

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

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**COLUMN DESCRIPTIONS:**

**FISCAL YEAR 2012/2013 BUDGETED**-Represents the budgeted amounts approved by the amounts approved by the CCSD Board of Directors on June 27, 2013.

**ACTUAL 7/1/2013-9/30/2013**-Amounts shown are actual revenues received and expenditures paid for the first three months of the 2013/2014 fiscal year.

**REMAINING BALANCE/(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 (YEAR TO DATE PERCENTAGE OF BUDGET)**-This is the percentage of the budgeted revenue that was actually received and the percentage of budgeted expenditures that was actually paid as of September 30, 2013.

**FOLLOWING ARE EXPLANATIONS FOR APPARENT AND ACTUAL MATERIAL VARIANCES:**

**OPERATING REVENUE**-Many sources of Revenue are received in an uneven flow during the year. The following information is provided for the major Operating Revenue accounts affected by timing differences and other factors as well as general information of other, significant revenue sources.

**SERVICE FEES**-(Water and Wastewater)-July, 2013-August, 2013 have been billed, so Revenue amounts represents only 2 months of activity. Revenue is very slightly over budget for the period. The higher Y-T-D % OF BUDGET for Water than for Wastewater is consistent with prior years.

**PROPERTY TAXES/FIRE BENEFIT ASSESSMENT/STANDBY AVAILABILITY**-(Water, Wastewater, Fire, Administration, Facilities & Resources and Parks & Recreation)-The vast majority of Revenue paid via property taxes is received during December/January and April/May. Very little is received in July-September. An updated estimate of projected ad valorem property tax revenue received from San Luis Obispo County indicates that the CCSD's estimated property tax revenue remains accurate.

**LATE FEES**-(Water)-Late fees are assessed in the second month of each billing cycle and the balance shown represents the August, 2012 activity.

**WEED ABATEMENT/FUEL REDUCTION**-(Fire)-Beginning in Fiscal year 2010/2011, the CCSD started invoicing lot owners for the cost of clearing their property rather than directly placing the charge on the lot owners' property taxes. For the current fiscal year, these billings were sent in mid-September. Receipt is due in mid-December, 2013 and very few payments have been received. If lot owners do not pay the CCSD directly, in the subsequent year, the amount due is placed on the Lot Owner's property tax assessment. Few of these charges have been received by September 30, 2013.

**INTEREST INCOME**-Most Interest Income is from the CCSD's account with the Local Agency Investment Fund (LAIF) and the interest is posted approximately 15 days after the quarter's end. As this report was completed prior to the receipt of the interest for June-September, no LAIF interest is shown.

**IN-LIEU/REMODEL/FEES**-(Resource Conservation)-Highly variable and do not flow in any pattern.

**WAIT LIST FEES**-(Resource Conservation)-Most revenue is received in June of the fiscal year with a lesser, but still significant amount being received in July.

**FRANCHISE FEES**-This revenue is received normally monthly in arrears with the receipts alternating between amounts of approximately \$2,200 and \$9,800. Only one payment was received as of September 30 2013, but payments are now current.

**OTHER**-These receipts are highly variable and do not flow in any pattern. The most significant receipt to date is Medicare funds received based on the CCSD's coverage for retiree prescription costs.

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**DEBT ISSUANCE**-(Facilities & Resources)-In July, 2013, a new tractor was purchased on credit (at 0.0% Interest Rate). As such, no debt proceeds were received. While this report is normally based on cash transactions, the amount of debt incurred as well as the full cost of the tractor purchased are shown (See CAPITAL OUTLAY for the cost) in order to provide full information (there is no net effect to the net results of operations). The monthly payments are shown under DEBT SERVICE.

**OPERATING EXPENDITURES**-Many expenditures do not occur evenly throughout the year. The following information is provided for the major Expenditure accounts affected by timing differences and other factors as well as general information for other, significant expenditures.

**SALARIES & WAGES and PAYROLL TAXES & BENEFITS**-All departments are materially within budget at this time with the Water and Wastewater having surpluses due to vacancies.

**INSURANCE** (Administration)-The bulk of insurance is paid for the entire fiscal year in July and a year-end surplus is currently projected.

**MAINTENANCE AND REPAIRS**-(Water, Wastewater, Fire, Administration, Facilities & Resources )-Occurs unevenly based on the breakdowns of equipment, etc. as well as the timing of annual service contract payments. While most accounts are within budget, there is a significant deficit to date in the Water Fund's MAINTENANCE & REPAIRS-DELIVERY SYSTEM as well as less significant deficits in other departments' accounts. These accounts will be monitored as the year progresses. In some cases, especially in the General Fund accounts, there have been significant one-time expenditures, such as with the Administration Department's service contracts for the year already being fully paid. Since these costs represent significant portions of the total amount budgeted for these accounts, the Y-T-D percentage is skewed high at this time, but is expected to end the year on budget.

**MAJOR MAINTENANCE**-(Water & Wastewater)-Wastewater is running a to date deficit largely due to it having completed the project that represents over 65% of the amount budgeted for this account, plus having two unbudgeted projects having to be done. Please see the detail for each department.

**GOVERNMENT FEES AND DUES**-(Water, Wastewater, Fire, Administration)-Occurs based on various regulations that require payments at uneven times. It appears that a deficit will occur in Administration, but this is a timing matter as the LAFCO fee accounts for over 60% of the projected cost in this account and it has already been paid.

**PROFESSIONAL SERVICES**-(All departments)-Costs listed here include District Counsel and other legal costs, auditing, consulting, temporary help and negotiator costs as well as such costs as document retrieval/storage and the cost of taping and broadcasting CCSD meetings. Overall, costs are within budget, although the Water Department is running high due to District Counsel costs and Wastewater is running high due to legal costs. Please see detail for each department.

**FUEL HAZARD CONTRACT**-(Fire)-All costs for the Fuel Hazard Reduction Program have already been incurred and the minor deficit is expected to be corrected at Mid-Year Budget Adjustment.

**LEASE-WELL SITE AND EQUIPMENT**-(Water and Fire)-The annual well site lease payment has already been paid and no deficit is expected in Water. The Fire Department's budgeted lease payments were for a copier, but this lease has been cancelled as a replacement copier was purchased in the prior fiscal year. This is to be corrected at Mid-Year Budget Adjustment.

**OPERATING SUPPLIES & EQUIPMENT**-(Water, Wastewater, Fire and Facilities & Resources)-Costs listed here include operating supplies, tools and small equipment, lab tests & supplies and fuel. All departments are within budget at this time.

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**OPERATING EXPENDITURES-CONTINUED**

**DEBT SERVICE**-(Water, Wastewater, Fire, Administration and Facilities & Resources)-Note and loan payments occur at uneven, scheduled times during the year and the largest portion of payments are due towards the end of the fiscal year. There are no deficits at this time.

**REBATE AND RETROFIT PROGRAMS**-(Resource Conservation)-The CCSD is currently updating its conservation programs and activity is uneven at this time.

**CAPITAL OUTLAY**-(Water, Wastewater and Facilities & Resources)-Please see detail for each department. See also **DEBT ISSUANCE** on Page 2.

**CAPITAL REVENUE AND EXPENDITURES**- Budgeted Capital Revenue for the Water Department consists entirely of **STANDBY AVAILABILITY**, which is discussed on Page 1. **CAPACITY FEE** Revenue flows in an uneven pattern and is not budgeted. Any excess of expenditures over revenue is funded by reserves. The project detail is shown for all expenditures.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
ALL FUNDS/DEPARTMENTS  
FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/13	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
WATER-WATER FUND	1,990,900	408,217	1,582,683	20.5%
RESOURCE CONSERVATION-WATER FUND	116,900	22,019	94,881	18.8%
WASTEWATER FUND	2,117,200	358,245	1,758,955	16.9%
FIRE DEPARTMENT-GENERAL FUND	1,600,020	37,783	1,562,237	2.4%
ADMINISTRATION-GENERAL FUND	1,499,825	321,393	1,178,432	21.4%
FACILITIES AND RESOURCES-GENERAL FUND	506,057	19,316	486,741	3.8%
PARKS AND RECREATION-GENERAL FUND	37,232	874	36,358	2.3%
<b>TOTAL OPERATING REVENUE</b>	<b>7,868,135</b>	<b>1,167,847</b>	<b>6,700,288</b>	<b>14.8%</b>
FROM RESTRICTED RESERVES-RESOURCE CONSERVATION	5,000	0	5,000	0.0%
DEBT ISSUANCE-FACILITIES & RESOURCES	0	31,350	(31,350)	
<b>TOTAL OPERATING REVENUE, TRANSFERS IN &amp; DEBT ISSUANCE</b>	<b>7,873,135</b>	<b>1,199,197</b>	<b>6,673,938</b>	<b>15.2%</b>
<b>OPERATING EXPENDITURES</b>				
WATER-WATER FUND	1,849,104	460,692	1,388,412	24.9%
RESOURCE CONSERVATION-WATER FUND	361,921	64,765	297,156	17.9%
WASTEWATER FUND	2,350,378	507,221	1,843,157	21.6%
FIRE DEPARTMENT-GENERAL FUND	1,600,020	364,012	1,236,008	22.8%
ADMINISTRATION-GENERAL FUND	1,491,886	390,665	1,101,221	26.2%
FACILITIES AND RESOURCES-GENERAL FUND	506,057	152,145	353,912	30.1%
PARKS AND RECREATION-GENERAL FUND	37,232	8,931	28,301	24.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,196,600</b>	<b>1,948,433</b>	<b>6,248,167</b>	<b>23.8%</b>
<b>TOTAL OPERATING REVENUE, TRANSFERS IN &amp; DEBT ISSUANCE LESS TOTAL OPERATING EXP.</b>	<b>(323,465)</b>	<b>(749,236)</b>	<b>425,771</b>	
<b>NET TRANSFERS (TO)/FROM RESERVES</b>	<b>323,465</b>	<b>749,236</b>	<b>(425,771)</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
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 ALL FUNDS/DEPARTMENTS  
 FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/13	REMAINING BALANCE	YTD % OF BUDGET
<b>CAPITAL REVENUE</b>				
WATER-WATER FUND	50,000	17,089	32,911	34.2%
RESOURCE CONSERVATION-WATER FUND	0	0	0	N/A
WASTEWATER FUND	0	11,393	(11,393)	N/A
FIRE DEPARTMENT-GENERAL FUND	0	0	0	N/A
ADMINISTRATION-GENERAL FUND	0	0	0	N/A
FACILITIES AND RESOURCES-GENERAL FUND	0	0	0	N/A
PARKS AND RECREATION-GENERAL FUND	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>50,000</b>	<b>28,482</b>	<b>21,518</b>	<b>57.0%</b>
<b>CAPITAL EXPENDITURES</b>				
WATER-WATER FUND	242,837	54,284	188,553	22.4%
RESOURCE CONSERVATION-WATER FUND	0	0	0	N/A
WASTEWATER FUND	0	6,000	(6,000)	N/A
FIRE DEPARTMENT-GENERAL FUND	0	0	0	N/A
ADMINISTRATION-GENERAL FUND	0	0	0	N/A
FACILITIES AND RESOURCES-GENERAL FUND	0	0	0	N/A
PARKS AND RECREATION-GENERAL FUND	0	0	0	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>242,837</b>	<b>60,284</b>	<b>182,553</b>	<b>24.8%</b>
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>(192,837)</b>	<b>(31,802)</b>	<b>(161,035)</b>	
<b>NET TRANSFERS (TO)/FROM RESERVES</b>	<b>192,837</b>	<b>31,802</b>	<b>161,035</b>	
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
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ALL FUNDS/DEPARTMENTS  
FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/13	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	3,800,000	750,504	3,049,496	19.8%
PROPERTY TAX	1,853,517	44,112	1,809,405	2.4%
ADMINISTRATIVE SERVICES CHARGES	1,192,379	298,095	894,284	25.0%
FIRE BENEFIT ASSESSMENT	417,133	0	417,133	0.0%
STANDBY AVAILABILITY	240,000	0	240,000	0.0%
REMODEL/IN LIEU FEES	53,250	11,889	41,361	22.3%
WEED ABATEMENT/FUEL REDUCTION	10,000	968	9,032	9.7%
INTEREST INCOME	14,140	48	14,092	0.3%
ASSIGN/EXTENSION/ACCT SERVICE FEES	123,000	24,138	98,862	19.6%
SERVICE FEES	3,250	1,831	1,419	56.3%
FRANCHISE FEES	73,161	2,258	70,903	3.1%
FACILITY RENTS	32,600	3,671	28,929	11.3%
MUTUAL AID REIMBURSEMENT/INSPECTION FEES	15,000	7,472	7,528	49.8%
OTHER	40,705	22,861	17,844	56.2%
<b>TOTAL OPERATING REVENUE</b>	<b>7,868,135</b>	<b>1,167,847</b>	<b>6,700,288</b>	<b>85.2%</b>
FROM RESTRICTED RESERVES-VLM PROGRAM	5,000	0	5,000	0.0%
DEBT ISSUANCE	0	31,350	(31,350)	N/A
<b>TOTAL OPERATING REVENUE, TRANSFERS IN &amp; DEBT ISSUANCE</b>	<b>7,873,135</b>	<b>1,199,197</b>	<b>6,673,938</b>	<b>15.2%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	2,362,141	512,176	1,849,965	21.7%
PAYROLL TAXES & BENEFITS	1,580,439	346,351	1,234,088	21.9%
INSURANCE/CLAIMS/BAD DEBT	79,850	65,156	14,694	81.6%
MAINTENANCE & REPAIRS	415,810	146,599	269,211	35.3%
MAJOR MAINTENANCE	244,500	150,074	94,426	61.4%
SLUDGE HAULING	31,000	5,486	25,514	17.7%
OFFICE SUPPLIES & EQUIPMENT	52,600	17,410	35,190	33.1%
GOVERNMENT FEES, DUES, PUBLICATIONS	175,800	33,072	142,728	18.8%
UTILITIES	379,405	79,469	299,936	20.9%
PROFESSIONAL SERVICES	330,000	96,024	233,976	29.1%
FUEL HAZARD CONTRACT	6,000	6,259	(259)	104.3%
DISTRICT OFFICE RENT	38,186	9,546	28,640	25.0%
LEASE-WELL SITE & EQUIPMENT	38,984	35,284	3,700	90.5%
OPERATING SUPPLIES & EQUIPMENT	141,150	39,076	102,074	27.7%
SURF RESCUE/NCOR	5,000	503	4,497	10.1%
TRAINING/TRAVEL & RECRUITMENT	50,778	10,271	40,507	20.2%
PUBLIC OUTREACH/EDUCATION/EVENTS	11,650	4,344	7,306	37.3%
DEBT SERVICE	661,926	40,968	620,958	6.2%
REBATE AND RETROFIT PROGRAMS	144,000	12,119	131,881	8.4%
VOLUNTARY LOT MERGER PROGRAM	5,000	0	5,000	0.0%
CAPITAL OUTLAY	250,000	40,149	209,851	16.1%
ALLOCATED OVERHEAD-PERSONNEL COSTS	858,970	214,743	644,228	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	333,409	83,352	250,057	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,196,600</b>	<b>1,948,433</b>	<b>6,248,167</b>	<b>23.8%</b>
<b>TOTAL OPERATING REVENUE, TRANSFERS IN &amp; DEBT ISSUANCE LESS TOTAL OPERATING EXP.</b>	<b>(323,465)</b>	<b>(749,236)</b>	<b>425,771</b>	
<b>NET TRANSFERS (TO)/FROM RESERVES</b>	<b>323,465</b>	<b>749,236</b>	<b>(425,771)</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
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 ALL FUNDS/DEPARTMENTS  
 FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/13	REMAINING BALANCE	YTD % OF BUDGET
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	50,000	0	50,000	0.0%
CAPACITY FEES	<u>0</u>	<u>28,482</u>	<u>(28,482)</u>	N/A
<b>TOTAL CAPITAL REVENUE</b>	<u><b>50,000</b></u>	<u><b>28,482</b></u>	<u><b>21,518</b></u>	57.0%
<b>CAPITAL EXPENDITURES</b>				
LONG TERM ALTERNATE WATER SUPPLY	13,612	4,640	8,972	34.1%
RODEO GROUNDS PUMPING STATION DESIGN	114,612	2,320	112,292	2.0%
STUART STREET TANK DESIGN	114,612	2,320	112,292	2.0%
SR4 AUTOMATION	0	45,004	(45,004)	N/A
SCADA	<u>0</u>	<u>6,000</u>	<u>(6,000)</u>	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<u><b>242,837</b></u>	<u><b>60,284</b></u>	<u><b>182,553</b></u>	24.8%
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>(192,837)</b>	<b>(31,802)</b>	<b>(161,035)</b>	
TRANSFER (TO)/FROM RESERVES	<u>192,837</u>	<u>31,802</u>	<u>161,035</u>	
<b>NET CAPITAL ACTIVITY</b>	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>	

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014**  
**WATER FUND**  
**FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/13	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
WATER DEPARTMENT	1,990,900	408,217	1,582,683	20.5%
RESOURCE CONSERVATION DEPARTMENT	116,900	22,019	94,881	18.8%
<b>TOTAL OPERATING REVENUE</b>	<b>2,107,800</b>	<b>430,236</b>	<b>1,677,564</b>	20.4%
<b>TRANSFER IN OF RESTRICTED RESERVES</b>				
WATER DEPARTMENT	0	0	0	N/A
RESOURCE CONSERVATION DEPARTMENT	5,000	0	5,000	0.0%
<b>TOTAL RESTRICTED RESERVES TRANSFERS IN</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	0.0%
<b>TOTAL OPERATING REVENUE, RESTRICTED RESERVES AND DEBT ISSUANCE</b>	<b>2,112,800</b>	<b>430,236</b>	<b>1,682,564</b>	20.4%
<b>OPERATING EXPENDITURES</b>				
WATER DEPARTMENT	1,849,104	460,692	1,388,412	24.9%
RESOURCE CONSERVATION DEPARTMENT	361,921	64,765	297,156	17.9%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,211,025</b>	<b>525,457</b>	<b>1,685,568</b>	23.8%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>(98,225)</b>	<b>(95,221)</b>	<b>(3,004)</b>	
NET TRANSFERS (TO)/FROM RESERVES	98,225	95,221	3,004	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL REVENUE</b>				
WATER DEPARTMENT	50,000	17,089	32,911	34.2%
RESOURCE CONSERVATION DEPARTMENT	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>50,000</b>	<b>17,089</b>	<b>32,911</b>	34.2%
<b>CAPITAL EXPENDITURES</b>				
WATER DEPARTMENT	242,837	54,284	188,553	22.4%
RESOURCE CONSERVATION DEPARTMENT	0	0	0	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>242,837</b>	<b>54,284</b>	<b>188,553</b>	22.4%
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>(192,837)</b>	<b>(37,195)</b>	<b>(155,642)</b>	
TRANSFER (TO)/FROM RESERVES	192,837	37,195	155,642	
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
WATER FUND-WATER DEPARTMENT  
FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,800,000	392,259	1,407,741	21.8%
STANDBY AVAILABILITY	125,000	0	125,000	0.0%
ACCOUNT SERVICE FEES	22,500	8,733	13,767	38.8%
LATE FEES	36,900	5,275	31,625	14.3%
SERVICE FEES	700	1,750	(1,050)	250.0%
INTEREST INCOME	1,300	0	1,300	0.0%
OTHER	4,500	200	4,300	4.4%
<b>TOTAL OPERATING REVENUE</b>	<b>1,990,900</b>	<b>408,217</b>	<b>1,582,683</b>	<b>20.5%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	359,147	73,754	285,393	20.5%
PAYROLL TAXES & BENEFITS	233,040	52,495	180,545	22.5%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	109,500	63,659	45,841	58.1%
MAINTENANCE & REPAIR-PLANT	5,000	0	5,000	0.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	4,700	5,714	(1,014)	121.6%
MAJOR MAINTENANCE	114,000	32,367	81,633	28.4%
OFFICE SUPPLIES & EQUIPMENT	10,250	3,232	7,018	31.5%
GOVERNMENT FEES, DUES, PUBLICATIONS	30,400	1,303	29,097	4.3%
UTILITIES	143,500	33,155	110,345	23.1%
BAD DEBT & CLAIMS	1,600	(2)	1,602	-0.1%
PROFESSIONAL SERVICES	105,200	37,043	68,157	35.2%
LEASE-WELL SITE	35,284	35,284	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	40,100	9,292	30,808	23.2%
TRAINING/TRAVEL & RECRUITMENT	8,500	576	7,924	6.8%
PUBLIC OUTREACH & EDUCATION	1,000	1,723	(723)	172.3%
DEBT SERVICE	192,951	4,864	188,087	2.5%
CAPITAL OUTLAY	30,000	0	30,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	306,114	76,529	229,586	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	118,818	29,705	89,114	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,849,104</b>	<b>460,692</b>	<b>1,388,412</b>	<b>24.9%</b>
<b>OPERATING REVENUE &amp; DEBT PROCEEDS</b>				
<b>LESS EXPENDITURES</b>	<b>141,796</b>	<b>(52,475)</b>	<b>194,271</b>	
TRANSFER TO CONSERVATION	(141,796)	0	(141,796)	
TRANSFER FROM WATER RESERVES	0	52,475	(52,475)	
<b>NET TRANSFERS</b>	<b>(141,796)</b>	<b>52,475</b>	<b>(194,271)</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
 WATER FUND-WATER DEPARTMENT  
 FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>CAPITAL REVENUE</b>				
CAPACITY FEES	0	17,089	(17,089)	N/A
STANDBY AVAILABILITY	50,000	0	50,000	0.0%
<b>TOTAL CAPITAL REVENUE</b>	<b>50,000</b>	<b>17,089</b>	<b>32,911</b>	34.2%
<b>CAPITAL EXPENDITURES</b>				
LONG TERM ALTERNATE WATER SUPPLY	13,612	4,640	8,972	34.1%
RODEO GROUNDS PUMPING STATION DESIGN	114,612	2,320	112,292	2.0%
STUART STREET TANK DESIGN	114,612	2,320	112,292	2.0%
SR4 AUTOMATION	0	45,004	(45,004)	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>242,837</b>	<b>54,284</b>	<b>188,553</b>	22.4%
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>(192,837)</b>	<b>(37,195)</b>	<b>(155,642)</b>	19.3%
TRANSFER (TO)/FROM RESERVES	192,837	37,195	155,642	N/A
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
 MAJOR MAINTENANCE/CAPITAL OUTLAY/PROFESSIONAL SERVICES DETAIL  
 WATER FUND-WATER DEPARTMENT  
 FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>MAJOR MAINTENANCE</b>				
Rehab Fiscalini Tank	26,000	0	26,000	0.0%
Compound Meter Upgrades	45,000	0	45,000	0.0%
Cathodic Protection/Inspection	10,000	0	10,000	0.0%
Piney Way Erosion Control	5,000	0	5,000	0.0%
Telemetry Communication (Auto Dialers)	18,000	1,155	16,845	6.4%
Relocation Racking, Etc.	10,000	8,635	1,365	86.4%
Stuart St. Motor/Starter/Pump Controller	0	11,547	(11,547)	N/A
Repair Water Line-1927 Norwich	0	5,789	(5,789)	N/A
Repair Line/Replace Hydrt-Croyden	0	5,242	(5,242)	N/A
<b>TOTAL MAJOR MAINTENANCE</b>	<b>114,000</b>	<b>32,367</b>	<b>81,633</b>	28.4%
<b>CAPITAL OUTLAY</b>				
Trailer Mounted Air-Compressor	10,000	0	10,000	0.0%
Trailer Mounted Vactor	10,000	0	10,000	0.0%
Generator Line & Transfer Switch-SS3	10,000	0	10,000	0.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	0.0%
<b>PROFESSIONAL SERVICES</b>				
District Counsel	30,000	13,993	16,007	46.6%
Litigation	20,000	13,430	6,570	67.2%
Rate Fee Study	30,000	0	30,000	0.0%
Advocate (6 Months)	18,000	0	18,000	0.0%
Equipment & Report Database	5,000	0	5,000	0.0%
Other	2,200	681	1,519	31.0%
Capacity Fee Study	0	6,876	(6,876)	N/A
Cleath-Harris-Grdwtr Bsn Level	0	2,063	(2,063)	N/A
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>105,200</b>	<b>37,043</b>	<b>68,157</b>	35.2%

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
WATER FUND-RESOURCE CONSERVATION DEPARTMENT  
FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE FEES	12,000	550	11,450	4.6%
REMODEL FEES	30,000	11,339	18,661	37.8%
RETROFIT IN-LIEU FEES	11,250	0	11,250	0.0%
WAIT LIST FEES	60,000	8,936	51,064	14.9%
ASSIGNMENT FEES	3,600	1,194	2,406	33.2%
INTEREST INCOME	50	0	50	0.0%
OTHER	0	0	0	N/A
<b>TOTAL OPERATING REVENUE</b>	<b>116,900</b>	<b>22,019</b>	<b>94,881</b>	<b>18.8%</b>
FROM RESTRICTED RESERVES-VLM PROGRAM	5,000	0	5,000	0.0%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN OF RESTRICTED RESERVES</b>	<b>121,900</b>	<b>22,019</b>	<b>99,881</b>	<b>81.9%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	70,923	15,818	55,105	22.3%
PAYROLL TAXES & BENEFITS	47,164	10,705	36,459	22.7%
REBATE & RETROFIT PROGRAMS	144,000	12,119	131,881	8.4%
OUTREACH/EDUCATION	1,800	356	1,444	19.8%
PROFESSIONAL SERVICES	7,200	4,013	3,187	55.7%
VOLUNTARY LOT MERGER PROGRAM	5,000	0	5,000	0.0%
OPERATING SUPPLIES & EQUIPMENT	0	281	(281)	N/A
OFFICE SUPPLIES & EQUIPMENT	5,500	1,599	3,901	29.1%
TRAINING/TRAVEL & RECRUITMENT	1,000	40	960	4.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	57,151	14,288	42,863	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	22,183	5,546	16,637	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>361,921</b>	<b>64,765</b>	<b>297,156</b>	<b>17.9%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS EXPENDITURES</b>	<b>(240,021)</b>	<b>(42,746)</b>	<b>(197,275)</b>	
TRANSFER FROM WATER OPERATIONS	141,796	0	141,796	
TRANSFER FROM WATER RESERVES	98,225	42,746	55,480	
<b>NET TRANSFERS</b>	<b>240,021</b>	<b>42,746</b>	<b>197,275</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 BUDGET WORKSHEET  
REBATE & RETROFIT PROGRAMS/PROFESSIONAL SERVICES DETAIL  
WATER FUND-RESOURCE CONSERVATION DEPARTMENT  
FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/13	REMAINING BALANCE	YTD % OF BUDGET
<b>REBATE &amp; RETROFIT PROGRAMS</b>				
Retrofit Program	15,000	1,602	13,398	10.7%
Rebate Program	30,000	1,950	28,050	6.5%
Commercial/Industrial/Institutional Program	99,000	5,683	93,317	5.7%
Non-Potable Water	0	2,884	(2,884)	N/A
<b>TOTAL REBATE &amp; RETROFIT PROGRAMS</b>	<b>144,000</b>	<b>12,119</b>	<b>131,881</b>	<b>8.4%</b>
<b>PROFESSIONAL SERVICES</b>				
Professional Services-District Counsel	7,000	300	6,700	4.3%
Water Use Efficiency Plan	0	3,713	(3,713)	N/A
Professional Services-Other	200	0	200	0.0%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>7,200</b>	<b>4,013</b>	<b>3,187</b>	<b>55.7%</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
WASTEWATER FUND/DEPARTMENT  
FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	2,000,000	358,245	1,641,755	17.9%
STANDBY AVAILABILITY	115,000	0	115,000	0.0%
INTEREST INCOME	1,400	0	1,400	0.0%
OTHER	800	0	800	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>2,117,200</b>	<b>358,245</b>	<b>1,758,955</b>	<b>16.9%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	357,969	74,163	283,806	20.7%
PAYROLL TAXES & BENEFITS	280,042	58,673	221,369	21.0%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	83,000	15,365	67,635	18.5%
MAINTENANCE & REPAIR-PLANT	42,000	12,620	29,380	30.0%
MAINTENANCE & REPAIR-GROUNDS	7,000	3,740	3,260	53.4%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	5,350	1,975	3,375	36.9%
MAJOR MAINTENANCE	130,500	117,707	12,793	90.2%
SLUDGE DISPOSAL	31,000	5,486	25,514	17.7%
OFFICE SUPPLIES & EQUIPMENT	11,600	3,516	8,084	30.3%
GOVERNMENT FEES, DUES, PUBLICATIONS	65,100	2,669	62,431	4.1%
UTILITIES	169,500	33,060	136,440	19.5%
PROFESSIONAL SERVICES	93,000	34,970	58,030	37.6%
OPERATING SUPPLIES & EQUIPMENT	40,600	9,896	30,704	24.4%
TRAINING/TRAVEL & RECRUITMENT	3,600	1,571	2,029	43.6%
PUBLIC OUTREACH & EDUCATION	600	241	359	40.2%
DEBT SERVICE	444,352	34,537	409,815	7.8%
CAPITAL OUTLAY	204,000	1,741	202,259	0.9%
ALLOCATED OVERHEAD-PERSONNEL COSTS	274,585	68,646	205,939	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	106,580	26,645	79,935	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,350,378</b>	<b>507,221</b>	<b>1,843,157</b>	<b>21.6%</b>
<b>OPERATING REVENUE &amp; DEBT PROCEEDS</b>				
<b>LESS EXPENDITURES</b>	<b>(233,178)</b>	<b>(148,976)</b>	<b>(84,202)</b>	
TRANSFER (TO)/FROM RESERVES	233,178	148,976	84,202	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
 WASTEWATER FUND/DEPARTMENT  
 FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>CAPITAL REVENUE</b>				
CAPACITY FEES	0	11,393	(11,393)	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>0</b>	<b>11,393</b>	<b>(11,393)</b>	N/A
<b>CAPITAL EXPENDITURES</b>				
SCADA	0	6,000	(6,000)	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>6,000</b>	<b>(6,000)</b>	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>5,393</b>	<b>(5,393)</b>	N/A
TRANSFER (TO)/FROM RESERVES	0	(5,393)	5,393	N/A
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 BUDGET WORKSHEET  
MAJOR MAINTENANCE/CAPITAL OUTLAY/PROFESSIONAL SERVICES DETAIL  
WASTEWATER FUND/DEPARTMENT  
FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>MAJOR MAINTENANCE</b>				
Collection System Evaluation	12,500	0	12,500	0.0%
Collection System-Manhole Raising	10,000	0	10,000	0.0%
Lift Stations	10,000	0	10,000	0.0%
Replace Emerg. Bypass Valves	13,000	0	13,000	0.0%
Hydro Clean Collection System-CCTV 20%	85,000	99,759	(14,759)	117.4%
Manhole Easement-Strwberry Canyon	0	6,105	(6,105)	N/A
Fern Canyon Sewer Repair	0	11,843	(11,843)	N/A
<b>TOTAL MAJOR MAINTENANCE</b>	<b>130,500</b>	<b>117,707</b>	<b>12,793</b>	<b>90.2%</b>
<b>CAPITAL OUTLAY</b>				
HMI PLC Controller for WWTP	34,000	0	34,000	0.0%
LS 9 Generator Replacement	35,000	0	35,000	0.0%
LS B-1 & B-2 Panels	60,000	0	60,000	0.0%
LS #4 & #8-Pumps & Panels	20,000	0	20,000	0.0%
LS B Pumps	20,000	0	20,000	0.0%
Sanitary Sewer Service-SR4	30,000	1,741	28,259	5.8%
Fueling System (50%)	5,000	0	5,000	0.0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>204,000</b>	<b>1,741</b>	<b>202,259</b>	<b>0.9%</b>
<b>PROFESSIONAL SERVICES</b>				
District Counsel	11,000	9,067	1,933	82.4%
Legal	5,000	352	4,649	7.0%
WW Treatment Plant Master Plan	40,000	0	40,000	0.0%
Engineering-CCTV Assessments	10,000	5,386	4,614	53.9%
CCTV Oversight	10,000	14,900	(4,900)	149.0%
Rate Fee Study	15,000	0	15,000	0.0%
Other	2,000	681	1,319	34.1%
Capacity Fee Study	0	4,584	(4,584)	N/A
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>93,000</b>	<b>34,970</b>	<b>58,030</b>	<b>37.6%</b>



**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
GENERAL FUND  
FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
FIRE DEPARTMENT	1,600,020	37,783	1,562,237	2.4%
ADMINISTRATION	1,499,825	321,393	1,178,432	21.4%
FACILITIES AND RESOURCES	506,057	19,316	486,741	3.8%
PARKS AND RECREATION	37,232	874	36,358	2.3%
<b>TOTAL OPERATING REVENUE</b>	<b>3,643,134</b>	<b>379,366</b>	<b>3,263,768</b>	10.4%
DEBT ISSUANCE-FACILITIES & RESOURCES	0	31,350	(31,350)	N/A
<b>TOTAL OPERATING REVENUE &amp; DEBT ISSUANCE</b>	<b>3,643,134</b>	<b>410,716</b>	<b>3,232,418</b>	
<b>OPERATING EXPENDITURES</b>				
FIRE DEPARTMENT	1,600,020	364,012	1,236,008	22.8%
ADMINISTRATION	1,491,886	390,665	1,101,221	26.2%
FACILITIES AND RESOURCES	506,057	152,145	353,912	30.1%
PARKS AND RECREATION	37,232	8,931	28,301	24.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,635,195</b>	<b>915,753</b>	<b>2,719,442</b>	25.2%
<b>TOTAL OPERATING REVENUE &amp; DEBT ISSUANCE LESS EXPENDITURES</b>	<b>7,939</b>	<b>(536,387)</b>	<b>544,326</b>	
NET TRANSFERS (TO)/FROM RESERVES	(7,939)	536,387	(544,326)	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL REVENUE</b>				
FIRE DEPARTMENT	0	0	0	N/A
ADMINISTRATION	0	0	0	N/A
FACILITIES AND RESOURCES	0	0	0	N/A
PARKS AND RECREATION	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A
<b>CAPITAL EXPENDITURES</b>				
FIRE DEPARTMENT	0	0	0	N/A
ADMINISTRATION	0	0	0	N/A
FACILITIES AND RESOURCES	0	0	0	N/A
PARKS AND RECREATION	0	0	0	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
GENERAL FUND-FIRE DEPARTMENT  
FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	1,154,847	27,484	1,127,363	2.4%
FIRE BENEFIT ASSESSMENT	417,133	0	417,133	0.0%
WEED ABATEMENT/FUEL REDUCTION	10,000	968	9,032	9.7%
MUTUAL AID/INSPECTION FEES	15,000	7,472	7,528	49.8%
INTEREST INCOME	40	0	40	0.0%
GRANT/DONATION REVENUE	0	0	0	N/A
OTHER	3,000	1,859	1,141	62.0%
<b>TOTAL OPERATING REVENUE</b>	<b>1,600,020</b>	<b>37,783</b>	<b>1,562,237</b>	<b>2.4%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	743,843	158,903	584,940	21.4%
PAYROLL TAXES & BENEFITS	473,471	103,863	369,608	21.9%
INSURANCE & OTHER SERVICES	250	0	250	0.0%
MAINTENANCE & REPAIR	33,800	14,921	18,879	44.1%
OFFICE SUPPLIES & EQUIPMENT	5,600	2,117	3,483	37.8%
GOVERNMENT FEES, DUES, PUBLICATIONS	40,100	1,548	38,552	3.9%
UTILITIES	17,950	3,350	14,600	18.7%
PROFESSIONAL SERVICES	14,300	4,400	9,900	30.8%
FUEL HAZARD CONTRACT	6,000	6,259	(259)	104.3%
OPERATING SUPPLIES & EQUIPMENT	36,650	14,074	22,576	38.4%
SURF RESCUE/NCOR	5,000	503	4,497	10.1%
TRAINING/TRAVEL & RECRUITMENT	15,250	3,866	11,384	25.4%
PUBLIC OUTREACH & EDUCATION	1,700	373	1,327	21.9%
EQUIPMENT LEASE	3,700	0	3,700	0.0%
DEBT SERVICE	9,629	0	9,629	0.0%
CAPITAL OUTLAY	0	1,641	(1,641)	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	138,873	34,718	104,155	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	53,904	13,476	40,428	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,600,020</b>	<b>364,012</b>	<b>1,236,008</b>	<b>22.8%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>(326,229)</b>	<b>326,229</b>	
TRANSFER (TO)/FROM RESERVES	0	326,229	(326,229)	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
 GENERAL FUND-ADMINISTRATION DEPARTMENT  
 FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE OVERHEAD CHARGES-PS	858,970	214,743	644,228	25.0%
ADMINISTRATIVE OVERHEAD CHARGES-OE	333,409	83,352	250,057	25.0%
PROPERTY TAX	193,836	4,613	189,223	2.4%
INTEREST INCOME	11,000	44	10,956	0.4%
SERVICE FEES	2,550	81	2,469	3.2%
FRANCHISE FEES	73,161	2,258	70,903	3.1%
OTHER	26,900	16,302	10,598	60.6%
<b>TOTAL OPERATING REVENUE</b>	<b>1,499,825</b>	<b>321,393</b>	<b>1,178,432</b>	<b>21.4%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	667,068	153,443	513,625	23.0%
PAYROLL TAXES & BENEFITS	428,579	92,396	336,183	21.6%
INSURANCE & CLAIMS	78,000	65,158	12,842	83.5%
MAINTENANCE & REPAIRS	64,360	11,461	52,899	17.8%
OFFICE SUPPLIES & EQUIPMENT	19,650	6,946	12,704	35.3%
GOVERNMENT FEES, DUES, PUBLICATIONS	40,200	27,552	12,648	68.5%
UTILITIES	17,080	4,228	12,852	24.8%
DISTRICT OFFICE RENT	38,186	9,546	28,640	25.0%
PROFESSIONAL SERVICES	104,900	15,334	89,566	14.6%
TRAINING/TRAVEL & RECRUITMENT	19,428	4,218	15,210	21.7%
PUBLIC OUTREACH & EDUCATION	4,600	383	4,217	8.3%
DEBT SERVICE	9,835	0	9,835	0.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,491,886</b>	<b>390,665</b>	<b>1,101,221</b>	<b>26.2%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>7,939</b>	<b>(69,272)</b>	<b>77,211</b>	
TRANSFER (TO)/FROM RESERVES	(7,939)	69,272	(77,211)	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT  
FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	468,107	11,141	456,967	2.4%
VETERAN'S HALL RENT	31,300	3,521	27,779	11.2%
OTHER RENTS	1,300	150	1,150	11.5%
INTEREST INCOME	350	4	346	1.1%
OTHER/DONATION	5,000	4,500	500	90.0%
<b>TOTAL OPERATING REVENUE</b>	<b>506,057</b>	<b>19,316</b>	<b>486,741</b>	<b>3.8%</b>
DEBT ISSUANCE	0	31,350	(31,350)	N/A
<b>TOTAL OPERATING REVENUE &amp; DEBT ISSUANCE</b>	<b>506,057</b>	<b>50,666</b>	<b>455,391</b>	
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	163,191	36,095	127,096	22.1%
PAYROLL TAXES & BENEFITS	118,143	28,219	89,924	23.9%
MAINTENANCE & REPAIRS-VETERAN'S HALL	14,000	2,378	11,622	17.0%
MAINTENANCE & REPAIRS-EQUIPMENT & OTHER	23,600	7,845	15,755	33.2%
FISCALINI RANCH MAINTENANCE	19,500	3,995	15,505	20.5%
LOT MAINTENANCE	4,000	2,926	1,074	73.2%
UTILITIES-VETERAN'S HALL	9,000	1,522	7,478	16.9%
UTILITIES-OTHER	22,375	4,154	18,221	18.6%
PROFESSIONAL SERVICES	5,100	264	4,836	5.2%
OPERATING SUPPLIES & EQUIPMENT	23,800	5,533	18,267	23.2%
TRAINING/TRAVEL & RECRUITMENT	3,000	0	3,000	0.0%
DEBT SERVICE	5,160	1,567	3,593	30.4%
CAPITAL OUTLAY	4,000	34,850	(30,850)	871.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	65,691	16,423	49,268	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	25,498	6,375	19,124	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>506,057</b>	<b>152,145</b>	<b>353,912</b>	<b>30.1%</b>
<b>TOTAL OPERATING REVENUE &amp; DEBT ISSUANCE LESS EXPENDITURES</b>	<b>0</b>	<b>(101,479)</b>	<b>101,479</b>	
TRANSFER (TO)/FROM RESERVES	0	101,479	(101,479)	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
 GENERAL FUND-PARKS AND RECREATION DEPARTMENT  
 FOR THE PERIOD OF JULY-SEPTEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 9/30/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	36,727	874	35,853	2.4%
OTHER	505	0	505	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>37,232</b>	<b>874</b>	<b>36,358</b>	<b>2.3%</b>
<b>OPERATING EXPENDITURES</b>				
PUBLIC OUTREACH /EDUCATION	1,950	1,268	682	65.0%
PROFESSIONAL SERVICES	300	0	300	0.0%
CAPITAL OUTLAY	12,000	1,917	10,083	16.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	16,556	4,139	12,417	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	6,426	1,607	4,820	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>37,232</b>	<b>8,931</b>	<b>28,301</b>	<b>24.0%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>(8,057)</b>	<b>8,057</b>	
TRANSFER (TO)/FROM RESERVES	0	8,057	(8,057)	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	