

**CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
HIGHLIGHTS**

COLUMN DESCRIPTIONS:

FISCAL YEAR 2012/2013 BUDGETED-Represents the balances from the Mid-Year Operating Budget approved by the CCSD Board of Directors on March 21, 2013 adjusted for any Budget Adjustments approved by the Board of Directors. Approved Budget Adjustments are as follows:

ACCOUNT	DESCRIPTION	AMOUNT	DATE APPROVED	DEPARTMENT
CAPITAL OUTLAY	Ford F-150 Pickup	\$ 35,229	4/25/13	Fire
CAPITAL OUTLAY	Ford Fusion	\$ 18,383	4/25/13	Administration

ACTUAL 7/1/2012-6/30/2013-Amounts shown are actual revenue received and expenditures paid from July 1, 2012 to March 31, 2013.

VARIANCE-UNDER/(OVER) BUDGET-Represents the difference between the budgeted and actual amounts. For Revenue, if the amount is bracketed, the revenue received for the entire fiscal year exceeds the budgeted amount. A lack of brackets means that the revenue received for the entire fiscal year is less than the budgeted amount. For Expenditures, if the amount is bracketed, the amount spent for the entire fiscal year exceeds the budgeted amount. A lack of brackets means that the amount spent for the entire fiscal year is less than the budgeted amount. A bracketed balance for TOTAL OPERATING REVENUE LESS TOTAL OPERATING EXPENDITURES means that the overall results were better than budgeted and an unbracketed balance means that results were worse than budgeted.

Y-T-D % OF BUDGET-Represents the percentage of budgeted revenue received for the fiscal year or the amount of budgeted expenditures spent for the fiscal year.

VARIANCES:

Following are explanations for variances from Budgeted to Actual in excess of \$10,000 as well as other variances from Budgeted to Actual that were under this dollar threshold, but with a significant revenue shortfall or cost overrun as a percentage of the budgeted amount are also reported on. In many cases, especially in cost centers such as Maintenance & Repairs, there is not a single identifiable item that caused the surplus or deficit. In such situations, the most significant transaction(s) is/are listed. Amounts are approximate.

WATER DEPARTMENT:

REVENUE:

SERVICE FEES-The reason(s) that water sales were higher than budgeted is unknown, but there has been a correlation between the amount of rain received and water sales in the past and this is most likely at least a factor for the surplus in water sales as the winter of 2012/2013 was a dry one. Economic conditions would also be likely to affect sales.

EXPENDITURES:

SALARIES & WAGES and PAYROLL TAXES AND BENEFITS-The surplus is the result of both the Water Supervisors retirement as well as the fact that the District Engineer worked on Water Operations activities less than was budgeted. (See also Resource Conservation and Wastewater).

MAINTENANCE & REPAIR-DELIVERY SYSTEM-These costs vary greatly from year to year. A weighted average is used to arrive at a budget amount and there were more equipment failures than average for the year.

MAJOR MAINTENANCE-Please refer to the detail found on Page 11.

CAPITAL OUTLAY-Please refer to the detail found on Page 11.

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RESOURCE CONSERVATION DEPARTMENT:

EXPENDITURES:

SALARIES & WAGES and PAYROLL TAXES AND BENEFITS-The deficits are mainly due to the District Engineer worked on conservation activities more than was budgeted. (See also Water and Wastewater)

WASTEWATER DEPARTMENT:

REVENUE:

SERVICE FEES-The reason(s) that wastewater sales were higher than budgeted is most likely the same reason(s) as for the surplus in water sales. The surplus is less because Wastewater revenue is largely from service fees whereas Water revenue is largely from use fees.

MAINTENANCE & REPAIR-PLANT-These costs vary greatly from year to year. A weighted average is used to arrive at a budget amount and there were more equipment failures than average for the year.

MAJOR MAINTENANCE-Please refer to the detail found on Page 16.

M&R-EMERGENCY (MOONSTONE VALVE)-This was an unbudgeted repair. The costs were tracked separately.

CAPITAL OUTLAY-Please refer to the detail found on Page 16.

FIRE DEPARTMENT:

EXPENDITURES:

PAYROLL TAXES AND BENEFITS-The surplus is the mainly the result of retirement expenditures being less than budgeted. While SALARIES & WAGES were only slightly under budget, regular pay was significantly under budget, which was largely offset by overtime being over budget. Overtime does not have require a contribution for retirement. In addition, workers' compensation paid to employees also does not require a contribution for retirement.

ADMINISTRATION DEPARTMENT :

REVENUE:

ADMINISTRATIVE OVERHEAD CHARGES-OE-The surplus is due to an increase in expenditures over the amount originally budgeted.

**CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
WATER-WATER FUND	1,974,078	2,028,533	(54,455)	102.8%
RESOURCE CONSERVATION-WATER FUND	145,150	158,463	(13,313)	109.2%
WASTEWATER FUND	2,096,880	2,112,834	(15,954)	100.8%
FIRE DEPARTMENT-GENERAL FUND	1,589,528	1,610,965	(21,437)	101.3%
ADMINISTRATION-GENERAL FUND	1,465,215	1,493,522	(28,307)	101.9%
FACILITIES AND RESOURCES-GENERAL FUND	482,313	482,494	(181)	100.0%
PARKS AND RECREATION-GENERAL FUND	22,857	22,795	62	99.7%
TOTAL OPERATING REVENUE	7,776,021	7,909,606	(133,585)	101.7%
FROM RESTRICTED RESERVES-RESOURCE CONSERVATION	4,600	3,355	1,245	72.9%
DEBT PROCEEDS-WATER DEPARTMENT	33,614	33,614	0	100.0%
DEBT PROCEEDS-WASTEWATER DEPARTMENT	33,403	33,403	0	100.0%
DEBT PROCEEDS-FIRE DEPARTMENT	35,229	0	35,229	0.0%
DEBT PROCEEDS-ADMINISTRATION	35,262	16,879	18,383	47.9%
DEBT PROCEEDS-FACILITIES & RESOURCES	18,104	18,104	0	100.0%
TOTAL DEBT PROCEEDS	155,612	102,000	53,612	65.5%
TOTAL OPERATING REVENUE, TRANSFERS IN & DEBT PROCEEDS	7,936,233	8,014,961	(78,728)	101.0%
OPERATING EXPENDITURES				
WATER-WATER FUND	1,941,763	2,032,190	(90,427)	104.7%
RESOURCE CONSERVATION-WATER FUND	234,553	256,011	(21,458)	109.1%
WASTEWATER FUND	2,129,353	2,003,713	125,640	94.1%
FIRE DEPARTMENT-GENERAL FUND	1,626,224	1,611,027	15,197	99.1%
ADMINISTRATION-GENERAL FUND	1,499,042	1,511,048	(12,006)	100.8%
FACILITIES AND RESOURCES-GENERAL FUND	497,677	504,998	(7,321)	101.5%
PARKS AND RECREATION-GENERAL FUND	25,084	21,666	3,418	86.4%
TOTAL OPERATING EXPENDITURES	7,953,697	7,940,654	13,043	99.8%
OPERATING REVENUE LESS EXPENDITURES	(17,464)	74,307	(91,771)	
NET TRANSFERS	17,464	(74,307)	91,771	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
 ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
CAPITAL REVENUE				
WATER-WATER FUND	N/A	86,618	N/A	N/A
RESOURCE CONSERVATION-WATER FUND	N/A	0	N/A	N/A
WASTEWATER FUND	N/A	46,764	N/A	N/A
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0	N/A	N/A
PARKS AND RECREATION-GENERAL FUND	N/A	0	N/A	N/A
TOTAL CAPITAL REVENUE		<u>133,382</u>		
CAPITAL EXPENDITURES				
WATER-WATER FUND	N/A	127,973	N/A	N/A
RESOURCE CONSERVATION-WATER FUND	N/A	0	N/A	N/A
WASTEWATER FUND	N/A	16,412	N/A	N/A
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0	N/A	N/A
PARKS AND RECREATION-GENERAL FUND	N/A	6,253	N/A	N/A
TOTAL CAPITAL EXPENDITURES		<u>150,638</u>		
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	<u>(17,256)</u>	N/A	N/A
NET TRANSFERS	N/A	<u>17,256</u>	N/A	N/A
NET RESULTS OF OPERATIONS	N/A	<u>0</u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	3,748,000	3,803,750	(55,750)	101.5%
PROPERTY TAX	1,817,174	1,812,139	5,035	99.7%
ADMINISTRATIVE SERVICES CHARGES	1,154,623	1,181,831	(27,208)	102.4%
FIRE BENEFIT ASSESSMENT	411,983	416,281	(4,298)	101.0%
STANDBY AVAILABILITY	252,500	255,043	(2,543)	101.0%
REMODEL/IN LIEU FEES	81,870	89,968	(8,098)	109.9%
WEED ABATEMENT/FUEL REDUCTION	10,147	18,615	(8,468)	183.5%
INTEREST INCOME	18,062	13,959	4,103	77.3%
ASSIGN/EXTENSION/ACCT SERVICE FEES	120,514	130,650	(10,136)	108.4%
SERVICE FEES	3,450	5,657	(2,207)	164.0%
FRANCHISE FEES	71,726	72,324	(598)	100.8%
FACILITY RENTS	23,740	25,222	(1,482)	106.2%
MUTUAL AID REIMBURSEMENT/INSPECTION FEES	12,000	16,859	(4,859)	140.5%
GRANTS/DONATIONS	3,933	2,602	1,331	66.2%
OTHER	46,299	64,706	(18,407)	139.8%
TOTAL OPERATING REVENUE	7,776,021	7,909,606	(133,585)	101.7%
FROM RESTRICTED RESERVES-VLM PROGRAM	4,600	3,355	1,245	72.9%
DEBT PROCEEDS	155,612	102,000	53,612	65.5%
TOTAL OPERATING REVENUE, TRANSFERS IN & DEBT PROCEEDS	7,936,233	8,014,961	(78,728)	101.0%

**CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING EXPENDITURES				
SALARIES & WAGES	2,234,362	2,242,419	(8,057)	100.4%
PAYROLL TAXES & BENEFITS	1,476,360	1,452,099	24,261	98.4%
INSURANCE/CLAIMS/BAD DEBT	83,480	84,006	(526)	100.6%
MAINTENANCE & REPAIRS	407,759	512,987	(105,228)	125.8%
MAJOR MAINTENANCE	253,720	285,296	(31,576)	112.4%
SLUDGE HAULING	31,028	29,879	1,149	96.3%
OFFICE SUPPLIES & EQUIPMENT	83,551	81,794	1,757	97.9%
GOVERNMENT FEES, DUES, PUBLICATIONS	166,270	161,241	5,029	97.0%
UTILITIES	382,728	376,010	6,718	98.2%
PROFESSIONAL SERVICES	351,296	355,991	(4,695)	101.3%
FUEL HAZARD CONTRACT	6,058	6,058	0	100.0%
DISTRICT OFFICE RENT	38,186	38,186	0	100.0%
LEASE-WELL SITE & EQUIPMENT	38,292	38,804	(512)	101.3%
OPERATING SUPPLIES & EQUIPMENT	155,607	148,977	6,630	95.7%
SURF RESCUE/NCOR	10,000	10,193	(193)	101.9%
GRANT EXPENDITURES	787	912	(125)	115.9%
TRAINING/TRAVEL & RECRUITMENT	36,559	40,533	(3,974)	110.9%
PUBLIC OUTREACH/EDUCATION/EVENTS	7,161	8,092	(931)	113.0%
DEBT SERVICE	617,460	614,165	3,295	99.5%
REBATE AND RETROFIT PROGRAMS	75,162	67,060	8,102	89.2%
VOLUNTARY LOT MERGER PROGRAM	4,600	3,355	1,245	72.9%
CAPITAL OUTLAY	285,036	146,111	138,925	51.3%
BUDGET AMENDMENT-CAPITAL OUTLAY	53,612	54,655	(1,043)	101.9%
ALLOCATED OVERHEAD-PERSONNEL COSTS	817,641	815,702	1,939	99.8%
ALLOCATED OVERHEAD-OPERATING COSTS	336,982	366,129	(29,147)	108.6%
TOTAL OPERATING EXPENDITURES	7,953,697	7,940,654	13,043	99.8%
OPERATING REVENUE LESS EXPENDITURES	(17,464)	74,307	(91,772)	
NET TRANSFERS	17,464	(74,307)	91,772	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
 ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
CAPITAL REVENUE				
STANDBY AVAILABILITY	N/A	37,793	N/A	N/A
CONNECTION FEES	N/A	<u>95,589</u>	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	<u>133,382</u>	N/A	N/A
CAPITAL EXPENDITURES				
LONG TERM ALTERNATE WATER SUPPLY	N/A	30,019	N/A	N/A
RODEO GROUNDS PUMPING STATION	N/A	19,358	N/A	N/A
STUART STREET TANK	N/A	18,655	N/A	N/A
FISCALINI RANCH PRESERVE-EIR	N/A	6,253	N/A	N/A
SR4 SEWER LINE	N/A	10,412	N/A	N/A
SCADA	N/A	<u>6,000</u>	N/A	N/A
TOTAL CAPITAL EXPENDITURES		<u>90,697</u>		
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES		42,685		
NET TRANSFERS	N/A	<u>(42,685)</u>	N/A	N/A
NET RESULTS OF CAPITAL ACTIVITIES	0	<u><u>0</u></u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
WATER FUND**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
WATER DEPARTMENT	1,974,078	2,028,533	(54,455)	102.8%
RESOURCE CONSERVATION DEPARTMENT	145,150	158,463	(13,313)	109.2%
TOTAL OPERATING REVENUE	2,119,228	2,186,996	(67,768)	103.2%
TRANSFER IN OF RESTRICTED RESERVES				
WATER DEPARTMENT	0	0	0	N/A
RESOURCE CONSERVATION DEPARTMENT	4,600	3,355	1,245	72.9%
TOTAL RESTRICTED RESERVES TRANSFERS IN	4,600	3,355	1,245	72.9%
PROCEEDS FROM DEBT ISSUANCE				
WATER DEPARTMENT	33,614	33,614	0	100.0%
RESOURCE CONSERVATION DEPARTMENT	0	0	0	N/A
TOTAL PROCEEDS FROM DEBT ISSUANCE	33,614	33,614	0	100.0%
TOTAL OPERATING REVENUE, RESTRICTED RESERVES AND DEBT ISSUANCE	2,157,442	2,223,965	(66,523)	103.1%
OPERATING EXPENDITURES				
WATER DEPARTMENT	1,941,763	2,032,190	(90,427)	104.7%
RESOURCE CONSERVATION DEPARTMENT	234,553	256,011	(21,458)	109.1%
TOTAL OPERATING EXPENDITURES	2,176,316	2,288,201	(111,885)	105.1%
TOTAL OPERATING REVENUE & TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES	(18,874)	(64,236)	45,362	
NET TRANSFERS (TO)/FROM RESERVES	18,874	64,236	(45,362)	
NET RESULTS OF OPERATIONS	0	0	0	
CAPITAL REVENUE				
WATER DEPARTMENT	N/A	86,618	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	86,618	N/A	N/A
CAPITAL EXPENDITURES				
WATER DEPARTMENT	N/A	127,973	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	127,973	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	(41,355)	N/A	N/A
NET TRANSFERS (TO)/FROM RESERVES	N/A	41,355	N/A	N/A
NET RESULTS OF OPERATIONS	N/A	0	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
WATER FUND-WATER DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	1,769,000	1,814,114	(45,114)	102.6%
STANDBY AVAILABILITY	137,500	138,574	(1,074)	100.8%
ACCOUNT SERVICE FEES	22,542	28,717	(6,175)	127.4%
LATE FEES	38,384	37,188	1,196	96.9%
ADMINISTRATIVE FEES	700	3,496	(2,796)	499.4%
INTEREST INCOME	1,352	1,298	54	96.0%
OTHER	4,600	5,146	(546)	111.9%
TOTAL OPERATING REVENUE	1,974,078	2,028,533	(54,455)	102.8%
DEBT PROCEEDS	33,614	33,614	0	100.0%
TOTAL OPERATING REVENUE & DEBT PROCEEDS	2,007,692	2,062,147	(54,455)	102.7%
OPERATING EXPENDITURES				
SALARIES & WAGES	378,810	361,944	16,866	95.5%
PAYROLL TAXES & BENEFITS	237,632	228,061	9,571	96.0%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	77,669	116,013	(38,344)	149.4%
MAINTENANCE & REPAIR-PLANT	6,310	10,288	(3,978)	163.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	8,943	7,981	962	89.2%
MAJOR MAINTENANCE	132,125	246,701	(114,576)	186.7%
OFFICE SUPPLIES & EQUIPMENT	17,038	14,133	2,905	82.9%
GOVERNMENT FEES, DUES, PUBLICATIONS	22,345	23,262	(917)	104.1%
UTILITIES	141,744	136,821	4,923	96.5%
BAD DEBT & CLAIMS	1,703	1,188	515	69.8%
PROFESSIONAL SERVICES	144,939	146,136	(1,197)	100.8%
LEASE-WELL SITE	34,592	34,592	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	39,890	44,336	(4,446)	111.1%
TRAINING/TRAVEL & RECRUITMENT	2,014	1,398	616	69.4%
PUBLIC OUTREACH & EDUCATION	1,000	373	627	37.3%
DEBT SERVICE	184,228	182,975	1,253	99.3%
CAPITAL OUTLAY	95,174	51,371	43,803	54.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	293,722	293,071	651	99.8%
ALLOCATED OVERHEAD-OPERATING COSTS	121,885	131,546	(9,661)	107.9%
TOTAL OPERATING EXPENDITURES	1,941,763	2,032,190	(90,427)	104.7%
OPERATING REVENUE LESS EXPENDITURES	65,929	29,957	35,972	45.4%
TRANSFER TO CONSERVATION	(65,929)	0	(65,929)	
TRANSFER TO CAPITAL	0	(29,957)	29,957	
NET TRANSFERS	(65,929)	(29,957)	(35,972)	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
 WATER FUND-WATER DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
CAPITAL REVENUE				
CONNECTION FEES	N/A	48,825	N/A	N/A
STANDBY AVAILABILITY	N/A	<u>37,793</u>	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	<u>86,618</u>	N/A	N/A
CAPITAL EXPENDITURES				
LONG TERM ALTERNATE WATER SUPPLY	N/A	30,019	N/A	N/A
RODEO GROUNDS PUMPING STATION	N/A	19,358	N/A	N/A
STUART STREET TANK	N/A	18,655	N/A	N/A
SR4 AUTOMATION	N/A	<u>59,941</u>	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	<u>127,973</u>	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	(41,355)	N/A	N/A
TRANSFER FROM OPERATIONS	N/A	29,957	N/A	N/A
TRANSFER FROM RESERVES	N/A	<u>11,398</u>	N/A	N/A
NET TRANSFERS	N/A	<u>41,355</u>	N/A	N/A
NET RESULTS OF CAPITAL ACTIVITIES	N/A	<u><u>0</u></u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
 REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
 MAJOR MAINTENANCE/PROFESSIONAL SERVICES/CAPITAL OUTLAY DETAIL
 WATER FUND-WATER DEPARTMENT**

	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
MAJOR MAINTENANCE				
Compound Meter Upgrades	28,102	37,525	(9,423)	133.5%
Cathodic Protection/Inspection	8,000	7,771	229	97.1%
Seal Coat Manor Way	16,176	16,176	0	100.0%
New Media-SR4	79,847	121,067	(41,220)	N/A
Emergency Repairs-Charring	0	23,019	(23,019)	N/A
Valve Replacement-Brighten/Chelsea	0	16,673	(16,673)	N/A
Fire Hydrant-Main Street	0	10,964	(10,964)	N/A
Water Leak-Schoolhouse Lane	0	7,986	(7,986)	N/A
Emergency Repair-Hwy 1 & Yorkshire	0	5,520	(5,520)	N/A
TOTAL MAJOR MAINTENANCE	132,125	246,701	(114,576)	186.7%
PROFESSIONAL SERVICES				
Engineering	4,064	4,064	0	100.0%
District Counsel	28,300	38,019	(9,719)	134.3%
Legal	10,349	11,463	(1,114)	110.8%
Demand/Supply Analysis	84,317	83,964	353	99.6%
Impact Fee Study	14,929	4,806	10,123	32.2%
Hard Rock Drilling	957	957	0	100.0%
Other	2,023	2,863	(840)	141.5%
TOTAL PROFESSIONAL SERVICES	144,939	146,136	(1,197)	100.8%
CAPITAL OUTLAY				
2 Trucks	43,374	44,813	(1,439)	103.3%
SR 4 Improvements	51,800	0	51,800	0.0%
Orion Laptop	0	6,558	(6,558)	N/A
TOTAL CAPITAL OUTLAY	95,174	51,371	43,803	54.0%

**CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
WATER FUND-RESOURCE CONSERVATION DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
ADMINISTRATIVE FEES	11,606	8,150	3,456	70.2%
REMODEL FEES	30,454	33,318	(2,864)	109.4%
RETROFIT IN-LIEU FEES	39,750	48,500	(8,750)	122.0%
WAIT LIST FEES	56,000	64,592	(8,592)	115.3%
ASSIGNMENT FEES	3,588	153	3,435	4.3%
INTEREST INCOME	60	58	2	96.7%
OTHER	3,692	3,692	0	100.0%
TOTAL OPERATING REVENUE	145,150	158,463	(13,313)	109.2%
FROM RESTRICTED RESERVES-VLM PROGRAM	4,600	3,355	1,245	72.9%
TOTAL OPERATING REVENUE & TRANSFERS IN OF RESTRICTED RESERVES	149,750	161,818	(12,068)	108.1%
OPERATING EXPENDITURES				
SALARIES & WAGES	37,411	51,560	(14,149)	137.8%
PAYROLL TAXES & BENEFITS	24,919	32,080	(7,161)	128.7%
REBATE & RETROFIT PROGRAMS	75,162	67,060	8,102	89.2%
OFFICE SUPPLIES & EQUIPMENT	1,732	2,895	(1,163)	167.1%
VOLUNTARY LOT MERGER PROGRAM	4,600	3,355	1,245	72.9%
PROFESSIONAL SERVICES	6,700	7,208	(508)	107.6%
CLAIMS	5,200	5,200	0	100.0%
OUTREACH/EDUCATION	0	340	(340)	N/A
TRAVEL	536	1,283	(747)	239.4%
ALLOCATED OVERHEAD-PERSONNEL COSTS	56,104	58,688	(2,584)	104.6%
ALLOCATED OVERHEAD-OPERATING COSTS	22,189	26,342	(4,153)	118.7%
TOTAL OPERATING EXPENDITURES	234,553	256,011	(21,458)	109.1%
TOTAL OPERATING REVENUE & TRANSFERS IN LESS EXPENDITURES	(84,803)	(94,193)	9,390	
TRANSFER FROM WATER OPERATIONS	65,929	0	65,929	
TRANSFER FROM WATER RESERVES	18,874	94,193	(75,319)	
NET TRANSFERS	84,803	94,193	(9,390)	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
 PROFESSIONAL SERVICES/RETROFIT & REBATE PROGRAMS DETAIL
 WATER FUND-RESOURCE CONSERVATION DEPARTMENT**

	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
PROFESSIONAL SERVICES				
District Counsel	6,500	6,834	(334)	105.1%
Other	200	374	(174)	187.0%
	<u>6,700</u>	<u>7,208</u>	<u>(508)</u>	<u>107.6%</u>
PROFESSIONAL SERVICES				
	<u>6,700</u>	<u>7,208</u>	<u>(508)</u>	<u>107.6%</u>
RETROFIT & REBATE PROGRAMS				
Retrofit Program	8,032	13,510	(5,478)	168.2%
Rebate Program	15,800	6,100	9,700	38.6%
Commercial, Institution and Industry Program	51,330	47,450	3,880	92.4%
	<u>75,162</u>	<u>67,060</u>	<u>8,102</u>	<u>89.2%</u>
TOTAL RETROFIT & REBATE PROGRAMS				
	<u>75,162</u>	<u>67,060</u>	<u>8,102</u>	<u>89.2%</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
WASTEWATER FUND/DEPARTMENT

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	1,979,000	1,989,636	(10,636)	100.5%
STANDBY AVAILABILITY	115,000	116,469	(1,469)	101.3%
INTEREST INCOME	1,474	1,290	184	87.5%
OTHER	1,406	5,439	(4,033)	386.8%
TOTAL OPERATING REVENUE	2,096,880	2,112,834	(15,954)	100.8%
DEBT PROCEEDS	33,403	33,403	0	100.0%
TOTAL OPERATING REVENUE & DEBT PROCEEDS	2,130,283	2,146,237	(15,954)	100.7%
OPERATING EXPENDITURES				
SALARIES & WAGES	298,866	309,527	(10,661)	103.6%
PAYROLL TAXES & BENEFITS	232,855	234,264	(1,409)	100.6%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	87,661	89,551	(1,890)	102.2%
MAINTENANCE & REPAIR-PLANT	41,810	67,655	(25,845)	161.8%
MAINTENANCE & REPAIR-GROUNDS	7,556	11,979	(4,423)	158.5%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	6,100	10,382	(4,282)	170.2%
MAJOR MAINTENANCE	121,595	38,595	83,000	31.7%
M&R EMERGENCY (MOONSTONE VALVE)	0	18,028	(18,028)	N/A
SLUDGE DISPOSAL	31,028	29,879	1,149	96.3%
OFFICE SUPPLIES & EQUIPMENT	20,915	17,114	3,801	81.8%
GOVERNMENT FEES, DUES, PUBLICATIONS	62,500	61,377	1,123	98.2%
UTILITIES	174,119	177,642	(3,523)	102.0%
PROFESSIONAL SERVICES	63,703	62,948	755	98.8%
OPERATING SUPPLIES & EQUIPMENT	42,914	33,795	9,119	78.8%
TRAINING/TRAVEL & RECRUITMENT	1,100	880	220	80.0%
PUBLIC OUTREACH & EDUCATION	603	940	(337)	155.9%
DEBT SERVICE	433,232	431,190	2,042	99.5%
CAPITAL OUTLAY	144,158	41,290	102,868	28.6%
ALLOCATED OVERHEAD-PERSONNEL COSTS	253,945	253,081	864	99.7%
ALLOCATED OVERHEAD-OPERATING COSTS	104,693	113,596	(8,903)	108.5%
TOTAL OPERATING EXPENDITURES	2,129,353	2,003,713	125,640	94.1%
OPERATING REVENUE LESS EXPENDITURES	930	142,524	(141,594)	
TRANSFER TO RESERVES	(930)	(142,524)	141,594	
NET TRANSFERS	(930)	(142,524)	141,594	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
 REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
 WASTEWATER FUND/DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
CAPITAL REVENUE				
CONNECTION FEES	N/A	<u>46,764</u>	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	46,764	N/A	N/A
CAPITAL EXPENDITURES				
SR4 SEWER LINE	N/A	10,412	N/A	N/A
SCADA	N/A	<u>6,000</u>	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	16,412	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	30,352	N/A	N/A
TRANSFER TO RESERVES	N/A	<u>(30,352)</u>	N/A	N/A
NET RESULTS OF CAPITAL ACTIVITIES	N/A	<u><u>0</u></u>	N/A	N/A

CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
MAJOR MAINTENANCE/PROFESSIONAL SERVICES/CAPITAL OUTLAY DETAIL
WASTEWATER FUND/DEPARTMENT

	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
MAJOR MAINTENANCE				
Collection System Evaluation	8,384	8,384	0	100.0%
Replace HACH Meter	5,764	5,764	0	100.0%
Hand Rails Repair	1,412	1,412	0	100.0%
Hydro Clean Collection System-CCTV 20%	75,004	2,004	73,000	2.7%
Replace Check & Plug Valves	31,031	21,031	10,000	67.8%
TOTAL MAJOR MAINTENANCE	121,595	38,595	83,000	31.7%
PROFESSIONAL SERVICES				
Engineering	3,065	2,295	770	74.9%
System Audit	0	7,490	(7,490)	N/A
District Counsel	11,026	8,826	2,200	80.0%
Legal	13,025	11,277	1,748	86.6%
APT	4,800	4,800	0	100.0%
FOG Program	20,000	20,805	(805)	104.0%
Impact Fee Study	9,886	3,204	6,682	32.4%
Other	1,901	4,251	(2,350)	223.6%
TOTAL PROFESSIONAL SERVICES	63,703	62,948	755	98.8%
CAPITAL OUTLAY				
Install & Move Pump Panels-LS A&B	70,000	0	70,000	0.0%
System Audit	22,800	0	22,800	0.0%
Radio Comm. Alarm System	10,000	0	10,000	0.0%
Lift Station Backflow Devices	7,435	7,435	0	100.0%
Truck	33,923	33,855	68	99.8%
TOTAL CAPITAL OUTLAY	144,158	41,290	102,868	28.6%

**CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
GENERAL FUND**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
FIRE DEPARTMENT	1,589,528	1,610,965	(21,437)	101.3%
ADMINISTRATION	1,465,215	1,493,522	(28,307)	101.9%
FACILITIES AND RESOURCES	482,313	482,494	(181)	100.0%
PARKS AND RECREATION	22,857	22,795	62	99.7%
TOTAL OPERATING REVENUE	3,559,913	3,609,776	(49,863)	101.4%
LOAN PROCEEDS				
LOAN PROCEEDS-FIRE	35,229	0	35,229	0.0%
LOAN PROCEEDS-ADMINISTRATION	35,262	16,879	18,383	47.9%
LOAN PROCEEDS-FACILITIES & RESOURCES	18,104	18,104	0	100.0%
TOTAL LOAN PROCEEDS	88,595	34,983	53,612	39.5%
TOTAL OPERATING REVENUE & DEBT PROCEEDS	3,648,508	3,644,759	3,749	99.9%
OPERATING EXPENDITURES				
FIRE DEPARTMENT	1,626,224	1,611,027	15,197	99.1%
ADMINISTRATION	1,499,042	1,511,048	(12,006)	100.8%
FACILITIES AND RESOURCES	497,677	504,998	(7,321)	101.5%
PARKS AND RECREATION	25,084	21,666	3,418	86.4%
TOTAL OPERATING EXPENDITURES	3,648,027	3,648,738	(711)	100.0%
OPERATING REVENUE & DEBT PROCEEDS LESS EXPENDITURES	481	(3,979)	4,460	
NET TRANSFERS (TO)/FROM RESERVES	(481)	3,979	(4,460)	
NET RESULTS OF OPERATIONS	0	0	0	
CAPITAL REVENUE				
FIRE DEPARTMENT	N/A	0	N/A	N/A
ADMINISTRATION	N/A	0	N/A	N/A
FACILITIES AND RESOURCES	N/A	0	N/A	N/A
PARKS AND RECREATION	N/A	0	N/A	N/A
TOTAL CAPITAL REVENUE		0		
CAPITAL EXPENDITURES				
FIRE DEPARTMENT	N/A	0	N/A	N/A
ADMINISTRATION	N/A	0	N/A	N/A
FACILITIES AND RESOURCES	N/A	0	N/A	N/A
PARKS AND RECREATION	N/A	6,253	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	6,253	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	(6,253)	N/A	N/A
TRANSFER FROM GENERAL FUND RESERVES	N/A	6,253	N/A	N/A
NET RESULTS OF CAPITAL ACTIVITIES	N/A	0	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
GENERAL FUND-FIRE DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	1,139,921	1,136,763	3,158	99.7%
FIRE BENEFIT ASSESSMENT	411,983	416,281	(4,298)	101.0%
WEED ABATEMENT/FUEL REDUCTION	10,147	18,615	(8,468)	183.5%
MUTUAL AID/INSPECTION FEES	12,000	16,859	(4,859)	140.5%
INTEREST INCOME	44	40	4	90.9%
GRANT/DONATION REVENUE	3,933	2,602	1,331	66.2%
OTHER	11,500	19,805	(8,305)	172.2%
TOTAL OPERATING REVENUE	1,589,528	1,610,965	(21,437)	101.3%
BUDGET AMENDMENT-DEBT PROCEEDS	35,229	0	35,229	0.0%
TOTAL OPERATING REVENUE & DEBT PROCEEDS	1,624,757	1,610,965	13,792	99.2%
OPERATING EXPENDITURES				
SALARIES & WAGES	744,867	742,216	2,651	99.6%
PAYROLL TAXES & BENEFITS	452,831	434,998	17,833	96.1%
INSURANCE & OTHER SERVICES	250	733	(483)	293.2%
MAINTENANCE & REPAIR	41,481	46,054	(4,573)	111.0%
OFFICE SUPPLIES & EQUIPMENT	8,301	9,525	(1,224)	114.7%
GOVERNMENT FEES, DUES, PUBLICATIONS	39,048	34,519	4,529	88.4%
UTILITIES	18,964	17,640	1,324	93.0%
PROFESSIONAL SERVICES	12,902	11,444	1,458	88.7%
FUEL HAZARD CONTRACT	6,058	6,058	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	42,331	35,773	6,558	84.5%
SURF RESCUE/NCOR	10,000	10,193	(193)	101.9%
GRANT EXPENDITURES	787	912	(125)	115.9%
TRAINING/TRAVEL & RECRUITMENT	16,952	16,013	939	94.5%
PUBLIC OUTREACH & EDUCATION	1,700	1,625	75	95.6%
EQUIPMENT LEASE	3,700	4,212	(512)	113.8%
CAPITAL OUTLAY	3,000	10,746	(7,746)	358.2%
BUDGET AMENDMENT-CAPITAL OUTLAY	35,229	36,272	(1,043)	103.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	132,974	132,584	390	99.7%
ALLOCATED OVERHEAD-OPERATING COSTS	54,849	59,510	(4,661)	108.5%
TOTAL OPERATING EXPENDITURES	1,626,224	1,611,027	15,197	99.1%
OPERATING REVENUE LESS EXPENDITURES	(1,467)	(62)	(1,405)	
TRANSFER (TO)/FROM RESERVES	1,467	62	1,405	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
GENERAL FUND-ADMINISTRATION DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
ADMINISTRATIVE OVERHEAD CHARGES-PS	817,641	815,702	1,939	99.8%
ADMINISTRATIVE OVERHEAD CHARGES-OE	336,982	366,129	(29,147)	108.6%
PROPERTY TAX	197,690	197,142	548	99.7%
INTEREST INCOME	11,138	10,945	193	98.3%
SERVICE FEES	2,750	2,161	589	78.6%
FRANCHISE FEES	71,726	72,324	(598)	100.8%
OTHER	27,288	29,119	(1,831)	106.7%
TOTAL OPERATING REVENUE	1,465,215	1,493,522	(28,307)	101.9%
DEBT PROCEEDS	16,879	16,879	0	100.0%
BUDGET AMENDMENT-DEBT PROCEEDS	18,383	0	18,383	0.0%
TOTAL DEBT PROCEEDS	35,262	16,879	18,383	47.9%
TOTAL OPERATING REVENUE & DEBT PROCEEDS	1,500,477	1,510,401	(9,924)	100.7%
OPERATING EXPENDITURES				
SALARIES & WAGES	633,263	636,053	(2,790)	100.4%
PAYROLL TAXES & BENEFITS	425,831	422,095	3,736	99.1%
INSURANCE & CLAIMS	76,327	76,885	(558)	100.7%
MAINTENANCE & REPAIRS	61,911	61,711	200	99.7%
OFFICE SUPPLIES & EQUIPMENT	35,565	38,127	(2,562)	107.2%
GOVERNMENT FEES, DUES, PUBLICATIONS	42,377	42,083	294	99.3%
UTILITIES	16,866	16,089	777	95.4%
DISTRICT OFFICE RENT	38,186	38,186	0	100.0%
PROFESSIONAL SERVICES	115,939	121,287	(5,348)	104.6%
TRAINING & TRAVEL	15,011	20,663	(5,652)	137.7%
PUBLIC OUTREACH & EDUCATION	2,504	2,607	(103)	104.1%
CAPITAL OUTLAY	16,879	16,879	0	100.0%
BUDGET AMENDMENT-CAPITAL OUTLAY	18,383	18,383	0	100.0%
TOTAL OPERATING EXPENDITURES	1,499,042	1,511,048	(12,006)	100.8%
OPERATING REVENUE LESS EXPENDITURES	1,435	(647)	2,082	
TRANSFER (TO)/FROM RESERVES	(1,435)	647	(2,082)	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	457,211	455,944	1,267	99.7%
VETERAN'S HALL RENT	22,040	23,747	(1,707)	107.7%
OTHER RENTS	1,700	1,475	225	86.8%
INTEREST INCOME	362	328	34	90.6%
OTHER/DONATION	1,000	1,000	0	100.0%
TOTAL OPERATING REVENUE	482,313	482,494	(181)	100.0%
LOAN PROCEEDS	18,104	18,104	0	100.0%
TOTAL OPERATING REVENUE & DEBT PROCEEDS	500,417	500,598	(181)	100.0%
OPERATING EXPENDITURES				
SALARIES & WAGES	141,145	141,119	26	100.0%
PAYROLL TAXES & BENEFITS	102,292	100,601	1,691	98.3%
MAINTENANCE & REPAIRS-VETERAN'S HALL	11,171	16,793	(5,622)	150.3%
MAINTENANCE & REPAIRS-EQUIPMENT & OTHER	31,612	32,899	(1,287)	104.1%
OPEN SPACE MAINTENANCE	25,535	23,653	1,882	92.6%
UTILITIES-VETERAN'S HALL	8,946	8,277	669	92.5%
UTILITIES-OTHER	22,089	19,541	2,548	88.5%
PROFESSIONAL SERVICES	6,913	6,968	(55)	100.8%
OPERATING SUPPLIES & EQUIPMENT	30,472	35,073	(4,601)	115.1%
TRAINING & TRAVEL	287	37	250	12.9%
CAPITAL OUTLAY	25,825	25,825	0	100.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	64,665	65,026	(361)	100.6%
ALLOCATED OVERHEAD-OPERATING COSTS	26,726	29,187	(2,461)	109.2%
TOTAL OPERATING EXPENDITURES	497,677	504,998	(7,321)	101.5%
OPERATING REVENUE LESS EXPENDITURES	2,740	(4,400)	7,140	
TRANSFER (TO)/FROM RESERVES	(2,740)	4,400	(7,140)	
NET RESULTS OF OPERATIONS	0	0	0	

**CAMBRIA COMMUNITY SERVICES DISTRICT
REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
GENERAL FUND-PARKS AND RECREATION DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	22,352	22,290	62	99.7%
OTHER	505	505	0	100.0%
TOTAL OPERATING REVENUE	22,857	22,795	62	99.7%
OPERATING EXPENDITURES				
PUBLIC OUTREACH /EDUCATION	1,354	2,207	(853)	163.0%
PROFESSIONAL SERVICES	200	0	200	0.0%
TRAINING & TRAVEL	659	259	400	39.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	16,231	13,252	2,979	81.6%
ALLOCATED OVERHEAD-OPERATING COSTS	6,640	5,948	692	89.6%
TOTAL OPERATING EXPENDITURES	25,084	21,666	3,418	86.4%
OPERATING REVENUE LESS EXPENDITURES	(2,227)	1,129	(3,356)	-50.7%
TRANSFER (TO)/FROM RESERVES	2,227	(1,129)	3,356	
NET RESULTS OF OPERATIONS	0	0	0	
TOTAL CAPITAL REVENUE	N/A	0	N/A	N/A
CAPITAL EXPENDITURES				
FISCALINI RANCH PRESERVE-EIR	N/A	6,253	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	6,253	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	(6,253)	N/A	N/A
TRANSFER FROM GENERAL FUND RESERVES	N/A	6,253	N/A	N/A
NET RESULTS OF CAPITAL ACTIVITIES	N/A	0	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
 REPORT OF REVENUE & EXPENDITURES FOR FISCAL YEAR 2012/2013
 PROFESSIONAL SERVICES/CAPITAL OUTLAY DETAIL
 GENERAL FUND DEPARTMENTS**

	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 6/30/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
FIRE DEPARTMENT				
PROFESSIONAL SERVICES				
Engineering	350	0	350	0.0%
Employee Physicals	1,568	1,568	0	100.0%
District Counsel	6,969	7,319	(350)	105.0%
Other	4,015	2,557	1,458	63.7%
TOTAL PROFESSIONAL SERVICES	12,902	11,444	1,458	88.7%
CAPITAL OUTLAY				
Pickup Truck	35,229	36,272	(1,043)	103.0%
Card Reader (50%)	3,000	3,232	(232)	107.7%
Copier	0	7,514	(7,514)	N/A
TOTAL CAPITAL OUTLAY	38,229	47,018	(8,789)	123.0%
ADMINISTRATION DEPARTMENT				
PROFESSIONAL SERVICES				
Auditor	14,500	14,500	0	100.0%
District Counsel	62,953	65,667	(2,714)	104.3%
Legal	2,530	3,054	(524)	120.7%
Labor Negotiator	15,913	15,613	300	98.1%
Other	20,043	22,453	(2,410)	112.0%
TOTAL PROFESSIONAL SERVICES	115,939	121,287	(5,348)	104.6%
CAPITAL OUTLAY				
Ford Fusion	18,383	18,383	0	100.0%
Copier	16,879	16,879	0	100.0%
TOTAL CAPITAL OUTLAY	35,262	35,262	0	100.0%
FACILITIES & RESOURCES DEPARTMENT				
PROFESSIONAL SERVICES				
District Counsel	3,500	3,755	(255)	107.3%
Temporary Help	3,213	3,213	0	100.0%
Other	200	0	200	0.0%
TOTAL PROFESSIONAL SERVICES	6,913	6,968	(55)	100.8%
CAPITAL OUTLAY				
Pickup Truck	25,825	25,825	0	100.0%
TOTAL CAPITAL OUTLAY	25,825	25,825	0	100.0%