CAMBRIA COMMUNITY SERVICES DISTRICT

I, Tom Gray, Chairman of the Cambria Community Services District Finance Committee, hereby call a Special Meeting of the Finance Committee pursuant to California Government Code Section 54956. The Special Meeting will be held: **Wednesday, May 31, 2023, 9:00 AM.** The purpose of the Special Meeting is to discuss or transact the following business:

AGENDA
SPECIAL MEETING OF THE CAMBRIA COMMUNITY SERVICES DISTRICT
FINANCE COMMITTEE
Wednesday, May 31, 2023, 9:00 AM
1000 Main Street, Cambria, CA 93428

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the CCSD Administration Office, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at https://www.cambriacsd.org/. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting or if you need the agenda or other documents in the agenda packet provided in an alternative format, contact the Administrative Analyst at 805-927-6223 at least 48 hours before the meeting to ensure that reasonable arrangements can be made. The Administrative Analyst will answer any questions regarding the agenda.

In person at:
Cambria Veterans' Memorial Hall
1000 Main Street, Cambria, CA 93428
AND via Zoom at:
Please click the link below to join the webinar: https://us06web.zoom.us/j/89735431541?pwd=bi9vc2Jac0J3Y2o2TjN4SDNsRko1Zz09
Passcode: 959586
Or One tap mobile:
US: +16699006833,,89735431541# or +16694449171,,89735431541#
Or Telephone: dial *6 to mute/unmute; dial *9 to raise/lower hand
Dial (for higher quality, dial a number based on your current location):
US: +1 669 900
6833 or +1 669 444 9171 or +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1
346 248 7799 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473

4847
or +1 564 217 2000 or +1 646 931 3860 or +1 689 278 1000 or +1 929 205 6099 or +1 301 715 8592 or +1 305 224 1968 or +1 309 205 3325
Webinar ID: 897 3543 1541
International numbers available:https://us06web.zoom.us/u/kdlS5d2soz

1. OPENING

A. CALL TO ORDER

B. ESTABLISH A QUORUM

C. CHAIRMAN'S REPORT

D. COMMITTEE MEMBER COMMUNICATIONS

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

E. AD HOC COMMITTEE UPDATES

2. PUBLIC COMMENT ON AGENDA ITEMS

Members of the public may now address the Board on any item on its agenda today.

3. CONSENT AGENDA

A. Consideration to Approve April 25, 2023 Regular Meeting Minutes

4. REGULAR BUSINESS

A. Review and Discuss the FY 2023/2024 Preliminary Budget and Provide Recommendation(s) to the Board

B. Discussion of Agreement for Legal Services and Provide Recommendation to the Board of Directors

5. FUTURE AGENDA ITEMS

6. ADJOURN

FINANCE COMMITTEE

REGULAR MEETING
Tuesday, April 25, 2023 - 10:00 AM
1000 Main Street Cambria, CA 93428

MINUTES

A. CALL TO ORDER

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

B. ESTABLISH QUORUM

A quorum was established.

Committee members present: Tom Gray (Chair), Cindy Steidel (Vice Chair), Cheryl McDowell, David Pierson, and Karen Chrisman. Aimee Wyatt was absent from the meeting.

Staff present: General Manager Matthew McElhenie and Finance Manager Denise Fritz.

C. CHAIRMAN'S REPORT

Chairperson Gray welcomed the new General Manager, Matthew McElhenie, to the meeting.

D. COMMITTEE MEMBER COMMUNICATIONS: None

1. PUBLIC COMMENT

Public Comment: Chairperson Gray read three public comments from Linda Prentiss into the meeting record.

2. CONSENT AGENDA

A. Consideration to Approve March 28, 2023 Regular Meeting Minutes. One correction was made to the spelling of Vice Chair Steidel's name.

Committee Vice Chairperson Steidel moved to approve the minutes.

Committee member McDowell seconded the motion.

The motion was approved 4-Ayes, 0-Nays, 1-Absent

3. REGULAR BUSINESS

A. Review of Third Quarter Budget Report and Staff Recommendation

Finance Manager Fritz reviewed the changes to the budget made during the 3rd quarter and answered questions from the committee members.

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Public comment was heard from Donn Howell.

Committee Member Pierson moved to forward to the report to the Board of Directors to receive and file with the following recommendations for theBoard's consideration.

- Include a key or legend to explain acronyms and other nomenclature used in the budget.
- Refer to the Wastewater System Improvement project as Sustainable Solution Turnkey (SST).
- Ask the R&I committee to review the CIP format for possible revision.

Committee Vice Chairperson Steidel seconded the motion.

The motion was approved 4-Ayes, 0-Nays, 1-Absent

B. Discussion of Report from Ad Hoc Subcommittee on Budget Policy Review.
Committee Member Pierson delivered a brief report on the Subcommittee's progress. It was agreed that October would be the target date for the draft of the new policy to be presented to the committee with November being the date for presentation to the Board of Directors

C. Discussion of Report from Ad Hoc Subcommittee on Reserve Policy Review.
Vice Chairperson Steidel reviewed the written report from the subcommittee and made two corrections to that report. It was agreed that October would be the target date for the draft of the new policy to be presented to the committee with November being the date for presentation to the Board of Directors

D. Discussion of Potential General Fund Revenue Enhancement, with Possible Ad Hoc Subcommittee Appointment.
Public comment by Donn Howell and comment by General Manager McElhenie.
Chairperson Gray appointed an Ad Hoc subcommittee consisting of Vice Chairperson Steidel and Committee Member Pierson. They are to look at all possible ways to increase the revenue to the General Fund, including but not limited to the following:
    - Incorporation
    - Ranch maintenance being taken over by another entity.
    - A new or increased Fire Assessment.

4. FUTURE AGENDA ITEMS

Chairperson Gray asked for any future agenda items. All present agreed the focus of the May meeting needs to be on the preliminary budget..

5. ADJOURN at 11:36

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CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee AGENDA ITEM NO. **4.A.**

FROM: Matthew McElhenie, General Manager
Denise Fritz, Finance Manager

Meeting Date: May 31, 2023	Subject:	Review and Discuss the FY 2023/2024 Preliminary Budget and Provide Recommendation(s) to the Board

Recommendation:
Staff recommends the Finance Committee review and discuss the FY 2023/2024 preliminary budget and provide recommendations to the Board of Directors.

Summary:
The development of the FY 2023/2024 preliminary budget is being presented to the Finance Committee before consideration by the District Board of Directors on June 15, 2023. The staff has worked to conform with the District's Budget Policy (see below).

Under CCSD policy, the Board of Directors must consider a final budget prior to September 1, 2023. The purpose of this preliminary budget is to establish the District's revenue and expenditure plans for the upcoming fiscal year, and the Board must approve this preliminary budget of Directors before July 1, 2023. The final budget will include fund balances and reserve designations.

The later date (September 1, 2023) for final budget approval allows the District to close the current year's accounting records and determine beginning fund balances for the upcoming fiscal year. Once the current year's accounting records are closed and next year's beginning fund balances are determined, the revenue and expenditure plans adopted in the preliminary budget will be used to estimate fund balances at the end of the upcoming fiscal year, June 30, 2024.

With the adoption of the final budget, which is anticipated for the Board meeting on August 17, 2023, the Board has the discretion to modify the revenue and expenditures approved in the preliminary budget just as the Board can modify the budget during the fiscal year. The budget schedules are set up to track any approved mid-year budget adjustments so that quarterly budget reviews by the Finance Committee and the Board of Directors during the upcoming fiscal year will illustrate the original approved budget and any approved mid-year budget adjustments.

District Budget Policy:
On May 13, 2021, the District Board of Directors reviewed, updated, and approved its "Budget Policy," which can be located at the following link:

https://www.cambriacsd.org/files/ef3980213/CCSD+Budget+Policy+-+Board+approved+on+05-13-21.pdf

The budget policy includes several procedures that guide budget preparation. The attached budget schedules have been prepared to allow the committee to consider the revenue and expenditure plans required in a preliminary budget.

The following is a list of the procedures included in the District Budget Policy:

A. Plans, Goals, Resources
B. Calendaring
C. Mid-year Budget Update
D. Organization Chart and Position Allocation Listing
E. CIP
F. Overhead Allocation
G. Income Allocation – Property Tax and Other
H. Structure
I. Consolidation Entries

The following provides a status on each procedure:

A. Plans, Goals, Resources

The following is a summary of the requirements of this budget procedure:

- A budget narrative that discusses the following:
  - Measurable goals, objectives, and plans
  - Trade-offs between competing objectives
  - Mid-year reporting on achievements and gaps

Staff has not yet drafted the budget narrative. Committee discussion on these points will be helpful for the upcoming preparation of the narrative for Board consideration.

B. Calendaring

The "Calendaring" budget procedure establishes the timing of budget preparation and review. The status of budget efforts complies with state statutes, and the timing established in the Calendaring section of the budget policy was met.

C. Mid-year Budget Update

During the past fiscal year, staff has presented a quarterly update to both the Board and the Finance Committee, which have included any required budget adjustments. There is no longer a Mid-Year Budget Update, as staff has been providing these updates on a quarterly basis and will be continuing this process into future fiscal years.

D. Organization Chart and Position Allocation Listing

Staff has completed a draft of the current and proposed organization charts and the position allocation list. Recommendations on staffing include adding funding for two Firefighter positions. These positions are funded 100% by the General Fund. This funding will ensure that the Fire Department continues to have adequate staffing after the SAFER grant ends in FY 2024/2025.

Board Secretary duties will be absorbed by the Administrative Analyst – HR/IT position, eliminating the Board Secretary position from the salary schedule. The Administrative Department Manager position has also been eliminated.

E. CIP (Capital Improvement Plans)

This procedure has been completed, and budget recommendations on CIP are ready for committee consideration. The CIP prioritization efforts reviewed through the past fiscal year by the Resource & Infrastructure and Finance Committees have provided the groundwork for considering CIP-related budget recommendations.

F. Overhead Allocation

This procedure has been completed consistent with the Budget Policy. The overhead allocations are included in the Administrative budget schedules.

G. Income Allocation – Property Tax and Other

This procedure has been completed consistent with the Budget Policy. The majority of property tax revenues are allocated to General Fund budgets, and a small amount is allocated to the Wastewater Enterprise Fund budget to offset low-income rate reductions.

H. Structure

This procedure has been completed for the preliminary budget. Details associated with fund balances are included in the final budget, as previously discussed in the Summary of this staff report.

I. Consolidation Entries

This procedure has been completed. This procedure includes the direction to create "Eliminating Entries" to avoid overstating revenues and expenditures. Eliminating entries are, however, more closely associated with financial audits and annual reports that are prepared in accordance with Generally Accepted Accounting Principles (GAAP) and related authoritative proclamations published by the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB). Eliminating entries is not typically associated with the budgeting of governmental funds since inter-fund transfers and overhead allocations are allowable transactions, provided specific criteria are met to ensure that standards associated with governmental fund accounting are not violated. The budget schedules have been developed so inter-fund transfers and overhead allocations are easily identified.

Budget Schedules:

The following budget schedules are attached:

- Consolidated General Fund Summary
    - Summary and Detailed Schedules for each General Fund budget:
        - Fire Fund
        - Facilities and Resources Fund
        - PROS (Parks, Recreation and Open Space) Fund
        - Administrative Fund (Including the Overhead Allocation spreadsheet)
- Consolidated Enterprise Fund Summary
    - Summary and Detailed Schedules for each Enterprise Fund budget:
        - Water Fund
        - WRF Operations Fund
        - WRF Capital Fund
            - Consolidated Water Fund Summary
            - Wastewater Fund
- Other Schedules
    - Staffing Information
        - Salary Schedule
        - Position Allocation Listing
        - Organizational Charts
    - Capital Improvement Project Listing
    - Department Line-Item Budget Requests
    - Reserve Estimates on June 30, 2024

Budget Discussion Topics:

Staff is prepared to review each of the budgets in the order listed above. The following outlines the topics that staff intend to cover while reviewing the budget schedules.

1. Is the budget balanced as presented, or are additional decisions needed so that it can be balanced?
2. How were the revenue and expenditure estimates determined?
3. What are the trade-offs?
4. What budget requests have been submitted but are not included in the attached schedules since they have been considered to be un-fundable?
5. What supplemental revenues, if any, might be available to help close budget gaps?
6. What special studies or other work is required next year?
7. What CIP project activity is anticipated for next year?

Attachment: FY 2023/2024 Preliminary Budget

CAMBRIA COMMUNITY SERVICES DISTRICT



FISCAL YEAR 2023-2024

DRAFT - PRELIMINARY BUDGET

May 31, 2023

GENERAL FUND SUMMARY

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

Cambria Community Services District , CA

Budget Report

Group Summary

For Fiscal: 2023-2024 Period Ending: 07/31/2023

Account Typ…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue	4,117,232.00	4,117,232.00	0.00	0.00	0.00	-4,117,232.00	100.00 %
Expense	4,130,348.00	4,130,348.00	0.00	0.00	0.00	4,130,348.00	100.00 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	**-13,116.00**	**-13,116.00**	**0.00**	**0.00**	**0.00**	**13,116.00**	**100.00 %**
Report Surplus (Deficit):	**-13,116.00**	**-13,116.00**	**0.00**	**0.00**	**0.00**	**13,116.00**	**100.00 %**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-13,116.00	-13,116.00	0.00	0.00	0.00	13,116.00
Report Surplus (Deficit):	**-13,116.00**	**-13,116.00**	**0.00**	**0.00**	**0.00**	**13,116.00**

GENERAL FUND

FIRE DEPARTMENT - 01

Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 07/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND								
Revenue								
Category: 42 - FEES								
01-43730-01	INSPECTION FEE - FIRE DEPT	14,500.00	14,500.00	0.00	0.00	0.00	-14,500.00	100.00 %
	Category: 42 - FEES Total:	**14,500.00**	**14,500.00**	**0.00**	**0.00**	**0.00**	**-14,500.00**	**100.00 %**
Category: 44 - PROPERTY TAXES								
01-43100-01	PROPERTY TAX - FIRE DEPT	2,144,411.00	2,144,411.00	0.00	0.00	0.00	-2,144,411.00	100.00 %
01-43350-01	ASSESSMENT-FIRE - FIRE DEPT	544,894.00	544,894.00	0.00	0.00	0.00	-544,894.00	100.00 %
01-43700-01	WEED ABATEMENT - FIRE DEPT	43,924.00	43,924.00	0.00	0.00	0.00	-43,924.00	100.00 %
	Category: 44 - PROPERTY TAXES Total:	**2,733,229.00**	**2,733,229.00**	**0.00**	**0.00**	**0.00**	**-2,733,229.00**	**100.00 %**
Category: 45 - FED/STATE								
01-46180-01	GRANT/REVENUE - FIRE	293,000.00	293,000.00	0.00	0.00	0.00	-293,000.00	100.00 %
	Category: 45 - FED/STATE Total:	**293,000.00**	**293,000.00**	**0.00**	**0.00**	**0.00**	**-293,000.00**	**100.00 %**
	Revenue Total:	**3,040,729.00**	**3,040,729.00**	**0.00**	**0.00**	**0.00**	**-3,040,729.00**	**100.00 %**
Expense								
Category: 50 - SALARIES								
01-50000-01	SALARY & WAGES - FIRE DEPT	1,201,762.00	1,201,762.00	0.00	0.00	0.00	1,201,762.00	100.00 %
01-50100-01	OVERTIME - FIRE DEPT	128,000.00	128,000.00	0.00	0.00	0.00	128,000.00	100.00 %
01-50310-01	FIREFIGHTER PAY - FIRE DEPT	77,804.00	77,804.00	0.00	0.00	0.00	77,804.00	100.00 %
	Category: 50 - SALARIES Total:	**1,407,566.00**	**1,407,566.00**	**0.00**	**0.00**	**0.00**	**1,407,566.00**	**100.00 %**
Category: 51 - BENEFITS								
01-51010-01	UNIFORM ALLOWNC - FIRE DEPT	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
01-51020-01	MED-PRINCIPAL - FIRE DEPT	15,708.00	15,708.00	0.00	0.00	0.00	15,708.00	100.00 %
01-51030-01	MED-PERS-CARE - FIRE DEPT	122,733.00	122,733.00	0.00	0.00	0.00	122,733.00	100.00 %
01-51050-01	LIFE INSURANCE - FIRE DEPT	1,872.00	1,872.00	0.00	0.00	0.00	1,872.00	100.00 %
01-51060-01	FICA - FIRE DEPT	77,554.00	77,554.00	0.00	0.00	0.00	77,554.00	100.00 %
01-51070-01	MEDICARE - FIRE DEPT	16,916.00	16,916.00	0.00	0.00	0.00	16,916.00	100.00 %
01-51080-01	WORKERS COMP - FIRE DEPT	71,705.00	71,705.00	0.00	0.00	0.00	71,705.00	100.00 %
01-51090-01	RETIREMENT-PERS - FIRE DEPT	385,750.00	385,750.00	0.00	0.00	0.00	385,750.00	100.00 %
01-51200-01	OTHER EMP BENE - FIRE DEPT	2,600.00	2,600.00	0.00	0.00	0.00	2,600.00	100.00 %
01-51210-01	RETIREES HEALTH - FIRE DEPT	55,488.00	55,488.00	0.00	0.00	0.00	55,488.00	100.00 %
01-51220-01	MEDICAL REIMBRS - FIRE DEPT	15,350.00	15,350.00	0.00	0.00	0.00	15,350.00	100.00 %
	Category: 51 - BENEFITS Total:	**769,676.00**	**769,676.00**	**0.00**	**0.00**	**0.00**	**769,676.00**	**100.00 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: 52 - SERVICES & SUPPLIES								
01-60100-01	ADS-LEGAL/OTHER - FIRE DEPT	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
01-6011W-01	PUB INF-WEBSITE - FIRE DEPT	250.00	250.00	0.00	0.00	0.00	250.00	100.00 %
01-6033B-01	M&R BUILDINGS - FIRE DEPT	11,905.00	11,905.00	0.00	0.00	0.00	11,905.00	100.00 %
01-6033G-01	M&R GROUNDS - FIRE DEPT	300.00	300.00	0.00	0.00	0.00	300.00	100.00 %
01-60340-01	M&R FIRE OHDOOR - FIRE DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
01-6041L-01	M&R-VEHICLES-L - FIRE DEPT	22,000.00	22,000.00	0.00	0.00	0.00	22,000.00	100.00 %
01-60440-01	M&R-COMPS-SVCS - FIRE DEPT	6,770.00	6,770.00	0.00	0.00	0.00	6,770.00	100.00 %
01-60450-01	COMP SUPP&PARTS - FIRE DEPT	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
01-60480-01	SECURTY & SAFTY - FIRE DEPT	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
01-60500-01	OFFICE SUPPLIES - FIRE DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
01-60510-01	POSTAGE & SHIP - FIRE DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
01-60530-01	PRINTING/FORMS - FIRE DEPT	800.00	800.00	0.00	0.00	0.00	800.00	100.00 %
01-60540-01	MBRSH DUES,PUBS - FIRE DEPT	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
01-60550-01	GOVT FEES & LIC - FIRE DEPT	70,000.00	70,000.00	0.00	0.00	0.00	70,000.00	100.00 %
01-6060C-01	UTILITIES CELL - FIRE DEPT	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	100.00 %
01-6060E-01	UTILITIES ELEC - FIRE DEPT	14,500.00	14,500.00	0.00	0.00	0.00	14,500.00	100.00 %
01-6060G-01	UTILITIES GAS - FIRE DEPT	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	100.00 %
01-6060I-01	UTILITS INTRNET - FIRE DEPT	3,200.00	3,200.00	0.00	0.00	0.00	3,200.00	100.00 %
01-6060P-01	UTILITIES PHONE - FIRE DEPT	5,500.00	5,500.00	0.00	0.00	0.00	5,500.00	100.00 %
01-6060S-01	UTILITIES SEWER - FIRE DEPT	1,854.00	1,854.00	0.00	0.00	0.00	1,854.00	100.00 %
01-6060W-01	UTILITIES WATER - FIRE DEPT	4,374.00	4,374.00	0.00	0.00	0.00	4,374.00	100.00 %
01-6080M-01	PRO SVC- MISC - FIRE DEPT	5,858.00	5,858.00	0.00	0.00	0.00	5,858.00	100.00 %

Budget Detail

Description	Units	Price	Amount
PROF SVC	0.00	0.00	3,108.00
PROF SVC - UPDATE WEED ABATEMENT MAPS (SHARE W/F&R	0.00	0.00	2,750.00

01-60890-01	EMER MED SUPP - FIRE DEPT	14,337.00	14,337.00	0.00	0.00	0.00	14,337.00	100.00 %
01-60900-01	DEPT OP SUPPLY - FIRE DEPT	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	100.00 %
01-60930-01	SMALL TOOLS/EQP - FIRE DEPT	37,000.00	37,000.00	0.00	0.00	0.00	37,000.00	100.00 %

Budget Detail

Description	Units	Price	Amount
SAML TOOLS/EQP - REPLACE FIRE HOSES	0.00	0.00	30,000.00
SMALL TOOLS/EQP - ANNUAL BUDGET	0.00	0.00	7,000.00

01-60940-01	CLOTH/UNIFORM - FIRE DEPT	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	100.00 %
01-60960-01	FUEL - FIRE DEPT	27,268.00	27,268.00	0.00	0.00	0.00	27,268.00	100.00 %
01-61150-01	MEETING EXPENSE - FIRE DEPT	450.00	450.00	0.00	0.00	0.00	450.00	100.00 %
01-6120A-01	EMPLOYEE ALS CT - FIRE DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
01-6120E-01	TVL,TRN,SEM-EMP - FIRE DEPT	27,000.00	27,000.00	0.00	0.00	0.00	27,000.00	100.00 %
01-61240-01	EMPLOYEE RECOG - FIRE DEPT	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
01-61250-01	EMPLOY RECRUIT - FIRE DEPT	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	100.00 %
	Category: 52 - SERVICES & SUPPLIES Total:	**320,866.00**	**320,866.00**	**0.00**	**0.00**	**0.00**	**320,866.00**	**100.00 %**
Category: 60 - CAPITAL OUTLAY								
01-6220A-01	FD-AWARE/EDUCTN - FIRE DEPT	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
01-6220B-01	FD-BREATHG-SCBA - FIRE DEPT	4,622.00	4,622.00	0.00	0.00	0.00	4,622.00	100.00 %
01-6220P-01	PERS PROT EQUIP - FIRE DEPT	10,577.00	10,577.00	0.00	0.00	0.00	10,577.00	100.00 %
01-6220R-01	FHRP CONTRACT - FIRE DEPT	47,000.00	47,000.00	0.00	0.00	0.00	47,000.00	100.00 %
01-62210-01	PUBLIC EDUCATION-CERT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
	Category: 60 - CAPITAL OUTLAY Total:	**67,199.00**	**67,199.00**	**0.00**	**0.00**	**0.00**	**67,199.00**	**100.00 %**
Category: 70 - DEBT SERVICE								
01-61800-01	PRINCIPAL	14,920.00	14,920.00	0.00	0.00	0.00	14,920.00	100.00 %
01-6180H-01	INTEREST TRUCK - FIRE DEPT	3,511.00	3,511.00	0.00	0.00	0.00	3,511.00	100.00 %
	Category: 70 - DEBT SERVICE Total:	**18,431.00**	**18,431.00**	**0.00**	**0.00**	**0.00**	**18,431.00**	**100.00 %**
Category: 80 - ALLOCATED OH								
01-62000-01	ALLOC OVERHEAD - FIRE DEPT	409,894.00	409,894.00	0.00	0.00	0.00	409,894.00	100.00 %
	Category: 80 - ALLOCATED OH Total:	**409,894.00**	**409,894.00**	**0.00**	**0.00**	**0.00**	**409,894.00**	**100.00 %**
	Expense Total:	**2,993,632.00**	**2,993,632.00**	**0.00**	**0.00**	**0.00**	**2,993,632.00**	**100.00 %**
	Fund: 01 - GENERAL FUND Surplus (Deficit):	**47,097.00**	**47,097.00**	**0.00**	**0.00**	**0.00**	**-47,097.00**	**100.00 %**
	Report Surplus (Deficit):	**47,097.00**	**47,097.00**	**0.00**	**0.00**	**0.00**	**-47,097.00**	**100.00 %**

Group Summary

Categor…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
42 - FEES	14,500.00	14,500.00	0.00	0.00	0.00	-14,500.00	100.00 %
44 - PROPERTY TAXES	2,733,229.00	2,733,229.00	0.00	0.00	0.00	-2,733,229.00	100.00 %
45 - FED/STATE	293,000.00	293,000.00	0.00	0.00	0.00	-293,000.00	100.00 %
Revenue Surplus (Deficit):	**3,040,729.00**	**3,040,729.00**	**0.00**	**0.00**	**0.00**	**-3,040,729.00**	**100.00 %**
Expense							
50 - SALARIES	1,407,566.00	1,407,566.00	0.00	0.00	0.00	1,407,566.00	100.00 %
51 - BENEFITS	769,676.00	769,676.00	0.00	0.00	0.00	769,676.00	100.00 %
52 - SERVICES & SUPPLIES	320,866.00	320,866.00	0.00	0.00	0.00	320,866.00	100.00 %
60 - CAPITAL OUTLAY	67,199.00	67,199.00	0.00	0.00	0.00	67,199.00	100.00 %
70 - DEBT SERVICE	18,431.00	18,431.00	0.00	0.00	0.00	18,431.00	100.00 %
80 - ALLOCATED OH	409,894.00	409,894.00	0.00	0.00	0.00	409,894.00	100.00 %
Expense Total:	**2,993,632.00**	**2,993,632.00**	**0.00**	**0.00**	**0.00**	**2,993,632.00**	**100.00 %**
Fund: 01 - GENERAL FUND Surplus (Deficit):	**47,097.00**	**47,097.00**	**0.00**	**0.00**	**0.00**	**-47,097.00**	**100.00 %**
Report Surplus (Deficit):	**47,097.00**	**47,097.00**	**0.00**	**0.00**	**0.00**	**-47,097.00**	**100.00 %**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	47,097.00	47,097.00	0.00	0.00	0.00	-47,097.00
Report Surplus (Deficit):	**47,097.00**	**47,097.00**	**0.00**	**0.00**	**0.00**	**-47,097.00**

GENERAL FUND

FACILITES & RESOURCES DEPARTMENT – 02

Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 07/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND								
Revenue								
Category: 42 - FEES								
01-45000-02	VET'S HALL RENT - PPT MGMT DEPT	26,000.00	26,000.00	0.00	0.00	0.00	-26,000.00	100.00 %
01-45250-02	VH RENTS-PRIVET - FAC & RESRC DPT	1,500.00	1,500.00	0.00	0.00	0.00	-1,500.00	100.00 %
	Category: 42 - FEES Total:	**27,500.00**	**27,500.00**	**0.00**	**0.00**	**0.00**	**-27,500.00**	**100.00 %**
Category: 43 - OTHER REVENUE								
01-43900-02	MISC. REVENUE - PPT MGMT DEPT	500.00	500.00	0.00	0.00	0.00	-500.00	100.00 %
	Category: 43 - OTHER REVENUE Total:	**500.00**	**500.00**	**0.00**	**0.00**	**0.00**	**-500.00**	**100.00 %**
Category: 44 - PROPERTY TAXES								
01-43100-02	PROPERTY TAX - PPT MGMT DEPT	772,743.00	772,743.00	0.00	0.00	0.00	-772,743.00	100.00 %
	Category: 44 - PROPERTY TAXES Total:	**772,743.00**	**772,743.00**	**0.00**	**0.00**	**0.00**	**-772,743.00**	**100.00 %**
	Revenue Total:	**800,743.00**	**800,743.00**	**0.00**	**0.00**	**0.00**	**-800,743.00**	**100.00 %**
Expense								
Category: 50 - SALARIES								
01-50000-02	SALARY & WAGES - PPT MGMT DEPT	243,679.00	243,679.00	0.00	0.00	0.00	243,679.00	100.00 %
01-50100-02	OVERTIME - PPT MGMT DEPT	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
	Category: 50 - SALARIES Total:	**253,679.00**	**253,679.00**	**0.00**	**0.00**	**0.00**	**253,679.00**	**100.00 %**
Category: 51 - BENEFITS								
01-51010-02	UNIFORM ALLOWNC - PPT MGMT DEPT	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	100.00 %
01-51020-02	MED-PRINCIPAL - PPT MGMT DEPT	3,800.00	3,800.00	0.00	0.00	0.00	3,800.00	100.00 %
01-51030-02	MED-PERS-CARE - PPT MGMT DEPT	40,911.00	40,911.00	0.00	0.00	0.00	40,911.00	100.00 %
01-51050-02	LIFE INSURANCE - FAC & RESRC DPT	432.00	432.00	0.00	0.00	0.00	432.00	100.00 %
01-51060-02	FICA - PPT MGMT DEPT	14,738.00	14,738.00	0.00	0.00	0.00	14,738.00	100.00 %
01-51070-02	MEDICARE - PPT MGMT DEPT	3,025.00	3,025.00	0.00	0.00	0.00	3,025.00	100.00 %
01-51080-02	WORKERS COMP - PPT MGMT DEPT	12,654.00	12,654.00	0.00	0.00	0.00	12,654.00	100.00 %
01-51090-02	RETIREMENT-PERS - PPT MGMT DEPT	73,627.00	73,627.00	0.00	0.00	0.00	73,627.00	100.00 %
01-51200-02	OTHER EMP BENE - PPT MGMT DEPT	3,200.00	3,200.00	0.00	0.00	0.00	3,200.00	100.00 %
01-51210-02	RETIREES HEALTH - PPT MGMT DEPT	23,834.00	23,834.00	0.00	0.00	0.00	23,834.00	100.00 %
01-51220-02	MEDICAL REIMBRS - PPT MGMT DEPT	5,200.00	5,200.00	0.00	0.00	0.00	5,200.00	100.00 %
	Category: 51 - BENEFITS Total:	**182,621.00**	**182,621.00**	**0.00**	**0.00**	**0.00**	**182,621.00**	**100.00 %**
Category: 52 - SERVICES & SUPPLIES								
01-6033B-02	M&R BUILDINGS - PPT MGMT DEPT	11,312.00	11,312.00	0.00	0.00	0.00	11,312.00	100.00 %
01-6033E-02	M&R ENCAMPMENTS - FAC & RESRC DPT	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
01-6033G-02	M&R GROUNDS - PPT MGMT DEPT	23,073.00	23,073.00	0.00	0.00	0.00	23,073.00	100.00 %
01-6033L-02	M&R-STREETLIGHT - FAC & RESRC DPT	1,061.00	1,061.00	0.00	0.00	0.00	1,061.00	100.00 %
01-6033R-02	M&R-RANCH - FAC & RESRC DPT	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	100.00 %
01-6033V-02	M&R-VET'S HALL - FAC & RESRC DPT	17,514.00	17,514.00	0.00	0.00	0.00	17,514.00	100.00 %
01-6041L-02	M&R-VEHICLES-L - PPT MGMT DEPT	5,600.00	5,600.00	0.00	0.00	0.00	5,600.00	100.00 %
01-6041N-02	M&R-VEHICLES-N - PPT MGMT DEPT	1,797.00	1,797.00	0.00	0.00	0.00	1,797.00	100.00 %
01-60450-02	COMP SUPP&PARTS - PPT MGMT DEPT	300.00	300.00	0.00	0.00	0.00	300.00	100.00 %
01-60500-02	OFFICE SUPPLIES - FAC & RESRC DPT	70.00	70.00	0.00	0.00	0.00	70.00	100.00 %
01-60550-02	GOVT FEES & LIC - PPT MGMT DEPT	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
01-6060C-02	UTILITIES CELL - PPT MGMT DEPT	2,200.00	2,200.00	0.00	0.00	0.00	2,200.00	100.00 %
01-6060E-02	UTILITIES ELEC - PPT MGMT DEPT	24,649.00	24,649.00	0.00	0.00	0.00	24,649.00	100.00 %
01-6060G-02	UTILITIES GAS - PPT MGMT DEPT	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
01-6060I-02	UTILITS INTRNET - PPT MGMT DEPT	5,709.00	5,709.00	0.00	0.00	0.00	5,709.00	100.00 %
01-6060P-02	UTILITIES PHONE - PPT MGMT DEPT	1,543.00	1,543.00	0.00	0.00	0.00	1,543.00	100.00 %
01-6060S-02	UTILITIES SEWER - PPT MGMT DEPT	3,980.00	3,980.00	0.00	0.00	0.00	3,980.00	100.00 %
01-6060W-02	UTILITIES WATER - PPT MGMT DEPT	8,586.00	8,586.00	0.00	0.00	0.00	8,586.00	100.00 %
01-60700-02	EQUIP RENTAL - PPT MGMT DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
01-6080M-02	PRO SVC- MISC - PPT MGMT DEPT	24,725.00	24,725.00	0.00	0.00	0.00	24,725.00	100.00 %
01-60900-02	DEPT OP SUPPLY - PPT MGMT DEPT	13,000.00	13,000.00	0.00	0.00	0.00	13,000.00	100.00 %
01-60930-02	SMALL TOOLS/EQP - PPT MGMT DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
01-60940-02	CLOTH/UNIFORM - PPT MGMT DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
01-60960-02	FUEL - FAC & RESRC DPT	19,000.00	19,000.00	0.00	0.00	0.00	19,000.00	100.00 %
	Category: 52 - SERVICES & SUPPLIES Total:	**252,619.00**	**252,619.00**	**0.00**	**0.00**	**0.00**	**252,619.00**	**100.00 %**
Category: 70 - DEBT SERVICE								
01-6180H-02	INTEREST TRUCK - FAC & RESRC DPT	1,467.00	1,467.00	0.00	0.00	0.00	1,467.00	100.00 %
01-6180J-02	PRINCIPAL/P-UP	9,764.00	9,764.00	0.00	0.00	0.00	9,764.00	100.00 %
	Category: 70 - DEBT SERVICE Total:	**11,231.00**	**11,231.00**	**0.00**	**0.00**	**0.00**	**11,231.00**	**100.00 %**
Category: 80 - ALLOCATED OH								
01-62000-02	ALLOC OVERHEAD - PPT MGMT DEPT	129,519.00	129,519.00	0.00	0.00	0.00	129,519.00	100.00 %
	Category: 80 - ALLOCATED OH Total:	**129,519.00**	**129,519.00**	**0.00**	**0.00**	**0.00**	**129,519.00**	**100.00 %**
	Expense Total:	**829,669.00**	**829,669.00**	**0.00**	**0.00**	**0.00**	**829,669.00**	**100.00 %**
	Fund: 01 - GENERAL FUND Surplus (Deficit):	**-28,926.00**	**-28,926.00**	**0.00**	**0.00**	**0.00**	**28,926.00**	**100.00 %**
	Report Surplus (Deficit):	**-28,926.00**	**-28,926.00**	**0.00**	**0.00**	**0.00**	**28,926.00**	**100.00 %**

Group Summary

Categor…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
42 - FEES	27,500.00	27,500.00	0.00	0.00	0.00	-27,500.00	100.00 %
43 - OTHER REVENUE	500.00	500.00	0.00	0.00	0.00	-500.00	100.00 %
44 - PROPERTY TAXES	772,743.00	772,743.00	0.00	0.00	0.00	-772,743.00	100.00 %
Revenue Surplus (Deficit):	**800,743.00**	**800,743.00**	**0.00**	**0.00**	**0.00**	**-800,743.00**	**100.00 %**
Expense							
50 - SALARIES	253,679.00	253,679.00	0.00	0.00	0.00	253,679.00	100.00 %
51 - BENEFITS	182,621.00	182,621.00	0.00	0.00	0.00	182,621.00	100.00 %
52 - SERVICES & SUPPLIES	252,619.00	252,619.00	0.00	0.00	0.00	252,619.00	100.00 %
70 - DEBT SERVICE	11,231.00	11,231.00	0.00	0.00	0.00	11,231.00	100.00 %
80 - ALLOCATED OH	129,519.00	129,519.00	0.00	0.00	0.00	129,519.00	100.00 %
Expense Total:	**829,669.00**	**829,669.00**	**0.00**	**0.00**	**0.00**	**829,669.00**	**100.00 %**
Fund: 01 - GENERAL FUND Surplus (Deficit):	**-28,926.00**	**-28,926.00**	**0.00**	**0.00**	**0.00**	**28,926.00**	**100.00 %**
Report Surplus (Deficit):	**-28,926.00**	**-28,926.00**	**0.00**	**0.00**	**0.00**	**28,926.00**	**100.00 %**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-28,926.00	-28,926.00	0.00	0.00	0.00	28,926.00
Report Surplus (Deficit):	**-28,926.00**	**-28,926.00**	**0.00**	**0.00**	**0.00**	**28,926.00**

GENERAL FUND

PARKS, RECREATION & OPEN SPACE

DEPARTMENT – 16

Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 07/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND								
Revenue								
Category: 44 - PROPERTY TAXES								
01-43100-16	PROPERTY TAX - PROS DEPT	55,449.00	55,449.00	0.00	0.00	0.00	-55,449.00	100.00 %
	Category: 44 - PROPERTY TAXES Total:	**55,449.00**	**55,449.00**	**0.00**	**0.00**	**0.00**	**-55,449.00**	**100.00 %**
	Revenue Total:	**55,449.00**	**55,449.00**	**0.00**	**0.00**	**0.00**	**-55,449.00**	**100.00 %**
Expense								
Category: 52 - SERVICES & SUPPLIES								
01-60800-16	PRO SVS-PROS DEPT	18,793.00	18,793.00	0.00	0.00	0.00	18,793.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
PROF SVC - GRANT WRITER		0.00	0.00	3,000.00				
PROF SVC - UPDATE 2009 COMMUNITY PARK PLAN		0.00	0.00	15,793.00				
	Category: 52 - SERVICES & SUPPLIES Total:	**18,793.00**	**18,793.00**	**0.00**	**0.00**	**0.00**	**18,793.00**	**100.00 %**
Category: 60 - CAPITAL OUTLAY								
01-61700-16	CAP ASSET EXP - PROS DEPT	59,333.00	59,333.00	0.00	0.00	0.00	59,333.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
CAP ASSESTS - SKATE PARK YR 3 OF 3 RESERVE FUNDING		0.00	0.00	59,333.00				
	Category: 60 - CAPITAL OUTLAY Total:	**59,333.00**	**59,333.00**	**0.00**	**0.00**	**0.00**	**59,333.00**	**100.00 %**
Category: 80 - ALLOCATED OH								
01-62000-16	ALLOC OVERHEAD - PROS DEPT	28,610.00	28,610.00	0.00	0.00	0.00	28,610.00	100.00 %
	Category: 80 - ALLOCATED OH Total:	**28,610.00**	**28,610.00**	**0.00**	**0.00**	**0.00**	**28,610.00**	**100.00 %**
	Expense Total:	**106,736.00**	**106,736.00**	**0.00**	**0.00**	**0.00**	**106,736.00**	**100.00 %**
	Fund: 01 - GENERAL FUND Surplus (Deficit):	**-51,287.00**	**-51,287.00**	**0.00**	**0.00**	**0.00**	**51,287.00**	**100.00 %**
	Report Surplus (Deficit):	**-51,287.00**	**-51,287.00**	**0.00**	**0.00**	**0.00**	**51,287.00**	**100.00 %**

Group Summary

Categor…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
44 - PROPERTY TAXES	55,449.00	55,449.00	0.00	0.00	0.00	-55,449.00	100.00 %
Revenue Surplus (Deficit):	**55,449.00**	**55,449.00**	**0.00**	**0.00**	**0.00**	**-55,449.00**	**100.00 %**
Expense							
52 - SERVICES & SUPPLIES	18,793.00	18,793.00	0.00	0.00	0.00	18,793.00	100.00 %
60 - CAPITAL OUTLAY	59,333.00	59,333.00	0.00	0.00	0.00	59,333.00	100.00 %
80 - ALLOCATED OH	28,610.00	28,610.00	0.00	0.00	0.00	28,610.00	100.00 %
Expense Total:	**106,736.00**	**106,736.00**	**0.00**	**0.00**	**0.00**	**106,736.00**	**100.00 %**
Fund: 01 - GENERAL FUND Surplus (Deficit):	**-51,287.00**	**-51,287.00**	**0.00**	**0.00**	**0.00**	**51,287.00**	**100.00 %**
Report Surplus (Deficit):	**-51,287.00**	**-51,287.00**	**0.00**	**0.00**	**0.00**	**51,287.00**	**100.00 %**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-51,287.00	-51,287.00	0.00	0.00	0.00	51,287.00
Report Surplus (Deficit):	**-51,287.00**	**-51,287.00**	**0.00**	**0.00**	**0.00**	**51,287.00**

GENERAL FUND

ADMINISTRATION DEPARTMENT – 09



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 07/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND								
Revenue								
Category: 42 - FEES								
01-40010-09	FRANCHISE FEES - ADMIN DEPT	185,000.00	185,000.00	0.00	0.00	0.00	-185,000.00	100.00 %
01-40130-09	VAC RENTAL REG - ADMIN DEPT	1,000.00	1,000.00	0.00	0.00	0.00	-1,000.00	100.00 %
	Category: 42 - FEES Total:	**186,000.00**	**186,000.00**	**0.00**	**0.00**	**0.00**	**-186,000.00**	**100.00 %**
Category: 43 - OTHER REVENUE								
01-42000-09	INTEREST INCOME - ADMIN DEPT	15,000.00	15,000.00	0.00	0.00	0.00	-15,000.00	100.00 %
01-43850-09	RADIO VAULT RNT - ADMIN DEPT	2,400.00	2,400.00	0.00	0.00	0.00	-2,400.00	100.00 %
01-43900-09	MISC. REVENUE - ADMIN DEPT	1,545.00	1,545.00	0.00	0.00	0.00	-1,545.00	100.00 %
	Category: 43 - OTHER REVENUE Total:	**18,945.00**	**18,945.00**	**0.00**	**0.00**	**0.00**	**-18,945.00**	**100.00 %**
Category: 44 - PROPERTY TAXES								
01-43120-09	SB1090-PROPTAX - ADMIN DEPT	15,366.00	15,366.00	0.00	0.00	0.00	-15,366.00	100.00 %
	Category: 44 - PROPERTY TAXES Total:	**15,366.00**	**15,366.00**	**0.00**	**0.00**	**0.00**	**-15,366.00**	**100.00 %**
	Revenue Total:	**220,311.00**	**220,311.00**	**0.00**	**0.00**	**0.00**	**-220,311.00**	**100.00 %**
Expense								
Category: 50 - SALARIES								
01-50000-09	SALARY & WAGES - ADMIN DEPT	673,269.00	673,269.00	0.00	0.00	0.00	673,269.00	100.00 %
01-50100-09	OVERTIME - ADMIN DEPT	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
	Category: 50 - SALARIES Total:	**675,269.00**	**675,269.00**	**0.00**	**0.00**	**0.00**	**675,269.00**	**100.00 %**
Category: 51 - BENEFITS								
01-51020-09	MED-PRINCIPAL - ADMIN DEPT	9,114.00	9,114.00	0.00	0.00	0.00	9,114.00	100.00 %
01-51030-09	MED-PERS-CARE - ADMIN DEPT	81,822.00	81,822.00	0.00	0.00	0.00	81,822.00	100.00 %
01-51050-09	LIFE INSURANCE - ADMIN DEPT	864.00	864.00	0.00	0.00	0.00	864.00	100.00 %
01-51060-09	FICA - ADMIN DEPT	41,141.00	41,141.00	0.00	0.00	0.00	41,141.00	100.00 %
01-51070-09	MEDICARE - ADMIN DEPT	8,297.00	8,297.00	0.00	0.00	0.00	8,297.00	100.00 %
01-51080-09	WORKERS COMP - ADMIN DEPT	3,867.00	3,867.00	0.00	0.00	0.00	3,867.00	100.00 %
01-51090-09	RETIREMENT-PERS - ADMIN DEPT	218,412.00	218,412.00	0.00	0.00	0.00	218,412.00	100.00 %
01-51200-09	OTHER EMP BENE - ADMIN DEPT	17,150.00	17,150.00	0.00	0.00	0.00	17,150.00	100.00 %
01-51210-09	RETIREES HEALTH - ADMIN DEPT	112,000.00	112,000.00	0.00	0.00	0.00	112,000.00	100.00 %
01-51220-09	MEDICAL REIMBRS - ADMIN DEPT	10,400.00	10,400.00	0.00	0.00	0.00	10,400.00	100.00 %
	Category: 51 - BENEFITS Total:	**503,067.00**	**503,067.00**	**0.00**	**0.00**	**0.00**	**503,067.00**	**100.00 %**
Category: 52 - SERVICES & SUPPLIES								
01-6011I-09	PUBLIC INFO GNL - ADMIN DEPT	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
01-6011W-09	PUB INF-WEBSITE - ADMIN DEPT	3,576.00	3,576.00	0.00	0.00	0.00	3,576.00	100.00 %
01-60140-09	PUBLIC EVENTS - ADMIN DEPT	100.00	100.00	0.00	0.00	0.00	100.00	100.00 %
01-60300-09	INSURANCE - ADMIN DEPT	343,086.00	343,086.00	0.00	0.00	0.00	343,086.00	100.00 %
01-6033B-09	M&R BUILDINGS - ADMIN DEPT	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	100.00 %
01-6033G-09	M&R GROUNDS - ADMIN DEPT	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
01-6041L-09	M&R-VEHICLES-L - ADMIN DEPT	800.00	800.00	0.00	0.00	0.00	800.00	100.00 %
01-60440-09	M&R-COMPS-SVCS - ADMIN DEPT	129,427.00	129,427.00	0.00	0.00	0.00	129,427.00	100.00 %

Budget Detail

Description	Units	Price	Amount
M&R-COMP-SVCS	0.00	0.00	105,964.00
M&R-COMP-SVCS - COMPUTER NETWORK UPDATE	0.00	0.00	20,000.00
M&R-COMP-SVCS - CYBERSECURITY & MICROSOFT LICENSE	0.00	0.00	963.00
M&R-COMP-SVCS - MERAKI WIFI 3YR LICENSE	0.00	0.00	2,500.00

01-60450-09	COMP SUPP&PARTS - ADMIN DEPT	10,106.00	10,106.00	0.00	0.00	0.00	10,106.00	100.00 %
01-60480-09	SECURTY & SAFTY - ADMIN DEPT	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
01-6048E-09	SAFETY - MED - ADMIN DEPT	41.00	41.00	0.00	0.00	0.00	41.00	100.00 %
01-60500-09	OFFICE SUPPLIES - ADMIN DEPT	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
01-60510-09	POSTAGE & SHIP - ADMIN DEPT	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	100.00 %
01-60520-09	BANK CHARGES - ADMIN DEPT	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	100.00 %
01-60530-09	PRINTING/FORMS - ADMIN DEPT	2,200.00	2,200.00	0.00	0.00	0.00	2,200.00	100.00 %
01-60540-09	MBRSH DUES,PUBS - ADMIN DEPT	14,000.00	14,000.00	0.00	0.00	0.00	14,000.00	100.00 %
01-60550-09	GOVT FEES & LIC - ADMIN DEPT	58,750.00	58,750.00	0.00	0.00	0.00	58,750.00	100.00 %

Budget Detail

Description	Units	Price	Amount
GOVERNMENT FEES & LICENSES	0.00	0.00	25,370.00
GOVERNMENT FEES & LICENSES - ELECTION FEES	0.00	0.00	12,000.00
GOVERNMENT FEES & LICENSES - LAFCO	0.00	0.00	21,380.00

01-6060C-09	UTILITIES CELL - ADMIN DEPT	5,836.00	5,836.00	0.00	0.00	0.00	5,836.00	100.00 %
01-6060E-09	UTILITIES ELEC - ADMIN DEPT	9,077.00	9,077.00	0.00	0.00	0.00	9,077.00	100.00 %
01-6060G-09	UTILITIES GAS - ADMIN DEPT	300.00	300.00	0.00	0.00	0.00	300.00	100.00 %
01-6060I-09	UTILITS INTRNET - ADMIN DEPT	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	100.00 %
01-6060P-09	UTILITIES PHONE - ADMIN DEPT	9,385.00	9,385.00	0.00	0.00	0.00	9,385.00	100.00 %
01-6060S-09	UTILITIES SEWER - ADMIN DEPT	623.00	623.00	0.00	0.00	0.00	623.00	100.00 %
01-6060W-09	UTILITIES WATER - ADMIN DEPT	391.00	391.00	0.00	0.00	0.00	391.00	100.00 %
01-60700-09	EQUIP RENTAL - ADMIN DEPT	564.00	564.00	0.00	0.00	0.00	564.00	100.00 %
01-60750-09	RENT OFFICE - ADMIN DEPT	34,127.00	34,127.00	0.00	0.00	0.00	34,127.00	100.00 %
01-6080A-09	PRO SVC- AUDIT - ADMIN DEPT	23,848.00	23,848.00	0.00	0.00	0.00	23,848.00	100.00 %
01-6080K-09	PRO SVC-COUNSEL - ADMIN DEPT	259,381.00	259,381.00	0.00	0.00	0.00	259,381.00	100.00 %
01-6080L-09	PRO SVC- LEGAL - ADMIN DEPT	73,958.00	73,958.00	0.00	0.00	0.00	73,958.00	100.00 %
01-6080M-09	PRO SVC- MISC - ADMIN DEPT	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
01-6080T-09	PROF SERV-TEMP - ADMIN DEPT	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	100.00 %
01-60860-09	OUTSIDE SERVICS - ADMIN DEPT	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00	100.00 %
01-60900-09	DEPT OP SUPPLY - ADMIN DEPT	2,236.00	2,236.00	0.00	0.00	0.00	2,236.00	100.00 %
01-60940-09	CLOTH/UNIFORM - ADMIN DEPT	521.00	521.00	0.00	0.00	0.00	521.00	100.00 %
01-60950-09	OFFICE FURN/EQP - ADMIN DEPT	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
01-60960-09	FUEL - ADMIN DEPT	108.00	108.00	0.00	0.00	0.00	108.00	100.00 %
01-61150-09	MEETING EXPENSE - ADMIN DEPT	9,211.00	9,211.00	0.00	0.00	0.00	9,211.00	100.00 %
01-6120D-09	TVL,TRN,SEM-DIR - ADMIN DEPT	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
01-6120E-09	TVL,TRN,SEM-EMP - ADMIN DEPT	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
01-6120G-09	TRAINING-LCW - ADMIN DEPT	5,234.00	5,234.00	0.00	0.00	0.00	5,234.00	100.00 %
01-61240-09	EMPLOYEE RECOG - ADMIN DEPT	150.00	150.00	0.00	0.00	0.00	150.00	100.00 %
01-61250-09	EMPLOY RECRUIT - ADMIN DEPT	2,127.00	2,127.00	0.00	0.00	0.00	2,127.00	100.00 %
	Category: 52 - SERVICES & SUPPLIES Total:	**1,147,163.00**	**1,147,163.00**	**0.00**	**0.00**	**0.00**	**1,147,163.00**	**100.00 %**
Category: 60 - CAPITAL OUTLAY								
01-61700-09	CAP ASSET EXP - ADMIN DEPT	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	100.00 %

Budget Detail

Description	Units	Price	Amount
CAP ASSET EXP - UPDATE SOUND SYSTEM VETS HALL	0.00	0.00	20,000.00

Category: 60 - CAPITAL OUTLAY Total:	**20,000.00**	**20,000.00**	**0.00**	**0.00**	**0.00**	**20,000.00**	**100.00 %**
Category: 80 - ALLOCATED OH							
01-62000-09 ALLOC OVERHEAD - ADMIN DEPT	-2,145,188.00	-2,145,188.00	0.00	0.00	0.00	-2,145,188.00	100.00 %
Category: 80 - ALLOCATED OH Total:	**-2,145,188.00**	**-2,145,188.00**	**0.00**	**0.00**	**0.00**	**-2,145,188.00**	**100.00 %**
Expense Total:	**200,311.00**	**200,311.00**	**0.00**	**0.00**	**0.00**	**200,311.00**	**100.00 %**
Fund: 01 - GENERAL FUND Surplus (Deficit):	**20,000.00**	**20,000.00**	**0.00**	**0.00**	**0.00**	**-20,000.00**	**100.00 %**
Report Surplus (Deficit):	**20,000.00**	**20,000.00**	**0.00**	**0.00**	**0.00**	**-20,000.00**	**100.00 %**

Group Summary

Categor…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 01 - GENERAL FUND							
Revenue							
42 - FEES	186,000.00	186,000.00	0.00	0.00	0.00	-186,000.00	100.00 %
43 - OTHER REVENUE	18,945.00	18,945.00	0.00	0.00	0.00	-18,945.00	100.00 %
44 - PROPERTY TAXES	15,366.00	15,366.00	0.00	0.00	0.00	-15,366.00	100.00 %
Revenue Surplus (Deficit):	**220,311.00**	**220,311.00**	**0.00**	**0.00**	**0.00**	**-220,311.00**	**100.00 %**
Expense							
50 - SALARIES	675,269.00	675,269.00	0.00	0.00	0.00	675,269.00	100.00 %
51 - BENEFITS	503,067.00	503,067.00	0.00	0.00	0.00	503,067.00	100.00 %
52 - SERVICES & SUPPLIES	1,147,163.00	1,147,163.00	0.00	0.00	0.00	1,147,163.00	100.00 %
60 - CAPITAL OUTLAY	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	100.00 %
80 - ALLOCATED OH	-2,145,188.00	-2,145,188.00	0.00	0.00	0.00	-2,145,188.00	100.00 %
Expense Total:	**200,311.00**	**200,311.00**	**0.00**	**0.00**	**0.00**	**200,311.00**	**100.00 %**
Fund: 01 - GENERAL FUND Surplus (Deficit):	**20,000.00**	**20,000.00**	**0.00**	**0.00**	**0.00**	**-20,000.00**	**100.00 %**
Report Surplus (Deficit):	**20,000.00**	**20,000.00**	**0.00**	**0.00**	**0.00**	**-20,000.00**	**100.00 %**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
01 - GENERAL FUND	20,000.00	20,000.00	0.00	0.00	0.00	-20,000.00
Report Surplus (Deficit):	**20,000.00**	**20,000.00**	**0.00**	**0.00**	**0.00**	**-20,000.00**

ALLOCATION OF ADMINISTRATIVE OVERHEAD

CAMBRIA COMMUNITY SERVICES DISTRICT
ALLOCATION OF ADMINISTRATIVE OVERHEAD CALCULATION
FINANCE COMMITTEE - MEETING MAY 31, 2023
FOR FISCAL YEAR 2023/2024 PROPOSED BUDGET

"E" COSTS	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF-OPERATING	SWF-Capital	TOTAL CHECK
ALLOCATION %	100.0%	16.7%	16.7%	16.7%	16.7%	16.7%	12.5%	4.2%	100.0%
Public Information-General	4,000	667	667	667	667	667	500	167	4,000
Public Information-Website	3,576	596	596	596	596	596	447	149	3,576
TOTAL "E" COSTS ALLOCATED	7,576	1,263	1,263	1,263	1,263	1,263	947	316	7,576

"L" COSTS	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	17.0%	6.0%	1.2%	30.6%	25.2%	15.0%	5.0%	**100.0%**
Personnel Services	1,178,336	200,317	70,700	14,140	360,571	296,941	176,750	58,917	1,178,336
Prof. Ser.-District Counsel	259,381	44,095	15,563	3,113	79,371	65,364	38,907	12,969	259,381
Prof. Ser.-Legal	73,958	12,573	4,437	887	22,631	18,637	11,094	3,698	73,958
Office Rent	34,127	5,802	2,048	410	10,443	8,600	5,119	1,706	34,127
Travel, Training ('EES & Directors)	15,000	2,550	900	180	4,590	3,780	2,250	750	15,000
Meetings, Employee Recruitment	11,338	1,927	680	136	3,469	2,857	1,701	567	11,338
TOTAL "L" COSTS ALLOCATED	1,572,140	267,264	94,328	18,866	481,075	396,179	235,821	78,607	1,572,140

"R" COSTS	AMOUNT TO ALLOCATE	FIRE	F&R	PROS	WATER	WASTE WATER	SWF	SWF	TOTAL CHECK
ALLOCATION %	100.0%	25.0%	6.0%	1.5%	26.0%	26.0%	11.6%	3.9%	100.0%
All Other Costs	565,472	141,368	33,928	8,482	147,023	147,023	65,736	21,912	565,472
TOTAL "R" COSTS ALLOCATED	565,472	141,368	33,928	8,482	147,023	147,023	65,736	21,912	565,472
TOTAL ALL COSTS ALLOCATED	**2,145,188**	**409,894**	**129,519**	**28,610**	**629,360**	**544,465**	**302,504**	**100,835**	**2,145,188**
ALLOCATION per PROPOSED BUDGET	2,145,188	409,894	129,519	28,610	1,032,699	544,465	0	0	2,145,188
INCREASE/(DECREASE	-	0	0	0	(403,339)	(0)	302,504	100,835	0
								DIFFERENCE	-

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

ENTERPRISE FUND SUMMARY

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

Cambria Community Services District , CA

Budget Report

Group Summary

For Fiscal: 2023-2024 Period Ending: 07/31/2023

Account Typ…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 11 - WATER FUND							
Revenue	3,921,000.00	3,921,000.00	0.00	0.00	0.00	-3,921,000.00	100.00 %
Expense	3,917,060.00	3,917,060.00	0.00	0.00	0.00	3,917,060.00	100.00 %
Fund: 11 - WATER FUND Surplus (Deficit):	**3,940.00**	**3,940.00**	**0.00**	**0.00**	**0.00**	**-3,940.00**	**100.00 %**
Fund: 12 - WASTEWATER FUND							
Revenue	3,854,900.00	3,854,900.00	0.00	0.00	0.00	-3,854,900.00	100.00 %
Expense	3,806,833.00	3,806,833.00	0.00	0.00	0.00	3,806,833.00	100.00 %
Fund: 12 - WASTEWATER FUND Surplus (Deficit):	**48,067.00**	**48,067.00**	**0.00**	**0.00**	**0.00**	**-48,067.00**	**100.00 %**
Fund: 39 - WRF OPERATIONS							
Revenue	1,329,000.00	1,329,000.00	0.00	0.00	0.00	-1,329,000.00	100.00 %
Expense	1,181,556.00	1,181,556.00	0.00	0.00	0.00	1,181,556.00	100.00 %
Fund: 39 - WRF OPERATIONS Surplus (Deficit):	**147,444.00**	**147,444.00**	**0.00**	**0.00**	**0.00**	**-147,444.00**	**100.00 %**
Report Surplus (Deficit):	**199,451.00**	**199,451.00**	**0.00**	**0.00**	**0.00**	**-199,451.00**	**100.00 %**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
11 - WATER FUND	3,940.00	3,940.00	0.00	0.00	0.00	-3,940.00
12 - WASTEWATER FUND	48,067.00	48,067.00	0.00	0.00	0.00	-48,067.00
39 - WRF OPERATIONS	147,444.00	147,444.00	0.00	0.00	0.00	-147,444.00
Report Surplus (Deficit):	**199,451.00**	**199,451.00**	**0.00**	**0.00**	**0.00**	**-199,451.00**

WATER FUND

WATER DEPARTMENT – 11

Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 07/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 11 - WATER FUND								
Revenue								
Category: 40 - SALES								
11-40000-11	SERVICE SALES - WATER DEPT	3,595,000.00	3,595,000.00	0.00	0.00	0.00	-3,595,000.00	100.00 %
	Category: 40 - SALES Total:	**3,595,000.00**	**3,595,000.00**	**0.00**	**0.00**	**0.00**	**-3,595,000.00**	**100.00 %**
Category: 41 - PENALTIES								
11-40070-11	RETURNED CK FEE - WATER DEPT	500.00	500.00	0.00	0.00	0.00	-500.00	100.00 %
11-40100-00	WATER PENALTY	2,600.00	2,600.00	0.00	0.00	0.00	-2,600.00	100.00 %
11-40100-11	WATER PENALTY - WATER DEPT	30,000.00	30,000.00	0.00	0.00	0.00	-30,000.00	100.00 %
	Category: 41 - PENALTIES Total:	**33,100.00**	**33,100.00**	**0.00**	**0.00**	**0.00**	**-33,100.00**	**100.00 %**
Category: 42 - FEES								
11-40080-11	ACCT SETUP/CLSE - WATER DEPT	4,000.00	4,000.00	0.00	0.00	0.00	-4,000.00	100.00 %
11-40140-11	WATER SERV FEES - WATER DEPT	1,000.00	1,000.00	0.00	0.00	0.00	-1,000.00	100.00 %
11-40500-10	ADMIN FEE REV - RESOURCE CNSRVN	3,000.00	3,000.00	0.00	0.00	0.00	-3,000.00	100.00 %
11-40500-11	ADMIN FEE REV - WATER DEPT	1,000.00	1,000.00	0.00	0.00	0.00	-1,000.00	100.00 %
11-41010-10	W/L ANNUAL FEE - RESOURCE CNSRVN	60,000.00	60,000.00	0.00	0.00	0.00	-60,000.00	100.00 %
11-41100-10	REMODEL IMPACT - RESOURCE CNSRVN	28,400.00	28,400.00	0.00	0.00	0.00	-28,400.00	100.00 %
11-41100-11	REMODEL IMPACT - WATER DEPT	3,000.00	3,000.00	0.00	0.00	0.00	-3,000.00	100.00 %
11-41240-10	ASSIGNMENT FEES - RESOURCE CNSRVN	2,000.00	2,000.00	0.00	0.00	0.00	-2,000.00	100.00 %
11-41240-11	ASSIGNMENT FEES - WATER DEPT	1,500.00	1,500.00	0.00	0.00	0.00	-1,500.00	100.00 %
11-43730-11	INSPECTION FEE - WATER DEPT	2,000.00	2,000.00	0.00	0.00	0.00	-2,000.00	100.00 %
	Category: 42 - FEES Total:	**105,900.00**	**105,900.00**	**0.00**	**0.00**	**0.00**	**-105,900.00**	**100.00 %**
Category: 43 - OTHER REVENUE								
11-42000-11	INTEREST INCOME - WATER DEPT	8,000.00	8,000.00	0.00	0.00	0.00	-8,000.00	100.00 %
11-43900-11	MISC. REVENUE - WATER DEPT	1,000.00	1,000.00	0.00	0.00	0.00	-1,000.00	100.00 %
	Category: 43 - OTHER REVENUE Total:	**9,000.00**	**9,000.00**	**0.00**	**0.00**	**0.00**	**-9,000.00**	**100.00 %**
Category: 44 - PROPERTY TAXES								
11-43600-11	AVAILABILITY - WATER DEPT	178,000.00	178,000.00	0.00	0.00	0.00	-178,000.00	100.00 %
	Category: 44 - PROPERTY TAXES Total:	**178,000.00**	**178,000.00**	**0.00**	**0.00**	**0.00**	**-178,000.00**	**100.00 %**
	Revenue Total:	**3,921,000.00**	**3,921,000.00**	**0.00**	**0.00**	**0.00**	**-3,921,000.00**	**100.00 %**
Expense								
Category: 50 - SALARIES								
11-50000-11	SALARY & WAGES - WATER DEPT	621,417.00	621,417.00	0.00	0.00	0.00	621,417.00	100.00 %
11-50100-11	OVERTIME - WATER DEPT	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
11-50200-11	STANDBY TIME - WATER DEPT	18,250.00	18,250.00	0.00	0.00	0.00	18,250.00	100.00 %
	Category: 50 - SALARIES Total:	**674,667.00**	**674,667.00**	**0.00**	**0.00**	**0.00**	**674,667.00**	**100.00 %**
Category: 51 - BENEFITS								
11-51010-11	UNIFORM ALLOWNC - WATER DEPT	2,400.00	2,400.00	0.00	0.00	0.00	2,400.00	100.00 %
11-51020-11	MED-PRINCIPAL - WATER DEPT	7,668.00	7,668.00	0.00	0.00	0.00	7,668.00	100.00 %
11-51030-11	MED-PERS-CARE - WATER DEPT	79,806.00	79,806.00	0.00	0.00	0.00	79,806.00	100.00 %
11-51050-11	LIFE INSURANCE - WATER DEPT	982.00	982.00	0.00	0.00	0.00	982.00	100.00 %
11-51060-11	FICA - WATER DEPT	37,730.00	37,730.00	0.00	0.00	0.00	37,730.00	100.00 %
11-51070-11	MEDICARE - WATER DEPT	8,190.00	8,190.00	0.00	0.00	0.00	8,190.00	100.00 %
11-51080-11	WORKERS COMP - WATER DEPT	28,275.00	28,275.00	0.00	0.00	0.00	28,275.00	100.00 %
11-51090-11	RETIREMENT-PERS - WATER DEPT	163,429.00	163,429.00	0.00	0.00	0.00	163,429.00	100.00 %
11-51200-11	OTHER EMP BENE - WATER DEPT	5,450.00	5,450.00	0.00	0.00	0.00	5,450.00	100.00 %
11-51210-11	RETIREES HEALTH - WATER DEPT	50,989.00	50,989.00	0.00	0.00	0.00	50,989.00	100.00 %
11-51220-11	MEDICAL REIMBRS - WATER DEPT	14,066.00	14,066.00	0.00	0.00	0.00	14,066.00	100.00 %
	Category: 51 - BENEFITS Total:	**398,985.00**	**398,985.00**	**0.00**	**0.00**	**0.00**	**398,985.00**	**100.00 %**
Category: 52 - SERVICES & SUPPLIES								
11-6011I-10	PUBLIC INFO GNL - RESOURCE CNSRVN	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
11-6011I-11	PUBLIC INFO GNL - WATER DEPT	310.00	310.00	0.00	0.00	0.00	310.00	100.00 %
11-6031D-11	M&R WTR DISTRBN - WATER DEPT	113,879.00	113,879.00	0.00	0.00	0.00	113,879.00	100.00 %

Budget Detail

Description	Units	Price	Amount
M&R WTR DISTRBN	0.00	0.00	7,379.00
M&R WTR DISTRBN - CALIBRATION AND SERVICE	0.00	0.00	7,500.00
M&R WTR DISTRBN - PRESSURE VAULT UPGRADE ZONE 6	0.00	0.00	15,000.00
M&R WTR DISTRBN - REPLACE ISOLATION VALVES	0.00	0.00	50,000.00
M&R WTR DISTRBN - VALVE MARINE TERRACE	0.00	0.00	14,000.00
M&R WTR DISTRBN - VAULT REPAIR	0.00	0.00	20,000.00

11-6031F-11	M&R WTR-FIR HYD - WATER DEPT	5,500.00	5,500.00	0.00	0.00	0.00	5,500.00	100.00 %

Budget Detail

Description	Units	Price	Amount
M&R WTR - FIR HYD - BACK STOCK	0.00	0.00	5,000.00
M&R WTR - FIRE HYD	0.00	0.00	500.00

11-6031G-11	M&R WTR GENRTRS - WATER DEPT	86,576.00	86,576.00	0.00	0.00	0.00	86,576.00	100.00 %

Budget Detail

Description	Units	Price	Amount
M&R WTR GENRTRS	0.00	0.00	1,576.00
M&R WTR GENRTRS - BACK UP SR4	0.00	0.00	80,000.00
M&R WTR GENRTRS - MAINTENANCE	0.00	0.00	5,000.00

11-6031L-11	M&R WTR LEIMERT - WATER DEPT	6,848.00	6,848.00	0.00	0.00	0.00	6,848.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Budget Detail								
Description		**Units**	**Price**	**Amount**				
M&R WTR LEIMERT		0.00	0.00	848.00				
M&R WTR LEIMERT - REPLACE LEIMERT ROOF		0.00	0.00	6,000.00				
11-6031M-11	M&R-WTR METERS - WATER DEPT	6,745.00	6,745.00	0.00	0.00	0.00	6,745.00	100.00 %
11-6031P-11	M&R WTR PUMPS - WATER DEPT	31,360.00	31,360.00	0.00	0.00	0.00	31,360.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
M&R WTR PUMPS		0.00	0.00	500.00				
M&R WTR PUMPS - DISINFECTION CHEMICAL PUMPS		0.00	0.00	25,000.00				
M&R WTR PUMPS - LEIMERT BOOSTER REPLACEMENT		0.00	0.00	5,860.00				
11-6031Q-11	SR3 WELL - WATER DEPT	36,815.00	36,815.00	0.00	0.00	0.00	36,815.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
SR3 WELL		0.00	0.00	8,815.00				
SR3 WELL - REPLACE CLEARWELL		0.00	0.00	18,000.00				
SR3 WELL - REPLACE FAILING VFD		0.00	0.00	10,000.00				
11-6031R-11	M&R WTR SR-4 - WATER DEPT	9,821.00	9,821.00	0.00	0.00	0.00	9,821.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
M&R WTR SR-4		0.00	0.00	4,821.00				
M&R WTR SR-4 - EXTERIOR COATING		0.00	0.00	5,000.00				
11-6031S-11	M&R WTR STORAGE - WATER DEPT	156,705.00	156,705.00	0.00	0.00	0.00	156,705.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
M&R WATER STORAGE TANKS		0.00	0.00	4,700.00				
M&R WATER STORAGE TANKS - ANNUAL INSPECTION FISCAL		0.00	0.00	10,000.00				
M&R WATER STORAGE TANKS - ANNUAL INSPECTION PINE K		0.00	0.00	10,700.00				
M&R WATER STORAGE TANKS - ANNUAL MAINTENANCE & REH		0.00	0.00	31,305.00				
M&R WTR STORAGE - MAINT INTERIOR/EXTERIOR		0.00	0.00	100,000.00				
11-6031T-11	M&R WTR TREATMT - WATER DEPT	1,337.00	1,337.00	0.00	0.00	0.00	1,337.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
M&R WTR TREATMT		0.00	0.00	337.00				
M&R WTR TREATMT - DISTRIBUTION LINE TYGON		0.00	0.00	1,000.00				
11-6031W-11	M&R WTR WELLS - WATER DEPT	12,792.00	12,792.00	0.00	0.00	0.00	12,792.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Budget Detail								
Description		**Units**	**Price**	**Amount**				
M&R WTR WELLS		0.00	0.00	10,792.00				
M&R WTR WELLS - FLOW METER VERIFICATION		0.00	0.00	2,000.00				
11-6031Y-11	M&R WTR YARD - WATER DEPT	12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	100.00 %
11-6033B-11	M&R BUILDINGS - WATER DEPT	2,789.00	2,789.00	0.00	0.00	0.00	2,789.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
M&R BUIDINGS		0.00	0.00	2,789.00				
11-6033G-11	M&R GROUNDS - WATER DEPT	16,935.00	16,935.00	0.00	0.00	0.00	16,935.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
M&R GROUNDS		0.00	0.00	16,935.00				
11-6033Z-11	M&R STORM DAMAGE JANUARY 2021	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	100.00 %
11-6035L-11	M&R - LEAK REP - WATER DEPT	12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	100.00 %
11-6035R-11	M&R - ROAD REP - WATER DEPT	72,100.00	72,100.00	0.00	0.00	0.00	72,100.00	100.00 %
11-6035V-11	VALVE RAISING - WATER DEPT	5,150.00	5,150.00	0.00	0.00	0.00	5,150.00	100.00 %
11-60360-11	M&R-EMERGENCY - WATER DEPT	11,000.00	11,000.00	0.00	0.00	0.00	11,000.00	100.00 %
11-60370-11	M&R SCADA - WATER DEPT	65,000.00	65,000.00	0.00	0.00	0.00	65,000.00	100.00 %
11-60400-11	M&R - EQUIPMENT - WATER DEPT	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
11-6041L-11	M&R-VEHICLES-L - WATER DEPT	12,000.00	12,000.00	0.00	0.00	0.00	12,000.00	100.00 %
11-6041N-11	M&R-VEHICLES-N - WATER DEPT	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
11-60440-11	M&R-COMPS-SVCS - WATER DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
11-60450-11	COMP SUPP&PARTS - WATER DEPT	8,572.00	8,572.00	0.00	0.00	0.00	8,572.00	100.00 %
11-60480-11	SECURTY & SAFTY - WATER DEPT	11,800.00	11,800.00	0.00	0.00	0.00	11,800.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
SECURTY & SAFTY		0.00	0.00	1,800.00				
SECURTY & SAFTY - WELL SITE CAMERAS		0.00	0.00	10,000.00				
11-60500-11	OFFICE SUPPLIES - WATER DEPT	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	100.00 %
11-60510-10	POSTAGE & SHIP - RESOURCE CNSRVN	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
11-60510-11	POSTAGE & SHIP - WATER DEPT	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00	100.00 %
11-60530-11	PRINTING/FORMS - WATER DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
11-60540-10	MBRSH DUES,PUBS - RESOURCE CNSRVN	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
11-60550-11	GOVT FEES & LIC - WATER DEPT	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00	100.00 %
11-6060C-11	UTILITIES CELL - WATER DEPT	3,100.00	3,100.00	0.00	0.00	0.00	3,100.00	100.00 %
11-6060E-11	UTILITIES ELEC - WATER DEPT	170,000.00	170,000.00	0.00	0.00	0.00	170,000.00	100.00 %
11-6060G-11	UTILITIES GAS - WATER DEPT	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00	100.00 %
11-6060I-11	UTILITS INTRNET - WATER DEPT	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
11-6060P-11	UTILITIES PHONE - WATER DEPT	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	100.00 %
11-6060S-11	UTILITIES SEWER - WATER DEPT	2,200.00	2,200.00	0.00	0.00	0.00	2,200.00	100.00 %
11-60630-11	M&R COMMUN EQP - WATER DEPT	7,261.00	7,261.00	0.00	0.00	0.00	7,261.00	100.00 %
11-60780-11	LAND LEASE - WATER DEPT	55,000.00	55,000.00	0.00	0.00	0.00	55,000.00	100.00 %
11-6080E-11	PRO SVC- ENGRNG - WATER DEPT	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	100.00 %
11-6080G-11	PRO SVC- GIS DV - WATER DEPT	3,400.00	3,400.00	0.00	0.00	0.00	3,400.00	100.00 %
11-6080M-10	PRO SVC- MISC - RESOURCE CNSRVN	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
11-6080M-11	PRO SVC- MISC - WATER DEPT	68,229.00	68,229.00	0.00	0.00	0.00	68,229.00	100.00 %

Budget Detail

Description	Units	Price	Amount
PROF SVC - GRANT WRITER	0.00	0.00	10,000.00
PROF SVC - MISC/OTHER	0.00	0.00	18,229.00
PROF SVC - UPDATE SS CREEK BASIN MGMT O&M MANUAL	0.00	0.00	10,000.00
PROF SVC - WATERSHED REPORT	0.00	0.00	30,000.00

11-6080T-11	PROF SERV-TEMP - WATER DEPT	5,150.00	5,150.00	0.00	0.00	0.00	5,150.00	100.00 %
11-6080V-10	VOL LOT MERGER - RESOURCE CNSRVN	3,808.00	3,808.00	0.00	0.00	0.00	3,808.00	100.00 %
11-6080V-11	VOL LOT MERGER - WATER DEPT	700.00	700.00	0.00	0.00	0.00	700.00	100.00 %
11-60900-11	DEPT OP SUPPLY - WATER DEPT	21,000.00	21,000.00	0.00	0.00	0.00	21,000.00	100.00 %
11-60910-11	LAB TESTS - WATER DEPT	17,850.00	17,850.00	0.00	0.00	0.00	17,850.00	100.00 %
11-6091C-11	OP SUP-CHEMICAL - WATER DEPT	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	100.00 %
11-6091G-11	CALIBRATION - WATER DEPT	11,000.00	11,000.00	0.00	0.00	0.00	11,000.00	100.00 %
11-60920-11	LAB SUPPLIES - WATER DEPT	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
11-60930-11	SMALL TOOLS/EQP - WATER DEPT	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
11-60940-11	CLOTH/UNIFORM - WATER DEPT	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %

Budget Detail

Description	Units	Price	Amount
CLOTHING/UNIFORM	0.00	0.00	2,500.00
CLOTHING/UNIFORM - INCREASE ANNUAL AMOUNT	0.00	0.00	500.00

11-60950-11	OFFICE FURN/EQP - WATER DEPT	800.00	800.00	0.00	0.00	0.00	800.00	100.00 %
11-60960-11	FUEL - WATER DEPT	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	100.00 %
11-61150-11	MEETING EXPENSE - WATER DEPT	300.00	300.00	0.00	0.00	0.00	300.00	100.00 %
11-6120E-11	TVL,TRN,SEM-EMP - WATER DEPT	8,240.00	8,240.00	0.00	0.00	0.00	8,240.00	100.00 %
11-61250-11	EMPLOY RECRUIT - WATER DEPT	100.00	100.00	0.00	0.00	0.00	100.00	100.00 %
11-66100-10	RETROFIT PGM - RESOURCE CNSRVN	700.00	700.00	0.00	0.00	0.00	700.00	100.00 %
11-66110-10	REBATE PROGRAM - RESOURCE CNSRVN	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %

Budget Detail

Description	Units	Price	Amount
REBATE PROGRAM - DEVELOPMENT OF NEW REBATE PRGRAM	0.00	0.00	3,000.00

Category: 52 - SERVICES & SUPPLIES Total:	**1,263,772.00**	**1,263,772.00**	**0.00**	**0.00**	**0.00**	**1,263,772.00**	**100.00 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: 60 - CAPITAL OUTLAY								
11-61700-11	CAP ASSET EXP - WATER DEPT	530,000.00	530,000.00	0.00	0.00	0.00	530,000.00	100.00 %

Budget Detail

Description	Units	Price	Amount
DESIGN FOR WATER AND EFFLUENT LINE	0.00	0.00	500,000.00
LEAD AND COPPER SERVICE LINE REGULATIONS	0.00	0.00	20,000.00
SOURCE WATER ASSESSMENT	0.00	0.00	10,000.00

Category: 60 - CAPITAL OUTLAY Total:	**530,000.00**	**530,000.00**	**0.00**	**0.00**	**0.00**	**530,000.00**	**100.00 %**
Category: 70 - DEBT SERVICE							
11-6180H-11 INTEREST TRUCK - WATER DEPT	1,353.00	1,353.00	0.00	0.00	0.00	1,353.00	100.00 %
11-6180J-11 PRINCIPAL/P-UP - WATER DEPT	15,584.00	15,584.00	0.00	0.00	0.00	15,584.00	100.00 %
Category: 70 - DEBT SERVICE Total:	**16,937.00**	**16,937.00**	**0.00**	**0.00**	**0.00**	**16,937.00**	**100.00 %**
Category: 80 - ALLOCATED OH							
11-62000-11 ALLOC OVERHEAD - WATER DEPT	1,032,699.00	1,032,699.00	0.00	0.00	0.00	1,032,699.00	100.00 %

Budget Detail

Description	Units	Price	Amount
ADMINISTRATIVE COST ALLOCATION - WRF FUND	0.00	0.00	302,504.00
ADMINISTRATIVE COST ALLOCATION - WRF-C FUND	0.00	0.00	100,835.00
ADMINSTRATIVE COST ALLOCATION - WATER DEPARTMENT	0.00	0.00	629,360.00

Category: 80 - ALLOCATED OH Total:	**1,032,699.00**	**1,032,699.00**	**0.00**	**0.00**	**0.00**	**1,032,699.00**	**100.00 %**
Expense Total:	**3,917,060.00**	**3,917,060.00**	**0.00**	**0.00**	**0.00**	**3,917,060.00**	**100.00 %**
Fund: 11 - WATER FUND Surplus (Deficit):	**3,940.00**	**3,940.00**	**0.00**	**0.00**	**0.00**	**-3,940.00**	**100.00 %**
Report Surplus (Deficit):	**3,940.00**	**3,940.00**	**0.00**	**0.00**	**0.00**	**-3,940.00**	**100.00 %**

Group Summary

Categor…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 11 - WATER FUND							
Revenue							
40 - SALES	3,595,000.00	3,595,000.00	0.00	0.00	0.00	-3,595,000.00	100.00 %
41 - PENALTIES	33,100.00	33,100.00	0.00	0.00	0.00	-33,100.00	100.00 %
42 - FEES	105,900.00	105,900.00	0.00	0.00	0.00	-105,900.00	100.00 %
43 - OTHER REVENUE	9,000.00	9,000.00	0.00	0.00	0.00	-9,000.00	100.00 %
44 - PROPERTY TAXES	178,000.00	178,000.00	0.00	0.00	0.00	-178,000.00	100.00 %
Revenue Surplus (Deficit):	**3,921,000.00**	**3,921,000.00**	**0.00**	**0.00**	**0.00**	**-3,921,000.00**	**100.00 %**
Expense							
50 - SALARIES	674,667.00	674,667.00	0.00	0.00	0.00	674,667.00	100.00 %
51 - BENEFITS	398,985.00	398,985.00	0.00	0.00	0.00	398,985.00	100.00 %
52 - SERVICES & SUPPLIES	1,263,772.00	1,263,772.00	0.00	0.00	0.00	1,263,772.00	100.00 %
60 - CAPITAL OUTLAY	530,000.00	530,000.00	0.00	0.00	0.00	530,000.00	100.00 %
70 - DEBT SERVICE	16,937.00	16,937.00	0.00	0.00	0.00	16,937.00	100.00 %
80 - ALLOCATED OH	1,032,699.00	1,032,699.00	0.00	0.00	0.00	1,032,699.00	100.00 %
Expense Total:	**3,917,060.00**	**3,917,060.00**	**0.00**	**0.00**	**0.00**	**3,917,060.00**	**100.00 %**
Fund: 11 - WATER FUND Surplus (Deficit):	**3,940.00**	**3,940.00**	**0.00**	**0.00**	**0.00**	**-3,940.00**	**100.00 %**
Report Surplus (Deficit):	**3,940.00**	**3,940.00**	**0.00**	**0.00**	**0.00**	**-3,940.00**	**100.00 %**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
11 - WATER FUND	3,940.00	3,940.00	0.00	0.00	0.00	-3,940.00
Report Surplus (Deficit):	**3,940.00**	**3,940.00**	**0.00**	**0.00**	**0.00**	**-3,940.00**

WATER FUND

SWF OPERATIONS – 39

SWF CAPITAL - 40



Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 07/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 39 - WRF OPERATIONS								
Revenue								
Category: 40 - SALES								
39-40430-25	EWS BASE COM LD - WTR.SUSTAIN.OP.	1,321,000.00	1,321,000.00	0.00	0.00	0.00	-1,321,000.00	100.00 %
	Category: 40 - SALES Total:	**1,321,000.00**	**1,321,000.00**	**0.00**	**0.00**	**0.00**	**-1,321,000.00**	**100.00 %**
Category: 43 - OTHER REVENUE								
39-42000-25	INTEREST INCOME - WTR.SUSTAIN.OP.	8,000.00	8,000.00	0.00	0.00	0.00	-8,000.00	100.00 %
	Category: 43 - OTHER REVENUE Total:	**8,000.00**	**8,000.00**	**0.00**	**0.00**	**0.00**	**-8,000.00**	**100.00 %**
	Revenue Total:	**1,329,000.00**	**1,329,000.00**	**0.00**	**0.00**	**0.00**	**-1,329,000.00**	**100.00 %**
Expense								
Category: 50 - SALARIES								
39-50000-25	SALARY & WAGES - WTR.SUSTAIN.OP.	138,772.00	138,772.00	0.00	0.00	0.00	138,772.00	100.00 %
39-50100-25	OVERTIME - WTR.SUSTAIN.OP.	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
	Category: 50 - SALARIES Total:	**139,772.00**	**139,772.00**	**0.00**	**0.00**	**0.00**	**139,772.00**	**100.00 %**
Category: 51 - BENEFITS								
39-51020-25	DENTAL INSUR - WTR.SUSTAIN.OP.	1,369.00	1,369.00	0.00	0.00	0.00	1,369.00	100.00 %
39-51030-25	MED-PERS-CARE - WTR.SUSTAIN.OP.	20,192.00	20,192.00	0.00	0.00	0.00	20,192.00	100.00 %
39-51050-25	LIFE INSURANCE - WTR.SUSTAIN.OP.	171.00	171.00	0.00	0.00	0.00	171.00	100.00 %
39-51060-25	FICA - WTR.SUSTAIN.OP.	8,522.00	8,522.00	0.00	0.00	0.00	8,522.00	100.00 %
39-51070-25	MEDICARE - WTR.SUSTAIN.OP.	1,705.00	1,705.00	0.00	0.00	0.00	1,705.00	100.00 %
39-51080-25	WORKERS COMP - WTR.SUSTAIN.OP.	1,990.00	1,990.00	0.00	0.00	0.00	1,990.00	100.00 %
39-51090-25	RETIREMENT-PERS - WTR.SUSTAIN.OP.	36,620.00	36,620.00	0.00	0.00	0.00	36,620.00	100.00 %
39-51200-25	OTHER EMP BENE - WTR.SUSTAIN.OP.	2,335.00	2,335.00	0.00	0.00	0.00	2,335.00	100.00 %
39-51220-25	MEDICAL REIMBRS - WTR.SUSTAIN.OP.	1,586.00	1,586.00	0.00	0.00	0.00	1,586.00	100.00 %
	Category: 51 - BENEFITS Total:	**74,490.00**	**74,490.00**	**0.00**	**0.00**	**0.00**	**74,490.00**	**100.00 %**
Category: 52 - SERVICES & SUPPLIES								
39-6041L-25	M&R-VEHICLES-L - WTR.SUSTAIN.OP.	1,136.00	1,136.00	0.00	0.00	0.00	1,136.00	100.00 %
39-60550-25	GOVT FEES & LIC - WTR.SUSTAIN.OP.	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	100.00 %
39-6060C-25	UTILITIES CELL - WTR.SUSTAIN.OP.	1,100.00	1,100.00	0.00	0.00	0.00	1,100.00	100.00 %
39-6060E-25	UTILITIES ELEC - WTR.SUSTAIN.OP.	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
39-6080M-25	PRO SVC MISC - WTR.SUSTAIN.OP.	29,073.00	29,073.00	0.00	0.00	0.00	29,073.00	100.00 %

Budget Detail

Description	Units	Price	Amount
PRO SVC - MISC/OTHER	0.00	0.00	7,073.00

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
PRO SVC - TROJAN UV ONSITE INSTALLATION		0.00	0.00	7,000.00				
PROF SVC - H2O INNOVATIONS ONSITE TRAINING MEDIA I		0.00	0.00	15,000.00				
39-60900-25	DEPT OP SUPPLY - WTR.SUSTAIN.OP.		25,588.00	25,588.00	0.00	0.00	0.00	25,588.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
DEPARTMENT OPERATING SUPPLIES		0.00	0.00	25,588.00				
39-60910-25	LAB TESTS - WTR.SUSTAIN.OP.		1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
39-6091C-25	OP SUP-CHEMICAL - WTR.SUSTAIN.OP.		7,472.00	7,472.00	0.00	0.00	0.00	7,472.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
OPERATING SUPPLIES - CHEMICALS		0.00	0.00	1,472.00				
OPERATING SUPPLIES - CHEMICALS - MEDIA PRESERVATIO		0.00	0.00	6,000.00				
39-6091E-25	BASELINE MON - WTR.SUSTAIN.OP.		20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	100.00 %
39-60920-25	LAB SUPPLIES - WTR.SUSTAIN.OP.		500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
39-60960-25	FUEL - WTR.SUSTAIN.OP.		2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
39-66200-25	WRF - 2 MONTH RESERVE FOR OPS		180,000.00	180,000.00	0.00	0.00	0.00	180,000.00	100.00 %
	Category: 52 - SERVICES & SUPPLIES Total:		**307,869.00**	**307,869.00**	**0.00**	**0.00**	**0.00**	**307,869.00**	**100.00 %**
Category: 70 - DEBT SERVICE								
39-6180I-25	INT EWS LOAN - WTR.SUSTAIN.OP.		258,791.00	258,791.00	0.00	0.00	0.00	258,791.00	100.00 %
39-6180P-25	PRIN EWS LOAN - WTR.SUSTAIN.OP.		400,634.00	400,634.00	0.00	0.00	0.00	400,634.00	100.00 %
	Category: 70 - DEBT SERVICE Total:		**659,425.00**	**659,425.00**	**0.00**	**0.00**	**0.00**	**659,425.00**	**100.00 %**
	Expense Total:		**1,181,556.00**	**1,181,556.00**	**0.00**	**0.00**	**0.00**	**1,181,556.00**	**100.00 %**
	Fund: 39 - WRF OPERATIONS Surplus (Deficit):		**147,444.00**	**147,444.00**	**0.00**	**0.00**	**0.00**	**-147,444.00**	**100.00 %**
	Report Surplus (Deficit):		**147,444.00**	**147,444.00**	**0.00**	**0.00**	**0.00**	**-147,444.00**	**100.00 %**

Group Summary

Categor…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 39 - WRF OPERATIONS							
Revenue							
40 - SALES	1,321,000.00	1,321,000.00	0.00	0.00	0.00	-1,321,000.00	100.00 %
43 - OTHER REVENUE	8,000.00	8,000.00	0.00	0.00	0.00	-8,000.00	100.00 %
Revenue Surplus (Deficit):	**1,329,000.00**	**1,329,000.00**	**0.00**	**0.00**	**0.00**	**-1,329,000.00**	**100.00 %**
Expense							
50 - SALARIES	139,772.00	139,772.00	0.00	0.00	0.00	139,772.00	100.00 %
51 - BENEFITS	74,490.00	74,490.00	0.00	0.00	0.00	74,490.00	100.00 %
52 - SERVICES & SUPPLIES	307,869.00	307,869.00	0.00	0.00	0.00	307,869.00	100.00 %
70 - DEBT SERVICE	659,425.00	659,425.00	0.00	0.00	0.00	659,425.00	100.00 %
Expense Total:	**1,181,556.00**	**1,181,556.00**	**0.00**	**0.00**	**0.00**	**1,181,556.00**	**100.00 %**
Fund: 39 - WRF OPERATIONS Surplus (Deficit):	**147,444.00**	**147,444.00**	**0.00**	**0.00**	**0.00**	**-147,444.00**	**100.00 %**
Report Surplus (Deficit):	**147,444.00**	**147,444.00**	**0.00**	**0.00**	**0.00**	**-147,444.00**	**100.00 %**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
39 - WRF OPERATIONS	147,444.00	147,444.00	0.00	0.00	0.00	-147,444.00
Report Surplus (Deficit):	**147,444.00**	**147,444.00**	**0.00**	**0.00**	**0.00**	**-147,444.00**

WASTEWATER FUND

WASTEWATER DEPARTMENT – 12

Cambria Community Services District , CA

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 07/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 12 - WASTEWATER FUND								
Revenue								
Category: 40 - SALES								
12-40000-12	SERVICE SALES - WASTEWATER DEPT	3,698,000.00	3,698,000.00	0.00	0.00	0.00	-3,698,000.00	100.00 %
	Category: 40 - SALES Total:	**3,698,000.00**	**3,698,000.00**	**0.00**	**0.00**	**0.00**	**-3,698,000.00**	**100.00 %**
Category: 43 - OTHER REVENUE								
12-42000-12	INTEREST INCOME - WASTEWATER DEPT	4,000.00	4,000.00	0.00	0.00	0.00	-4,000.00	100.00 %
12-43900-12	MISC. REVENUE - WASTEWATER DEPT	20,000.00	20,000.00	0.00	0.00	0.00	-20,000.00	100.00 %
	Category: 43 - OTHER REVENUE Total:	**24,000.00**	**24,000.00**	**0.00**	**0.00**	**0.00**	**-24,000.00**	**100.00 %**
Category: 44 - PROPERTY TAXES								
12-43100-12	PROPERTY TAX - WASTEWATER DEPT	25,000.00	25,000.00	0.00	0.00	0.00	-25,000.00	100.00 %
12-43110-12	SB2557 TAX - WASTEWATER DEPT	-8,100.00	-8,100.00	0.00	0.00	0.00	8,100.00	0.00 %
12-43600-12	AVAILABILITY - WASTEWATER DEPT	116,000.00	116,000.00	0.00	0.00	0.00	-116,000.00	100.00 %
	Category: 44 - PROPERTY TAXES Total:	**132,900.00**	**132,900.00**	**0.00**	**0.00**	**0.00**	**-132,900.00**	**100.00 %**
	Revenue Total:	**3,854,900.00**	**3,854,900.00**	**0.00**	**0.00**	**0.00**	**-3,854,900.00**	**100.00 %**
Expense								
Category: 50 - SALARIES								
12-50000-12	SALARY & WAGES - WASTEWATER DEPT	696,663.00	696,663.00	0.00	0.00	0.00	696,663.00	100.00 %
12-50100-12	OVERTIME - WASTEWATER DEPT	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	100.00 %
12-50200-12	STANDBY TIME - WASTEWATER DEPT	18,250.00	18,250.00	0.00	0.00	0.00	18,250.00	100.00 %
	Category: 50 - SALARIES Total:	**739,913.00**	**739,913.00**	**0.00**	**0.00**	**0.00**	**739,913.00**	**100.00 %**
Category: 51 - BENEFITS								
12-51010-12	UNIFORM ALLOWNC - WASTEWATER DEPT	2,800.00	2,800.00	0.00	0.00	0.00	2,800.00	100.00 %
12-51020-12	MED-PRINCIPAL - WASTEWATER DEPT	13,253.00	13,253.00	0.00	0.00	0.00	13,253.00	100.00 %
12-51030-12	MED-PERS-CARE - WASTEWATER DEPT	103,021.00	103,021.00	0.00	0.00	0.00	103,021.00	100.00 %
12-51050-12	LIFE INSURANCE - WASTEWATER DEPT	1,151.00	1,151.00	0.00	0.00	0.00	1,151.00	100.00 %
12-51060-12	FICA - WASTEWATER DEPT	45,091.00	45,091.00	0.00	0.00	0.00	45,091.00	100.00 %
12-51070-12	MEDICARE - WASTEWATER DEPT	8,987.00	8,987.00	0.00	0.00	0.00	8,987.00	100.00 %
12-51080-12	WORKERS COMP - WASTEWATER DEPT	39,745.00	39,745.00	0.00	0.00	0.00	39,745.00	100.00 %
12-51090-12	RETIREMENT-PERS - WASTEWATER DEPT	198,971.00	198,971.00	0.00	0.00	0.00	198,971.00	100.00 %
12-51200-12	OTHER EMP BENE - WASTEWATER DEPT	6,215.00	6,215.00	0.00	0.00	0.00	6,215.00	100.00 %
12-51210-12	RETIREES HEALTH - WASTEWATER DEPT	39,345.00	39,345.00	0.00	0.00	0.00	39,345.00	100.00 %
12-51220-12	MEDICAL REIMBRS - WASTEWATER DEPT	13,387.00	13,387.00	0.00	0.00	0.00	13,387.00	100.00 %
	Category: 51 - BENEFITS Total:	**471,966.00**	**471,966.00**	**0.00**	**0.00**	**0.00**	**471,966.00**	**100.00 %**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Category: 52 - SERVICES & SUPPLIES								
12-6032C-12	M&R WW COLLECTN - WASTEWATER DEPT	78,000.00	78,000.00	0.00	0.00	0.00	78,000.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
M&R WW COLLECTION		0.00	0.00	60,000.00				
M&R WW COLLECTION -LIFT STATION FOG TRTM		0.00	0.00	18,000.00				
12-6032D-12	M&R WW DISP EFF - WASTEWATER DEPT	17,000.00	17,000.00	0.00	0.00	0.00	17,000.00	100.00 %
12-6032G-12	M&R WW GENERATR - WASTEWATER DEPT	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
12-6032L-12	M&R WW LIFT STN - WASTEWATER DEPT	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	100.00 %
12-6032M-12	M&R WW MANHOLE - WASTEWATER DEPT	44,640.00	44,640.00	0.00	0.00	0.00	44,640.00	100.00 %
12-6032S-12	M&R WW SLG DISP - WASTEWATER DEPT	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	100.00 %
12-6032T-12	M&R WW TREATMNT - WASTEWATER DEPT	75,000.00	75,000.00	0.00	0.00	0.00	75,000.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
M&R WASTEWATER TREATMENT PLANT		0.00	0.00	5,000.00				
M&R WASTEWATER TREATMENT PLANT - COAT & PAINT HAND		0.00	0.00	20,000.00				
M&R WASTEWATER TREATMENT PLANT - EQUIP & MOTOR REP		0.00	0.00	50,000.00				
12-6033B-12	M&R BUILDINGS - WASTEWATER DEPT	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	100.00 %
12-6033G-12	M&R GROUNDS - WASTEWATER DEPT	5,150.00	5,150.00	0.00	0.00	0.00	5,150.00	100.00 %
12-6033Z-12	M&R STORM DAMAGE JANUARY 2021	2,337.00	2,337.00	0.00	0.00	0.00	2,337.00	100.00 %
12-60350-12	MAJOR MAINT. - WASTEWATER DEPT	61,800.00	61,800.00	0.00	0.00	0.00	61,800.00	100.00 %
12-60370-12	M&R SCADA - WASTEWATER DEPT	3,635.00	3,635.00	0.00	0.00	0.00	3,635.00	100.00 %
12-6041L-12	M&R-VEHICLES-L - WASTEWATER DEPT	5,211.00	5,211.00	0.00	0.00	0.00	5,211.00	100.00 %
12-6041N-12	M&R-VEHICLES-N - WASTEWATER DEPT	5,150.00	5,150.00	0.00	0.00	0.00	5,150.00	100.00 %
12-6041V-12	M&R-VEHICLES-V - WASTEWATER DEPT	3,090.00	3,090.00	0.00	0.00	0.00	3,090.00	100.00 %
12-60450-12	COMP SUPP&PARTS - WASTEWATER DEPT	11,695.00	11,695.00	0.00	0.00	0.00	11,695.00	100.00 %
12-60480-12	SECURTY & SAFTY - WASTEWATER DEPT	6,791.00	6,791.00	0.00	0.00	0.00	6,791.00	100.00 %
Budget Detail								
Description		**Units**	**Price**	**Amount**				
SECURITY & SAFETY		0.00	0.00	1,791.00				
SECURITY & SAFETY - SAFETY TRAINING MATERIALS		0.00	0.00	5,000.00				
12-60500-12	OFFICE SUPPLIES - WASTEWATER DEPT	3,680.00	3,680.00	0.00	0.00	0.00	3,680.00	100.00 %
12-60510-11	POSTAGE & SHIP - WATER DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
12-60510-12	POSTAGE & SHIP - WASTEWATER DEPT	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
12-60530-12	PRINTING/FORMS - WASTEWATER DEPT	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
12-60540-12	MBRSH DUES,PUBS - WASTEWATER DEPT	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
12-60550-12	GOVT FEES & LIC - WASTEWATER DEPT	127,000.00	127,000.00	0.00	0.00	0.00	127,000.00	100.00 %
12-6060C-12	UTILITIES CELL - WASTEWATER DEPT	3,142.00	3,142.00	0.00	0.00	0.00	3,142.00	100.00 %
12-6060E-12	UTILITIES ELEC - WASTEWATER DEPT	316,319.00	316,319.00	0.00	0.00	0.00	316,319.00	100.00 %
12-6060G-12	UTILITIES GAS - WASTEWATER DEPT	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
12-6060I-12	UTILITS INTRNET - WASTEWATER DEPT	8,397.00	8,397.00	0.00	0.00	0.00	8,397.00	100.00 %
12-6060P-12	UTILITIES PHONE - WASTEWATER DEPT	8,500.00	8,500.00	0.00	0.00	0.00	8,500.00	100.00 %
12-6060W-12	UTILITIES WATER - WASTEWATER DEPT	9,373.00	9,373.00	0.00	0.00	0.00	9,373.00	100.00 %
12-60700-12	EQUIP RENTAL - WASTEWATER DEPT	1,093.00	1,093.00	0.00	0.00	0.00	1,093.00	100.00 %
12-6080G-12	PRO SVC- GIS DV - WASTEWATER DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
12-6080M-12	PRO SVC- MISC - WASTEWATER DEPT	13,754.00	13,754.00	0.00	0.00	0.00	13,754.00	100.00 %

Budget Detail

Description	Units	Price	Amount
PROF SVC	0.00	0.00	3,754.00
PROF SVC - IMPLEMENT FATS, OIL GREASE (FOG) PROGRA	0.00	0.00	10,000.00

12-6080T-12	PROF SERV-TEMP - WASTEWATER DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
12-60900-12	DEPT OP SUPPLY - WASTEWATER DEPT	575.00	575.00	0.00	0.00	0.00	575.00	100.00 %
12-60910-12	LAB TESTS - WASTEWATER DEPT	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	100.00 %
12-6091C-12	OP SUP-CHEMICAL - WASTEWATER DEPT	7,017.00	7,017.00	0.00	0.00	0.00	7,017.00	100.00 %
12-60920-12	LAB SUPPLIES - WASTEWATER DEPT	6,930.00	6,930.00	0.00	0.00	0.00	6,930.00	100.00 %
12-60930-12	SMALL TOOLS/EQP - WASTEWATER DEPT	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
12-60940-12	CLOTH/UNIFORM - WASTEWATER DEPT	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
12-60960-12	FUEL - WASTEWATER DEPT	18,785.00	18,785.00	0.00	0.00	0.00	18,785.00	100.00 %
12-61150-12	MEETING EXPENSE - WASTEWATER DEPT	126.00	126.00	0.00	0.00	0.00	126.00	100.00 %
12-6120E-12	TVL,TRN,SEM-EMP - WASTEWATER DEPT	6,304.00	6,304.00	0.00	0.00	0.00	6,304.00	100.00 %
12-61250-12	EMPLOY RECRUIT - WASTEWATER DEPT	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	100.00 %
	Category: 52 - SERVICES & SUPPLIES Total:	**1,034,494.00**	**1,034,494.00**	**0.00**	**0.00**	**0.00**	**1,034,494.00**	**100.00 %**

Category: 60 - CAPITAL OUTLAY

12-61700-12	CAP ASSET EXP - WASTEWATER DEPT	225,000.00	225,000.00	0.00	0.00	0.00	225,000.00	100.00 %

Budget Detail

Description	Units	Price	Amount
WW CAP ASSET - REPLACE PUMP	0.00	0.00	40,000.00
WW CAP ASSET - B3 CONTROLS	0.00	0.00	60,000.00
WW CAP ASSET - EFFLUENT LINE REPLACEMENT ENG	0.00	0.00	40,000.00
WW CAP ASSET - ENG GRAVITY REPLACEMENT	0.00	0.00	40,000.00
WW CAP ASSET - NEW POLYMER SKID FOR FKC PRESS	0.00	0.00	25,000.00
WW CAP ASSET - PORTABLE GENERATOR	0.00	0.00	20,000.00

	Category: 60 - CAPITAL OUTLAY Total:	**225,000.00**	**225,000.00**	**0.00**	**0.00**	**0.00**	**225,000.00**	**100.00 %**

Category: 70 - DEBT SERVICE

12-61800-12	PRINCIPAL - WASTEWATER DEPT	102,743.00	102,743.00	0.00	0.00	0.00	102,743.00	100.00 %

Budget Detail

Description	Units	Price	Amount
INTEREST - INTERFUND LOAN	0.00	0.00	3,847.00
PRINCIPAL - INTERFUND LOAN	0.00	0.00	98,896.00

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
12-61801-12	INTEREST - WW COP 2022A BOND	594,975.00	594,975.00	0.00	0.00	0.00	594,975.00	100.00 %
12-6180H-12	INTEREST TRUCK - WASTEWATER DEPT	5,789.00	5,789.00	0.00	0.00	0.00	5,789.00	100.00 %

Budget Detail

Description	Units	Price	Amount
INTEREST - MUNI FINANCE CRANE TRUCK	0.00	0.00	1,022.00
INTEREST - MUNI FINANCE VAC TRUCK	0.00	0.00	4,767.00

12-6180J-12	PRINCIPAL/TRUCK - WASTEWATER DEPT	87,488.00	87,488.00	0.00	0.00	0.00	87,488.00	100.00 %

Budget Detail

Description	Units	Price	Amount
PRINCIPAL - MUNI FINANCE CRANE TRUCK	0.00	0.00	11,768.00
PRINCIPAL - MUNI FINANCE VAC TRUCK	0.00	0.00	75,720.00

Category: 70 - DEBT SERVICE Total:	**790,995.00**	**790,995.00**	**0.00**	**0.00**	**0.00**	**790,995.00**	**100.00 %**
Category: 80 - ALLOCATED OH							
12-62000-12 ALLOC OVERHEAD - WASTEWATER DEPT	544,465.00	544,465.00	0.00	0.00	0.00	544,465.00	100.00 %
Category: 80 - ALLOCATED OH Total:	**544,465.00**	**544,465.00**	**0.00**	**0.00**	**0.00**	**544,465.00**	**100.00 %**
Expense Total:	**3,806,833.00**	**3,806,833.00**	**0.00**	**0.00**	**0.00**	**3,806,833.00**	**100.00 %**
Fund: 12 - WASTEWATER FUND Surplus (Deficit):	**48,067.00**	**48,067.00**	**0.00**	**0.00**	**0.00**	**-48,067.00**	**100.00 %**
Report Surplus (Deficit):	**48,067.00**	**48,067.00**	**0.00**	**0.00**	**0.00**	**-48,067.00**	**100.00 %**

Group Summary

Categor…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 12 - WASTEWATER FUND							
Revenue							
40 - SALES	3,698,000.00	3,698,000.00	0.00	0.00	0.00	-3,698,000.00	100.00 %
43 - OTHER REVENUE	24,000.00	24,000.00	0.00	0.00	0.00	-24,000.00	100.00 %
44 - PROPERTY TAXES	132,900.00	132,900.00	0.00	0.00	0.00	-132,900.00	100.00 %
Revenue Surplus (Deficit):	**3,854,900.00**	**3,854,900.00**	**0.00**	**0.00**	**0.00**	**-3,854,900.00**	**100.00 %**
Expense							
50 - SALARIES	739,913.00	739,913.00	0.00	0.00	0.00	739,913.00	100.00 %
51 - BENEFITS	471,966.00	471,966.00	0.00	0.00	0.00	471,966.00	100.00 %
52 - SERVICES & SUPPLIES	1,034,494.00	1,034,494.00	0.00	0.00	0.00	1,034,494.00	100.00 %
60 - CAPITAL OUTLAY	225,000.00	225,000.00	0.00	0.00	0.00	225,000.00	100.00 %
70 - DEBT SERVICE	790,995.00	790,995.00	0.00	0.00	0.00	790,995.00	100.00 %
80 - ALLOCATED OH	544,465.00	544,465.00	0.00	0.00	0.00	544,465.00	100.00 %
Expense Total:	**3,806,833.00**	**3,806,833.00**	**0.00**	**0.00**	**0.00**	**3,806,833.00**	**100.00 %**
Fund: 12 - WASTEWATER FUND Surplus (Deficit):	**48,067.00**	**48,067.00**	**0.00**	**0.00**	**0.00**	**-48,067.00**	**100.00 %**
Report Surplus (Deficit):	**48,067.00**	**48,067.00**	**0.00**	**0.00**	**0.00**	**-48,067.00**	**100.00 %**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
12 - WASTEWATER FUND	48,067.00	48,067.00	0.00	0.00	0.00	-48,067.00
Report Surplus (Deficit):	**48,067.00**	**48,067.00**	**0.00**	**0.00**	**0.00**	**-48,067.00**

STAFFING INFORMATION

- SALARY SCHEDULE
- POSITION ALLOCATION LISTING (PAL)
- ORGANIZATIONAL CHARTS:
- FY 2022-2023 CURRENT & FY 2023-2024 PROPOSED

CAMBRIA COMMUNITY SERVICES DISTRICT
SALARY SCHEDULE
FOR THE PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024
Updated May 27, 2023

POSITION TITLE	STEP A	STEP B	STEP C	STEP D	STEP E	10 YEARS SERVICE STEP E+5%	15 YEARS SERVICE STEP E+7.5%	20 YEARS SERVICE STEP E+10%
SERVICE EMPLOYEES INTERNATIONAL UNION (ANNUAL AMOUNTS)								
Clerical Assistant	37,158	39,016	40,967	43,015	45,166	47,424	48,553	49,683
Administrative Technician I	44,322	46,538	48,865	51,308	53,874	56,567	57,914	59,261
Administrative Technician II	52,775	55,414	58,184	61,094	64,148	67,356	68,959	70,563
Administrative Technician III	64,107	67,313	70,678	74,212	77,923	81,819	83,767	85,715
Finance Specialist-Payroll/Benefits	64,107	67,313	70,678	74,212	77,923	81,819	83,767	85,715
Facilites & Resources								
Maintenance Technician	48,941	51,388	53,957	56,655	59,488	62,462	63,949	65,436
Water, SWF & Wastewater Operations								
Water Treatment OIT	48,697	51,132	53,688	56,373	59,191	62,151	63,631	65,110
Water Treatment Operator I	50,932	53,479	56,153	58,960	61,908	65,004	66,552	68,099
Water Treatment Operator II	57,696	60,581	63,610	66,791	70,130	73,637	75,390	77,143
Water Systems Operator T3/D2	65,358	68,626	72,057	75,660	79,443	83,415	85,401	87,387
WasteWater Collection System Worker	51,114	53,669	56,353	59,170	62,129	65,235	66,789	68,342
WasteWater Systems OIT	53,804	56,495	59,319	62,285	65,399	68,669	70,304	71,939
WasteWater Systems Operator I	56,556	59,384	62,353	65,471	68,745	72,182	73,901	75,619
Laboratory Technician	62,489	65,614	68,894	72,339	75,956	79,754	81,653	83,552
WasteWater Systems Operator II	63,748	66,935	70,282	73,796	77,486	81,360	83,297	85,234
WasteWater Systems Operator III	70,435	73,957	77,655	81,537	85,614	89,895	92,035	94,176
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (ANNUAL AMOUNTS)								
Fire Captain	83,349	87,516	91,892	96,487	101,311	106,376	108,909	111,442
Fire Engineer	69,125	72,581	76,210	80,020	84,021	88,223	90,323	92,424
CAMBRIA FIREFIGHTERS (IAFF LOCAL: 4635) (HOURLY AMOUNTS)								
Firefighter (SAFER Grant)	19.69	20.67	21.71	22.79	23.93	N/A	N/A	N/A
Firefighter	19.69	20.67	21.71	22.79	23.93	25.13	25.72	26.32
CAMBRIA RESERVE FIREFIGHTERS (HOURLY RATE: NO STEPS)								
Reserve Recruit Firefighter **	15.50	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Firefighter **	15.50	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Fire Engineer **	16.50	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Reserve Lieutenant **	17.50	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CAMBRIA EXEMPT EMPLOYEES (ANNUAL AMOUNTS)								
Administrative Analyst - HR & IT	86,662	90,995	95,545	100,322	105,339	N/A	N/A	N/A
Facilities & Resources Manager	93,174	97,833	102,724	107,860	113,254	N/A	N/A	N/A
Program Manager	93,174	97,833	102,724	107,860	113,254	N/A	N/A	N/A
Water Systems Superintendent	104,766	110,005	115,505	121,280	127,344	N/A	N/A	N/A
Wastewater Systems Superintendent	104,766	110,005	115,505	121,280	127,344	N/A	N/A	N/A
Finance Manager	114,504	120,229	126,241	132,553	139,181	N/A	N/A	N/A
District Engineer/Utilities Department Manager	127,101	133,456	140,129	147,136	154,492	N/A	N/A	N/A
Fire Chief	127,101	133,456	140,129	147,136	154,492	N/A	N/A	N/A
General Manager	175,000	175,000	175,000	175,000	175,000	N/A	N/A	N/A

Red denotes a change

CAMBRIA COMMUNITY SERVICES DISTRICT POSITION ALLOCATION LIST (PAL)

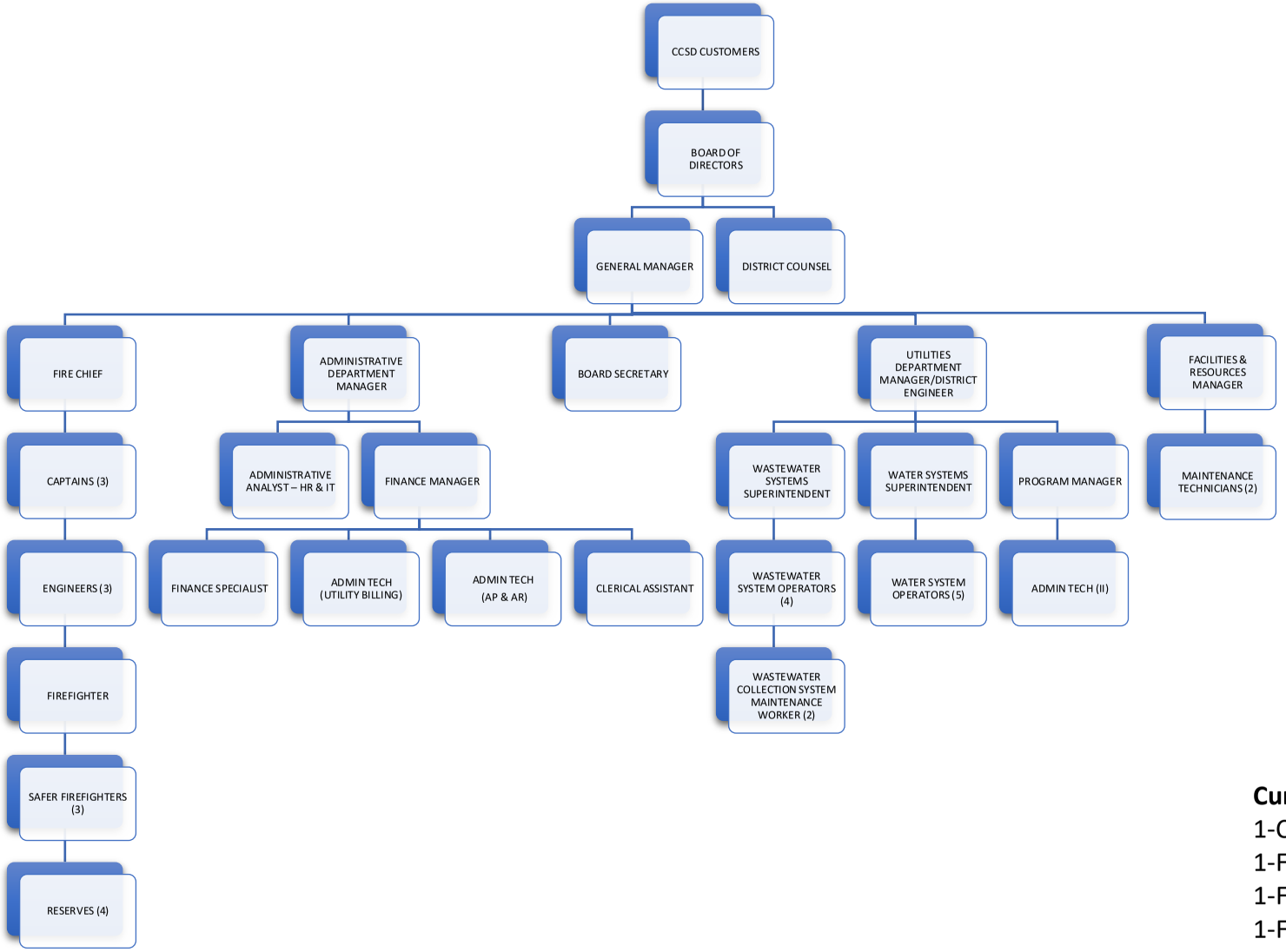
Job Class	Job Class Name		FY 2022-23 Adopted	FY 2023-24 Requested	Change from FY 2022-23 Adopted
Permanent	**Administration and Facilities & Resources**				
	GENERAL MANAGER		1.00	1.00	0.00
	ADMINISTRATIVE DEPARTMENT MANAGER		1.00	0.00	-1.00
	FINANCE MANAGER		1.00	1.00	0.00
	ADMINISTRATIVE ANALYST - HR & IT		1.00	1.00	0.00
	FINANCE SPECIALIST-PAYROLL/BENEFITS		1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIAN I, II OR III		2.00	2.00	0.00
	BOARD SECRETARY		1.00	0.00	-1.00
	CLERICAL ASSISTANT		1.00	1.00	0.00
	FACILITIES & RESOURCES MANAGER		1.00	1.00	0.00
	MAINTENANCE TECHNICIANS		2.00	2.00	0.00
Permanent Totals			12.00	10.00	-2.00
Permanent	**Utilities**				
	UTILITIES DEPARTMENT MANAGER/DISTRICT ENGINEER		1.00	1.00	0.00
	WASTEWATER SYSTEMS SUPERINTENDENT		1.00	1.00	0.00
	WASTEWATER SYSTEM OPERATORS OIT, I, II OR III		4.00	4.00	0.00
	WASTEWATER COLLECTION SYSTEM MAINTENANCE WORKER		2.00	2.00	0.00
	WATER SYSTEMS SUPERINTENDENT		1.00	1.00	0.00
	WATER SYSTEM OPERATOR T3/D2		2.00	2.00	0.00
	WATER TREATMENT OPERATOR OIT, I OR II		3.00	3.00	0.00
	PROGRAM MANAGER		1.00	1.00	0.00
	ADMINISTRATIVE TECHNICIAN II		1.00	1.00	0.00
Permanent Totals			16.00	16.00	0.00
Permanent	**Fire**				
	FIRE CHIEF		1.00	1.00	0.00
	FIRE CAPTAIN		3.00	3.00	0.00
	FIRE ENGINEER		3.00	3.00	0.00
	FIREFIGHTER		1.00	1.00	1.00
	RESERVE RECRUIT FIREFIGHTER		0.00	0.00	0.00
	RESERVE FIREFIGHTER		4.00	4.00	-11.00
	RESERVE FIRE ENGINEER		0.00	0.00	0.00
	RESERVE LIEUTENANT		0.00	0.00	0.00
	FIREFIGHTER (SAFER GRANT)		3.00	3.00	0.00
Permanent Totals			15.00	15.00	-7.00
Department Totals			**43.00**	**41.00**	**-9.00**

Cambria Community Services District Organizational Chart
Proposed Fiscal Year 2023/2024



Current Vacant Positions
1-Clerical Assistant (part-time)
1-Finance Specialist
1-Admin Tech AP & AR
1-Firefighter

Cambria Community Services District Organizational Chart
Final Fiscal Year 2022/2023



Current Vacant Positions
1-Clerical Assistant (part-time)
1-Finance Specialist
1-Finance Manager
1-Firefighter

CAPITAL IMPROVEMENT PROJECTS

	B	C	D	E
1	**General Fund CIP (FY 23/24 Revised 05/31/23)**			
2	**General Fund Projects**	**Ranking**	**FY Project Cost**	**10-Yr Cost**
3	***Administration Department Projects***			
4	Replace District Car	3	$ -	$ 30,000
5				
6		**Subtotal**	**$ -**	**$ 30,000**
7	***Facilities & Resources/PROS Projects***			
8	Electric Vehicle Charging Station (East Village Parking Lot)	1	$ -	$ 17,000
9	Skate Park Improvements	1	$ -	$ 1,200,000
10	Restroom Facilities @ Fiscalini Ranch Preserve	1	$ -	$ 371,480
11	Replace Dump Trailer	1	$ -	$ 15,000
12	Replace 2012 F-350	1	$ -	$ 45,000
13	New Office Space and Shop Space	1	$ -	$ 500,000
14	Replace Wood Chipper	1	$ -	$ 70,000
15	Vets Hall Sewer Line	1	$ -	$ 40,000
16	Vets Hall Electrical Emergency (Generator & Equipment)	1	$ -	$ 80,000
17	Vets Hall Water Line	2	$ -	$ 10,000
18	Re-Roof - Entire Vets Hall Building	1	$ -	$ 55,000
19	Vets Hall Kitchen Improvements (Replace cabinets, countertops, sinks)	3	$ -	$ 20,000
20	Vets Hall Restroom Improvements (Replace particians, countertops, sinks & flooring)	3	$ -	$ 17,500
21		**Subtotal**	**$ -**	**$ 2,440,980**
22	***Fire Department Projects***			
23	Radio System Upgrade Phase 2	1	$ -	$ 68,000
24	Fire Marshal Vehicle (pending approval for a Fire Marshal Position)	1	$ -	$ 71,000
25	Fire Station Dry Rot repair/Rain Gutter Repair/Paint	1	$ -	$ 40,000
26	Fire Station Turnout lockers and storage room	1	$ -	$ 45,000
27	Ballistic Vests for Active Shooter response	1	$ -	$ 15,000
28	Fire Station Sleeping Quarters Addition	1	$ -	$ 450,000
29	Fire Department Metal Building (Apparatus Bays/Storage/and Gym Relocation)	1	$ -	$ 220,000
30	Replace Water Tender (21 Year old)	1	$ -	$ 600,000
31	Fire Apparatus Rust Repair and Paint	1	$ -	$ 35,000
32	Sattelite Phones	1	$ -	$ 6,000
33	Fire Hose and Nozzles	1	$ -	$ 32,000
34	Fire Station Bathrooms Remodel x3	2	$ -	$ 45,000
35	Fire Training Building	2	$ -	$ 475,000
36	Replace old rescue boat with Rescue ski	2	$ -	$ 21,000
37	4 Gas Detector	2	$ -	$ 5,000
38	Fire Station Computers upgrades	2	$ -	$ 6,000
39	Fire Department Gate and Fencing	2	$ -	$ 40,000
40	Fire Station Kitchen Remodel	2	$ -	$ 70,000
41	Fuel Station Computer Replacement	2	$ -	$ 7,000
42	CERT Team Response Vehicle	3	$ -	$ 40,000
43	Refurbish Antique Fire Engine	3	$ -	$ 30,000
44	Replace Rescue Boat	3	$ -	$ 14,000
45		**Subtotal**	**$ -**	**$ 2,335,000**
46			**GRAND TOTAL**	**$ 4,805,980**
47			Priority 1 Total	$ 3,975,480
48			Priority 2 Total	$ 679,000
49			Priority 3 Total	$ 151,500
50			Priority 4 Total	$ -
51				$ -

	B	C	D	E
1	**General Fund CIP (FY 23/24 Revised 05/31/23)**			
2	**General Fund Projects**	**Ranking**	**FY Project Cost**	**10-Yr Cost**
52	**Completed Projects**	**Ranking**	**FY Project Cost**	**10-Yr Cost**
53	Tyler InCode	1		$ 76,050
54	F350 Truck - Replace 1999 F150 Truck	1	$ -	$ 40,000
55	Electric Vehicle Charging Station (Vets Hall)	1	$ 11,267	$ 22,272
56	Re-Roof - Vets Hall American Legion Kitchen Area	1	$ -	$ -

	A	C	D	E
1	**Water CIP (FY 23/24 Revised 5/28/23)**			
2		**Ranking**	**FY Project Cost**	**10-Yr Cost**
3	***Water Distribution System Projects***			
4	Advanced Metering Infrastructure (AMI)	1	$ -	$ 2,220,000
5	Meter install	1	$ -	$ 597,000
6	Design and Permitting for SSWF Transmission Main at State Park Wetlands	1	$ -	$ 200,000
7	San Simeon Well Field Transmission Main at State Park Wetlands	1	$ -	$ 5,000,000
8	SR4 Generator	1	$ -	$ 80,000
9	Piney Way Erosion Control - Design, Permitting and Relocation	3	$ -	$ 20,000
10	Well site pump replacements	3	$ -	$ 532,141
11	Vault upgrades (Rodeo Grounds, Charing, and Windsor)	1	$ -	$ 60,000
12	District Metered Areas (Phased - Design and Permitting, Implementation cost TBD)	2	$ -	$ 150,000
13	Cover for Sheltering of Equipment @ Plant (50%)	1	$ -	$ 15,000
14	Modular Office Building @ Plant	2	$ -	$ 10,000
15	Upgrading undersized water mains	3	$ -	$ 130,000
16	Pine Knolls - Iva Court zone 1 pipeline expansion	4	.	$ 165,000
17	Demo Van Gordon House (Water Portion)	3	$ -	$ 50,000
18		**Subtotal**	**$ -**	**$ 9,229,141**
19	***Tank & Booster Pump Station Projects***			
20	Stuart Street Tank Rehabilitation	1	$ -	$ 550,000
21	Electrical transfer switch and conduit to well SS-3	1	$ -	$ 25,000
22	SCADA System - Phased Upgrades (Phase III-Alarms, Flow Data, Monitoring Wells)	2	$ -	$ 225,000
23	Rodeo Grounds Pump Station Replacement (aka Zone 2 Booster pump station)	1	$ -	$ 2,200,000
24	Rodeo Grounds booster A pump	2	$ -	$ 25,000
25	Stuart Street and Leimert Booster Pump Replacement	3	$ -	$ 500,000
26	Third Stuart Street Tank Installation	4	$ -	$ 600,000
27		**Subtotal**	**$ -**	**$ 4,125,000**
28	***Vehicles and Trailer-Mounted Equipment***			
29	Replacement 2005 F-150 Truck with F-250 (for towing Ditch Witch)	1	$ -	$ 35,000
30	Truck Replacement Program (annual cost to build reserves)	3	$ -	$ 55,000
31	Dump trailer for storing and hauling spoils from road repairs	3	$ -	$ 15,000
32		**Subtotal**	**$ -**	**$ 105,000**
33	***Programs and Plans***			
34	Hydraulic System Model Update	2	$ -	$ 75,000
35	Asset Management Plan	2	$ -	$ 25,000
36	Water Master Plan Amendment	3	$ -	$ 35,000
37	Source Water Assessement	1	$ -	$ 10,000
38	Service line inventory	1	$ -	$ 10,000
39	Database for water conservation program/tracking with parcel links & APN file conversion	3	$ -	$ 10,000
40		**Subtotal**	**$ -**	**$ 165,000**
41				
42			**GRAND TOTAL**	**$ 13,624,141**
43				
44			Priority 1 Total	$ 8,787,000
45			Priority 2 Total	$ 2,650,000
46			Priority 3 Total	$ 2,022,141
47			Priority 4 Total	$ 165,000
48				
49	**Completed Projects**	**Ranking**	**FY Project Cost**	**10-Yr Cost**
50	Pressure Zone 2 to Zone 7 transmission main replacement @ SR Creek pedestrian bridge	1	**$ -**	$ 215,527
51	SR4 submersible pump replacement			$ 50,338
52	SS2 Electrical Panel Upgrade			$ 25,000
53	SCADA System - Phase I and II Upgrades			$ 99,371
54	Replacement Dump Truck		**$ -**	$ 74,871
55	Trailer-Mounted Air Compressor		$ -	$ 22,557
56	Trailer-Mounted Vacuum Extractor		$ -	$ 46,169
57	San Simeon well field generator replacement		$ -	$ 50,449
58				

	A	C	D	E
59	**SWF CIP (FY 23/24 Revised 05/28/23)**			
60		**Ranking**	**FY Project Cost**	**10 yr Cost**
61	***Permitting & Planning***			
62	Groundwater modeling and consulting for CDP	1	$ -	$ 250,000
63	EIR consulting (follow up agency discussions to support the SWF's Regular CDP)	1	$ -	$ 28,609
64	Section 7 ESA consulting, annual AMP report, & AMP update	1	$ -	$ 100,000
65		**Subtotal**	**$ -**	**$ 128,609**
66	***Interim, short-term SWF Modifications***			
67	Brine Tank Secondary Containment, Grading, Rock	1	$ -	$ 20,000
68		**Subtotal**	**$ -**	**$ 20,000**
69	***Advanced Water Treatment Plant***			
70	Membrane and Filter Replacement Program (annual cost to build reserves)		$ -	$ 30,000
71	Replace CIP Tank (leaking)		$ -	$ 15,000
72	Replace discontinued chemical pumps	2		$ 30,000
73	Replace chemical storage tank (leaking)		$ -	$ 10,000
74	Replace Trojan UV bulbs and ballasts	2	$ -	$ 40,000
75	Miscelaneous instrumentation / monitoring upgrades	2	$ -	$ 25,000
76		**Subtotal**	**$ -**	**$ 150,000**
77	***Long-Term Improvement Modifications***			
78	Consutling assistance for coordination with Army Corps on WRDA grant (meetings, redefine work plan, &	1	**$ -**	$ 40,000
79	Future permanent mods at WRF for trailer fill station [transfer tanks, piping, & spill contrainment/loading pad]	2	$ -	$ 200,000
80	AWTP pull-barn style covers for outdoor equipment & control panels (1,2)	2	$ -	$ 50,000
81	Sems, Hach WIMS, or custom programmer for logging/reporting software and tablets	3	$ -	$ 25,000
82	Installation of remote sensing instrumentation at SS creek (needs ROE agreement with State Parks)	3	$ -	$ 10,000
83	Solar Array System	3	$ -	$ 375,000
84		**Subtotal**	**$ -**	**$ 700,000**
85				
86			**GRAND TOTAL**	**$ 998,609**
87				
88			Priority 1 Total	$ 188,609
89			Priority 2 Total	$ 275,000
90			Priority 3 Total	$ 410,000
91			Priority 4 Total	-
92				
93	**Completed Projects**	**Ranking**	**FY Project Cost**	**10 yr Cost**
94	Filters / membrane replacements and build reserves for future		**$ -**	$ 59,639
95	Short-term flood damage mitigation		**$ -**	$ 12,566
96	Hauling of last 18" of water and cleaning impoundment		**$ -**	$ 94,515
97	Urban Water Management Plan - CDP Portion		**$ 1**	$ -
98	Groundwater modeling/piezometer installation/monitoring		**$ 1**	$ -

	A	B	C	D
1	**Wastewater CIP (FY 23/24 Revised 5/28/23)**			
2	**Wastewater Projects**	**Ranking**	**FY Project Cost**	**10-Yr Cost**
3	***Report)***			
4	Investment Grade Audit (30% Design for all ECMs)	1	$ -	$ 528,404
5	(ECM 1) Influent Flow Equalization	1	$ -	$ 1,534,421
6	(ECM 2) Influent Lift Station	1	$ -	$ 18,261
7	(ECM 3) Modified Ludzak-Ettinger Process Upgrade	1	$ -	$ 1,223,778
8	(ECM 4) Blower Improvements	1	$ -	$ 258,372
9	(ECM 5) RAS and WAS Pumping Improvements	1	$ -	$ 637,716
10	(ECM 7) Electrical Upgrades	1	$ -	$ 293,783
11	(ECM 8) Backup Power	1	$ -	$ 423,327
12	(ECM 9) SCADA System	1	$ -	$ 551,012
13	(ECM 10) Secondary Water System (3W) Improvements	1	$ -	$ 318,202
14	Pads for electrical ECMs	1	$ -	$ 313,893
15	Final Design	1	$ -	$ 308,394
16	Project Duration/General Condition Costs	1	$ -	$ 1,117,904
17	(ECM 11) Effluent Pump Station Improvements	2	$ -	$ 374,580
18	(ECM 12) Sewer Lift Stations	1	$ -	$ 2,128,564
19	(ECM 6) Sludge Thickening	2	$ -	$ 1,393,341
20	(ECM 2) Influent Lift Station Modifications	2	$ -	$ 2,110,000
21	Tertiary Treatment	4	$ -	$ 889,436
22	Storm Drain	2	$ -	$ 130,521
23	Demolish Old Tanks	2	$ -	$ 567,815
24			**$ -**	**$ 15,121,724**
25	***Treatment Plant Projects***			
26	PFAS Treatment (Design Phase)	2	$ -	$ 50,000
27	Security Improvements	1	$ -	$ 15,000
28	Van Gordon House Demolition (Split with Water)	2	$ -	$ 50,000
29	Redundant Blower for Plant	3	$ -	$ 400,000
30	New polymer skid for sludge press	1	$ -	$ 50,000
31	Repaint the handrails on the digester	4	$ -	$ 30,000
32	Walkway Grating on Digester Tanks	1	$ -	$ 30,000
33	Cargo Box for Storage	1	$ -	$ 10,000
34	Clarifier Improvements			
35	Eastern clarifier - Replace chain drive	1	$ -	$ 40,000
36	Eastern clarifier - Replace drive unit's metalic hubs with non-corrosive hubs	1	$ -	$ 35,000
37	Eastern clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	$ -	$ 40,000
38	Western clarifier - Replace clarifier chain, wear shoes, skid plates, & sprockets	2	$ -	$ 40,000
39	Cover for Sheltering of Equipment @ Plant (50%)	2	$ -	$ 15,000
40	Secondary Water System	1	$ -	$ 4,100
41	Blower Replacement	1	$ -	$ 9,200
42			**$ -**	**$ 818,300**

	A	B	C	D
1	**Wastewater CIP (FY 23/24 Revised 5/28/23)**			
2	**Wastewater Projects**	**Ranking**	**FY Project Cost**	**10-Yr Cost**
43	***Collection System Projects***			
44	Lift Station A (Nottingham & Leighton/Park Hill)			
45	New Submersible Pumps, MCC, Bypass Piping, Control Panel at Grade Elevation	1	$ -	$ 490,000
46	Lift Station A-1 (Sherwood & Harvey/Marine Terrace)			
47	New Submersible Pumps, Bypass Piping	1	$ -	$ 265,000
48	Lift Station B - (SR Creek/Behind Park Hill)			
49	New Control Panel, Generator, Wet Well, Submersible Pumps, and Valve Vault	3	$ -	$ 435,000
50	Engineering for gravity replacement of lift station B-1	1		$ 100,000
51	Lift Station B-1 (Burton Dr at Tin City)			
52	Convert to gravity flow	1	$ -	$ 600,000
53	Lift Station B-2 (Wood Dr./E. Lodge Hill)			
54	New Control Panel at Grade Elevation	1	$ -	$ 425,000
55	Lift Station B-3 (Green St./W. Lodge Hill)			
56	New Control Panel	1	$ -	$ 125,000
57	New Submersible Pumps, MCC, Bypass Piping	3	$ -	$ 250,000
58	Lift Station 4 and 8			
59	Replace Pumps	1	$ -	$ 200,000
60	Phased Manhole and Sewer Main Replacement	2	$ -	$ 1,000,000
61	New generators at LS 4, 8	2		$ 5,000
62	Push camera	2		$ 35,000
63	Portable Generator	2	$ -	$ 65,000
64	Asset Management Software	2	$ -	$ 10,000
65	Engineering for effluent line	2	$ -	$ 100,000
66	Reroute effluent line around State Parks	2	$ -	$ 2,500,000
67	Bioremediation to the collection system for grease control.	1	$ -	$ 10,000
68			**$ -**	**$ 6,615,000**
69				
70	Replace 2005 F250	3	$ -	$ 65,000
72				**$ 22,620,024**
74			Priority 1 Total	$ 2,258,300
75			Priority 2 Total	$ 3,820,000
76			Priority 3 Total	$ 1,180,000
77			Priority 4 Total	
78			SST Total	$ 15,121,724
80		**Ranking**	**FY Project Cost**	**10-Yr Cost**
81	Replacement of 1999 John Deere Loader and Backhoe Tractor		-	$ 75,000.00
82	Replace Tractor		-	$ 40,000
83	Replace Van - Transport of Sewer Video Camera System		-	$ 55,000
84	Replace F150		-	$ 30,000
85	Pearpoint or equal TV inspection camera (removed cost from mid year total to meet reduced funding balance, 11/20/2018.)		-	$ 75,000
86	F-350 Service Truck with Crane Body		-	$ 57,040
87	Vactor truck - replace with new $430K truck that meets emssion requirements (7 yr loan @ 4.5%)			$ 518,000
88	Replacement Rack Truck (F-150)		-	$ 24,193
89	Influent screen, support platform design, & installation		-	$ 164,509
90	Lift Station A-1 MCC, SCADA Improvements		-	$ 45,000

DEPARTMENT LINE ITEM BUDGET REQUESTS

Cambria Community Services District
FY 2023/24 Department Line Item Budget Requests

Fund	Department	Budget Item Request Description		Line Item Request Amount	FY 2023/24 Funded Amount	FY 2023/24 Unfunded Amount
General Fund	Fire	Addition of 2 Firefighter (Step B Salary & Benefits)		194,628	194,628	-
General Fund	Fire	Hose Replacement		30,000	30,000	-
			Sub-Total	**224,628**	**224,628**	**-**
General Fund	Facilities & Resources	Addition of Maintenance Worker (Step B & Benefits)		80,195	-	80,195
General Fund	Facilities & Resources	Addition of part-time Admin Tech		55,000	-	55,000
General Fund	Facilities & Resources	Vets Hall Siding Replacement Legion/BBQ Area		12,000	-	12,000
General Fund	Facilities & Resources	Vets Hall Replace Sewer Main Line Replacement		40,000	-	40,000
General Fund	Facilities & Resources	Vets Hall Electrical Emergency (Generator & Equip)		50,000	-	50,000
General Fund	Facilities & Resources	Security Upgrades		33,000	-	33,000
General Fund	Facilities & Resources	Replace Chipper		70,000	-	70,000
General Fund	Facilities & Resources	New office and shop space		500,000	-	500,000
			Sub-Total	**840,195**	**-**	**840,195**
General Fund	PROS	Skate Park Construction & Infrastructure (3rd of 3yr funding)		59,333	59,333	-
			Sub-Total	**59,333**	**59,333**	**-**
General Fund	Administration	Property/Liability Insurance - Premium Increase 26%		70,441	70,441	-
General Fund	Administration	LAFCO Annual Fees (Increase of 6%)		1,326	1,326	-
General Fund	Administration	Election Services		11,000	11,000	-
General Fund	Administration	Network Upgrades		15,000	15,000	-
			Sub-Total	**97,767**	**97,767**	**-**
			Total General Fund	**1,221,923**	**381,728**	**840,195**
Water Fund	Water	Hydrant Stock for Emergency Replacement		5,000	5,000	-
Water Fund	Water	Hydra-Stop Valve Install		14,000	14,000	-
Water Fund	Water	Marine Terrace Isolation Valve Replacement		50,000	50,000	-
Water Fund	Water	Pressure Vault Upgrade		20,000	20,000	-
Water Fund	Water	CLA Valve Calibration/Service		15,000	15,000	-
Water Fund	Water	Backup Power Generation for SR4		7,500	7,500	-
Water Fund	Water	1986 Generators		80,000	80,000	-
Water Fund	Water	Leimert Booster A Replacement		5,000	5,000	-
Water Fund	Water	Leimert Re-roof		5,860	5,860	-
Water Fund	Water	Disinfection Chemical Pumps		6,000	6,000	-
Water Fund	Water	Replace Variable Frequency Drive		25,000	25,000	-
Water Fund	Water	Exterior Coating		10,000	10,000	-
Water Fund	Water	Asset Management		5,000	5,000	-
Water Fund	Water	Stuart Street Tank Inspection		100,000	100,000	-
Water Fund	Water	Tygon Chemical Line		1,000	1,000	-
Water Fund	Water	Flow Meter Verification		2,000	2,000	-
Water Fund	Water	Refurbish A Booster Pump		4,100	4,100	-
Water Fund	Water	Replace Chemical Sheds SSWF		20,000	20,000	-
Water Fund	Water	Source Water Assessment		10,000	10,000	-
Water Fund	Water	Lead and Copper Service Line Regulations		20,000	20,000	-
Water Fund	Water	Design for Water Main and Effluent Line		500,000	500,000	-
			Sub-Total	**905,460**	**905,460**	**-**
Water Fund	WRF - Operations	Trojan UV onsite Installation		7,000	7,000	-
Water Fund	WRF - Operations	H2O Innovations Onsite Training - Media Installation		15,000	15,000	-
Water Fund	WRF - Operations	R/O Vessel Media Installation		12,000	12,000	-
Water Fund	WRF - Operations	Media Preservative		6,000	6,000	-
			Sub-Total	**40,000**	**40,000**	**-**
Wastewater Fund	Wastewater	Maintenance & Repairs - Disposal of Sludge Increase		15,262	15,262	-
Wastewater Fund	Wastewater	Maintenance & Repairs - Vehicles		2,789	2,789	-
Wastewater Fund	Wastewater	Employee Recruitment - Increase		5,854	5,854	-
Wastewater Fund	Wastewater	Portable Generator		20,000	20,000	-
Wastewater Fund	Wastewater	Pumps at lift stations		40,000	40,000	-
Wastewater Fund	Wastewater	B-3 Controls		60,000	60,000	-
Wastewater Fund	Wastewater	Effluent Line Replacement Engineering		40,000	40,000	-
Wastewater Fund	Wastewater	Engineering for Gravity Replacement of Lift Station B-1		40,000	40,000	-
Wastewater Fund	Wastewater	New Polymer Skid for FKC Press		25,000	25,000	-
			Sub-Total	**248,905**	**248,905**	**-**
			Total Enterprise Funds	**1,194,365**	**1,194,365**	**-**

RESERVES

Cambria Community Services District
Reserve Estimates - Cash Basis
Final Budget - FY 2023/2024 - Draft for Fiance Committee Meeting May 31, 2023

	General Fund	Wastewater Fund	Water Department	WRF Operations	WRF Capital	Total Water Fund	Total Enterprise (WW & Water)	Total CCSD
RESERVES								
Cash in Bank per Audit at June 30, 2022	**$ 3,456,653**	**$ 860,070**	**$ 2,531,637**	**$ 971,909**	**$ 1,223,766**	**$ 4,727,312**	**$ 5,587,382**	**$ 9,044,035**
Estimated Fiscal Year 2022/23 Actuals:								
Operating Surplus / (Deficit) based on projected activity to 6/30/23, transfers, encumbrances and project carryforwards	$ (142,005)	$ 346,147	$ 747,860	$ 125,419	$ (19,237)	$ 854,042	$ 1,200,189	$ 1,058,184
Cash Based Reserves at June 30, 2023	**$ 3,314,648**	**$ 1,206,217**	**$ 3,279,497**	**$ 1,097,328**	**$ 1,204,529**	**$ 5,581,354**	**$ 6,787,571**	**$ 10,102,219**
Fiscal Year 2023/2024 Proposed Budget								
Operating Surplus / (Deficit)	$ 20,000	$ 15,702	$ 3,940	$ 147,444	$ -	$ 151,384	$ 167,086	$ 187,086
Estimated Cash Based Reserves at June 30, 2024	**$ 3,334,648**	**$ 1,221,919**	**$ 3,283,437**	**$ 1,244,772**	**$ 1,204,529**	**$ 5,732,738**	**$ 6,954,657**	**$ 10,289,305**
INTERFUND LOANS								
Amounts per 6/30/2022 Audit	**$ 450,785**	**$ (293,059)**				**$ (157,726)**	**$ (450,785)**	**$ -**
Estimated Increase in Interfund Loans								
To eliminate negative cash balances at 6/30/2022	$ -	$ -				$ -	$ -	**$ -**
FY 2022/23 Estimated Loan Repayment	$ 260,019	$ -				$ -	$ -	**$ 260,019**
FY 2019/20 & 2020/21 Unused Reserve, FY 2021/22 Reserve Requirement per Prop 218	$ -	$ -				$ (533,000)	$ (533,000)	**$ (533,000)**
Total Interfund Loans/Required Reseves	**$ 260,019**	**$ -**				**$ (533,000)**	**$ (533,000)**	**$ (272,981)**
June 30, 2024 Adjusted Cash Based Reserves (Estimated)	**$ 3,594,667**	**$ 1,221,919**				**$ 5,199,738**	**$ 6,421,657**	**$ 10,016,324**

BUDGET COMPARISON REPORT

Cambria Community Services District , CA

Budget Worksheet

Group Summary

For Fiscal: 2023-2024 Period Ending: 07/31/2023

Account Typ...	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	2023-2024 Total Budget	2023-2024 YTD Activity	Defined Budgets 2023-2024 Dept Request	2022-2023 Adopted	2021-2022 Adopted
Fund: 01 - GENERAL FUND									
Revenue	3,832,841.00	3,657,036.32	4,053,745.00	3,829,017.91	4,117,232.00	0.00	4,117,232.00	4,053,745.00	3,832,841.00
Expense	4,836,877.00	3,880,971.51	5,030,159.00	3,716,992.41	4,130,348.00	0.00	4,130,348.00	5,030,159.00	4,836,877.00
Fund: 01 - GENERAL FUND Surplus (Deficit):	**-1,004,036.00**	**-223,935.19**	**-976,414.00**	**112,025.50**	**-13,116.00**	**0.00**	**-13,116.00**	**-976,414.00**	**-1,004,036.00**
Fund: 11 - WATER FUND									
Revenue	3,620,750.00	3,494,589.31	4,136,250.00	2,976,607.13	3,921,000.00	0.00	3,921,000.00	4,136,250.00	3,620,750.00
Expense	4,796,518.00	3,406,308.72	4,833,446.00	2,671,637.26	3,917,060.00	0.00	3,917,060.00	4,833,446.00	4,796,518.00
Fund: 11 - WATER FUND Surplus (Deficit):	**-1,175,768.00**	**88,280.59**	**-697,196.00**	**304,969.87**	**3,940.00**	**0.00**	**3,940.00**	**-697,196.00**	**-1,175,768.00**
Fund: 12 - WASTEWATER FUND									
Revenue	3,380,915.00	3,314,630.75	15,744,900.00	4,699,765.98	3,854,900.00	0.00	3,854,900.00	15,744,900.00	3,380,915.00
Expense	3,873,103.00	3,199,769.37	16,185,852.00	4,812,169.58	3,806,833.00	0.00	3,806,833.00	16,185,852.00	3,873,103.00
Fund: 12 - WASTEWATER FUND Surplus (Deficit):	**-492,188.00**	**114,861.38**	**-440,952.00**	**-112,403.60**	**48,067.00**	**0.00**	**48,067.00**	**-440,952.00**	**-492,188.00**
Fund: 39 - WRF OPERATIONS									
Revenue	1,327,180.00	1,363,255.74	1,327,180.00	1,094,657.28	1,329,000.00	0.00	1,329,000.00	1,327,180.00	1,327,180.00
Expense	1,037,201.00	1,141,403.30	1,790,408.00	952,388.66	1,181,556.00	0.00	1,181,556.00	1,790,408.00	1,037,201.00
Fund: 39 - WRF OPERATIONS Surplus (Deficit):	**289,979.00**	**221,852.44**	**-463,228.00**	**142,268.62**	**147,444.00**	**0.00**	**147,444.00**	**-463,228.00**	**289,979.00**
Fund: 40 - WRF CAPITAL									
Expense	440,801.00	49,604.14	346,904.00	19,237.01	0.00	0.00	0.00	346,904.00	440,801.00
Fund: 40 - WRF CAPITAL Total:	**440,801.00**	**49,604.14**	**346,904.00**	**19,237.01**	**0.00**	**0.00**	**0.00**	**346,904.00**	**440,801.00**
Report Surplus (Deficit):	**-2,822,814.00**	**151,455.08**	**-2,924,694.00**	**427,623.38**	**186,335.00**	**0.00**	**186,335.00**	**-2,924,694.00**	**-2,822,814.00**

Fund Summary

Fund	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 Total Activity	Defined Budgets 2023-2024 Total Budget	2023-2024 YTD Activity	2023-2024 Dept Request	2022-2023 Adopted	2021-2022 Adopted
01 - GENERAL FUND	-1,004,036.00	223,935.19	-976,414.00	-112,025.50	-13,116.00	0.00	-13,116.00	-976,414.00	-1,004,036.00
11 - WATER FUND	-1,175,768.00	-88,280.59	-697,196.00	-304,969.87	3,940.00	0.00	3,940.00	-697,196.00	-1,175,768.00
12 - WASTEWATER FUND	-492,188.00	-114,861.38	-440,952.00	112,403.60	48,067.00	0.00	48,067.00	-440,952.00	-492,188.00
39 - WRF OPERATIONS	289,979.00	-221,852.44	-463,228.00	-142,268.62	147,444.00	0.00	147,444.00	-463,228.00	289,979.00
40 - WRF CAPITAL	-440,801.00	49,604.14	-346,904.00	19,237.01	0.00	0.00	0.00	-346,904.00	-440,801.00
Report Surplus (Deficit):	**-2,822,814.00**	**151,455.08**	**-2,924,694.00**	**427,623.38**	**186,335.00**	**0.00**	**186,335.00**	**-2,924,694.00**	**-2,822,814.00**

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Finance Committee AGENDA ITEM NO. **4.B.**

FROM: Matthew McElhenie, General Manager

Meeting Date: May 31, 2023	Subject:	Discussion of Agreement for Legal Services and Provide Recommendation to the Board of Directors

RECOMMENDATIONS:
Staff recommends that the Finance Committee discuss and review the attached Agreement for Legal Services ("Agreement") and provide recommendation to the Board of Directors.

FISCAL IMPACT:
The Agreement will result in an increase in the hourly cost of legal services provided by Carmel & Naccasha. The rate for regular legal services will increase from $185 to $225 per hour (the monthly retainer due for the first 60 hours of work will increase from $11,100 to $13,500), and the rate for special legal services, as defined in Section 3 of the Agreement, will increase from $200 to $240 per hour. This represents an hourly rate increase of 21.6% (average 2.78% per annum) for regular legal services and 20% (average 2.58% per annum) for special legal services. Since the last Agreement was approved in June of 2015 through February 2023, the Consumer Price Index (CPI) has increased, as shown in the chart below.

Region	Overall Increase (6/2015 - 2/2023)	Average Annual Increase
LA – Anaheim	29.4%	3.79%
San Francisco Bay	30.1%	3.88%
California	30.9%	3.99%
US West	30.6%	3.95%

DISCUSSION:
The law firm of Carmel & Naccasha has been providing legal services to the District since June 2015 at the rate of $185 per hour for regular legal services and $200 per hour for special legal services. Regular legal services include: drafting and reviewing ordinances, resolutions, contracts, leases, and similar documents; attending meetings; and rendering written and oral opinions. Special legal services include: defending or prosecuting actions in courts or before administrative agencies; representing District officers before local, State, or Federal Courts, boards, or commissions; and any unusual, extraordinary, or complicated matter where the District requests legal services.

In an effort to keep costs low, Carmel & Naccasha has not raised its rates since June 2015. However, considering significantly elevated inflation and the ongoing increases in the cost of operations, Carmel & Naccasha respectfully requests an increase in its legal service rates commencing in July 2023, to coincide with the District's fiscal year.

An informal salary survey of legal fees for community services districts in San Luis Obispo County that provide comparable services was conducted for reference and comparison. The results are shown in the below table.

District	Functions	Hourly Rate
Avila Beach CSD	Water, wastewater, fire services, and street lighting	$230/hr
Los Osos CSD	Water, fire, and emergency services, street lighting, limited parks and recreation, some drainage	$250/hr
Nipomo CSD	Water, wastewater, garbage, limited street lighting, and drainage	$240/hr
Oceano CSD	Water, wastewater, street lighting, garbage, fire, and emergency services, parks and recreation	$250/hr
Templeton CSD	Water, wastewater, parks and recreation, street lighting, fire, and emergency services	$191/hr*

*Rate increase pending.

The attached Agreement for Legal Services reflects the foregoing and includes an annual increase of 2.5% beginning in July of 2024 to keep pace with adjustments to the CPI.

Staff recommends that the Finance Committee discuss and review the attached Agreement for Legal Services ("Agreement") and provide recommendation to the Board of Directors.

Attachments: 2015 Agreement for Legal Services
2023 Proposed Agreement for Legal Services

AGREEMENT FOR LEGAL SERVICES

THIS AGREEMENT is entered into by and between the **CAMBRIA COMMUNITY SERVICES DISTRICT** (hereinafter "**DISTRICT**") and **CARMEL & NACCASHA, LLP** (hereinafter "**ATTORNEY**").

This Agreement is required by Business and Professions Code Section 6148 and is intended to fulfill the requirements of that section. **ATTORNEY** maintains errors and omissions insurance coverage applicable to the services to be rendered pursuant hereto.

1. **DISTRICT** hereby employs **ATTORNEY** to act as **ATTORNEY** for **DISTRICT** as a part-time independent contractor, to provide the following ordinary legal services:

   a. Drafting and review of ordinances, resolutions, contracts, leases, opinions, and similar documents;

   b. Attendance at meetings;

   c. Rendering written and oral opinions to the **DISTRICT** Board of Directors and/or **DISTRICT** General Manager;

   d. Reviewing contracts for correct legal form and content for insurance compliance.

2. COMPENSATION FOR DISTRICT COUNSEL LEGAL SERVICES: **ATTORNEY** shall be paid on or before the 5th of each month, beginning June, 2015, a monthly retainer of Eleven Thousand One Hundred Dollars ($11,100.00) for sixty (60) hours of service per month.

   a. At the direction of the **DISTRICT** General Manager, additional legal services that require work in excess of the sixty (60) hours in any month for which the retainer hereinabove referred to is paid to **ATTORNEY** shall be paid at the rate of One Hundred Eighty Five Dollars ($185.00) per hour.

   b. **ATTORNEY** shall submit monthly billing statements by the 5th of each month itemizing the prior month's professional services rendered to the **DISTRICT** and time spent rendering those services, including reasonable fees and expenses incurred by **ATTORNEY** in its representation of the **DISTRICT.** Any fees, expenses, or additional amounts due **ATTORNEY** shall

be paid by the **DISTRICT** within thirty (30) days after receipt of the monthly billing statement.

3. **ATTORNEY** shall be paid at an increased rate of Two Hundred Dollars ($200) per hour when assigned to perform any of the following duties or services:

a. Defending or prosecuting actions in all courts or administrative agencies on behalf of the **DISTRICT**;

b. Representing the **DISTRICT** or **DISTRICT**'s officers before local, State or Federal Courts, boards, or commissions when there is opposing counsel or when specifically requested to do so by the **DISTRICT**;

c. Any other unusual, extraordinary, or complicated matters as requested by **DISTRICT**.

4. **ATTORNEY** shall provide the services referred to in Paragraphs 1 and 3 only as requested by **DISTRICT**'s Board of Directors, its President, or the **DISTRICT** General Manager.

5. In addition to its hourly compensation, **ATTORNEY** will be reimbursed for out-of-pocket expenses for such items as court filing fees, long distance telephone calls, photocopying, fax charges and other similar out-of-pocket items. Any expense in excess of Two Hundred Fifty Dollars ($250.00) shall require the prior approval of the **DISTRICT** General Manager to be eligible for reimbursement.

6. The rates for compensation provided for in this Agreement shall not be increased before January 1, 2018. After January 1, 2018, if **ATTORNEY** increases his hourly rates, that increase will be applied to fees for services rendered under this Agreement, but only with respect to services provided sixty (60) days or more after written notice to **DISTRICT**. If **DISTRICT** chooses not to consent to the increased rates, **DISTRICT** may terminate this Agreement pursuant to Paragraph 9.

7. It is understood and agreed that **ATTORNEY** may retain, on behalf of **DISTRICT**, special counsel to associate with **ATTORNEY** in any matter customarily requiring or warranting

the need of such special counsel by reason of their expertise in particular matters, upon the recommendation of **ATTORNEY** and approval and authorization thereof by the Board of Directors or **DISTRICT** General Manager.

8. **ATTORNEY** is employed to serve at the pleasure of the **DISTRICT's** Board of Directors and shall at all times hold itself ready to perform **DISTRICT's** duties pursuant to this Agreement. However, it is understood that **ATTORNEY** is free to engage in a full-time private practice and it will be necessary to provide adequate notice to **ATTORNEY** of the need for extraordinary service.

9. This Agreement supersedes any and all prior agreements. This Agreement can be terminated by either party giving ninety (90) days written notice.

Dated: June 4, 2015

CAMBRIA COMMUNITY SERVICES DISTRICT

By: _____
GAIL ROBINETTE, President

ATTEST:

_____
MONIQUE MADRID, District Clerk

CARMEL & NACCASHA, LLP

By: _____
TIMOTHY J. CARMEL

AGREEMENT FOR LEGAL SERVICES

THIS AGREEMENT is entered into by and between the **CAMBRIA COMMUNITY SERVICES DISTRICT** (hereinafter "**DISTRICT**") and **CARMEL & NACCASHA, LLP** (hereinafter "**ATTORNEY**").

This Agreement is required by Business and Professions Code Section 6148 and is intended to fulfill the requirements of that section. **ATTORNEY** maintains errors and omissions insurance coverage applicable to the services to be rendered pursuant hereto.

1. **DISTRICT** hereby employs **ATTORNEY** to act as **ATTORNEY** for **DISTRICT** as a part-time independent contractor, to provide the following ordinary legal services:

   a. Drafting and review of ordinances, resolutions, contracts, leases, opinions, and similar documents;
   b. Attendance at meetings;
   c. Rendering written and oral opinions to the **DISTRICT** Board of Directors and/or **DISTRICT** General Manager;
   d. Reviewing contracts for correct legal form and content for insurance compliance.

2. COMPENSATION FOR DISTRICT COUNSEL LEGAL SERVICES: **ATTORNEY** shall be paid on or before the 5th of each month, beginning July, 2023, a monthly retainer of Thirteen Thousand Five Hundred Dollars ($13,500.00) for sixty (60) hours of service per month.

   a. At the direction of the **DISTRICT** General Manager, additional legal services that require work in excess of the sixty (60) hours in any month for which the retainer hereinabove referred to is paid to **ATTORNEY** shall be paid at the rate of Two Hundred Twenty Five Dollars ($225.00) per hour.
   b. **ATTORNEY** shall submit monthly billing statements by the 5th of each month itemizing the prior month's professional services rendered to the **DISTRICT** and time spent rendering those services, including reasonable fees and expenses incurred by **ATTORNEY** in its representation of the **DISTRICT.** Any fees, expenses, or additional amounts due **ATTORNEY** shall be paid by the **DISTRICT** within thirty (30) days after receipt of the monthly billing statement.

3. **ATTORNEY** shall be paid at an increased rate of Two Hundred Forty Dollars ($240) per hour when assigned to perform any of the following duties or services:

a. Defending or prosecuting actions in all courts or administrative agencies on behalf of the **DISTRICT**;

b. Representing the **DISTRICT** or **DISTRICT**'s officers before local, State or Federal Courts, boards, or commissions when there is opposing counsel or when specifically requested to do so by the **DISTRICT**;

c. Any other unusual, extraordinary, or complicated matters as requested by **DISTRICT**.

4. **ATTORNEY** shall provide the services referred to in Paragraphs 1 and 3 only as requested by **DISTRICT**'s Board of Directors, its President, or the **DISTRICT** General Manager.

5. In addition to its hourly compensation, **ATTORNEY** will be reimbursed for out-of-pocket expenses for such items as court filing fees, long distance telephone calls, photocopying, fax charges and other similar out-of-pocket items. Any expense in excess of Two Hundred Fifty Dollars ($250.00) shall require the prior approval of the **DISTRICT** General Manager to be eligible for reimbursement.

6. The rates for compensation provided for in this Agreement shall not be increased before July 1, 2024. Beginning July 1, 2024, an annual increase of 2.5% will be applied to all fees for services rendered under this Agreement, effective on the 1st of each July. The retainer payment specified under Section 2 shall be increased accordingly. If **DISTRICT** chooses not to consent to the increased rates, **DISTRICT** may terminate this Agreement pursuant to Paragraph 9.

7. It is understood and agreed that **ATTORNEY** may retain, on behalf of **DISTRICT**, special counsel to associate with **ATTORNEY** in any matter customarily requiring or warranting the need of such special counsel by reason of their expertise in particular matters, upon the recommendation of **ATTORNEY** and approval and authorization thereof by the Board of Directors or **DISTRICT** General Manager.

8. **ATTORNEY** is employed to serve at the pleasure of the **DISTRICT's** Board of Directors and shall at all times hold itself ready to perform **DISTRICT's** duties pursuant to this Agreement. However, it is understood that **ATTORNEY** is free to engage in a full-time private practice and it will be necessary to provide adequate notice to **ATTORNEY** of the need for extraordinary services.

9. This Agreement supersedes any and all prior agreements. This Agreement can be terminated by either party by giving ninety (90) days written notice.

Dated: _____, 2023

CAMBRIA COMMUNITY SERVICES DISTRICT

By: _____
KAREN DEAN, President

ATTEST:

_____
HALEY DODSON, Administrative Analyst

CARMEL & NACCASHA, LLP

By: _____
TIMOTHY J. CARMEL