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. *Unrestricted net position* consists of net position that does not meet the definition of net investments in capital assets or restricted net position.

O. Fund Balances

Fund balance of the governmental fund is classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 89	"Accounting for Interest Cost Incurred before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2020.
Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 92	"Omnibus 2020"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 93	"Replacement of Interbank Offered Rates"	The provisions of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 97	"Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32"	The provisions of this statement except for paragraphs 6-9 are effective for fiscal years beginning after December 15, 2019. Paragraph 6-9 is effective for fiscal years beginning after June 15, 2021.

Q. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California Public Employees' Retirement System (CALPERS) (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CALPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

R. Use of Estimates

The financial statements have been prepared in accordance with principles generally accepted in the United States of America and necessarily include amounts based on estimates and assumptions by Management. Actual results could differ from these amounts.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Other Postemployment Benefits (OPEB)

For the purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 – CASH AND INVESTMENTS

Investments are carried at fair value in accordance with GASB Statement No. 31. On June 30, 2021, the District had the following cash and investments on hand:

Cash on hand	\$ 600
Cash in checking accounts	1,855,824
Money market account	2,938,678
Local Agency Investment Fund (LAIF)	3,863,032
Total	<u>\$ 8,658,134</u>

Cash and investments listed above are presented on the accompanying basic financial statements, as follows:

Cash and investments	<u>\$ 8,658,134</u>
Total	<u>\$ 8,658,134</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District had investments in the Local Agency Investment Fund which is measured under Level 2. The District had investments in a money market account which not measured under Level 1, 2 or 3.

Investments Authorized by the California Government Code

The table on the following page identifies the investment types the District has that are authorized for the District by the California Government Code or the District's investment policy, whichever more restrictive, that addresses interest rate risk, credit risk, and concentration of credit risk.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investments Authorized by the California Government Code (Continued)

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage Of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
Federal Agency Securities	N/A	None	None
Bankers' Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase and Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	5 years	15%	10%
Money Market Mutual Funds	N/A	None	None
Mortgage Pass-Through Securities	N/A	20%	None
County Pooled Investment Fund	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
State Registered Warrants, Notes, or Bonds	5 years	None	None
Notes and Bonds of other Local California Agencies	5 years	None	None

Disclosure Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment is, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District's interest rate risk is mitigated is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2021:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Remaining Maturity (in Months)</u>			
		<u>12 Months or Less</u>	<u>13-24 Months</u>	<u>25-60 Months</u>	<u>More than 60 Months</u>
State Investment Pool (LAIF)	\$ 3,863,032	\$ 3,863,032	\$ -	\$ -	\$ -
Money market account	2,938,678	2,938,678			
	<u>\$ 6,801,710</u>	<u>\$ 6,801,710</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by nationally recognized statistical rating organizations. Presented below is the minimum rating required by (where applicable) the California Government Code, the investment policy, or debt agreements, and the actual rating as of the fiscal year ended June 30, 2021 for each investment type.

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Minimum Legal Rating</u>	<u>Rating as of Fiscal Year End</u>			<u>Not Rated</u>
			<u>AAA</u>	<u>AA+</u>	<u>AA-</u>	
			State Investment Pool (LAIF)	\$ 3,863,032	N/A	
Money market account	2,938,678					2,938,678
	<u>\$ 6,801,710</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,801,710</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 – CASH AND INVESTMENTS (Continued)

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Deposits are insured up to \$250,000.

At June 30, 2021, none of the District's deposits with financial institutions in excess of Federal depository insurance limits were held in uncollateralized accounts.

Investment in State Pool (LAIF)

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

NOTE 3 – INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Advances receivable and payable

Advances receivable and payable constitute long-term borrowing between funds. Each advance carries a state interest rate and has schedule debt service payments. Interfund advances receivable and payable at June 30, 2021, are as follows:

<u>Fund</u>	<u>Advances Receivable</u>	<u>Advances Payable</u>
Major Governmental Fund:		
General Fund	\$ 549,538	\$ -
Proprietary Funds:		
Water Fund		157,726
Wastewater Fund		<u>391,812</u>
Totals	<u>\$ 549,538</u>	<u>\$ 549,538</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 4 – CAPITAL ASSETS

Governmental activities:

	Balance at July 1, 2020	Additions	Deletions	Balance at June 30, 2021
Capital assets not being depreciated				
Land	\$ 14,990,732	\$ -	\$ -	\$ 14,990,732
Construction in progress		85,713		85,713
Total capital assets not being depreciated	<u>\$ 14,990,732</u>	<u>\$ 85,713</u>	<u>\$ -</u>	<u>\$ 15,076,445</u>
Capital assets being depreciated				
Buildings, structures, and improvements	\$ 2,423,663	\$ -	\$ -	\$ 2,423,663
Equipment	2,751,703	9,777		2,761,480
Total capital assets being depreciated	<u>5,175,366</u>	<u>9,777</u>		<u>5,185,143</u>
Less accumulated depreciation	<u>3,125,726</u>	<u>281,509</u>		<u>3,407,235</u>
Total capital assets being depreciated, net	<u>\$ 2,049,640</u>	<u>\$ (271,732)</u>	<u>\$ -</u>	<u>\$ 1,777,908</u>
Net capital assets	<u>\$ 17,040,372</u>	<u>\$ (186,019)</u>	<u>\$ -</u>	<u>\$ 16,854,353</u>

Business-type activities:

	Balance at July 1, 2020	Additions	Deletions	Reclass	Balance at June 30, 2021
Capital assets not being depreciated					
Land	\$ 1,821,427	\$ -	\$ -	\$ -	\$ 1,821,427
Construction in progress	6,358,243	95,332			6,453,575
Total capital assets not being depreciated	<u>\$ 8,179,670</u>	<u>\$ 95,332</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,275,002</u>
Capital assets being depreciated					
Building and improvements	\$ 53,960,976	\$ 99,362	\$ -	\$ 67,463	\$ 54,127,801
Plant and equipment	2,652,512			(67,463)	2,585,049
Total capital assets being depreciated	<u>56,613,488</u>	<u>99,362</u>			<u>56,712,850</u>
Less accumulated depreciation	<u>41,253,382</u>	<u>1,607,345</u>			<u>42,860,727</u>
Total capital assets being depreciated, net	<u>\$ 15,360,106</u>	<u>\$ (1,507,983)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,852,123</u>
Net capital assets	<u>\$ 23,539,776</u>	<u>\$ (1,412,651)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,127,125</u>

Governmental Activities:

Unallocated	\$ 281,509
Total governmental activities depreciation expense	<u>\$ 281,509</u>

Business-type Activities:

Water services	\$ 1,035,548
Wastewater services	571,797
Total business-type activities depreciation expense	<u>\$ 1,607,345</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5 – LONG-TERM LIABILITIES

The following is a summary of changes in the District's long-term liabilities for the fiscal year ended June 30, 2021:

	Balance at July 1, 2020	Additions	Reductions	Balance at June 30, 2021	Current Portion
Governmental Activities:					
Compensated absences	\$ 247,005	\$ 166,773	\$ 139,779	\$ 273,999	\$ -
Loans payable	274,733		135,338	139,395	134,103
Other post employment benefits obligation	4,544,867	597,708	166,681	4,975,894	
Net pension liability	3,756,041	868,261	475,635	4,148,667	
Total Governmental Activities	\$ 8,822,646	\$ 1,632,742	\$ 917,433	\$ 9,537,955	\$ 134,103
Business-Type Activities:					
Compensated absences	\$ 86,768	\$ 95,214	\$ 64,740	\$ 117,242	\$ -
Loans payable	8,237,122		608,304	7,628,818	626,673
Other post employment benefits obligation	2,447,234	321,843	89,752	2,679,325	
Net pension liability	2,260,098	423,178	235,671	2,447,605	
Total Business-Type Activities	\$ 13,031,222	\$ 840,235	\$ 998,467	\$ 12,872,990	\$ 626,673

NOTE 6 – LOANS PAYABLE

Governmental Activities

Ford Motor Credit Company

On February 26, 2016, the District entered in a loan agreement for \$33,157 with Ford Motor Credit Company to purchase a vehicle. The interest rate on the loan is 5.95%. During the fiscal year ended June 30, 2021, the loan was fully repaid.

Municipal Finance Corporation (Direct borrowing)

On August 25, 2016, the District entered into a loan agreement with the Municipal Finance Corporation to purchase a fire engine. The interest rate on the loan is 2.35%. In the event of default, all remaining principal becomes due. At June 30, 2021, the principal balance outstanding was \$130,312. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2022	\$ 130,312	\$ 3,062	\$ 133,374
Total	\$ 130,312	\$ 3,062	\$ 133,374

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6 – LOANS PAYABLE (Continued)

Governmental Activities (Continued)

Western Financial Corporation

On November 1, 2018, the District entered into a loan agreement with Western Financial Corporation to purchase an utility vehicle. The interest rate on the loan is 3.90%. At June 30, 2021, the principal outstanding was \$9,083. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2022	\$ 3,791	\$ 287	\$ 4,078
2023	3,942	136	4,078
2024	1,350	11	1,361
Total	<u>\$ 9,083</u>	<u>\$ 434</u>	<u>\$ 9,517</u>

Business Type Activities

Ford Motor Company

On October 5, 2017, the District entered into a loan agreement with Ford Motor Company to purchase a 2017 Ford F-250 for the Water Department. The interest rate on the loan was 3.54%. During the fiscal year ended June 30, 2021, the loan was fully repaid.

Municipal Finance Corporation (Direct borrowing)

On November 15, 2018, the District entered into a loan agreement with Municipal Finance Corporation for \$74,871 to purchase a Ford 650 Dump Truck. The interest rate on the loan was 4.25%. In the event of default, all remaining principal becomes due. At June 30, 2021, the principal balance outstanding was \$46,778. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2022	\$ 14,948	\$ 1,988	\$ 16,936
2023	15,584	1,352	16,936
2024	16,246	690	16,936
Total	<u>\$ 46,778</u>	<u>\$ 4,030</u>	<u>\$ 50,808</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6 -- LOANS PAYABLE (Continued)

Business Type Activities (Continued)

City National Bank

On September 23, 2010, the District entered into a loan agreement with City National Bank for \$1,585,000 with an interest rate at 4.55% to refinance the 1999 Installment Purchase Agreement with the California Statewide Communities Development Authority. The amount is secured by the revenue of the wastewater system. At June 30, 2021, the principal balance outstanding was \$457,000. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2022	\$ 145,000	\$ 17,495	\$ 162,495
2023	149,000	10,806	159,806
2024	163,000	3,708	166,708
Total	<u>\$ 457,000</u>	<u>\$ 32,009</u>	<u>\$ 489,009</u>

TPB Investments, Inc.

On August 7, 2014, the District entered into a loan agreement with TPB Investments, Inc. for \$8,939,000 with an interest rate at 4.11% to finance improvements to the Water System. The amount is secured by the net revenues of the Water System. At June 30, 2021, the principal outstanding was \$6,780,423. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2022	\$ 384,662	\$ 274,763	\$ 659,425
2023	400,634	258,791	659,425
2024	417,270	242,156	659,426
2025	434,595	224,830	659,425
2026	452,640	206,784	659,424
2027-2031	2,561,229	735,900	3,297,129
2032-2035	2,129,393	178,596	2,307,989
Total	<u>\$ 6,780,423</u>	<u>\$ 2,121,820</u>	<u>\$ 8,902,243</u>

Municipal Finance Corporation (Direct borrowing)

On July 11, 2019, the District entered into a loan agreement with Municipal Finance Corporation for \$56,540 to purchase a Ford 350 Service Truck with Crane. The interest rate on the loan was 4.25%. In the event of default, all remaining principal becomes due. At June 30, 2021, the principal balance outstanding was \$46,153. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2022	\$ 10,828	\$ 1,962	\$ 12,790
2023	11,288	1,502	12,790
2024	11,768	1,022	12,790
2025	12,269	521	12,790
Total	<u>\$ 46,153</u>	<u>\$ 5,007</u>	<u>\$ 51,160</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6 – LOANS PAYABLE (Continued)

Business Type Activities (Continued)

Municipal Finance Corporation (Direct borrowing)

On December 30, 2019, the District entered into a loan agreement with Municipal Finance Corporation for \$367,557 to purchase a Vac-Con Combination Sewer and Storm Drain Cleaner. The interest rate on the loan was 3.10%. In the event of default, all remaining principal becomes due. At June 30, 2021, the principal balance outstanding was \$298,464. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2022	\$ 71,235	\$ 9,252	\$ 80,487
2023	73,443	7,044	80,487
2024	75,720	4,767	80,487
2025	78,066	2,420	80,486
Total	<u>\$ 298,464</u>	<u>\$ 23,483</u>	<u>\$ 321,947</u>

NOTE 7 – PENSION PLANS

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1959 Survivor Benefit, or the Pre-Retirement Option Settlement. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2021, are summarized as follows:

	Miscellaneous		
	Classic	2nd Tier	PEPRA
Hire Date	Member Hired Prior to October 1, 2012	Hired from October 1, 2012 to December 28, 2012	New Member Hired On or after January 1, 2013
Benefit formula	3.0% @ 60	2.0% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-63	50-63	52-67
Required employee contribution rates	8%	7%	6.75%
Required employer contribution rates	15.445% + \$317,847	8.794% + \$3,469	7.732% + \$19,329

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 7 – PENSION PLANS (Continued)

A. General Information about the Pension Plans (Continued)

	Safety		
	Classic	2nd Tier	PEPRA
Hire Date	Member Hired Prior to January 1, 2013	On or after December 28, 2012	New Member Hired On or after January 1, 2013
Benefit formula	3.0% @ 50	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50	55	57
Required employee contribution rates	9%	9%	12%
Required employer contribution rates	21.927% + \$88,454	18.928%	13.034%+ \$443

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions to the pension plan from the District were \$536,193 for the Miscellaneous Plan and \$289,651 for the Safety Plan for the fiscal year ended June 30, 2021.

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

At June 30, 2021, the District reported net pension liabilities for its proportionate shares of the net position liability was \$4,864,093 for the Miscellaneous Plan and \$1,732,179 for the Safety Plan. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. At June 30, 2020, the District's proportion was as follows:

	Miscellaneous	Safety
Proportion-June 30, 2019	0.11216%	0.02442%
Proportion-June 30, 2020	0.11532%	0.02600%
Change-Increase (Decrease)	0.00316%	0.00158%

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$1,181,511. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 7 – PENSION PLANS (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 825,844	\$ -
Changes in assumptions		40,463
Differences between expected and actual experience	384,983	
Net difference between projected and actual earnings on retirement plan investments	182,143	
Adjustment due to differences in proportion	240,538	41,096
Changes in proportion and differences between District contributions and proportionate share of contributions		247,176
	<u>\$ 1,633,508</u>	<u>\$ 328,735</u>

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

\$825,844 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expenses as follows:

Fiscal year ending June 30,	Amount
2022	\$ 45,068
2023	191,499
2024	154,195
2025	88,167
	<u>\$ 478,929</u>

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions:

	<u>Miscellaneous and Safety</u>
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Mortality (1)	Derived using CalPERS' Membership Data for all Funds

- (1) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the 2017 experience study report.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 7 – PENSION PLANS (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2022. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB No. 67 and No. 68 calculations through at least the 2021-22 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits were calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10(a)	Real Return Years 11+(b)
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100.0%		

(a) An expected inflation of 2.00% was used for this period.

(b) An expected inflation of 2.92% was used for this period.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 7 – PENSION PLANS (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in Discount Rate

The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.15 percent) or 1- percentage point higher (8.15 percent) than the current rate:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	6.15%	6.15%
Net Pension Liability	\$ 7,283,998	\$ 2,734,441
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$ 4,864,093	\$ 1,732,179
1% Increase	8.15%	8.15%
Net Pension Liability	\$ 2,864,602	\$ 909,728

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2021, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2021.

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS

Plan Description

Plan administration. The District sponsors healthcare coverage under the California Public Employees Medical and Hospital Care Act ("PEMHCA"), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits provided. Employees may retire directly from the District under CalPERS and receive a District contribution. The District contributes the PEMHCA minimum employer contribution. The contribution is \$136 per month for retirees in 2019 and \$139 per month for retirees in 2020. Survivor benefits are available.

Employees hired before October 1, 2012 are eligible for a supplemental benefit. The District contribution is limited to 85% of the lowest cost PERS health plan, including the PEMHCA minimum. The supplemental benefit includes dependents and will continue for the lifetime of the employee and, if eligible, the surviving spouse.

Employees Covered

As of the June 30, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the District's Plan:

Active plan members	27
Inactive employees or beneficiaries currently receiving benefits	33
Total	<u>60</u>

The District currently finances benefits on a pay-as-you-go basis.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (Continued)

OPEB Liability

The District's OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the OPEB liability was determined by an actuarial valuation dated June 30, 2020, standard actuarial update procedures were used to project/discount from the valuation date to the measurement date.

Actuarial assumptions. The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.00%
Inflation rate	3.00%
Medical cost trend rate	5.80% for 2021 and decreasing 0.10 percent each year to an ultimate rate of 5.00 percent for 2029 and later years

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.

Actuarial assumptions used in the June 30, 2020 valuation were based on a review of plan experience during the period July 1, 2017 to June 30, 2019.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. To achieve the goal set by the investment policy, plan assets will be managed to earn, on a long-term basis, a rate of return equal to or in excess of the target rate of return of 1.92 percent.

Discount rate. GASB 75 requires a discount rate that reflects the following:

- a) The long-term expected rate of return on OPEB plan investments — to the extent that the OPEB plan's fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher — to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the District's total OPEB liability is based on these requirements and the following information:

Reporting Date	Measurement Date	Long Term Expected Return of Plan Investments	Municipal 20 Year High Grade Rate Index	Discount Rate
June 30, 2020	June 30, 2020	4.00%	2.45%	2.45%
June 30, 2021	June 30, 2021	4.00%	1.92%	1.92%

Change of assumptions. For the June 30, 2021 measurement date, the discount rate was decreased from 2.45% to 1.92%.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (Continued)

Changes in the OPEB Liability

	Total OPEB Liability
Balance at June 30, 2020 (Valuation Date June 30, 2019)	\$ 6,992,101
Changes recognized for the measurement period:	
Service cost	195,757
Interest	172,980
Changes of assumptions	550,814
Benefit payments	(256,433)
Net Changes	663,118
Balance at June 30, 2021 (Measurement Date June 30, 2021)	\$ 7,655,219

Sensitivity of the OPEB liability to changes in the discount rate. The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (0.92 percent) or 1-percentage-point higher (2.92 percent) than the current discount rate:

	1% Decrease 0.92%	Current Rate 1.92%	1% Increase 2.92%
OPEB Liability	\$ 8,890,649	\$ 7,655,219	\$ 6,666,107

Sensitivity of the OPEB liability to changes in the healthcare trend rates. The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1-percentage point lower (4.80 percent) or 1-percentage-point higher (6.80 percent) than the current healthcare cost trend rates:

	1% Decrease (4.80%)	Healthcare Cost Trend Rate (5.80%)	1% Increase (6.80%)
OPEB Liability	\$ 6,491,980	\$ 7,655,219	\$ 9,134,407

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2021, the District recognized OPEB expense of \$1,142,588. As of the fiscal year ended June 30, 2021, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 272,808	\$ -
Change in assumptions	1,329,425	
	<u>\$ 1,602,233</u>	<u>\$ -</u>

The amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expenses as follows:

<u>Fiscal year Ending June 30,</u>	<u>Amount</u>
2022	\$ 773,851
2023	624,260
2024	190,688
2025	13,434
	<u>\$ 1,602,233</u>

NOTE 9 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

There were no excess of expenditures over appropriations for the fiscal year ended June 30, 2021.

NOTE 10 – CONTINGENCIES AND COMMITMENTS

According to the District's staff and attorney, no contingent liabilities are outstanding and no lawsuits are pending of any real financial consequence.

REQUIRED SUPPLEMENTARY INFORMATION

CAMBRIA COMMUNITY SERVICES DISTRICT
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes and assessments	\$ 3,056,851	\$ 3,056,851	\$ 3,087,180	\$ 30,329
Weed abatement	18,000	18,000	22,825	4,825
Franchise fees	118,000	118,000	110,452	(7,548)
Intergovernmental	33,000	33,000		(33,000)
Use of money and property	51,066	51,066	19,473	(31,593)
Charges for administrative services	2,183,523	2,206,995	2,177,520	(29,475)
Miscellaneous income	17,150	17,150	35,141	17,991
Total revenues	5,477,590	5,501,062	5,452,591	(48,471)
Expenditures:				
Administration	2,183,523	2,206,995	2,154,879	52,116
Fire	2,319,016	2,341,542	2,304,336	37,206
Parks and recreation	49,742	69,742	29,575	40,167
Facilities and resources	753,330	817,230	765,596	51,634
Debt service:				
Principal	135,338	135,338	135,338	
Interest	6,573	6,573	6,573	
Capital outlay	82,000	124,237	95,490	28,747
Total expenditures	5,529,522	5,701,657	5,491,787	209,870
Excess of revenues over (under) expenditures	(51,932)	(200,595)	(39,196)	161,399
Other Financing Sources (Uses):				
Proceeds from loan payable	40,000	40,000		(40,000)
Total other financing sources (uses)	40,000	40,000		(40,000)
Change in fund balance	(11,932)	(160,595)	(39,196)	121,399
Fund balance - July 1	4,443,356	4,443,356	4,443,356	
Fund balance - June 30	<u>\$ 4,431,424</u>	<u>\$ 4,282,761</u>	<u>\$ 4,404,160</u>	<u>\$ 121,399</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS
 Last 10 Years*
 As of June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB Liability			
Service cost	\$ 192,757	\$ 162,484	\$ 95,650
Interest on the total OPEB liability	172,980	197,339	211,024
Actual and expected experience difference			754,233
Changes in assumptions	550,814	619,787	1,589,401
Benefit payments	<u>(256,433)</u>	<u>(257,572)</u>	<u>(239,592)</u>
Net change in total OPEB Liability	660,118	722,038	2,410,716
Total OPEB liability - beginning	6,992,101	6,270,063	3,859,347
Total OPEB liability - ending	<u>\$ 7,652,219</u>	<u>\$ 6,992,101</u>	<u>\$ 6,270,063</u>
Covered payroll:	\$ 945,482	\$ 977,879	\$ 1,030,435
Total OPEB Liability as a percentage of covered payroll:	809.35%	715.03%	608.49%

*- Fiscal year 2019 was the 1st year of implementation, therefore only three years are shown.

CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF OPEB CONTRIBUTIONS
Last 10 Years*
As of June 30, 2021

The District's contribution for the fiscal year ended June 30, 2021 was \$238,077. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2021, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2020 was \$239,135. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2020, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2019 was \$222,442. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2019, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

*- Fiscal year 2019 was the 1st year of implementation, therefore only three years are shown.

CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Last 10 Years*
 As of June 30, 2021

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net pension liability	0.06063%	0.05871%	0.05706%	0.05791%
Proportionate share of the net pension liability	\$ 6,596,272	\$ 6,016,139	\$ 5,498,358	\$ 5,742,951
Covered payroll	\$ 3,056,217	\$ 3,020,074	\$ 2,510,899	\$ 2,067,201
Proportionate share of the net pension liability as percentage of covered payroll	215.8%	199.2%	219.0%	277.8%
Plan's total pension liability	\$ 43,702,930,887	\$ 41,426,453,489	\$ 38,944,855,364	\$ 37,161,348,332
Plan's fiduciary net position	\$ 32,822,501,335	\$ 31,179,414,067	\$ 29,308,589,559	\$ 27,244,095,376
Plan fiduciary net position as a percentage of the total pension liability	75.10%	75.26%	75.26%	73.31%
	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Proportion of the net pension liability	0.05925%	0.06100%	0.06198%	
Proportionate share of the net pension liability	\$ 5,126,647	\$ 4,186,773	\$ 3,856,693	
Covered payroll	\$ 2,122,598	\$ 1,979,000	\$ 2,097,466	
Proportionate share of the net pension liability as percentage of covered payroll	241.5%	211.6%	183.9%	
Plan's total pension liability	\$ 33,358,627,624	\$ 31,771,217,402	\$ 30,829,966,631	
Plan's fiduciary net position	\$ 24,705,532,291	\$ 24,907,305,871	\$ 24,607,502,515	
Plan fiduciary net position as a percentage of the total pension liability	74.06%	78.40%	79.82%	

Notes to Schedule:

Changes in assumptions

In 2018, inflation was changed from 2.75 percent to 2.50 percent and individual salary increases and overall payroll growth was reduced from 3.00 percent to 2.75 percent.

In 2017, as part of the Asset Liability Management review cycle, the discount rate was changed from 7.65 percent to 7.15 percent.

In 2016, the discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected ages of general employees.

*- Fiscal year 2015 was the 1st year of implementation, thus only seven years are shown.

CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2021

The following table provides required supplementary information regarding the District's Pension Plan.

	2021	2020	2019	2018
Contractually required contribution (actuarially determined)	\$ 825,844	\$ 711,306	\$ 603,260	\$ 552,669
Contribution in relation to the actuarially determined contributions	825,844	711,306	603,260	552,669
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 3,337,640	\$ 3,056,217	\$ 3,020,074	\$ 2,510,899
Contributions as a percentage of covered payroll	24.74%	23.27%	19.98%	22.01%
	2017	2016	2015	
Contractually required contribution (actuarially determined)	\$ 662,293	\$ 574,845	\$ 486,960	
Contribution in relation to the actuarially determined contributions	662,293	574,845	486,960	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	
Covered payroll	\$ 2,067,201	\$ 2,122,598	\$ 1,979,000	
Contributions as a percentage of covered payroll	32.04%	27.08%	24.61%	

Notes to Schedule

Valuation Date:	6/30/2014			
Actuarial cost method	Entry Age Normal			
Asset valuation method	5-year smoothed market			
Amortization method	The unfunded actuarial accrued liability is amortized over an open 17 year period as a level percentage of payroll.			
Discount rate	7.50%			
Amortization growth rate	3.75%			
Price inflation	3.25%			
Salary increases	3.75% plus merit component based on employee classification and years of service			
Mortality	Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females.			
Valuation Date:	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Discount Rate:	7.00%	7.25%	7.375%	7.65%
Price inflation	2.50%	2.63%		

*- Fiscal year 2015 was the 1st year of implementation, thus only seven years are shown.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **3.B.**FROM: John F Weigold IV, General Manager
Pamela Duffield, Finance Manager

Meeting Date: April 26, 2022

Subject: Review of Third Quarter Budget
Report and Staff Recommendation

RECOMMENDATIONS: Staff recommends the Finance Committee discuss and review the FY 2021/22 3rd quarter budget report, proposed budget adjustment, and approve recommendation to the Board of Directors.

DISCUSSION: During the 3rd quarter of FY 2021/22, the Board approved a budget adjustment for funding the permitting phase of the Skate Park Project. This budget adjustment has been included in this reporting.

There is one additional budget adjustment requested at this time:

- 1) Water Fund – In late December 2021, there was a significant waterline break. This resulted in Board action authorizing an Emergency Waterline Repair Project. The costs of this emergency repair are approximately \$366,000. A budget adjustment is requested, in the amount of \$366,000, funded with Water Fund reserves. The budget adjustment is provided in the chart below:

Budget Adjustment					
Fund	Date	Agenda Item	Purpose	Sources	Uses
Water			Funding from Water Fund Reserves	\$ 366,000	\$ -
Water			Emergency Waterline Repair	\$ -	\$ 366,000
			Fund Sub-Total	\$ 366,000	\$ 366,000
			Difference (unidentified sources of funding)	\$ -	

The Board adopted CIP list has been updated to reflect the activities from July 1, 2021, to March 31, 2022, the addition of the Emergency Waterline Project and is attached for your information.

Staff recommends the Finance Committee make the recommendation to the Board of Directors to receive and file the FY 2021/22 3rd quarter budget report and to approve the budget adjustment for the emergency waterline repairs.

Attachment: A) 3rd quarter budget report FY 2021/22

CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2021-2022
THIRD QUARTER REPORT
DRAFT 04/26/2022

GENERAL FUND SUMMARY

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



Cambria Community Services District, CA

Budget Report Group Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022 65

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 01 - GENERAL FUND								
Revenue	3,462,101.00	3,832,841.00	133,956.48	2,354,735.13	0.00	-1,478,105.87	38.56 %	
Expense	3,631,337.00	4,291,536.00	-25,957.68	2,590,273.62	70,607.02	1,630,655.36	38.00 %	
Fund: 01 - GENERAL FUND Surplus (Deficit):	-169,236.00	-458,695.00	159,914.16	-235,538.49	-70,607.02	152,549.49	33.26 %	
Report Surplus (Deficit):	-169,236.00	-458,695.00	159,914.16	-235,538.49	-70,607.02	152,549.49	33.26 %	

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-169,236.00	-458,695.00	159,914.16	-235,538.49	-70,607.02	152,549.49
Report Surplus (Deficit):	-169,236.00	-458,695.00	159,914.16	-235,538.49	-70,607.02	152,549.49

GENERAL FUND
FIRE DEPARTMENT - 01



Cambria Community Services District, CA

Budget Report

Account Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022 68

Fund: 01 - GENERAL FUND	Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
							Favorable (Unfavorable)	Percent Remaining
	REIMBURSEMENTS - FIRE DEPT	30,000.00	30,000.00	0.00	0.00	0.00	-30,000.00	100.00 %
	PROPERTY TAX - FIRE DEPT	1,897,441.00	1,897,441.00	762,831.69	1,310,112.95	0.00	-587,328.05	30.95 %
	SB2557 TAX - FIRE DEPT	-17,850.00	-17,850.00	0.00	0.00	0.00	17,850.00	0.00 %
	ASSESSMENT-FIRE - FIRE DEPT	497,900.00	497,900.00	23,411.74	357,968.25	0.00	-139,931.75	28.10 %
	INSURANCE-REIMB - FIRE DEPT	0.00	0.00	0.00	10,602.00	0.00	10,602.00	0.00 %
	WEED ABATEMENT - FIRE DEPT	18,000.00	18,000.00	2,617.90	20,092.30	0.00	2,092.30	111.62 %
	INSPECTION FEE - FIRE DEPT	14,500.00	14,500.00	712.00	5,278.00	0.00	-9,222.00	63.60 %
	MISC. REVENUE - FIRE DEPT	0.00	0.00	9,599.77	12,702.90	0.00	12,702.90	0.00 %
	GRANT/REVENUE - FIRE	40,000.00	223,811.00	0.00	5,777.47	0.00	-218,033.53	97.42 %
	Budget Adjustments							
	Number							
	BA0000003							
	08/19/2021							
	RESO 30-2021, DATED 8/19/2021, ITEM							
	-14,960.00							
	BA0000005							
	12/22/2021							
	FIRST QTR BUDGET ADJ - FIRE SAFER, FI							
	-168,851.00							
	Revenue Total:	50,000.00	2,713,802.00	799,173.10	1,722,533.87	0.00	-991,268.13	36.53 %
	01-48010-01							
	PROCEEDS-LEASE - FIRE DEPT	50,000.00	50,000.00	0.00	0.00	0.00	-50,000.00	100.00 %
	Expense							
	01-50000-01							
	SALARY & WAGES - FIRE DEPT	739,578.00	847,625.00	65,927.68	461,786.86	0.00	385,838.14	45.52 %
	Budget Adjustments							
	Number							
	BA0000005							
	12/22/2021							
	FIRST QTR BUDGET ADJ - FIRE SAFER, FI							
	108,047.00							
	Revenue Total:	128,000.00	140,500.00	19,624.42	166,257.36	0.00	-25,757.36	-18.33 %
	01-50100-01							
	OVERTIME - FIRE DEPT	128,000.00	140,500.00	19,624.42	166,257.36	0.00	-25,757.36	-18.33 %
	Budget Adjustments							
	Number							
	BA0000005							
	12/22/2021							
	FIRST QTR BUDGET ADJ - FIRE SAFER, FI							
	12,500.00							
	Revenue Total:	5,000.00	159,984.00	9,324.00	83,202.15	0.00	76,781.85	47.99 %
	01-50200-01							
	STANDBY TIME - FIRE DEPT	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
	01-50310-01							
	FIREFIGHTER PAY - FIRE DEPT	159,984.00	159,984.00	2,993.60	70,399.56	0.00	-70,399.56	0.00 %
	01-50400-01							
	SICK/VAC PAY - FIRE DEPT	0.00	0.00	1,030.04	13,486.53	0.00	-13,486.53	0.00 %
	01-50500-01							
	HOLIDAY - FIRE DEPT	0.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00 %
	01-51010-01							
	UNIFORM ALLOWNC - FIRE DEPT	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00 %
	01-51020-01							
	MED-PRINCIPAL - FIRE DEPT	13,570.00	16,570.00	1,184.76	8,763.42	0.00	7,806.58	47.11 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

Budget Adjustments		Original Total Budget		Current Total Budget		Period Activity		Fiscal Activity		Encumbrances		Variance Favorable (Unfavorable) Remaining		Percent Remaining		
Number	Date	Description	Adjustment	Total Budget	Total Budget	Activity	Activity	Activity	Activity	Activity	Activity	Favorable	Unfavorable	Remaining	Percent	
BA0000005	12/22/2021	FIRST QTR BUDGET ADJ - FIRE SAFER, FI	3,000.00	113,457.00	143,457.00		9,363.38	77,148.01	0.00	0.00	0.00	66,308.99		46.22 %		
Budget Adjustments																
BA0000005	12/22/2021	FIRST QTR BUDGET ADJ - FIRE SAFER, FI	30,000.00													
01-51050-01		LIFE INSURANCE - FIRE DEPT	1,008.00	1,008.00		84.38		593.44	0.00	0.00	0.00	414.56		41.13 %		
01-51060-01		FICA - FIRE DEPT	58,927.00	58,927.00		5,615.57		46,332.25	0.00	0.00	0.00	12,594.75		21.37 %		
01-51070-01		MEDICARE - FIRE DEPT	15,046.00	15,046.00		1,313.31		10,180.88	0.00	0.00	0.00	4,865.12		32.33 %		
01-51080-01		WORKERS COMP - FIRE DEPT	54,604.00	54,604.00		7,927.43		42,846.37	0.00	0.00	0.00	11,757.63		21.53 %		
01-51090-01		RETIREMENT-PERS - FIRE DEPT	318,524.00	333,828.00		26,067.79		223,193.12	0.00	0.00	0.00	110,634.88		33.14 %		
Budget Adjustments																
BA0000005	12/22/2021	FIRST QTR BUDGET ADJ - FIRE SAFER, FI	15,304.00													
01-51120-01		UI REIM BENEFIT - FIRE DEPT	0.00	0.00		0.00		163.00	0.00	0.00	0.00	-163.00		0.00 %		
01-51200-01		OTHER EMP BENE - FIRE DEPT	2,600.00	2,600.00		200.00		1,815.00	0.00	0.00	0.00	785.00		30.19 %		
01-51210-01		RETIRES HEALTH - FIRE DEPT	42,520.00	42,520.00		2,623.55		22,716.70	0.00	0.00	0.00	19,803.30		46.57 %		
01-51220-01		MEDICAL REIMBRS - FIRE DEPT	14,300.00	14,300.00		1,000.00		9,478.50	0.00	0.00	0.00	4,821.50		33.72 %		
01-60100-01		ADS-LEGAL/OTHER - FIRE DEPT	431.00	431.00		0.00		0.00	0.00	0.00	0.00	431.00		100.00 %		
01-60110-01		PUBLIC INFO GNL - FIRE DEPT	1,422.00	1,422.00		0.00		0.00	0.00	0.00	0.00	1,422.00		100.00 %		
01-6011W-01		PUB INF-WEBSITE - FIRE DEPT	538.00	538.00		94.99		498.74	0.00	0.00	0.00	39.26		7.30 %		
01-6033B-01		M&R BUILDINGS - FIRE DEPT	6,704.00	6,704.00		361.00		11,477.87	0.00	963.50	0.00	-5,737.37		-85.58 %		
Budget Detail																
Description		Units	Price	Amount												
M&R BUILDINGS		0.00	0.00	3,704.00												
M&R BUILDINGS - REPLACE REFRIGERATOR		0.00	0.00	3,000.00												
M&R FD WTR LEAK - FIRE DEPT		8,000.00	0.00	8,000.00												
M&R GROUNDS - FIRE DEPT		269.00	0.00	269.00												
M&R STORM DAMAGE JANUARY 2021		12,000.00	0.00	12,000.00												
M&R FIRE OHDOOR - FIRE DEPT		1,955.00	0.00	1,955.00												
M&R - EQUIPMENT - FIRE DEPT		0.00	0.00	0.00												
M&R-VEHICLES-L - FIRE DEPT		33,000.00	0.00	33,000.00												
M&R-COMPS-SVCS - FIRE DEPT		2,689.00	0.00	2,689.00												
COMP SUPP&PARTS - FIRE DEPT		334.00	0.00	334.00												
SECURITY & SAFETY - FIRE DEPT		2,108.00	0.00	2,108.00												
OFFICE SUPPLIES - FIRE DEPT		215.00	0.00	215.00												
POSTAGE & SHIP - FIRE DEPT		200.00	0.00	200.00												
PRINTING/FORMS - FIRE DEPT		118.00	0.00	118.00												

Budget Report

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
01-60540-01	4,483.00	4,483.00	31.00	2,974.20	0.00	1,508.80	33.66 %
01-60550-01	54,771.00	54,771.00	0.00	43,199.61	0.00	11,571.39	21.13 %

Budget Detail

Description	Units	Price	Amount
GOVERNMENT FEES & LICENSES	0.00	0.00	50,181.00
IMAGE TREND - EMS	0.00	0.00	2,623.00
IMAGE TREND - FIRE	0.00	0.00	1,967.00
01-6060C-01	10,819.00	10,819.00	10,819.00
01-6060E-01	8,416.00	8,416.00	8,416.00
01-6060G-01	2,987.00	2,987.00	2,987.00
01-6060I-01	3,968.00	3,968.00	3,968.00
01-6060P-01	4,445.00	4,445.00	4,445.00
01-6060S-01	1,800.00	1,800.00	1,800.00
01-6060W-01	4,247.00	4,247.00	4,247.00
01-6080M-01	3,017.00	3,017.00	3,017.00
01-60890-01	5,182.00	5,182.00	5,182.00
01-6089A-01	0.00	0.00	12,040.00

Budget Adjustments

Number	Date	Description	Adjustment
BA0000003	08/19/2021	RESO 30-2021, DATED 8/19/2021, ITEN	12,040.00
01-60900-01	11,228.00	DEPT OP SUPPLY - FIRE DEPT	11,228.00
01-60930-01	60.00	SMALL TOOLS/EQP - FIRE DEPT	60.00
01-60940-01	9,073.00	CLOTH/UNIFORM - FIRE DEPT	9,073.00
01-60960-01	21,548.00	FUEL - FIRE DEPT	21,548.00
01-61150-01	309.00	MEETING EXPENSE - FIRE DEPT	309.00
01-6120A-01	2,040.00	EMPLOYEE ALS CT - FIRE DEPT	2,040.00
01-6120E-01	15,000.00	TVL,TRN,SEM-EMP - FIRE DEPT	15,000.00
01-61240-01	451.00	EMPLOYEE RECOG - FIRE DEPT	451.00
01-61250-01	4,632.00	EMPLOY RECRUIT - FIRE DEPT	4,632.00
01-61700-01	162,000.00	CAP ASSET EXP - FIRE DEPT	162,000.00

Budget Detail

Description	Units	Price	Amount
FUEL STATION COMPUTER REPLACEMENT	0.00	0.00	14,000.00
RADIO SYSTEM UPGRADE - PHASE II	0.00	0.00	30,000.00
REPLACEMENT OF 2003 F350 UTILITY TRUCK	0.00	0.00	50,000.00
SECURITY SYSTEM UPGRADE - PHASE I ENTRANCE GATES	0.00	0.00	20,000.00
STORAGE SHED - EQUIPMENT STORAGE	0.00	0.00	8,000.00
ZOLL X SERIES EKG	0.00	0.00	40,000.00
01-61800-01	130,311.00	130,311.00	130,311.00
01-6180H-01	3,062.00	3,062.00	3,062.00

	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
01-61800-01	0.00	0.00	0.00	130,311.00	100.00 %
01-6180H-01	0.00	3,064.98	0.00	-2.98	-0.10 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
01-62000-01	432,512.00	432,512.00	108,128.00	324,384.00	0.00	108,128.00	25.00 %
01-62204-01	2,793.00	2,793.00	0.00	0.00	0.00	2,793.00	100.00 %
01-62208-01	2,060.00	2,060.00	0.00	3,838.84	0.00	-1,778.84	-86.35 %
01-62200-01	2,203.00	2,203.00	0.00	0.00	0.00	2,203.00	100.00 %
01-6220E-01	5,150.00	5,150.00	0.00	3,206.83	0.00	1,943.17	37.73 %
01-6220F-01	2,060.00	2,060.00	0.00	0.00	0.00	2,060.00	100.00 %
01-6220P-01	10,269.00	10,269.00	0.00	2,030.04	0.00	8,238.96	80.23 %
01-6220R-01	31,249.00	31,249.00	0.00	30,663.00	0.00	586.00	1.88 %
01-6220S-01	1,761.00	1,761.00	2,419.53	3,733.03	0.00	-1,972.03	-111.98 %
01-62210-01	3,605.00	3,605.00	0.00	966.70	0.00	2,638.30	73.18 %
Expense Total:	2,697,112.00	2,878,003.00	290,530.90	1,795,872.57	2,622.51	1,079,507.92	37.51 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	-167,121.00	-164,201.00	508,642.20	-73,338.70	-2,622.51	88,239.79	53.74 %
Report Surplus (Deficit):	-167,121.00	-164,201.00	508,642.20	-73,338.70	-2,622.51	88,239.79	53.74 %

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 01 - GENERAL FUND								
Revenue	2,529,991.00	2,713,802.00	799,173.10	1,722,533.87	0.00	-991,268.13	36.53 %	
Expense	2,697,112.00	2,878,003.00	290,530.90	1,795,872.57	2,622.51	1,079,507.92	37.51 %	
Fund: 01 - GENERAL FUND Surplus (Deficit):	-167,121.00	-164,201.00	508,642.20	-73,338.70	-2,622.51	88,239.79	53.74 %	
Report Surplus (Deficit):	-167,121.00	-164,201.00	508,642.20	-73,338.70	-2,622.51	88,239.79	53.74 %	

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable	(Unfavorable)
01 - GENERAL FUND	-167,121.00	-164,201.00	508,642.20	-73,338.70	-2,622.51	88,239.79	88,239.79
Report Surplus (Deficit):	-167,121.00	-164,201.00	508,642.20	-73,338.70	-2,622.51	88,239.79	88,239.79

GENERAL FUND
FACILITIES & RESOURCES DEPARTMENT – 02



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022

Fund: 01 - GENERAL FUND

Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
01-42000-02 INTEREST INCOME - PPT MGMT DEPT	0.00	0.00	0.00	0.30	0.00	0.30	0.00 %
01-43100-02 PROPERTY TAX - PPT MGMT DEPT	711,093.00	711,093.00	285,882.02	490,983.46	0.00	-220,109.54	30.95 %
01-43110-02 SB2557 TAX - PPT MGMT DEPT	-2,300.00	-2,300.00	0.00	0.00	0.00	2,300.00	0.00 %
01-43620-02 INSURANCE-REIMB - FAC & RESRC DPT	0.00	0.00	0.00	7,444.00	0.00	7,444.00	0.00 %
01-43900-02 MISC. REVENUE - PPT MGMT DEPT	600.00	600.00	5,128.60	5,128.60	0.00	4,528.60	854.77 %
01-45000-02 VET'S HALL RENT - PPT MGMT DEPT	26,000.00	26,000.00	1,033.50	6,238.50	0.00	-19,761.50	76.01 %
01-45250-02 VH RENTS-PRIVET - FAC & RESRC DPT	500.00	500.00	0.00	0.00	0.00	-500.00	100.00 %
01-45600-02 RENT-BANNERS - FAC & RESRC DPT	200.00	200.00	0.00	0.00	0.00	-200.00	100.00 %
01-45700-02 RENT-RANCH - FAC & RESRC DPT	200.00	200.00	0.00	100.00	0.00	-100.00	50.00 %
01-45900-02 VH CLEAN FEE - FAC & RESRC DPT	200.00	200.00	0.00	0.00	0.00	-200.00	100.00 %
01-46100-02 GRANTS/MISC REV - FAC & RESRC DPT	0.00	8,977.00	0.00	0.00	0.00	-8,977.00	100.00 %

Budget Adjustments

Number	Date	Description	Adjustment
BA0000003	08/19/2021	RESO 30-2021, DATED 8/19/2021, ITEM	-8,977.00
BA0000006	12/22/2021	EAST RANCH RESTROOM	-177,952.00
BA0000007	12/22/2021	EAST RANCH RESTROOM AND PROP 68	177,952.00

Revenue Total:

736,493.00	745,470.00	292,044.12	509,894.86	0.00	-235,575.14	31.60 %
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Expense

01-50000-02 SALARY & WAGES - PPT MGMT DEPT	227,101.00	227,101.00	14,826.06	128,995.69	0.00	98,105.31	43.20 %
01-50100-02 OVERTIME - PPT MGMT DEPT	7,500.00	7,500.00	358.74	3,118.07	0.00	4,381.93	58.43 %
01-50400-02 SICK/VAC PAY - PPT MGMT DEPT	0.00	0.00	362.73	6,446.54	0.00	-6,446.54	0.00 %
01-50500-02 HOLIDAY - PPT MGMT DEPT	0.00	0.00	905.29	8,657.46	0.00	-8,657.46	0.00 %
01-51010-02 UNIFORM ALLOWANC - PPT MGMT DEPT	1,200.00	1,200.00	0.00	1,200.00	0.00	0.00	0.00 %
01-51020-02 MED-PRINCIPAL - PPT MGMT DEPT	3,800.00	3,800.00	316.76	2,534.08	0.00	1,265.92	33.31 %
01-51030-02 MED-PERS-CARE - PPT MGMT DEPT	41,108.00	41,108.00	3,156.50	27,805.45	0.00	13,302.55	32.36 %
01-51050-02 LIFE INSURANCE - FAC & RESRC DPT	432.00	432.00	25.22	216.26	0.00	215.74	49.94 %
01-51060-02 FICA - PPT MGMT DEPT	13,925.00	13,925.00	955.49	8,724.97	0.00	5,200.03	37.34 %
01-51070-02 MEDICARE - PPT MGMT DEPT	3,466.00	3,466.00	223.46	1,880.78	0.00	1,585.22	45.74 %
01-51080-02 WORKERS COMP - PPT MGMT DEPT	13,555.00	13,555.00	1,510.99	9,451.94	0.00	4,103.06	30.27 %
01-51090-02 RETIREMENT-PERS - PPT MGMT DEPT	64,231.00	64,231.00	4,932.68	44,328.69	0.00	19,902.31	30.99 %
01-51200-02 OTHER EMP BENE - PPT MGMT DEPT	3,200.00	3,200.00	225.00	2,018.75	0.00	1,181.25	36.91 %
01-51210-02 RETIREES HEALTH - PPT MGMT DEPT	22,187.00	22,187.00	2,078.90	18,441.55	0.00	3,745.45	16.88 %
01-51220-02 MEDICAL REIMBRS - PPT MGMT DEPT	5,200.00	5,200.00	400.00	3,800.00	0.00	1,400.00	26.92 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

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Description	Units	Price	Amount	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
									Favorable (Unfavorable)	Percent Remaining
M&R BUILDINGS - PPT MGMT DEPT				10,983.00	10,983.00	3,231.24	11,030.42	0.00	-47.42	-0.43 %
M&R ENCAMPMENTS - FAC & RESRC DPT				60,000.00	60,000.00	0.00	2,535.00	0.00	57,465.00	95.78 %
M&R GROUNDS - PPT MGMT DEPT				22,401.00	22,401.00	380.00	20,001.00	0.00	2,400.00	10.71 %
M&R-STREETLIGHT - FAC & RESRC DPT				1,030.00	1,030.00	4,779.45	4,213.45	0.00	-3,183.45	-309.07 %
M&R-RANCH - FAC & RESRC DPT				54,482.00	54,482.00	1,208.14	8,826.01	0.00	45,655.99	83.80 %
M&R-VET'S HALL - FAC & RESRC DPT				19,431.00	19,431.00	2,111.76	8,510.80	0.00	10,920.20	56.20 %
Budget Detail										
Description	Units	Price	Amount							
M&R VETS HALL	0.00	0.00	16,931.00							
M&R VETS HALL - KEYLESS ENTRY	0.00	0.00	2,500.00							
M&R STORM DAMAGE JANUARY 2021				48,500.00	48,500.00	8,690.00	24,297.86	0.00	24,202.14	49.90 %
Budget Detail										
Description	Units	Price	Amount							
M&R STORM DAMAGE - APPLIANCE REPLACEMENTS	0.00	0.00	2,000.00							
M&R STORM DAMAGE - BLDG REPAIRS	0.00	0.00	20,000.00							
M&R STORM DAMAGE - FENCING REPLACEMENT	0.00	0.00	6,500.00							
M&R STORM DAMAGE - FURNITURE REPLACEMENT	0.00	0.00	10,000.00							
M&R STORM DAMAGE - STORAGE SHED REPLACEMENT	0.00	0.00	10,000.00							
M&R - EQUIPMENT - PPT MGMT DEPT				106.00	106.00	0.00	0.00	0.00	106.00	100.00 %
M&R-VEHICLES-L - PPT MGMT DEPT				1,745.00	1,745.00	0.00	4,039.84	0.00	-2,294.84	-131.51 %
M&R-VEHICLES-N - PPT MGMT DEPT				5,512.00	5,512.00	370.35	2,428.45	0.00	3,083.55	55.94 %
COMP SUPP&PARTS - PPT MGMT DEPT				262.00	262.00	203.88	955.31	0.00	-693.31	-264.62 %
OFFICE SUPPLIES - FAC & RESRC DPT				68.00	68.00	0.00	24.08	0.00	43.92	64.59 %
BANK CHARGES - PPT MGMT DEPT				0.00	0.00	0.00	71.34	0.00	-71.34	0.00 %
MBRSH DUES,PUBS - FAC & RESRC DPT				0.00	0.00	0.00	38.90	0.00	-38.90	0.00 %
GOVT FEES & LIC - PPT MGMT DEPT				191.00	191.00	0.00	135.29	0.00	55.71	29.17 %
UTILITIES CELL - PPT MGMT DEPT				2,024.00	2,024.00	147.98	1,332.29	400.00	291.71	14.41 %
UTILITIES ELEC - PPT MGMT DEPT				19,952.00	19,952.00	1,586.31	13,779.63	0.00	6,172.37	30.94 %
UTILITIES GAS - PPT MGMT DEPT				1,254.00	1,254.00	201.58	2,388.28	0.00	-1,134.28	-90.45 %
UTILITIES INTRNET - PPT MGMT DEPT				5,543.00	5,543.00	421.52	3,595.58	0.00	1,947.42	35.13 %
UTILITIES PHONE - PPT MGMT DEPT				740.00	740.00	140.67	845.67	0.00	-105.67	-14.28 %
UTILITIES SEWER - PPT MGMT DEPT				3,864.00	3,864.00	630.52	3,701.78	0.00	162.22	4.20 %
UTILITIES WATER - PPT MGMT DEPT				8,336.00	8,336.00	1,393.20	8,599.41	0.00	-263.41	-3.16 %
EQUIP RENTAL - PPT MGMT DEPT				403.00	403.00	13.20	13.20	0.00	389.80	96.72 %
PRO SVC- MISC - PPT MGMT DEPT				11,044.00	11,044.00	1,019.60	8,690.40	0.00	2,353.60	21.31 %
PROF SERV-TEMP - FAC & RESRC DPT				8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	100.00 %
DEPT OP SUPPLY - PPT MGMT DEPT				13,440.00	13,440.00	1,877.81	9,077.80	0.00	4,362.20	32.46 %
SMALL TOOLS/EQP - PPT MGMT DEPT				4,244.00	4,244.00	0.00	15.98	0.00	4,228.02	99.62 %
CLOTH/UNIFORM - PPT MGMT DEPT				2,288.00	2,288.00	0.00	2,087.45	0.00	200.55	8.77 %
OFFICE FURN/EQP - PPT MGMT DEPT				0.00	0.00	0.00	104.76	0.00	-104.76	0.00 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
01-60960-02 FUEL - FAC & RESRC DPT	15,092.00	15,092.00	1,505.86	6,667.22	0.00	8,424.78	55.82 %
01-61700-02 CAP ASSET EXP - FAC & RESRC DPT	15,000.00	37,272.00	7,843.00	19,110.00	0.00	18,162.00	48.73 %

Budget Detail

Description	Units	Price	Amount
VETS HLL ROOFING FOR AMERICAN LEGION KITCHEN AREA	0.00	0.00	15,000.00

Budget Adjustments

Number	Date	Description	Adjustment
BA0000003	08/19/2021	RESO 30-2021, DATED 8/19/2021, ITEM	22,272.00
BA0000006	12/22/2021	EAST RANCH RESTROOM	351,480.00
BA0000007	12/22/2021	EAST RANCH RESTROOM AND PROP 68	-351,480.00

01-61800-02 PRINCIPAL - FAC & RESRC DPT	3,791.00	3,791.00	636.98	2,526.38	0.00	1,264.62	33.36 %
01-61804-02 INTEREST TRUCK - FAC & RESRC DPT	287.00	1,899.00	198.77	1,571.00	0.00	328.00	17.27 %

Budget Adjustments

Number	Date	Description	Adjustment
BA0000005	12/22/2021	FIRST QTR BUDGET ADJ - FIRE SAFER, FI	1,612.00

01-61801-02 PRINCIPAL/P-UP	0.00	8,684.00	779.94	7,103.36	0.00	1,580.64	18.20 %
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Budget Adjustments

Number	Date	Description	Adjustment
BA0000005	12/22/2021	FIRST QTR BUDGET ADJ - FIRE SAFER, FI	8,684.00

01-62000-02 ALLOC OVERHEAD - PPT MGMT DEPT	135,602.00	135,602.00	33,900.50	101,701.50	0.00	33,900.50	25.00 %
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Expense Total:	882,520.00	915,088.00	103,550.08	547,639.67	400.00	367,048.33	40.11 %
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Fund: 01 - GENERAL FUND Surplus (Deficit):	-146,027.00	-169,618.00	188,494.04	-37,744.81	-400.00	131,473.19	77.51 %
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Report Surplus (Deficit):	-146,027.00	-169,618.00	188,494.04	-37,744.81	-400.00	131,473.19	77.51 %
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Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 01 - GENERAL FUND								
Revenue	736,493.00	745,470.00	292,044.12	509,894.86	0.00	-235,575.14	31.60 %	
Expense	882,520.00	915,088.00	103,550.08	547,639.67	400.00	367,048.33	40.11 %	
Fund: 01 - GENERAL FUND Surplus (Deficit):	-146,027.00	-169,618.00	188,494.04	-37,744.81	-400.00	131,473.19	77.51 %	
Report Surplus (Deficit):	-146,027.00	-169,618.00	188,494.04	-37,744.81	-400.00	131,473.19	77.51 %	

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-146,027.00	-169,618.00	188,494.04	-37,744.81	-400.00	131,473.19
Report Surplus (Deficit):	-146,027.00	-169,618.00	188,494.04	-37,744.81	-400.00	131,473.19

GENERAL FUND
PARKS, RECREATION & OPEN SPACE
DEPARTMENT – 16



Cambria Community Services District, CA

Budget Report

Account Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022 81

Fund: 01 - GENERAL FUND	Revenue	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
							Favorable (Unfavorable)	Percent Remaining
	PROPERTY TAX - PROS DEPT	51,516.00	51,516.00	20,711.07	35,569.90	0.00	-15,946.10	30.95 %
	S82557 TAX - PROS DEPT	-315.00	-315.00	0.00	0.00	0.00	315.00	0.00 %
	MISC. REVENUE - PROS DEPT	505.00	505.00	0.00	505.30	0.00	0.30	100.06 %
	GRANTS/MISC REV - PROS DEPT	0.00	177,952.00	0.00	0.00	0.00	-177,952.00	100.00 %

Budget Adjustments

Number	Date	Description	Adjustment
BA0000007	12/22/2021	EAST RANCH RESTROOM AND PROP 68	-177,952.00

Revenue Total: 51,706.00 229,658.00 20,711.07 36,075.20 0.00 -193,582.80 84.29 %

Expense

Description	Units	Price	Amount
PRO SVS-PROS DEPT	0.00	0.00	3,000.00
PROFESSIONAL SERVICES - GRANT WRITER	0.00	0.00	19,152.00

Budget Detail

Description	Units	Price	Amount
PRO SVS-PROS DEPT	0.00	0.00	22,152.00

01-61700-16

Description	Units	Price	Amount
CAP ASSET EXP - PROS DEPT	0.00	0.00	432,953.00

Budget Adjustments

Number	Date	Description	Adjustment
BA0000003	08/19/2021	RESO 30-2021, DATED 8/19/2021, ITEM	14,925.00
BA0000003	08/19/2021	RESO 30-2021, DATED 8/19/2021, ITEM	7,215.00
BA0000007	12/22/2021	EAST RANCH RESTROOM AND PROP 68	351,480.00
BA0000008	03/10/2022	SKATE PARK - YR 1 OF 3 RESERVE FUND	59,333.00

01-62000-16

Description	Units	Price	Amount
ALLOC OVERHEAD - PROS DEPT	0.00	0.00	29,554.00

Expense Total: 51,706.00 484,659.00 7,388.50 22,165.50 0.00 7,388.50 25.00 %

Fund: 01 - GENERAL FUND Surplus (Deficit): 0.00 -255,001.00 13,322.57 -6,781.79 0.00 441,802.01 91.16 %

Report Surplus (Deficit): 0.00 -255,001.00 13,322.57 -6,781.79 0.00 248,219.21 97.34 %

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 01 - GENERAL FUND								
Revenue	51,706.00	229,658.00	20,711.07	36,075.20	0.00	-193,582.80	84.29 %	
Expense	51,706.00	484,659.00	7,388.50	42,856.99	0.00	441,802.01	91.16 %	
Fund: 01 - GENERAL FUND Surplus (Deficit):	0.00	-255,001.00	13,322.57	-6,781.79	0.00	248,219.21	97.34 %	
Report Surplus (Deficit):	0.00	-255,001.00	13,322.57	-6,781.79	0.00	248,219.21	97.34 %	

Fund Summary

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Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable	(Unfavorable)
01 - GENERAL FUND	0.00	-255,001.00	13,322.57	-6,781.79	0.00	248,219.21	
Report Surplus (Deficit):	0.00	-255,001.00	13,322.57	-6,781.79	0.00	248,219.21	

GENERAL FUND
ADMINISTRATION DEPARTMENT – 09



Cambria Community Services District , CA

Budget Report Account Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022

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Fund: 01 - GENERAL FUND

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Revenue							
01-40010-09	118,000.00	118,000.00	2,994.46	58,809.33	0.00	-59,190.67	50.16 %
01-40130-09	600.00	600.00	0.00	486.00	0.00	-114.00	19.00 %
01-42000-09	6,000.00	6,000.00	0.00	3,033.34	0.00	-2,966.66	49.44 %
01-43100-09	15,366.00	15,366.00	-961,036.87	0.00	0.00	-15,366.00	100.00 %
01-43120-09	0.00	0.00	0.00	15,366.04	0.00	15,366.04	0.00 %
01-43850-09	2,400.00	2,400.00	600.00	1,800.00	0.00	-600.00	25.00 %
01-43900-09	1,545.00	1,545.00	-20,529.40	6,736.49	0.00	5,191.49	436.02 %
	143,911.00	143,911.00	-977,971.81	86,231.20	0.00	-57,679.80	40.08 %
Revenue Total:							
Expense							
01-50000-09	745,262.00	745,262.00	41,590.25	382,402.53	0.00	362,859.47	48.69 %
01-50100-09	15,000.00	15,000.00	286.57	1,897.47	0.00	13,102.53	87.35 %
01-50300-09	36,000.00	36,000.00	2,600.00	16,590.00	0.00	19,410.00	53.92 %
01-50400-09	0.00	0.00	1,785.03	30,404.12	0.00	-30,404.12	0.00 %
01-50500-09	0.00	0.00	2,544.34	25,743.93	0.00	-25,743.93	0.00 %
01-51070-09	9,319.00	9,319.00	578.50	4,627.98	0.00	4,691.02	50.34 %
01-51030-09	70,794.00	70,794.00	3,623.23	31,067.43	0.00	39,726.57	56.12 %
01-51050-09	1,094.00	1,094.00	90.04	514.20	0.00	579.80	53.00 %
01-51060-09	52,716.00	52,716.00	3,016.43	25,816.15	0.00	26,899.85	51.03 %
01-51070-09	12,114.00	12,114.00	705.46	6,105.98	0.00	6,008.02	49.60 %
01-51080-09	4,542.00	4,542.00	855.75	5,503.14	0.00	-961.14	-21.16 %
01-51090-09	207,020.00	207,020.00	15,131.95	134,666.61	0.00	72,353.39	34.95 %
01-51120-09	0.00	0.00	0.00	766.62	0.00	-766.62	0.00 %
01-51200-09	39,180.00	39,180.00	645.00	14,315.50	0.00	24,864.50	63.46 %
01-51210-09	82,639.00	82,639.00	6,346.01	55,323.82	0.00	27,315.18	33.05 %
01-51220-09	16,900.00	16,900.00	1,180.00	11,310.00	0.00	5,590.00	33.08 %
01-60100-09	243.00	243.00	0.00	0.00	0.00	243.00	100.00 %
01-60111-09	1,175.00	1,175.00	0.00	3,063.48	0.00	-1,888.48	-160.72 %
01-60111W-09	3,120.00	3,120.00	0.00	2,080.00	1,300.00	-260.00	-8.33 %
01-60140-09	296.00	296.00	0.00	0.00	0.00	296.00	100.00 %
01-60300-09	224,979.00	224,979.00	0.00	225,315.38	0.00	-336.38	-0.15 %
01-60338-09	10,275.00	10,275.00	426.57	3,456.17	0.00	6,818.83	66.36 %
01-60339-09	2,535.00	2,535.00	0.00	2,268.40	0.00	266.60	10.52 %
01-60411-09	1,772.00	1,772.00	0.00	465.85	0.00	1,306.15	73.71 %

Budget Report

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
01-60440-09	109,590.00	109,590.00	7,044.90	91,576.82	979.05	17,034.13	15.54 %
01-60450-09	7,870.00	7,870.00	1,630.22	5,375.44	0.00	2,494.56	31.70 %
01-60480-09	811.00	811.00	0.00	419.97	0.00	391.03	48.22 %
01-6048E-09	40.00	40.00	0.00	0.00	0.00	40.00	100.00 %
01-60500-09	4,474.00	4,474.00	139.91	2,692.05	0.00	1,781.95	39.83 %
01-60510-09	2,374.00	2,374.00	106.17	2,889.99	1,000.00	-1,515.99	-63.86 %
01-60520-09	4,909.00	4,909.00	0.00	4,060.31	0.00	848.69	17.29 %
01-60530-09	2,428.00	2,428.00	0.00	1,288.69	0.00	1,139.31	46.92 %
01-60540-09	10,599.00	10,599.00	0.00	13,619.11	0.00	-3,020.11	-28.49 %
01-60550-09	46,087.00	46,087.00	0.00	24,865.81	0.00	21,221.19	46.05 %

Budget Detail

Description	Units	Price	Amount
GOVERNMENT FEES & LICENSES	0.00	0.00	23,987.00
GOVERNMENT FEES & LICENSES - LAFCO	0.00	0.00	22,100.00
01-6060C-09	3,685.00	0.00	3,685.00
01-6060E-09	6,804.00	0.00	6,804.00
01-6060G-09	188.00	0.00	188.00
01-6060I-09	12,795.00	0.00	12,795.00
01-6060P-09	9,112.00	0.00	9,112.00
01-6060S-09	605.00	0.00	605.00
01-6060W-09	380.00	0.00	380.00
01-60700-09	548.00	0.00	548.00
01-60750-09	31,555.00	0.00	31,555.00
01-6080A-09	30,000.00	0.00	36,400.00

Budget Adjustments

Number	Date	Description	Adjustment
BA000003	08/19/2021	RESO 30-2021, DATED 8/19/2021, ITEM	6,400.00

Description	Units	Price	Amount
01-6080K-09	208,108.00	0.00	208,108.00
01-6080L-09	71,804.00	0.00	71,804.00
01-6080M-09	60,534.00	0.00	64,134.00

Budget Detail

Description	Units	Price	Amount
PROFESSIONAL SERVICES - FEES & CHARGES STUDY	0.00	0.00	20,000.00
PROFESSIONAL SERVICES - MISC/OTHER	0.00	0.00	40,534.00

Budget Adjustments

Number	Date	Description	Adjustment
BA000003	08/19/2021	RESO 30-2021, DATED 8/19/2021, ITEM	3,600.00

Description	Units	Price	Amount
01-6080T-09	30,900.00	0.00	30,900.00
01-60860-09	23,879.00	0.00	23,879.00

Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
127,231.05	44,400.00	36,476.95	17.53 %
507,313.73	0.00	-435,509.73	-606.53 %
15,841.06	3,037.99	45,254.95	70.56 %
4,739.35	0.00	26,160.65	84.66 %
14,789.25	5,010.75	4,079.00	17.08 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

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Budget Adjustments	Budget Number	Date	Description	Adjustment	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
										Favorable (Unfavorable)	Percent Remaining
	01-60900-09		DEPT OP SUPPLY - ADMIN DEPT		2,171.00	2,171.00	1,802.69	2,086.42	0.00	84.58	3.90 %
	01-60940-09		CLOTH/UNIFORM - ADMIN DEPT		506.00	506.00	0.00	0.00	0.00	506.00	100.00 %
	01-60950-09		OFFICE FURN/EQP - ADMIN DEPT		8,605.00	8,605.00	0.00	117.96	0.00	8,487.04	98.63 %
	01-60960-09		FUEL - ADMIN DEPT		105.00	105.00	0.00	74.06	0.00	30.94	29.47 %
	01-61150-09		MEETING EXPENSE - ADMIN DEPT		4,363.00	4,363.00	389.90	3,210.69	0.00	1,152.31	26.41 %
	01-61200-09		TVL,TRN,SEM-DIR - ADMIN DEPT		2,387.00	2,387.00	0.00	1,925.16	0.00	461.84	19.35 %
	01-6120E-09		TVL,TRN,SEM-EMP - ADMIN DEPT		9,980.00	9,980.00	0.00	4,224.05	0.00	5,755.95	57.67 %
	01-6120G-09		TRAINING-LCW - ADMIN DEPT		5,011.00	5,011.00	0.00	5,065.00	0.00	-54.00	-1.08 %
	01-61240-09		EMPLOYEE RECOG - ADMIN DEPT		146.00	146.00	0.00	0.00	0.00	146.00	100.00 %
	01-61250-09		EMPLOY RECRUIT - ADMIN DEPT		2,065.00	2,065.00	49.00	49.00	0.00	2,016.00	97.63 %
	01-61700-09		CAP ASSET EXP - ADMIN DEPT		0.00	3,787.00	205.00	3,080.00	0.00	707.00	18.67 %

Budget Adjustments

Budget Number	Date	Description	Adjustment
BA0000003	08/19/2021	RESO 30-2021, DATED 8/19/2021, ITEM	3,787.00
01-62000-09		ALLOC OVERHEAD - ADMIN DEPT	-2,252,394.00
		Expense Total:	-1.00
		Fund: 01 - GENERAL FUND Surplus (Deficit):	143,912.00
		Report Surplus (Deficit):	143,912.00

Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Favorable (Unfavorable)	Percent Remaining
2,171.00	2,171.00	1,802.69	2,086.42	0.00	84.58	3.90 %
506.00	506.00	0.00	0.00	0.00	506.00	100.00 %
8,605.00	8,605.00	0.00	117.96	0.00	8,487.04	98.63 %
105.00	105.00	0.00	74.06	0.00	30.94	29.47 %
4,363.00	4,363.00	389.90	3,210.69	0.00	1,152.31	26.41 %
2,387.00	2,387.00	0.00	1,925.16	0.00	461.84	19.35 %
9,980.00	9,980.00	0.00	4,224.05	0.00	5,755.95	57.67 %
5,011.00	5,011.00	0.00	5,065.00	0.00	-54.00	-1.08 %
146.00	146.00	0.00	0.00	0.00	146.00	100.00 %
2,065.00	2,065.00	49.00	49.00	0.00	2,016.00	97.63 %
0.00	3,787.00	205.00	3,080.00	0.00	707.00	18.67 %

Group Summary

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Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 01 - GENERAL FUND								
Revenue	143,911.00	143,911.00	-977,971.81	86,231.20	0.00	-57,679.80	40.08 %	
Expense	-1.00	13,786.00	-427,427.16	202,160.34	67,584.51	-255,958.85	-1,856.66 %	
Fund: 01 - GENERAL FUND Surplus (Deficit):	143,912.00	130,125.00	-550,544.65	-115,929.14	-67,584.51	-313,638.65	241.03 %	
Report Surplus (Deficit):	143,912.00	130,125.00	-550,544.65	-115,929.14	-67,584.51	-313,638.65	241.03 %	

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance
						Favorable (Unfavorable)
01 - GENERAL FUND	143,912.00	130,125.00	-550,544.65	-115,929.14	-67,584.51	-313,638.65
Report Surplus (Deficit):	143,912.00	130,125.00	-550,544.65	-115,929.14	-67,584.51	-313,638.65

ENTERPRISE FUND SUMMARY

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



Budget Report Group Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022 91

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
Fund: 11 - WATER FUND							
Revenue	3,620,750.00	3,620,750.00	16,773.57	2,362,830.35	0.00	-1,257,919.65	34.74 %
Expense	3,617,191.00	4,420,533.00	855,193.68	2,510,406.32	813.94	1,909,312.74	43.19 %
	3,559.00	-799,783.00	-838,420.11	-147,575.97	-813.94	651,393.09	81.45 %
Fund: 11 - WATER FUND Surplus (Deficit):							
Fund: 12 - WASTEWATER FUND							
Revenue	3,380,915.00	3,380,915.00	20,491.56	2,219,513.90	0.00	-1,161,401.10	34.35 %
Expense	3,768,228.00	3,873,103.00	372,084.35	2,194,948.57	664.00	1,677,490.43	43.31 %
	-387,313.00	-492,188.00	-351,592.79	24,565.33	-664.00	516,089.33	104.86 %
Fund: 12 - WASTEWATER FUND Surplus (Deficit):							
Fund: 39 - WRF OPERATIONS							
Revenue	1,327,180.00	1,327,180.00	-266.57	905,248.02	0.00	-421,931.98	31.79 %
Expense	1,037,201.00	1,037,201.00	23,345.62	503,279.00	352.00	533,570.00	51.44 %
	289,979.00	289,979.00	-23,612.19	401,969.02	-352.00	111,638.02	-38.50 %
Fund: 39 - WRF OPERATIONS Surplus (Deficit):							
Fund: 40 - WRF CAPITAL							
Expense	200,000.00	288,627.00	30,740.38	45,993.18	0.00	242,633.82	84.06 %
	200,000.00	288,627.00	30,740.38	45,993.18	0.00	242,633.82	84.06 %
Fund: 40 - WRF CAPITAL Total:							
Report Surplus (Deficit):							
	-293,775.00	-1,290,619.00	-1,244,365.47	232,965.20	-1,829.94	1,521,754.26	117.91 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable	(Unfavorable)
11 - WATER FUND	3,559.00	-799,783.00	-838,420.11	-1,47,575.97	-813.94	651,393.09	
12 - WASTEWATER FUND	-387,313.00	-492,188.00	-351,592.79	24,565.33	-664.00	516,089.33	
39 - WRF OPERATIONS	289,979.00	289,979.00	-23,612.19	401,969.02	-352.00	111,638.02	
40 - WRF CAPITAL	-200,000.00	-288,627.00	-30,740.38	-45,993.18	0.00	242,633.82	
Report Surplus (Deficit):	-293,775.00	-1,290,619.00	-1,244,365.47	232,965.20	-1,829.94	1,521,754.26	



Budget Report Group Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022 93

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 11 - WATER FUND								
Revenue	3,620,750.00	3,620,750.00	16,773.57	2,362,830.35	0.00	-1,257,919.65	34.74 %	
Expense	3,617,191.00	4,420,533.00	855,193.68	2,510,406.32	813.94	1,909,312.74	43.19 %	
	3,559.00	-799,783.00	-838,420.11	-147,575.97	-813.94	651,393.09	81.45 %	
	Fund: 11 - WATER FUND Surplus (Deficit):							
Fund: 39 - WRF OPERATIONS								
Revenue	1,327,180.00	1,327,180.00	-266.57	905,248.02	0.00	-421,931.98	31.79 %	
Expense	1,037,201.00	1,037,201.00	23,345.62	503,279.00	352.00	533,570.00	51.44 %	
	289,979.00	289,979.00	-23,612.19	401,969.02	-352.00	111,638.02	-38.50 %	
	Fund: 39 - WRF OPERATIONS Surplus (Deficit):							
Fund: 40 - WRF CAPITAL								
Expense	200,000.00	288,627.00	30,740.38	45,993.18	0.00	242,633.82	84.06 %	
	200,000.00	288,627.00	30,740.38	45,993.18	0.00	242,633.82	84.06 %	
	Fund: 40 - WRF CAPITAL Total:							
	93,538.00	-798,431.00	-892,772.68	208,399.87	-1,165.94	1,005,664.93	125.96 %	
	Report Surplus (Deficit):							

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable	(Unfavorable)
11 - WATER FUND	3,559.00	-799,783.00	-838,420.11	-147,575.97	-813.94	651,393.09	
39 - WRF OPERATIONS	289,979.00	289,979.00	-23,612.19	401,969.02	-352.00	111,638.02	
40 - WRF CAPITAL	-200,000.00	-288,627.00	-30,740.38	-45,993.18	0.00	242,633.82	
Report Surplus (Deficit):	93,538.00	-798,431.00	-892,772.68	208,399.87	-1,165.94	1,005,664.93	



Cambria Community Services District , CA

Budget Report Group Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022

Account Type
Fund: 12 - WASTEWATER FUND

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Revenue	3,380,915.00	3,380,915.00	20,491.56	2,219,513.90	0.00	-1,161,401.10	34.35 %
Expense	3,768,228.00	3,873,103.00	372,084.35	2,194,948.57	664.00	1,677,490.43	43.31 %
Fund: 12 - WASTEWATER FUND Surplus (Deficit):	-387,313.00	-492,188.00	-351,592.79	24,565.33	-664.00	516,089.33	104.86 %
Report Surplus (Deficit):	-387,313.00	-492,188.00	-351,592.79	24,565.33	-664.00	516,089.33	104.86 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance
						Favorable (Unfavorable)
12 - WASTEWATER FUND	-387,313.00	-492,188.00	-351,592.79	24,565.33	-664.00	516,089.33
Report Surplus (Deficit):	-387,313.00	-492,188.00	-351,592.79	24,565.33	-664.00	516,089.33

WATER FUND
WATER DEPARTMENT – 11



Cambria Community Services District , CA

Budget Report Account Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022

Fund: 11 - WATER FUND

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Revenue							
11-40000-11	3,177,000.00	3,177,000.00	-788.29	2,097,385.91	0.00	-1,079,614.09	33.98 %
11-40070-11	0.00	0.00	0.00	620.00	0.00	620.00	0.00 %
11-40080-11	0.00	0.00	-115.50	3,619.00	0.00	3,619.00	0.00 %
11-40100-11	0.00	0.00	-849.96	5,394.26	0.00	5,394.26	0.00 %
11-40140-11	0.00	0.00	0.00	6,025.00	0.00	6,025.00	0.00 %
11-40500-10	0.00	0.00	441.00	9,596.00	0.00	9,596.00	0.00 %
11-40500-11	0.00	0.00	120.00	1,574.50	0.00	1,574.50	0.00 %
11-41000-11	10,000.00	10,000.00	0.00	0.00	0.00	-10,000.00	100.00 %
11-41010-10	62,000.00	62,000.00	0.00	61,266.00	0.00	-734.00	1.18 %
11-41100-10	70,000.00	70,000.00	1,891.00	79,491.00	0.00	9,491.00	113.56 %
11-41100-11	0.00	0.00	-600.00	-600.00	0.00	-600.00	0.00 %
11-41220-11	0.00	0.00	0.00	-51,700.00	0.00	-51,700.00	0.00 %
11-41240-10	4,150.00	4,150.00	1,159.50	7,107.00	0.00	2,957.00	171.25 %
11-41240-11	0.00	0.00	0.00	873.72	0.00	873.72	0.00 %
11-41280-11	70,000.00	70,000.00	0.00	0.00	0.00	-70,000.00	100.00 %
11-42000-11	32,000.00	32,000.00	0.00	1,518.61	0.00	-30,481.39	95.25 %
11-43600-11	178,000.00	178,000.00	8,913.22	120,562.32	0.00	-57,437.68	32.27 %
11-43620-11	0.00	0.00	0.00	1,874.51	0.00	1,874.51	0.00 %
11-43730-11	9,100.00	9,100.00	474.00	4,355.00	0.00	-4,745.00	52.14 %
11-43900-10	7,500.00	7,500.00	0.00	7,461.92	0.00	-38.08	0.51 %
11-43900-11	1,000.00	1,000.00	6,128.60	6,405.60	0.00	5,405.60	640.56 %
Revenue Total:	3,620,750.00	3,620,750.00	16,773.57	2,362,830.35	0.00	-1,257,919.65	34.74 %
Expense							
11-50000-11	555,731.00	555,731.00	36,603.88	319,095.88	0.00	236,635.12	42.58 %
11-50100-11	35,000.00	35,000.00	2,176.00	14,391.95	0.00	20,608.05	58.88 %
11-50200-11	18,250.00	18,250.00	1,400.00	12,855.00	0.00	5,395.00	29.56 %
11-50400-11	0.00	0.00	2,371.75	27,714.58	0.00	-27,714.58	0.00 %
11-50500-11	0.00	0.00	2,957.39	22,887.28	0.00	-22,887.28	0.00 %
11-51010-11	2,000.00	2,000.00	0.00	2,320.00	0.00	-320.00	-16.00 %
11-51020-11	7,668.00	7,668.00	638.96	5,111.70	0.00	2,556.30	33.34 %
11-51030-11	68,361.00	68,361.00	6,755.21	54,042.18	0.00	14,318.82	20.95 %
11-51050-11	982.00	982.00	56.32	483.02	0.00	498.98	50.81 %
11-51060-11	35,841.00	35,841.00	2,707.76	24,240.49	0.00	11,600.51	32.37 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
11-51070-11	8,938.00	8,938.00	633.26	5,255.79	0.00	3,682.21	41.20 %
11-51080-11	28,979.00	28,979.00	2,395.70	14,630.63	0.00	14,348.37	49.51 %
11-51090-11	146,328.00	146,328.00	11,792.79	105,124.52	0.00	41,203.48	28.16 %
11-51200-11	5,450.00	5,450.00	429.50	3,774.22	0.00	1,675.78	30.75 %
11-51210-11	54,287.00	54,287.00	4,730.77	44,202.58	0.00	10,084.42	18.58 %
11-51220-11	14,066.00	14,066.00	1,082.01	9,850.67	0.00	4,215.33	29.97 %
11-60111-10	1,500.00	1,500.00	0.00	119.01	0.00	1,380.99	92.07 %
11-60111-11	301.00	301.00	345.28	1,661.38	0.00	-1,360.38	-451.95 %
11-6031D-11	7,164.00	7,164.00	1,861.84	7,651.15	0.00	-487.15	-6.80 %
11-6031F-11	483.00	483.00	0.00	3,968.14	0.00	-3,485.14	-721.56 %
11-6031G-11	1,530.00	1,530.00	699.55	2,498.38	0.00	-968.38	-63.29 %
11-6031L-11	848.00	848.00	0.00	0.00	0.00	848.00	100.00 %
11-6031M-11	6,549.00	6,549.00	0.00	-3,274.76	0.00	9,823.76	150.00 %

Budget Detail

Description	Units	Price	Amount
M&R WATER METERS	0.00	0.00	549.00
M&R WATER METERS - PRODUCTION METER TESTING	0.00	0.00	6,000.00
11-6031P-11		35.00	35.00
M&R WTR PUMPS - WATER DEPT			
11-6031O-11		8,558.00	8,558.00
SR3 WELL - WATER DEPT			
11-6031R-11		4,681.00	4,681.00
M&R WTR SR-4 - WATER DEPT			
11-6031S-11		62,820.00	62,820.00
M&R WTR STORAGE - WATER DEPT			

Budget Detail

Description	Units	Price	Amount
M&R WATER STORAGE TANKS	0.00	0.00	4,563.00
M&R WATER STORAGE TANKS - ANNUAL INSPECTION PINE K	0.00	0.00	10,700.00
M&R WATER STORAGE TANKS - ANNUAL MAINTENANCE & REH	0.00	0.00	47,557.00
11-6031T-11		327.00	327.00
M&R WTR TREATMT - WATER DEPT			
11-6031V-11		0.00	0.00
M&R WTR VALVES - WATER DEPT			
11-6031W-11		10,478.00	10,478.00
M&R WTR WELLS - WATER DEPT			

Budget Detail

Description	Units	Price	Amount
M&R WELLS	0.00	0.00	2,978.00
M&R WELLS - SS WELL FIELD DOSING LINES & ANALYZERS	0.00	0.00	7,500.00
11-6031Y-11		12,383.00	12,383.00
M&R WTR YARD - WATER DEPT			
11-6031Z-11		42.00	42.00
MAINTENANCE - WATER DEPT			
11-6033B-11		19,708.00	19,708.00
M&R BUILDINGS - WATER DEPT			

Budget Detail

Description	Units	Price	Amount
M&R BUILDINGS	0.00	0.00	2,708.00

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

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Description	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
M&R BUIDINGS - DEFERRED MAINTENANCE FY 20/21	0.00	17,000.00					
11-6033G-11 M&R GROUNDS - WATER DEPT	16,442.00	16,442.00	39.08	39.08	0.00	16,402.92	99.76 %
11-6033Z-11 M&R STORM DAMAGE JANUARY 2021	41,496.00	41,496.00	0.00	165.15	0.00	41,330.85	99.60 %
Budget Detail							
Description	Units	Price	Amount				
M&R STORM DAMAGE	0.00	0.00	8,575.00				
M&R STORM DAMAGE - VAULT REPAIRS, DOSING PUMP, PRE	0.00	0.00	32,921.00				
11-60351-11 M&R - LEAK REP - WATER DEPT		7,585.00	7,585.00	1,509.00	6,574.47	1,010.53	13.32 %
11-6035R-11 M&R - ROAD REP - WATER DEPT		70,000.00	70,000.00	1,224.62	15,504.67	54,495.33	77.85 %
11-6035V-11 VALVE RAISING - WATER DEPT		5,000.00	5,000.00	30,875.00	32,406.54	-27,406.54	-548.13 %
11-60360-11 M&R-EMERGENCY - WATER DEPT		10,609.00	10,609.00	15,215.00	33,497.20	-22,888.20	-215.74 %
11-60370-11 M&R SCADA - WATER DEPT		38,700.00	38,700.00	0.00	20,618.06	18,081.94	46.72 %
11-60400-11 M&R - EQUIPMENT - WATER DEPT		1,030.00	1,030.00	0.00	9,756.33	-8,726.33	-847.22 %
11-6041L-11 M&R-VEHICLES-L - WATER DEPT		3,393.00	3,393.00	460.79	2,324.03	1,068.97	31.51 %
11-6041N-11 M&R-VEHICLES-N - WATER DEPT		276.00	276.00	183.27	2,506.43	-2,230.43	-808.13 %
11-60440-11 M&R-COMPS-SVCS - WATER DEPT		892.00	892.00	0.00	0.00	892.00	100.00 %
11-60450-11 COMP SUPP&PARTS - WATER DEPT		8,322.00	8,322.00	622.32	6,274.94	2,047.06	24.60 %
Budget Detail							
Description	Units	Price	Amount				
COMPUTER/COPIER/PRINTER GOODS	0.00	0.00	4,700.00				
REPLACE COMPUTER	0.00	0.00	1,500.00				
REPORTING SOFTWARE	0.00	0.00	2,122.00				
11-60480-11 SECURITY & SAFTY - WATER DEPT		1,748.00	1,748.00	7.50	1,283.84	464.16	26.55 %
11-60500-10 OFFICE SUPPLIES - RESOURCE CNSRVN		0.00	0.00	0.00	3.50	-3.50	0.00 %
11-60500-11 OFFICE SUPPLIES - WATER DEPT		1,001.00	1,001.00	54.40	1,403.99	-402.99	-40.26 %
11-60510-10 POSTAGE & SHIP - RESOURCE CNSRVN		0.00	0.00	0.00	1,064.44	-1,064.44	0.00 %
11-60510-11 POSTAGE & SHIP - WATER DEPT		6,642.00	6,642.00	142.39	3,818.58	2,823.42	42.51 %
11-60530-10 PRINTING/FORMS - RESOURCE CNSRVN		0.00	0.00	0.00	1,600.95	-1,600.95	0.00 %
11-60530-11 PRINTING/FORMS - WATER DEPT		4,292.00	4,292.00	0.00	970.61	3,321.39	77.39 %
11-60540-11 MBRSH DUES,PUBS - WATER DEPT		5,259.00	5,259.00	0.00	1,114.00	4,145.00	78.82 %
11-60550-11 GOVT FEES & LIC - WATER DEPT		33,577.00	33,577.00	2,436.00	32,287.15	1,289.85	3.84 %
11-6060C-11 UTILITIES CELL - WATER DEPT		2,728.00	2,728.00	274.93	2,538.39	-394.39	-14.46 %
11-6060E-11 UTILITIES ELEC - WATER DEPT		149,635.00	149,635.00	11,126.52	106,873.58	42,761.42	28.58 %
11-6060G-11 UTILITIES GAS - WATER DEPT		0.00	0.00	120.73	685.50	-685.50	0.00 %
11-6060I-11 UTILITS INTRNET - WATER DEPT		5,710.00	5,710.00	464.33	3,582.19	2,127.81	37.26 %
11-6060P-11 UTILITIES PHONE - WATER DEPT		5,649.00	5,649.00	498.49	4,339.42	1,309.58	23.18 %
11-6060S-11 UTILITIES SEWER - WATER DEPT		2,084.00	2,084.00	340.02	1,614.98	469.02	22.51 %
11-60630-11 M&R COMMUN EQP - WATER DEPT		18,714.00	18,714.00	990.00	1,176.44	17,537.56	93.71 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

Budget Detail		Original		Current		Period Activity	Fiscal Activity	Encumbrances	Variance		
Description	Units	Price	Amount	Total Budget	Total Budget				Favorable (Unfavorable)	Remaining	Percent
M&R COMMUNICATION EQUIPMENT	0.00	0.00	6,714.00								
M&R COMMUNICATION EQUIPMENT - UNDERGROUNDING OF CO	0.00	0.00	12,000.00								
11-60780-11				44,013.00	43,716.78	43,716.78	0.00	0.00	296.22	0.67 %	
11-60800E-11				73,881.00	4,691.25	4,691.25	0.00	0.00	73,173.75	93.98 %	
Budget Adjustments											
Number	Date	Description	Adjustment								
BA0000003	08/19/2021	RESO 30-2021, DATED 8/19/2021, ITEM	3,984.00								
11-60800G-11		PRO SVC- GIS DV - WATER DEPT	6,674.00	6,674.00	0.00	0.00	0.00	0.00	6,674.00	100.00 %	
11-60800M-10		PRO SVC- MISC - RESOURCE CNSRVN	0.00	0.00	0.00	0.00	1,091.27	0.00	-1,091.27	0.00 %	
11-60800N-11		PRO SVC- MISC - WATER DEPT	117,698.00	145,948.00	33,785.33	67,534.44	0.00	0.00	78,413.56	53.73 %	
Budget Detail											
Description	Units	Price	Amount								
PROF SVC - INSTREAM FLOW STUDY	0.00	0.00	75,000.00								
PROF SVC - MISC/OTHER	0.00	0.00	17,698.00								
PROF SVC - RETROFIT SATURATION SURVEY	0.00	0.00	2,500.00								
PROF SVC - WATER AUDIT TOO & TRAINING	0.00	0.00	5,000.00								
PROF SVC - WATER USE EFFICIENCY PLAN UPDATE	0.00	0.00	17,500.00								
Budget Adjustments											
Number	Date	Description	Adjustment								
BA0000002	08/19/2021	RESO 31-2021, DATED 8/19/2021, ITEM	28,250.00								
11-60800T-11		PROF SERV-TEMP - WATER DEPT	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	100.00 %	
11-60800V-10		VOL LOT MERGER - RESOURCE CNSRVN	3,697.00	3,697.00	0.00	0.00	0.00	0.00	3,697.00	100.00 %	
11-60800V-11		VOL LOT MERGER - WATER DEPT	0.00	0.00	0.00	739.30	0.00	0.00	-739.30	0.00 %	
11-60890-11		EMER MED SUPP - WATER DEPT	95.00	95.00	0.00	0.00	0.00	0.00	95.00	100.00 %	
11-60900-10		DEPT OP SUPPLY - RESOURCE CNSRVN	0.00	0.00	0.00	64.72	0.00	0.00	-64.72	0.00 %	
11-60900-11		DEPT OP SUPPLY - WATER DEPT	20,785.00	20,785.00	506.18	6,281.00	0.00	0.00	14,504.00	69.78 %	
11-60910-11		LAB TESTS - WATER DEPT	12,492.00	12,492.00	1,250.00	8,677.00	0.00	0.00	3,815.00	30.54 %	
11-60918-11		OPERATING SUP - WATER DEPT	82.00	82.00	0.00	38.45	0.00	0.00	43.55	53.11 %	
11-6091C-11		OP SUP-CHEMICAL - WATER DEPT	9,567.00	9,567.00	925.74	13,111.21	0.00	0.00	-3,544.21	-37.05 %	
11-6091G-11		CALIBRATION - WATER DEPT	9,660.00	9,660.00	0.00	9,559.00	0.00	0.00	101.00	1.05 %	
11-60920-11		LAB SUPPLIES - WATER DEPT	2,728.00	2,728.00	0.00	247.07	0.00	0.00	2,480.93	90.94 %	
11-60930-11		SMALL TOOLS/EQP - WATER DEPT	2,518.00	2,518.00	176.62	1,976.36	0.00	0.00	541.64	21.51 %	
11-60940-11		CLOTH/UNIFORM - WATER DEPT	589.00	589.00	0.00	21.44	0.00	0.00	567.56	96.36 %	
11-60950-11		OFFICE FURN/EQP - WATER DEPT	1,030.00	1,030.00	0.00	367.23	0.00	0.00	662.77	64.35 %	
11-60950-11		FUEL - WATER DEPT	14,231.00	14,231.00	1,763.89	16,049.06	0.00	0.00	-1,818.06	-12.78 %	
11-61150-11		MEETING EXPENSE - WATER DEPT	128.00	128.00	0.00	69.00	0.00	0.00	59.00	46.09 %	
11-6120E-10		TVL,TRN,SEM-EMP - RESOURCE CNSRVN	0.00	0.00	0.00	277.50	0.00	0.00	-277.50	0.00 %	

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 11 - WATER FUND								
Revenue	3,620,750.00	3,620,750.00	16,773.57	2,362,830.35	0.00	-1,257,919.65	34.74 %	
Expense	3,617,191.00	4,420,533.00	855,193.68	2,510,406.32	813.94	1,909,312.74	43.19 %	
	3,559.00	-799,783.00	-838,420.11	-147,575.97	-813.94	651,393.09	81.45 %	
Report Surplus (Deficit):	3,559.00	-799,783.00	-838,420.11	-147,575.97	-813.94	651,393.09	81.45 %	

Fund: 11 - WATER FUND Surplus (Deficit):

Report Surplus (Deficit):

Fund Summary

Fund	Original Budget		Current Total Budget		Period Activity		Fiscal Activity		Variance Favorable (Unfavorable)	
	Total Budget		Total Budget		Activity		Activity		Encumbrances	
11 - WATER FUND	3,559.00		-799,783.00		-838,420.11		-147,575.97		-813.94	651,393.09
Report Surplus (Deficit):	3,559.00		-799,783.00		-838,420.11		-147,575.97		-813.94	651,393.09

WATER FUND

WRF OPERATIONS – 39

WRF CAPITAL - 40



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022 106

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 39 - WRF OPERATIONS							
Revenue							
39-40410-25	513,000.00	513,000.00	0.00	0.00	0.00	-513,000.00	100.00 %
39-40430-25	0.00	0.00	-266.57	903,729.40	0.00	903,729.40	0.00 %
39-40510-25	808,000.00	808,000.00	0.00	0.00	0.00	-808,000.00	100.00 %
39-42000-25	6,180.00	6,180.00	0.00	1,518.62	0.00	-4,661.38	75.43 %
Revenue Total:	1,327,180.00	1,327,180.00	-266.57	905,248.02	0.00	-421,931.98	31.79 %
Expense							
39-50000-11	128,161.00	128,161.00	0.00	0.00	0.00	128,161.00	100.00 %
39-50000-25	0.00	0.00	8,828.52	75,747.83	0.00	-75,747.83	0.00 %
39-50100-25	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
39-50400-25	0.00	0.00	312.39	6,433.17	0.00	-6,433.17	0.00 %
39-50500-25	0.00	0.00	544.83	5,323.00	0.00	-5,323.00	0.00 %
39-51010-25	0.00	0.00	0.00	80.00	0.00	-80.00	0.00 %
39-51020-25	1,369.00	1,369.00	146.11	1,168.88	0.00	200.12	14.62 %
39-51030-00	15,718.00	15,718.00	0.00	0.00	0.00	15,718.00	100.00 %
39-51030-25	0.00	0.00	1,326.50	11,574.31	0.00	-11,574.31	0.00 %
39-51050-25	171.00	171.00	10.07	86.24	0.00	84.76	49.57 %
39-51060-25	7,963.00	7,963.00	592.43	5,320.92	0.00	2,642.08	33.18 %
39-51070-25	1,907.00	1,907.00	138.52	1,181.52	0.00	725.48	38.04 %
39-51080-25	4,469.00	4,469.00	919.20	5,624.66	0.00	-1,155.66	-25.86 %
39-51090-25	33,022.00	33,022.00	2,657.51	23,785.71	0.00	9,236.29	27.97 %
39-51200-25	2,335.00	2,335.00	180.25	1,628.14	0.00	706.86	30.27 %
39-51220-25	1,547.00	1,547.00	119.00	945.40	0.00	601.60	38.89 %
39-60312-11	76.00	76.00	0.00	0.00	0.00	76.00	100.00 %
39-60338-25	6,249.00	6,249.00	0.00	0.00	0.00	6,249.00	100.00 %
39-60336-11	4,296.00	4,296.00	0.00	0.00	0.00	4,296.00	100.00 %
39-60336-25	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	0.00 %
39-60360-25	4,403.00	4,403.00	0.00	0.00	0.00	4,403.00	100.00 %
39-60411-25	140.00	140.00	0.00	563.76	0.00	-423.76	-302.69 %
39-60440-25	1,112.00	1,112.00	0.00	0.00	0.00	1,112.00	100.00 %
39-60550-11	32,611.00	32,611.00	0.00	0.00	0.00	32,611.00	100.00 %
39-60550-25	0.00	0.00	0.00	26,929.00	0.00	-26,929.00	0.00 %
39-60600-25	1,071.00	1,071.00	88.00	758.04	352.00	-39.04	-3.65 %
39-60600E-25	9,506.00	9,506.00	580.56	6,485.47	0.00	3,020.53	31.77 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

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Original Total Budget 18,867.00
 Current Total Budget 18,867.00
 Period Activity 2,597.00
 Fiscal Activity 2,597.00
 Encumbrances 0.00
 Variance Favorable (Unfavorable) Remaining 16,270.00
 Percent Remaining 86.24 %

39-6080M-25 PRO SVC MISC - WTR.SUSTAIN.OP.

Budget Detail

Description	Units	Price	Amount
PRO SVC - MISC/OTHER	0.00	0.00	6,867.00
PRO SVC - REVERSE OSMOSIS FILTRATION AUDIT	0.00	0.00	12,000.00

39-6080T-11 PROF SERV-TEMP - WATER DEPT
 39-60900-25 DEPT OP SUPPLY - WTR.SUSTAIN.OP.

Budget Detail

Description	Units	Price	Amount
DEPARTMENT OPERATING SUPPLIES	0.00	0.00	2,843.00
DEPARTMENT OPERATING SUPPLIES - ANALYTIC DEVICE RE	0.00	0.00	15,000.00
DEPARTMENT OPERATING SUPPLIES - CHEMICALS FOR MEDI	0.00	0.00	7,000.00

39-60910-25 LAB TESTS - WTR.SUSTAIN.OP.
 39-6091B-25 OPERATING SUP - WTR.SUSTAIN.OP.
 39-6091C-25 OP SUP-CHEMICAL - WTR.SUSTAIN.OP.
 39-6091E-25 BASELINE MON - WTR.SUSTAIN.OP.
 39-6091F-25 REMOTE MONITORI - WTR.SUSTAIN.OP.
 39-60920-25 LAB SUPPLIES - WTR.SUSTAIN.OP.

Budget Detail

Description	Units	Price	Amount
LAB SUPPLIES - SALT DENSITY INDEX TESTING EQUIPMEN	0.00	0.00	1,650.00

39-60960-25 FUEL - WTR.SUSTAIN.OP.
 39-61250-25 EMPLOY RECRUIT - WTR.SUSTAIN.OP.
 39-61801-25 INT EWS LOAN - WTR.SUSTAIN.OP.
 39-6180P-25 PRIN EWS LOAN - WTR.SUSTAIN.OP.

Expense Total: 1,037,201.00 1,037,201.00 503,279.00 352.00
 Fund: 39 - WRF OPERATIONS Surplus (Deficit): 289,979.00 289,979.00 401,969.02 -352.00
 Report Surplus (Deficit): 289,979.00 289,979.00 401,969.02 -352.00

Period Activity 2,597.00
 Fiscal Activity 2,597.00
 Encumbrances 0.00
 Variance Favorable (Unfavorable) Remaining 16,270.00
 Percent Remaining 86.24 %

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance		
						Favorable (Unfavorable)	Percent Remaining	
Fund: 39 - WRF OPERATIONS								
Revenue	1,327,180.00	1,327,180.00	-266.57	905,248.02	0.00	-421,931.98	31.79 %	
Expense	1,037,201.00	1,037,201.00	23,345.62	503,279.00	352.00	533,570.00	51.44 %	
Fund: 39 - WRF OPERATIONS Surplus (Deficit):	289,979.00	289,979.00	-23,612.19	401,969.02	-352.00	111,638.02	-38.50 %	
Report Surplus (Deficit):	289,979.00	289,979.00	-23,612.19	401,969.02	-352.00	111,638.02	-38.50 %	

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable	(Unfavorable)
39 - WRF OPERATIONS	289,979.00	289,979.00	-23,612.19	401,969.02	-352.00	111,638.02	
Report Surplus (Deficit):	289,979.00	289,979.00	-23,612.19	401,969.02	-352.00	111,638.02	



Cambria Community Services District, CA

Budget Report

Account Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022 110

Fund: 40 - WRF CAPITAL

Expense

40-61700-30

CAP ASSET EXP - WRF - CAP.PROJ.

Budget Detail

Description

TRAILER FILL STATION (TANKS, PIPING, SPILL CONTAIN

Budget Adjustments

Number BA0000003

Date 08/19/2021

Description RESO 30-2021, DATED 8/19/2021, ITEM

40-69100-30

SECTION 7 ESA - WRF - CAP.PROJ.

Budget Adjustments

Number BA0000003

Date 08/19/2021

Description RESO 30-2021, DATED 8/19/2021, ITEM

Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
200,000.00	269,206.00	0.00	0.00	0.00	269,206.00	100.00 %

Units	Price	Amount
0.00	0.00	200,000.00

Adjustment
69,206.00

0.00	19,421.00	30,740.38	45,993.18	0.00	-26,572.18	-136.82 %
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Adjustment
19,421.00

Expense Total:						
200,000.00	288,627.00	30,740.38	45,993.18	0.00	242,633.82	84.06 %
Fund: 40 - WRF CAPITAL Total:						
200,000.00	288,627.00	30,740.38	45,993.18	0.00	242,633.82	84.06 %
Report Total:						
200,000.00	288,627.00	30,740.38	45,993.18	0.00	242,633.82	84.06 %

Group Summary

Account Type
Fund: 40 - WRF CAPITAL
Expense

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
	200,000.00	288,627.00	30,740.38	45,993.18	0.00	242,633.82	84.06 %
Fund: 40 - WRF CAPITAL Total:	200,000.00	288,627.00	30,740.38	45,993.18	0.00	242,633.82	84.06 %
Report Total:	200,000.00	288,627.00	30,740.38	45,993.18	0.00	242,633.82	84.06 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance	
						Favorable (Unfavorable)	Percent Remaining
40 - WRF CAPITAL	200,000.00	288,627.00	30,740.38	45,993.18	0.00	242,633.82	84.06 %
Report Total:	200,000.00	288,627.00	30,740.38	45,993.18	0.00	242,633.82	84.06 %

WASTEWATER FUND
WASTEWATER DEPARTMENT – 12



Cambria Community Services District, CA

Budget Report

Account Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022 114

Fund: 12 - WASTEWATER FUND		Original	Current	Period	Fiscal	Encumbrances	Variance	Percent
		Total Budget	Total Budget	Activity	Activity		Favorable (Unfavorable)	Remaining
Revenue								
12-40000-11	SERVICE SALES - WATER DEPT	3,171,000.00	3,171,000.00	0.00	0.00	0.00	-3,171,000.00	100.00 %
12-40000-12	SERVICE SALES - WASTEWATER DEPT	0.00	0.00	-529.64	2,102,974.40	0.00	2,102,974.40	0.00 %
12-42000-12	INTEREST INCOME - WASTEWATER DEPT	4,000.00	4,000.00	0.00	141.49	0.00	-3,858.51	96.46 %
12-43100-12	PROPERTY TAX - WASTEWATER DEPT	25,000.00	25,000.00	10,050.80	17,261.58	0.00	-7,738.42	30.95 %
12-43110-12	SB2557 TAX - WASTEWATER DEPT	-8,085.00	-8,085.00	0.00	0.00	0.00	8,085.00	0.00 %
12-43600-12	AVAILABILITY - WASTEWATER DEPT	119,000.00	119,000.00	5,841.80	92,083.33	0.00	-26,916.67	22.62 %
12-43900-12	MISC. REVENUE - WASTEWATER DEPT	70,000.00	70,000.00	5,128.60	7,053.10	0.00	-62,946.90	89.92 %
Revenue Total:		3,380,915.00	3,380,915.00	20,491.56	2,219,513.90	0.00	-1,161,401.10	34.35 %
Expense								
12-50000-12	SALARY & WAGES - WASTEWATER DEPT	661,396.00	661,396.00	43,484.38	379,205.04	0.00	282,190.96	42.67 %
12-50100-12	OVERTIME - WASTEWATER DEPT	25,000.00	25,000.00	3,358.54	21,492.19	0.00	3,507.81	14.03 %
12-50200-12	STANDBY TIME - WASTEWATER DEPT	18,250.00	18,250.00	1,400.00	12,755.00	0.00	5,495.00	30.11 %
12-50400-12	SICK/VAC PAY - WASTEWATER DEPT	0.00	0.00	3,867.18	39,350.86	0.00	-39,350.86	0.00 %
12-50500-12	HOLIDAY - WASTEWATER DEPT	0.00	0.00	2,873.30	28,305.09	0.00	-28,305.09	0.00 %
12-51010-12	UNIFORM ALLOWNC - WASTEWATER DEPT	2,400.00	2,400.00	0.00	2,800.00	0.00	-400.00	-16.67 %
12-51020-02	DENTAL INSUR - FAC & RESRC DPT	13,253.00	13,253.00	0.00	0.00	0.00	13,253.00	100.00 %
12-51020-12	MED-PRINCIPAL - WASTEWATER DEPT	102,428.00	102,428.00	1,103.81	8,895.80	0.00	93,532.20	91.32 %
12-51030-12	MED-PERS-CARE - WASTEWATER DEPT	0.00	0.00	7,656.63	74,122.14	0.00	-74,122.14	0.00 %
12-51050-12	LIFE INSURANCE - WASTEWATER DEPT	1,151.00	1,151.00	68.43	586.82	0.00	564.18	49.02 %
12-51060-11	FICA - WATER DEPT	42,474.00	42,474.00	0.00	0.00	0.00	42,474.00	100.00 %
12-51060-12	FICA - WASTEWATER DEPT	0.00	0.00	3,323.18	29,423.52	0.00	-29,423.52	0.00 %
12-51070-12	MEDICARE - WASTEWATER DEPT	10,299.00	10,299.00	777.20	6,388.82	0.00	3,910.18	37.97 %
12-51080-12	WORKERS COMP - WASTEWATER DEPT	42,021.00	42,021.00	4,426.28	27,403.30	0.00	14,617.70	34.79 %
12-51090-12	RETIREMENT-PERS - WASTEWATER DEPT	180,339.00	180,339.00	13,875.02	124,200.25	0.00	56,138.75	31.13 %
12-51200-12	OTHER EMP BENE - WASTEWATER DEPT	6,215.00	6,215.00	465.25	4,098.89	0.00	2,116.11	34.05 %
12-51210-12	RETIRES HEALTH - WASTEWATER DEPT	46,172.00	46,172.00	4,023.11	35,605.74	0.00	10,566.26	22.88 %
12-51220-12	MEDICAL REIMBRS - WASTEWATER DEPT	15,587.00	15,587.00	1,198.99	10,916.43	0.00	4,670.57	29.96 %
12-60111-12	PUBLIC INFO GNL - WASTEWATER DEPT	1,000.00	1,000.00	0.00	202.35	0.00	797.65	79.77 %

Budget Detail

Description	Units	Price	Amount
PUBLIC INFORMATION - MAILER: WHAT NOT TO FLUSH	0.00	0.00	1,000.00
12-6032C-12	M&R WW COLLECTN - WASTEWATER DEPT	17,440.00	17,440.00
12-6032D-12	M&R WW DISP EFF - WASTEWATER DEPT	13,220.00	13,220.00

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

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Variance Favorable (Unfavorable) Remaining Percent Remaining

Fiscal Activity Encumbrances Period Activity Current Total Budget Original Total Budget

9,978.88 0.00 0.00 19,000.00 19,000.00 0.00 47.48 %

18,950.27 0.00 2,195.94 12,400.00 12,400.00 2,195.94 -52.82 %

46,835.00 0.00 46,835.00 43,340.00 43,340.00 0.00 -8.06 %

67,846.92 0.00 15,579.77 82,270.00 82,270.00 15,579.77 17.53 %

33,762.08 0.00 214.30 82,049.00 82,049.00 214.30 58.85 %

Budget Detail

Description Units Price Amount

M&R WASTEWATER TREATMENT PLANT 0.00 0.00 37,049.00

M&R WASTEWATER TREATMENT PLANT - EQUIP & MOTOR REP 0.00 0.00 45,000.00

12-6033B-12 M&R BUILDINGS - WASTEWATER DEPT 46,435.00 46,435.00

Budget Detail

Description Units Price Amount

M&R BUILDINGS 0.00 0.00 6,435.00

M&R BUILDINGS - LAB BLDG ROOF REPAIRS 0.00 0.00 40,000.00

12-6033G-12 M&R GROUNDS - WASTEWATER DEPT 5,000.00 5,000.00

12-6033Z-12 M&R STORM DAMAGE JANUARY 2021 2,269.00 2,269.00

12-60350-12 MAJOR MAINT. - WASTEWATER DEPT 60,000.00 60,000.00

Budget Detail

Description Units Price Amount

MAJOR MAINTENANCE - ROAD REPAIRS DUE TO SEWER SYST 0.00 0.00 60,000.00

12-60370-12 M&R SCADA - WASTEWATER DEPT 3,529.00 3,529.00

12-60400-12 M&R - EQUIPMENT - WASTEWATER DEPT 39.00 39.00

12-6041L-12 M&R-VEHICLES-L - WASTEWATER DEPT 5,059.00 5,059.00

12-6041N-12 M&R-VEHICLES-N - WASTEWATER DEPT 5,000.00 5,000.00

12-6041V-12 M&R-VEHICLES-V - WASTEWATER DEPT 3,000.00 3,000.00

12-60440-12 M&R-COMPS-SVCS - WASTEWATER DEPT 669.00 669.00

12-60450-12 COMP SUPP&PARTS - WASTEWATER DEPT 11,354.00 11,354.00

Budget Detail

Description Units Price Amount

COMPUTERS/COPIER/PRINTER SUPPLIES 0.00 0.00 4,989.00

REPLACE COMPUTERS - SCADA 0.00 0.00 6,365.00

12-60480-12 SECURITY & SAFETY - WASTEWATER DEPT 1,739.00 1,739.00

12-60500-12 OFFICE SUPPLIES - WASTEWATER DEPT 3,573.00 3,573.00

12-60510-11 POSTAGE & SHIP - WATER DEPT 6,305.00 6,305.00

12-60510-12 POSTAGE & SHIP - WASTEWATER DEPT 0.00 0.00

12-60530-12 PRINTING/FORMS - WASTEWATER DEPT 3,024.00 3,024.00

12-60540-12 MBRSH DUES,PUBS - WASTEWATER DEPT 1,747.00 1,747.00

12-60550-12 GOVT FEES & LIC - WASTEWATER DEPT 110,855.00 110,855.00

945.89 0.00 85.00 1,739.00 1,739.00 85.00 45.61 %

1,704.92 0.00 225.96 3,573.00 3,573.00 225.96 52.28 %

0.00 0.00 0.00 6,305.00 6,305.00 0.00 100.00 %

4,394.62 0.00 111.52 4,394.62 4,394.62 111.52 0.00 %

275.65 0.00 275.65 3,024.00 3,024.00 275.65 90.88 %

624.00 0.00 0.00 1,747.00 1,747.00 0.00 64.28 %

118,250.90 0.00 2,846.90 110,855.00 110,855.00 2,846.90 -6.67 %

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

Variance Favorable (Unfavorable) Remaining

Fiscal Activity Encumbrances

Period Activity

Original Total Budget

Current Total Budget

Units Price Amount

Description	Units	Price	Amount	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
Budget Detail								
Description								
GOVT FEES & LICENSES	0.00	0.00	105,735.00					
GOVT FEES & LICENSES - HAZ-COM UPDATE	0.00	0.00	2,060.00					
GOVT FEES & LICENSES - ODOR CONTROL UPDATE	0.00	0.00	1,000.00					
GOVT FEES & LICENSES - SWPPP UPDATE	0.00	0.00	2,060.00					
12-6060C-12								
UTILITIES CELL - WASTEWATER DEPT	3,050.00	0.00	3,050.00	239.92	2,161.98	664.00	224.02	7.34 %
12-6060E-12								
UTILITIES ELEC - WASTEWATER DEPT	250,313.00	0.00	250,313.00	18,947.71	189,561.20	0.00	60,751.80	24.27 %
12-6060G-12								
UTILITIES GAS - WASTEWATER DEPT	1,974.00	0.00	1,974.00	120.73	752.48	0.00	1,221.52	61.88 %
12-6060I-12								
UTILITS INTRNET - WASTEWATER DEPT	8,152.00	0.00	8,152.00	574.32	4,756.95	0.00	3,395.05	41.65 %
12-6060P-12								
UTILITIES PHONE - WASTEWATER DEPT	7,663.00	0.00	7,663.00	769.92	5,926.89	0.00	1,736.11	22.66 %
12-6060W-12								
UTILITIES WATER - WASTEWATER DEPT	9,100.00	0.00	9,100.00	1,445.00	5,653.76	0.00	3,446.24	37.87 %
12-60700-12								
EQUIP RENTAL - WASTEWATER DEPT	1,061.00	0.00	1,061.00	0.00	0.00	0.00	1,061.00	100.00 %
12-6080G-12								
PRO SVC- GIS DV - WASTEWATER DEPT	6,592.00	0.00	6,592.00	0.00	0.00	0.00	6,592.00	100.00 %
12-6080M-12								
PRO SVC- MISC - WASTEWATER DEPT	3,645.00	0.00	3,645.00	5,158.40	6,514.23	0.00	-2,869.23	-78.72 %
12-6080T-12								
PROF SERV-TEMP - WASTEWATER DEPT	5,157.00	0.00	5,157.00	0.00	0.00	0.00	5,157.00	100.00 %
12-60900-12								
DEPT OP SUPPLY - WASTEWATER DEPT	558.00	0.00	558.00	0.00	0.00	0.00	558.00	100.00 %
12-60910-12								
LAB TESTS - WASTEWATER DEPT	47,374.00	0.00	47,374.00	2,987.00	21,695.00	0.00	25,679.00	54.20 %
Budget Detail								
Description								
LAB TESTS	0.00	0.00	37,374.00					
LAB TESTS - PFAS SAMPLING	0.00	0.00	10,000.00					
12-6091C-12								
OP SUP-CHEMICAL - WASTEWATER DEPT	6,813.00	0.00	6,813.00	0.00	0.00	0.00	6,813.00	100.00 %
12-60920-12								
LAB SUPPLIES - WASTEWATER DEPT	6,728.00	0.00	6,728.00	33.84	689.91	0.00	6,038.09	89.75 %
Budget Detail								
Description								
LAB SUPPLIES	0.00	0.00	4,728.00					
LAB SUPPLIES - PFAS SAMPLING SUPPLIES	0.00	0.00	2,000.00					
12-60930-12								
SMALL TOOLS/EQP - WASTEWATER DEPT	136.00	0.00	136.00	0.00	36.51	0.00	99.49	73.15 %
12-60940-12								
CLOTH/UNIFORM - WASTEWATER DEPT	2,122.00	0.00	2,122.00	0.00	2,612.13	0.00	-490.13	-23.10 %
12-60950-12								
OFFICE FURN/EQP - WASTEWATER DEPT	0.00	0.00	0.00	0.00	367.23	0.00	-367.23	0.00 %
12-60960-12								
FUEL - WASTEWATER DEPT	13,372.00	0.00	13,372.00	1,550.00	13,386.39	0.00	-14.39	-0.11 %
12-61150-12								
MEETING EXPENSE - WASTEWATER DEPT	122.00	0.00	122.00	0.00	0.00	0.00	122.00	100.00 %
12-6120E-12								
TVL,TRN,SEM-EMP - WASTEWATER DEPT	6,120.00	0.00	6,120.00	227.94	2,083.97	0.00	4,036.03	65.95 %
12-61250-12								
EMPLOY RECRUIT - WASTEWATER DEPT	142.00	0.00	142.00	0.00	0.00	0.00	142.00	100.00 %
12-61700-12								
CAP ASSET EXP - WASTEWATER DEPT	750,019.00	0.00	854,894.00	28,036.22	33,098.04	0.00	821,795.96	96.13 %
Budget Detail								
Description								
EASTERN CLARIFIER - REPLACE DRIVE CHAIN	0.00	0.00	40,000.00					
LIFT STATION IMPV	0.00	0.00	65,125.00					

Budget Report

For Fiscal: 2021-2022 Period Ending: 03/31/2022

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Variance Favorable (Unfavorable) Remaining

Fiscal Activity Encumbrances

Period Activity

Current Total Budget

Original Total Budget

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable) Remaining	Percent Remaining
REPLACE TRACTOR	0.00	70,000.00					
REPLACE TRUCK	0.00	30,000.00					
REPLACE VAN - TRANSPORT OF VIDEO CAMERA	0.00	55,000.00					
SECONDARY WATER SYSTEM IMPV (ECM10)	0.00	80,000.00					
WASTEWATER SST - PG&E TURNKEY (ECM 7)	0.00	204,947.00					
WASTEWATER SST - PG&E TURNKEY (ECM 8 SWITCH GEAR)	0.00	204,947.00					

Budget Adjustments

Number	Date	Description	Adjustment
BA0000003	08/19/2021	RESO 30-2021, DATED 8/19/2021, ITEM	89,875.00
BA0000003	08/19/2021	RESO 30-2021, DATED 8/19/2021, ITEM	15,000.00

12-61800-12	247,743.00	247,743.00	0.00	0.00	0.00	247,743.00	100.00 %
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Budget Detail

Description	Units	Price	Amount
INTEREST - INTERFUND LOAN	0.00	0.00	3,990.00
PRICIPAL ON 99 REFIN	0.00	0.00	145,000.00
PRINCIPAL - INTERFUND LOAN	0.00	0.00	98,753.00

12-6180C-12	17,495.00	17,495.00	7,098.00	17,494.75	0.00	0.25	0.00 %
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12-6180H-12

Description	Units	Price	Amount
INT ON 99 REFIN - WASTEWATER DEPT	17,495.00	0.00	17,495.00
INTEREST TRUCK - WASTEWATER DEPT	11,214.00	0.00	11,214.00

Budget Detail

Description	Units	Price	Amount
INTEREST - MUNI FINANCE CRANE TRUCK	0.00	0.00	1,962.00
INTEREST - MUNI FINANCE VAC TRUCK	0.00	0.00	9,252.00

12-6180I-12	82,063.00	82,063.00	0.00	82,050.97	0.00	12.03	0.01 %
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Budget Detail

Description	Units	Price	Amount
PRINCIPAL - MUNI FINANCE CRANE TRUCK	0.00	0.00	10,828.00
PRINCIPAL - MUNI FINANCE VAC TRUCK	0.00	0.00	71,235.00

12-6180N-12	0.00	0.00	0.00	145,000.00	0.00	-145,000.00	0.00 %
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12-62000-12

Description	Units	Price	Amount
PRINCIPL - NATL - WASTEWATER DEPT	572,199.00	0.00	572,199.00
ALLOC OVERHEAD - WASTEWATER DEPT	143,049.75	0.00	143,049.75

Budget Detail

Description	Units	Price	Amount
PRINCIPAL - MUNI FINANCE CRANE TRUCK	0.00	0.00	10,828.00
PRINCIPAL - MUNI FINANCE VAC TRUCK	0.00	0.00	71,235.00

Expense Total:

	3,768,228.00	3,873,103.00	372,084.35	2,194,948.57	664.00	1,677,490.43	43.31 %
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Fund: 12 - WASTEWATER FUND Surplus (Deficit):

	-387,313.00	-492,188.00	-351,592.79	24,565.33	-664.00	516,089.33	104.86 %
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Report Surplus (Deficit):

	-387,313.00	-492,188.00	-351,592.79	24,565.33	-664.00	516,089.33	104.86 %
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Group Summary

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Account Type

Fund: 12 - WASTEWATER FUND

Revenue

Expense

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
	3,380,915.00	3,380,915.00	20,491.56	2,219,513.90	0.00	-1,161,401.10	34.35 %
	3,768,228.00	3,873,103.00	372,084.35	2,194,948.57	664.00	1,677,490.43	43.31 %
Fund: 12 - WASTEWATER FUND Surplus (Deficit):	-387,313.00	-492,188.00	-351,592.79	24,565.33	-664.00	516,089.33	104.86 %
Report Surplus (Deficit):	-387,313.00	-492,188.00	-351,592.79	24,565.33	-664.00	516,089.33	104.86 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance
						Favorable (Unfavorable)
12 - WASTEWATER FUND	-387,313.00	-492,188.00	-351,592.79	24,565.33	-664.00	516,089.33
Report Surplus (Deficit):	-387,313.00	-492,188.00	-351,592.79	24,565.33	-664.00	516,089.33

CAPITAL IMPROVEMENT PROJECTS

	B	C	D	E	F	G
1	General Fund CIP (Revised 4/21/2022)					
2	General Fund Projects	Ranking	FY Project Cost	10-Yr Cost	Notes	
3	Administration Department Projects					
4	Tyler Incode	1	\$ 3,080	\$ 76,050		
5	Replace District Car	3	\$ -	\$ 30,000		
6						
7		Subtotal	\$ 3,080	\$ 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	\$ 19,110	\$ 22,272		
11	Electric Vehicle Charging Station (East Village Parking Lot)	1	\$ -	\$ 17,000		
12	Skate Park Improvements	1	\$ 8,946	\$ 66,548	Project Cost Updated to Reflect Mar 2022 Budget Adj	
13	Restroom Facilities @ Fiscalini Ranch Preserve	1	\$ 11,745	\$ 371,480	Project Cost Updated to Reflect Dec 2021 Budget Adj	
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	\$ 39,801	\$ 739,800		
21	Fire Department Projects					
22	Radio System Upgrade Phase 2	1	\$ -	\$ 40,729		
23	Fire Department Station Security	2	\$ 1,000	\$ 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		
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	\$ 1,000	\$ 4,734,729		
34			GRAND TOTAL	\$ 5,580,579		
35			Priority 1 Total	\$ 742,531		
36			Priority 2 Total	\$ 240,000		
37			Priority 3 Total	\$ 4,531,500		
38			Priority 4 Total	\$ -		
39				\$ -		
40	Completed Projects	Ranking	FY Project Cost	10-Yr Cost	Actual Cost	Notes

	B	C	D	E	F	G
1	Wastewater CIP (Revised 4/21/2022)					
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, guiderails, 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	\$ 28,036	\$ 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	\$ 28,036	\$ 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	\$ 5,062	\$ 250,000		
43	Collection System Assessment software (E.g, t4 Spatial or other)	3	\$ -	\$ 10,000		
44		Subtotal	\$ 5,062	\$ 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

	B	C	D	E	F	G
1	Wastewater CIP (Revised 4/21/2022)					
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, guiderails, 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; stablization 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	\$ 28,036	\$ 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	\$ 28,036	\$ 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	\$ 5,062	\$ 250,000		
43	Collection System Assessment software (E.g, t4 Spatial or other)	3	\$ -	\$ 10,000		
44		Subtotal	\$ 5,062	\$ 2,125,000		
45						
46			GRAND TOTAL	\$ 12,871,852		
47						
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	\$	-
53						
54	Completed Projects	Ranking	FY Project Cost	10-Yr Cost	Actual Cost	Notes

	A	C	D	E	F	G
1	Water CIP (Revised 4/21/2022)					
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	\$ 146,766	\$ 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	Emergency Waterline Repair (added 4/21/22)	1	\$ 348,687	\$ -	Budget Adjustment Pending	
9	Subzone metering of distribution system	2	\$ -	\$ 150,000		
10	Cover for Sheltering of Equipment @ Plant (50%)	2	\$ -	\$ 15,000		
11	Modular Office Building @ Plant	2	\$ -	\$ 10,000		
12	Replacement of problematic service lines within Leimert	3	\$ -	\$ 130,000		
13	Water Master Plan Amendment (revised fire flow modeling/tank sizing check)	3	\$ -	\$ 35,000		
14	Inspection & spot repair to water transmission main under S. Parks wetlands area; or lining of transmission main plus study & pre-design	4	\$ -	\$ 80,000		
15	Pine Knolls - Iva Court zone 1 pipeline expansion	4	\$ -	\$ 165,000		
16		Subtotal	\$ 495,454	\$ 1,875,527		
17	Tank & Booster Pump Station Projects					
18	SCADA System - Phased Upgrades (Adding historian, reporting, etc)	1	\$ 14,828	\$ 250,000		
19	Stuart Street Tank Rehabilitation	1	\$ -	\$ 458,000		
20	Electrical transfer switch and conduit to well SS-3	2	\$ -	\$ 25,000		
21	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	3	\$ -	\$ 1,016,000		
22		Subtotal	\$ 14,828	\$ 1,749,000		
23	Vehicles and Trailer-Mounted Equipment					
24	Replacement 2005 F-150 Truck with F-250 (for towing Ditch Witch)	1	\$ -	\$ 35,000		
25		Subtotal	\$ -	\$ 35,000		
26	Water conservation					
27	Database for water conservation program/tracking with parcel links & APN file conversion	1	\$ -	\$ 10,000		
28		Subtotal	\$ -	\$ 10,000		
30					GRAND TOTAL	\$ 3,669,527
32					Priority 1 Total	\$ 2,043,527
33					Priority 2 Total	\$ 200,000
34					Priority 3 Total	\$ 1,181,000
35					Priority 4 Total	\$ 245,000
37	Completed Projects					
38		Ranking	FY Project Cost	10-Yr Cost	Actual Cost	Notes
39						
40						
41						
44	WRF CIP (Revised 4/21/2022)					
45		Ranking	FY Project Cost	10 yr Cost	Notes	
46	Permitting & Planning					
47	Urban Water Management Plan - CDP Portion	1	\$ -	\$ 20,463		
48	Groundwater modeling/piezometer installation/monitoring	1	\$ -	\$ 75,758		
49	EIR consulting (follow up agency discussions to support the WRF's Regular CDP)	1	\$ -	\$ 28,609		
50	Section 7 ESA consulting, annual AMP report, & AMP update	1	\$ 45,993	\$ 100,000		
51		Subtotal	\$ 45,993	\$ 128,609		
52	Interim, short-term SWF Modifications					
53	Brine Tank Secondary Containment, Grading, Rock	1	\$ -	\$ 20,000		
54		Subtotal	\$ -	\$ 20,000		
55	Advanced Water Treatment Plant					
56	Miscellaneous instrumentation / monitoring upgrades	2	\$ -	\$ 10,000		
57		Subtotal	\$ -	\$ 10,000		
58	Long-Term Improvement Modifications					
59	Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)	1	\$ -	\$ 40,000		
60	Future permanent mods at WRF for trailer fill station [transfer tanks, piping, & spill containment/loading pad] (1,2)	2	\$ -	\$ 200,000		
61	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	\$ -	\$ 50,000		
62	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets	3	\$ -	\$ 25,000		
63	Installation of remote sensing instrumentation at SS creek (needs ROE agreement with State Parks)	3	\$ -	\$ 10,000		
64	Solar Array System (1,2)	3	\$ -	\$ 375,000		
65		Subtotal	\$ -	\$ 700,000		
67					GRAND TOTAL	\$ 858,609
69					Priority 1 Total	\$ 188,609
70					Priority 2 Total	\$ 260,000
71					Priority 3 Total	\$ 410,000
72					Priority 4 Total	-
74	Completed Projects					
		Ranking	FY Project Cost	Actual Cost	Actual Cost	Notes