

Pursuant to Governor Newsom's Executive Order N-29-20, members of the Finance Standing Committee or staff will participate in this meeting via a teleconference. Members of the public can submit written comments to the Deputy District Clerk at [boardcomment@cambridcsd.org](mailto:boardcomment@cambridcsd.org).



## FINANCE COMMITTEE

REGULAR MEETING

Tuesday, October 27, 2020 - 10:00 AM

### AGENDA

**Please click the link below to join the webinar:**

<https://zoom.us/j/91715899809?pwd=aDJydEYxYWxlZENiZWZbIRBUk1ldz09>

**Passcode: 792470**

**Or iPhone one-tap:**

US: +16699006833, 91715899809# or +13462487799, 91715899809#

**Or Telephone:**

Dial (for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 346 248 7799 or +1 253 215 8782 or +1 301 715 8592 or +1 312 626 6799  
or +1 929 205 6099

**Webinar ID: 917 1589 9809**

International numbers available: <https://zoom.us/u/aCGxSLGi8>

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](http://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
- 1. AD HOC COMMITTEE REPORTS**
  - A. SST Ad Hoc Funding Committee
- 2. PUBLIC COMMENT**

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

**3. CONSENT AGENDA**

- A. Consideration to Approve the September 22, 2020 Regular Meeting Minutes

**4. REGULAR BUSINESS**

- A. Discussion and Consideration to Approve the Budget Policy Revisions
- B. Review of First Quarter Budget Report and Staff Recommendation
- C. Discussion and Definition of the PG&E IGA Ad Hoc Financing Analysis Support and Task Assignment

**5. FUTURE AGENDA ITEMS**

**6. ADJOURN**

**FINANCE COMMITTEE****REGULAR MEETING**

Tuesday, September 22, 2020 - 10:00 AM

**MINUTES****A. CALL TO ORDER**

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

**B. ESTABLISH QUORUM**

A quorum was established.

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

Staff present via Zoom: John Weigold, General Manager, Pamela Duffield, Finance Manager, Haley Dodson, Deputy District Clerk.

**C. CHAIRMAN'S REPORT- None****1. AD HOC COMMITTEE REPORTS****A. SST Ad Hoc Funding Committee**

The committee has meetings scheduled with individuals in Sacramento to discuss potential loan opportunities for the district. They will report out to the committee after the meetings are completed.

**2. PUBLIC COMMENT - None****3. CONSENT AGENDA****A. Consideration to Approve the August 25, 2020 Regular Meeting Minutes**

Committee member Corne moved to approve the minutes.

Committee member Siegler seconded the motion.

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

#### **4. REGULAR BUSINESS**

##### **A. Review the Budget Policy Revisions**

Ms. Duffield reviewed marked up changes to the budget policy based on last month's discussion.

##### **B. Review Administrative Allocation Process Across Funds**

The committee discussed various items associated with how the administrative allocation is derived and applied across the various funds. Pam will make the changes discussed and bring the updated budget policy to our next meeting for review.

#### **5. FUTURE AGENDA ITEMS**

Review and consideration to approve the budget policy revisions and make recommendation to the board.

Review 1<sup>st</sup> quarter draft budget report in preparation for presentation at a November board meeting.

#### **6. ADJOURN**

Chairman Steidel adjourned the meeting at 11:59 p.m.

## CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **4.A.**FROM: John F Weigold IV, General Manager  
Pamela Duffield, Finance Manager-----  
Meeting Date: October 27, 2020Subject: Discussion and Consideration to  
Approve the Budget Policy  
Revisions

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**RECOMMENDATIONS:** Staff recommends the Finance Committee discuss and consider revisions to the budget policy and approve recommendations to the Board.

**DISCUSSION:**

The Finance Committee prepared a budget policy, and that policy was Board approved on December 13, 2018. Since this policy was approved, there has been a complete fiscal year financial reporting cycle and the fiscal year 2020/21 budget adoption. The Finance Committee suggested several updates at both the August 25, 2020 & September 22, 2020 meetings, in an effort to align the budget policy with the current fiscal year financial reporting cycle and the budget development process.

Staff recommends the Finance Committee review the redline version of the budget policy and approve recommendations to the Board.

Attachment: A) Budget Policy (redline version)

Regular Business Item 4A Attachment

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CAMBRIA COMMUNITY SERVICES DISTRICT  
BUDGET POLICY

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**I. PURPOSE**

It is the policy of the Cambria Community Services District that an annual Budget will be prepared, presented to the Board of Directors for approval and used as the guide for District spending decisions each year.

The annual budget serves multiple purposes:

- Translate District plans into financial estimates of the impact of those plans.
- Provide a template for resource allocation.
- Establish spending controls consistent with District needs and Board objectives.
- Provide a basis for evaluation of actual spending during the year.
- Provide a guidepost for expectations and a basis for determining when actual events are inconsistent with those expectations.

With its approval, the Board of Directors authorizes General Manager to plan for and take actions that are consistent with the Budget, within the limits of other Board policies. Prior to taking action that is inconsistent with either the Budget or other policies, the General Manager will raise the issue for discussion and approval at a public meeting.

**II. PROCEDURES****A. Plans, Goals, Resources**

A budget is a financial manifestation of plans and goals. In order to be meaningful, the Annual Budget must include a discussion of District goals and objectives, plans to accomplish those objectives (in the case of multi-year objectives the Annual Budget will address what will be accomplished in the relevant year), available resources and discussion of trade-offs between competing objectives and available resources.

Plans and objectives must be consistent with overall Board policy and direction. They should be developed in such a way that they are measurable. During the year and following each year, the General Manager will report on achievements and gaps between what was achieved and initial plans and objectives. These reports will include the financial implications of these achievements and gaps and plans for remediation if necessary. Interim reports will be presented on at least a quarterly basis.

**B. Calendaring**

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The Annual Budget must be prepared and presented to the Board in a timely fashion. Except under exceptional circumstances, requiring approval by the Board, the Budget must be approved prior to the beginning of each fiscal year. The typical schedule will include the following:

- ~~In April, the Board must consider and approve any changes to rates for the following year.~~
- Preliminary budget submitted for review by the Standing Finance Committee at the beginning of May meeting.
- Revised preliminary budget, incorporating input from the Standing Finance Committee where appropriate, shall be submitted to the Board at its regular June/July meeting, in order to meet the required statutory deadline of adoption by June 30<sup>th</sup>.
- Final budget submitted for review by the Standing Finance Committee at the July meeting.
- ~~Final Annual~~ Budget, incorporating input from the Finance Standing Committee and/or Board, submitted for approval at the regular August/June Board meeting in order to meet the required statutory deadline of August 31<sup>st</sup>.
- Special meeting(s) of the Standing Finance Committee and/or the Board may be necessary to resolve difficult issues prior to adopting the Preliminary or Final finalizing the Annual Budgets.

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**C. Mid-year Budget Update**

If there is an event or events that materially impacts the assumptions in the Annual Budget, the General Manager will propose and present a midyear update for approval. Any midyear update will be prepared on a schedule that leads to approval as soon as practical after the regular December Board meeting, but no later than the regular February Board meeting. Changes should be limited to the impacts of the triggering event on plans, objectives and financial performance.

The General Manager also has the option of proposing and presenting a quarterly budget update for approval. Any quarterly update will be prepared on a scheduled that includes a review by the Standing Finance Committee, in advance of the regular board meetings in November, February and May.

**D. Organization ~~C~~ehart and ~~headcount~~ Position Allocation Listing**

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Budget documents will include both an organization chart and a position allocation listing which is a count of full-time equivalent ~~count of~~ employees. The full-time equivalent of employees will, ~~at a minimum,~~ display the number of employees at the end of the ~~two years prior to the~~ current budget year (for example 2016-17 and 2017-18 for the 2018-19 budget) as well as the planned headcount at the end of the proposed current budget year.

Full-time equivalent will only include the employee count. Contractors, Consultants and Temporary employees or agencies will be represented in the organization chart and table to give a clear picture of the number of staffing required to fulfill the need to the District. Vacant positions will also be identified.



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Potential open positions that will not be filled due to budget constraints should also be noted. New positions require justification and the General Manager is encouraged to provide a discussion about the relative merits for creating and filling positions.

**E. CIP & Other Capital Assets**

Capital spending plans are by their nature multi-year. Each year, prior to budget preparation, the General Manager should evaluate the needs to acquire or replace infrastructure, facilities, equipment and other capital items for a reasonable time period (five years or more). These plans should prioritize the acquisitions and identify funds available to achieve the plans. All plans should include discussion of the impact of acquiring assets and/or failing to acquire them due to resource limitations.

The General Manager shall work with the Standing Resource & Infrastructure Committee in establishing, changing and maintaining the Capital Improvement Plan for the District. The Capital Improvement Plan shall be adopted along with the Preliminary and Final Budgets and be amended as needed during the mid-year or quarterly budget updates.

**F. Overhead Allocation**

Overhead allocation is a tool to match the costs of administrative functions to the operating activities of the CSD. Administrative functions will be charged to a department or departments that are accounted for in the General Fund. Allocation to the Enterprise Funds, (Water, including the SWF, Wastewater) are necessary to assure that rates will be set to properly reimburse the General Fund for expenses necessary to the delivery of services.

Overhead allocation will take into account four criteria:

- Recovery based on equal distribution to all departments.
- Recovery based on relative size of department. The term “relative size” is a subjective determination based on estimates of each department’s use of resources and impact on the District’s overall mission.
- Recovery based on full-time equivalent employees.
- Recovery based on percent of administrative labor applied to departments as determined by interviewing administrative personnel.

On a yearly basis, eEach type of administrative spending will be reviewed to determine the best method, of the four above, to allocate that expense to the operating departments.

As part of the budget process, the charges to each operating department will be the percentage of total overhead budget derived from aggregating the recoveries applied to each spending lineitem. The percentage of overhead spending allocated to each operating department will be set at the beginning of the year and will not be changed unless there is a material change in

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actual or anticipated overhead spending, or a change in the nature of one or more operating departments that would cause a material change in the recovery methodologies.

### **G. Income Allocation – Property Tax and Other**

Property taxes are the primary source of funds for the General Fund departments. Since administrative overhead is fully allocated, no property tax receipts will be allocated to the administrative department(s). Currently, the departments receiving allocations of property tax are the Fire Department, the Facilities and Resources Department and the Parks, Recreation and Open Space department.

Allocation of property taxes is arbitrary. Ultimately, the allocation is the proper responsibility of the CSD Board of Directors. The methodology is iterative. The General Manager should budget expenses for each of the General Fund departments with an understanding of the likely level of property tax receipts. Once expenses are projected, the General Manager will make a recommendation to the Board about the appropriate allocation of property tax receipts. The recommendation should include discussion about the choices made in the spending projections and potential competition between departments for limited funds. The Board will determine the extent to which it agrees with the General Manager's priorities and allocate anticipated property taxes appropriately. If necessary, the Budget will be revised to take into account the Board's allocation decision.

Minor sources of income, such as fees and grants, are generally specified to certain funds. When the purpose is unspecified, the Board will allocate funds based on recommendations by the General Manager.

### **H. Structure**

Working with the General Manager, the Board should set operating and financial objectives. This process is discussed above. From a structural standpoint, the budget's financial documents must reflect the financial impact of these objectives. More specifically, budget documents must contain at least the following information:

- Beginning Fund Balance
- Receipts of funds
- Loan Proceeds (external and interfund)
- Expenses
- Capital expenditures
- Loan Repayments (external and interfund) • Allocation to reserves for:
  - Emergency
  - Replacement
  - Unfunded liabilities such as employee benefits
  - Other
- Other receipts or expenses

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- Ending Fund Balance

To the extent necessary, the budget will contain appropriate documents with detail supporting the above line-items.

**I. Consolidation Entries**

The budget will include at least two consolidation levels: General Fund and District. In the process of consolidation, internal transfers will be eliminated to avoid overstating income and expenses. Internal transfers include, but are not limited to, overhead allocation and interfund loans.

## CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee

AGENDA NO. **4.B.**FROM: John F Weigold IV, General Manager  
Pamela Duffield, Finance Manager-----  
Meeting Date: October 27, 2020Subject: Review of First Quarter Budget Report  
and Staff Recommendation

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**RECOMMENDATIONS:** Staff recommends the Finance Committee discuss and review the FY 2020/21 1st quarter budget report and approve recommendation to the Board of Directors.

**DISCUSSION:** The Fire Department received a grant for purchasing personal protective equipment and PROS Department received a grant for design of restrooms. The Board approved these grant awards, along with the necessary budget adjustments on August 20, 2020 and October 8, 2020, respectively. There are no addition budget adjustments necessary during this reporting period.

The Resources & Infrastructure Committee has been working with staff to develop a CIP list for the General Fund Departments. It is anticipated the CIP list will be finalized during the next Resources & Infrastructure Committee meeting on November 9, 2020 and be included with the 1<sup>st</sup> quarter budget report to the Board on November 19, 2020. A draft of the CIP list is included as part of the 1<sup>st</sup> quarter budget report package, for your review.

Staff recommends the Finance Committee make the recommendation to the Board of Directors to receive and file the FY 2020/21 1st quarter budget report.

Attachment: A) 1st quarter budget report FY 2020/21


# CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2020-2021  
FIRST QUARTER REPORT  
DRAFT 10/27/2020

## GENERAL FUND SUMMARY

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


| A  | B   | C                 | D                      | M                            | N                       | O                   | P                | Q                   | R        | S | T | U         |
|----|---|-------------------|------------------------|------------------------------|-------------------------|---------------------|------------------|---------------------|----------|---|---|-----------|
|    |   |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 1  |  |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 2  | CAMBRIA COMMUNITY SERVICES DISTRICT<br>GENERAL FUND<br>SUMMARY                      |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 3  |   |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 4  | ACCOUNT NO.   | GENERAL FUND (GF) | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 APPROVED BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE |   |   |           |
| 5  |   |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 6  |   |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 7  |   |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 8  | SOURCES OF FUNDS  |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 9  |   |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 10 | Fire  |                   | \$2,367,512            | \$22,526                     | \$2,390,038             | \$1,605             | \$2,390,038      | \$0                 | 0%       |   |   | \$0       |
| 11 | Facilities & Resources  |                   | \$757,577              | \$0                          | \$757,577               | (\$4,026)           | \$757,577        | \$0                 | -1%      |   |   | \$0       |
| 12 | PROS  |                   | \$50,101               | \$20,000                     | \$70,101                | \$20,007            | \$70,101         | \$0                 | 29%      |   |   | \$0       |
| 13 | Admin   |                   | \$2,342,400            | \$0                          | \$2,342,400             | \$580,101           | \$2,342,400      | \$0                 | 25%      |   |   | \$0       |
| 14 | Total Sources of Funds  |                   | \$5,517,590            | \$42,526                     | \$5,560,116             | \$597,687           | \$5,560,116      | \$0                 | 11%      |   |   | \$0       |
| 15 | USES OF FUNDS   |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 16 |   |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 17 |   |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 18 | Fire  |                   | \$2,482,390            | \$22,526                     | \$2,504,916             | \$552,922           | \$2,504,916      | \$0                 | 22%      |   |   | \$0       |
| 19 | Facilities & Resources  |                   | \$813,868              | \$0                          | \$813,868               | \$165,925           | \$813,868        | \$0                 | 20%      |   |   | \$0       |
| 20 | PROS  |                   | \$49,742               | \$20,000                     | \$69,742                | \$7,259             | \$69,742         | \$0                 | 10%      |   |   | \$0       |
| 21 | Admin   |                   | \$2,183,522            | \$77,273                     | \$2,260,795             | \$606,434           | \$2,265,057      | (\$4,262)           | 27%      |   |   | (\$4,262) |
| 22 | Total Expenditures  |                   | \$5,529,521            | \$119,799                    | \$5,649,320             | \$1,332,540         | \$5,653,582      | (\$4,262)           | 24%      |   |   | (\$4,262) |
| 23 | OPERATING SURPLUS/(DEFICIT)   |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 24 | Fire  |                   | (\$114,878)            | \$0                          | (\$114,878)             | (\$551,317)         | (\$114,878)      | \$0                 |          |   |   | \$0       |
| 25 | Facilities & Resources  |                   | (\$56,291)             | \$0                          | (\$56,291)              | (\$169,951)         | (\$56,291)       | \$0                 |          |   |   | \$0       |
| 26 | PROS  |                   | \$359                  | \$0                          | \$359                   | \$12,747            | \$359            | \$0                 |          |   |   | \$0       |
| 27 | Admin   |                   | \$158,878              | (\$77,273)                   | \$81,605                | (\$26,332)          | \$77,343         | (\$4,262)           |          |   |   | (\$4,262) |
| 28 | OPERATING SURPLUS/(DEFICIT)   |                   | (\$11,931)             | (\$77,273)                   | (\$89,204)              | (\$734,853)         | (\$93,466)       | (\$4,262)           |          |   |   | (\$4,262) |
| 43 | RESERVES  |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 44 | Beginning Reserves  |                   | \$0                    | \$0                          | \$0                     | \$0                 | \$0              | \$0                 |          |   |   | \$0       |
| 45 | Operating Surplus / (Deficit)   |                   | (\$11,931)             | (\$77,273)                   | (\$89,204)              | (\$734,853)         | (\$93,466)       | (\$4,262)           |          |   |   | (\$4,262) |
| 46 | Transfers & Encumbrances  |                   | \$0                    | \$77,273                     | \$77,273                | \$0                 | \$77,273         | \$0                 |          |   |   | \$0       |
| 47 | ENDING RESERVES   |                   | (\$11,931)             | \$0                          | (\$11,931)              | (\$734,853)         | (\$16,193)       | (\$4,262)           |          |   |   | (\$4,262) |
| 48 |   |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |
| 49 |   |                   |                        |                              |                         |                     |                  |                     |          |   |   |           |


GENERAL FUND  
FIRE DEPARTMENT - 01







| A   | B  | C                      | D                            | M                       | N                   | O                  | P                   | Q         | R | S | T | U          |
|---|--|------------------------|------------------------------|-------------------------|---------------------|--------------------|---------------------|-----------|---|---|---|------------|
| <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br><b>FUND LEVEL ANALYSIS</b><br><b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b> |  |                        |                              |                         |                     |                    |                     |           |   |   |   |            |
| ACCOUNT NO.   | GENERAL FUND (GF) FIRE DEPARTMENT - 01     | 2020/Z1 ADOPTED BUDGET | 2020/Z1 APPROVED ADJUSTMENTS | 2020/Z1 APPROVED BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL   | 2020/Z1 EST. BUDGET | VARIANCE  |   |   |   |            |
| SOURCES OF FUNDS  |  |                        |                              |                         |                     |                    |                     |           |   |   |   |            |
| <b>REVENUES</b>   |  |                        |                              |                         |                     |                    |                     |           |   |   |   |            |
| 01 4127   | Grant/Revenue: County SLO OES FF Radios    | 30,000                 |                              | 30,000                  | 0                   | 30,000             | 0                   | 0%        |   |   |   |            |
| 01 4200   | Interest Income                            | 0                      |                              | 0                       | 0                   | 0                  | 0                   | #####     |   |   |   |            |
| 01 4310   | Property Tax                               | 1,838,962              |                              | 1,838,962               | 240                 | 1,838,962          | 0                   | 0%        |   |   |   |            |
| 01 4311   | County Administrative Fee                  | (17,850)               |                              | (17,850)                | 0                   | (17,850)           | 0                   | 0%        |   |   |   |            |
| 01 4335   | Assessment-Fire                            | 483,900                |                              | 483,900                 | 0                   | 483,900            | 0                   | 0%        |   |   |   |            |
| 01 4362   | Insurance Reimbursement                    | 0                      |                              | 0                       | 0                   | 0                  | 0                   | #####     |   |   |   |            |
| 01 4370   | Weed Abatement                             | 18,000                 |                              | 18,000                  | 0                   | 18,000             | 0                   | 0%        |   |   |   |            |
| 01 4373   | Inspection Fee Revenue                     | 14,500                 |                              | 14,500                  | 1,340               | 14,500             | 0                   | 9%        |   |   |   |            |
| 01 4390   | Miscellaneous Revenue                      | 0                      |                              | 0                       | 25                  | 0                  | 0                   | #####     |   |   |   |            |
| 01 4610   | Grants Revenue: SAFER                      | 0                      |                              | 0                       | 0                   | 0                  | 0                   | 0%        |   |   |   |            |
| 01 4618   | Grant/Revenue: FEMA Firefighter PPE        | 0                      | 22,526                       | 22,526                  | 0                   | 22,526             | 0                   | 0%        |   |   |   |            |
| 01 4625   | Grant/Revenue: Federal Firefighters Radios | 0                      |                              | 0                       | 0                   | 0                  | 0                   | #####     |   |   |   |            |
| 01 4390   | Reimbursement for Fuel Tank Repairs - CHCD | 0                      |                              | 0                       | 0                   | 0                  | 0                   | #####     |   |   |   |            |
| 01 4392   | Sale of Equipment                          | 0                      |                              | 0                       | 0                   | 0                  | 0                   | #####     |   |   |   |            |
| 32  |  |                        |                              |                         |                     |                    |                     |           |   |   |   |            |
| 35  |  |                        |                              |                         |                     |                    |                     |           |   |   |   |            |
| 41  |  |                        |                              |                         |                     |                    |                     |           |   |   |   |            |
| 43  |  |                        |                              |                         |                     |                    |                     |           |   |   |   |            |
| 44  |  |                        |                              |                         |                     |                    |                     |           |   |   |   |            |
|   | <b>Total Revenues</b>                      | <b>\$2,367,512</b>     | <b>\$22,526</b>              | <b>\$2,390,038</b>      | <b>\$1,605</b>      | <b>\$2,390,038</b> | <b>\$0</b>          | <b>0%</b> |   |   |   | <b>\$0</b> |
| <b>OTHER SOURCES OF FUNDS</b>   |  |                        |                              |                         |                     |                    |                     |           |   |   |   |            |
|   | <b>Total Other Sources of Funds</b>        | <b>\$0</b>             | <b>\$0</b>                   | <b>\$0</b>              | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>          |           |   |   |   | <b>\$0</b> |
|   | <b>Total Sources of Funds</b>              | <b>\$2,367,512</b>     | <b>\$22,526</b>              | <b>\$2,390,038</b>      | <b>\$1,605</b>      | <b>\$2,390,038</b> | <b>\$0</b>          | <b>0%</b> |   |   |   | <b>\$0</b> |

| A  | B  | C   | D                         | M                               | N                          | O                   | P                | Q                      | R                  | S | T          | U |
|----|--|---|---------------------------|---------------------------------|----------------------------|---------------------|------------------|------------------------|--------------------|---|------------|---|
| 1  |  <p>CAMBRIA COMMUNITY SERVICES DISTRICT<br/>FUND LEVEL ANALYSIS</p> |   |                           |                                 |                            |                     |                  |                        |                    |   |            |   |
| 2  | FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01   |   |                           |                                 |                            |                     |                  |                        |                    |   |            |   |
| 3  |  |   |                           |                                 |                            |                     |                  |                        |                    |   |            |   |
| 4  | ACCOUNT NO.  | GENERAL FUND (GF)<br>FIRE DEPARTMENT - 01 | 2020/21<br>ADOPTED BUDGET | 2020/21<br>APPROVED ADJUSTMENTS | 2020/21<br>APPROVED BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21<br>EST. BUDGET | VARIANCE           |   |            |   |
| 5  |  |   |                           |                                 |                            |                     |                  |                        |                    |   |            |   |
| 6  |  |   |                           |                                 |                            |                     |                  |                        |                    |   |            |   |
| 7  |  |   |                           |                                 |                            |                     |                  |                        |                    |   |            |   |
| 45 | <b>USES OF FUNDS</b>   |   |                           |                                 |                            |                     |                  |                        |                    |   |            |   |
| 47 | <b>SALARIES &amp; WAGES</b>  |   |                           |                                 |                            |                     |                  |                        |                    |   |            |   |
| 48 | 5000   | Salary & Wages                            | 716,343                   |                                 | 716,343                    | 161,845             |                  | 23%                    | 716,343            |   | 0          |   |
| 49 | 5010   | Overtime                                  | 128,000                   |                                 | 128,000                    | 37,195              |                  | 29%                    | 128,000            |   | 0          |   |
| 50 | 5020   | Standby                                   | 5,000                     |                                 | 5,000                      | 0                   |                  | 0%                     | 5,000              |   | 0          |   |
| 51 | 5031   | Reserve Firefighter Pay                   | 148,133                   |                                 | 148,133                    | 23,365              |                  | 16%                    | 148,133            |   | 0          |   |
| 52 | 5040   | Sick/Vacation Pay                         | 0                         |                                 | 0                          | 0                   |                  |                        | 0                  |   | 0          |   |
| 53 | 5050   | Holiday Pay                               | 0                         |                                 | 0                          | 0                   |                  |                        | 0                  |   | 0          |   |
| 54 |  | Reduction for "E" Step                    | 0                         |                                 | 0                          | 0                   |                  |                        | 0                  |   | 0          |   |
| 55 |  | <b>Total Salaries &amp; Wages</b>         | <b>\$997,476</b>          | <b>\$0</b>                      | <b>\$997,476</b>           | <b>\$222,405</b>    | <b>22%</b>       |                        | <b>\$997,476</b>   |   | <b>\$0</b> |   |
| 56 | <b>BENEFITS</b>  |   |                           |                                 |                            |                     |                  |                        |                    |   |            |   |
| 57 | 5101   | Uniform Allowance                         | 2,500                     |                                 | 2,500                      | 2,500               |                  | 100%                   | 2,500              |   | 0          |   |
| 58 | 5102   | Dental Insurance                          | 13,570                    |                                 | 13,570                     | 3,362               |                  | 25%                    | 13,570             |   | 0          |   |
| 59 | 5103   | Medical Insurance                         | 137,844                   |                                 | 137,844                    | 32,742              |                  | 24%                    | 137,844            |   | 0          |   |
| 60 | 5105   | Life Insurance                            | 1,008                     |                                 | 1,008                      | 183                 |                  | 18%                    | 1,008              |   | 0          |   |
| 61 | 5106   | FICA                                      | 57,090                    |                                 | 57,090                     | 13,589              |                  | 24%                    | 57,090             |   | 0          |   |
| 62 | 5107   | Medicare                                  | 14,537                    |                                 | 14,537                     | 3,178               |                  | 22%                    | 14,537             |   | 0          |   |
| 63 | 5108   | Workers Compensation                      | 52,672                    |                                 | 52,672                     | 8,182               |                  | 16%                    | 52,672             |   | 0          |   |
| 64 | 5109   | PERS - Retirement                         | 290,187                   |                                 | 290,187                    | 68,286              |                  | 24%                    | 290,187            |   | 0          |   |
| 65 | 5111   | Payroll Tax Expense                       | 0                         |                                 | 0                          | 0                   |                  | #####                  | 0                  |   | 0          |   |
| 66 | 5112   | UI Reim Benefit                           | 0                         |                                 | 0                          | 0                   |                  | #####                  | 0                  |   | 0          |   |
| 67 | 5120   | Other Employee Benefits                   | 2,600                     |                                 | 2,600                      | 600                 |                  | 23%                    | 2,600              |   | 0          |   |
| 68 | 5121   | Retirees Health                           | 44,167                    |                                 | 44,167                     | 9,149               |                  | 21%                    | 44,167             |   | 0          |   |
| 69 | 5122   | Medical Reimbursements - HRA              | 15,600                    |                                 | 15,600                     | 3,600               |                  | 23%                    | 15,600             |   | 0          |   |
| 71 |  | <b>Total Benefits</b>                     | <b>\$631,775</b>          | <b>\$0</b>                      | <b>\$631,775</b>           | <b>\$145,371</b>    | <b>23%</b>       |                        | <b>\$631,775</b>   |   | <b>\$0</b> |   |
| 72 |  | <b>Total Personnel Services</b>           | <b>\$1,629,251</b>        | <b>\$0</b>                      | <b>\$1,629,251</b>         | <b>\$367,776</b>    | <b>23%</b>       |                        | <b>\$1,629,251</b> |   | <b>\$0</b> |   |
| 73 | <b>SERVICES &amp; SUPPLIES</b>   |   |                           |                                 |                            |                     |                  |                        |                    |   |            |   |
| 74 | 6010   | Ads-Legal/Other                           | 419                       |                                 | 419                        | 0                   |                  | 0%                     | 419                |   | 0          |   |
| 75 | 6011   | Public Information                        | 1,381                     |                                 | 1,381                      | 0                   |                  | 0%                     | 1,381              |   | 0          |   |
| 76 | 6011W  | Public Information - Website              | 0                         |                                 | 0                          | 0                   |                  | #####                  | 0                  |   | 0          |   |
| 77 | 6011W  | Public Information - Website New Request  | 189                       |                                 | 189                        | 85                  |                  | 45%                    | 189                |   | 0          |   |
| 78 | 6014   | Public Events                             | 0                         |                                 | 0                          | 0                   |                  | #####                  | 0                  |   | 0          |   |
| 79 | 6031F  | Maint & Repair Water Dept -Fire Hydrant   | 0                         |                                 | 0                          | 0                   |                  | #####                  | 0                  |   | 0          |   |
| 80 | 6032S  | M & R-Disposal of Sludge                  | 0                         |                                 | 0                          | 0                   |                  | #####                  | 0                  |   | 0          |   |
| 81 | 6033B  | M&R Buildings                             | 2,674                     |                                 | 2,674                      | 600                 |                  | 22%                    | 2,674              |   | 0          |   |
| 82 | 6033F  | M&R FD WTR Leak                           | 0                         |                                 | 0                          | 0                   |                  | #####                  | 0                  |   | 0          |   |

| A           | B  | C  | D                            | M                       | N                   | O                | P                   | Q        | R      | S | T | U |
|-------------|--|--|------------------------------|-------------------------|---------------------|------------------|---------------------|----------|--------|---|---|---|
| 1           |  <p><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br/> <b>FUND LEVEL ANALYSIS</b><br/> <b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b></p> |  |                              |                         |                     |                  |                     |          |        |   |   |   |
| 2           |  |  |                              |                         |                     |                  |                     |          |        |   |   |   |
| 3           |  |  |                              |                         |                     |                  |                     |          |        |   |   |   |
| 4           |  |  |                              |                         |                     |                  |                     |          |        |   |   |   |
| 5           |  |  |                              |                         |                     |                  |                     |          |        |   |   |   |
| 6           |  |  |                              |                         |                     |                  |                     |          |        |   |   |   |
| 7           |  |  |                              |                         |                     |                  |                     |          |        |   |   |   |
| ACCOUNT NO. | GENERAL FUND (GF) FIRE DEPARTMENT - 01   | ADOPTED BUDGET                             | 2020/21 APPROVED ADJUSTMENTS | 2020/21 APPROVED BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE |        |   |   |   |
| 83          | 6033G  | Maint & Repair - Grounds (formerly 6042)   | 261                          |                         | 261                 |                  | 0                   | 0%       | 261    |   | 0 | 0 |
| 84          | 6033R  | M & R - Ranch                              | 0                            |                         | 0                   |                  | 0                   | #####    | 0      |   | 0 | 0 |
| 85          | 6036   | M & R - Emergency                          | 0                            |                         | 0                   |                  | 0                   | #####    | 0      |   | 0 | 0 |
| 86          | 6040   | Maintenance & Repair - Equipment           | 846                          |                         | 846                 |                  | 0                   | 0%       | 846    |   | 0 | 0 |
| 87          | 6041L  | Maintenance & Repair - Equip - New Request | 2,500                        |                         | 2,500               |                  | 0                   | 0%       | 2,500  |   | 0 | 0 |
| 88          | 6041L  | Maint and Repair - Vehicles - Licensed     | 29,042                       |                         | 29,042              |                  | 5,723               | 20%      | 29,042 |   | 0 | 0 |
| 89          | 6042   | Old M & R Bld/Grd                          | 0                            |                         | 0                   |                  | 0                   | #####    | 0      |   | 0 | 0 |
| 90          | 6044   | Computer/Copier/Printer Srvcs/Maint/Agree  | 4,868                        |                         | 4,868               |                  | 563                 | 12%      | 4,868  |   | 0 | 0 |
| 91          | 6045   | Computer/Copier/Printer Supplies/Maint.    | 122                          |                         | 122                 |                  | 243                 | 199%     | 122    |   | 0 | 0 |
| 92          | 6048   | Security and Safety                        | 2,046                        |                         | 2,046               |                  | 0                   | 0%       | 2,046  |   | 0 | 0 |
| 93          | 6048E  | Safety - Medical                           | 0                            |                         | 0                   |                  | 0                   | #####    | 0      |   | 0 | 0 |
| 94          | 6050   | Office Supplies                            | 1,255                        |                         | 1,255               |                  | 122                 | 10%      | 1,255  |   | 0 | 0 |
| 95          | 6051   | Printing & Shipping                        | 26                           |                         | 26                  |                  | 0                   | 0%       | 26     |   | 0 | 0 |
| 96          | 6052   | Printing & Shipping - New Request          | 74                           |                         | 74                  |                  | 0                   | 0%       | 74     |   | 0 | 0 |
| 97          | 6052   | Bank Charges                               | 40                           |                         | 40                  |                  | 0                   | 0%       | 40     |   | 0 | 0 |
| 98          | 6053   | Printing/Forms                             | 0                            |                         | 0                   |                  | 0                   | #####    | 0      |   | 0 | 0 |
| 99          | 6054   | Membership -Dues, Publications & Books     | 7,877                        |                         | 7,877               |                  | 3,066               | 39%      | 7,877  |   | 0 | 0 |
| 100         | 6054   | Membership-Dues - New Request              | 123                          |                         | 123                 |                  | 0                   | 0%       | 123    |   | 0 | 0 |
| 101         | 6055   | Government Fees and Licenses               | 48,719                       |                         | 48,719              |                  | 46,753              | 96%      | 48,719 |   | 0 | 0 |
| 102         | 6055   | Image Trend - EMS                          | 2,769                        |                         | 2,769               |                  | 2,546               | 92%      | 2,769  |   | 0 | 0 |
| 103         | 6055   | Image Trend - Fire                         | 1,804                        |                         | 1,804               |                  | 0                   | 0%       | 1,804  |   | 0 | 0 |
| 105         | 6060C  | Utilities Cell Phone                       | 3,165                        |                         | 3,165               |                  | 1,219               | 39%      | 3,165  |   | 0 | 0 |
| 106         | 6060E  | Utilities Electricity                      | 7,993                        |                         | 7,993               |                  | 1,781               | 22%      | 7,993  |   | 0 | 0 |
| 107         | 6060G  | Utilities Gas                              | 2,815                        |                         | 2,815               |                  | 316                 | 11%      | 2,815  |   | 0 | 0 |
| 108         | 6060I  | Utilities Internet Access                  | 1,695                        |                         | 1,695               |                  | 488                 | 29%      | 1,695  |   | 0 | 0 |
| 109         | 6060P  | Utilities Phone-Land Lines, Faxes, Alarms  | 6,026                        |                         | 6,026               |                  | 1,032               | 17%      | 6,026  |   | 0 | 0 |
| 110         | 6060S  | Utilities Sewer                            | 1,414                        |                         | 1,414               |                  | 516                 | 37%      | 1,414  |   | 0 | 0 |
| 111         | 6060W  | Utilities Water                            | 2,088                        |                         | 2,088               |                  | 1,329               | 64%      | 2,088  |   | 0 | 0 |
| 114         | 6080K  | Prof Services-District Counsel             | 0                            |                         | 0                   |                  | 0                   | #####    | 0      |   | 0 | 0 |
| 115         | 6080L  | Land Conservancy-Lot Inventory, Etc.       | 0                            |                         | 0                   |                  | 0                   | #####    | 0      |   | 0 | 0 |
| 116         | 6080M  | Prof Services - Miscellaneous/Other        | 10,735                       |                         | 10,735              |                  | 0                   | 0%       | 10,735 |   | 0 | 0 |
| 117         | 6080T  | Prof Services - Temporary                  | 0                            |                         | 0                   |                  | 0                   | #####    | 0      |   | 0 | 0 |
| 118         | 6086   | Outside Services                           | 0                            |                         | 0                   |                  | 0                   | #####    | 0      |   | 0 | 0 |
| 119         | 6089   | Emergency Medical Supplies                 | 6,545                        | (1,126)                 | 5,419               |                  | 1,842               | 34%      | 5,419  |   | 0 | 0 |
| 120         | 6089   | Emergency Medical Supplies - New Request   | 455                          |                         | 455                 |                  | 0                   | 0%       | 455    |   | 0 | 0 |
| 121         | 6089A  | Emergency Med Supp - FEMA FGR COVID 19     | 0                            | 23,652                  | 23,652              |                  | 0                   | 0%       | 23,652 |   | 0 | 0 |
| 122         | 6090   | Department Operating Supplies              | 17,757                       |                         | 17,757              |                  | 3,054               | 17%      | 17,757 |   | 0 | 0 |
| 123         | 6093   | Small Tools and Equipment                  | 1,557                        |                         | 1,557               |                  | 31                  | 2%       | 1,557  |   | 0 | 0 |
| 124         | 6094   | Clothing and Uniform                       | 1,989                        |                         | 1,989               |                  | 0                   | 0%       | 1,989  |   | 0 | 0 |

| A   | B   | C   | D                         | M                               | N                          | O                   | P          | Q                | R                      | S          | T          | U          |
|-----|---|---|---------------------------|---------------------------------|----------------------------|---------------------|------------|------------------|------------------------|------------|------------|------------|
| 1   |  <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br><b>FUND LEVEL ANALYSIS</b><br><b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b> |   |                           |                                 |                            |                     |            |                  |                        |            |            |            |
| 2   |   |   |                           |                                 |                            |                     |            |                  |                        |            |            |            |
| 3   |   |   |                           |                                 |                            |                     |            |                  |                        |            |            |            |
| 4   | ACCOUNT NO.   | GENERAL FUND (GF)<br>FIRE DEPARTMENT - 01       | 2020/21<br>ADOPTED BUDGET | 2020/21<br>APPROVED ADJUSTMENTS | 2020/21<br>APPROVED BUDGET | ACTUAL AT 9/30/2020 | APPROVED   | ESTIMATED ACTUAL | 2020/21<br>EST. BUDGET | VARIANCE   |            |            |
| 5   | 6095  | Office Furnishings & Equipment                  | 0                         |                                 | 0                          | 0                   | 0          | 0                | 0                      | 0          | 0          | 0          |
| 6   | 6096  | Fuel -Gas and Diesel                            | 21,812                    |                                 | 21,812                     | 6,788               | 31%        | 21,812           | 0                      | 0          | 0          | 0          |
| 7   | 6098  | OTS Grant                                       | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 125 | 6115  | Meeting Expense                                 | 300                       |                                 | 300                        | 0                   | 0%         | 300              | 0                      | 0          | 0          | 0          |
| 126 | 6120A   | Employee ALS Cert/Recruit Training              | 4,270                     |                                 | 4,270                      | 315                 | 7%         | 4,270            | 0                      | 0          | 0          | 0          |
| 127 | 6120E   | Travel, Training, Seminars – Employees          | 15,000                    |                                 | 15,000                     | 525                 | 3%         | 15,000           | 0                      | 0          | 0          | 0          |
| 128 | 6120R   | Training - Reimbursement                        | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 129 | 6124  | Employee Recognition                            | 438                       |                                 | 438                        | 0                   | 0%         | 438              | 0                      | 0          | 0          | 0          |
| 130 | 6125  | Employee Recruitment                            | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 131 | 6125  | Employee Recruitment - New Request              | 500                       |                                 | 500                        | 0                   | 0%         | 500              | 0                      | 0          | 0          | 0          |
| 132 | 6220A   | Fire Dept - Aware/Eductn/CERT/Vol Program       | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 133 | 6220B   | Fire Dept - SC BA Brthg Aprts/Resprty Test      | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 134 | 6220B   | SBCA Flow Test - New Request                    | 2,000                     |                                 | 2,000                      | 0                   | 0%         | 2,000            | 0                      | 0          | 0          | 0          |
| 135 | 6220D   | Fire Dept Disaster Preparedness                 | 2,000                     |                                 | 2,000                      | 1,604               | 80%        | 2,000            | 0                      | 0          | 0          | 0          |
| 136 | 6220E   | Fire Dept - EOC Upgrade                         | 5,000                     |                                 | 5,000                      | 0                   | 0%         | 5,000            | 0                      | 0          | 0          | 0          |
| 137 | 6220F   | Fire Dept Fr Haz Defensible Spc/Chipping        | 2,000                     |                                 | 2,000                      | 0                   | 0%         | 2,000            | 0                      | 0          | 0          | 0          |
| 138 | 6220H   | Fire Dept - Haz Mat Phys                        | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 139 | 6220P   | Personal Protective Equipment                   | 3,498                     |                                 | 3,498                      | 1,067               | 30%        | 3,498            | 0                      | 0          | 0          | 0          |
| 140 | 6220R   | Personal Protective Equipment - New Request     | 6,502                     |                                 | 6,502                      | 0                   | 0%         | 6,502            | 0                      | 0          | 0          | 0          |
| 141 | 6220S   | FHRP Contract                                   | 30,000                    |                                 | 30,000                     | 0                   | 0%         | 30,000           | 0                      | 0          | 0          | 0          |
| 142 | 6220S   | Fire Dept - Surf Rescue/NCOR Program            | 7,525                     |                                 | 7,525                      | 0                   | 0%         | 7,525            | 0                      | 0          | 0          | 0          |
| 143 | 6221  | Public Education - New Request (Formerly 6220A) | 2,500                     |                                 | 2,500                      | 0                   | 0%         | 2,500            | 0                      | 0          | 0          | 0          |
| 144 | 6602  | CERT - New Request (Formerly 6220A)             | 1,000                     |                                 | 1,000                      | 0                   | 0%         | 1,000            | 0                      | 0          | 0          | 0          |
| 145 | 6602  | Transit Expense                                 | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 146 | <b>Total Services &amp; Supplies</b>  |   | <b>\$275,614</b>          | <b>\$22,526</b>                 | <b>\$298,140</b>           | <b>\$81,608</b>     | <b>27%</b> | <b>\$298,140</b> | <b>\$0</b>             | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
| 147 | <b>CAPITAL OUTLAY</b>   |   |                           |                                 |                            |                     |            |                  |                        |            |            |            |
| 148 | 6170  | Capital Asset-Install Radio in 5792             | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 149 | 6170B   | Chief/Command Pickup (5 Year Lease)             | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 150 | 6170C   | USAR Equipment (Urban Search & Res)             | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 151 | 6170D   | Image Trend Elite Project Management            | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 152 | 6170F   | Zoll X Series EKG                               | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 153 | 6170G   | Command Vehicle Buildup                         | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 154 | 6170  | Fuel Station Computer Replacement               | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 155 | 6170  | Station Security Upgrade- Phase I of III        | 0                         |                                 | 0                          | 0                   | 0%         | 0                | 0                      | 0          | 0          | 0          |
| 156 | 6170  | Radio System Upgrade- Phase I, Phase II         | 30,000                    |                                 | 30,000                     | 0                   | 0%         | 30,000           | 0                      | 0          | 0          | 0          |
| 157 | <b>Total Capital Outlay</b>   |   | <b>\$30,000</b>           | <b>\$0</b>                      | <b>\$30,000</b>            | <b>\$0</b>          | <b>0%</b>  | <b>\$30,000</b>  | <b>\$0</b>             | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |


| A   | B  | C   | D                         | M                               | N                          | O                   | P                  | Q                               | R          | S | T | U          |
|-----|--|---|---------------------------|---------------------------------|----------------------------|---------------------|--------------------|---------------------------------|------------|---|---|------------|
| 1   | <br><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br><b>FUND LEVEL ANALYSIS</b><br><b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b> |   |                           |                                 |                            |                     |                    |                                 |            |   |   |            |
| 2   |  |   |                           |                                 |                            |                     |                    |                                 |            |   |   |            |
| 3   |  |   |                           |                                 |                            |                     |                    |                                 |            |   |   |            |
| 4   | ACCOUNT NO.  | GENERAL FUND (GF)<br>FIRE DEPARTMENT - 01   | 2020/21<br>ADOPTED BUDGET | 2020/21<br>APPROVED ADJUSTMENTS | 2020/21<br>APPROVED BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL   | 2020/21<br>EST. BUDGET VARIANCE |            |   |   |            |
| 5   |  |   |                           |                                 |                            |                     |                    |                                 |            |   |   |            |
| 6   |  |   |                           |                                 |                            |                     |                    |                                 |            |   |   |            |
| 7   |  |   |                           |                                 |                            |                     |                    |                                 |            |   |   |            |
| 164 |  | <b>DEBT SERVICE</b>                         |                           |                                 |                            |                     |                    |                                 |            |   |   |            |
| 165 | 2517   | Principal on Fire Engine Lease/Purchase     | 127,319                   |                                 | 127,319                    | 0                   | 127,319            | 0                               | 0%         |   |   | 0          |
| 166 | 6190   | Interest on Fire Engine Lease/Purchase      | 6,054                     |                                 | 6,054                      | 0                   | 6,054              | 0                               | 0%         |   |   | 0          |
| 167 |  |   |                           |                                 |                            |                     |                    |                                 |            |   |   |            |
| 168 |  | <b>Total Debt Service</b>                   | <b>\$133,374</b>          | <b>\$0</b>                      | <b>\$133,374</b>           | <b>\$0</b>          | <b>\$133,374</b>   | <b>\$0</b>                      | <b>0%</b>  |   |   | <b>\$0</b> |
| 169 |  | <b>ADMINISTRATIVE COST ALLOCATION</b>       |                           |                                 |                            |                     |                    |                                 |            |   |   |            |
| 170 | 6200   | Allocated Overhead                          | 414,152                   |                                 | 414,152                    | 103,538             | 414,152            | 0                               | 25%        |   |   | 0          |
| 171 |  |   |                           |                                 |                            |                     |                    |                                 |            |   |   |            |
| 172 |  | <b>Total Administrative Cost Allocation</b> | <b>\$414,152</b>          | <b>\$0</b>                      | <b>\$414,152</b>           | <b>\$103,538</b>    | <b>\$414,152</b>   | <b>\$0</b>                      | <b>25%</b> |   |   | <b>\$0</b> |
| 173 |  | <b>Total Expenditures</b>                   | <b>\$2,482,390</b>        | <b>\$22,526</b>                 | <b>\$2,504,916</b>         | <b>\$552,922</b>    | <b>\$2,504,916</b> | <b>\$0</b>                      | <b>22%</b> |   |   | <b>\$0</b> |


| A | B  | C   | D              | M                    | N                       | O                   | P                | Q                   | R        | S | T | U   |
|---|--|---|----------------|----------------------|-------------------------|---------------------|------------------|---------------------|----------|---|---|-----|
| 1 | <br><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br><b>FUND LEVEL ANALYSIS</b><br><b>FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01</b> |   |                |                      |                         |                     |                  |                     |          |   |   |     |
| 2 | ACCOUNT NO.  | GENERAL FUND (GF)<br>FIRE DEPARTMENT - 01 | ADOPTED BUDGET | APPROVED ADJUSTMENTS | 2020/21 APPROVED BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE |   |   |     |
| 3 | 174  |   |                |                      |                         |                     |                  |                     |          |   |   |     |
| 4 | 175  | OPERATING SURPLUS/(DEFICIT)               | (\$114,878)    | \$0                  | (\$114,878)             | (\$551,317)         | (\$114,878)      | (\$114,878)         |          |   |   | \$0 |
| 5 | 176  | TRANSFERS & ENCUMBRANCES                  |                |                      |                         |                     |                  |                     |          |   |   |     |
| 6 | 177  | Transfers In - From General Fund          |                |                      |                         |                     |                  |                     |          |   |   |     |
| 7 | 178  | (Transfers Out)                           |                |                      |                         |                     |                  |                     |          |   |   |     |
|   | 179  | Encumbrances - Sources of Funding         |                |                      |                         |                     |                  |                     |          |   |   |     |
|   | 180  | Encumbrances - (Designated Funds)         |                |                      |                         |                     |                  |                     |          |   |   |     |
|   | 182  | NET TRANSFERS & ENCUMBRANCES              | \$0            | \$0                  | \$0                     | \$0                 | \$0              | \$0                 |          |   |   | \$0 |
|   | 183  | RESERVES                                  |                |                      |                         |                     |                  |                     |          |   |   |     |
|   | 184  | Use of Reserves                           |                |                      |                         |                     |                  |                     |          |   |   |     |
|   | 185  | (Additions to Reserves)                   |                |                      |                         |                     |                  |                     |          |   |   |     |
|   | 186  | Other Adjustments                         |                |                      |                         |                     |                  |                     |          |   |   |     |
|   | 188  | RESERVES - INCREASE / (DECREASE)          | \$0            | \$0                  | \$0                     | \$0                 | \$0              | \$0                 |          |   |   | \$0 |
|   | 189  | NET BUDGETARY SOURCES/USES                | (\$114,878)    | \$0                  | (\$114,878)             | (\$551,317)         | (\$114,878)      | (\$114,878)         |          |   |   | \$0 |
|   | 190  |   |                |                      |                         |                     |                  |                     |          |   |   |     |
|   | 191  | RESERVES                                  |                |                      |                         |                     |                  |                     |          |   |   |     |
|   | 192  | Beginning Reserves                        |                |                      |                         |                     |                  |                     |          |   |   |     |
|   | 193  | Operating Surplus / (Deficit)             | (\$114,878)    | \$0                  | (\$114,878)             | (\$551,317)         | (\$114,878)      | (\$114,878)         |          |   |   | \$0 |
|   | 194  | Transfers & Encumbrances                  | \$0            | \$0                  | \$0                     | \$0                 | \$0              | \$0                 |          |   |   | \$0 |
|   | 195  | ENDING RESERVES                           | (\$114,878)    | \$0                  | (\$114,878)             | (\$551,317)         | (\$114,878)      | (\$114,878)         |          |   |   | \$0 |


GENERAL FUND  
FACILITIES & RESOURCES DEPARTMENT – 02






| A   | B   | C                | D                            | M                      | N                   | O                | P                            | Q | R | S | T |
|---|---|------------------|------------------------------|------------------------|---------------------|------------------|------------------------------|---|---|---|---|
|  <p><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br/> <b>FUND LEVEL ANALYSIS</b><br/> <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b></p> |   |                  |                              |                        |                     |                  |                              |   |   |   |   |
| ACCOUNT NO.   | GENERAL FUND (GF) FACILITIES & RESOURCES - 02 | ADOPTED BUDGET   | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE |   |   |   |   |
| <b>SOURCES OF FUNDS</b>   |   |                  |                              |                        |                     |                  |                              |   |   |   |   |
| <b>REVENUES</b>   |   |                  |                              |                        |                     |                  |                              |   |   |   |   |
| 01.4130   | Reimbursements - Fire Safe Council            | 0                | 0                            | 0                      | 0                   | 0                | 0                            |   |   |   |   |
| 01.4200   | Interest Income                               | 0                | 0                            | 0                      | 0                   | 0                | 0                            |   |   |   |   |
| 01.4310   | Property Tax                                  | 689,177          | 689,177                      | 689,177                | 689,177             | 689,177          | 0                            |   |   |   |   |
| 01.4311   | County Administrative Fee                     | (2,300)          | (2,300)                      | (2,300)                | (2,300)             | (2,300)          | 0                            |   |   |   |   |
| 01.4362   | Insurance-Reimbursement                       | 0                | 0                            | 0                      | 0                   | 0                | 0                            |   |   |   |   |
| 01.4390   | Misc Revenue                                  | 600              | 600                          | 600                    | 600                 | 600              | 0                            |   |   |   |   |
| 01.4500   | Veterans Hall Rental Fees                     | 26,000           | 26,000                       | 26,000                 | (4,116)             | 26,000           | 0                            |   |   |   |   |
| 01.4525   | Veterans Hall Rents- Private Parties          | 500              | 500                          | 500                    | 0                   | 500              | 0                            |   |   |   |   |
| 01.4560   | Rent Banner Poles                             | 200              | 200                          | 200                    | 0                   | 200              | 0                            |   |   |   |   |
| 01.4570   | Rent-Ranch Events                             | 200              | 200                          | 200                    | 0                   | 200              | 0                            |   |   |   |   |
| 01.4590   | Veterans Hall Clean Fee                       | 200              | 200                          | 200                    | 0                   | 200              | 0                            |   |   |   |   |
| 01.4610   | Grants/Misc.Rev (FFRP Homless Cleanup Contr)  | 0                | 0                            | 0                      | 0                   | 0                | 0                            |   |   |   |   |
| 01.4619   | Land Conservancy                              | 3,000            | 3,000                        | 3,000                  | 0                   | 3,000            | 0                            |   |   |   |   |
|   |   | 0                | 0                            | 0                      | 0                   | 0                | 0                            |   |   |   |   |
|   | <b>Total Revenues</b>                         | <b>\$717,577</b> | <b>\$0</b>                   | <b>\$717,577</b>       | <b>(\$4,026)</b>    | <b>\$717,577</b> | <b>\$0</b>                   |   |   |   |   |
| <b>OTHER SOURCES OF FUNDS</b>   |   |                  |                              |                        |                     |                  |                              |   |   |   |   |
|   | Loan Proceeds                                 | 40,000           |                              | 40,000                 | 0                   | 40,000           | 0                            |   |   |   |   |
|   |   |                  |                              | 0                      |                     |                  | 0                            |   |   |   |   |
|   | <b>Total Other Sources of Funds</b>           | <b>\$40,000</b>  | <b>\$0</b>                   | <b>\$40,000</b>        | <b>\$0</b>          | <b>\$40,000</b>  | <b>\$0</b>                   |   |   |   |   |
|   | <b>Total Sources of Funds</b>                 | <b>\$757,577</b> | <b>\$0</b>                   | <b>\$757,577</b>       | <b>(\$4,026)</b>    | <b>\$757,577</b> | <b>\$0</b>                   |   |   |   |   |
| <b>USES OF FUNDS</b>  |   |                  |                              |                        |                     |                  |                              |   |   |   |   |
| <b>SALARIES &amp; WAGES</b>   |   |                  |                              |                        |                     |                  |                              |   |   |   |   |
| 5000  | Salary & Wages                                | 213,093          |                              | 213,093                | 43,787              | 213,093          | 0                            |   |   |   |   |
| 5010  | Overtime                                      | 7,500            |                              | 7,500                  | 1,121               | 7,500            | 0                            |   |   |   |   |
| 5040  | Sick/Vacation Pay                             | 0                |                              | 0                      | 0                   | 0                | 0                            |   |   |   |   |
| 5050  | Holiday Pay                                   | 0                |                              | 0                      | 0                   | 0                | 0                            |   |   |   |   |
|   | Reduction for "E" Step                        | (7,385)          |                              | (7,385)                | 0                   | (7,385)          | 0                            |   |   |   |   |
|   | <b>Total Salaries &amp; Wages</b>             | <b>\$213,208</b> | <b>\$0</b>                   | <b>\$213,208</b>       | <b>\$44,908</b>     | <b>\$213,208</b> | <b>\$0</b>                   |   |   |   |   |
| <b>BENEFITS</b>   |   |                  |                              |                        |                     |                  |                              |   |   |   |   |
| 5101  | Uniform Allowance                             | 1,200            |                              | 1,200                  | 1,200               | 1,200            | 0                            |   |   |   |   |


| A           | B   | C                      | D                            | M                      | N                   | O                | P                   | Q          | R               | S          | T                | U          |
|-------------|---|------------------------|------------------------------|------------------------|---------------------|------------------|---------------------|------------|-----------------|------------|------------------|------------|
| 1           |  <p><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br/> <b>FUND LEVEL ANALYSIS</b><br/> <b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b></p> |                        |                              |                        |                     |                  |                     |            |                 |            |                  |            |
| 2           |   |                        |                              |                        |                     |                  |                     |            |                 |            |                  |            |
| 3           |   |                        |                              |                        |                     |                  |                     |            |                 |            |                  |            |
| 4           |   |                        |                              |                        |                     |                  |                     |            |                 |            |                  |            |
| 5           |   |                        |                              |                        |                     |                  |                     |            |                 |            |                  |            |
| 6           |   |                        |                              |                        |                     |                  |                     |            |                 |            |                  |            |
| 7           |   |                        |                              |                        |                     |                  |                     |            |                 |            |                  |            |
| ACCOUNT NO. | GENERAL FUND (GF) FACILITIES & RESOURCES - 02   | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE   |                 |            |                  |            |
| 5102        | Dental Insurance  | 3,800                  |                              | 3,800                  | 950                 | 3,800            | 3,800               | 25%        | 950             | 25%        | 3,800            | 0          |
| 5103        | Medical Insurance   | 46,282                 |                              | 46,282                 | 10,993              | 46,282           | 46,282              | 24%        | 10,993          | 24%        | 46,282           | 0          |
| 5105        | Life Insurance  | 432                    |                              | 432                    | 76                  | 432              | 432                 | 18%        | 76              | 18%        | 432              | 0          |
| 5106        | FICA  | 13,057                 |                              | 13,057                 | 2,835               | 13,057           | 13,057              | 22%        | 2,835           | 22%        | 13,057           | 0          |
| 5107        | Medicare  | 3,262                  |                              | 3,262                  | 663                 | 3,262            | 3,262               | 20%        | 663             | 20%        | 3,262            | 0          |
| 5108        | Workers Compensation  | 13,139                 |                              | 13,139                 | 1,896               | 13,139           | 13,139              | 14%        | 1,896           | 14%        | 13,139           | 0          |
| 5109        | PERS - Retirement   | 63,901                 |                              | 63,901                 | 14,908              | 63,901           | 63,901              | 23%        | 14,908          | 23%        | 63,901           | 0          |
| 5120        | Other Employee Benefits   | 3,200                  |                              | 3,200                  | 650                 | 3,200            | 3,200               | 20%        | 650             | 20%        | 3,200            | 0          |
| 5121        | Retirees Health   | 24,184                 |                              | 24,184                 | 5,547               | 24,184           | 24,184              | 23%        | 5,547           | 23%        | 24,184           | 0          |
| 5122        | Medical Reimbursements - HRA  | 4,800                  |                              | 4,800                  | 900                 | 4,800            | 4,800               | 19%        | 900             | 19%        | 4,800            | 0          |
| 73          | <b>Total Benefits</b>   | <b>\$177,257</b>       | <b>\$0</b>                   | <b>\$177,257</b>       | <b>\$40,619</b>     | <b>\$177,257</b> | <b>\$177,257</b>    | <b>23%</b> | <b>\$40,619</b> | <b>23%</b> | <b>\$177,257</b> | <b>\$0</b> |
| 74          | <b>Total Personnel Services</b>   | <b>\$390,465</b>       | <b>\$0</b>                   | <b>\$390,465</b>       | <b>\$85,526</b>     | <b>\$390,465</b> | <b>\$390,465</b>    | <b>22%</b> | <b>\$85,526</b> | <b>22%</b> | <b>\$390,465</b> | <b>\$0</b> |
| 75          | <b>SERVICES &amp; SUPPLIES</b>  |                        |                              |                        |                     |                  |                     |            |                 |            |                  |            |
| 6010        | Ads - Legal/Other   | 0                      |                              | 0                      | 0                   | 0                | 0                   | #####      | 0               | #####      | 0                | 0          |
| 6014        | Public Events   | 0                      |                              | 0                      | 0                   | 0                | 0                   | #####      | 0               | #####      | 0                | 0          |
| 6030        | Insurance   | 0                      |                              | 0                      | 0                   | 0                | 0                   | #####      | 0               | #####      | 0                | 0          |
| 6033B       | Maintenance & Repairs - Buildings   | 10,808                 |                              | 10,808                 | 3,956               | 10,808           | 10,808              | 37%        | 3,956           | 37%        | 10,808           | 0          |
| 6033G       | M&R - Grounds (incl approx 450 vac lots)  | 21,748                 |                              | 21,748                 | 5,626               | 21,748           | 21,748              | 26%        | 5,626           | 26%        | 21,748           | 0          |
| 6033E       | Maintenance & Repairs - Homeless Cleanup  | 25,409                 |                              | 25,409                 | 9,000               | 25,409           | 25,409              | 35%        | 9,000           | 35%        | 25,409           | 0          |
| 6033G       | M&R - Shelter/Cover for Trailer New Request   | 2,000                  |                              | 2,000                  | 0                   | 2,000            | 2,000               | 0%         | 0               | 0%         | 2,000            | 0          |
| 6033L       | Sidewalk Repair on Center St. M & R - Street Lights   | 0                      |                              | 0                      | 0                   | 0                | 0                   | #####      | 0               | #####      | 0                | 0          |
| 6033R       | M & R - Ranch   | 52,895                 |                              | 52,895                 | 10,090              | 52,895           | 52,895              | 19%        | 10,090          | 19%        | 52,895           | 0          |
| 6033V       | M & R - Vet's Hall  | 17,337                 |                              | 17,337                 | 5,277               | 17,337           | 17,337              | 30%        | 5,277           | 30%        | 17,337           | 0          |
| 6040        | M & R - Equipment   | 103                    |                              | 103                    | 0                   | 103              | 103                 | 0%         | 0               | 0%         | 103              | 0          |
| 6041L       | Maintenance & Repairs - Vehicles Licenses   | 1,198                  |                              | 1,198                  | 30                  | 1,198            | 1,198               | 3%         | 30              | 3%         | 1,198            | 0          |
| 6041N       | Maint. & Repairs - Vehicles Non-Licensed  | 5,352                  |                              | 5,352                  | 0                   | 5,352            | 5,352               | 0%         | 0               | 0%         | 5,352            | 0          |
| 6041N       | Maint. & Repairs - New Request  | 0                      |                              | 0                      | 0                   | 0                | 0                   | #####      | 0               | #####      | 0                | 0          |
| 6045        | Computer/Copier/Printer Supplies/Maint.   | 254                    |                              | 254                    | 0                   | 254              | 254                 | 0%         | 0               | 0%         | 254              | 0          |
| 6048        | Security Safety   | 0                      |                              | 0                      | 0                   | 0                | 0                   | #####      | 0               | #####      | 0                | 0          |
| 6050        | Office Supplies   | 66                     |                              | 66                     | 0                   | 66               | 66                  | 0%         | 0               | 0%         | 66               | 0          |
| 6053        | Printing/Forms  | 0                      |                              | 0                      | 0                   | 0                | 0                   | #####      | 0               | #####      | 0                | 0          |
| 6055        | Government Fees & Licenses  | 186                    |                              | 186                    | 0                   | 186              | 186                 | 0%         | 0               | 0%         | 186              | 0          |
| 6058        | Cash Over (Short)   | 0                      |                              | 0                      | 0                   | 0                | 0                   | #####      | 0               | #####      | 0                | 0          |
| 6059        | Bad Debt  | 0                      |                              | 0                      | 0                   | 0                | 0                   | #####      | 0               | #####      | 0                | 0          |
| 6060C       | Utilities - Cell Phone  | 889                    |                              | 889                    | 493                 | 889              | 889                 | 55%        | 493             | 55%        | 889              | 0          |
| 6060E       | Utilities - Electricity   | 19,371                 |                              | 19,371                 | 4,372               | 19,371           | 19,371              | 23%        | 4,372           | 23%        | 19,371           | 0          |

| A           | B  | C   | D                            | M                      | N                   | O                | P                            | Q | R | S | T | U |
|-------------|--|---|------------------------------|------------------------|---------------------|------------------|------------------------------|---|---|---|---|---|
| 1           |  | <br><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br><b>FUND LEVEL ANALYSIS</b><br><b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b> |                              |                        |                     |                  |                              |   |   |   |   |   |
| 2           |  |   |                              |                        |                     |                  |                              |   |   |   |   |   |
| 3           |  |   |                              |                        |                     |                  |                              |   |   |   |   |   |
| 4           |  |   |                              |                        |                     |                  |                              |   |   |   |   |   |
| 5           |  |   |                              |                        |                     |                  |                              |   |   |   |   |   |
| 6           |  |   |                              |                        |                     |                  |                              |   |   |   |   |   |
| 7           |  |   |                              |                        |                     |                  |                              |   |   |   |   |   |
| ACCOUNT NO. | GENERAL FUND (GF) FACILITIES & RESOURCES - 02        | 2020/21 ADOPTED BUDGET  | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE |   |   |   |   |   |
| 100         | Utilities - Gas                                      | 3,454   |                              | 3,454                  | 232                 | 3,454            | 0                            |   |   |   |   |   |
| 101         | Utilities - Internet                                 | 4,634   |                              | 4,634                  | 951                 | 4,634            | 0                            |   |   |   |   |   |
| 102         | Utilities - Phone-Land Lines, Faxes, Alarms          | 703   |                              | 703                    | 131                 | 703              | 0                            |   |   |   |   |   |
| 103         | Utilities - Sewer                                    | 3,812   |                              | 3,812                  | 907                 | 3,812            | 0                            |   |   |   |   |   |
| 104         | Utilities - Water                                    | 6,586   |                              | 6,586                  | 1,826               | 6,586            | 0                            |   |   |   |   |   |
| 105         | Equipment Rental                                     | 720   |                              | 720                    | 0                   | 720              | 0                            |   |   |   |   |   |
| 107         | Professional Services - District Counsel             | 0   |                              | 0                      | 0                   | 0                | 0                            |   |   |   |   |   |
| 108         | Professional Services - Misc./Other                  | 9,302   |                              | 9,302                  | 2,464               | 9,302            | 0                            |   |   |   |   |   |
| 109         | Temporary Service - (2 Mos) New Request              | 8,000   |                              | 8,000                  | 0                   | 8,000            | 0                            |   |   |   |   |   |
| 110         | Department Operating Supplies                        | 13,049  |                              | 13,049                 | 615                 | 13,049           | 0                            |   |   |   |   |   |
| 111         | Lab Tests  | 0   |                              | 0                      | 0                   | 0                | 0                            |   |   |   |   |   |
| 112         | Small Tools and Equipment                            | 4,120   |                              | 4,120                  | 0                   | 4,120            | 0                            |   |   |   |   |   |
| 113         | Clothing and Uniform                                 | 2,221   |                              | 2,221                  | 0                   | 2,221            | 0                            |   |   |   |   |   |
| 114         | Fuel - Gas and Diesel                                | 14,652  |                              | 14,652                 | 545                 | 14,652           | 0                            |   |   |   |   |   |
| 115         | Meeting Expenses                                     | 26  |                              | 26                     | 0                   | 26               | 0                            |   |   |   |   |   |
| 116         | Travel, Training, Seminars - Employees - New Request | 2,000   |                              | 2,000                  | 0                   | 2,000            | 0                            |   |   |   |   |   |
| 117         | Employee Recruitment                                 | 515   |                              | 515                    | 0                   | 515              | 0                            |   |   |   |   |   |
| 146         | <b>Total Services &amp; Supplies</b>                 | <b>\$231,410</b>  | <b>\$0</b>                   | <b>\$231,410</b>       | <b>\$46,516</b>     | <b>\$231,410</b> | <b>\$0</b>                   |   |   |   |   |   |
| 147         | <b>CAPITAL OUTLAY</b>                                |   |                              |                        |                     |                  |                              |   |   |   |   |   |
| 148         | Toro Dingo TX 1000                                   | 0   |                              | 0                      | 0                   | 0                | 0                            |   |   |   |   |   |
| 149         | Mower  | 0   |                              | 0                      | 0                   | 0                | 0                            |   |   |   |   |   |
| 154         | Capital Assets                                       | 0   |                              | 0                      | 0                   | 0                | 0                            |   |   |   |   |   |
| 158         | Trailer - Homeless Personal Property Storage         | 12,000  |                              | 12,000                 | 0                   | 12,000           | 0                            |   |   |   |   |   |
| 159         | F350 Truck - Replace 1999 F150 Truck                 | 40,000  |                              | 40,000                 | 0                   | 40,000           | 0                            |   |   |   |   |   |
| 160         |  |   |                              |                        |                     |                  |                              |   |   |   |   |   |
| 161         |  |   |                              |                        |                     |                  |                              |   |   |   |   |   |
| 162         |  |   |                              |                        |                     |                  |                              |   |   |   |   |   |
| 163         | <b>Total Capital Outlay</b>                          | <b>\$52,000</b>   | <b>\$0</b>                   | <b>\$52,000</b>        | <b>\$0</b>          | <b>\$52,000</b>  | <b>\$0</b>                   |   |   |   |   |   |
| 164         | <b>DEBT SERVICE</b>                                  |   |                              |                        |                     |                  |                              |   |   |   |   |   |
| 165         | Budget Excess  | 0   |                              | 0                      | 0                   | 0                | 0                            |   |   |   |   |   |
| 166         | Loan Principal - John Deere                          | 0   |                              | 0                      | 0                   | 0                | 0                            |   |   |   |   |   |
| 167         | Loan Principal - Ford (7mos)                         | 4,373   |                              | 4,373                  | 0                   | 4,373            | 0                            |   |   |   |   |   |
| 168         | Loan Principal - Western Fin (Toro)                  | 3,646   |                              | 3,646                  | 898                 | 3,646            | 0                            |   |   |   |   |   |
| 169         | Interest Expense - Ford Motor (7mos)                 | 87  |                              | 87                     | 0                   | 87               | 0                            |   |   |   |   |   |
| 170         | Interest Expense - Western Finance                   | 432   |                              | 432                    | 121                 | 432              | 0                            |   |   |   |   |   |
| 171         | Loan Principal                                       | 0   |                              | 0                      | 0                   | 0                | 0                            |   |   |   |   |   |


| A   | B   | C                                    | D                      | M                            | N                      | O                   | P                | Q                            | R   | S | T | U |
|-----|---|--------------------------------------|------------------------|------------------------------|------------------------|---------------------|------------------|------------------------------|-----|---|---|---|
| 1   |  | CAMBRIA COMMUNITY SERVICES DISTRICT  |                        |                              |                        |                     |                  |                              |     |   |   |   |
| 2   | FUND LEVEL ANALYSIS   |                                      |                        |                              |                        |                     |                  |                              |     |   |   |   |
| 3   | FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02                       |                                      |                        |                              |                        |                     |                  |                              |     |   |   |   |
| 4   | ACCOUNT NO.   | GENERAL FUND (GF)                    | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE |     |   |   |   |
| 5   | FACILITIES & RESOURCES - 02   |                                      |                        |                              |                        |                     |                  |                              |     |   |   |   |
| 6   | 7   |                                      |                        |                              |                        |                     |                  |                              |     |   |   |   |
| 172 | 6180H   | Interest Expense                     | 0                      |                              | 0                      | 0                   | #####            | 0                            | 0   | 0 | 0 | 0 |
| 174 |   |                                      |                        |                              |                        |                     |                  |                              |     |   |   |   |
| 175 |   | Total Debt Service                   | \$8,538                | \$0                          | \$8,538                | \$1,020             | 12%              | \$8,538                      | \$0 |   |   |   |
| 176 |   | ADMINISTRATIVE COST ALLOCATION       |                        |                              |                        |                     |                  |                              |     |   |   |   |
| 177 | 6200  | Allocated Overhead                   | 131,455                |                              | 131,455                | 32,864              | 25%              | 131,455                      | 0   |   |   |   |
| 178 |   |                                      |                        |                              |                        |                     |                  |                              |     |   |   |   |
| 179 |   | Total Administrative Cost Allocation | \$131,455              | \$0                          | \$131,455              | \$32,864            | 25%              | \$131,455                    | \$0 |   |   |   |
| 180 |   | Total Expenditures                   | \$813,868              | \$0                          | \$813,868              | \$165,925           | 20%              | \$813,868                    | \$0 |   |   |   |


| A           | B   | C              | D                            | M                      | N                   | O                 | P                            | Q | R | S | T | U |
|-------------|---|----------------|------------------------------|------------------------|---------------------|-------------------|------------------------------|---|---|---|---|---|
| 1           | <br><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br><b>FUND LEVEL ANALYSIS</b><br><b>FACILITIES AND RESOURCES - GENERAL FUND - 01, DEPARTMENT - 02</b> |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 2           |   |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 3           |   |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 4           |   |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 5           |   |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 6           |   |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 7           |   |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| ACCOUNT NO. | GENERAL FUND (GF) FACILITIES & RESOURCES - 02   | ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL  | 2020/21 EST. BUDGET VARIANCE |   |   |   |   |   |
| 181         |   |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 182         | <b>OPERATING SURPLUS/(DEFICIT)</b>  |                | <b>(\$56,291)</b>            | <b>(\$56,291)</b>      | <b>(\$169,951)</b>  | <b>(\$56,291)</b> | <b>\$0</b>                   |   |   |   |   |   |
| 183         | <b>TRANSFERS &amp; ENCUMBRANCES</b>   |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 184         | Transfers In - From General Fund  |                |                              | 0                      |                     |                   | 0                            |   |   |   |   |   |
| 185         | (Transfers Out)   |                |                              | 0                      |                     |                   | 0                            |   |   |   |   |   |
| 186         | Encumbrances - Sources of Funding   |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 187         | Encumbrances - (Designated Funds)   |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 189         | <b>NET TRANSFERS &amp; ENCUMBRANCES</b>   |                | <b>\$0</b>                   | <b>\$0</b>             | <b>\$0</b>          | <b>\$0</b>        | <b>\$0</b>                   |   |   |   |   |   |
| 190         | <b>RESERVES</b>   |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 191         | Use of Reserves   |                |                              | 0                      |                     |                   | 0                            |   |   |   |   |   |
| 192         | (Additions to Reserves)   |                |                              | 0                      |                     |                   | 0                            |   |   |   |   |   |
| 193         | Other Adjustments   |                |                              | 0                      |                     |                   | 0                            |   |   |   |   |   |
| 195         | <b>RESERVES - INCREASE / (DECREASE)</b>   |                | <b>\$0</b>                   | <b>\$0</b>             | <b>\$0</b>          | <b>\$0</b>        | <b>\$0</b>                   |   |   |   |   |   |
| 196         | <b>NET BUDGETARY SOURCES/USES</b>   |                | <b>(\$56,291)</b>            | <b>(\$56,291)</b>      | <b>(\$169,951)</b>  | <b>(\$56,291)</b> | <b>\$0</b>                   |   |   |   |   |   |
| 197         |   |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 198         | <b>RESERVES</b>   |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 199         | Beginning Reserves  |                |                              |                        |                     |                   |                              |   |   |   |   |   |
| 200         | Operating Surplus / (Deficit)   |                | <b>(\$56,291)</b>            | <b>(\$56,291)</b>      | <b>(\$169,951)</b>  | <b>(\$56,291)</b> | <b>\$0</b>                   |   |   |   |   |   |
| 201         | Transfers & Encumbrances  |                | <b>\$0</b>                   | <b>\$0</b>             | <b>\$0</b>          | <b>\$0</b>        | <b>\$0</b>                   |   |   |   |   |   |
| 202         | <b>ENDING RESERVES</b>  |                | <b>(\$56,291)</b>            | <b>(\$56,291)</b>      | <b>(\$169,951)</b>  | <b>(\$56,291)</b> | <b>\$0</b>                   |   |   |   |   |   |


GENERAL FUND  
PARKS, RECREATION & OPEN SPACE  
DEPARTMENT – 16

| A  | B   | C                                  | D                    | M                      | N                            | O                      | P                   | Q                | R                   | S          | T | U |
|----|---|------------------------------------|----------------------|------------------------|------------------------------|------------------------|---------------------|------------------|---------------------|------------|---|---|
| 1  | <br><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br><b>FUND LEVEL ANALYSIS</b><br><b>PARKS, RECREATION &amp; OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</b> |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 2  |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 3  |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 4  |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 5  |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 6  |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 7  |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 8  |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 9  |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 10 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 11 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 12 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 13 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 14 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 15 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 16 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 17 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 18 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 19 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 20 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 21 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 22 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 23 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 24 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 39 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 40 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 41 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 42 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 43 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 44 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
| 45 |   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
|    | ACCOUNT NO.   | GENERAL FUND (GF)                  | PROS DEPARTMENT - 16 | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE   |   |   |
|    | <b>SOURCES OF FUNDS</b>   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
|    |   | Revenues                           |                      | \$50,101               | \$20,000                     | \$70,101               | \$20,007            | \$70,101         | \$70,101            | \$0        |   |   |
|    |   | Other Sources of Funds             |                      | \$0                    | \$0                          | \$0                    | \$0                 | \$0              | \$0                 | \$0        |   |   |
|    |   | <b>Total Sources of Funds</b>      |                      | <b>\$50,101</b>        | <b>\$20,000</b>              | <b>\$70,101</b>        | <b>\$20,007</b>     | <b>\$70,101</b>  | <b>\$70,101</b>     | <b>\$0</b> |   |   |
|    | <b>USES OF FUNDS</b>  |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
|    |   | Salaries & Wages                   |                      | \$0                    | \$0                          | \$0                    | \$0                 | \$0              | \$0                 | \$0        |   |   |
|    |   | Benefits                           |                      | \$0                    | \$0                          | \$0                    | \$0                 | \$0              | \$0                 | \$0        |   |   |
|    |   | Personnel Services                 |                      | \$0                    | \$0                          | \$0                    | \$0                 | \$0              | \$0                 | \$0        |   |   |
|    |   | Services & Supplies                |                      | \$21,286               | \$0                          | \$21,286               | \$145               | \$21,286         | \$21,286            | \$0        |   |   |
|    |   | Capital Outlay                     |                      | \$0                    | \$20,000                     | \$20,000               | \$0                 | \$20,000         | \$20,000            | \$0        |   |   |
|    |   | Debt Service                       |                      | -                      | \$0                          | \$0                    | \$0                 | \$0              | \$0                 | \$0        |   |   |
|    |   | Administrative Cost Allocation     |                      | \$28,456               | \$0                          | \$28,456               | \$7,114             | \$28,456         | \$28,456            | \$0        |   |   |
|    |   | <b>Total Expenditures</b>          |                      | <b>\$49,742</b>        | <b>\$20,000</b>              | <b>\$69,742</b>        | <b>\$7,259</b>      | <b>\$69,742</b>  | <b>\$69,742</b>     | <b>\$0</b> |   |   |
|    |   | <b>OPERATING SURPLUS/(DEFICIT)</b> |                      | <b>\$359</b>           | <b>\$0</b>                   | <b>\$359</b>           | <b>\$12,747</b>     | <b>\$359</b>     | <b>\$0</b>          | <b>\$0</b> |   |   |
|    | <b>RESERVES</b>   |                                    |                      |                        |                              |                        |                     |                  |                     |            |   |   |
|    |   | Beginning Reserves                 |                      | \$0                    | \$0                          | \$0                    | \$0                 | \$0              | \$0                 | \$0        |   |   |
|    |   | Operating Surplus / (Deficit)      |                      | \$359                  | \$0                          | \$359                  | \$12,747            | \$359            | \$359               | \$0        |   |   |
|    |   | Transfers & Encumbrances           |                      | \$0                    | \$0                          | \$0                    | \$0                 | \$0              | \$0                 | \$0        |   |   |
|    |   | <b>ENDING RESERVES</b>             |                      | <b>\$359</b>           | <b>\$0</b>                   | <b>\$359</b>           | <b>\$12,747</b>     | <b>\$359</b>     | <b>\$0</b>          | <b>\$0</b> |   |   |




| A   | B  | C               | D                            | M                      | N                   | O                | P                            | Q | R | S | T | U |
|---|--|-----------------|------------------------------|------------------------|---------------------|------------------|------------------------------|---|---|---|---|---|
|  <p><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br/> <b>FUND LEVEL ANALYSIS</b><br/> <b>PARKS, RECREATION &amp; OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</b></p> |  |                 |                              |                        |                     |                  |                              |   |   |   |   |   |
| ACCOUNT NO.   | GENERAL FUND (GF) PROS DEPARTMENT - 16           | ADOPTED BUDGET  | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE |   |   |   |   |   |
| <b>SOURCES OF FUNDS</b>   |  |                 |                              |                        |                     |                  |                              |   |   |   |   |   |
| <b>REVENUES</b>   |  |                 |                              |                        |                     |                  |                              |   |   |   |   |   |
| 01 4001   | Franchise Fees                                   | 0               |                              | 0                      | 0                   | 0                | #####                        |   |   |   |   |   |
| 01 4310   | Property Tax                                     | 49,911          |                              | 49,911                 | 49,911              | 49,911           | 0%                           |   |   |   |   |   |
| 01 4311   | County Administrative Fee                        | (315)           |                              | (315)                  | (315)               | (315)            | 0%                           |   |   |   |   |   |
| 01 4390   | Miscellaneous Revenue                            | 505             |                              | 505                    | 505                 | 505              | 0%                           |   |   |   |   |   |
| 01 4620   | Grant - County SLO Beautification Infrastructure | 0               | 20,000                       | 20,000                 | 20,000              | 20,000           | 100%                         |   |   |   |   |   |
|   |  |                 |                              | 0                      |                     |                  |                              |   |   |   |   |   |
|   | <b>Total Revenues</b>                            | <b>\$50,101</b> | <b>\$20,000</b>              | <b>\$70,101</b>        | <b>\$20,007</b>     | <b>\$70,101</b>  | <b>29%</b>                   |   |   |   |   |   |
| <b>OTHER SOURCES OF FUNDS</b>   |  |                 |                              |                        |                     |                  |                              |   |   |   |   |   |
| 01 4395   | Proposition 1A Reserve                           |                 |                              |                        |                     |                  |                              |   |   |   |   |   |
| 01 4615   | Reserve Transfer In                              |                 |                              | 0                      |                     |                  |                              |   |   |   |   |   |
|   |  | \$0             | \$0                          | \$0                    | \$0                 | \$0              |                              |   |   |   |   |   |
|   | <b>Total Other Sources of Funds</b>              | <b>\$0</b>      | <b>\$0</b>                   | <b>\$0</b>             | <b>\$0</b>          | <b>\$0</b>       |                              |   |   |   |   |   |
|   | <b>Total Sources of Funds</b>                    | <b>\$50,101</b> | <b>\$20,000</b>              | <b>\$70,101</b>        | <b>\$20,007</b>     | <b>\$70,101</b>  | <b>29%</b>                   |   |   |   |   |   |
| <b>USES OF FUNDS</b>  |  |                 |                              |                        |                     |                  |                              |   |   |   |   |   |
| <b>SALARIES &amp; WAGES</b>   |  |                 |                              |                        |                     |                  |                              |   |   |   |   |   |
|   |  | 0               |                              | 0                      |                     |                  | #####                        |   |   |   |   |   |
|   |  | \$0             | \$0                          | \$0                    | \$0                 | \$0              | #####                        |   |   |   |   |   |
|   | <b>Total Salaries &amp; Wages</b>                | <b>\$0</b>      | <b>\$0</b>                   | <b>\$0</b>             | <b>\$0</b>          | <b>\$0</b>       | <b>#####</b>                 |   |   |   |   |   |
| <b>BENEFITS</b>   |  |                 |                              |                        |                     |                  |                              |   |   |   |   |   |
|   |  | 0               |                              | 0                      |                     |                  | #####                        |   |   |   |   |   |
|   |  | \$0             | \$0                          | \$0                    | \$0                 | \$0              | #####                        |   |   |   |   |   |
|   | <b>Total Benefits</b>                            | <b>\$0</b>      | <b>\$0</b>                   | <b>\$0</b>             | <b>\$0</b>          | <b>\$0</b>       | <b>#####</b>                 |   |   |   |   |   |


| A   | B  | C        | D        | M        | N        | O   | P       | Q     | R        | S        | T   | U   |
|-----|--|----------|----------|----------|----------|-----|---------|-------|----------|----------|-----|-----|
| 1   |  <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br><b>FUND LEVEL ANALYSIS</b><br><b>PARKS, RECREATION &amp; OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</b> |          |          |          |          |     |         |       |          |          |     |     |
| 2   |  |          |          |          |          |     |         |       |          |          |     |     |
| 3   |  |          |          |          |          |     |         |       |          |          |     |     |
| 4   | <b>GENERAL FUND (GF)</b><br><b>PROS DEPARTMENT - 16</b>  |          |          |          |          |     |         |       |          |          |     |     |
| 5   | <b>ACCOUNT NO.</b>   |          |          |          |          |     |         |       |          |          |     |     |
| 6   | <b>2020/21 ADOPTED BUDGET</b>  |          |          |          |          |     |         |       |          |          |     |     |
| 7   | <b>2020/21 APPROVED ADJUSTMENTS</b>  |          |          |          |          |     |         |       |          |          |     |     |
|     | <b>2020/21 CURRENT BUDGET</b>  |          |          |          |          |     |         |       |          |          |     |     |
|     | <b>ACTUAL AT 9/30/2020</b>   |          |          |          |          |     |         |       |          |          |     |     |
|     | <b>ESTIMATED ACTUAL</b>  |          |          |          |          |     |         |       |          |          |     |     |
|     | <b>2020/21 EST. BUDGET VARIANCE</b>  |          |          |          |          |     |         |       |          |          |     |     |
| 73  | Total Personnel Services   | \$0      | \$0      | \$0      | \$0      | \$0 | \$0     | ##### | \$0      | \$0      | \$0 | \$0 |
| 74  | SERVICES & SUPPLIES  |          |          |          |          |     |         |       |          |          |     |     |
| 75  | Public Information - General   | 0        |          |          |          |     |         | ##### | 0        | 0        | 0   | 0   |
| 76  | M & R - Skate Park Repairs/Design  | 17,256   |          |          |          |     |         | 145   | 17,256   | 17,256   | 0   | 0   |
| 77  | Printing Forms   | 1,030    |          |          |          |     |         | 0     | 1,030    | 1,030    | 0   | 0   |
| 78  | Meeting Expense  | 0        |          |          |          |     |         | 0     | 0        | 0        | 0   | 0   |
| 134 | Professional Sys - Grant Writer - New Request  | 3,000    |          |          |          |     |         | 0     | 3,000    | 3,000    | 0   | 0   |
| 135 |  |          |          |          |          |     |         |       |          |          |     |     |
| 136 | Total Services & Supplies  | \$21,286 | \$0      | \$0      | \$21,286 | \$0 | \$145   | 1%    | \$21,286 | \$21,286 | \$0 | \$0 |
| 137 | CAPITAL OUTLAY   |          |          |          |          |     |         |       |          |          |     |     |
| 138 | Design - Fiscalini East Ranch Park Restroom  | 0        | 20,000   |          | 20,000   |     | 0       | 0%    | 20,000   | 20,000   | 0   | 0   |
| 144 |  |          |          |          |          |     |         |       |          |          |     |     |
| 145 |  |          |          |          |          |     |         |       |          |          |     |     |
| 146 | Total Capital Outlay   | \$0      | \$20,000 |          | \$20,000 |     | \$0     | 0%    | \$20,000 | \$20,000 | \$0 | \$0 |
| 147 | DEBT SERVICE   |          |          |          |          |     |         |       |          |          |     |     |
| 148 |  |          |          |          |          |     |         |       |          |          |     |     |
| 149 |  |          |          |          |          |     |         |       |          |          |     |     |
| 151 | Total Debt Service   | \$0      | \$0      | \$0      | \$0      | \$0 | \$0     | ##### | \$0      | \$0      | \$0 | \$0 |
| 152 | ADMINISTRATIVE COST ALLOCATION   |          |          |          |          |     |         |       |          |          |     |     |
| 153 |  | 28,456   |          |          | 28,456   |     | 7,114   | 25%   | 28,456   | 28,456   | 0   | 0   |
| 154 |  |          |          |          |          |     |         |       |          |          |     |     |
| 155 | Total Administrative Cost Allocation   | \$28,456 | \$0      | \$0      | \$28,456 | \$0 | \$7,114 | 25%   | \$28,456 | \$28,456 | \$0 | \$0 |
| 156 | Total Expenditures   | \$49,742 | \$20,000 | \$20,000 | \$69,742 | \$0 | \$7,259 | 10%   | \$69,742 | \$69,742 | \$0 | \$0 |


| A   | B   | C                                       | D                           | M                     | N                           | O                             | P                          | Q                       | R                          | S               | T | U |
|-----|---|---|-----------------------------|-----------------------|-----------------------------|-------------------------------|----------------------------|-------------------------|----------------------------|-----------------|---|---|
| 1   | <br><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br><b>FUND LEVEL ANALYSIS</b><br><b>PARKS, RECREATION &amp; OPEN SPACE - GENERAL FUND - 01, DEPARTMENT - 16</b> |   |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 2   |   |   |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 3   |   |   |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 4   |   |   |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 5   |   |   |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 6   |   |   |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 7   |   |   |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
|     | <b>ACCOUNT NO.</b>  | <b>GENERAL FUND (GF)</b>                | <b>PROS DEPARTMENT - 16</b> | <b>ADOPTED BUDGET</b> | <b>APPROVED ADJUSTMENTS</b> | <b>2020/21 CURRENT BUDGET</b> | <b>ACTUAL AT 9/30/2020</b> | <b>ESTIMATED ACTUAL</b> | <b>2020/21 EST. BUDGET</b> | <b>VARIANCE</b> |   |   |
| 157 |   | <b>OPERATING SURPLUS/(DEFICIT)</b>      |                             | \$359                 | \$0                         | \$359                         | \$12,747                   | \$359                   | \$0                        | \$0             |   |   |
| 158 |   | <b>TRANSFERS &amp; ENCUMBRANCES</b>     |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 159 | 01.4625   | Transfers In - From General Fund        |                             |                       |                             | 0                             |                            |                         |                            | 0               |   |   |
| 160 |   | (Transfers Out)                         |                             |                       |                             | 0                             |                            |                         |                            | 0               |   |   |
| 161 |   | Encumbrances - Sources of Funding       |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 162 |   | Encumbrances - (Designated Funds)       |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 163 |   |   |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 164 |   |   |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 165 |   | <b>NET TRANSFERS &amp; ENCUMBRANCES</b> |                             | \$0                   | \$0                         | \$0                           | \$0                        | \$0                     | \$0                        | \$0             |   |   |
| 166 |   | <b>RESERVES</b>                         |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 167 |   | Use of Reserves                         |                             |                       |                             | 0                             |                            |                         |                            | 0               |   |   |
| 168 |   | (Additions to Reserves)                 |                             |                       |                             | 0                             |                            |                         |                            | 0               |   |   |
| 169 |   | Other Adjustments                       |                             |                       |                             | 0                             |                            |                         |                            | 0               |   |   |
| 170 |   |   |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 171 |   | <b>RESERVES - INCREASE / (DECREASE)</b> |                             | \$0                   | \$0                         | \$0                           | \$0                        | \$0                     | \$0                        | \$0             |   |   |
| 172 |   | <b>NET BUDGETARY SOURCES/USES</b>       |                             | \$359                 | \$0                         | \$359                         | \$12,747                   | \$359                   | \$0                        | \$0             |   |   |
| 173 |   |   |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 174 |   | <b>RESERVES</b>                         |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 175 |   | Beginning Reserves                      |                             |                       |                             |                               |                            |                         |                            |                 |   |   |
| 176 |   | Operating Surplus / (Deficit)           |                             | \$359                 | \$0                         | \$359                         | \$12,747                   | \$359                   | \$0                        | \$0             |   |   |
| 177 |   | Transfers & Encumbrances                |                             | \$0                   | \$0                         | \$0                           | \$0                        | \$0                     | \$0                        | \$0             |   |   |
| 178 |   | <b>ENDING RESERVES</b>                  |                             | \$359                 | \$0                         | \$359                         | \$12,747                   | \$359                   | \$0                        | \$0             |   |   |

GENERAL FUND  
ADMINISTRATION DEPARTMENT – 09




| A                             | B       | C  | D                  | M | N          | O                  | P                | Q          | R   | S                  | T       | U          |
|-------------------------------|---------|--|--------------------|---|------------|--------------------|------------------|------------|-----|--------------------|---------|------------|
| 1                             |         | <br><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br><b>FUND LEVEL ANALYSIS</b><br><b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b> |                    |   |            |                    |                  |            |     |                    |         |            |
| 2                             |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 3                             |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 4                             |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 5                             |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 6                             |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 7                             |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 8                             |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 9                             |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 10                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 11                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 12                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 13                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 14                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 15                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 16                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 17                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 18                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 19                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 20                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 21                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 22                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 23                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 24                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 25                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 26                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 27                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 28                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 29                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 30                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 31                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 32                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 33                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 34                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 35                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 36                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 37                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 38                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 39                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 40                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 41                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 42                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 43                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 44                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 45                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 46                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 47                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 48                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 49                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 50                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 51                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 52                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 53                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 54                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 55                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 56                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 57                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 58                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| 59                            |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| <b>SOURCES OF FUNDS</b>       |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| <b>REVENUES</b>               |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
|                               | 01 4001 | Franchise Fees   | 118,000            |   |            | 118,000            |                  | 18,101     | 15% |                    | 118,000 | 0          |
|                               | 01 4013 | Vacation Rental Registration Fee   | 600                |   | 600        |                    | 54               | 9%         |     | 600                |         | 0          |
|                               | 01 4200 | Interest Income  | 20,966             |   | 20,966     |                    | 0                | 0%         |     | 20,966             |         | 0          |
|                               | 01 4310 | Property Tax-All   | 15,366             |   | 15,366     |                    | 15,366           | 100%       |     | 15,366             |         | 0          |
|                               | 01 4311 | County Administrative Fee  | 0                  |   | 0          |                    | 0                | #####      |     | 0                  |         | 0          |
|                               | 01 4385 | Radio Vault Rent   | 2,400              |   | 2,400      |                    | 0                | 0%         |     | 2,400              |         | 0          |
|                               | 01 4389 | Public Records Request   | 0                  |   | 0          |                    | 0                | #####      |     | 0                  |         | 0          |
|                               | 01 4390 | Miscellaneous Revenue  | 1,545              |   | 1,545      |                    | 700              | 45%        |     | 1,545              |         | 0          |
|                               | 01 4390 | Miscellaneous Revenue  | 0                  |   | 0          |                    | 0                |            |     | 0                  |         | 0          |
|                               |         | <b>Total Revenues</b>  | <b>\$158,877</b>   |   | <b>\$0</b> | <b>\$158,877</b>   | <b>\$34,221</b>  | <b>22%</b> |     | <b>\$158,877</b>   |         | <b>\$0</b> |
| <b>OTHER SOURCES OF FUNDS</b> |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
|                               |         | Allocated Administrative Overhead  | 2,183,523          |   |            | 2,183,523          | 545,881          | 25%        |     | 2,183,523          |         | 0          |
|                               |         |  |                    |   |            |                    | 0                |            |     |                    |         | 0          |
|                               |         | <b>Total Other Sources of Funds</b>  | <b>\$2,183,523</b> |   | <b>\$0</b> | <b>\$2,183,523</b> | <b>\$545,881</b> |            |     | <b>\$2,183,523</b> |         | <b>\$0</b> |
|                               |         | <b>Total Sources of Funds</b>  | <b>\$2,342,400</b> |   | <b>\$0</b> | <b>\$2,342,400</b> | <b>\$580,101</b> | <b>25%</b> |     | <b>\$2,342,400</b> |         | <b>\$0</b> |
| <b>USES OF FUNDS</b>          |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
| <b>SALARIES &amp; WAGES</b>   |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
|                               | 5000    | Salary & Wages   | 797,170            |   |            | 797,170            | 181,582          | 23%        |     | 797,170            |         | 0          |
|                               | 5010    | Overtime   | 20,000             |   | 20,000     |                    | 2,116            | 11%        |     | 20,000             |         | 0          |
|                               | 5030    | Director's   | 36,000             |   | 36,000     |                    | 5,900            | 16%        |     | 36,000             |         | 0          |
|                               | 5040    | Sick Leave/Vacation Pay  | 0                  |   | 0          |                    | 0                | #####      |     | 0                  |         | 0          |
|                               | 5050    | Holiday Pay  | 0                  |   | 0          |                    | 0                | #####      |     | 0                  |         | 0          |
|                               |         | Reduction for "E" Step   | (9,037)            |   | (9,037)    |                    | 0                | 0%         |     | (9,037)            |         | 0          |
|                               |         | <b>Total Salaries &amp; Wages</b>  | <b>\$844,133</b>   |   | <b>\$0</b> | <b>\$844,133</b>   | <b>\$189,599</b> | <b>22%</b> |     | <b>\$844,133</b>   |         | <b>\$0</b> |
| <b>BENEFITS</b>               |         |  |                    |   |            |                    |                  |            |     |                    |         |            |
|                               | 5102    | Dental Insurance - Ameritas  | 9,390              |   | 9,390      |                    | 2,126            | 23%        |     | 9,390              |         | 0          |
|                               | 5103    | Medical Insurance  | 73,252             |   | 73,252     |                    | 12,859           | 18%        |     | 73,252             |         | 0          |
|                               | 5105    | Life Insurance   | 1,094              |   | 1,094      |                    | 180              | 16%        |     | 1,094              |         | 0          |
|                               | 5106    | FICA   | 50,614             |   | 50,614     |                    | 11,765           | 23%        |     | 50,614             |         | 0          |

| A   | B       | C  | D | M                  | N           | O                  | P | Q                | R          | S                  | T | U                |
|-----|---------|--|---|--------------------|-------------|--------------------|---|------------------|------------|--------------------|---|------------------|
| 1   |         | <br><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br><b>FUND LEVEL ANALYSIS</b><br><b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b> |   |                    |             |                    |   |                  |            |                    |   |                  |
| 2   |         |  |   |                    |             |                    |   |                  |            |                    |   |                  |
| 3   |         |  |   |                    |             |                    |   |                  |            |                    |   |                  |
| 4   |         |  |   |                    |             |                    |   |                  |            |                    |   |                  |
| 5   | ACCOUNT | GENERAL FUND (GF)  |   | 2020/21            | APPROVED    | 2020/21            |   | ACTUAL AT        |            | ESTIMATED          |   | 2020/21          |
| 6   | NO.     | ADMINISTRATIVE DEPARTMENT - 09   |   | BUDGET             | ADJUSTMENTS | CURRENT            |   | 9/30/2020        |            | ACTUAL             |   | EST. BUDGET      |
| 7   |         |  |   |                    |             | BUDGET             |   |                  |            |                    |   | VARIANCE         |
| 60  | 5107    | Medicare   |   | 12,537             |             | 12,537             |   | 2,751            | 22%        | 12,537             |   | 0                |
| 61  | 5108    | Workers Compensation   |   | 4,604              |             | 4,604              |   | 1,119            | 24%        | 4,604              |   | 0                |
| 62  | 5109    | Retirement-PERS  |   | 206,866            |             | 206,866            |   | 49,880           | 24%        | 206,866            |   | 0                |
| 63  | 5111    | Payroll Tax Expense  |   | 0                  |             | 0                  |   | 0                | #####      | 0                  |   | 0                |
| 64  | 5112    | Unemployment Insurance   |   | 0                  |             | 0                  |   | 4,262            | #####      | 4,262              |   | (4,262)          |
| 65  | 5120    | Other Employee Benefits  |   | 11,480             |             | 11,480             |   | 2,465            | 21%        | 11,480             |   | 0                |
| 66  | 5121    | Retirees Health  |   | 90,076             |             | 90,076             |   | 17,828           | 20%        | 90,076             |   | 0                |
| 67  | 5122    | Medical Reimbursements - HRA   |   | 15,200             |             | 15,200             |   | 3,240            | 21%        | 15,200             |   | 0                |
| 72  |         |  |   |                    |             | 0                  |   |                  | #####      |                    |   | 0                |
| 74  |         | <b>Total Benefits</b>  |   | <b>\$475,113</b>   | <b>\$0</b>  | <b>\$475,113</b>   |   | <b>\$108,476</b> | <b>23%</b> | <b>\$479,375</b>   |   | <b>(\$4,262)</b> |
| 75  |         | <b>Total Personnel Services</b>  |   | <b>\$1,319,246</b> | <b>\$0</b>  | <b>\$1,319,246</b> |   | <b>\$298,075</b> | <b>23%</b> | <b>\$1,323,508</b> |   | <b>(\$4,262)</b> |
| 76  |         | <b>SERVICES &amp; SUPPLIES</b>   |   |                    |             |                    |   |                  |            |                    |   |                  |
| 77  | 6010    | Ads - Legal/Other  |   | 877                |             | 877                |   | 177              | 20%        | 877                |   | 0                |
| 78  | 6011    | Public Information - General   |   | 903                |             | 903                |   | 0                | 0%         | 903                |   | 0                |
| 79  |         | Public Information - Increase in Monthly Svs Fees  |   | 272                |             | 272                |   | 0                | 0%         | 272                |   | 0                |
| 80  | 6011W   | Public Information - Website   |   | 2,981              |             | 2,981              |   | 400              | 13%        | 2,981              |   | 0                |
| 81  | 6013    | Donations  |   | 0                  |             | 0                  |   | 0                | #####      | 0                  |   | 0                |
| 82  | 6014    | Public Events  |   | 287                |             | 287                |   | 0                | 0%         | 287                |   | 0                |
| 83  | 6030    | Insurance  |   | 172,477            |             | 172,477            |   | 172,477          | 100%       | 172,477            |   | 0                |
| 84  | 6033B   | Maintenance & Repairs - Buildings  |   | 17,020             |             | 17,020             |   | 1,167            | 7%         | 17,020             |   | 0                |
| 85  | 6033G   | Maintenance & Repairs - Grounds  |   | 2,306              |             | 2,306              |   | 443              | 19%        | 2,306              |   | 0                |
| 86  | 6033V   | Maintenance & Repairs - Vet's Hall   |   | 0                  |             | 0                  |   | 0                | #####      | 0                  |   | 0                |
| 87  | 6041L   | Maintenance & Repairs-Vehicles Licenses  |   | 270                |             | 270                |   | 74               | 27%        | 270                |   | 0                |
| 88  | 6044    | Computer/Copier /Printer Srvcs/MaintAgre   |   | 113,777            |             | 113,777            |   | 19,590           | 17%        | 113,777            |   | 0                |
| 96  | 6045    | Computer/Copier/Printer Supplies/Upgrade   |   | 7,426              |             | 7,426              |   | 2,121            | 29%        | 7,426              |   | 0                |
| 97  | 6048    | Security & Safety  |   | 798                |             | 798                |   | 126              | 16%        | 798                |   | 0                |
| 98  | 6048E   | Safety-Med   |   | 39                 |             | 39                 |   | 0                | 0%         | 39                 |   | 0                |
| 99  | 6050    | Office Supplies  |   | 5,468              |             | 5,468              |   | 1,845            | 34%        | 5,468              |   | 0                |
| 100 | 6051    | Postage & Shipping   |   | 1,750              |             | 1,750              |   | 937              | 54%        | 1,750              |   | 0                |
| 101 | 6052    | Bank Charges   |   | 0                  |             | 0                  |   | 0                | #####      | 0                  |   | 0                |
| 102 | 6053    | Printing/Forms   |   | 2,784              |             | 2,784              |   | 820              | 29%        | 2,784              |   | 0                |
| 103 | 6054    | Membership -Dues, Publications & Books   |   | 10,291             |             | 10,291             |   | 580              | 6%         | 10,291             |   | 0                |
| 104 | 6055    | Government Fees and Licenses   |   | 30,037             |             | 30,037             |   | 22,188           | 74%        | 30,037             |   | 0                |
| 105 |         | LAFCC (15% reduction)  |   | (3,800)            |             | (3,800)            |   | (3,800)          | 100%       | (3,800)            |   | 0                |
| 106 |         | Consolidated Election 2020 - New Request   |   | 11,000             |             | 11,000             |   |                  | 0%         | 11,000             |   | 0                |
| 107 |         | NeoGov - Performance License - New Request   |   | 3,874              |             | 3,874              |   |                  | 0%         | 3,874              |   | 0                |
| 108 |         | NeoGov - Learn License - New Request   |   | 5,165              |             | 5,165              |   |                  | 0%         | 5,165              |   | 0                |

| A   | B   | C  | D                              | M              | N                    | O                      | P                   | Q     | R                | S                   | T        | U |
|-----|---|--|--------------------------------|----------------|----------------------|------------------------|---------------------|-------|------------------|---------------------|----------|---|
| 1   |  <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br><b>FUND LEVEL ANALYSIS</b><br><b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b> |  |                                |                |                      |                        |                     |       |                  |                     |          |   |
| 2   |   |  |                                |                |                      |                        |                     |       |                  |                     |          |   |
| 3   |   |  |                                |                |                      |                        |                     |       |                  |                     |          |   |
| 4   | ACCOUNT NO.   | GENERAL FUND (GF)                                  | ADMINISTRATIVE DEPARTMENT - 09 | ADOPTED BUDGET | APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 |       | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | VARIANCE |   |
| 5   |   |  |                                |                |                      |                        |                     |       |                  |                     |          |   |
| 6   |   |  |                                |                |                      |                        |                     |       |                  |                     |          |   |
| 7   |   |  |                                |                |                      |                        |                     |       |                  |                     |          |   |
| 109 |   | Neo Gov - One Time Setup - New Request             |                                | 2,500          |                      | 2,500                  |                     | 0%    | 2,500            | 2,500               | 0        | 0 |
| 110 | 6058  | Cash Over (Short)                                  |                                | 0              |                      | 0                      |                     | ##### | 0                | 0                   | 0        | 0 |
| 111 | 6060C   | Utilities Cell Phone                               |                                | 5,325          |                      | 5,325                  | 905                 | 17%   | 5,325            | 5,325               | 0        | 0 |
| 112 | 6060E   | Utilities Electricity                              |                                | 6,489          |                      | 6,489                  | 1,583               | 24%   | 6,489            | 6,489               | 0        | 0 |
| 113 | 6060G   | Utilities Gas                                      |                                | 232            |                      | 232                    | 0                   | 0%    | 232              | 232                 | 0        | 0 |
| 114 | 6060I   | Utilities Internet Access                          |                                | 11,113         |                      | 11,113                 | 2,583               | 23%   | 11,113           | 11,113              | 0        | 0 |
| 115 | 6060P   | Utilities Phone-Land Lines, Faxes, Alarms          |                                | 7,543          |                      | 7,543                  | 557                 | 7%    | 7,543            | 7,543               | 0        | 0 |
| 116 | 6060S   | Utilities Sewer                                    |                                | 494            |                      | 494                    | 164                 | 33%   | 494              | 494                 | 0        | 0 |
| 117 | 6060W   | Utilities Water                                    |                                | 234            |                      | 234                    | 106                 | 45%   | 234              | 234                 | 0        | 0 |
| 118 | 6070  | Equipment Rental                                   |                                | 620            |                      | 620                    | 251                 | 40%   | 620              | 620                 | 0        | 0 |
| 119 | 6075  | Rental Expense Office Space                        |                                | 30,955         |                      | 30,955                 | 7,659               | 25%   | 30,955           | 30,955              | 0        | 0 |
| 120 | 6080A   | Prof Services - Audit                              |                                | 14,678         |                      | 14,678                 | 6,000               | 41%   | 14,678           | 14,678              | 0        | 0 |
| 121 | 6080F   | Prof Services - Finance                            |                                | 0              |                      | 0                      | 0                   | ##### | 0                | 0                   | 0        | 0 |
| 122 | 6080K   | Prof Services-District Counsel                     |                                | 202,047        |                      | 202,047                | 33,300              | 16%   | 202,047          | 202,047             | 0        | 0 |
| 123 | 6080L   | Prof Services-Legal                                |                                | 61,660         |                      | 61,660                 | 12,480              | 20%   | 61,660           | 61,660              | 0        | 0 |
| 124 | 6080M   | Prof Services - Miscellaneous/Other                |                                | 26,354         |                      | 26,354                 | 7,167               | 27%   | 26,354           | 26,354              | 0        | 0 |
| 125 |   | Strategic Planning Consultant - New Request        |                                | 7,500          | 5,500                | 13,000                 | 0                   | 0%    | 13,000           | 13,000              | 0        | 0 |
| 126 | 6080T   | Professional Services - Temporary                  |                                | 30,000         |                      | 30,000                 | 0                   | 0%    | 30,000           | 30,000              | 0        | 0 |
| 127 | 6086  | Outside Non-Professional Services                  |                                | 23,183         |                      | 23,183                 | 2,372               | 10%   | 23,183           | 23,183              | 0        | 0 |
| 128 | 6088  | Claims   |                                | 0              |                      | 0                      | 0                   | ##### | 0                | 0                   | 0        | 0 |
| 129 | 6090  | Department Operating Supplies                      |                                | 2,107          |                      | 2,107                  | 0                   | 0%    | 2,107            | 2,107               | 0        | 0 |
| 130 | 6094  | Clothing/Uniforms                                  |                                | 491            |                      | 491                    | 0                   | 0%    | 491              | 491                 | 0        | 0 |
| 131 | 6095  | Office Furniture/Equipment                         |                                | 3,305          |                      | 3,305                  | 554                 | 17%   | 3,305            | 3,305               | 0        | 0 |
| 132 |   | Ergonomic Remodel - Front Desk New Request         |                                | 1,500          |                      | 1,500                  | 1,466               | 98%   | 1,500            | 1,500               | 0        | 0 |
| 133 |   | Ergonomic Remodel - FM Office New Request          |                                | 2,000          |                      | 2,000                  | 1,013               | 51%   | 2,000            | 2,000               | 0        | 0 |
| 134 |   | Ergonomic Remodel - GM Office New Request          |                                | 1,700          |                      | 1,700                  | 0                   | 0%    | 1,700            | 1,700               | 0        | 0 |
| 135 |   | Video Conference Package - GM Office - New Request |                                | 5,500          |                      | 5,500                  | 3,807               | 69%   | 5,500            | 5,500               | 0        | 0 |
| 136 |   | Cashiering Hardware (Tyler Impl) New Request       |                                | 2,000          |                      | 2,000                  | 0                   | 0%    | 2,000            | 2,000               | 0        | 0 |
| 137 | 6096  | Fuel   |                                | 235            |                      | 235                    | 77                  | 33%   | 235              | 235                 | 0        | 0 |
| 138 | 6115  | Meeting Expenses                                   |                                | 2,156          |                      | 2,156                  | 0                   | 0%    | 2,156            | 2,156               | 0        | 0 |
| 139 |   | Zoom for Remote Video Mtg 1Yr - New Request        |                                | 4,800          |                      | 4,800                  | 780                 | 16%   | 4,800            | 4,800               | 0        | 0 |



| A   | B  | C   | D                      | M                            | N                      | O                   | P                  | Q                   | R            | S                  | T                | U |
|-----|--|---|------------------------|------------------------------|------------------------|---------------------|--------------------|---------------------|--------------|--------------------|------------------|---|
| 1   |  <p><b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br/> <b>FUND LEVEL ANALYSIS</b><br/> <b>ADMINISTRATIVE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 09</b></p> |   |                        |                              |                        |                     |                    |                     |              |                    |                  |   |
| 2   |  |   |                        |                              |                        |                     |                    |                     |              |                    |                  |   |
| 3   |  |   |                        |                              |                        |                     |                    |                     |              |                    |                  |   |
| 4   | ACCOUNT NO.  | GENERAL FUND (GF)                           | 2020/21 ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL   | 2020/21 EST. BUDGET | VARIANCE     |                    |                  |   |
| 5   |  | ADMINISTRATIVE DEPARTMENT - 09              |                        |                              |                        |                     |                    |                     |              |                    |                  |   |
| 6   | 6120D  | Travel, Training, Seminars – Directors      | 2,318                  |                              | 2,318                  | 0                   | 2,318              | 0                   | 0%           | 2,318              | 0                |   |
| 7   | 6120E  | Travel, Training, Seminars – Employees      | 9,689                  |                              | 9,689                  | 75                  | 9,689              | 0                   | 1%           | 9,689              | 0                |   |
| 140 | 6120G  | Training - LCW (Incl Library Subscription)  | 5,088                  |                              | 5,088                  | 4,865               | 5,088              | 0                   | 96%          | 5,088              | 0                |   |
| 141 | 6124   | Employee Recognition                        | 141                    |                              | 141                    | 0                   | 141                | 0                   | 0%           | 141                | 0                |   |
| 142 | 6125   | Employee Recruitment                        | 4,318                  |                              | 4,318                  | 0                   | 4,318              | 0                   | 0%           | 4,318              | 0                |   |
| 143 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 144 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 145 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 146 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 147 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 148 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 149 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 150 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 151 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 152 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 153 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 154 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 155 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 156 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 157 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 158 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 159 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 160 |  | <b>Total Services &amp; Supplies</b>        | <b>\$864,276</b>       | <b>\$5,500</b>               | <b>\$869,776</b>       | <b>\$306,909</b>    | <b>\$869,776</b>   | <b>\$0</b>          | <b>35%</b>   | <b>\$869,776</b>   | <b>\$0</b>       |   |
| 161 |  | <b>CAPITAL OUTLAY</b>                       |                        |                              |                        |                     |                    |                     |              |                    |                  |   |
| 162 | 6170I  | Purchase Administrative Office              | 0                      |                              | 0                      | 0                   | 0                  | 0                   | #####        | 0                  | 0                |   |
| 163 | 6170   | Purchase Administrative Software            | 0                      | 64,573                       | 64,573                 | 1,450               | 64,573             | 0                   | 2%           | 64,573             | 0                |   |
| 164 |  | Purchase Fixed Asset Module                 | 0                      | 1,200                        | 1,200                  | 0                   | 1,200              | 0                   | 0%           | 1,200              | 0                |   |
| 165 |  | Purchase Work Order Module                  | 0                      | 6,000                        | 6,000                  | 0                   | 6,000              | 0                   | 0%           | 6,000              | 0                |   |
| 166 | 6170   | Remodel Administration Office               | 0                      |                              | 0                      | 0                   | 0                  | 0                   | #####        | 0                  | 0                |   |
| 167 | 6170   | Capital Assets - Replace Servers            | 0                      |                              | 0                      | 0                   | 0                  | 0                   | #####        | 0                  | 0                |   |
| 168 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 169 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 170 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 171 |  | <b>Total Capital Outlay</b>                 | <b>\$0</b>             | <b>\$71,773</b>              | <b>\$71,773</b>        | <b>\$1,450</b>      | <b>\$71,773</b>    | <b>\$0</b>          | <b>2%</b>    | <b>\$71,773</b>    | <b>\$0</b>       |   |
| 172 |  | <b>DEBT SERVICE</b>                         |                        |                              |                        |                     |                    |                     |              |                    |                  |   |
| 173 | 6180J  | Loan Principal - Ford Fusion                |                        |                              | 0                      | 0                   | 0                  | 0                   | #####        | 0                  | 0                |   |
| 174 | 6180H  | Interest Expense - Ford Fusion              |                        |                              | 0                      | 0                   | 0                  | 0                   | #####        | 0                  | 0                |   |
| 175 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    | 0                |   |
| 176 |  | <b>Total Debt Service</b>                   | <b>\$0</b>             | <b>\$0</b>                   | <b>\$0</b>             | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>          | <b>#####</b> | <b>\$0</b>         | <b>\$0</b>       |   |
| 177 |  | <b>ADMINISTRATIVE COST ALLOCATION</b>       |                        |                              |                        |                     |                    |                     |              |                    |                  |   |
| 178 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    |                  |   |
| 179 |  |   |                        |                              |                        |                     |                    |                     | #####        |                    |                  |   |
| 180 |  | <b>Total Administrative Cost Allocation</b> | <b>\$0</b>             | <b>\$0</b>                   | <b>\$0</b>             | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>          | <b>#####</b> | <b>\$0</b>         | <b>\$0</b>       |   |
| 181 |  | <b>Total Expenditures</b>                   | <b>\$2,183,522</b>     | <b>\$77,273</b>              | <b>\$2,260,795</b>     | <b>\$606,434</b>    | <b>\$2,265,057</b> | <b>(\$4,262)</b>    | <b>27%</b>   | <b>\$2,265,057</b> | <b>(\$4,262)</b> |   |



## ENTERPRISE FUND SUMMARY

- Water Department – 11
- Sustainable Water Facility (SWF) Operations  
Department – 39
  - SWF Capital Department – 40
  - Wastewater Department - 12

| A                                   | B                                  | C                    | D              | M                   | N                | O                    | P           | Q          | R           | S           | T       | U | V       | W | X       | Y | Z |
|-------------------------------------|------------------------------------|----------------------|----------------|---------------------|------------------|----------------------|-------------|------------|-------------|-------------|---------|---|---------|---|---------|---|---|
| CAMBRIA COMMUNITY SERVICES DISTRICT |                                    |                      |                |                     |                  |                      |             |            |             |             |         |   |         |   |         |   |   |
| FUND LEVEL ANALYSIS                 |                                    |                      |                |                     |                  |                      |             |            |             |             |         |   |         |   |         |   |   |
| ENTERPRISE FUNDS                    |                                    |                      |                |                     |                  |                      |             |            |             |             |         |   |         |   |         |   |   |
| ACCOUNT NO.                         | 2020/21                            |                      |                |                     |                  |                      |             |            |             |             | 2020/21 |   | 2020/21 |   | 2020/21 |   |   |
|                                     | ADOPTED BUDGET                     | APPROVED ADJUSTMENTS | CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | EST. BUDGET VARIANCE |             |            |             |             |         |   |         |   |         |   |   |
|                                     |                                    |                      |                |                     |                  |                      |             |            |             |             |         |   |         |   |         |   |   |
| 8                                   | <b>SOURCES OF FUNDS</b>            |                      |                |                     |                  |                      |             |            |             |             |         |   |         |   |         |   |   |
| 10                                  | Water                              | \$3,589,417          | \$0            | \$3,589,417         | \$669,788        | 19%                  | \$3,589,618 | \$4,201    | \$3,589,000 | \$417       |         |   |         |   |         |   |   |
| 11                                  | SWF                                | \$1,302,347          | \$0            | \$1,302,347         | \$235,398        | 18%                  | \$1,302,347 | \$0        | \$1,321,000 | (\$18,653)  |         |   |         |   |         |   |   |
| 12                                  | SWF-Capital                        | \$0                  | \$0            | \$0                 | \$0              | ###                  | \$0         | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 13                                  | Total Water                        | \$4,891,764          | \$0            | \$4,891,764         | \$905,186        | 19%                  | \$4,895,965 | \$4,201    | \$4,910,000 | (\$18,236)  |         |   |         |   |         |   |   |
| 14                                  | Wastewater                         | \$3,322,082          | \$0            | \$3,322,082         | \$509,748        | 15%                  | \$3,322,082 | \$0        | \$3,364,000 | (\$41,918)  |         |   |         |   |         |   |   |
| 15                                  | Total Sources of Funds             | \$8,213,846          | \$0            | \$8,213,846         | \$1,414,934      | 17%                  | \$8,218,047 | \$4,201    | \$8,274,000 | (\$50,154)  |         |   |         |   |         |   |   |
| 16                                  | <b>USES OF FUNDS</b>               |                      |                |                     |                  |                      |             |            |             |             |         |   |         |   |         |   |   |
| 19                                  | Water                              | \$3,050,303          | \$653,107      | \$3,703,410         | \$591,043        | 16%                  | \$3,710,484 | (\$7,074)  | \$3,572,000 | \$521,697   |         |   |         |   |         |   |   |
| 20                                  | SWF                                | \$982,787            | \$0            | \$982,787           | \$388,234        | 40%                  | \$989,243   | (\$6,456)  | \$1,121,000 | \$138,213   |         |   |         |   |         |   |   |
| 21                                  | SWF-Capital                        | \$0                  | \$1,058,858    | \$1,058,858         | \$32,543         | 31%                  | \$133,044   | (\$27,186) | \$50,000    | \$50,000    |         |   |         |   |         |   |   |
| 22                                  | Total Water                        | 4,033,089            | \$758,965      | \$4,792,054         | \$1,011,819      | 21%                  | \$4,832,770 | (\$40,716) | 4,743,000   | 709,911     |         |   |         |   |         |   |   |
| 23                                  | Wastewater                         | \$3,709,779          | \$89,875       | \$3,799,654         | \$685,860        | 18%                  | \$3,804,157 | (\$4,497)  | \$3,376,000 | (\$333,779) |         |   |         |   |         |   |   |
| 24                                  | Total Expenditures                 | \$7,742,868          | \$848,840      | \$8,591,708         | \$1,697,679      | 20%                  | \$8,636,927 | (\$45,213) | \$8,119,000 | \$376,132   |         |   |         |   |         |   |   |
| 25                                  | <b>OPERATING SURPLUS/(DEFICIT)</b> |                      |                |                     |                  |                      |             |            |             |             |         |   |         |   |         |   |   |
| 26                                  | Water                              | \$539,114            | (\$653,107)    | (\$113,993)         | \$78,745         |                      | (\$116,866) | (\$2,873)  | \$17,000    | \$521,114   |         |   |         |   |         |   |   |
| 27                                  | SWF                                | \$319,560            | \$0            | \$319,560           | (\$152,836)      |                      | \$313,104   | (\$6,456)  | \$200,000   | \$119,560   |         |   |         |   |         |   |   |
| 28                                  | SWF-Capital                        | \$0                  | (\$105,858)    | (\$105,858)         | (\$32,543)       |                      | (\$133,044) | (\$27,186) | (\$50,000)  | \$50,000    |         |   |         |   |         |   |   |
| 29                                  | Total Water                        | \$858,675            | (\$758,965)    | \$99,710            | (\$106,633)      |                      | \$63,195    | (\$36,515) | \$167,000   | \$691,675   |         |   |         |   |         |   |   |
| 30                                  | Wastewater                         | (\$387,697)          | (\$89,875)     | (\$477,572)         | (\$176,111)      |                      | (\$482,075) | (\$4,497)  | (\$12,000)  | (\$375,697) |         |   |         |   |         |   |   |
| 31                                  | OPERATING SURPLUS/(DEFICIT)        | \$470,978            | (\$848,840)    | (\$377,862)         | (\$282,745)      |                      | (\$418,880) | (\$41,012) | \$155,000   | \$315,978   |         |   |         |   |         |   |   |
| 46                                  | <b>RESERVES</b>                    |                      |                |                     |                  |                      |             |            |             |             |         |   |         |   |         |   |   |
| 47                                  | Beginning Reserves                 |                      |                |                     |                  |                      |             |            |             |             |         |   |         |   |         |   |   |
| 48                                  | Water                              | \$0                  | \$0            | \$0                 | \$0              |                      | \$0         | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 49                                  | SWF                                | \$0                  | \$0            | \$0                 | \$0              |                      | \$0         | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 50                                  | SWF-Capital                        | \$0                  | \$0            | \$0                 | \$0              |                      | \$0         | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 51                                  | Total Water                        | \$0                  | \$0            | \$0                 | \$0              |                      | \$0         | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 52                                  | Wastewater                         | \$0                  | \$0            | \$0                 | \$0              |                      | \$0         | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 53                                  | Beginning Reserves                 | \$0                  | \$0            | \$0                 | \$0              |                      | \$0         | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 54                                  | Operating Surplus / (Deficit)      | \$539,114            | (\$653,107)    | (\$113,993)         | \$78,745         |                      | (\$116,866) | (\$2,873)  | \$17,000    | \$521,114   |         |   |         |   |         |   |   |
| 55                                  | Water                              | (\$33,440)           | \$0            | (\$33,440)          | (\$152,836)      |                      | (\$39,896)  | (\$6,456)  | \$20,000    | (\$53,440)  |         |   |         |   |         |   |   |
| 56                                  | SWF                                | \$0                  | (\$105,858)    | (\$105,858)         | (\$32,543)       |                      | (\$133,044) | (\$27,186) | (\$50,000)  | \$50,000    |         |   |         |   |         |   |   |
| 57                                  | SWF-Capital                        | \$505,675            | (\$758,965)    | (\$253,290)         | (\$106,633)      |                      | (\$389,803) | (\$36,515) | \$13,000    | (\$518,675) |         |   |         |   |         |   |   |
| 58                                  | Total Water                        | (\$387,697)          | (\$89,875)     | (\$477,572)         | (\$176,111)      |                      | (\$482,075) | (\$4,497)  | (\$12,000)  | (\$375,697) |         |   |         |   |         |   |   |
| 59                                  | Wastewater                         | \$117,978            | (\$848,840)    | (\$730,862)         | (\$282,745)      |                      | (\$771,880) | (\$41,012) | (\$25,000)  | (\$142,978) |         |   |         |   |         |   |   |
| 60                                  | Operating Surplus / (Deficit)      | \$0                  | \$0            | \$0                 | \$0              |                      | \$0         | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 61                                  | Transfers & Encumbrances           |                      |                |                     |                  |                      |             |            |             |             |         |   |         |   |         |   |   |
| 62                                  | Water                              | \$0                  | \$653,107      | \$653,107           | \$0              |                      | \$653,107   | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 63                                  | SWF                                | \$0                  | \$0            | \$0                 | \$0              |                      | \$0         | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 64                                  | SWF-Capital                        | \$0                  | \$105,858      | \$105,858           | \$105,858        |                      | \$105,858   | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 65                                  | Total Water                        | \$0                  | \$758,965      | \$758,965           | \$758,965        |                      | \$758,965   | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 66                                  | Wastewater                         | \$0                  | \$89,875       | \$89,875            | \$89,875         |                      | \$89,875    | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 67                                  | Transfers & Encumbrances           | \$0                  | \$848,840      | \$848,840           | \$848,840        |                      | \$848,840   | \$0        | \$0         | \$0         |         |   |         |   |         |   |   |
| 68                                  | ENDING RESERVES                    | \$117,978            | \$0            | \$117,978           | (\$282,745)      |                      | \$76,960    | (\$41,012) | (\$25,000)  | \$142,978   |         |   |         |   |         |   |   |
| 69                                  |                                    |                      |                |                     |                  |                      |             |            |             |             |         |   |         |   |         |   |   |

WATER FUND  
WATER DEPARTMENT – 11

| A                                   | B                                  | C                  | M                            | N                      | O                   | P                  | Q                            | R                             | S                            | T | U | V | Z |
|-------------------------------------|------------------------------------|--------------------|------------------------------|------------------------|---------------------|--------------------|------------------------------|-------------------------------|------------------------------|---|---|---|---|
| CAMBRIA COMMUNITY SERVICES DISTRICT |                                    |                    |                              |                        |                     |                    |                              |                               |                              |   |   |   |   |
| FUND LEVEL ANALYSIS                 |                                    |                    |                              |                        |                     |                    |                              |                               |                              |   |   |   |   |
| WATER FUND - 11, DEPARTMENT - 11    |                                    |                    |                              |                        |                     |                    |                              |                               |                              |   |   |   |   |
| ACCOUNT NO.                         | WATER FUND WATER DEPARTMENT - 11   | ADOPTED BUDGET     | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL   | 2020/21 EST. BUDGET VARIANCE | 2020/2021 PROP. 218 ESTIMATES | 2020/2021 PROP. 218 VARIANCE |   |   |   |   |
| <b>SOURCES OF FUNDS</b>             |                                    |                    |                              |                        |                     |                    |                              |                               |                              |   |   |   |   |
| 10                                  | Revenues                           | \$3,589,417        | \$0                          | \$3,589,417            | \$669,788           | \$3,593,618        | \$4,201                      | \$3,589,000                   | \$417                        |   |   |   |   |
| 11                                  | Other Sources of Funds             | \$0                | \$0                          | \$0                    | \$0                 | \$0                | \$0                          | \$0                           | \$0                          |   |   |   |   |
| 12                                  | <b>Total Sources of Funds</b>      | <b>\$3,589,417</b> | <b>\$0</b>                   | <b>\$3,589,417</b>     | <b>\$669,788</b>    | <b>\$3,593,618</b> | <b>\$4,201</b>               | <b>\$3,589,000</b>            | <b>\$417</b>                 |   |   |   |   |
| <b>USES OF FUNDS</b>                |                                    |                    |                              |                        |                     |                    |                              |                               |                              |   |   |   |   |
| 16                                  | Salaries & Wages                   | \$537,612          | \$0                          | \$537,612              | \$115,317           | \$537,612          | \$0                          | \$537,612                     | \$0                          |   |   |   |   |
| 17                                  | Benefits                           | \$350,814          | \$0                          | \$350,814              | \$77,813            | \$350,814          | \$0                          | \$350,814                     | \$0                          |   |   |   |   |
| 18                                  | Personnel Services                 | \$888,426          | \$0                          | \$888,426              | \$193,130           | \$888,426          | \$0                          | \$1,100,000                   | \$211,574                    |   |   |   |   |
| 19                                  | Services & Supplies                | \$766,059          | \$71,729                     | \$837,788              | \$124,484           | \$844,862          | (\$7,074)                    | \$789,000                     | \$22,941                     |   |   |   |   |
| 20                                  | Capital Outlay                     | \$314,000          | \$581,378                    | \$895,378              | \$0                 | \$895,378          | \$0                          | \$700,000                     | \$386,000                    |   |   |   |   |
| 21                                  | Debt Service                       | \$26,548           | \$0                          | \$26,548               | \$9,611             | \$26,548           | \$0                          | \$0                           | (\$26,548)                   |   |   |   |   |
| 22                                  | Administrative Cost Allocation     | \$1,055,270        | \$0                          | \$1,055,270            | \$263,818           | \$1,055,270        | \$0                          | \$983,000                     | (\$72,270)                   |   |   |   |   |
| 23                                  | <b>Total Expenditures</b>          | <b>\$3,050,303</b> | <b>\$653,107</b>             | <b>\$3,703,410</b>     | <b>\$591,043</b>    | <b>\$3,710,484</b> | <b>(\$7,074)</b>             | <b>\$3,572,000</b>            | <b>\$521,697</b>             |   |   |   |   |
| 24                                  | <b>OPERATING SURPLUS/(DEFICIT)</b> | <b>\$539,114</b>   | <b>(\$653,107)</b>           | <b>(\$113,993)</b>     | <b>\$78,745</b>     | <b>(\$116,866)</b> | <b>(\$2,873)</b>             | <b>\$17,000</b>               | <b>\$522,114</b>             |   |   |   |   |
| <b>RESERVES</b>                     |                                    |                    |                              |                        |                     |                    |                              |                               |                              |   |   |   |   |
| 40                                  | Beginning Reserves                 | \$0                | \$0                          | \$0                    | \$0                 | \$0                | \$0                          | \$0                           | \$0                          |   |   |   |   |
| 41                                  | Operating Surplus / (Deficit)      | \$539,114          | (\$653,107)                  | (\$113,993)            | \$78,745            | (\$116,866)        | (\$2,873)                    | 17,000                        | 522,114                      |   |   |   |   |
| 42                                  | Transfers & Encumbrances           | \$0                | \$653,107                    | \$653,107              | \$0                 | \$653,107          | \$0                          | \$0                           | \$0                          |   |   |   |   |
| 43                                  | <b>ENDING RESERVES</b>             | <b>\$539,114</b>   | <b>\$0</b>                   | <b>\$539,114</b>       | <b>\$78,745</b>     | <b>\$536,241</b>   | <b>(\$2,873)</b>             | <b>\$17,000</b>               | <b>\$522,114</b>             |   |   |   |   |

| A                                   | B                                | C                                      | D                            | M                      | N                   | O                  | P                            | Q                           | R                          | S | T | X | Y | Z |
|-------------------------------------|----------------------------------|--|------------------------------|------------------------|---------------------|--------------------|------------------------------|-----------------------------|----------------------------|---|---|---|---|---|
| CAMBRIA COMMUNITY SERVICES DISTRICT |                                  |  |                              |                        |                     |                    |                              |                             |                            |   |   |   |   |   |
| FUND LEVEL ANALYSIS                 |                                  |  |                              |                        |                     |                    |                              |                             |                            |   |   |   |   |   |
| WATER FUND - 11, DEPARTMENT - 11    |                                  |  |                              |                        |                     |                    |                              |                             |                            |   |   |   |   |   |
| ACCOUNT NO.                         | WATER FUND WATER DEPARTMENT - 11 | ADOPED BUDGET                          | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL   | 2020/21 EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE |   |   |   |   |   |
| <b>SOURCES OF FUNDS</b>             |                                  |  |                              |                        |                     |                    |                              |                             |                            |   |   |   |   |   |
| <b>REVENUES</b>                     |                                  |  |                              |                        |                     |                    |                              |                             |                            |   |   |   |   |   |
| 10                                  | 11 4000                          | Service Sales                          |                              | 3,145,667              | 595,469             | 3,145,667          | 0                            | 3,177,000                   | (31,333)                   |   |   |   |   |   |
| 11                                  | 11 4007                          | Returned Ck Fee                        |                              |                        | 50                  | 50                 | 50                           | 0                           | 0                          |   |   |   |   |   |
| 12                                  | 11 4008                          | Acct Setup/cise                        |                              |                        | 732                 | 732                | 732                          | 0                           | 0                          |   |   |   |   |   |
| 13                                  | 11 4009                          | Off Hours                              |                              |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 14                                  | 11 4010                          | Water Penalty                          |                              |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 15                                  | 11 4011                          | Serv/Disc/Recon                        |                              |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 16                                  | 11 4012                          | Meter Tampering                        |                              |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 17                                  | 11 4014                          | Water Serv Fees                        |                              |                        | 1,931               | 1,931              | 1,931                        | 0                           | 0                          |   |   |   |   |   |
| 18                                  | 11 4023                          | Penalty/Surcharge                      |                              |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 19                                  | 11 4050                          | Administrative Fee Revenue             |                              |                        | 1,488               | 1,488              | 1,488                        | 0                           | 0                          |   |   |   |   |   |
| 20                                  | 11 4100                          | Connect Rev-SFR                        | 10,000                       |                        | 0                   | 10,000             | 0                            | 0                           | 10,000                     |   |   |   |   |   |
| 21                                  | 11 4101                          | Wait List Maintenance Fee              | 62,000                       |                        | 55,981              | 62,000             | 0                            | 62,000                      | 0                          |   |   |   |   |   |
| 22                                  | 11 4110                          | Remodel Impact Fees                    | 70,000                       |                        | 7,800               | 70,000             | 0                            | 70,000                      | 0                          |   |   |   |   |   |
| 23                                  | 11 4120                          | Connect Rev-Com                        |                              |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 24                                  | 11 4122                          | Retrofit In-Lieu Fee                   |                              |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 25                                  | 11 4124                          | Assignment Fees                        | 4,150                        |                        | 5,589               | 4,150              | 0                            | 0                           | 4,150                      |   |   |   |   |   |
| 26                                  | 11 4128                          | Admin Fees                             | 70,000                       |                        | 0                   | 70,000             | 0                            | 70,000                      | 0                          |   |   |   |   |   |
| 27                                  | 11 4130                          | Voluntary Lot Merger                   |                              |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 28                                  | 11 4311                          | County Administrative Fee              |                              |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 29                                  | 11 4360                          | Standby Availability Charges           | 178,000                      |                        | 749                 | 178,000            | 0                            | 178,000                     | 0                          |   |   |   |   |   |
| 30                                  | 11 4373                          | Inspection Fee Revenue                 | 9,100                        |                        | 9,100               | 9,100              | 0                            | 9,100                       | 9,100                      |   |   |   |   |   |
| 31                                  | 11 4390                          | Miscellaneous Revenue                  | 1,000                        |                        | 0                   | 1,000              | 0                            | 0                           | 1,000                      |   |   |   |   |   |
| 32                                  | 11 4390                          | Water Conservation Grant - New Request | 7,500                        |                        | 0                   | 7,500              | 0                            | 0                           | 7,500                      |   |   |   |   |   |
| 33                                  | 11 4200                          | Interest Income                        | 32,000                       |                        | 0                   | 32,000             | 0                            | 32,000                      | 0                          |   |   |   |   |   |
| 35                                  |                                  | <b>Total Revenues</b>                  | <b>\$3,589,417</b>           | <b>\$0</b>             | <b>\$669,788</b>    | <b>\$3,593,618</b> | <b>\$4,201</b>               | <b>\$3,589,000</b>          | <b>\$417</b>               |   |   |   |   |   |
| <b>OTHER SOURCES OF FUNDS</b>       |                                  |  |                              |                        |                     |                    |                              |                             |                            |   |   |   |   |   |
| 36                                  |                                  | Loan Proceeds - Dump Truck             |                              |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 37                                  | 11 4397                          |  |                              |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 38                                  |                                  |  |                              |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 44                                  |                                  | <b>Total Other Sources of Funds</b>    | <b>\$0</b>                   | <b>\$0</b>             | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>                   | <b>\$0</b>                  | <b>\$0</b>                 |   |   |   |   |   |
| 45                                  |                                  | <b>Total Sources of Funds</b>          | <b>\$3,589,417</b>           | <b>\$0</b>             | <b>\$669,788</b>    | <b>\$3,593,618</b> | <b>\$4,201</b>               | <b>\$3,589,000</b>          | <b>\$417</b>               |   |   |   |   |   |
| <b>USES OF FUNDS</b>                |                                  |  |                              |                        |                     |                    |                              |                             |                            |   |   |   |   |   |
| <b>SALARIES &amp; WAGES</b>         |                                  |  |                              |                        |                     |                    |                              |                             |                            |   |   |   |   |   |
| 48                                  | 5000                             | Salary & Wages                         | 542,900                      |                        | 105,479             | 542,900            | 0                            | 0                           | (542,900)                  |   |   |   |   |   |
| 49                                  | 5010                             | Overtime                               | 35,000                       |                        | 5,538               | 35,000             | 0                            | 0                           | (35,000)                   |   |   |   |   |   |
| 50                                  | 5020                             | Standby                                | 18,250                       |                        | 4,300               | 18,250             | 0                            | 0                           | (18,250)                   |   |   |   |   |   |
| 51                                  | 5040                             | Sick/Vacation Pay                      | 0                            |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 52                                  | 5050                             | Holiday Pay                            | 0                            |                        | 0                   | 0                  | 0                            | 0                           | 0                          |   |   |   |   |   |
| 53                                  | 5050                             | Reduction for "E" Step                 | (58,538)                     |                        | 0                   | (58,538)           | 0                            | 0                           | 58,538                     |   |   |   |   |   |
| 54                                  |                                  | Prop 218 Estimates                     |                              |                        |                     |                    |                              |                             |                            |   |   |   |   |   |
| 55                                  |                                  | <b>Total Salaries &amp; Wages</b>      | <b>\$537,612</b>             | <b>\$0</b>             | <b>\$115,317</b>    | <b>\$537,612</b>   | <b>\$0</b>                   | <b>\$0</b>                  | <b>(\$537,612)</b>         |   |   |   |   |   |
| 56                                  |                                  | <b>BENEFITS</b>                        |                              |                        |                     |                    |                              |                             |                            |   |   |   |   |   |

| A                                   | B                                | C   | D                      | M                   | N                | O                    | P      | Q     | R         | S       | T                   | X                           | Y                          | Z         |
|-------------------------------------|----------------------------------|---|------------------------|---------------------|------------------|----------------------|--------|-------|-----------|---------|---------------------|-----------------------------|----------------------------|-----------|
| CAMBRIA COMMUNITY SERVICES DISTRICT |                                  |   |                        |                     |                  |                      |        |       |           |         |                     |                             |                            |           |
| FUND LEVEL ANALYSIS                 |                                  |   |                        |                     |                  |                      |        |       |           |         |                     |                             |                            |           |
| WATER FUND - 11, DEPARTMENT - 11    |                                  |   |                        |                     |                  |                      |        |       |           |         |                     |                             |                            |           |
| ACCOUNT NO.                         | WATER FUND WATER DEPARTMENT - 11 |   |                        |                     |                  |                      |        |       |           |         | 2020/21 EST. BUDGET | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE |           |
|                                     | ADOPED BUDGET                    | APPROVED ADJUSTMENTS                          | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | EST. BUDGET VARIANCE |        |       |           |         |                     |                             |                            |           |
| 58                                  | 5101                             | Uniform Allowance                             | 2,000                  |                     |                  | 2,000                | 1,600  | 80%   |           | 2,000   | 0                   | 0                           | 0                          | (2,000)   |
| 59                                  | 5102                             | Dental Insurance                              | 6,940                  |                     |                  | 6,940                | 1,671  | 24%   |           | 6,940   | 0                   | 0                           | 0                          | (6,940)   |
| 60                                  | 5103                             | Medical Insurance                             | 66,776                 |                     |                  | 66,776               | 15,279 | 23%   |           | 66,776  | 0                   | 0                           | 0                          | (66,776)  |
| 61                                  | 5105                             | Life Insurance                                | 958                    |                     |                  | 958                  | 158    | 17%   |           | 958     | 0                   | 0                           | 0                          | (958)     |
| 62                                  | 5106                             | FICA  | 35,815                 |                     |                  | 35,815               | 7,159  | 20%   |           | 35,815  | 0                   | 0                           | 0                          | (35,815)  |
| 63                                  | 5107                             | Medicare                                      | 8,752                  |                     |                  | 8,752                | 1,674  | 19%   |           | 8,752   | 0                   | 0                           | 0                          | (8,752)   |
| 64                                  | 5108                             | Workers Compensation                          | 29,519                 |                     |                  | 29,519               | 3,730  | 13%   |           | 29,519  | 0                   | 0                           | 0                          | (29,519)  |
| 65                                  | 5109                             | PERS - Retirement                             | 123,546                |                     |                  | 123,546              | 28,230 | 23%   |           | 123,546 | 0                   | 0                           | 0                          | (123,546) |
| 66                                  | 5120                             | Other Employee Benefits                       | 5,450                  |                     |                  | 5,450                | 1,163  | 21%   |           | 5,450   | 0                   | 0                           | 0                          | (5,450)   |
| 67                                  | 5121                             | Retirees Health                               | 56,992                 |                     |                  | 56,992               | 14,707 | 26%   |           | 56,992  | 0                   | 0                           | 0                          | (56,992)  |
| 68                                  | 5122                             | Medical Reimbursements - HRA                  | 14,066                 |                     |                  | 14,066               | 2,442  | 17%   |           | 14,066  | 0                   | 0                           | 0                          | (14,066)  |
| 69                                  |                                  |   |                        |                     |                  |                      |        | ##### |           |         |                     |                             | 906,000                    | 906,000   |
| 70                                  |                                  | Prop. 218 Salaries and Benefits               |                        |                     |                  |                      |        | ##### |           |         |                     |                             | 194,000                    | 194,000   |
| 71                                  |                                  | Prop. 218 Salaries and Benefits-Added Staff   |                        |                     |                  |                      |        | ##### |           |         |                     |                             | \$-1,100,000               | \$749,186 |
| 72                                  |                                  | Total Benefits                                | \$350,814              | \$0                 | \$350,814        | \$77,813             | 22%    |       | \$350,814 | \$0     | \$0                 |                             | \$-1,100,000               | \$749,186 |
| 73                                  |                                  | Total Personnel Services                      | \$888,426              | \$0                 | \$888,426        | \$193,130            | 22%    |       | \$888,426 | \$0     | \$0                 |                             | \$1,100,000                | \$211,574 |
| 74                                  |                                  | SERVICES & SUPPLIES                           |                        |                     |                  |                      |        |       |           |         |                     |                             |                            |           |
| 75                                  | 6010                             | Ads - Legal/Other                             | 0                      |                     | 0                | 0                    | 0      | ##### |           | 0       | 0                   | 0                           | 0                          | 0         |
| 76                                  | 6011                             | Public Information - General                  | 2,121                  |                     | 2,121            | 0                    | 0      | 0%    |           | 2,121   | 0                   | 0                           | 0                          | (2,121)   |
| 77                                  | 6030                             | Insurance (new dump truck)                    | 0                      |                     | 0                | 0                    | 0      | ##### |           | 0       | 0                   | 0                           | 0                          | 0         |
| 78                                  | 6031                             | Old M & R Lift Station                        | 0                      |                     | 0                | 0                    | 0      | ##### |           | 0       | 0                   | 0                           | 0                          | 0         |
| 79                                  | 6031D                            | Maintenance & Repairs                         | 105,226                |                     | 105,226          | 4,398                | 4%     |       | 105,226   | 0       | 0                   | 0                           | 0                          | (105,226) |
| 80                                  | 6031F                            | Maintenance & Repairs - Fire Hydrants         | 3,090                  |                     | 3,090            | 43                   | 1%     |       | 3,090     | 0       | 0                   | 0                           | 0                          | (3,090)   |
| 81                                  | 6031G                            | Maintenance & Repairs - Generators            | 1,547                  |                     | 1,547            | 0                    | 0%     |       | 1,547     | 0       | 0                   | 0                           | 0                          | (1,547)   |
| 82                                  | 6031L                            | Maintenance & Repairs - Leimert Booster       | 1,030                  |                     | 1,030            | 0                    | 0%     |       | 1,030     | 0       | 0                   | 0                           | 0                          | (1,030)   |
| 83                                  | 6031M                            | Maintenance & Repairs - Water Meters          | 4,128                  |                     | 4,128            | 60                   | 1%     |       | 4,128     | 0       | 0                   | 0                           | 0                          | (4,128)   |
| 84                                  |                                  | Production Meter Testing - New Request        | 5,872                  |                     | 5,872            | 0                    | 0%     |       | 5,872     | 0       | 0                   | 0                           | 0                          | (5,872)   |
| 85                                  | 6031P                            | Pumps   | 0                      |                     | 0                | 0                    | 0      | ##### |           | 0       | 0                   | 0                           | 0                          | 0         |
| 86                                  | 6031Q                            | Maintenance & Repairs - SR3 Well              | 8,309                  |                     | 8,309            | 0                    | 0%     |       | 8,309     | 0       | 0                   | 0                           | 0                          | (8,309)   |
| 87                                  | 6031R                            | Maintenance & Repairs - SR4 Well/Filter       | 33,990                 |                     | 33,990           | 0                    | 0%     |       | 33,990    | 0       | 0                   | 0                           | 0                          | (33,990)  |
| 88                                  | 6031S                            | Maint. & Repairs - Water Storage Tanks        | 4,430                  |                     | 4,430            | 3,971                | 90%    |       | 4,430     | 0       | 0                   | 0                           | 0                          | (4,430)   |
| 89                                  |                                  | Annual Tank Inspection                        | 9,398                  |                     | 9,398            | 10,388               | 111%   |       | 9,398     | (900)   | 0                   | 0                           | 0                          | (9,398)   |
| 90                                  |                                  | Annual Tank Maintenance & Rehab - New Request | 46,172                 |                     | 46,172           | 0                    | 0%     |       | 46,172    | 0       | 0                   | 0                           | 0                          | (46,172)  |
| 91                                  | 6031T                            | Maint. & Repairs -Water Treatment Systems     | 16,478                 |                     | 16,478           | 238                  | 1%     |       | 16,478    | 0       | 0                   | 0                           | 0                          | (16,478)  |
| 92                                  | 6031V                            | Maint. & Repairs-Wtr.Values (Cord Pave)       | 3,090                  |                     | 3,090            | 0                    | 0%     |       | 3,090     | 0       | 0                   | 0                           | 0                          | (3,090)   |
| 93                                  | 6031W                            | Maintenance & Repairs - Wells                 | 2,754                  |                     | 2,754            | 522                  | 19%    |       | 2,754     | 0       | 0                   | 0                           | 0                          | (2,754)   |
| 94                                  |                                  | SS Well Field Dosing Lines & Analyzers        | 7,500                  |                     | 7,500            | 0                    | 0%     |       | 7,500     | 0       | 0                   | 0                           | 0                          | (7,500)   |
| 95                                  | 6031Y                            | Maint. & Repairs -Water Yard/Booster St.      | 2,575                  |                     | 2,575            | 4,080                | 158%   |       | 2,575     | (1,505) | 0                   | 0                           | 0                          | (2,575)   |
| 96                                  | 6031Z                            | Maintenance                                   | 38                     |                     | 38               | 41                   | 109%   |       | 38        | 41      | (3)                 | 0                           | 0                          | (38)      |
| 97                                  | 6032D                            | M & R WW Disp Eff                             | 0                      |                     | 0                | 0                    | #####  |       | 0         | 0       | 0                   | 0                           | 0                          | 0         |
| 98                                  | 6032L                            | M & R WW Lift Station                         | 0                      |                     | 0                | 0                    | #####  |       | 0         | 0       | 0                   | 0                           | 0                          | 0         |
| 99                                  | 6032T                            | M & R WW Treatment                            | 0                      |                     | 0                | 0                    | #####  |       | 0         | 0       | 0                   | 0                           | 0                          | 0         |
| 100                                 | 6033B                            | Maintenance & Repairs - Buildings             | 10,371                 |                     | 10,371           | 1,660                | 16%    |       | 10,371    | 0       | 0                   | 0                           | 0                          | (10,371)  |
| 101                                 |                                  | Paint Building                                | 0                      |                     | 0                | 0                    | #####  |       | 0         | 0       | 0                   | 0                           | 0                          | 0         |
| 102                                 |                                  | Paint Office Building - New Request           | 10,000                 |                     | 10,000           | 796                  | 6%     |       | 10,000    | 0       | 0                   | 0                           | 0                          | (10,000)  |
| 103                                 | 6033G                            | Maintenance & Repairs - Grounds               | 12,592                 |                     | 12,592           | 0                    | 0%     |       | 12,592    | 0       | 0                   | 0                           | 0                          | (12,592)  |
| 104                                 | 6036                             | Maintenance & Repairs-Emergency Events        | 10,300                 |                     | 10,300           | 0                    | 0%     |       | 10,300    | 0       | 0                   | 0                           | 0                          | (10,300)  |



| A   | B           | C  | D              | M                    | N                      | O                   | P                | Q                   | R                           | S                          | T         | X | Y | Z |
|-----|-------------|--|----------------|----------------------|------------------------|---------------------|------------------|---------------------|-----------------------------|----------------------------|-----------|---|---|---|
| 1   |             | CAMBRIA COMMUNITY SERVICES DISTRICT              |                |                      |                        |                     |                  |                     |                             |                            |           |   |   |   |
| 2   |             | FUND LEVEL ANALYSIS                              |                |                      |                        |                     |                  |                     |                             |                            |           |   |   |   |
| 3   |             | WATER FUND - 11, DEPARTMENT - 11                 |                |                      |                        |                     |                  |                     |                             |                            |           |   |   |   |
| 4   |             |  |                |                      |                        |                     |                  |                     |                             |                            |           |   |   |   |
| 5   | ACCOUNT NO. | WATER FUND                                       | ADAPTED BUDGET | APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE |           |   |   |   |
| 6   |             | WATER DEPARTMENT - 11                            |                |                      |                        |                     |                  |                     |                             |                            |           |   |   |   |
| 7   |             |  |                |                      |                        |                     |                  |                     |                             |                            |           |   |   |   |
| 105 | 6037        | Maintenance & Repairs - SCADA                    | 38,703         |                      | 38,703                 | 96                  | 0%               | 38,703              | 0                           | 0                          | (38,703)  |   |   |   |
| 106 | 6040        | Maintenance & Repairs - Equipment                | 147            |                      | 147                    | 0                   | 0%               | 147                 | 0                           | 0                          | (147)     |   |   |   |
| 107 |             | Maintenance & Repairs - Equipment New Request    | 853            |                      | 853                    | 0                   | 0%               | 853                 | 0                           | 0                          | (853)     |   |   |   |
| 108 | 6041L       | Maintenance & Repairs - Vehicles Licenses        | 10,329         |                      | 10,329                 | 172                 | 2%               | 10,329              | 0                           | 0                          | (10,329)  |   |   |   |
| 109 | 6041N       | Maint. & Repairs - Vehicles Non-Licensed         | 750            |                      | 750                    | 0                   | 0%               | 750                 | 0                           | 0                          | (750)     |   |   |   |
| 110 | 6044        | Computer/Copier/Printer Services                 | 422            |                      | 422                    | 649                 | 154%             | 649                 | (227)                       | 0                          | (422)     |   |   |   |
| 111 | 6045        | Computer/Copier/Printer Goods                    | 4,770          |                      | 4,770                  | 594                 | 12%              | 4,770               | 0                           | 0                          | (4,770)   |   |   |   |
| 112 |             | Reporting Software                               | 2,060          |                      | 2,060                  | 0                   | 0%               | 2,060               | 0                           | 0                          | (2,060)   |   |   |   |
| 113 |             | Replace 3 Computers                              | 5,150          |                      | 5,150                  | 0                   | 0%               | 5,150               | 0                           | 0                          | (5,150)   |   |   |   |
| 114 | 6048        | Security & Safety                                | 3,605          |                      | 3,605                  | 89                  | 2%               | 3,605               | 0                           | 0                          | (3,605)   |   |   |   |
| 115 | 6050        | Office Supplies                                  | 805            |                      | 805                    | 368                 | 46%              | 805                 | 0                           | 0                          | (805)     |   |   |   |
| 116 | 6051        | Printing & Shipping                              | 5,958          |                      | 5,958                  | 2,147               | 36%              | 5,958               | 0                           | 0                          | (5,958)   |   |   |   |
| 117 | 6052        | Bank Charges                                     | 0              |                      | 0                      | 0                   | #####            | 0                   | 0                           | 0                          | 0         |   |   |   |
| 118 | 6053        | Printing/Forms                                   | 3,036          |                      | 3,036                  | 2,002               | 66%              | 3,036               | 0                           | 0                          | (3,036)   |   |   |   |
| 119 | 6054        | Membership Dues, Publications/Books              | 5,801          |                      | 5,801                  | 828                 | 14%              | 5,801               | 0                           | 0                          | (5,801)   |   |   |   |
| 120 | 6055        | Government Fees & Licenses                       | 32,599         |                      | 32,599                 | 2,411               | 7%               | 32,599              | 0                           | 0                          | (32,599)  |   |   |   |
| 121 | 6059        | Bad Debt Expense                                 | 1              |                      | 1                      | (2)                 | -144%            | 1                   | 0                           | 0                          | (1)       |   |   |   |
| 122 | 6060C       | Utilities - Cell Phone                           | 2,012          |                      | 2,012                  | 662                 | 33%              | 2,012               | 0                           | 0                          | (2,012)   |   |   |   |
| 123 | 6060E       | Utilities - Electricity                          | 142,122        |                      | 142,122                | 40,164              | 28%              | 142,122             | 0                           | 0                          | (142,122) |   |   |   |
| 124 | 6060G       | Utilities - Gas                                  | 0              |                      | 0                      | 0                   | #####            | 0                   | 0                           | 0                          | 0         |   |   |   |
| 125 | 6060I       | Utilities - Internet                             | 4,133          |                      | 4,133                  | 1,016               | 25%              | 4,133               | 0                           | 0                          | (4,133)   |   |   |   |
| 126 | 6060P       | Utilities - Phone-Land Lines, Faxes, Alarms      | 5,125          |                      | 5,125                  | 1,308               | 26%              | 5,125               | 0                           | 0                          | (5,125)   |   |   |   |
| 127 | 6060S       | Utilities - Sewer                                | 3,402          |                      | 3,402                  | 545                 | 16%              | 3,402               | 0                           | 0                          | (3,402)   |   |   |   |
| 128 | 6060W       | Utilities - Water                                | 0              |                      | 0                      | 0                   | #####            | 0                   | 0                           | 0                          | 0         |   |   |   |
| 129 | 6063        | M & R Communications Equipment                   | 2,575          |                      | 2,575                  | 3,588               | 139%             | 3,588               | (1,013)                     | 0                          | (2,575)   |   |   |   |
| 130 | 6078        | Land Lease - Well Site                           | 42,749         |                      | 42,749                 | 42,749              | 0%               | 42,749              | 0                           | 0                          | (42,749)  |   |   |   |
| 131 | 6080E       | Professional Services - Engineering              | 0              |                      | 0                      | 3,946               | #####            | 0                   | 0                           | 0                          | 0         |   |   |   |
| 132 | 6080E       | Urban Water Mgmt Plan                            | 0              | 71,729               | 71,729                 | 0                   | 0%               | 71,729              | 0                           | 0                          | 0         |   |   |   |
| 133 | 6080G       | Professional Services - GIS Development          | 10,372         |                      | 10,372                 | 2,023               | 20%              | 10,372              | 0                           | 0                          | (10,372)  |   |   |   |
| 134 | 6080K       | Professional Services - District Counsel         | 0              |                      | 0                      | 0                   | #####            | 0                   | 0                           | 0                          | 0         |   |   |   |
| 135 | 6080L       | Land Conservancy - Lot Inventory, Etc.           | 0              |                      | 0                      | 0                   | #####            | 0                   | 0                           | 0                          | 0         |   |   |   |
| 136 | 6080M       | Professional Services - Misc./Other              | 7,256          |                      | 7,256                  | 5,284               | 73%              | 7,256               | 0                           | 0                          | (7,256)   |   |   |   |
| 137 |             | Professional Services - Misc./Other New Request  | 7,744          |                      | 7,744                  | 0                   | 0%               | 7,744               | 0                           | 0                          | (7,744)   |   |   |   |
| 138 |             | Water Use Efficiency Plan Update (moved from 608 | 10,000         |                      | 10,000                 | 0                   | 0%               | 10,000              | (2,255)                     | 0                          | (10,000)  |   |   |   |
| 139 | 6080T       | Professional Services - Temporary                | 962            |                      | 962                    | 3,217               | 334%             | 3,217               | 0                           | 0                          | (962)     |   |   |   |
| 140 | 6080V       | Voluntary Lot Merger Program                     | 8,499          |                      | 8,499                  | 679                 | 8%               | 8,499               | 0                           | 0                          | (8,499)   |   |   |   |
| 141 | 6086        | Outside Services                                 | 0              |                      | 0                      | 0                   | #####            | 0                   | 0                           | 0                          | 0         |   |   |   |
| 142 | 6089        | Emergency Medical Supplies                       | 92             |                      | 92                     | 0                   | 0%               | 92                  | 0                           | 0                          | (92)      |   |   |   |
| 143 | 6090        | Department Operating Supplies                    | 29,969         |                      | 29,969                 | 5,775               | 19%              | 29,969              | 0                           | 0                          | (29,969)  |   |   |   |
| 144 | 6090B       | Sensor Cleaning                                  | 0              |                      | 0                      | 0                   | #####            | 0                   | 0                           | 0                          | 0         |   |   |   |
| 145 | 6091        | Lab Tests  | 12,284         |                      | 12,284                 | 4,163               | 34%              | 12,284              | 0                           | 0                          | (12,284)  |   |   |   |
| 146 | 6091B       | Operating Supplies                               | 0              |                      | 0                      | 0                   | #####            | 0                   | 0                           | 0                          | 0         |   |   |   |
| 147 | 6091C       | Operating Supplies - Chemicals                   | 0              |                      | 0                      | 1,636               | #####            | 0                   | 0                           | 0                          | 0         |   |   |   |
| 148 | 6091G       | Calibration                                      | 9,421          |                      | 9,421                  | 9,379               | 100%             | 9,421               | 0                           | 0                          | (9,421)   |   |   |   |
| 149 | 6091H       | Lab Testing                                      | 0              |                      | 0                      | 0                   | #####            | 0                   | 0                           | 0                          | 0         |   |   |   |
| 150 | 6092        | Lab Supplies                                     | 2,649          |                      | 2,649                  | 0                   | 0%               | 2,649               | 0                           | 0                          | (2,649)   |   |   |   |
| 151 | 6093        | Small Tools and Equipment                        | 557            |                      | 557                    | 1,638               | 294%             | 1,638               | (1,081)                     | 0                          | (557)     |   |   |   |
| 152 | 6094        | Clothing and Uniform                             | 2,079          |                      | 2,079                  | 22                  | 1%               | 2,079               | 0                           | 0                          | (2,079)   |   |   |   |





WATER FUND  
SWF OPERATIONS – 39  
SWF CAPITAL - 40

| A                       | B                              | C  | D                    | E              | F                   | G                | H                    | I                           | J                          | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z |
|-------------------------|--------------------------------|--|----------------------|----------------|---------------------|------------------|----------------------|-----------------------------|----------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
|                         |                                | <b>CAMBRIA COMMUNITY SERVICES DISTRICT</b><br><b>FUND LEVEL ANALYSIS</b><br><b>SUSTAINABLE WATER FACILITY - WATER FUND 39 - OPERATIONS DEPARTMENT - 25</b> |                      |                |                     |                  |                      |                             |                            |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| ACCOUNT NO.             | WATER FUND SWF DEPARTMENT - 25 | ADAPTED BUDGET   | APPROVED ADJUSTMENTS | CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>SOURCES OF FUNDS</b> |                                |  |                      |                |                     |                  |                      |                             |                            |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 10                      | Revenues                       | \$1,302,347  | \$0                  | \$1,302,347    | \$235,398           | \$1,302,347      | \$0                  | \$1,321,000                 | (\$18,653)                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 11                      | Other Sources of Funds         | \$0  | \$0                  | \$0            | \$0                 | \$0              | \$0                  | \$0                         | \$0                        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 12                      | Total Sources of Funds         | \$1,302,347  | \$0                  | \$1,302,347    | \$235,398           | \$1,302,347      | \$0                  | \$1,321,000                 | (\$18,653)                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>USES OF FUNDS</b>    |                                |  |                      |                |                     |                  |                      |                             |                            |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 16                      | Salaries & Wages               | \$119,384  | \$0                  | \$119,384      | \$22,191            | \$119,384        | \$0                  | \$119,384                   | \$0                        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 17                      | Benefits                       | \$63,908   | \$0                  | \$63,908       | \$12,451            | \$63,908         | \$0                  | \$63,908                    | \$0                        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 18                      | Personnel Services             | \$183,292  | \$0                  | \$183,292      | \$34,642            | \$183,292        | \$0                  | \$183,292                   | \$0                        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 19                      | Services & Supplies            | \$140,069  | \$0                  | \$140,069      | \$23,880            | \$146,525        | (\$6,456)            | \$140,000                   | (\$69)                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 20                      | Capital Outlay                 | \$0  | \$0                  | \$0            | \$0                 | \$0              | \$0                  | \$0                         | \$0                        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 21                      | Debt Service                   | \$659,425  | \$0                  | \$659,425      | \$329,712           | \$659,425        | \$0                  | \$710,000                   | \$50,575                   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 22                      | Administrative Cost Allocation | \$0  | \$0                  | \$0            | \$0                 | \$0              | \$0                  | \$0                         | \$0                        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 23                      | Total Expenditures             | \$982,787  | \$0                  | \$982,787      | \$388,234           | \$989,243        | (\$6,456)            | \$1,121,000                 | \$138,213                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 24                      | OPERATING SURPLUS/(DEFICIT)    | \$319,560  | \$0                  | \$319,560      | (\$152,836)         | \$313,104        | (\$6,456)            | \$200,000                   | \$119,560                  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| <b>RESERVES</b>         |                                |  |                      |                |                     |                  |                      |                             |                            |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 40                      | Beginning Reserves             | \$0  | \$0                  | \$0            | \$0                 | \$0              | \$0                  | \$0                         | \$0                        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 41                      | Operating Surplus / (Deficit)  | (\$33,440)   | \$0                  | (\$33,440)     | (\$152,836)         | (\$39,896)       | (\$6,456)            | 20,000                      | (53,440)                   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 42                      | Transfers & Encumbrances       | \$0  | \$0                  | \$0            | \$0                 | \$0              | \$0                  | \$0                         | \$0                        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 43                      | ENDING RESERVES                | (\$33,440)   | \$0                  | (\$33,440)     | (\$152,836)         | (\$39,896)       | (\$6,456)            | \$20,000                    | (\$53,440)                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

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



| ACCOUNT NO.                   | WATER FUND SWF DEPARTMENT - 25      | 2020/21            |                      | 2020/21            |                     | 2020/21            |                      | 2020/21             |                    | 2020/21    |                   |
|-------------------------------|-------------------------------------|--------------------|----------------------|--------------------|---------------------|--------------------|----------------------|---------------------|--------------------|------------|-------------------|
|                               |                                     | ADOPTED BUDGET     | APPROVED ADJUSTMENTS | CURRENT BUDGET     | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL   | EST. BUDGET VARIANCE | PROP. 218 ESTIMATES | PROP. 218 VARIANCE |            |                   |
| <b>SOURCES OF FUNDS</b>       |                                     |                    |                      |                    |                     |                    |                      |                     |                    |            |                   |
|                               | <b>REVENUES</b>                     |                    |                      |                    |                     |                    |                      |                     |                    |            |                   |
| 10 39 4041                    | SWF Water Base                      | 488,167            |                      | 488,167            | 82,601              | 488,167            | 17%                  | 513,000             |                    |            | (24,833)          |
| 11 39 4042                    | SWF Base Vac                        |                    |                      | 0                  | 0                   | 0                  | #####                | 0                   | 0                  | 0          | 0                 |
| 12 39 4043                    | SWF Base Com Ld                     |                    |                      | 0                  | 0                   | 0                  | #####                | 0                   | 0                  | 0          | 0                 |
| 13 39 4044                    | SWF Base Com Wt                     |                    |                      | 0                  | 0                   | 0                  | #####                | 0                   | 0                  | 0          | 0                 |
| 14 39 4051                    | SWF Water Usage                     | 808,000            |                      | 808,000            | 152,797             | 808,000            | 19%                  | 808,000             |                    |            | 0                 |
| 15 39 4052                    | SWF Use Vac Rnt                     |                    |                      | 0                  | 0                   | 0                  | #####                | 0                   | 0                  | 0          | 0                 |
| 16 39 4053                    | SWF Use Com Ld                      |                    |                      | 0                  | 0                   | 0                  | #####                | 0                   | 0                  | 0          | 0                 |
| 17 39 4054                    | SWF Use Com Wtr                     |                    |                      | 0                  | 0                   | 0                  | #####                | 0                   | 0                  | 0          | 0                 |
| 22 39 4061                    | SWF Facil Resd                      |                    |                      |                    |                     |                    |                      |                     |                    |            |                   |
| 23 39 4062                    | SWF Facil Vac R                     |                    |                      |                    |                     |                    |                      |                     |                    |            |                   |
| 24 39 4063                    | SWF Facil Cm Ld                     |                    |                      |                    |                     |                    |                      |                     |                    |            |                   |
| 25 39 4064                    | SWF Facil Cm Wt                     |                    |                      |                    |                     |                    |                      |                     |                    |            |                   |
| 26 39 4200                    | Interest Income                     | 6,180              |                      | 6,180              | 0                   | 6,180              | 0%                   | 0                   | 6,180              | 0          | 6,180             |
| 37                            | <b>Total Revenues</b>               | <b>\$1,302,347</b> | <b>\$0</b>           | <b>\$1,302,347</b> | <b>\$235,398</b>    | <b>\$1,302,347</b> | <b>18%</b>           | <b>\$1,321,000</b>  | <b>\$0</b>         | <b>\$0</b> | <b>(\$18,653)</b> |
| <b>OTHER SOURCES OF FUNDS</b> |                                     |                    |                      |                    |                     |                    |                      |                     |                    |            |                   |
| 44 39 4620                    | Grant Revenue - Capital             |                    |                      | 0                  |                     |                    |                      |                     |                    |            |                   |
| 46                            | <b>Total Other Sources of Funds</b> | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>         |                      | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b> | <b>\$0</b>        |
| 47                            | <b>Total Sources of Funds</b>       | <b>\$1,302,347</b> | <b>\$0</b>           | <b>\$1,302,347</b> | <b>\$235,398</b>    | <b>\$1,302,347</b> | <b>18%</b>           | <b>\$1,321,000</b>  | <b>\$0</b>         | <b>\$0</b> | <b>(\$18,653)</b> |

| <b>USES OF FUNDS</b>        |                                   |                  |            |                  |                 |                  |            |                  |            |            |                    |
|-----------------------------|-----------------------------------|------------------|------------|------------------|-----------------|------------------|------------|------------------|------------|------------|--------------------|
| <b>SALARIES &amp; WAGES</b> |                                   |                  |            |                  |                 |                  |            |                  |            |            |                    |
| 51 5000                     | Salary & Wages                    | 128,411          |            | 128,411          | 22,191          | 128,411          | 17%        |                  |            |            | (128,411)          |
| 52 5010                     | Overtime                          | 4,000            |            | 4,000            | 0               | 4,000            | 0%         |                  |            |            | (4,000)            |
| 53 5020                     | Standby                           | 0                |            | 0                | 0               | 0                | #####      |                  |            |            | 0                  |
| 54 5040                     | Sick/Vacation Pay                 | 0                |            | 0                | 0               | 0                | #####      |                  |            |            | 0                  |
| 55 5050                     | Holiday Pay                       | 0                |            | 0                | 0               | 0                | #####      |                  |            |            | 0                  |
| 56                          | Reduction for "E" Step            | (13,027)         |            | (13,027)         | 0               | (13,027)         | 0%         |                  |            |            | 13,027             |
| 57                          | Prop 218 Estimates                |                  |            | 0                |                 | 0                |            |                  |            |            | 0                  |
| 59                          | <b>Total Salaries &amp; Wages</b> | <b>\$119,384</b> | <b>\$0</b> | <b>\$119,384</b> | <b>\$22,191</b> | <b>\$119,384</b> | <b>18%</b> | <b>\$119,384</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$119,384)</b> |
| <b>BENEFITS</b>             |                                   |                  |            |                  |                 |                  |            |                  |            |            |                    |
| 61 5101                     | Uniform Allowance                 | 0                |            | 0                | 0               | 0                | #####      |                  |            |            | 0                  |
| 62 5102                     | Dental Insurance                  | 1,369            |            | 1,369            | 377             | 1,369            | 28%        |                  |            |            | (1,369)            |
| 63 5103                     | Medical Insurance                 | 15,646           |            | 15,646           | 3,151           | 15,646           | 20%        |                  |            |            | (15,646)           |
| 64 5105                     | Life Insurance                    | 171              |            | 171              | 23              | 171              | 13%        |                  |            |            | (171)              |

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

| ACCOUNT NO. | WATER FUND SWF DEPARTMENT - 25                       | 2020/21          |                      | 2020/21          |                     | 2020/21          |                      | 2020/21             |                  | 2020/21            |            | 2020/21          |                  |
|-------------|--|------------------|----------------------|------------------|---------------------|------------------|----------------------|---------------------|------------------|--------------------|------------|------------------|------------------|
|             |  | ADOPTED BUDGET   | APPROVED ADJUSTMENTS | CURRENT BUDGET   | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | EST. BUDGET VARIANCE | PROP. 218 ESTIMATES | 2020/21 VARIANCE | PROP. 218 VARIANCE |            |                  |                  |
| 65          | FICA   | 8,164            |                      | 8,164            | 1,371               | 8,164            | 17%                  |                     | 0                |                    | 0          |                  | (8,164)          |
| 66          | Medicare   | 1,954            |                      | 1,954            | 321                 | 1,954            | 16%                  |                     | 0                |                    | 0          |                  | (1,954)          |
| 67          | Workers Compensation                                 | 4,473            |                      | 4,473            | 248                 | 4,473            | 6%                   |                     | 0                |                    | 0          |                  | (4,473)          |
| 68          | PERS - Retirement                                    | 28,249           |                      | 28,249           | 6,286               | 28,249           | 22%                  |                     | 0                |                    | 0          |                  | (28,249)         |
| 69          | Other Employee Benefits                              | 2,335            |                      | 2,335            | 516                 | 2,335            | 22%                  |                     | 0                |                    | 0          |                  | (2,335)          |
| 70          | Medical Reimbursements - HRA                         | 1,547            |                      | 1,547            | 159                 | 1,547            | 10%                  |                     | 0                |                    | 0          |                  | (1,547)          |
| 71          |  |                  |                      | 0                |                     |                  | #####                |                     | 0                |                    | 0          |                  | 0                |
| 72          | Prop 218 Estimates                                   |                  |                      | 0                |                     |                  | #####                |                     | 0                |                    | 271,000    |                  | 271,000          |
| 75          | <b>Total Benefits</b>                                | <b>\$63,908</b>  | <b>\$0</b>           | <b>\$63,908</b>  | <b>\$12,451</b>     | <b>\$63,908</b>  | <b>19%</b>           | <b>\$0</b>          | <b>\$271,000</b> | <b>\$207,092</b>   | <b>\$0</b> | <b>\$271,000</b> | <b>\$207,092</b> |
| 76          | <b>Total Personnel Services</b>                      | <b>\$183,292</b> | <b>\$0</b>           | <b>\$183,292</b> | <b>\$34,642</b>     | <b>\$183,292</b> | <b>19%</b>           | <b>\$0</b>          | <b>\$271,000</b> | <b>\$87,708</b>    | <b>\$0</b> | <b>\$271,000</b> | <b>\$87,708</b>  |
| 77          | <b>SERVICES &amp; SUPPLIES</b>                       |                  |                      |                  |                     |                  |                      |                     |                  |                    |            |                  |                  |
| 78          | Maintenance & Repairs - Fire Hydrants                | 0                |                      | 0                | 0                   | 0                | #####                |                     | 0                |                    | 0          |                  | 0                |
| 79          | Maintenance & Repairs - Generators                   | 0                |                      | 0                | 0                   | 0                | #####                |                     | 0                |                    | 0          |                  | 0                |
| 80          | Maintenance  | 0                |                      | 0                | 56                  | 56               | #####                |                     | 56               |                    | (56)       |                  | 0                |
| 81          | Off-Hauling RO Brine                                 | 0                |                      | 0                | 0                   | 0                | #####                |                     | 0                |                    | 0          |                  | 0                |
| 82          | Maintenance & Repairs - Buildings                    | 1,409            |                      | 1,409            | 3,255               | 3,255            | 231%                 | (1,846)             | 0                |                    | 0          |                  | (1,409)          |
| 83          | Maintenance & Repairs - Grounds                      | 617              |                      | 617              | 878                 | 878              | 142%                 | (261)               | 0                |                    | 0          |                  | (617)            |
| 84          | Replace Analyzers (2)                                | 0                |                      | 0                | 0                   | 0                | #####                |                     | 0                |                    | 0          |                  | 0                |
| 85          | Maintenance & Repairs - Grounds - New Request        | 3,000            |                      | 3,000            | 0                   | 3,000            | 0%                   |                     | 0                |                    | 0          |                  | (3,000)          |
| 86          | Pickling Filters for Preservation                    | 0                |                      | 0                | 0                   | 0                | #####                |                     | 0                |                    | 0          |                  | 0                |
| 87          | Maintenance & Repairs- Emergency                     | 4,275            |                      | 4,275            | 0                   | 4,275            | 0%                   |                     | 0                |                    | 0          |                  | (4,275)          |
| 88          | Maintenance & Repairs - Vehicles Licenses            | 515              |                      | 515              | 45                  | 515              | 9%                   |                     | 0                |                    | 0          |                  | (515)            |
| 89          | Comp/Copier/Printer Services                         | 1,079            |                      | 1,079            | 0                   | 1,079            | 0%                   |                     | 0                |                    | 0          |                  | (1,079)          |
| 90          | Postage & Shipping                                   | 0                |                      | 0                | 0                   | 0                | #####                |                     | 0                |                    | 0          |                  | 0                |
| 91          | Government Fees & Licenses                           | 31,661           |                      | 31,661           | 0                   | 31,661           | 0%                   |                     | 0                |                    | 0          |                  | (31,661)         |
| 92          | Utilities - Cell Phone                               | 1,112            |                      | 1,112            | 260                 | 1,112            | 23%                  |                     | 0                |                    | 0          |                  | (1,112)          |
| 93          | Utilities - Electricity                              | 8,065            |                      | 8,065            | 2,160               | 8,065            | 27%                  |                     | 0                |                    | 0          |                  | (8,065)          |
| 94          | Utilities - Phone                                    | 0                |                      | 0                | 100                 | 100              | #####                |                     | 0                |                    | 0          |                  | 0                |
| 95          | Equipment Rent                                       | 0                |                      | 0                | 0                   | 0                | #####                |                     | 0                |                    | 0          |                  | 0                |
| 96          | Reduce Tank Rental to 3 Months                       | 0                |                      | 0                | 0                   | 0                | #####                |                     | 0                |                    | 0          |                  | 0                |
| 97          | Professional Services - District Counsel             | 0                |                      | 0                | 0                   | 0                | #####                |                     | 0                |                    | 0          |                  | 0                |
| 98          | Professional Services - Legal                        | 0                |                      | 0                | 0                   | 0                | #####                |                     | 0                |                    | 0          |                  | 0                |
| 99          | Professional Services - Misc./Other                  | 12,580           |                      | 12,580           | 0                   | 12,580           | 0%                   |                     | 0                |                    | 0          |                  | (12,580)         |
| 100         | Professional Services - Temporary                    | 0                |                      | 0                | 3,217               | 3,217            | #####                |                     | 3,217            |                    | (3,217)    |                  | 0                |
| 101         | Outside Services                                     | 0                |                      | 0                | 0                   | 0                | #####                |                     | 0                |                    | 0          |                  | 0                |
| 102         | Department Operating Supplies                        | 673              |                      | 673              | 1,675               | 1,675            | 249%                 | (1,002)             | 0                |                    | 0          |                  | (673)            |
| 103         | Dept Oper Supplies - Add for Chemicals - New Request | 3,000            |                      | 3,000            | 0                   | 3,000            | 0%                   |                     | 0                |                    | 0          |                  | (3,000)          |
| 104         | Sensor Cleaning                                      | 0                |                      | 0                | 0                   | 0                | #####                |                     | 0                |                    | 0          |                  | 0                |
| 105         | Lab Tests  | 10,300           |                      | 10,300           | 0                   | 10,300           | 0%                   |                     | 0                |                    | 0          |                  | (10,300)         |
| 106         | Operating Supplies                                   | 0                |                      | 0                | 16                  | 16               | #####                |                     | 16               |                    | (16)       |                  | 0                |
| 107         | Baseline Biological Monitoring AMP - New Request     | 50,000           |                      | 50,000           | 11,580              | 50,000           | 23%                  |                     | 0                |                    | 0          |                  | (50,000)         |

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



| ACCOUNT NO. | WATER FUND SWF DEPARTMENT - 25                             | ADOPTED BUDGET | APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | PERCENTAGE | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE |
|-------------|--|----------------|----------------------|------------------------|---------------------|------------|------------------|------------------------------|-----------------------------|----------------------------|
| 108         | 6091F Remote Monitoring                                    | 6,180          |                      | 6,180                  | 0                   | 0%         | 6,180            | 0                            | 0                           | (6,180)                    |
| 109         | 6091G Calibration  | 0              |                      | 0                      | 0                   | #####      | 0                | 0                            | 0                           | 0                          |
| 110         | 6091H Lab Testing  | 0              |                      | 0                      | 0                   | #####      | 0                | 0                            | 0                           | 0                          |
| 111         | 6092 Lab Supplies  | 0              |                      | 0                      | 0                   | #####      | 0                | 0                            | 0                           | 0                          |
| 112         | 6094 Clothing and Uniform                                  | 0              |                      | 0                      | 0                   | #####      | 0                | 0                            | 0                           | 0                          |
| 113         | 6095 Office Furniture                                      | 1,194          |                      | 1,194                  | 0                   | 0%         | 1,194            | 0                            | 0                           | (1,194)                    |
| 114         | 6096 Fuel - Gas and Diesel                                 | 3,286          |                      | 3,286                  | 579                 | 18%        | 3,286            | 0                            | 0                           | (3,286)                    |
| 115         | 6115 Meeting Expense                                       | 0              |                      | 0                      | 0                   | #####      | 0                | 0                            | 0                           | 0                          |
| 116         | 6120E Travel, Training, Seminars - Employees               | 1,123          |                      | 1,123                  | 0                   | 0%         | 1,123            | 0                            | 0                           | (1,123)                    |
| 117         | 6125 Employee Recruitment                                  | 0              |                      | 0                      | 58                  | #####      | 58               | (58)                         | 0                           | 0                          |
| 118         | 6195 Vehicles  | 0              |                      | 0                      | 0                   | #####      | 0                | 0                            | 0                           | 0                          |
| 119         | 6829D Performance Bonds                                    | 0              |                      | 0                      | 0                   | #####      | 0                | 0                            | 0                           | 0                          |
| 120         | 6829M Financial Services                                   | 0              |                      | 0                      | 0                   | #####      | 0                | 0                            | 0                           | 0                          |
| 121         | 6829S EWS Environmental                                    | 0              |                      | 0                      | 0                   | #####      | 0                | 0                            | 0                           | 0                          |
| 122         | Prop 218 Estimates   | 0              |                      | 0                      | 0                   | #####      | 0                | 0                            | 0                           | 0                          |
| 123         |  |                |                      |                        | 140,000             |            |                  |                              | 140,000                     | 140,000                    |
| 156         | Total Services & Supplies                                  | \$140,069      | \$0                  | \$140,069              | \$23,880            | 17%        | \$146,525        | (\$6,456)                    | \$140,000                   | (\$69)                     |
| 157         | CAPITAL OUTLAY   |                |                      |                        |                     |            |                  |                              |                             |                            |
| 158         | 6170E Impoundment Basin                                    | 0              | 0                    | 0                      | 0                   | #####      | 0                | 0                            | 0                           | 0                          |
| 159         | Capital Assets   |                |                      |                        |                     |            |                  |                              |                             |                            |
| 160         | Prop 218 Estimates   |                |                      |                        |                     |            |                  |                              |                             |                            |
| 161         |  |                |                      |                        |                     |            |                  |                              |                             |                            |
| 166         | Total Capital Outlay                                       | \$0            | \$0                  | \$0                    | \$0                 | #####      | \$0              | \$0                          | \$0                         | \$0                        |
| 167         | DEBT SERVICE   |                |                      |                        |                     |            |                  |                              |                             |                            |
| 168         | 6195 Vehicle   | 0              | 0                    | 0                      | 0                   | #####      | 0                | 0                            | 0                           | 0                          |
| 169         | 6180P Loan Principal                                       | 369,327        |                      | 369,327                | 182,785             | 49%        | 369,327          | 0                            | 0                           | (369,327)                  |
| 170         | 6180I Interest Expense                                     | 290,098        |                      | 290,098                | 146,927             | 51%        | 290,098          | 0                            | 0                           | (290,098)                  |
| 171         |  |                |                      |                        |                     |            |                  |                              | 710,000                     | 710,000                    |
| 172         |  |                |                      |                        |                     |            |                  |                              |                             |                            |
| 173         | Total Debt Service   | 659,425        | \$0                  | \$659,425              | \$329,712           | 50%        | \$659,425        | \$0                          | \$710,000                   | \$50,575                   |
| 174         | ADMINISTRATIVE COST ALLOCATION                             |                |                      |                        |                     |            |                  |                              |                             |                            |
| 175         | Administrative Cost Allocation - See Water Fund FY 2019/20 | 0              |                      | 0                      | 0                   | #####      | 0                | 0                            | 0                           | 0                          |
| 176         |  |                |                      |                        |                     |            |                  |                              |                             |                            |
| 177         | Total Administrative Cost Allocation                       | \$0            | \$0                  | \$0                    | \$0                 | #####      | \$0              | \$0                          | \$0                         | \$0                        |
| 178         | Total Expenditures   | \$982,787      | \$0                  | \$982,787              | \$388,234           | 40%        | \$989,243        | (\$6,456)                    | \$1,121,000                 | \$138,213                  |





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



| ACCOUNT NO.             | WATER FUND SWF CAPITAL DEPARTMENT - 30 | ADOPTED BUDGET | APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE |
|-------------------------|--|----------------|----------------------|------------------------|---------------------|------------------|------------------------------|-----------------------------|----------------------------|
| <b>SOURCES OF FUNDS</b> |  |                |                      |                        |                     |                  |                              |                             |                            |
| 10                      | Revenues                               | \$0            | \$0                  | \$0                    | \$0                 | \$0              | \$0                          | \$0                         | \$0                        |
| 11                      | Other Sources of Funds                 | \$0            | \$0                  | \$0                    | \$0                 | \$0              | \$0                          | \$0                         | \$0                        |
| 12                      | Total Sources of Funds                 | \$0            | \$0                  | \$0                    | \$0                 | \$0              | \$0                          | \$0                         | \$0                        |
| <b>USES OF FUNDS</b>    |  |                |                      |                        |                     |                  |                              |                             |                            |
| 16                      | Salaries & Wages                       | \$0            | \$0                  | \$0                    | \$0                 | \$0              | \$0                          | \$0                         | \$0                        |
| 17                      | Benefits                               | \$0            | \$0                  | \$0                    | \$0                 | \$0              | \$0                          | \$0                         | \$0                        |
| 18                      | Personnel Services                     | \$0            | \$0                  | \$0                    | \$0                 | \$0              | \$0                          | \$0                         | \$0                        |
| 19                      | Services & Supplies                    | \$0            | \$0                  | \$0                    | \$0                 | \$0              | \$0                          | \$0                         | \$0                        |
| 20                      | Capital Outlay                         | \$0            | \$105,858            | \$105,858              | \$32,543            | \$133,044        | (\$27,186)                   | \$50,000                    | \$50,000                   |
| 21                      | Debt Service                           | \$0            | \$0                  | \$0                    | \$0                 | \$0              | \$0                          | \$0                         | \$0                        |
| 22                      | Administrative Cost Allocation         | \$0            | \$0                  | \$0                    | \$0                 | \$0              | \$0                          | \$0                         | \$0                        |
| 23                      | Total Expenditures                     | \$0            | \$105,858            | \$105,858              | \$32,543            | \$133,044        | (\$27,186)                   | \$50,000                    | \$50,000                   |
| 24                      | OPERATING SURPLUS/(DEFICIT)            | \$0            | (\$105,858)          | (\$105,858)            | (\$32,543)          | (\$133,044)      | (\$27,186)                   | (\$50,000)                  | \$50,000                   |
| <b>RESERVES</b>         |  |                |                      |                        |                     |                  |                              |                             |                            |
| 40                      | Beginning Reserves                     | \$0            | \$0                  | \$0                    | \$0                 | \$0              | \$0                          | \$0                         | \$0                        |
| 41                      | Operating Surplus / (Deficit)          | \$0            | (\$105,858)          | (\$105,858)            | (\$32,543)          | (\$133,044)      | (\$27,186)                   | (\$50,000)                  | 50,000                     |
| 42                      | Transfers & Encumbrances               | \$0            | \$105,858            | \$105,858              | \$0                 | \$105,858        | \$0                          | 0                           | 0                          |
| 43                      | ENDING RESERVES                        | \$0            | \$0                  | \$0                    | (\$32,543)          | (\$27,186)       | (\$27,186)                   | (\$50,000)                  | \$50,000                   |





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



| ACCOUNT NO. | WATER FUND SWF CAPITAL DEPARTMENT - 30  | ADOPTED BUDGET | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL   | 2020/21 EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE |
|-------------|---|----------------|------------------------------|------------------------|---------------------|--------------------|------------------------------|-----------------------------|----------------------------|
| 167         | <b>OPERATING SURPLUS/(DEFICIT)</b>      | \$0            | <b>(\$105,858)</b>           | <b>(\$105,858)</b>     | <b>(\$32,543)</b>   | <b>(\$133,044)</b> | <b>(\$27,186)</b>            | <b>(\$50,000)</b>           | \$50,000                   |
| 169         | <b>TRANSFERS &amp; ENCUMBRANCES</b>     |                |                              |                        |                     |                    |                              |                             |                            |
| 170         | Transfers In - From General Fund        |                |                              | 0                      |                     |                    | 0                            | 0                           | 0                          |
| 171         | (Transfers Out)                         |                |                              | 0                      |                     |                    | 0                            | 0                           | 0                          |
| 172         | Encumbrances - Sources of Funding       |                |                              | 0                      |                     |                    |                              |                             |                            |
| 173         | Encumbrances - (Designated Funds)       |                | 105,858                      | 105,858                |                     | 105,858            |                              |                             |                            |
| 175         | <b>NET TRANSFERS &amp; ENCUMBRANCES</b> | \$0            | <b>\$105,858</b>             | <b>\$105,858</b>       | \$0                 | <b>\$105,858</b>   | \$0                          | \$0                         | \$0                        |
| 176         | <b>RESERVES</b>                         |                |                              |                        |                     |                    |                              |                             |                            |
| 177         | Use of Reserves                         |                |                              | 0                      |                     |                    | 0                            | 0                           | 0                          |
| 178         | (Additions to Reserves)                 |                |                              | 0                      |                     |                    | 0                            | 0                           | 0                          |
| 179         | Other Adjustments                       |                |                              | 0                      |                     |                    | 0                            | 0                           | 0                          |
| 180         |   |                |                              |                        |                     |                    |                              |                             |                            |
| 181         | <b>RESERVES - INCREASE / (DECREASE)</b> | \$0            | \$0                          | \$0                    | \$0                 | \$0                | \$0                          | \$0                         | \$0                        |
| 182         | <b>NET BUDGETARY SOURCES/USES</b>       | \$0            | <b>\$0</b>                   | <b>\$0</b>             | <b>(\$32,543)</b>   | <b>(\$27,186)</b>  | <b>(\$27,186)</b>            | <b>(\$50,000)</b>           | \$50,000                   |
| 183         |   |                |                              |                        |                     |                    |                              |                             |                            |
| 184         | <b>RESERVES</b>                         |                |                              |                        |                     |                    |                              |                             |                            |
| 185         | Beginning Reserves                      |                |                              |                        |                     |                    |                              |                             |                            |
| 186         | Operating Surplus / (Deficit)           | \$0            | <b>(\$105,858)</b>           | <b>(\$105,858)</b>     | <b>(\$32,543)</b>   | <b>(\$133,044)</b> | <b>(\$27,186)</b>            | <b>(\$50,000)</b>           | \$50,000                   |
| 187         | Transfers & Encumbrances                | \$0            | \$105,858                    | \$105,858              | \$0                 | \$105,858          | \$0                          | \$0                         | \$0                        |
| 188         | <b>ENDING RESERVES</b>                  | \$0            | <b>\$0</b>                   | <b>\$0</b>             | <b>(\$32,543)</b>   | <b>(\$27,186)</b>  | <b>(\$27,186)</b>            | <b>(\$50,000)</b>           | \$50,000                   |

WASTEWATER FUND  
WASTEWATER DEPARTMENT – 12



CAMBRIA COMMUNITY SERVICES DISTRICT  
FUND LEVEL ANALYSIS

WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12

| A           | B                              | C                          | D              | M                    | N                      | O                   | P                | Q                            | R                           | S                          | T | U | V | Z |
|-------------|--------------------------------|----------------------------|----------------|----------------------|------------------------|---------------------|------------------|------------------------------|-----------------------------|----------------------------|---|---|---|---|
| ACCOUNT NO. | WASTEWATER FUND                | WASTEWATER DEPARTMENT - 12 | ADOPTED BUDGET | APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | 2020/21 PROP. 218 ESTIMATES | 2020/21 PROP. 218 VARIANCE |   |   |   |   |
| 8           | SOURCES OF FUNDS               |                            |                |                      |                        |                     |                  |                              |                             |                            |   |   |   |   |
| 10          | Revenues                       |                            | \$3,322,082    | \$0                  | \$3,322,082            | \$509,748           | \$3,322,082      | \$0                          | \$3,364,000                 | (\$41,918)                 |   |   |   |   |
| 11          | Other Sources of Funds         |                            | \$0            | \$0                  | \$0                    | \$0                 | \$0              | \$0                          | \$0                         | \$0                        |   |   |   |   |
| 12          | Total Sources of Funds         |                            | \$3,322,082    | \$0                  | \$3,322,082            | \$509,748           | \$3,322,082      | \$0                          | \$3,364,000                 | (\$41,918)                 |   |   |   |   |
| 13          | USES OF FUNDS                  |                            |                |                      |                        |                     |                  |                              |                             |                            |   |   |   |   |
| 16          | Salaries & Wages               |                            | \$649,946      | \$0                  | \$649,946              | \$143,076           | \$649,946        | \$0                          |                             |                            |   |   |   |   |
| 17          | Benefits                       |                            | \$432,448      | \$0                  | \$432,448              | \$98,915            | \$432,848        | (\$400)                      |                             |                            |   |   |   |   |
| 18          | Personnel Services             |                            | \$1,082,394    | \$0                  | \$1,082,394            | \$241,991           | \$1,082,794      | (\$400)                      | \$1,122,000                 | \$39,606                   |   |   |   |   |
| 19          | Services & Supplies            |                            | \$841,883      | \$0                  | \$841,883              | \$143,040           | \$845,986        | (\$4,100)                    | \$696,000                   | (\$145,883)                |   |   |   |   |
| 20          | Capital Outlay                 |                            | \$875,404      | \$89,875             | \$965,279              | \$0                 | \$965,279        | \$0                          | \$800,000                   | (\$75,404)                 |   |   |   |   |
| 21          | Debt Service                   |                            | \$355,907      | \$0                  | \$355,907              | \$162,280           | \$355,907        | \$0                          | \$260,000                   | (\$95,907)                 |   |   |   |   |
| 22          | Administrative Cost Allocation |                            | \$554,190      | \$0                  | \$554,190              | \$138,548           | \$554,190        | \$0                          | \$498,000                   | (\$56,190)                 |   |   |   |   |
| 23          | Total Expenditures             |                            | \$3,709,779    | \$89,875             | \$3,799,654            | \$685,860           | \$3,804,157      | (\$4,497)                    | \$3,376,000                 | (\$333,779)                |   |   |   |   |
| 24          | OPERATING SURPLUS/(DEFICIT)    |                            |                |                      |                        |                     |                  |                              |                             |                            |   |   |   |   |
| 39          |                                |                            | (\$387,697)    | (\$89,875)           | (\$477,572)            | (\$176,111)         | (\$482,075)      | (\$4,497)                    | (\$12,000)                  | (\$375,697)                |   |   |   |   |
| 40          | RESERVES                       |                            |                |                      |                        |                     |                  |                              |                             |                            |   |   |   |   |
| 41          | Beginning Reserves             |                            | \$0            | \$0                  | \$0                    | \$0                 | \$0              | \$0                          | -                           | 0                          |   |   |   |   |
| 42          | Operating Surplus / (Deficit)  |                            | (\$387,697)    | (\$89,875)           | (\$477,572)            | (\$176,111)         | (\$482,075)      | (\$4,497)                    | (12,000)                    | (375,697)                  |   |   |   |   |
| 43          | Transfers & Encumbrances       |                            | \$0            | \$89,875             | \$89,875               | \$0                 | \$89,875         | \$0                          | -                           | -                          |   |   |   |   |
| 44          | ENDING RESERVES                |                            | (\$387,697)    | \$0                  | (\$387,697)            | (\$176,111)         | (\$392,200)      | (\$4,497)                    | (\$12,000)                  | (\$375,697)                |   |   |   |   |
| 45          |                                |                            |                |                      |                        |                     |                  |                              |                             |                            |   |   |   |   |

| A  | B  | C                          | D                  | M                            | N                      | O                   | P                  | Q                            | R                              | S                             | T | U | Y | Z |
|--|--|----------------------------|--------------------|------------------------------|------------------------|---------------------|--------------------|------------------------------|--------------------------------|-------------------------------|---|---|---|---|
| CAMBRIA COMMUNITY SERVICES DISTRICT                |  |                            |                    |                              |                        |                     |                    |                              |                                |                               |   |   |   |   |
| FUND LEVEL ANALYSIS                                |  |                            |                    |                              |                        |                     |                    |                              |                                |                               |   |   |   |   |
| WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12 |  |                            |                    |                              |                        |                     |                    |                              |                                |                               |   |   |   |   |
| ACCOUNT NO.  | WASTEWATER FUND                              | WASTEWATER DEPARTMENT - 12 | ADOPTED BUDGET     | 2020/21 APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL   | 2020/21 EST. BUDGET VARIANCE | FY 2020/21 PROP. 218 ESTIMATES | FY 2020/21 PROP. 218 VARIANCE |   |   |   |   |
| SOURCES OF FUNDS                                   |  |                            |                    |                              |                        |                     |                    |                              |                                |                               |   |   |   |   |
| <b>REVENUES</b>                                    |  |                            |                    |                              |                        |                     |                    |                              |                                |                               |   |   |   |   |
| 12 4000  | Service Sales                                |                            | \$3,112,167        |                              | \$3,112,167            | 509,745             | 3,112,167          | 16%                          | 3,171,000                      | (58,833)                      |   |   |   |   |
| 12 4200  | Interest Income                              |                            | \$4,000            |                              | \$4,000                | 0                   | 4,000              | 0%                           | 4,000                          | 0                             |   |   |   |   |
| 12 4311  | County Administrative Fee                    |                            | (\$8,085)          |                              | (\$8,085)              | 0                   | (8,085)            | 0%                           | 0                              | (8,085)                       |   |   |   |   |
| 12 4360  | Standby Availability Charges                 |                            | \$119,000          |                              | \$119,000              | 0                   | 119,000            | 0%                           | 119,000                        | 0                             |   |   |   |   |
| 12 4390  | Miscellaneous Revenue                        |                            | \$70,000           |                              | \$70,000               | 0                   | 70,000             | 0%                           | 70,000                         | 0                             |   |   |   |   |
| 12 4310  | Property Taxes - Low Income Reduction Offset |                            | \$25,000           |                              | \$25,000               | 3                   | 25,000             | 0%                           | 0                              | 25,000                        |   |   |   |   |
| 32   |  |                            |                    |                              | \$0                    | 0                   | 0                  | 0%                           | 0                              | 0                             |   |   |   |   |
| 34   | <b>Total Revenues</b>                        |                            | <b>\$3,322,082</b> | <b>\$0</b>                   | <b>\$3,322,082</b>     | <b>\$509,748</b>    | <b>\$3,322,082</b> | <b>15%</b>                   | <b>\$3,364,000</b>             | <b>(\$41,918)</b>             |   |   |   |   |
| <b>OTHER SOURCES OF FUNDS</b>                      |  |                            |                    |                              |                        |                     |                    |                              |                                |                               |   |   |   |   |
| 12 4397  | Loan Proceeds - Crane Truck                  |                            | \$0                |                              | \$0                    | 0                   | 0                  | #####                        | 0                              | 0                             |   |   |   |   |
| 42   |  |                            |                    |                              | \$0                    | 0                   | 0                  |                              | 0                              | 0                             |   |   |   |   |
| 43   | <b>Total Other Sources of Funds</b>          |                            | <b>\$0</b>         | <b>\$0</b>                   | <b>\$0</b>             | <b>\$0</b>          | <b>\$0</b>         |                              | <b>\$0</b>                     | <b>\$0</b>                    |   |   |   |   |
| 44   | <b>Total Sources of Funds</b>                |                            | <b>\$3,322,082</b> | <b>\$0</b>                   | <b>\$3,322,082</b>     | <b>\$509,748</b>    | <b>\$3,322,082</b> | <b>15%</b>                   | <b>\$3,364,000</b>             | <b>(\$41,918)</b>             |   |   |   |   |
| <b>USES OF FUNDS</b>                               |  |                            |                    |                              |                        |                     |                    |                              |                                |                               |   |   |   |   |
| <b>SALARIES &amp; WAGES</b>                        |  |                            |                    |                              |                        |                     |                    |                              |                                |                               |   |   |   |   |
| 5000   | Salary & Wages                               |                            | \$656,843          |                              | \$656,843              | 132,080             | 656,843            | 20%                          | 656,843                        | (656,843)                     |   |   |   |   |
| 5010   | Overtime                                     |                            | \$25,000           |                              | \$25,000               | 6,796               | 25,000             | 27%                          | 25,000                         | (25,000)                      |   |   |   |   |
| 5020   | Standby                                      |                            | \$18,250           |                              | \$18,250               | 4,200               | 18,250             | 23%                          | 18,250                         | (18,250)                      |   |   |   |   |
| 5040   | Sick/Vacation Pay                            |                            | \$0                |                              | \$0                    | 0                   | 0                  | #####                        | 0                              | 0                             |   |   |   |   |
| 5050   | Holiday Pay                                  |                            | \$0                |                              | \$0                    | 0                   | 0                  | #####                        | 0                              | 0                             |   |   |   |   |
| 5050   | Reduction for "E" Step                       |                            | (\$50,147)         |                              | (\$50,147)             | 0                   | (50,147)           | 0%                           | 0                              | 50,147                        |   |   |   |   |
| 55   | <b>Total Salaries &amp; Wages</b>            |                            | <b>\$649,946</b>   | <b>\$0</b>                   | <b>\$649,946</b>       | <b>\$143,076</b>    | <b>\$649,946</b>   | <b>22%</b>                   | <b>\$0</b>                     | <b>(\$649,946)</b>            |   |   |   |   |
| <b>BENEFITS</b>                                    |  |                            |                    |                              |                        |                     |                    |                              |                                |                               |   |   |   |   |
| 5101   | Uniform Allowance                            |                            | \$2,400            |                              | \$2,400                | 2,800               | 2,800              | 117%                         | (400)                          | (2,400)                       |   |   |   |   |
| 5102   | Dental Insurance                             |                            | \$13,246           |                              | \$13,246               | 3,064               | 13,246             | 23%                          | 13,246                         | (13,246)                      |   |   |   |   |
| 5103   | Medical Insurance                            |                            | \$110,573          |                              | \$110,573              | 25,699              | 110,573            | 23%                          | 110,573                        | (110,573)                     |   |   |   |   |
| 5105   | Life Insurance                               |                            | \$1,151            |                              | \$1,151                | 198                 | 1,151              | 17%                          | 1,151                          | (1,151)                       |   |   |   |   |
| 5106   | FICA   |                            | \$42,378           |                              | \$42,378               | 8,806               | 42,378             | 21%                          | 42,378                         | (42,378)                      |   |   |   |   |
| 5107   | Medicare                                     |                            | \$10,276           |                              | \$10,276               | 2,059               | 10,276             | 20%                          | 10,276                         | (10,276)                      |   |   |   |   |
| 5108   | Workers Compensation                         |                            | \$41,829           |                              | \$41,829               | 5,802               | 41,829             | 14%                          | 41,829                         | (41,829)                      |   |   |   |   |
| 5109   | PERS - Retirement                            |                            | \$142,445          |                              | \$142,445              | 34,110              | 142,445            | 24%                          | 142,445                        | (142,445)                     |   |   |   |   |
| 5112   | Unemployment Insurance                       |                            | \$0                |                              | \$0                    | 0                   | 0                  | #####                        | 0                              | 0                             |   |   |   |   |
| 5120   | Other Employee Benefits                      |                            | \$6,215            |                              | \$6,215                | 1,171               | 6,215              | 19%                          | 6,215                          | (6,215)                       |   |   |   |   |
| 5121   | Retirees Health                              |                            | \$48,148           |                              | \$48,148               | 12,407              | 48,148             | 26%                          | 48,148                         | (48,148)                      |   |   |   |   |
| 5122   | Medical Reimbursements - HRA                 |                            | \$13,787           |                              | \$13,787               | 2,799               | 13,787             | 20%                          | 13,787                         | (13,787)                      |   |   |   |   |
| 69   | <b>Prop. 218 Salaries and Benefits</b>       |                            | <b>\$0</b>         |                              | <b>\$0</b>             | <b>0</b>            | <b>0</b>           | <b>#####</b>                 | <b>847,000</b>                 | <b>847,000</b>                |   |   |   |   |



| A  | B   | C                    | D                      | M                   | N                | O                            | P                              | Q                             | R           | S | T       | U | Y           | Z         |
|--|---|----------------------|------------------------|---------------------|------------------|------------------------------|--------------------------------|-------------------------------|-------------|---|---------|---|-------------|-----------|
| CAMBRIA COMMUNITY SERVICES DISTRICT                |   |                      |                        |                     |                  |                              |                                |                               |             |   |         |   |             |           |
| FUND LEVEL ANALYSIS                                |   |                      |                        |                     |                  |                              |                                |                               |             |   |         |   |             |           |
| WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12 |   |                      |                        |                     |                  |                              |                                |                               |             |   |         |   |             |           |
| WASTEWATER FUND                                    |   |                      |                        |                     |                  |                              |                                |                               |             |   |         |   |             |           |
| WASTEWATER DEPARTMENT - 12                         |   |                      |                        |                     |                  |                              |                                |                               |             |   |         |   |             |           |
| ACCOUNT NO.  | ADOPTED BUDGET                                    | APPROVED ADJUSTMENTS | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | FY 2020/21 PROP. 218 ESTIMATES | FY 2020/21 PROP. 218 VARIANCE |             |   |         |   |             |           |
| 70   | Prop. 218 Salaries and Benefits-Added Staff       |                      | \$0                    |                     |                  |                              |                                |                               |             |   |         |   |             |           |
| 72   | Total Benefits                                    | \$432,448            | \$0                    | \$432,448           | \$432,848        | (\$400)                      | \$98,915                       | 23%                           | \$432,848   |   |         |   | 275,000     | 275,000   |
| 73   | Total Personnel Services                          | \$1,082,394          | \$0                    | \$1,082,394         | \$1,082,794      | (\$400)                      | \$241,991                      | 22%                           | \$1,082,794 |   |         |   | \$1,122,000 | \$689,552 |
| 74   | SERVICES & SUPPLIES                               |                      |                        |                     |                  |                              |                                |                               |             |   |         |   |             | \$39,606  |
| 75   | Ads - Legal/Other                                 | \$0                  |                        | \$0                 |                  |                              | 0                              | #####                         | 0           | 0 | 0       |   |             | 0         |
| 76   | Public Information - General                      | \$0                  |                        | \$0                 |                  |                              | 0                              | #####                         | 0           | 0 | 0       |   |             | 0         |
| 77   | Mailier - What Not to Flush - New Request         | \$1,000              |                        | \$1,000             |                  |                              | 0                              | 0%                            | 1,000       |   |         |   |             | (1,000)   |
| 78   | Insurance   | \$0                  |                        | \$0                 |                  |                              | 0                              | #####                         | 0           | 0 | 0       |   |             | 0         |
| 79   | Maintenance                                       | \$0                  |                        | \$0                 |                  |                              | 0                              | #####                         | 0           | 0 | 0       |   | 260,000     | 260,000   |
| 80   | M & R WW Collection System                        | \$4,275              |                        | \$4,275             |                  |                              | 7,356                          | 172%                          | 7,356       |   | (3,081) |   |             | (4,275)   |
| 81   | M & R WW - Disposal Effluent                      | \$13,220             |                        | \$13,220            |                  |                              | 0                              | 0%                            | 13,220      |   |         |   |             | (13,220)  |
| 82   | M & R WW - Easements                              | \$0                  |                        | \$0                 |                  |                              | 0                              | #####                         | 0           | 0 | 0       |   |             | 0         |
| 83   | M & R Wastewater Generators                       | \$19,829             |                        | \$19,829            |                  |                              | 743                            | 4%                            | 19,829      |   |         |   |             | (19,829)  |
| 84   | M & R Wastewater Lift Stations                    | \$25,910             |                        | \$25,910            |                  |                              | 102                            | 0%                            | 25,910      |   |         |   |             | (25,910)  |
| 85   | M & R-WW Manhole Raising(Cord Paving)             | \$42,078             |                        | \$42,078            |                  |                              | 0                              | 0%                            | 42,078      |   |         |   |             | (42,078)  |
| 86   | M & R- Pumps                                      | \$0                  |                        | \$0                 |                  |                              | 0                              | #####                         | 0           | 0 | 0       |   |             | 0         |
| 87   | M & R- WW Disposal of Sludge                      | \$106,220            |                        | \$106,220           |                  |                              | 12,478                         | 12%                           | 106,220     |   |         |   |             | (106,220) |
| 88   | M & R-Wastewater Treatment Plant                  | \$58,013             |                        | \$58,013            |                  |                              | 16,335                         | 28%                           | 58,013      |   |         |   |             | (58,013)  |
| 89   | Maintenance & Repairs - Buildings                 | \$12,506             |                        | \$12,506            |                  |                              | 2,614                          | 21%                           | 12,506      |   |         |   |             | (12,506)  |
| 90   | Maintenance & Repairs - Paint Building            | \$0                  |                        | \$0                 |                  |                              | 0                              | #####                         | 0           | 0 | 0       |   |             | 0         |
| 91   | Maintenance & Repairs - Paint Office Building - N | \$20,000             |                        | \$20,000            |                  |                              | 0                              | 0%                            | 20,000      |   |         |   |             | (20,000)  |
| 92   | Maintenance & Repairs - Roof Replacement - N      | \$20,000             |                        | \$20,000            |                  |                              | 0                              | 0%                            | 20,000      |   |         |   |             | (20,000)  |
| 93   | Maintenance & Repairs - Grounds                   | \$239                |                        | \$239               |                  |                              | 0                              | 0%                            | 239         |   |         |   |             | (239)     |
| 94   | Maintenance & Repairs - Grounds - New Request     | \$10,000             |                        | \$10,000            |                  |                              | 0                              | 0%                            | 10,000      |   |         |   |             | (10,000)  |
| 95   | Major Maintenance                                 | \$0                  |                        | \$0                 |                  |                              | 0                              | #####                         | 0           | 0 | 0       |   |             | 0         |
| 96   | Major Maintenance-CCTV & Hydro Clean              | \$0                  |                        | \$0                 |                  |                              | 0                              | #####                         | 0           | 0 | 0       |   |             | 0         |
| 97   | M & R- Emergency Events                           | \$0                  |                        | \$0                 |                  |                              | 0                              | #####                         | 0           | 0 | 0       |   |             | 0         |
| 98   | Unplanned Maintenance                             | \$0                  |                        | \$0                 |                  |                              | 0                              | #####                         | 0           | 0 | 0       |   |             | 0         |
| 99   | M & R- SCADA                                      | \$6,969              |                        | \$6,969             |                  |                              | 0                              | 0%                            | 6,969       |   |         |   |             | (6,969)   |
| 100  | M&R - SCADA - Equipment New Request               | \$3,000              |                        | \$3,000             |                  |                              | 0                              | 0%                            | 3,000       |   |         |   |             | (3,000)   |
| 101  | M & R- Equipment                                  | \$38                 |                        | \$38                |                  |                              | 0                              | 0%                            | 38          |   |         |   |             | (38)      |
| 102  | Maintenance & Repairs - Vehicles Licenses         | \$5,883              |                        | \$5,883             |                  |                              | 0                              | 0%                            | 5,883       |   |         |   |             | (5,883)   |
| 103  | Maint. & Repairs - Vehicles Non-Licensed          | \$3,895              |                        | \$3,895             |                  |                              | 0                              | 0%                            | 3,895       |   |         |   |             | (3,895)   |
| 104  | Maint. & Repairs - Vehicles - Vactor              | \$3,090              |                        | \$3,090             |                  |                              | 471                            | 15%                           | 3,090       |   |         |   |             | (3,090)   |
| 105  | Computer Services                                 | \$0                  |                        | \$0                 |                  |                              | 649                            | #####                         | 0           | 0 | 0       |   |             | 0         |
| 106  | Computer/Copier/Printer Supplies/Maint.           | \$5,150              |                        | \$5,150             |                  |                              | 568                            | 11%                           | 5,150       |   |         |   |             | (5,150)   |
| 107  | Replace Computers                                 | \$6,180              |                        | \$6,180             |                  |                              | 0                              | 0%                            | 6,180       |   |         |   |             | (6,180)   |
| 108  | Security & Safety                                 | \$2,293              |                        | \$2,293             |                  |                              | 130                            | 6%                            | 2,293       |   |         |   |             | (2,293)   |
| 109  | Office Supplies                                   | \$3,611              |                        | \$3,611             |                  |                              | 755                            | 21%                           | 3,611       |   |         |   |             | (3,611)   |
| 110  | Printing & Shipping                               | \$6,140              |                        | \$6,140             |                  |                              | 1,779                          | 29%                           | 6,140       |   |         |   |             | (6,140)   |
| 111  | Bank Services                                     | \$0                  |                        | \$0                 |                  |                              | 0                              | #####                         | 0           | 0 | 0       |   |             | 0         |
| 112  | Printing/Forms                                    | \$3,103              |                        | \$3,103             |                  |                              | 1,079                          | 35%                           | 3,103       |   |         |   |             | (3,103)   |

| A  | B              | C                    | D              | M                   | N                | O                            | P                              | Q                             | R | S | T | U | V | W | X | Y         | Z           |
|--|----------------|----------------------|----------------|---------------------|------------------|------------------------------|--------------------------------|-------------------------------|---|---|---|---|---|---|---|-----------|-------------|
| CAMBRIA COMMUNITY SERVICES DISTRICT                |                |                      |                |                     |                  |                              |                                |                               |   |   |   |   |   |   |   |           |             |
| FUND LEVEL ANALYSIS                                |                |                      |                |                     |                  |                              |                                |                               |   |   |   |   |   |   |   |           |             |
| WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12 |                |                      |                |                     |                  |                              |                                |                               |   |   |   |   |   |   |   |           |             |
| WASTEWATER FUND                                    |                |                      |                |                     |                  |                              |                                |                               |   |   |   |   |   |   |   |           |             |
| WASTEWATER DEPARTMENT - 12                         |                |                      |                |                     |                  |                              |                                |                               |   |   |   |   |   |   |   |           |             |
| ACCOUNT NO.  | ADOPTED BUDGET | APPROVED ADJUSTMENTS | CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | FY 2020/21 PROP. 218 ESTIMATES | FY 2020/21 PROP. 218 VARIANCE |   |   |   |   |   |   |   |           |             |
| 113  | \$522          |                      | \$522          | 355                 | 522              | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 114  | \$1,000        |                      | \$1,000        | 0                   | 1,000            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 115  | \$101,975      |                      | \$101,975      | 110                 | 101,975          | 0                            |                                |                               |   |   |   |   |   |   |   | 98,000    | (1,000)     |
| 116  | \$2,000        |                      | \$2,000        | 0                   | 2,000            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 117  | \$2,000        |                      | \$2,000        | 0                   | 2,000            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 118  | \$0            |                      | \$0            | 0                   | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 119  | \$1,000        |                      | \$1,000        | 0                   | 1,000            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 120  | \$4,000        |                      | \$4,000        | 0                   | 4,000            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 121  | \$2,807        |                      | \$2,807        | 833                 | 2,807            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 122  | \$254,787      |                      | \$254,787      | 69,054              | 254,787          | 0                            |                                |                               |   |   |   |   |   |   |   | 234,000   | (2,807)     |
| 123  | \$1,710        |                      | \$1,710        | 133                 | 1,710            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 124  | \$6,295        |                      | \$6,295        | 1,541               | 6,295            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 125  | \$7,337        |                      | \$7,337        | 1,680               | 7,337            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 126  | \$1,814        |                      | \$1,814        | 2,833               | 2,833            | (1,019)                      |                                |                               |   |   |   |   |   |   |   |           |             |
| 127  | \$0            |                      | \$0            | 0                   | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 128  | \$1,030        |                      | \$1,030        | 0                   | 1,030            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 129  | \$0            |                      | \$0            | 0                   | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 130  | \$6,400        |                      | \$6,400        | 0                   | 6,400            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 131  | \$0            |                      | \$0            | 0                   | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 132  | \$0            |                      | \$0            | 0                   | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 133  | \$8,390        |                      | \$8,390        | 884                 | 8,390            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 134  | \$0            |                      | \$0            | 3,217               | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 135  | \$0            |                      | \$0            | 0                   | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 136  | \$0            |                      | \$0            | 0                   | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 137  | \$542          |                      | \$542          | 0                   | 542              | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 138  | \$25,750       |                      | \$25,750       | 8,065               | 25,750           | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 139  | \$0            |                      | \$0            | 4,961               | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 140  | \$0            |                      | \$0            | 0                   | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 141  | \$2,833        |                      | \$2,833        | 817                 | 2,833            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 142  | \$3,508        |                      | \$3,508        | 99                  | 3,508            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 143  | \$2,060        |                      | \$2,060        | 0                   | 2,060            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 144  | \$0            |                      | \$0            | 0                   | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 145  | \$13,112       |                      | \$13,112       | 2,987               | 13,112           | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 146  | \$118          |                      | \$118          | 0                   | 118              | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 147  | \$0            |                      | \$0            | 0                   | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 148  | \$6,120        |                      | \$6,120        | 355                 | 6,120            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 149  | \$0            |                      | \$0            | 0                   | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 150  | \$2,133        |                      | \$2,133        | 58                  | 2,133            | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 151  | \$0            |                      | \$0            | 0                   | 0                | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |
| 152  |                |                      |                |                     |                  |                              |                                |                               |   |   |   |   |   |   |   |           |             |
| 153  | \$841,883      | \$0                  | \$841,883      | \$143,040           | \$845,986        | (\$4,100)                    |                                |                               |   |   |   |   |   |   |   | \$696,000 | (\$145,883) |
| 154  |                |                      |                |                     |                  |                              |                                |                               |   |   |   |   |   |   |   |           |             |
| 155  |                |                      |                |                     |                  |                              |                                |                               |   |   |   |   |   |   |   |           |             |
| 156  |                |                      | \$0            |                     | \$0              | 0                            |                                |                               |   |   |   |   |   |   |   |           |             |

CAPITAL OUTLAY

| A  | B              | C   | D                      | M                   | N                | O                            | P                              | Q                             | R                  | S          | T | U | V | W | X | Y | Z                  |
|--|----------------|---|------------------------|---------------------|------------------|------------------------------|--------------------------------|-------------------------------|--------------------|------------|---|---|---|---|---|---|--------------------|
| CAMBRIA COMMUNITY SERVICES DISTRICT                |                |   |                        |                     |                  |                              |                                |                               |                    |            |   |   |   |   |   |   |                    |
| FUND LEVEL ANALYSIS                                |                |   |                        |                     |                  |                              |                                |                               |                    |            |   |   |   |   |   |   |                    |
| WASTEWATER DEPARTMENT - FUND - 12, DEPARTMENT - 12 |                |   |                        |                     |                  |                              |                                |                               |                    |            |   |   |   |   |   |   |                    |
| WASTEWATER FUND                                    |                |   |                        |                     |                  |                              |                                |                               |                    |            |   |   |   |   |   |   |                    |
| WASTEWATER DEPARTMENT - 12                         |                |   |                        |                     |                  |                              |                                |                               |                    |            |   |   |   |   |   |   |                    |
| ACCOUNT NO.  | ADOPTED BUDGET | APPROVED ADJUSTMENTS                          | 2020/21 CURRENT BUDGET | ACTUAL AT 9/30/2020 | ESTIMATED ACTUAL | 2020/21 EST. BUDGET VARIANCE | FY 2020/21 PROP. 218 ESTIMATES | FY 2020/21 PROP. 218 VARIANCE |                    |            |   |   |   |   |   |   |                    |
| 157  |                |   | \$15,000               |                     |                  | \$15,000                     | 0                              | 0%                            | 15,000             | 0          |   |   |   |   |   |   | (15,000)           |
| 158  |                | Security Improvements @ WWTP                  |                        |                     |                  |                              |                                |                               |                    |            |   |   |   |   |   |   |                    |
| 159  |                | Replace 1996 F150 Rack Truck                  |                        |                     |                  |                              |                                |                               |                    |            |   |   |   |   |   |   |                    |
| 160  | 6170           | Capital Assets                                |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 161  | 6170F          | WWTP Influent Screen Installation             |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 162  | 6170F          | Hand Rails On Digesters                       |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 163  | 6170F          | Hand Rails on Main Walkway/Pump               |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 164  | 6170F          | Screw screen Compactor With Auger             |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 165  | 6170F          | Effluent Pump                                 |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 166  | 6170F          | 6" Pump                                       |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 167  | 6170           | Influent Station Improvements                 |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 168  | 6170           | LS A-1 Control Panel Upgrade                  |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 169  | 6170           | Crane Truck                                   |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 170  | 6170           | Wastewater SST - PG&E Turnkey                 |                        |                     |                  | \$528,404                    | 0                              | 0%                            | 528,404            | 0          |   |   |   |   |   |   | (528,404)          |
| 171  | 6170           | Wastewater SST - PG&E Turnkey (ECM 7)         |                        |                     |                  | \$232,500                    | 0                              | 0%                            | 232,500            | 0          |   |   |   |   |   |   | (232,500)          |
| 172  | 6170           | Wastewater SST - PG&E Turnkey (ECM 8 Switch G |                        |                     |                  | \$99,500                     | 0                              | 0%                            | 99,500             | 0          |   |   |   |   |   |   | (99,500)           |
| 173  | 6170           | CIP - Priority #1 Projects (unallocated)      |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 174  | 6170           | Vector Truck                                  |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 175  | 6170           | Video Camera System                           |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 176  | 6170           | Lift Station Improvements                     |                        |                     |                  | \$89,875                     | 0                              | 0%                            | 89,875             | 0          |   |   |   |   |   |   | 0                  |
| 177  | 6170           | Pump Replacement                              |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 178  | 6170           |   |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 0                  |
| 179  | 6170           | Prop 218 Estimates                            |                        |                     |                  | \$0                          | 0                              | #####                         | 0                  | 0          |   |   |   |   |   |   | 800,000            |
| 180  |                |   |                        |                     |                  |                              |                                |                               |                    |            |   |   |   |   |   |   | 800,000            |
| 181  |                | <b>Total Capital Outlay</b>                   |                        |                     |                  | <b>\$875,404</b>             |                                |                               | <b>\$965,279</b>   |            |   |   |   |   |   |   | <b>(\$75,404)</b>  |
| 182  |                | <b>DEBT SERVICE</b>                           |                        |                     |                  |                              |                                |                               |                    |            |   |   |   |   |   |   |                    |
| 183  | 2603           | Loan Principal                                |                        |                     |                  | \$136,000                    | 136,000                        | 100%                          | 136,000            | 0          |   |   |   |   |   |   | (136,000)          |
| 184  | 6180C          | Interest Expense                              |                        |                     |                  | \$23,888                     | 13,491                         | 56%                           | 23,888             | 0          |   |   |   |   |   |   | (23,888)           |
| 185  | 6180           | Interest Expense - Interfund Loan             |                        |                     |                  | \$5,926                      | 0                              | 0%                            | 5,926              | 0          |   |   |   |   |   |   | (5,926)            |
| 186  | 6180           | Principal - Interfund Loan                    |                        |                     |                  | \$96,817                     | 0                              | 0%                            | 96,817             | 0          |   |   |   |   |   |   | (96,817)           |
| 187  | 6180J          | Loan Principal-Muni Fin Ford Crane Trk        |                        |                     |                  | \$10,387                     | 10,387                         | 100%                          | 10,387             | 0          |   |   |   |   |   |   | (10,387)           |
| 188  | 6180H          | Interest Expense - Muni Fin Ford Crane Trk    |                        |                     |                  | \$2,403                      | 2,403                          | 100%                          | 2,403              | 0          |   |   |   |   |   |   | (2,403)            |
| 189  | 6180J          | Loan Principal-Muni Fin Vector Trk            |                        |                     |                  | \$69,093                     | 0                              | 0%                            | 69,093             | 0          |   |   |   |   |   |   | (69,093)           |
| 190  | 6180H          | Interest Expense - Muni Fin Vector Trk        |                        |                     |                  | \$11,394                     | 0                              | 0%                            | 11,394             | 0          |   |   |   |   |   |   | (11,394)           |
| 191  |                | Prop 218 Estimates                            |                        |                     |                  | \$0                          |                                |                               |                    |            |   |   |   |   |   |   | 260,000            |
| 192  |                |   |                        |                     |                  |                              |                                |                               |                    |            |   |   |   |   |   |   | 260,000            |
| 193  |                | <b>Total Debt Service</b>                     |                        |                     |                  | <b>\$355,907</b>             | <b>\$162,280</b>               | <b>46%</b>                    | <b>\$355,907</b>   | <b>\$0</b> |   |   |   |   |   |   | <b>(\$95,907)</b>  |
| 194  |                | <b>ADMINISTRATIVE COST ALLOCATION</b>         |                        |                     |                  |                              |                                |                               |                    |            |   |   |   |   |   |   |                    |
| 195  |                | Administrative Cost Allocation                |                        |                     |                  | \$554,190                    | 138,548                        | 25%                           | 554,190            | 0          |   |   |   |   |   |   | (56,190)           |
| 196  |                |   |                        |                     |                  |                              |                                |                               |                    |            |   |   |   |   |   |   |                    |
| 197  |                | <b>Total Administrative Cost Allocation</b>   |                        |                     |                  | <b>\$554,190</b>             | <b>\$138,548</b>               | <b>25%</b>                    | <b>\$554,190</b>   | <b>\$0</b> |   |   |   |   |   |   | <b>(\$56,190)</b>  |
| 198  |                | <b>Total Expenditures</b>                     |                        |                     |                  | <b>\$3,709,779</b>           | <b>\$685,860</b>               | <b>.18%</b>                   | <b>\$3,804,157</b> | <b>\$0</b> |   |   |   |   |   |   | <b>(\$333,779)</b> |



## CAPITAL IMPROVEMENT PROJECTS

| A  | B   | C  | D               | E                       | F                   | G                     |  |
|----|---|--|-----------------|-------------------------|---------------------|-----------------------|--|
| 1  | <b>General Fund CIP (For Discussion Only - Modified October 23, 2020)</b> |  |                 |                         |                     |                       |  |
| 2  | <b>General Fund Projects</b>  |  |                 |                         |                     |                       |  |
| 3  | <b>FY</b>   | <b>Administration Department Projects Description</b>                | <b>Ranking</b>  | <b>FY Project Cost</b>  | <b>10-Yr Cost</b>   | <b>Actual To Date</b> | <b>Notes</b>                             |
| 4  | 20-21   | Tyler Incode   | 1               | \$ 71,773               | \$ 76,050           | \$ 5,727              |  |
| 5  |   | Replace District Car   | 3               | \$ -                    | \$ 30,000           | \$ -                  |  |
| 6  |   |  |                 |                         |                     |                       |  |
| 7  |   |  | <b>Subtotal</b> | <b>\$ 71,773</b>        | <b>\$ 106,050</b>   | <b>\$ 5,727</b>       |  |
| 8  | <b>FY</b>   | <b>Facilities &amp; Resources/PROS Projects Description</b>          |                 |                         |                     |                       |  |
| 9  | 20-21   | Trailer - Homeless Personal Property Storage                         | 1               | \$ 12,000               | \$ 12,000           | \$ -                  |  |
| 10 | 20-21   | F350 Truck - Replace 1999 F150 Truck                                 | 1               | \$ 40,000               | \$ 40,000           | \$ -                  |  |
| 11 |   | Electric Vehicle Charging Stations (Vets Hall & Village Parking Lot) | 1               | \$ -                    | \$ 16,000           | \$ -                  | Grant Funding as possible offset         |
| 12 |   | Skate Park Improvements  | 1               | \$ -                    | \$ -                | \$ -                  | Cost Unknown                             |
| 13 | 20-21   | Restroom Facilities @ Fiscalini Ranch Preserve                       | 1               | \$ 20,000               | \$ -                | \$ -                  | Total cost unknown, 20k grant for design |
| 14 |   | Vets Hall Sewer Line   | 1               | \$ -                    | \$ 40,000           | \$ -                  | Priority from VH Meeting 1.30.2020       |
| 15 |   | Vets Hall Electrical Emergency (Generator & Equipment)               | 1               | \$ -                    | \$ 50,000           | \$ -                  | Priority from VH Meeting 1.30.2020       |
| 16 |   | Vets Hall Water Line   | 2               | \$ -                    | \$ 10,000           | \$ -                  | Priority from VH Meeting 1.30.2020       |
| 17 |   |  |                 |                         |                     |                       |  |
| 18 |   |  | <b>Subtotal</b> | <b>\$ 52,000</b>        | <b>\$ 168,000</b>   | <b>\$ -</b>           |  |
| 19 | <b>FY</b>   | <b>Fire Department Projects Description</b>                          |                 |                         |                     |                       |  |
| 20 | 20-21   | Radio System Upgrade Phase 2   | 1               | \$ 40,729               | \$ 40,729           | \$ -                  | Grant Funding as possible offset         |
| 21 |   | Fuel Station Computer Replacement                                    | 3               | \$ -                    | \$ 10,000           | \$ -                  | 50% cost paid by CCHD                    |
| 22 |   | Fire Department Station Security                                     | 2               | \$ -                    | \$ 80,000           | \$ -                  |  |
| 23 |   | Zoll X Series EKG (2 systems)  | 2               | \$ -                    | \$ 80,000           | \$ -                  |  |
| 24 |   | Replace Fire Truck - Engine Type 1                                   | 3               | \$ -                    | \$ 700,000          | \$ -                  | FY 2027                                  |
| 25 |   | Purchase New Fire Truck - Engine Type 3                              | 3               | \$ -                    | \$ 400,000          | \$ -                  | FY 2022                                  |
| 26 |   | Replace Water Tender   | 3               | \$ -                    | \$ 250,000          | \$ -                  | FY 2024                                  |
| 27 |   | Facility Training Center (Sea Train Container)                       | 3               | \$ -                    | \$ 100,000          | \$ -                  |  |
| 28 |   | Fire Station Expansion   | 3               | \$ -                    | \$ 3,000,000        | \$ -                  | Includes Admin Office                    |
| 29 |   | Extrication Tool   | 2               | \$ -                    | \$ 60,000           | \$ -                  |  |
| 30 |   |  |                 |                         |                     |                       |  |
| 31 |   |  |                 |                         |                     |                       |  |
| 32 |   |  | <b>Subtotal</b> | <b>\$ 40,729</b>        | <b>\$ 4,720,729</b> | <b>\$ -</b>           |  |
| 33 |   |  |                 | <b>Grand Total</b>      | <b>\$ 4,994,779</b> | <b>\$ 5,727</b>       |  |
| 34 |   | <b>Budgeted for FY 2020-2021</b>                                     |                 | <b>Priority 1 Total</b> | <b>\$ 274,779</b>   | <b>\$ 5,727</b>       |  |
| 35 |   | <b>Completed</b>   |                 | <b>Priority 2 Total</b> | <b>\$ 230,000</b>   | <b>\$ -</b>           |  |
| 36 | <b>FY</b>   | <b>Administration Department Projects Description</b>                |                 |                         |                     |                       |  |
| 37 | 20-21   | Tyler Incode   | 1               | \$ 71,773               | \$ 76,050           | \$ 5,727              |  |
| 38 |   | Replace District Car   | 3               | \$ -                    | \$ 30,000           | \$ -                  |  |

| A  | B   | C  | D                  | E                       | F                   | G                     |  |
|----|---|--|--------------------|-------------------------|---------------------|-----------------------|--|
| 1  | <b>General Fund CIP (For Discussion Only - Modified October 23, 2020)</b> |  |                    |                         |                     |                       |  |
| 2  | General Fund Projects   |  |                    |                         |                     |                       |  |
| 3  | <b>FY</b>   | <b>Administration Department Projects Description</b>                | <b>Ranking</b>     | <b>FY Project Cost</b>  | <b>10-Yr Cost</b>   | <b>Actual To Date</b> | <b>Notes</b>                             |
| 4  | 20-21   | Tyler Incode   | 1                  | \$ 71,773               | \$ 76,050           | \$ 5,727              |  |
| 5  |   | Replace District Car   | 3                  | \$ -                    | \$ 30,000           | \$ -                  |  |
| 6  |   |  |                    |                         |                     |                       |  |
| 7  |   |  | <b>Subtotal</b>    | <b>\$ 71,773</b>        | <b>\$ 106,050</b>   | <b>\$ 5,727</b>       |  |
| 8  | <b>FY</b>   | <b>Facilities &amp; Resources/PROS Projects Description</b>          |                    |                         |                     |                       |  |
| 9  | 20-21   | Trailer - Homeless Personal Property Storage                         | 1                  | \$ 12,000               | \$ 12,000           | \$ -                  |  |
| 10 | 20-21   | F350 Truck - Replace 1999 F150 Truck                                 | 1                  | \$ 40,000               | \$ 40,000           | \$ -                  |  |
| 11 |   | Electric Vehicle Charging Stations (Vets Hall & Village Parking Lot) | 1                  | \$ -                    | \$ 16,000           | \$ -                  | Grant Funding as possible offset         |
| 12 |   | Skate Park Improvements  | 1                  | \$ -                    | \$ -                | \$ -                  | Cost Unknown                             |
| 13 | 20-21   | Restroom Facilities @ Fiscalini Ranch Preserve                       | 1                  | \$ 20,000               | \$ -                | \$ -                  | Total cost unknown, 20k grant for design |
| 14 |   | Vets Hall Sewer Line   | 1                  | \$ -                    | \$ 40,000           | \$ -                  | Priority from VH Meeting 1.30.2020       |
| 15 |   | Vets Hall Electrical Emergency (Generator & Equipment)               | 1                  | \$ -                    | \$ 50,000           | \$ -                  | Priority from VH Meeting 1.30.2020       |
| 16 |   | Vets Hall Water Line   | 2                  | \$ -                    | \$ 10,000           | \$ -                  | Priority from VH Meeting 1.30.2020       |
| 17 |   |  |                    |                         |                     |                       |  |
| 18 |   |  | <b>Subtotal</b>    | <b>\$ 52,000</b>        | <b>\$ 168,000</b>   | <b>\$ -</b>           |  |
| 19 | <b>FY</b>   | <b>Fire Department Projects Description</b>                          |                    |                         |                     |                       |  |
| 20 | 20-21   | Radio System Upgrade Phase 2   | 1                  | \$ 40,729               | \$ 40,729           | \$ -                  | Grant Funding as possible offset         |
| 21 |   | Fuel Station Computer Replacement                                    | 3                  | \$ -                    | \$ 10,000           | \$ -                  | 50% cost paid by CCHD                    |
| 22 |   | Fire Department Station Security                                     | 2                  | \$ -                    | \$ 80,000           | \$ -                  |  |
| 23 |   | Zoll X Series EKG (2 systems)  | 2                  | \$ -                    | \$ 80,000           | \$ -                  |  |
| 24 |   | Replace Fire Truck - Engine Type 1                                   | 3                  | \$ -                    | \$ 700,000          | \$ -                  | FY 2027                                  |
| 25 |   | Purchase New Fire Truck - Engine Type 3                              | 3                  | \$ -                    | \$ 400,000          | \$ -                  | FY 2022                                  |
| 26 |   | Replace Water Tender   | 3                  | \$ -                    | \$ 250,000          | \$ -                  | FY 2024                                  |
| 27 |   | Facility Training Center (Sea Train Container)                       | 3                  | \$ -                    | \$ 100,000          | \$ -                  |  |
| 28 |   | Fire Station Expansion   | 3                  | \$ -                    | \$ 3,000,000        | \$ -                  | Includes Admin Office                    |
| 29 |   | Extrication Tool   | 2                  | \$ -                    | \$ 60,000           | \$ -                  |  |
| 30 |   |  |                    |                         |                     |                       |  |
| 31 |   |  |                    |                         |                     |                       |  |
| 32 |   |  | <b>Subtotal</b>    | <b>\$ 40,729</b>        | <b>\$ 4,720,729</b> | <b>\$ -</b>           |  |
| 33 |   |  | <b>Grand Total</b> | <b>\$ 4,994,779</b>     | <b>\$ 5,727</b>     |                       |  |
| 34 | <b>Budgeted for FY 2020-2021</b>  |  |                    | <b>Priority 1 Total</b> | <b>\$ 274,779</b>   | <b>\$ 5,727</b>       |  |
| 35 | <b>Completed</b>  |  |                    | <b>Priority 2 Total</b> | <b>\$ 230,000</b>   | <b>\$ -</b>           |  |
| 36 | <b>In Progress</b>  |  |                    | <b>Priority 3 Total</b> | <b>\$ 4,490,000</b> | <b>\$ -</b>           |  |
| 37 | <b>Not Started</b>  |  |                    | <b>Priority 4 Total</b> | <b>\$ -</b>         | <b>\$ -</b>           |  |
| 38 |   |  |                    | <b>SST Total</b>        | <b>\$ -</b>         | <b>\$ -</b>           |  |

| A  | B   | C        | D             | E             | F           | G                                     |
|----|---|----------|---------------|---------------|-------------|---------------------------------------|
| 1  | <b>Wastewater CIP - Capital Improvement Program (Revised 5/27/2020 - For Discussion Only)</b>   |          |               |               |             |                                       |
| 2  | Wastewater Projects   | Ranking  | Project Cost  | 10-Yr Cost    | Actual Cost | Notes                                 |
| 3  | <b>Wastewater Treatment Plant Projects in SST</b>   |          |               |               |             |                                       |
| 4  | 20-21 Investment Grade Audit (30% Design for all ECMs)  | SST      | \$ 160,000    | \$ 688,404    | \$ 160,000  | Added 2/26; Balance budgeted for FY21 |
| 5  | 20-21 Electrical Upgrades (ECM 7) - Conduits between PG&E transformer and service witchboard, switchboard, connections to existing switchboard, connections to generator)   | SST      | \$ 232,500    | \$ 232,500    |             |                                       |
| 6  | Secondary Water System (3W) Improvements (ECM 10) - Submersible pumps, hydrpneumatic tank, demo, electrical/I&C   | SST      | \$ 185,000    | \$ 185,000    |             |                                       |
| 7  | Sewer Lift Stations (ECM 12) - Lift Station B1, Lift Station B4, Electrical/I&C   | SST      | \$ 3,945,000  | \$ 3,945,000  |             |                                       |
| 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      | \$ 846,250    | \$ 846,250    |             |                                       |
| 9  | Modified Ludzak-Ettinger Process Upgrade (ECM 3) - MLE conversion based on Carollo 2015 Study minus VFD costs; header repair  | SST      | \$ 853,750    | \$ 853,750    |             |                                       |
| 10 | Influent Flow Equalization (ECM 1) - New or refurbished EQ tanks based on Carollo 10% design  | SST      | \$ 1,060,000  | \$ 1,060,000  |             |                                       |
| 11 | Effluent Pump Station Improvements (ECM 11) - Demo; surge tank replacement; pump replacement; install new VFDs; flowmeter; discharge manifold piping; instrumentation; replace air release valves; pipeline cleaning and flushing; electrical/I&C     | SST      | \$ 733,750    | \$ 733,750    |             |                                       |
| 12 | RAS and WAS Pumping Improvements (ECM 5) - RAS pumping system; WAS pumping system; scum pumps replacement; skimming troughs replacement; electrical/I&C   | SST      | \$ 496,250    | \$ 496,250    |             |                                       |
| 13 | SCADA System (ECM 9) - New SCADA system based on Carolla 10% Design   | SST      | \$ 721,250    | \$ 721,250    |             |                                       |
| 14 | 20-21 Backup Power (ECM 8) - 365 kW NG Generator; Demo; Propane backup  | SST      | \$ 497,500    | \$ 497,500    |             | Switch Gear FY21                      |
| 15 | Blower System Improvements (ECM 4) - Replace 2 blowers; duct replacement  | SST      | \$ 1,345,000  | \$ 1,345,000  |             |                                       |
| 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      | \$ 961,250    | \$ 961,250    |             |                                       |
| 17 |   | Subtotal | \$ 12,037,500 | \$ 12,565,904 | \$ 160,000  |                                       |
| 18 | <b>Treatment Plant Projects Not in SST</b>  |          |               |               |             |                                       |
| 19 | 20-21 Security Improvements   | 1        | \$ 15,000     | \$ 15,000     |             | Added 5/2020                          |
| 20 | 18-19 Replace Digester Catwalks   | 1        | \$ 45,000     | \$ 45,000     | \$ 43,720   |                                       |
| 21 | 18-19 Influent screen, support platform design, & installation  | 1        | \$ 164,509    | \$ 164,509    | \$ 156,675  |                                       |
| 22 | Clarifier Repairs (replace eastern drive unit's metallic hubs with non-corrosive hubs)  | 1        | \$ 35,000     | \$ 35,000     |             |                                       |
| 23 |   | Subtotal | \$ 259,509    | \$ 259,509    | \$ 200,395  |                                       |
| 24 | <b>Collection System Projects</b>   |          |               |               |             |                                       |
| 25 | Lift Station B-2 (Wood Dr./E. Lodge Hill) new control panel at grade el.  | 1        | \$ 425,000    | \$ 425,000    |             |                                       |
| 26 | Lift Station B-3 (Green St./W. Lodge Hill) new control panel  | 1        | \$ 250,000    | \$ 250,000    |             |                                       |
| 27 | Lift Station 4 (DeVault Pl/Seaclift Estates) VFDs /new elect panel & 3 phase pump motors  | 1        | \$ 85,000     | \$ 85,000     |             |                                       |
| 28 | Lift Station A (Nottingham & Leighton/Park Hill) new submersible pumps, MCC, bypass piping  | 1        | \$ 400,000    | \$ 400,000    |             |                                       |
| 29 | Lift Station A (Nottingham & Leighton/Park Hill) control panel at grade el  | 1        | \$ 90,000     | \$ 90,000     |             |                                       |
| 30 | Lift Station A-1 (Sherwood & Harvey/Marine Terrace) submersible pumps, bypass piping  | 1        | \$ 265,000    | \$ 265,000    |             |                                       |
| 31 | 19-20 Lift Station A-1 (Sherwood & Harvey/Marine Terrace) MCC, SCADA improvements   | 1        | \$ 45,000     | \$ 45,000     | \$ 50,835   | Added 2/26                            |
| 32 |   | Subtotal | \$ 1,560,000  | \$ 1,560,000  | \$ 50,835   |                                       |
| 33 | Lift Station B improvements (SR Creek/behind Park Hill) new control panel   | 2        | \$ 75,000     | \$ 75,000     |             |                                       |
| 34 | Lift Station B - new wet well, submersible pumps, and valve vault (placeholder)   | 3        | \$ 300,000    | \$ 300,000    |             |                                       |
| 35 | Collection System Assessment software (E.g, t4 Spatial or other)  | 3        | \$ 10,000     | \$ 10,000     |             |                                       |
| 36 | Annual Collection System Assessment/engineering for repairs (extended number of years - SSMP has this occurring over 10 yrs)  | 3        | \$ 30,000     | \$ 300,000    |             |                                       |
| 37 | Lift Station B-3 (Green St./W. Lodge Hill) submersible pumps, MCC, bypass piping  | 3        | \$ 250,000    | \$ 250,000    |             |                                       |
| 38 | Lift Station B - replace existing generator   | 3        | \$ 60,000     | \$ 60,000     |             |                                       |
| 39 |   | Subtotal | \$ 650,000    | \$ 920,000    |             |                                       |
| 40 | Annual SCADA System Maintenance or Upgrades - Collections System  | 4        | \$ 25,000     | \$ 25,000     |             |                                       |
| 41 | Collection System smoke testing   | 4        | \$ 50,000     | \$ 50,000     |             |                                       |
| 42 |   | Subtotal | \$ 75,000     | \$ 75,000     |             |                                       |
| 43 | <b>Vehicles and Trailer- Mounted Equipment</b>  |          |               |               |             |                                       |
| 44 | 19-20 Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)   | 1        | \$ 75,000     | \$ 75,000     | \$ 75,000   |                                       |
| 45 | 18-19 F-350 Service Truck with Crane Body   | 1        | \$ 57,040     | \$ 57,040     | \$ 56,540   |                                       |
| 46 | 19-20 Vactor truck - replace with new \$430K truck that meets emssion requirements (7 yr loan @ 4.5%)   | 1        | \$ 518,000    | \$ 518,000    | \$ 402,435  |                                       |
| 47 | 19-20 Replacement Rack Truck (F-150)  | -        | \$ -          | \$ 24,193     | \$ 24,193   |                                       |
| 48 |   | Subtotal | \$ 650,040    | \$ 674,233    | \$ 483,168  |                                       |



| A  | B   | C               | D                  | E                    | F                 | G                                   |
|----|---|-----------------|--------------------|----------------------|-------------------|-------------------------------------|
| 1  | <b>Wastewater CIP - Capital Improvement Program (Revised 5/27/2020 - For Discussion Only)</b>   |                 |                    |                      |                   |                                     |
| 2  | Wastewater Projects   | Ranking         | Project Cost       | 10-Yr Cost           | Actual Cost       | Notes                               |
| 49 | Non-CIP Wastewater Projects   | Ranking         | Project Cost       | 10-Yr Cost           | Actual Cost       |                                     |
| 50 | <b>Major Maintenance</b>  |                 |                    |                      |                   |                                     |
| 51 | 18-19 Paint Digester Handrails  | 1               | \$ 15,000          | \$ 15,000            | \$ 17,000         |                                     |
| 52 | Cleaning of aeration basins (after screen installation)   | 1               | \$ 20,000          | \$ 20,000            |                   |                                     |
| 53 | Cleaning of pipelines from headworks to aeration tanks (after screen installation), including cleanout additions                                    | 1               | \$ 10,000          | \$ 10,000            |                   |                                     |
| 54 | 20-21 Annual Collection System Repairs to reduce I/I & damaged pipe sections  | 1               | \$ 50,000          | \$ 500,000           |                   | Budgeted within Services & Supplies |
| 55 | 20-21 Annual manhole raising due to street overlays & roadway work/Manhole cover replacements   | 1               | \$ 10,000          | \$ 100,000           |                   | Budgeted within Services & Supplies |
| 56 |   | <b>Subtotal</b> | <b>\$ 105,000</b>  | <b>\$ 645,000</b>    | <b>\$ 17,000</b>  |                                     |
| 57 | Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets   | 2               | \$ 40,000          | \$ 40,000            |                   |                                     |
| 58 | Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets   | 2               | \$ 40,000          | \$ 40,000            |                   |                                     |
| 59 | 20-21 Repainting of WWTP  | 2               | \$ 20,000          | \$ 20,000            |                   | Budgeted within Services & Supplies |
| 60 | Repainting of lift station facilities   | 2               | \$ 10,000          | \$ 10,000            |                   |                                     |
| 61 |   | <b>Subtotal</b> | <b>\$ 110,000</b>  | <b>\$ 110,000</b>    |                   |                                     |
| 62 | Seal coat AC pavement at WWTP   | 4               | \$ 65,000          | \$ 65,000            |                   |                                     |
| 63 | <b>Annual Inspections and Reserves</b>  |                 |                    |                      |                   |                                     |
| 64 | Annual manhole inspections and report on needed corrections (approx. 20% of system/yr)  | 1               | \$ 40,000          | \$ 400,000           |                   |                                     |
| 65 | Annual Collection System Phased televising & cleaning (revised 11/20/18 reduced cost by 50% & extended number of years - SSMP has this over 10 yrs) | 1               | \$ 50,000          | \$ 500,000           |                   |                                     |
| 66 | Five-Year Replacement and New PCs for operators (Initial purchase and then build reserves)  | 1               | \$ 10,000          | \$ 20,000            |                   | Budgeted within Services & Supplies |
| 67 | Vehicle Replacement Program (Annual reserves)   | 1               | \$ 25,000          | \$ 250,000           |                   |                                     |
| 68 | Portable equipment replacement program - backhoes, generators and pumps (Annual reserves)   | 1               | \$ 15,000          | \$ 150,000           |                   | Budgeted within Services & Supplies |
| 69 |   | <b>Subtotal</b> | <b>\$ 140,000</b>  | <b>\$ 1,320,000</b>  |                   |                                     |
| 70 |   |                 | <b>Grand Total</b> | <b>\$ 18,269,646</b> | <b>\$ 911,398</b> |                                     |
| 71 | Budgeted for FY 2020-2021   |                 | Priority 1 Total   | \$ 4,458,742         | \$ 751,398        |                                     |
| 72 | Completed   |                 | Priority 2 Total   | \$ 185,000           | \$ -              |                                     |
| 73 | In Progress   |                 | Priority 3 Total   | \$ 920,000           | \$ -              |                                     |
| 74 | Not Started   |                 | Priority 4 Total   | \$ 140,000           | \$ -              |                                     |
| 75 |   |                 | SST Total          | \$ 12,565,904        | \$ 160,000        |                                     |

| A  | B  | C  | D              | E                       | F                   | G                     | H                                    |
|----|--|--|----------------|-------------------------|---------------------|-----------------------|--------------------------------------|
| 1  | <b>Water CIP - Capital Improvement Program</b> (Revised 5/27/2020 - For Discussion Only) |  |                |                         |                     |                       |                                      |
| 2  |  |  |                |                         |                     |                       |                                      |
| 3  | <b>FY</b>  | <b>Water Distribution System Projects</b>  | <b>Ranking</b> | <b>Project Cost</b>     | <b>10 yr Cost</b>   | <b>Current Actual</b> | <b>Notes</b>                         |
| 4  | 20-21  | Pressure Zone 2 to Zone 7 transmission main replacement @ SR Creek pedestrian bridge   | 1              | \$ 120,000              | \$ 200,000          | \$ 4,471              | In Permitting; RFP                   |
| 5  | 20-21  | Water Meter Replacements & Upgrades (phased)   | 1              | \$ 186,000              | \$ 1,050,000        | \$ 500                | Developing RFP                       |
| 6  |  | Piney Way erosion control inspection report and follow-up protection efforts for existing pipeline                                       | 1              | \$ 10,000               | \$ 10,000           |                       |                                      |
| 7  |  | <b>Priority 1 Subtotal</b>   |                | <b>\$ 316,000</b>       | <b>\$ 1,260,000</b> | <b>\$ 4,971</b>       |                                      |
| 8  |  | Subzone metering of distribution system  | 2              | \$ 150,000              | \$ 150,000          |                       |                                      |
| 9  |  | Replacement of problematic service lines within Leimert  | 3              | \$ 130,000              | \$ 130,000          |                       |                                      |
| 10 |  | Water Master Plan Amendment (revised fire flow modeling/tank sizing check)   | 3              | \$ 35,000               | \$ 35,000           |                       |                                      |
| 11 |  | <b>Priority 3 Subtotal</b>   |                | <b>\$ 165,000</b>       | <b>\$ 165,000</b>   |                       |                                      |
| 12 |  | Inspection & spot repair to water transmission main under S. Parks wetlands area; or lining of transmission main plus study & pre-design | 4              | \$ 80,000               | \$ 80,000           |                       |                                      |
| 13 |  | Pine Knolls - Iva Court zone 1 pipeline expansion  | 4              | \$ 165,000              | \$ 165,000          |                       |                                      |
| 14 |  | <b>Priority 4 Subtotal</b>   |                | <b>\$ 245,000</b>       | <b>\$ 245,000</b>   |                       |                                      |
| 15 |  | <b>Tank &amp; Booster Pump Station Projects</b>  |                |                         |                     |                       |                                      |
| 16 | 20-21  | SCADA System - Phased Upgrades (Adding historian, reporting, etc)  | 1              | \$ 250,000              | \$ 250,000          | \$ 49,457             | Beginning Phase 2                    |
| 17 |  | Stuart Street Tank Replacement (125K gallon welded steel tank with new foundation)   | 2              | \$ 458,000              | \$ 458,000          |                       | Recategorized 2/26                   |
| 18 |  | Electrical transfer switch and conduit to well SS-3  | 2              | \$ 25,000               | \$ 25,000           |                       |                                      |
| 19 | 19-20  | San Simeon well field generator replacement  | 2              | \$ 100,000              | \$ 100,000          | \$ 50,449             |                                      |
| 20 |  | <b>Priority 2 Subtotal</b>   |                | <b>\$ 583,000</b>       | <b>\$ 583,000</b>   | <b>\$ 50,449</b>      |                                      |
| 21 | 20-21  | Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)   | 3              | \$ 1,016,000            | \$ 1,016,000        |                       | \$62k budgeted for permitting/design |
| 22 |  | <b>Vehicles and Trailer-Mounted Equipment</b>  |                |                         |                     |                       |                                      |
| 23 | 20-21  | Replacement 2005 F-150 Truck with F-250 (for towing Ditch Witch)   | 1              | \$ 35,000               | \$ 35,000           |                       | Added 5/2020                         |
| 24 | 18-19  | Replacement Dump Truck   | 1              | \$ 76,000               | \$ 76,000           | \$ 74,871             |                                      |
| 25 |  | <b>Priority 1 Subtotal</b>   |                | <b>\$ 111,000</b>       | <b>\$ 111,000</b>   | <b>\$ 74,871</b>      |                                      |
| 26 | 18-19  | Trailer-Mounted Air Compressor   | 2              | \$ 15,000               | \$ 15,000           | \$ 22,557             |                                      |
| 27 | 18-19  | Trailer-Mounted Vacuum Extractor   | 2              | \$ 48,000               | \$ 48,000           | \$ 46,169             |                                      |
| 28 |  | <b>Priority 2 Subtotal</b>   |                | <b>\$ 63,000</b>        | <b>\$ 63,000</b>    | <b>\$ 68,726</b>      |                                      |
| 29 |  | <b>Non-CIP Projects</b>  |                |                         |                     |                       |                                      |
| 30 |  | <b>Major Maintenance</b>   |                |                         |                     |                       |                                      |
| 31 |  | Annual Water pipelines, pumps, and PRV repairs and replacements  | 3              | \$ 50,000               | \$ 500,000          | \$ 19,126             | Recategorized 2/26                   |
| 32 |  | Valve Replacements   | 3              | \$ 20,000               | \$ 20,000           |                       | Recategorized 2/26                   |
| 33 |  | <b>Priority 3 Subtotal</b>   |                | <b>\$ 70,000</b>        | <b>\$ 520,000</b>   | <b>\$ 19,126</b>      |                                      |
| 34 |  | <b>Water conservation</b>  |                |                         |                     |                       |                                      |
| 35 | 20-21  | Database for water conservation program/tracking with parcel links & APN file conversion   | 1              | \$ 10,000               | \$ 10,000           |                       |                                      |
| 36 |  | <b>Annual Inspections &amp; Reserves</b>   |                |                         |                     |                       |                                      |
| 37 |  | Annual GIS updating & upgrades   | 1              | \$ 10,000               | \$ 100,000          |                       | Recategorized 2/26                   |
| 38 |  | Vehicle Replacement Program Reserves (Accumulate Funds)  | 1              | \$ 25,000               | \$ 250,000          |                       |                                      |
| 39 |  | Contingency/reserves (Accumulate Funds)  | 1              | \$ 15,000               | \$ 150,000          |                       |                                      |
| 40 |  | <b>Priority 1 Subtotal</b>   |                | <b>\$ 60,000</b>        | <b>\$ 510,000</b>   |                       |                                      |
| 41 |  | <b>Grand Total</b>   |                | <b>\$ 4,873,000</b>     | <b>\$ 267,600</b>   |                       |                                      |
| 42 |  | <b>Budgeted for FY 2021</b>  |                | <b>Priority 1 Total</b> | <b>\$ 2,131,000</b> | <b>\$ 129,299</b>     |                                      |
| 43 |  | <b>Completed</b>   |                | <b>Priority 2 Total</b> | <b>\$ 796,000</b>   | <b>\$ 119,175</b>     |                                      |
| 44 |  | <b>In Progress</b>   |                | <b>Priority 3 Total</b> | <b>\$ 1,701,000</b> | <b>\$ 19,126</b>      |                                      |
| 45 |  | <b>Not Started</b>   |                | <b>Priority 4 Total</b> | <b>\$ 245,000</b>   | <b>\$ -</b>           |                                      |
| 46 | <b>SWF CIP - Capital Improvement Program</b> (Revised 5/27/2019 - For Discussion Only)   |  |                |                         |                     |                       |                                      |
| 47 |  |  |                |                         |                     |                       |                                      |
| 48 |  | <b>Permitting</b>  | <b>Ranking</b> | <b>Project Cost</b>     | <b>10 yr Cost</b>   | <b>Actual Cost</b>    |                                      |
| 49 |  | EIR consulting (follow up agency discussions to support the SWF's Regular CDP)   | 1              | \$ 28,609               | \$ 28,609           |                       | increased cost 2/26                  |
| 50 | 20-21  | Section 7 ESA consulting, annual AMP report, & AMP update  | 1              | \$ 100,000              | \$ 100,000          | \$ 40,487             |                                      |
| 51 |  | <b>Priority 1 Subtotal</b>   |                | <b>\$ 128,609</b>       | <b>\$ 128,609</b>   | <b>\$ 40,487</b>      |                                      |
| 52 |  | <b>Interim, short-term SWF Modifications</b>   |                |                         |                     |                       |                                      |
| 53 | 18-19  | Short-term flood damage mitigation   | 1              | \$ 10,000               | \$ 10,000           | \$ 12,566             | Recorded as M&R                      |
| 54 | 18-19  | Hauling of last 18" of water and cleaning impoundment  | 1              | \$ 35,000               | \$ 35,000           | \$ 94,515             |                                      |
| 55 |  | Modifications to facilitate off-hauling RO waste (secondary containment, grading, rock, purchase tanks)                                  |                |                         |                     |                       |                                      |
| 56 | 19-20  | a) Secondary Containment, Grading, Rock  | 1              | \$ 20,000               | \$ 20,000           | \$ 473                | Recorded as M&R                      |
| 57 | 19-20  | b) Tank purchase   | 1              | \$ 80,000               | \$ 80,000           | \$ 27,563             |                                      |
| 58 |  | <b>Priority 1 Subtotal</b>   |                | <b>\$ 145,000</b>       | <b>\$ 145,000</b>   | <b>\$ 135,118</b>     |                                      |
| 59 |  | <b>Advanced Water Treatment Plant</b>  |                |                         |                     |                       |                                      |
| 60 |  | Miscellaneous instrumentation / monitoring upgrades  | 2              | \$ 10,000               | \$ 10,000           |                       |                                      |
| 61 | 19-20  | Filters / membrane replacements and build reserves for future  | 2              | \$ 60,000               | \$ 120,000          | \$ 59,639             | Revised 2/26                         |
| 62 |  | <b>Priority 2 Subtotal</b>   |                | <b>\$ 70,000</b>        | <b>\$ 130,000</b>   | <b>\$ 59,639</b>      |                                      |
| 63 |  | <b>Long-Term Improvement Modifications</b>   |                |                         |                     |                       |                                      |
| 64 |  | Consulting assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, & update scope of work)              | 1              | \$ 40,000               | \$ 40,000           |                       |                                      |
| 65 |  | Future permanent mods at SWF for trailer fill station (transfer tanks, piping, & spill containment/loading pad) (1,2)                    | 2              | \$ 200,000              | \$ 200,000          |                       |                                      |
| 66 |  | AWTP pull-barn style covers for outdoor equipment & control panels (1,2)   | 2              | \$ 50,000               | \$ 50,000           |                       |                                      |
| 67 |  | <b>Priority 2 Subtotal</b>   |                | <b>\$ 250,000</b>       | <b>\$ 250,000</b>   |                       |                                      |
| 68 |  | Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets (yr 1 is software/programming assistance)               | 3              | \$ 25,000               | \$ 25,000           |                       |                                      |
| 69 |  | Installation of remote sensing instrumentation at SS creek (needs access agreement with State Parks)                                     | 3              | \$ 10,000               | \$ 10,000           |                       |                                      |
| 70 |  | Solar Array System (1,2)   | 3              | \$ 375,000              | \$ 375,000          |                       |                                      |
| 71 |  | <b>Priority 3 Subtotal</b>   |                | <b>\$ 410,000</b>       | <b>\$ 410,000</b>   |                       |                                      |
| 72 |  | <b>Grand Total</b>   |                | <b>\$ 1,103,609</b>     | <b>\$ 235,244</b>   |                       |                                      |
| 73 |  | <b>Budgeted for FY 2021</b>  |                | <b>Priority 1 Total</b> | <b>\$ 313,609</b>   | <b>\$ 175,605</b>     |                                      |
| 74 |  | <b>Completed</b>   |                | <b>Priority 2 Total</b> | <b>\$ 380,000</b>   | <b>\$ 59,639</b>      |                                      |
| 75 |  | <b>In Progress</b>   |                | <b>Priority 3 Total</b> | <b>\$ 410,000</b>   | <b>\$ -</b>           |                                      |
| 76 |  | <b>Not Started</b>   |                | <b>Priority 4 Total</b> | <b>\$ -</b>         | <b>\$ -</b>           |                                      |