

**BOARD OF DIRECTORS' MEETING – MAY 24, 2018
FINANCE MANAGER'S REPORT**

1. FINANCIAL STATEMENTS FOR THE MONTH OF MARCH 2018

Attached for your review are the March 2018 financial statements which cover the period of July 2017 – March 2018 and represents 75% of the year completed.

2. FY 2016-17 AUDIT REPORT

Our Auditor David Brunner will present the FY 2016-17 audit report at the Board Meeting in June 2018.

3. WATER/WASTEWATER USAGE AND BILLING

The chart on the next page reflects usage and billing through January/February 2018. The CCF billed for November/December were 19% higher than the amounts billed the previous year and 77% of the amount billed in 2012/2013. The revenue realized from Water sales was \$67,887 more than billed the previous year due to increased water usage. In prior year, there were no charges for SWF operations.

CCSD WATER SALES HISTORY							
4/11/2018							
FY 12/13	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
BASE	102,586	102,672	102,722	102,809	102,906	102,915	616,610
USAGE	278,488	210,933	146,434	151,971	173,955	229,755	1,191,536
ADJUSTMNTS	877	97	1,527	673	809	946	4,929
TOTAL CASH	381,951	313,702	250,683	255,453	277,670	333,616	1,813,075
CCF	61,407	51,098	40,051	40,943	44,201	54,173	291,873
USAGE \$/CCF	4.54	4.13	3.66	3.71	3.94	4.24	
FY 13/14	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
BASE	102,895	102,793	102,784	102,907	102,885	102,755	617,019
USAGE	288,512	192,906	137,197	129,137	97,979	99,313	945,044
SWF BASE							
SWF USAGE							
ADJUSTMNTS	2,215	2,404	2,222	553	(157)	(17,035)	(9,798)
PENALTIES/SURCHARGES					70,706	46,779	117,485
TOTAL CASH	393,622	298,103	242,203	232,597	271,413	231,812	1,669,750
CCF	63,113	47,345	38,827	36,576	24,917	25,500	236,278
USAGE \$/CCF	4.57	4.07	3.53	3.53	3.93	3.89	
FY 15/16	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
BASE	102,935	102,730	102,828	102,864	115,313	115,127	641,797
USAGE	124,569	116,096	101,617	92,773	211,292	249,393	895,740
SWF BASE	61,874	61,792	62,098	61,882	61,161	61,244	370,051
SWF USAGE	83,654	79,869	71,071	66,124	74,753	88,395	463,866
SWF OPS		36,864	49,964				86,828
ADJUSTMNTS	(3,964)	(49,726)	(23,276)	(34,172)	(31,637)	(12,410)	(155,185)
PENALTIES/SU	127,290	82,583	50,674	66,613	-	-	327,160
TOTAL CASH	496,358	430,208	414,976	356,084	430,882	501,749	2,630,257
CCF	33,441	32,633	27,147	24,968	27,603	34,043	179,835
% OF FY 12-13	54%	64%	68%	61%	62%	63%	
USAGE \$/CCF	3.73	3.56	3.74	3.72	7.65	7.33	
EWS \$/CCF	2.50	2.45	2.62	2.65	2.71	2.60	

FY 16/17	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
BASE	115,161	115,251	115,479	115,359	119,875	119,721	700,846
USAGE	271,877	226,322	217,595	203,642	210,247	272,132	1,401,815
SWF BASE	61,236	61,269	61,559	61,320	61,276	61,186	367,846
SWF USAGE	97,713	80,307	76,385	71,449	70,676	93,693	490,223
SWF OPS		34,571	80,163	-	-	-	114,734
ADJUSTMNTS	(5,760)	(552)	(913)	(3,871)	(1,208)	(998)	(13,302)
PENALTIES/SU	-	-					-
TOTAL CASH	540,227	517,168	550,268	447,899	460,866	545,734	3,062,162
CCF	37,484	31,242	28,230	26,611	26,292	33,723	183,582
% OF FY 12-15	61%	61%	70%	65%	59%	62%	
USAGE \$/CCF	7.25	7.24	7.71	7.65	8.00	8.07	
EWS \$/CCF	2.61	2.57	2.71	2.68	2.69	2.78	
FY 17/18	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
BASE	119,750	119,758	120,002	119,988			479,498
USAGE	319,637	282,878	244,809	253,233			1,100,557
SWF BASE	61,559	61,559	61,322	61,559			245,999
SWF USAGE	112,097	97,166	83,061	86,201			378,525
SWF OPS	-						-
ADJUSTMNTS	(3,374)	(5,499)	(18,000)	(5,200)			(32,073)
PENALTIES/SU	-						-
TOTAL CASH	609,669	555,862	491,194	515,781	-	-	2,172,506
CCF	40,464	36,639	30,705	31,673			139,481
% OF FY 12-15	66%	72%	77%	77%	0%	0%	
USAGE \$/CCF	7.90	7.72	7.97	8.00			
EWS \$/CCF	2.77	2.65	2.71	2.72			

The chart below shows how actual CCFs billed in fiscal years 2013/14, 2014/15, 2015/16, 2016/17 and 2017/18 compared to what was billed in fiscal year 2012/13. Fiscal year 2012/13 usage is the base year used by the State of California to measure District progress in complying with water reduction guidelines.

WATER USAGE BILLED IN CCF COMPARED TO FISCAL YEAR 2012/2013							
	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>	<u>TOTAL</u>
FY 2012/2013	61,407	51,098	40,051	40,943	44,201	54,173	291,873
FY 2013/2014	63,113	47,345	38,827	36,576	24,917	25,500	236,278
Note 1	103%	93%	97%	89%	56%	47%	81.0%
FY 2014/2015	31,592	28,764	23,723	23,967	28,899	28,229	165,174
Note 1	51%	56%	59%	59%	65%	52%	56.6%
FY 2015/2016	33,441	32,633	27,147	24,968	27,603	34,043	179,835
Note 1	54%	64%	68%	61%	62%	63%	61.6%
FY 2016/2017	37,484	31,242	28,230	26,611	26,292	33,723	183,582
Note 1	61%	61%	70%	65%	59%	62%	62.9%
FY 2017/2018	40,464	36,639	30,705	31,673			139,481
Note 1	66%	72%	77%	77%			
Note 1: Each billing cycle compared to same billing cycle in FY 2012/2013							

The chart below shows how actual CCFs billed in fiscal years 2014/15, 2015/16, 2016/17 and 2017/18 compared to what was billed in fiscal year 2013/14. Rate increases effective March 1, 2016 assumed that water consumption would be 70% of water consumption in fiscal year 2013/14. Water consumed in fiscal year 2016/17 was 78% of water consumed in fiscal year 2013/14.

WATER USAGE BILLED IN CCF COMPARED TO FISCAL YEAR 2013/2014							
	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>	<u>TOTAL</u>
FY 2013/2014	63,113	47,345	38,827	36,576	24,917	25,500	236,278
FY 2014/2015	31,592	28,764	23,723	23,967	28,899	28,229	165,174
Note 1	50%	61%	61%	66%	116%	111%	70%
FY 2015/2016	33,441	32,633	27,147	24,968	27,603	34,043	179,835
Note 1	53%	69%	70%	68%	111%	134%	76%
FY 2016/2017	37,484	31,242	28,230	26,611	26,292	33,723	183,582
Note 1	59%	66%	73%	73%	106%	132%	78%
FY 2017/2018	40,464	36,639	30,705	31,673			139,481
Note 1	64%	77%	79%	87%			59%
Note 1: Each billing cycle compared to same billing cycle in FY 2013/2014							

WASTEWATER REVENUE

The chart below shows actual Wastewater revenue for fiscal years 2013, 2014, 2016, 2017 and 2018.

CCSD WASTEWATER REVENUE HISTORY							
4/12/2018							
FY 12/13	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
TOTAL	353,040	333,530	314,016	316,887	322,690	339,547	1,979,710
BASE	248,975	248,931	248,991	249,061	248,917	248,880	1,493,755
USAGE	104,065	84,599	65,025	67,826	73,773	90,667	485,955
<i>PERCENT REVENUES COMPARED TO JUL/AUG 2013:</i>							
	100%	81%	62%	65%	71%	87%	
FY 13/14	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
TOTAL	356,678	327,765	312,334	309,020	288,655	288,937	1,883,389
BASE	249,916	249,111	249,098	249,489	249,415	249,153	1,496,182
USAGE	106,762	78,654	63,236	59,531	39,240	39,784	387,207
<i>REVENUES COMPARED TO SAME PERIOD FY 12/13</i>							
TOTAL %	101%	98%	99%	98%	89%	85%	
USAGE %	103%	93%	97%	88%	53%	44%	
FY 15/16	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
TOTAL	297,892	296,385	292,464	289,964	305,052	318,932	1,800,689
BASE	250,403	249,841	250,429	250,500	214,599	214,989	1,430,761
USAGE	47,489	46,544	42,035	39,464	90,453	103,943	369,928
<i>REVENUES COMPARED TO SAME PERIOD FY 12/13</i>							
TOTAL %	84%	89%	93%	92%	95%	94%	
USAGE %	46%	55%	65%	58%	123%	115%	
FY 16/17	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
TOTAL	328,858	311,453	308,180	302,595	313,662	337,543	1,902,291
BASE	215,451	215,464	215,866	215,540	224,050	223,681	1,310,052
USAGE	113,407	95,989	92,314	87,055	89,612	113,862	592,239
<i>REVENUES COMPARED TO SAME PERIOD FY 12/13</i>							
TOTAL %	93%	93%	98%	95%	97%	99%	
USAGE %	109%	113%	142%	128%	121%	126%	
FY 17/18	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
TOTAL	356,886	340,518	326,900	330,216			1,354,520
BASE	224,099	223,968	224,561	224,328			896,956
USAGE	132,787	116,550	102,339	105,888			457,564
<i>REVENUES COMPARED TO SAME PERIOD FY 12/13</i>							
TOTAL %	101%	102%	104%	104%			
USAGE %	109%	113%	142%	128%			

CASH BALANCES

CCSD maintains one account with the State of California Local Agency Investment Fund (LAIF) and the following five accounts at Pacific Premier Bank:

- a payroll account;
- an account for operation of the Veteran's Hall;
- an account for medical benefits for employees;
- a main checking account; and
- a money market account.

CCSD pools all its cash for all its funds so, other than restricted funds, no cash asset is held for any specific fund. It should be noted that when the pooling method is used, a fund may overdraw its account in the pool. These overdrafts are reported as liabilities with a corresponding receivable (due to/from other funds) on the balance sheet.

The first three accounts shown above are restricted funds which are not available for use in other areas. However, the last two accounts are unrestricted and are available, along with LAIF, as part of the "pooled" cash of CCSD.

Revenues and expenditures fluctuate significantly from month to month and therefore the most appropriate comparison of available cash balances is at the end of the fiscal year on June 30th. Final balance amounts in the Water and Wastewater funds are determined after all other fiscal year activity is recorded, reconciled and audited. Audited cash balances on June 30, 2016 were as shown below. It should be noted that the 2014 and 2015 loans to the Water Fund were to support expenditures for the Sustainable Water Facility construction and those loans were repaid when the Prop 84 grant was received in December 2015.

CCSD FINANCIAL AUDIT JUNE 30, 2016			
<u>FUND</u>	<u>CASH BALANCE</u>	<u>INTERFUND LOAN</u>	<u>CASH POSITION</u>
GENERAL FUND	4,234,000	(466,777)	3,767,223
WATER FUND	1,091,011	-	1,091,011
WASTEWATER FUND	(466,777)	466,777	-
TOTAL	4,858,234	0	4,858,234

CCSD CURRENT CASH POSITION AND PROJECTION

Cash balances on April 30, 2018 were \$3,031,316 as shown below. However, there were \$135,453 in checks issued but still outstanding at the end of the month which leaves a balance of \$2,895,863 in cash available.

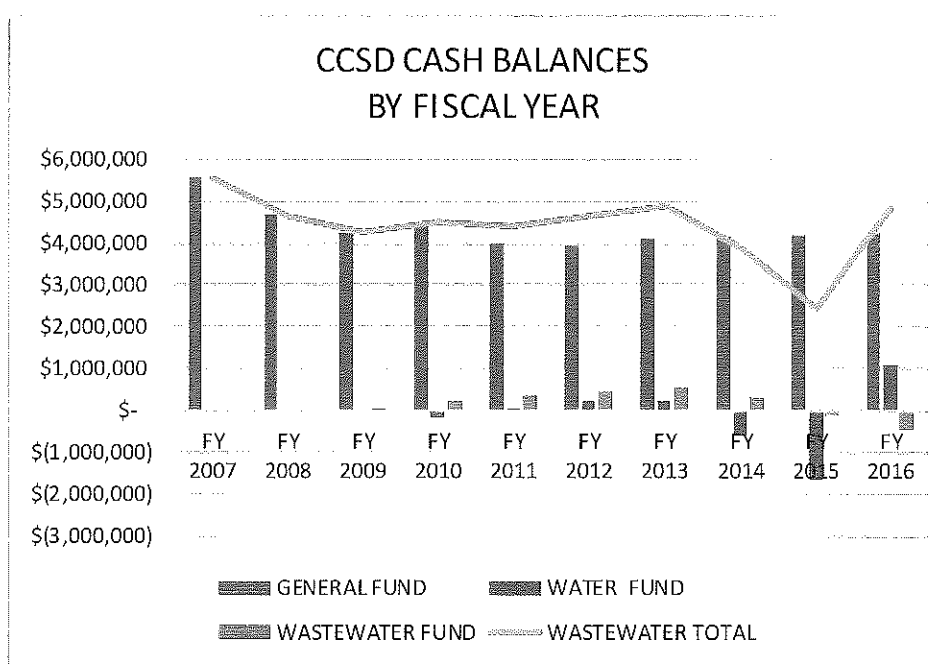
CCSD CASH POSITION	
April 30, 2018	
PACIFIC PREMIER CHECKING BALANCE	\$1,327,722
PACIFIC PREMIER MONEY MARKET BALANCE	\$509,535
LAIF BALANCE	<u>\$1,194,059</u>
TOTAL CASH	\$3,031,316
 OUTSTANDING CHECKS	 <u>(135,453)</u>
AVAILABLE CASH	<u><u>\$2,895,863</u></u>

The cash flow projection for Cambria Community Services District for the Fiscal Year 2017-2018 is shown on the next page.

CCSD CASH FLOW PROJECTION 12/1/17 THROUGH 6/30/18

	<u>SWF CASH</u>	<u>OTHER CASH</u>	<u>TOTAL CASH</u>
CASH BALANCE 12/1/17	1,046,345	795,764	1,842,109
<u>CASH IN</u>			
PROPERTY TAX		1,782,734	1,782,734
FSBA (FIRE)		338,651	338,651
GRANT PPE (FIRE)		75,000	75,000
GRANT SAFER (FIRE)		78,160	78,160
GARBAGE FRANCHISE FEE		59,730	59,730
OTHER (GENERAL FUND)		88,949	88,949
WASTEWATER SALES		993,414	993,414
STANDBY/AVAIL FEES		107,250	107,250
WATER SALES		1,153,499	1,153,499
SWF SALES		448,223	448,223
STANDBY/AVAIL FEES		161,500	161,500
WAIT LIST FEES		1,233	1,233
OTHER (WATER FUND)		83,410	83,410
TOTAL CASH IN	-	5,371,752	5,371,752
<u>CASH OUT</u>			
PERSONNEL		2,806,107	2,806,107
UTILITIES		289,529	289,529
OPERATIONS		1,206,528	1,206,528
<u>CAPITAL PROJECTS:</u>			
- FIRE PERSONAL PROTECTIVE EQUIP		-	-
- EAST RANCH IMPROVEMENTS		-	-
- PURCHASE ADMIN OFFICE BUILDING		-	-
- PURCHASE FINANCE SOFTWARE		175,000	175,000
- REPLACE ADMIN SERVERS		35,000	35,000
- INFLUENT SCREEN		85,000	85,000
- STUART ST TANK REPAIR		-	-
- SWF PROJECT	175,000		175,000
<u>DEBT PAYMENTS</u>			
- FIRE TRUCK PURCHASE		-	-
- VEHICLE PAYMENTS		-	-
-LOAN PAYMENTS		409,461	409,461
TOTAL CASH OUT	175,000	5,006,625	5,181,625
NET CASH IMPACT	(175,000)	365,127	190,127
PROJECTED CASH BALANCE 6/30/18	871,345	1,160,891	2,032,236

The following chart and table show audited cash balances in the three funds on June 30th of each fiscal year for the last ten years.



<u>FY ENDING JUNE 30TH</u>	<u>GENERAL FUND</u>	<u>WATER FUND</u>	<u>WASTEWATER FUND</u>	<u>TOTAL</u>
FY 2007	\$ 5,561,428			\$ 5,561,428
FY 2008	\$ 4,658,444			\$ 4,658,444
FY 2009	\$ 4,237,597		\$ 27,551	\$ 4,265,148
FY 2010	\$ 4,414,366	\$ (157,726)	\$ 242,400	\$ 4,499,040
FY 2011	\$ 4,001,132	\$ 39,341	\$ 345,804	\$ 4,386,277
FY 2012	\$ 3,972,897	\$ 231,027	\$ 450,891	\$ 4,654,815
FY 2013	\$ 4,096,965	\$ 236,601	\$ 556,700	\$ 4,890,266
FY 2014	\$ 4,152,573	\$ (577,613)	\$ 302,778	\$ 3,877,738
FY 2015	\$ 4,211,905	\$ (1,652,586)	\$ (128,608)	\$ 2,430,711
FY 2016	\$ 4,234,000	\$ 1,091,011	\$ (466,777)	\$ 4,858,234

DISTRICT DEBT SUMMARY**LONG TERM DEBT**

<u>FUND</u>	<u>DEBT</u>		<u>ORIGINAL PRINCIPAL</u>	<u>ISSUE DATE</u>	<u>AMOUNT DUE</u>	<u>FINAL PAYMENT</u>	<u>INT RATE</u>	<u>ANNUAL PAYMENT</u>
	<u>HOLDER</u>	<u>PURPOSE</u>			<u>6/30/17</u>	<u>DATE</u>		
Water	Note 1	Note 1	\$ 8,939,000	8/11/14	\$ 8,171,712	8/1/34	4.11%	\$659,426
Wtr/WW	Note 2	Note 2	\$ 1,585,000	3/23/11	\$ 971,000	9/23/23	4.55%	\$161,985

SHORT TERM DEBT

<u>FUND</u>	<u>DEBT</u>		<u>ORIGINAL PRINCIPAL</u>	<u>ISSUE DATE</u>	<u>AMOUNT DUE</u>	<u>FINAL PAYMENT</u>	<u>INT RATE</u>	<u>ANNUAL PAYMENT</u>
	<u>HOLDER</u>	<u>PURPOSE</u>			<u>6/30/17</u>	<u>DATE</u>		
Various	Note 3	Note 3	\$ 53,611	10/30/13	\$ 14,596	11/20/17	3.50%	\$ 14,596
General	Note 4	Note 4	\$ 31,350	7/31/13	\$ 6,793	7/30/18	0.00%	\$ 6,270
General	Note 5	Note 5	\$ 32,612	2/26/16	\$ 24,920	1/26/21	3.50%	\$ 7,645

INTERNAL LOAN

In Fiscal Year 2009-2010, the Water Fund borrowed \$166,000 from the General Fund to pay a required match on a grant from the Army Corps of Engineers. \$157,726 of that loan has been outstanding since June 30, 2010.

NOTES

Note 1. Borrowed from Western Alliance Bank to finance development of the Sustainable Water Facility.

Note 2. Borrowed from City National Bank to refund 1999 Water and Wastewater bonds.

Note 3. Borrowed from Morton Revocable Trust for two trucks.

Note 4. Borrowed from John Deere Financial for a tractor.

Note 5. Borrowed from Ford Motor Credit for a truck.

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FIRE DEPARTMENT - 01
FOR 8 MONTHS APRIL 2018**

S.R. 9.B.

REVENUES		Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
Fund No.								
01	4200		Interest Income	\$0.00	\$0.00	\$100.00	0.00%	\$100.00
01	4310		Property Tax-All	\$0.00	\$1,120,413.05	\$1,620,193.00	69.15%	\$499,779.95
01	4335		Assessment-Fire	\$0.00	\$294,766.84	\$451,534.00	65.28%	\$156,767.16
01	4370		Weed Abatement	-\$229.34	\$8,384.00	\$10,000.00	83.84%	\$1,616.00
01	4373		INSPECTION FEE REVENUE	\$0.00	\$9,744.00	\$14,500.00	67.20%	\$4,756.00
01	4390		Miscellaneous Revenue	\$0.00	\$16,377.46	\$0.00	0.00%	-\$16,377.46
01	4610		Grants Revenue: SAFER	\$0.00	\$81,577.01	\$117,240.00	69.58%	\$35,662.99
01	4618		Grant/Revenue: Personnel Protection	\$0.00	\$0.00	\$75,800.00	0.00%	\$75,800.00
01	4625		General Fund Reserve	\$0.00	\$0.00	\$84,000.00	0.00%	\$84,000.00
			TOTAL REVENUE	-\$229.34	\$1,531,262.36	\$2,373,367.00	64.52%	\$842,104.64
EXPENDITURES								
			SUB-TOTAL SALARIES & WAGES	\$75,045.25	\$826,864.69	\$976,677.00	84.66%	\$149,812.31
			SUB-TOTAL BENEFITS	\$35,967.18	\$438,464.54	\$556,904.00	78.73%	\$118,439.46
			TOTAL PERSONNEL SERVICES	\$111,012.43	\$1,265,329.23	\$1,533,581.00	82.51%	\$268,251.77
			SUB-TOTAL SERVICES & SUPPLIES	\$19,179.95	\$240,246.55	\$363,100.00	66.17%	\$122,853.45
			SUB-TOTAL CAPITAL OUTLAY	\$0.00	\$46,774.03	\$173,472.00	26.96%	\$126,697.97
			SUB-TOTAL DEBTS	\$0.00	\$15,402.10	\$9,591.00	160.59%	-\$5,811.10
			SUB-TOTAL ADMINISTRATIVE COST	\$0.00	\$241,279.00	\$321,704.00	75.00%	\$80,425.00
			TOTAL EXPENDITURES	\$130,192.38	\$1,809,030.91	\$2,401,448.00	75.33%	\$592,417.09
			NET REVENUE OVER EXPENDITURES	-\$130,421.72	-\$277,768.55	-\$28,081.00	-10.81%	\$249,687.55

CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FAC & RESRC - 02
FOR 8 MONTHS APRIL 2018

S.R. 9.B.

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01	4310	Property Tax--All	\$0.00	\$412,498.15	\$604,442.00	68.24%	\$191,943.85
01	4362	Insurance-Reimbursement	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00
01	4500	Veterans Hal Rental Fees	\$2,972.50	\$16,909.00	\$28,734.00	58.85%	\$11,825.00
01	4525	VETS HALL RENTS-PRIVATE PART IES	\$0.00	\$0.00	\$200.00	0.00%	\$200.00
01	4560	RENT-BANNER POLES	\$0.00	\$100.00	\$750.00	13.33%	\$650.00
01	4619	Land Conservancy	\$0.00	\$0.00	\$3,000.00	0.00%	\$3,000.00
TOTAL REVENUE			\$2,972.50	\$429,507.15	\$638,126.00	67.31%	\$208,618.85

EXPENDITURES

SUB-TOTAL SALARIES & WAGES			\$16,323.05	\$155,612.69	\$201,897.00	77.08%	\$46,284.31
SUB-TOTAL BENEFITS			\$11,708.12	\$111,136.89	\$140,521.00	79.09%	\$29,384.11
TOTAL PERSONNEL SERVICES			\$28,031.17	\$266,749.58	\$342,418.00	77.90%	\$75,668.42
SUB-TOTAL SERVICES & SUPPLIES			\$18,388.81	\$137,485.12	\$193,410.00	71.08%	\$55,924.88
SUB-TOTAL ADMINISTRATIVE COST			\$8,525.00	\$76,724.00	\$102,298.00	75.00%	\$25,574.00
TOTAL EXPENDITURES			\$54,944.98	\$480,958.70	\$638,126.00	75.37%	\$157,167.30
NET REVENUE OVER EXPENDITURES			-\$51,972.48	-\$51,451.55	\$0.00	-8.06%	\$51,451.55

CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - ADMIN DEPARTMENT - 09
FOR 8 MONTHS APRIL 2018

S.R. 9.B.

REVENUES		Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
Fund No.								
01	4013		Vacation Rental Registration Fee	\$27.00	\$540.00	\$600.00	90.00%	\$60.00
01	4200		Interest Income	\$0.00	\$50.45	\$4,000.00	1.26%	\$3,949.55
01	4385		Radio Vault Rent	\$0.00	\$1,200.00	\$2,400.00	50.00%	\$1,200.00
01	4389		Public Records Request	\$10.00	\$73.40	\$1,200.00	6.12%	\$1,126.60
01	4390		Miscellaneous Revenue	-\$75.00	\$867.30	\$2,000.00	43.37%	\$1,132.70
			TOTAL REVENUE	-\$38.00	\$2,731.15	\$10,200.00	26.78%	\$7,468.85
EXPENDITURES								
			SUB-TOTAL SALARIES & WAGES	\$58,763.37	\$593,541.01	\$798,145.00	74.37%	\$204,603.99
			SUB-TOTAL BENEFITS	\$32,455.59	\$304,347.99	\$437,048.00	69.64%	\$132,700.01
			TOTAL PERSONNEL SERVICES	\$91,218.96	\$897,889.00	\$1,235,193.00	72.69%	\$337,304.00
			SUB-TOTAL SERVICES & SUPPLIES	\$62,874.72	\$405,206.98	\$583,971.00	69.39%	\$178,764.02
			SUB-TOTAL CAPITAL OUTLAY	\$2,900.00	\$43,750.75	\$35,000.00	125.00%	-\$8,750.75
			SUB-TOTAL DEBITS	\$0.00	\$332.76	\$0.00	0.00%	-\$332.76
			SUB-TOTAL ADMINISTRATIVE COST	-\$153,664.00	-\$1,382,972.00	-\$1,843,961.00	75.00%	-\$460,989.00
			TOTAL EXPENDITURES	\$3,329.68	-\$35,792.51	\$10,203.00	-350.80%	\$45,995.51
			NET REVENUE OVER EXPENDITURES	-\$3,367.68	\$38,523.66	-\$3.00	377.58%	-\$38,526.66

CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - PROS DEPARTMENT - 16
FOR 8 MONTHS APRIL 2018

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01	4001	Franchise Fees	\$2,797.78	\$59,340.45	\$79,640.00	74.51%	\$20,299.55
01	4310	Property Tax--All	\$0.00	\$114,380.41	\$152,344.00	75.08%	\$37,963.59
01	4395	Proposition 1A Reserve	\$0.00	\$0.00	\$131,486.00	0.00%	\$131,486.00
TOTAL REVENUE			\$2,797.78	\$173,720.86	\$363,470.00	47.80%	\$189,749.14

EXPENDITURES

SUB-TOTAL SERVICES & SUPPLIES	\$0.00	\$10,163.30	\$11,157.00	98.45%	\$993.70
SUB-TOTAL CAPITAL OUTLAY	\$0.00	\$341,626.98	\$336,378.00	101.56%	-\$5,248.98
SUB-TOTAL ADMINISTRATIVE COST	\$4,126.00	\$37,134.00	\$49,513.00	75.00%	\$12,379.00
TOTAL EXPENDITURES	\$4,126.00	\$388,924.28	\$397,048.00	97.95%	\$8,123.72
NET REVENUE OVER EXPENDITURES	-\$1,328.22	-\$215,203.42	-\$33,578.00	-50.16%	\$181,625.42

S.R. 9.B.

CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER DEPARTMENT - 11
FOR 8 MONTHS APRIL 2018

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
11	4000	Service Sales	\$0.00	\$1,578,065.53	\$2,251,997.00	70.07%	\$673,931.47
11	4007	Returned Check Fee	\$0.00	\$680.00	\$400.00	170.00%	-\$280.00
11	4008	Set up & close utility billing account	\$0.00	\$5,379.47	\$6,000.00	89.66%	\$620.53
11	4010	Water Penalty	\$0.00	\$31,399.62	\$55,000.00	57.09%	\$23,600.38
11	4011	Service Disconnect/Reconnect	\$0.00	\$403.92	\$50.00	807.84%	-\$353.92
11	4014	Water Labor/Equip Services Fees	\$5,091.00	\$5,091.00	\$0.00	0.00%	-\$5,091.00
11	4050	Administrative Fees Revenue	\$7,112.04	\$7,112.04	\$1,939.00	366.79%	-\$5,173.04
11	4100	Connection Revenue -SFR	\$11,632.18	\$11,632.18	\$20,000.00	58.16%	\$8,367.82
11	4101	WAIT LIST ANNUAL MAINTENANCE FEE	\$480.00	\$21,453.00	\$61,630.00	34.81%	\$40,177.00
11	4110	Remodel Impact Fees	\$27,357.84	\$32,100.00	\$75,000.00	42.80%	\$42,900.00
11	4122	Retrofit Inlieu Fee	\$5,750.00	\$6,500.00	\$2,500.00	260.00%	-\$4,000.00
11	4124	Assignment Fees	\$5,259.50	\$5,759.50	\$4,150.00	138.78%	-\$1,609.50
11	4125	Penalty/Extension	\$0.00	\$200.00	\$0.00	0.00%	-\$200.00
11	4128	Admin Fees	\$0.00	\$0.00	\$3,300.00	0.00%	\$3,300.00
11	4130	Voluntary Lot Merger	\$0.00	\$0.00	\$20,000.00	0.00%	\$20,000.00
11	4360	Availability	\$0.00	\$130,819.39	\$178,000.00	73.49%	\$47,180.61
11	4373	INSPECTION FEE REVENUE	\$4,378.00	\$8,905.25	\$8,450.00	105.39%	-\$455.25
11	4390	Miscellaneous Revenue	\$0.00	\$450.00	\$4,500.00	10.00%	\$4,050.00
11	4510	VH SCENIC COAST BOARD OF REALTORS RENT	\$0.00	-\$30.00	\$0.00	0.00%	\$30.00
		TOTAL REVENUE	\$67,060.56	\$1,845,920.90	\$2,692,916.00	68.55%	\$846,995.10

EXPENDITURES

	SUB-TOTAL SALARIES & WAGES	\$41,490.44	\$407,948.50	\$503,333.00	81.05%	\$95,384.50
	SUB-TOTAL BENEFITS	\$22,537.85	\$218,854.49	\$335,760.00	65.18%	\$116,905.51
	TOTAL PERSONNEL SERVICES	\$64,028.29	\$626,802.99	\$839,093.00	74.70%	\$212,290.01
	SUB-TOTAL SERVICES & SUPPLIES	\$57,920.68	\$511,824.47	\$801,124.00	63.89%	\$289,299.53
	SUB-TOTAL CAPITAL OUTLAY	\$0.00	\$9,611.48	\$0.00	0.00%	\$9,611.48
	SUB-TOTAL ADMINISTRATIVE COST	\$75,779.00	\$682,011.00	\$909,348.00	75.00%	\$227,337.00
	TOTAL EXPENDITURES	\$197,727.97	\$1,830,249.94	\$2,549,565.00	74.70%	\$719,315.06
	NET REVENUE OVER EXPENDITURES	-\$130,667.41	\$15,670.96	\$143,351.00	-6.15%	\$127,680.04

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WASTEWATER DEPARTMENT - 12
FOR 8 MONTHS APRIL 2018**

S.R. 9.B.

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
12	4000	Service Sales	\$0.00	\$1,352,106.71	\$1,986,828.00	68.05%	\$634,721.29
12	4360	Availability	\$0.00	\$85,392.95	\$119,000.00	71.76%	\$33,607.05
12	4390	Miscellaneous Revenue	\$0.00	\$2,512.43	\$100.00	2512.43%	-\$2,412.43
12	4396	General Fund Loan	\$0.00	\$0.00	\$85,000.00	0.00%	\$85,000.00
TOTAL REVENUE			\$0.00	\$1,440,012.09	\$2,190,928.00	65.73%	\$750,915.91

EXPENDITURES

SUB-TOTAL SALARIES & WAGES			\$33,583.31	\$327,665.21	\$463,942.00	70.63%	\$136,276.79
SUB-TOTAL BENEFITS			\$23,691.81	\$204,042.45	\$266,068.00	76.69%	\$62,025.55
TOTAL PERSONNEL SERVICES			\$57,275.12	\$531,707.66	\$730,010.00	72.84%	\$198,302.34
SUB-TOTAL SERVICES & SUPPLIES			\$52,173.43	\$592,915.08	\$914,822.00	64.81%	\$321,906.92
SUB-TOTAL CAPITAL OUTLAY			\$0.00	\$120,491.58	\$85,000.00	141.75%	-\$35,491.58
SUB-TOTAL ADMINISTRATIVE COST			\$38,425.00	\$345,824.00	\$461,098.00	75.00%	\$115,274.00
TOTAL EXPENDITURES			\$147,873.55	\$1,590,938.32	\$2,190,930.00	72.84%	\$599,991.68
NET REVENUE OVER EXPENDITURES			-\$147,873.55	-\$150,926.23	-\$2.00	-7.11%	\$150,924.23

CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER FACILITY OPERATION FUND 39 - DEPARTMENT 25
FOR 8 MONTHS APRIL 2018

S.R. 9.B.

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
39	4041	EWS Water Base - Residential (SFR, MFR)	\$0.00	\$180,603.52	\$391,691.00	46.11%	\$211,087.48
39	4042	EWS Water Base - Vacation Rentals	\$0.00	\$15,987.61	\$0.00	0.00%	-\$15,987.61
39	4043	EWS Water Base - Commercial Lodging	\$0.00	\$15,117.24	\$0.00	0.00%	-\$15,117.24
39	4044	EWS Water Base - Commercial Water	\$0.00	\$34,566.11	\$0.00	0.00%	-\$34,566.11
39	4051	EWS Water Usage - Residential (SFR, MFR)	\$0.00	\$195,816.00	\$504,756.00	38.79%	\$308,940.00
39	4052	EWS Water Usage - Vacation Rentals	\$0.00	\$18,580.50	\$0.00	0.00%	-\$18,580.50
39	4053	EWS Water Usage - Commercial Lodging	\$0.00	\$90,711.00	\$0.00	0.00%	-\$90,711.00
39	4054	EWS Water Usage - Commercial Water	\$0.00	\$59,479.50	\$0.00	0.00%	-\$59,479.50
39	4061	EWS Facility Operating - (SFR/MFR)	\$0.00	-\$2,434.00	\$0.00	0.00%	\$2,434.00
TOTAL REVENUE			\$0.00	\$608,427.48	\$896,447.00	67.87%	\$288,019.52

EXPENDITURES

SUB-TOTAL SERVICES & SUPPLIES			\$88,259.98	\$1,063,587.20	\$982,972.00	0.00%	-\$80,615.20
TOTAL EXPENDITURES			\$88,259.98	\$1,063,587.20	\$982,972.00	108.20%	-\$80,615.20
NET REVENUE OVER EXPENDITURES			-\$88,259.98	-\$455,159.72	-\$86,525.00	-40.33%	\$368,634.72

CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - SWF CAPITAL PROJECTS FUND 40 - DEPARTMENT 30
FOR 8 MONTHS APRIL 2018

REVENUES		Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
Fund No.	40	4397	Loan Proceeds	\$0.00	\$0.00	\$733,948.00	0.00%	\$733,948.00
			TOTAL REVENUE	\$0.00	\$0.00	\$733,948.00	0.00%	\$733,948.00
			TOTAL EXPENDITURES	\$0.00	\$0.00	\$733,948.00	0.00%	\$733,948.00
			NET REVENUE OVER EXPENDITURES	\$0.00	\$0.00	\$0.00	0.00%	\$0.00

EXPENDITURES