

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
HIGHLIGHTS**

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**COLUMN DESCRIPTIONS:**

**FISCAL YEAR 2013/2014 BUDGETED**-Represents the budgeted amounts approved by the amounts approved by the CCSD Board of Directors on June 27, 2013 plus any subsequent Budget Amendments approved by the Board.

**ACTUAL 7/1/2013-1/31/2014**-Amounts shown are actual revenue received and expenditures paid for the first seven months of the 2013/2014 fiscal year.

**PROJECTED 2/1-6/30/14 ACTIVITY**-Amounts shown are the projected revenue to be received and expenditures to be paid for the last five months of the 2013/2014 fiscal year.

**PROJECTED BALANCE @ 6/30/14**-Amounts shown are the projected revenue to be received and expenditures to be paid for the entire 2013/2014 fiscal year. It is the total of the two columns to the left.

**PROJECTED INCREASE/(DECREASE) AMOUNT**-This is the difference between the originally budgeted amount and the proposed amount to be budgeted. A bracketed amount means that less revenue is projected to be received than was originally budgeted or that lower expenditures are projected than were originally budgeted.

**PROJECTED INCREASE/(DECREASE) % OF BUDGET**-This is the difference between the originally budgeted amount and the proposed amount to be budgeted shown as a percentage of the amount originally budgeted. A negative percentage means that less revenue is projected to be received than was originally budgeted or that lower expenditures are projected than were originally budgeted.

**FOLLOWING ARE EXPLANATIONS FOR APPARENT AND ACTUAL MATERIAL VARIANCES (Material Being Defined as an Amount of \$10,000 or Greater):**

**OPERATING REVENUE:**

**SERVICE FEES**-(Water and Wastewater)-July, 2013-December, 2013 have been billed, so Revenue amounts represents 6 months of activity. Revenue was over budget for the first billing cycle, but was under budget for the last two cycles. It appears that conservation efforts have been successful in reducing usage, and this decreased sales. The higher YTD % OF BUDGET for Water than for Wastewater at this point in the fiscal year is consistent with prior years. For January-February, 2014, a 10% decrease in usage is presumed due to conservation measures. For March-June, 2014, it is presumed that surcharges will be in effect and a 20% decrease in usage is presumed, which is offset by a like increase in surcharge revenue for Water. There is no surcharge revenue stream for Wastewater.

**PROPERTY TAXES/FIRE BENEFIT ASSESSMENT/STANDBY AVAILABILITY**-(Water, Wastewater, Fire, Administration, Facilities & Resources and Parks & Recreation)-while some is received every month, the vast majority of Revenue paid via property taxes is received during December and April. Based on receipts to date and 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 will be \$30,000 higher than originally estimated.

**ADMINISTRATIVE SERVICE CHARGES**-(Administration)-This is the cost allocation of administrative overhead and is based on the proration of Administration Department's costs.

**REMODEL/IN LIEU FEES**-(Resource Conservation)-The increase is due to the receipt of fees paid by People's Self-Help Housing (PSHH).

**ACCOUNT SERVICE FEES**-(Water, Resource Conservation)-These are for services such as inspections, account/meter/wait lists transfers and other direct services to customers. While the Resource Conservation's activity has been less than normal, the Water Department's activity has been higher than normal in this area.

**DEBT ISSUANCE**-(Facilities & Resources)-While not a revenue source, Debt Issuance is a cash in-flow. Facilities & Resources was approved to purchase a new tractor. When the original Budget was compiled, only the net effect of this transaction was budgeted. There is a corresponding increase in Capital Outlay costs. Normally budgets are based on cash transactions, but the Debt Issuance and full Capital Outlay cost are shown here for transparency purposes.

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**OPERATING EXPENDITURES:**

**SALARIES & WAGES and PAYROLL TAXES & BENEFITS**-The Water and Wastewater departments both have surpluses due to vacancies. The Fire Department has a deficit due to higher than budgeted overtime and Reservists' Pay to date. (It should be noted that no adjustment has been made for any changes brought about by the new Memorandum of Understanding currently being negotiated with the International Association of Fire Fighters, Local #4635). The Administration Department has a surplus due to vacancies. The resulting leave cash-outs and filling in behind the District Clerk position are more than offset due to vacant positions savings. (Leave cash-outs have no benefits costs other than payroll taxes and Workers' Compensation Insurance). Facilities and Resources is over budget due to Overtime, leave cash-outs, a small staffing increase and increased benefit costs. Health insurance costs are lower than originally budgeted due to a premium decrease as of January, 2014, which also affect retiree costs.

**INSURANCE (Administration)**-The bulk of insurance is paid for the entire fiscal year in July and a year-end surplus is 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 (M&R)-DELIVERY SYSTEM as well as a less significant deficit in M&R-VEHICLES & EQUIPMENT. Wastewater has surpluses in M&R-COLLECTION SYSTEM and M&R-PLANT. The Fire Department's deficit is for the maintenance and repair of its buildings and equipment.

**MAJOR MAINTENANCE**-(Water & Wastewater)-Water and Wastewater's deficits are largely due to unplanned projects' costs. Please see the detail for each department on Page 11 and Page 16.

**OFFICE SUPPLIES & EQUIPMENT**-(Water, Resource Conservation and Administration)-The Water Department is mainly over budget due to the purchase of office furniture related to their move to the Wastewater treatment plant plus an unbudgeted software purchase; Resource Conservation is over budget due to joining the Association of Water Agencies and Administration is over budget due to higher than expected office supplies/computer replacement/postage/bank charges.

**SETTLEMENT AGREEMENT**-(Wastewater)-This is the amount agreed to with the State Water Resources Control Board (SWRCB) to be paid for three sanitary sewer overflows.

**PROFESSIONAL SERVICES**-(Water, Wastewater, Fire, Administration )-The main deficits in Water are for Geo-Hydrologist, Public Relation Specialist and legal costs; the surplus in Wastewater is the net of postponing the Treatment Plant Master Plan and higher than expected project management and oversight costs; the deficit in Fire is basically entirely due to union negotiator costs and the deficit in Administration is entirely from the cost of an Interim Finance Manger, (net of small surpluses for other activities). Please see pages 11, 13, 16 and 22 for the detail of all Professional Services.

**OPERATING SUPPLIES & EQUIPMENT**-(Water, Wastewater, Fire and Facilities & Resources)-The Water Department's deficit is mainly due to Security & Safety (mainly for gate repairs) costs being higher than expected. This also applies to the Wastewater Department plus their Operating Supplies are higher than expected. Fire's deficit is mainly the result of higher than budgeted Clothing & Uniform costs and Facilities & Resources' surplus is mainly the result of lower than expected fuel costs.

**TRAINING/TRAVEL & RECRUITMENT**-Administration's projected deficit is due to projected recruitment costs with smaller deficits related to employee and Director Travel/Training.

**DEBT SERVICE**-(Fire &, Administration)-The surpluses are due to the debt that was issued for the purchase of a Fire and Administration vehicles closing after June 30, 2013, so no principal payment is due during this fiscal year as was originally expected as the payments are made annually.

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**REBATE AND RETROFIT PROGRAMS**-(Resource Conservation)-The surpluses in the Commercial/Industrial/Institutional programs more than offset the projected deficit for the Non-Potable Water program. Please see page 13.

**CAPITAL OUTLAY**-(Wastewater, Resource Conservation and Facilities & Resources)-Wastewater's surplus is mainly due to the postponement of several projects; Resource conservation's deficit is due to the unbudgeted purchase of 2 210,000 water tanks and Facilities & Resources deficit is due to how the budgeted purchase of a new tractor was shown on the original budget (please see Debt Issuance on page 1). Please see pages 11,13, 16 and 22 for the detail of all Capital Outlay.

**CAPITAL REVENUE**-(**Water and Wastewater**)-Due to its uncertain nature, no Capacity Fee Revenue was budgeted. The vast majority shown is from the PSHH.

**CAPITAL EXPENDITURES**-(**Water and Wastewater**)-The deficit in Water is due to unbudgeted improvement to the SR4 well. The deficit in Wastewater is due to the required system improvements related to the settlement with the SWRCB and unbudgeted SCADA costs.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR 2013/2014 PREVIOUSLY BUDGETED	ACTUAL AS OF 1/31/14	PROJECTED 2/1-6/30/14 ACTIVITY	REVISED FISCAL YEAR 2013/2014 BUDGETED	PROJECTED INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>OPERATING REVENUE</b>						
WATER-WATER FUND	1,990,900	1,055,613	927,548	1,983,161	(7,739)	-0.4%
RESOURCE CONSERVATION-WATER FUND	116,900	232,352	64,942	297,294	180,394	198.8%
WASTEWATER FUND	2,117,200	1,074,365	983,949	2,058,314	(58,886)	-2.8%
FIRE DEPARTMENT-GENERAL FUND	1,600,020	987,516	639,585	1,627,101	27,081	1.7%
ADMINISTRATION-GENERAL FUND	1,499,825	870,809	651,690	1,522,499	22,674	1.5%
FACILITIES AND RESOURCES-GENERAL FUND	506,057	299,701	204,074	503,775	(2,282)	-0.5%
PARKS AND RECREATION-GENERAL FUND	37,232	22,893	14,339	37,232	0	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>7,868,135</b>	<b>4,543,249</b>	<b>3,486,127</b>	<b>8,029,376</b>	<b>161,241</b>	<b>2.0%</b>
DEBT ISSUANCE-FACILITIES & RESOURCES FROM RESTRICTED RESERVES-RESOURCE CONSERVATION	0 5,000	31,350 679	0 485	31,350 1,164	31,350 (3,836)	 -76.7%
<b>TOTAL OPERATING REVENUE, DEBT ISSUANCE &amp; TRANSFERS IN</b>	<b>7,873,135</b>	<b>4,575,278</b>	<b>3,486,612</b>	<b>8,061,890</b>	<b>188,755</b>	<b>2.4%</b>
<b>OPERATING EXPENDITURES</b>						
WATER-WATER FUND	2,523,599	1,130,961	1,585,957	2,716,918	193,319	7.7%
RESOURCE CONSERVATION-WATER FUND	361,921	231,086	137,955	369,041	7,120	2.0%
WASTEWATER FUND	2,350,378	1,184,297	1,139,632	2,323,929	(26,449)	-1.1%
FIRE DEPARTMENT-GENERAL FUND	1,600,020	909,620	784,488	1,694,108	94,088	5.9%
ADMINISTRATION-GENERAL FUND	1,491,886	889,200	623,744	1,512,944	21,058	1.4%
FACILITIES AND RESOURCES-GENERAL FUND	506,057	310,314	249,537	559,851	53,794	10.6%
PARKS AND RECREATION-GENERAL FUND	37,232	16,188	20,757	36,945	(287)	-0.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,871,093</b>	<b>4,671,666</b>	<b>4,542,070</b>	<b>9,213,736</b>	<b>342,643</b>	<b>3.9%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>(997,958)</b>	<b>(96,388)</b>	<b>(1,055,458)</b>	<b>(1,151,846)</b>	<b>(153,888)</b>	
<b>NET TRANSFERS/LOANS</b>	<b>997,958</b>	<b>96,388</b>	<b>1,055,458</b>	<b>1,151,846</b>	<b>153,888</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT**

**ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR	AS OF	PROJECTED	REVISED	PROJECTED	
	2013/2014				2/1-6/30/14	FISCAL YEAR
	PREVIOUSLY	1/31/14	ACTIVITY	2013/2014	AMOUNT	% OF
	BUDGETED			BUDGETED		BUDGET
<b>CAPITAL REVENUE</b>						
WATER-WATER FUND	50,000	66,815	41,775	108,590	58,591	117.2%
RESOURCE CONSERVATION-WATER FUND	0	0	0	0	0	N/A
WASTEWATER FUND	0	23,689	15,370	39,059	39,059	N/A
FIRE DEPARTMENT-GENERAL FUND	0	0	0	0	0	N/A
ADMINISTRATION-GENERAL FUND	0	0	0	0	0	N/A
FACILITIES AND RESOURCES-GENERAL FUND	0	0	0	0	0	N/A
PARKS AND RECREATION-GENERAL FUND	0	0	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>50,000</b>	<b>90,504</b>	<b>57,145</b>	<b>147,649</b>	<b>97,650</b>	<b>195.3%</b>
<b>CAPITAL EXPENDITURES</b>						
WATER-WATER FUND	242,837	83,976	218,936	302,912	60,076	24.7%
RESOURCE CONSERVATION-WATER FUND	0	0	0	0	0	N/A
WASTEWATER FUND	0	12,000	56,500	68,500	68,500	N/A
FIRE DEPARTMENT-GENERAL FUND	0	0	0	0	0	N/A
ADMINISTRATION-GENERAL FUND	0	0	0	0	0	N/A
FACILITIES AND RESOURCES-GENERAL FUND	0	0	0	0	0	N/A
PARKS AND RECREATION-GENERAL FUND	0	0	0	0	0	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>242,837</b>	<b>95,976</b>	<b>275,436</b>	<b>371,412</b>	<b>128,576</b>	<b>52.9%</b>
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>(192,837)</b>	<b>(5,472)</b>	<b>(218,291)</b>	<b>(223,763)</b>	<b>(30,926)</b>	
TRANSFER (TO)/FROM RESERVES	192,837	5,472	218,291	223,763	30,926	
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR	ACTUAL	PROJECTED	REVISED	PROJECTED	
	2013/2014 PREVIOUSLY BUDGETED	AS OF 1/31/14	2/1-6/30/14 ACTIVITY	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>OPERATING REVENUE</b>						
SERVICE FEES	3,800,000	1,933,028	1,788,572	3,721,600	(78,400)	-2.1%
PROPERTY TAX	1,853,517	1,129,885	753,633	1,883,518	30,001	1.6%
ADMINISTRATIVE SERVICES CHARGES	1,192,379	695,554	517,336	1,212,891	20,512	1.7%
FIRE BENEFIT ASSESSMENT	417,133	263,467	153,666	417,133	0	0.0%
STANDBY AVAILABILITY	240,000	149,615	90,385	240,000	0	0.0%
REMODEL/IN LIEU FEES	53,250	213,635	13,775	227,410	174,160	327.1%
WEED ABATEMENT/FUEL REDUCTION	10,000	3,867	6,133	10,000	0	0.0%
INTEREST INCOME	14,140	3,057	9,300	12,357	(1,783)	-12.6%
ASSIGN/EXTENSION/ACCT SERVICE FEES	123,000	53,181	79,977	133,158	10,158	8.3%
SERVICE FEES	3,250	3,402	3,850	7,252	4,002	123.1%
FRANCHISE FEES	73,161	36,362	36,000	72,362	(799)	-1.1%
FACILITY RENTS	32,600	9,771	13,350	23,121	(9,479)	-29.1%
MUTUAL AID REIMBURSEMENT/INSPECTION FEES	15,000	11,794	6,624	18,418	3,418	22.8%
OTHER	40,705	36,630	13,525	50,155	9,450	23.2%
<b>TOTAL OPERATING REVENUE</b>	<b>7,868,135</b>	<b>4,543,249</b>	<b>3,486,127</b>	<b>8,029,376</b>	<b>161,241</b>	<b>2.0%</b>
DEBT ISSUANCE	0	31,350	0	31,350	31,350	
FROM RESTRICTED RESERVES-VLM PROGRAM	5,000	679	485	1,164	(3,836)	-76.7%
<b>TOTAL OPERATING REVENUE, TRANSFERS IN &amp; LOAN PROCEEDS</b>	<b>7,873,135</b>	<b>4,575,278</b>	<b>3,486,612</b>	<b>8,061,890</b>	<b>188,755</b>	<b>2.4%</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES	2,362,141	1,346,455	1,068,098	2,414,553	52,412	2.2%
PAYROLL TAXES & BENEFITS	1,580,439	816,171	643,010	1,459,181	(121,258)	-7.7%
INSURANCE/CLAIMS/BAD DEBT	79,850	67,045	1,550	68,595	(11,255)	-14.1%
MAINTENANCE & REPAIRS	415,810	279,811	181,084	460,895	45,085	10.8%
MAJOR MAINTENANCE	244,500	267,061	80,091	347,152	102,652	42.0%
SLUDGE HAULING	31,000	23,857	7,000	30,857	(143)	-0.5%
OFFICE SUPPLIES & EQUIPMENT	52,600	65,083	22,425	87,508	34,908	66.4%
GOVERNMENT FEES, DUES, PUBLICATIONS	175,800	131,496	48,993	180,489	4,689	2.7%
SETTLEMENT AGREEMENT	0	0	113,000	113,000	113,000	N/A
UTILITIES	379,405	212,181	171,388	383,569	4,164	1.1%
PROFESSIONAL SERVICES	330,000	227,711	243,974	471,684	141,684	42.9%
BUDGET AMENDMENT-PROF. SERVICES	174,495	0	174,495	174,495	0	0.0%
FUEL HAZARD CONTRACT	6,000	6,259	0	6,259	259	4.3%
DISTRICT OFFICE RENT	38,186	22,275	15,911	38,186	0	0.0%
LEASE-WELL SITE & EQUIPMENT	38,984	35,284	0	35,284	(3,700)	-9.5%
OPERATING SUPPLIES & EQUIPMENT	141,150	105,766	49,843	155,609	14,459	10.2%
SURF RESCUE/NCOR	5,000	503	4,497	5,000	0	0.0%
TRAINING/TRAVEL & RECRUITMENT	50,778	43,258	18,885	62,143	11,365	22.4%
PUBLIC OUTREACH/EDUCATION/EVENTS	11,650	6,857	6,100	12,957	1,307	11.2%
GRANT EXPENDITURES	0	0	1,300	1,300	1,300	N/A
DEBT SERVICE	661,926	139,401	509,120	648,521	(13,405)	-2.0%
REBATE AND RETROFIT PROGRAMS	144,000	69,132	41,000	110,132	(33,868)	-23.5%
VOLUNTARY LOT MERGER PROGRAM	5,000	679	485	1,164	(3,836)	-76.7%
CAPITAL OUTLAY	250,000	109,827	122,486	232,313	(17,687)	-7.1%
BUDGET AMENDMENT-CAPITAL OUTLAY	500,000	0	500,000	500,000	0	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	858,970	501,066	324,404	825,469	(33,500)	-3.9%
ALLOCATED OVERHEAD-OPERATING COSTS	333,409	194,489	192,933	387,421	54,012	16.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,871,093</b>	<b>4,671,666</b>	<b>4,542,070</b>	<b>9,213,736</b>	<b>342,643</b>	<b>3.9%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>(997,958)</b>	<b>(96,388)</b>	<b>(1,055,458)</b>	<b>(1,151,846)</b>	<b>(153,888)</b>	
<b>NET TRANSFERS/LOANS</b>	<b>997,958</b>	<b>96,388</b>	<b>1,055,458</b>	<b>1,151,846</b>	<b>153,888</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Department figures

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT**

**ALL FUNDS/DEPARTMENTS**

	FISCAL YEAR 2013/2014 PREVIOUSLY BUDGETED	ACTUAL AS OF 1/31/14	PROJECTED 2/1-6/30/14 ACTIVITY	REVISED FISCAL YEAR 2013/2014 BUDGETED	PROJECTED INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>CAPITAL REVENUE</b>						
STANDBY AVAILABILITY	50,000	31,281	18,719	50,000	0	0.0%
CAPACITY FEES	0	59,223	38,426	97,649	97,650	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>50,000</b>	<b>90,504</b>	<b>57,145</b>	<b>147,649</b>	<b>97,650</b>	<b>195.3%</b>
<b>CAPITAL EXPENDITURES</b>						
LONG TERM ALTERNATE WATER SUPPLY	13,612	13,751	8,630	22,381	8,769	64.4%
RODEO GROUNDS PUMPING STATION DESIGN	114,612	5,259	104,969	110,228	(4,384)	-3.8%
STUART STREET TANK DESIGN	114,612	4,891	105,337	110,228	(4,384)	-3.8%
SR4 AUTOMATION	0	60,075	0	60,075	60,075	N/A
TITLE 22 PROJECT	0	0	56,500	56,500	56,500	N/A
SCADA	0	12,000	0	12,000	12,000	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>242,837</b>	<b>95,976</b>	<b>275,436</b>	<b>371,412</b>	<b>128,576</b>	<b>52.9%</b>
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>(192,837)</b>	<b>(5,472)</b>	<b>(218,291)</b>	<b>(223,763)</b>	<b>(30,926)</b>	
TRANSFER FROM RESERVES	192,837	5,472	218,291	223,763	30,926	
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
WATER FUND**

DESCRIPTION	FISCAL YEAR 2013/2014 PREVIOUSLY BUDGETED	ACTUAL AS OF 1/31/14	PROJECTED 2/1-6/30/14 ACTIVITY	REVISED FISCAL YEAR 2013/2014 BUDGETED	PROJECTED INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>OPERATING REVENUE</b>						
WATER DEPARTMENT	1,990,900	1,055,613	927,548	1,983,161	(7,739)	-0.4%
RESOURCE CONSERVATION DEPARTMENT	116,900	232,352	64,942	297,294	180,394	198.8%
<b>TOTAL OPERATING REVENUE</b>	<b>2,107,800</b>	<b>1,287,965</b>	<b>992,491</b>	<b>2,280,456</b>	<b>172,655</b>	<b>8.2%</b>
<b>TRANSFER IN OF RESTRICTED RESERVES</b>						
WATER DEPARTMENT	0	0	0	0	0	N/A
RESOURCE CONSERVATION DEPARTMENT	5,000	679	485	1,164	(3,836)	-76.7%
<b>TOTAL RESTRICTED RESERVES TRANSFERS IN</b>	<b>5,000</b>	<b>679</b>	<b>485</b>	<b>1,164</b>	<b>(3,836)</b>	<b>-76.7%</b>
<b>TOTAL OPERATING REVENUE, RESTRICTED RESERVES AND DEBT ISSUANCE</b>	<b>2,112,800</b>	<b>1,288,644</b>	<b>992,976</b>	<b>2,281,620</b>	<b>168,819</b>	<b>8.0%</b>
<b>OPERATING EXPENDITURES</b>						
WATER DEPARTMENT	2,523,599	1,130,961	1,585,957	2,716,918	193,319	7.7%
RESOURCE CONSERVATION DEPARTMENT	361,921	231,086	137,955	369,041	7,120	2.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,885,520</b>	<b>1,362,047</b>	<b>1,723,912</b>	<b>3,085,959</b>	<b>200,439</b>	<b>47.2%</b>
<b>TOTAL OPERATING REVENUE, LOAN &amp; TRANSFERS LESS TOTAL OPERATING EXPENDITURES</b>	<b>(772,720)</b>	<b>(73,404)</b>	<b>(730,937)</b>	<b>(804,340)</b>	<b>(31,621)</b>	<b>-89.2%</b>
NET TRANSFERS (TO)/FROM RESERVES & LOANS	772,720	73,404	730,937	804,340	31,621	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL REVENUE</b>						
WATER DEPARTMENT	50,000	66,815	41,775	108,590	58,591	133.6%
RESOURCE CONSERVATION DEPARTMENT	0	0	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>50,000</b>	<b>66,815</b>	<b>41,775</b>	<b>108,590</b>	<b>58,591</b>	<b>133.6%</b>
<b>CAPITAL EXPENDITURES</b>						
WATER DEPARTMENT	242,837	83,976	218,936	302,912	60,076	34.6%
RESOURCE CONSERVATION DEPARTMENT	0	0	0	0	0	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>242,837</b>	<b>83,976</b>	<b>218,936</b>	<b>302,912</b>	<b>60,076</b>	<b>34.6%</b>
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>(192,837)</b>	<b>(17,161)</b>	<b>(177,161)</b>	<b>(194,322)</b>	<b>(1,485)</b>	
TRANSFER (TO)/FROM RESERVES	192,837	17,161	177,161	194,322	1,485	
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
WATER FUND-WATER DEPARTMENT**

DESCRIPTION	FISCAL YEAR	ACTUAL	PROJECTED	REVISED	PROJECTED	
	2013/2014 PREVIOUSLY BUDGETED	AS OF 1/31/14	2/1-6/30/14 ACTIVITY	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>OPERATING REVENUE</b>						
SERVICE FEES	1,800,000	930,942	849,116	1,780,058	(19,942)	-1.1%
STANDBY AVAILABILITY	125,000	78,208	46,792	125,000	0	0.0%
ACCOUNT SERVICE FEES	22,500	19,908	14,270	34,178	11,678	51.9%
LATE FEES	36,900	14,567	14,570	29,137	(7,763)	-21.0%
SERVICE FEES	700	2,599	2,100	4,699	3,999	571.3%
INTEREST INCOME	1,300	248	600	848	(452)	-34.8%
OTHER	4,500	9,141	100	9,241	4,741	105.4%
<b>TOTAL OPERATING REVENUE</b>	<b>1,990,900</b>	<b>1,055,613</b>	<b>927,548</b>	<b>1,983,161</b>	<b>(7,739)</b>	<b>-0.4%</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES	359,147	199,101	159,350	358,451	(696)	-0.2%
PAYROLL TAXES & BENEFITS	233,040	124,486	98,776	223,262	(9,778)	-4.2%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	109,500	119,741	53,095	172,836	63,336	57.8%
MAINTENANCE & REPAIR-PLANT	5,000	500	500	1,000	(4,000)	-80.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	4,700	11,957	5,125	17,082	12,382	263.4%
MAJOR MAINTENANCE	114,000	132,784	49,591	182,375	68,375	60.0%
OFFICE SUPPLIES & EQUIPMENT	10,250	20,879	6,015	26,894	16,644	162.4%
GOVERNMENT FEES, DUES, PUBLICATIONS	30,400	13,413	9,314	22,727	(7,673)	-25.2%
UTILITIES	143,500	78,886	58,614	137,500	(6,000)	-4.2%
BAD DEBT & CLAIMS	1,600	1,270	250	1,520	(80)	-5.0%
PROFESSIONAL SERVICES	105,200	83,302	77,000	160,302	55,102	52.4%
BUDGET AMENDMENT-PROF. SERVICES	174,495	0	174,495	174,495	0	0.0%
LEASE-WELL SITE	35,284	35,284	0	35,284	0	0.0%
OPERATING SUPPLIES & EQUIPMENT	40,100	33,558	11,593	45,151	5,051	12.6%
TRAINING/TRAVEL & RECRUITMENT	8,500	2,764	1,387	4,151	(4,349)	-51.2%
PUBLIC OUTREACH & EDUCATION	1,000	1,723	1,000	2,723	1,723	172.3%
DEBT SERVICE	192,951	4,864	188,487	193,351	400	0.2%
CAPITAL OUTLAY	30,000	18,572	7,000	25,572	(4,428)	-14.8%
BUDGET AMENDMENT-CAPITAL OUTLAY	500,000	0	500,000	500,000	0	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	306,114	178,567	115,609	294,175	(11,938)	-3.9%
ALLOCATED OVERHEAD-OPERATING COSTS	118,818	69,311	68,757	138,067	19,249	16.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,523,599</b>	<b>1,130,961</b>	<b>1,585,957</b>	<b>2,716,918</b>	<b>193,319</b>	<b>7.7%</b>
<b>OPERATING REVENUE &amp; DEBT PROCEEDS</b>						
<b>LESS EXPENDITURES</b>	<b>(532,699)</b>	<b>(75,348)</b>	<b>(658,409)</b>	<b>(733,757)</b>	<b>(201,058)</b>	
TRANSFER TO CONSERVATION	(141,796)	0	0	0	141,796	
LOAN FROM GENERAL FUND	500,000	0	500,000	500,000	0	
TRANSFER FROM GENERAL FUND	174,495	0	174,495	174,495	0	
TRANSFER (TO)/FROM WATER RESERVES	0	75,348	(16,086)	59,262	59,262	
<b>NET TRANSFERS</b>	<b>532,699</b>	<b>75,348</b>	<b>658,409</b>	<b>733,757</b>	<b>201,058</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
WATER FUND-WATER DEPARTMENT**

DESCRIPTION	FISCAL YEAR	ACTUAL	PROJECTED	REVISED	PROJECTED	
	2013/2014 PREVIOUSLY BUDGETED	AS OF 1/31/14	2/1-6/30/14 ACTIVITY	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>CAPITAL REVENUE</b>						
CAPACITY FEES	0	35,534	23,056	58,590	58,591	N/A
STANDBY AVAILABILITY	50,000	31,281	18,719	50,000	0	0%
<b>TOTAL CAPITAL REVENUE</b>	<b>50,000</b>	<b>66,815</b>	<b>41,775</b>	<b>108,590</b>	<b>58,591</b>	<b>117%</b>
<b>CAPITAL EXPENDITURES</b>						
LONG TERM ALTERNATE WATER SUPPLY	13,612	13,751	8,630	22,381	8,769	64%
RODEO GROUNDS PUMPING STATION DESIGN	114,612	5,259	104,969	110,228	(4,384)	-4%
STUART STREET TANK DESIGN	114,612	4,891	105,337	110,228	(4,384)	-4%
SR4 AUTOMATION	0	60,075	0	60,075	60,075	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>242,837</b>	<b>83,976</b>	<b>218,936</b>	<b>302,912</b>	<b>60,076</b>	<b>25%</b>
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>(192,837)</b>	<b>(17,161)</b>	<b>(177,161)</b>	<b>(194,322)</b>	<b>(1,485)</b>	<b>1%</b>
TRANSFER (TO)/FROM RESERVES	192,837	17,161	177,161	194,322	1,485	
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT**  
**MAJOR MAINTENANCE/CAPITAL OUTLAY/PROFESSIONAL SERVICES DETAIL**  
**WATER FUND-WATER DEPARTMENT**

	FISCAL YEAR	ACTUAL	PROJECTED	REVISED	PROJECTED	
	2013/2014 PREVIOUSLY BUDGETED	AS OF 1/31/2014	2/1-6/30/14 ACTIVITY	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>MAJOR MAINTENANCE</b>						
Rehab Fiscalini Tank	26,000	0	26,000	26,000	0	0.0%
Compound Meter Upgrades	45,000	16,254	13,746	30,000	(15,000)	-33.3%
Cathodic Protection/Inspection	10,000	9,510	0	9,510	(490)	-4.9%
Piney Way Erosion Control	5,000	0	0	0	(5,000)	-100.0%
Telemetry Communication (Auto Dialers)	18,000	1,155	6,845	8,000	(10,000)	-55.6%
Relocation Racking, Etc.	10,000	17,041	0	17,041	7,041	70.4%
Stuart St/Fiscalini Radio Link	0	8,807	1,000	9,807	9,807	N/A
Stuart St. Motor/Starter/Pump Controller	0	11,547	1,000	12,547	12,547	N/A
Repair Water Line-1927 Norwich	0	5,789	0	5,789	5,789	N/A
Repair Line/Replace Hydrt-Croyden	0	5,242	0	5,242	5,242	N/A
Leak-Skye Street	0	15,987	0	15,987	15,987	N/A
Pipe Repair-Charing/Exeter/Buckley	0	16,665	0	16,665	16,665	N/A
SR4	0	24,788	1,000	25,788	25,788	N/A
<b>TOTAL MAJOR MAINTENANCE</b>	<b>114,000</b>	<b>132,784</b>	<b>49,591</b>	<b>182,375</b>	<b>68,375</b>	<b>60.0%</b>
<b>PROFESSIONAL SERVICES</b>						
Engineering	0	1,250	0	1,250	1,250	N/A
District Counsel	30,000	20,088	15,000	35,088	5,088	17.0%
Legal	20,000	26,565	3,000	29,565	9,565	47.8%
Rate Fee Study	30,000	0	30,000	30,000	0	0.0%
Advocate (6 Months)	18,000	15,000	3,000	18,000	0	0.0%
Equipment & Report Database	5,000	0	0	0	(5,000)	0.0%
Other	2,200	0	0	0	(2,200)	N/A
Public Relations Specialist	0	0	10,000	10,000	10,000	N/A
Geo-Hydrologist	0	9,263	15,000	24,263	24,263	N/A
Capacity Fee Study	0	6,876	0	6,876	6,876	N/A
Soil Borings-WWTP/Dog Park	0	3,283	0	3,283	3,283	N/A
Outside Services	0	977	1,000	1,977	1,977	N/A
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>105,200</b>	<b>83,302</b>	<b>77,000</b>	<b>160,302</b>	<b>55,102</b>	<b>52.4%</b>
<b>BUDGET AMENDMENT-PROFESSIONAL SERVICES</b>						
Geo-Hydrological Survey	174,495	0	174,495	174,495	0	0.0%
<b>TOTAL BUDGET AMENDMENT-PROF SERV</b>	<b>174,495</b>	<b>0</b>	<b>174,495</b>	<b>174,495</b>	<b>0</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>						
Trailer Mounted Air-Compressor	10,000	0	0	0	(10,000)	-100.0%
Trailer Mounted Vactor	10,000	0	0	0	(10,000)	-100.0%
Generator Line & Transfer Switch-SS3	10,000	0	7,000	7,000	(3,000)	-30.0%
Install Serial Cable & Tanl Level Trans	0	1,375	0	1,375	1,375	N/A
Upgrade Alarm System	0	6,167	0	6,167	6,167	N/A
Radio Infrastructure for SCADA	0	11,030	0	11,030	11,030	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>30,000</b>	<b>18,572</b>	<b>7,000</b>	<b>25,572</b>	<b>(4,428)</b>	<b>-14.8%</b>
<b>BUDGET AMENDMENT-CAPITAL OUTLAY</b>						
SR1 Rehabilitation	0	0	0	0	0	N/A
SR3 Rehabilitation	0	0	0	0	0	N/A
SR1 Granular Activated Carbon	0	0	0	0	0	N/A
SR3 Granular Activated Carbon	0	0	0	0	0	N/A
Rehabilitate Filtronics Iron Mag	0	0	0	0	0	N/A
Telemetry Filtronics Iron Mag	0	0	0	0	0	N/A
Integrate Telemetry	0	0	0	0	0	N/A
Brackish Water*	500,000	0	500,000	500,000	0	0.0%
<b>TOTAL BUDGET AMENDMENT-CAPITAL OUTLAY</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0.0%</b>

\*Amounts for individual activities not available at this time.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
WATER FUND-RESOURCE CONSERVATION DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2013/2014 PREVIOUSLY BUDGETED	ACTUAL AS OF 1/31/2014	PROJECTED 2/1-6/30/14 ACTIVITY	REVISED FISCAL YEAR 2013/2014 BUDGETED	PROJECTED INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>OPERATING REVENUE</b>						
ADMINISTRATIVE FEES	12,000	550	500	1,050	(10,950)	-91.3%
REMODEL FEES	30,000	18,585	13,275	31,860	1,860	6.2%
RETROFIT IN-LIEU FEES	11,250	194,500	0	194,500	183,250	1629%
WAIT LIST FEES	60,000	12,964	47,036	60,000	0	0.0%
ASSIGNMENT FEES	3,600	5,742	4,101	9,843	6,243	173.4%
INTEREST INCOME	50	11	30	41	(9)	-18.0%
OTHER	0	0	0	0	0	N/A
<b>TOTAL OPERATING REVENUE</b>	<b>116,900</b>	<b>232,352</b>	<b>64,942</b>	<b>297,294</b>	<b>180,394</b>	<b>198.8%</b>
FROM RESTRICTED RESERVES-VLM PROGRAM	5,000	679	485	1,164	(3,836)	-76.7%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN OF RESTRICTED RESERVES</b>	<b>121,900</b>	<b>233,031</b>	<b>65,427</b>	<b>298,458</b>	<b>176,558</b>	<b>144.8%</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES	70,923	42,423	33,655	76,078	5,155	7.3%
PAYROLL TAXES & BENEFITS	47,164	25,945	20,794	46,739	(425)	-0.9%
REBATE & RETROFIT PROGRAMS	144,000	69,132	41,000	110,132	(33,868)	-23.5%
OUTREACH/EDUCATION	1,800	2,042	2,000	4,042	2,242	124.6%
PROFESSIONAL SERVICES	7,200	12,683	3,000	15,683	8,483	117.8%
VOLUNTARY LOT MERGER PROGRAM	5,000	679	485	1,164	(3,836)	-76.7%
OPERATING SUPPLIES & EQUIPMENT	0	471	300	771	771	N/A
OFFICE SUPPLIES & EQUIPMENT	5,500	13,234	1,700	14,934	9,434	171.5%
TRAINING/TRAVEL & RECRUITMENT	1,000	1,199	600	1,799	799	79.9%
CAPITAL OUTLAY	0	17,000	0	17,000	17,000	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	57,151	33,338	21,584	54,922	(2,229)	-3.9%
ALLOCATED OVERHEAD-OPERATING COSTS	22,183	12,940	12,837	25,777	3,594	16.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>361,921</b>	<b>231,086</b>	<b>137,955</b>	<b>369,041</b>	<b>7,120</b>	<b>2.0%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS EXPENDITURES</b>	<b>(240,021)</b>	<b>1,945</b>	<b>(72,528)</b>	<b>(70,583)</b>	<b>169,438</b>	
TRANSFER FROM WATER OPERATIONS	141,796	0	0	0	(141,796)	
TRANSFER (TO)/FROM WATER RESERVES	98,225	(1,945)	72,528	70,583	(27,642)	
<b>NET TRANSFERS</b>	<b>240,021</b>	<b>(1,945)</b>	<b>72,528</b>	<b>70,583</b>	<b>(169,438)</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
REBATE & RETROFIT PROGRAMS/PROFESSIONAL SERVICES DETAIL  
WATER FUND-RESOURCE CONSERVATION DEPARTMENT**

	<b>FISCAL YEAR 2013/2014 PREVIOUSLY BUDGETED</b>	<b>ACTUAL AS OF 1/31/14</b>	<b>PROJECTED 2/1-6/30/14 ACTIVITY</b>	<b>REVISED FISCAL YEAR 2013/2014 BUDGETED</b>	<b>PROJECTED INCREASE/(DECREASE) AMOUNT</b>	<b>% OF BUDGET</b>
<b>REBATE &amp; RETROFIT PROGRAMS</b>						
Retrofit Program	15,000	4,124	2,000	6,124	(8,876)	-59.2%
Rebate Program	30,000	9,025	9,000	18,025	(11,975)	-39.9%
Commercial/Industrial/Institutional Program	99,000	12,734	5,000	17,734	(81,266)	-82.1%
Non-Potable Water	0	43,249	25,000	68,249	68,249	N/A
<b>TOTAL REBATE &amp; RETROFIT PROGRAMS</b>	<b>144,000</b>	<b>69,132</b>	<b>41,000</b>	<b>110,132</b>	<b>(33,868)</b>	<b>-23.5%</b>
<b>PROFESSIONAL SERVICES</b>						
Professional Services-District Counsel	7,000	3,233	2,000	5,233	(1,767)	-25.2%
Water Use Efficiency Plan	0	3,713	0	3,713	3,713	N/A
CII Audit & Software Training	0	5,737	0	5,737	5,737	N/A
Professional Services-Other	200	0	1,000	1,000	800	400.0%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>7,200</b>	<b>12,683</b>	<b>3,000</b>	<b>15,683</b>	<b>8,483</b>	<b>117.8%</b>
<b>CAPITAL OUTLAY</b>						
2-210,000 Gallon Water Tanks	0	17,000	0	17,000	17,000	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>17,000</b>	<b>0</b>	<b>17,000</b>	<b>17,000</b>	<b>N/A</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
WASTEWATER FUND/DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2013/2014 PREVIOUSLY BUDGETED	ACTUAL AS OF 1/31/2014	PROJECTED 2/1-6/30/14 ACTIVITY	REVISED FISCAL YEAR 2013/2014 BUDGETED	PROJECTED INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>OPERATING REVENUE</b>						
SERVICE FEES	2,000,000	1,002,086	939,456	1,941,542	(58,458)	-2.9%
STANDBY AVAILABILITY	115,000	71,407	43,593	115,000	0	0.0%
INTEREST INCOME	1,400	365	900	1,265	(135)	-9.6%
OTHER	800	507	0	507	(293)	-36.6%
<b>TOTAL OPERATING REVENUE</b>	<b>2,117,200</b>	<b>1,074,365</b>	<b>983,949</b>	<b>2,058,314</b>	<b>(58,886)</b>	<b>-2.8%</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES	357,969	186,385	151,113	337,498	(20,471)	-5.7%
PAYROLL TAXES & BENEFITS	280,042	128,355	98,977	227,332	(52,710)	-18.8%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	83,000	19,363	26,700	46,063	(36,937)	-44.5%
MAINTENANCE & REPAIR-PLANT	42,000	19,228	10,000	29,228	(12,772)	-30.4%
MAINTENANCE & REPAIR-GROUNDS	7,000	7,765	1,000	8,765	1,765	25.2%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	5,350	3,838	1,500	5,338	(12)	-0.2%
MAJOR MAINTENANCE	130,500	134,277	30,500	164,777	34,277	26.3%
SLUDGE DISPOSAL	31,000	23,857	7,000	30,857	(143)	-0.5%
OFFICE SUPPLIES & EQUIPMENT	11,600	8,031	2,400	10,431	(1,169)	-10.1%
GOVERNMENT FEES, DUES, PUBLICATIONS	65,100	76,024	3,750	79,774	14,674	22.5%
SETTLEMENT AGREEMENT	0	0	113,000	113,000	113,000	N/A
UTILITIES	169,500	93,410	79,681	173,091	3,591	2.1%
PROFESSIONAL SERVICES	93,000	58,980	22,000	80,980	(12,020)	-12.9%
OPERATING SUPPLIES & EQUIPMENT	40,600	35,398	11,700	47,098	6,498	16.0%
TRAINING/TRAVEL & RECRUITMENT	3,600	3,995	300	4,295	695	19.3%
PUBLIC OUTREACH & EDUCATION	600	241	300	541	(59)	-9.8%
DEBT SERVICE	444,352	134,537	309,336	443,873	(479)	-0.1%
CAPITAL OUTLAY	204,000	28,267	105,000	133,267	(70,733)	-34.7%
ALLOCATED OVERHEAD-PERSONNEL COSTS	274,585	160,175	103,701	263,876	(10,709)	-3.9%
ALLOCATED OVERHEAD-OPERATING COSTS	106,580	62,172	61,674	123,846	17,266	16.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,350,378</b>	<b>1,184,297</b>	<b>1,139,632</b>	<b>2,323,929</b>	<b>(26,449)</b>	<b>-1.1%</b>
<b>OPERATING REVENUE &amp; DEBT PROCEEDS</b>						
LESS EXPENDITURES	(233,178)	(109,932)	(155,683)	(265,615)	(32,437)	
TRANSFER FROM RESERVES	233,178	109,932	155,683	265,615	32,437	
<b>NET TRANSFERS</b>	<b>233,178</b>	<b>109,932</b>	<b>155,683</b>	<b>265,615</b>	<b>32,437</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
WASTEWATER FUND/DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2013/2014 PREVIOUSLY BUDGETED	ACTUAL AS OF 1/31/2014	PROJECTED 2/1-6/30/14 ACTIVITY	REVISED FISCAL YEAR 2013/2014 BUDGETED	PROJECTED INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>CAPITAL REVENUE</b>						
CAPACITY FEES	0	23,689	15,370	39,059	39,059	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>0</b>	<b>23,689</b>	<b>15,370</b>	<b>39,059</b>	<b>39,059</b>	N/A
<b>CAPITAL EXPENDITURES</b>						
TITLE 22 PROJECT	0	0	56,500	56,500	56,500	N/A
SCADA	0	12,000	0	12,000	12,000	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>12,000</b>	<b>56,500</b>	<b>68,500</b>	<b>68,500</b>	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>11,689</b>	<b>(41,130)</b>	<b>(29,441)</b>	<b>(29,441)</b>	N/A
TRANSFER (TO)/FROM RESERVES	0	(11,689)	41,130	29,441	29,441	N/A
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
MAJOR MAINTENANCE/CAPITAL OUTLAY/PROFESSIONAL SERVICES DETAIL  
WASTEWATER FUND/DEPARTMENT**

	FISCAL YEAR 2013/2014 PREVIOUSLY BUDGETED	ACTUAL AS OF 1/31/2014	PROJECTED 2/1-6/30/14 ACTIVITY	REVISED FISCAL YEAR 2013/2014 BUDGETED	PROJECTED INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>MAJOR MAINTENANCE</b>						
Collection System Evaluation	12,500	0	3,000	3,000	(9,500)	-76.0%
Collection System-Manhole Raising	10,000	0	5,000	5,000	(5,000)	-50.0%
Lift Stations	10,000	0	7,500	7,500	(2,500)	-25.0%
Replace Emerg. Bypass Valves	13,000	0	13,000	13,000	0	0.0%
Hydro Clean Collection System-CCTV 20%	85,000	105,681	0	105,681	20,681	24.3%
Rebuild Pumps-Lift Station A1	0	10,648	2,000	12,648	12,648	N/A
Manhole Easement-Strwberry Canyon	0	6,105	0	6,105	6,105	N/A
Fern Canyon Sewer Repair	0	11,843	0	11,843	11,843	N/A
<b>TOTAL MAJOR MAINTENANCE</b>	<b>130,500</b>	<b>134,277</b>	<b>30,500</b>	<b>164,777</b>	<b>34,277</b>	<b>26.3%</b>
<b>PROFESSIONAL SERVICES</b>						
District Counsel	11,000	13,896	4,000	17,896	6,896	62.7%
Legal	5,000	870	2,000	2,870	(2,130)	-42.6%
WW Treatment Plant Master Plan	40,000	0	0	0	(40,000)	-100.0%
Engineering-CCTV Assessments	10,000	5,386	0	5,386	(4,614)	-46.1%
CCTV Oversight	10,000	20,023	0	20,023	10,023	100.2%
Rate Fee Study	15,000	0	15,000	15,000	0	0.0%
Complete WW Audit	2,000	620	0	620	(1,380)	-69.0%
Outside Services	0	977	1,000	1,977	1,977	N/A
Project Management-Terrain	0	12,624	0	12,624	12,624	N/A
Capacity Fee Study	0	4,584	0	4,584	4,584	N/A
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>93,000</b>	<b>58,980</b>	<b>22,000</b>	<b>80,980</b>	<b>(12,020)</b>	<b>-12.9%</b>
<b>CAPITAL OUTLAY</b>						
HMI PLC Controller for WWTP	34,000	0	0	0	(34,000)	-100.0%
LS 9 Generator Replacement	35,000	0	35,000	35,000	0	0.0%
LS B-1 & B-2 Panels	60,000	0	50,000	50,000	(10,000)	-16.7%
LS #4 & #8-Pumps & Panels	20,000	2,583	0	2,583	(17,417)	-87.1%
LS B Pumps	20,000	0	20,000	20,000	0	0.0%
Sanitary Sewer Service-SR4	30,000	22,523	0	22,523	(7,477)	-24.9%
Fueling System (50%)	5,000	0	0	0	(5,000)	-100.0%
Upgrade Alarm System	0	3,161	0	3,161	3,161	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>204,000</b>	<b>28,267</b>	<b>105,000</b>	<b>133,267</b>	<b>(70,733)</b>	<b>-34.7%</b>



**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
GENERAL FUND**

DESCRIPTION	FISCAL YEAR 2013/2014 PREVIOUSLY BUDGETED	ACTUAL AS OF 1/31/2014	PROJECTED 2/1-6/30/14 ACTIVITY	REVISED FISCAL YEAR 2013/2014 BUDGETED	PROJECTED INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>OPERATING REVENUE</b>						
FIRE DEPARTMENT	1,600,020	987,516	639,585	1,627,101	27,081	1.7%
ADMINISTRATION	1,499,825	870,809	651,690	1,522,499	22,674	1.5%
FACILITIES AND RESOURCES	506,057	299,701	204,074	503,775	(2,282)	-0.5%
PARKS AND RECREATION	37,232	22,893	14,339	37,232	0	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>3,643,134</b>	<b>2,180,919</b>	<b>1,509,688</b>	<b>3,690,607</b>	<b>47,473</b>	<b>1.3%</b>
DEBT ISSUANCE-FACILITIES & RSORCES	0	31,350	0	31,350	31,350	
<b>TOTAL OPERATING REVENUE &amp; DEBT ISSUANCE</b>	<b>3,643,134</b>	<b>2,212,269</b>	<b>1,509,688</b>	<b>3,721,957</b>	<b>78,823</b>	<b>2.2%</b>
<b>OPERATING EXPENDITURES</b>						
FIRE DEPARTMENT	1,600,020	909,620	784,488	1,694,108	94,088	5.9%
ADMINISTRATION	1,491,886	889,200	623,744	1,512,944	21,058	1.4%
FACILITIES AND RESOURCES	506,057	310,314	249,537	559,851	53,794	10.6%
PARKS AND RECREATION	37,232	16,188	20,757	36,945	(287)	-0.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,635,195</b>	<b>2,125,322</b>	<b>1,678,526</b>	<b>3,803,848</b>	<b>168,653</b>	<b>4.6%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>7,939</b>	<b>86,947</b>	<b>(168,838)</b>	<b>(81,891)</b>	<b>(89,830)</b>	
NET TRANSFERS FROM RESERVES	0	0	168,838	81,891	81,891	
NET TRANSFERS TO RESERVES	(7,939)	(86,947)	0	0	7,939	
<b>NET TRANSFERS (TO)/FROM RESERVES</b>	<b>(7,939)</b>	<b>(86,947)</b>	<b>168,838</b>	<b>81,891</b>	<b>89,830</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL REVENUE</b>						
FIRE DEPARTMENT	0	0	0	0	0	N/A
ADMINISTRATION	0	0	0	0	0	N/A
FACILITIES AND RESOURCES	0	0	0	0	0	N/A
PARKS AND RECREATION	0	0	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>CAPITAL EXPENDITURES</b>						
FIRE DEPARTMENT	0	0	0	0	0	N/A
ADMINISTRATION	0	0	0	0	0	N/A
FACILITIES AND RESOURCES	0	0	0	0	0	N/A
PARKS AND RECREATION	0	0	0	0	0	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
GENERAL FUND-FIRE DEPARTMENT**

DESCRIPTION	FISCAL YEAR	ACTUAL	PROJECTED	REVISED	PROJECTED	
	2013/2014 PREVIOUSLY BUDGETED	AS OF 1/31/2014	2/1-6/30/14 ACTIVITY	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>OPERATING REVENUE</b>						
PROPERTY TAX	1,154,847	703,983	469,932	1,173,915	19,068	1.7%
FIRE BENEFIT ASSESSMENT	417,133	263,467	153,666	417,133	0	0.0%
WEED ABATEMENT/FUEL REDUCTION	10,000	3,867	6,133	10,000	0	0.0%
MUTUAL AID/INSPECTION FEES	15,000	11,794	6,624	18,418	3,418	22.8%
INTEREST INCOME	40	9	30	39	(1)	-2.5%
GRANT/DONATION REVENUE	0	0	0	0	0	N/A
OTHER	3,000	4,395	3,200	7,595	4,595	153.2%
<b>TOTAL OPERATING REVENUE</b>	<b>1,600,020</b>	<b>987,516</b>	<b>639,585</b>	<b>1,627,101</b>	<b>27,081</b>	<b>1.7%</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES*	743,843	426,282	366,918	793,200	49,357	6.6%
PAYROLL TAXES & BENEFITS*	473,471	251,668	211,063	462,731	(10,740)	-2.3%
INSURANCE & OTHER SERVICES	250	308	300	608	358	143.2%
MAINTENANCE & REPAIR	33,800	22,854	23,750	46,604	12,804	37.9%
OFFICE SUPPLIES & EQUIPMENT	5,600	4,171	2,057	6,228	628	11.2%
GOVERNMENT FEES, DUES, PUBLICATIONS	40,100	6,335	34,929	41,264	1,164	2.9%
UTILITIES	17,950	9,116	8,745	17,861	(89)	-0.5%
PROFESSIONAL SERVICES	14,300	27,526	22,643	50,169	35,869	250.8%
CLAIMS	0	309	0	309	309	N/A
FUEL HAZARD CONTRACT	6,000	6,259	0	6,259	259	4.3%
OPERATING SUPPLIES & EQUIPMENT	36,650	25,515	17,315	42,830	6,180	16.9%
SURF RESCUE/NCOR	5,000	503	4,497	5,000	0	0.0%
GRANT EXPENDITURES	0	0	1,300	1,300	1,300	N/A
TRAINING/TRAVEL & RECRUITMENT	15,250	13,480	5,598	19,078	3,828	25.1%
PUBLIC OUTREACH & EDUCATION	1,700	1,200	500	1,700	0	0.0%
EQUIPMENT LEASE	3,700	0	0	0	(3,700)	-100.0%
DEBT SERVICE	9,629	0	1,233	1,233	(8,396)	-87.2%
CAPITAL OUTLAY	0	1,641	0	1,641	1,641	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	138,873	81,009	52,448	133,457	(5,416)	-3.9%
ALLOCATED OVERHEAD-OPERATING COSTS	53,904	31,444	31,192	62,636	8,732	16.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,600,020</b>	<b>909,620</b>	<b>784,488</b>	<b>1,694,108</b>	<b>94,088</b>	<b>5.9%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>77,896</b>	<b>(144,903)</b>	<b>(67,007)</b>	<b>(67,007)</b>	
TRANSFER (TO)/FROM RESERVES	0	(77,896)	144,903	67,007	67,007	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

\*Amounts are based on existing MOU. No potential effects from MOU currently being negotiated are included.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
GENERAL FUND-ADMINISTRATION DEPARTMENT**

DESCRIPTION	FISCAL YEAR	ACTUAL	PROJECTED	REVISED	PROJECTED	
	2013/2014 PREVIOUSLY BUDGETED	AS OF 1/31/2014	2/1-6/30/14 ACTIVITY	FISCAL YEAR 2013/2014 BUDGETED	INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>OPERATING REVENUE</b>						
ADMINISTRATIVE OVERHEAD CHARGES-PS	858,970	501,066	324,404	825,469	(33,501)	-3.9%
ADMINISTRATIVE OVERHEAD CHARGES-OE	333,409	194,489	192,933	387,421	54,012	16.2%
PROPERTY TAX	193,836	118,160	78,878	197,039	3,203	1.7%
INTEREST INCOME	11,000	2,347	7,500	9,847	(1,153)	-10.5%
SERVICE FEES	2,550	803	1,750	2,553	3	0.1%
FRANCHISE FEES	73,161	36,362	36,000	72,362	(799)	-1.1%
OTHER	26,900	17,582	10,225	27,807	907	3.4%
<b>TOTAL OPERATING REVENUE</b>	<b>1,499,825</b>	<b>870,809</b>	<b>651,690</b>	<b>1,522,499</b>	<b>22,674</b>	<b>1.5%</b>
<b>OPERATING EXPENDITURES</b>						
SALARIES & WAGES	667,068	398,047	276,248	674,295	7,227	1.1%
PAYROLL TAXES & BENEFITS	428,579	219,453	158,768	378,221	(50,358)	-11.8%
INSURANCE & CLAIMS	78,000	65,158	1,000	66,158	(11,842)	-15.2%
MAINTENANCE & REPAIRS	64,360	43,452	20,360	63,812	(548)	-0.9%
OFFICE SUPPLIES & EQUIPMENT	19,650	18,768	10,253	29,021	9,371	47.7%
GOVERNMENT FEES, DUES, PUBLICATIONS	40,200	35,458	1,000	36,458	(3,742)	-9.3%
UTILITIES	17,080	11,991	7,208	19,199	2,119	12.4%
DISTRICT OFFICE RENT	38,186	22,275	15,911	38,186	(0)	0.0%
PROFESSIONAL SERVICES	104,900	44,807	117,531	162,338	57,438	54.8%
TRAINING/TRAVEL & RECRUITMENT	19,428	21,425	8,000	29,425	9,997	51.5%
PUBLIC OUTREACH & EDUCATION	4,600	383	2,300	2,683	(1,917)	-41.7%
CAPITAL OUTLAY	0	7,983	0	7,983	7,983	N/A
DEBT SERVICE	9,835	0	5,165	5,165	(4,669)	-47.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,491,886</b>	<b>889,200</b>	<b>623,744</b>	<b>1,512,944</b>	<b>21,058</b>	<b>1.4%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>7,939</b>	<b>(18,391)</b>	<b>27,946</b>	<b>9,555</b>	<b>1,616</b>	
TRANSFER (TO)/FROM RESERVES	(7,939)	18,391	(27,946)	(9,555)	(1,616)	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
GENERAL FUND-PARKS AND RECREATION DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2013/2014 PREVIOUSLY BUDGETED	ACTUAL AS OF 1/31/2014	PROJECTED 2/1-6/30/14 ACTIVITY	REVISED FISCAL YEAR 2013/2014 BUDGETED	PROJECTED INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>OPERATING REVENUE</b>						
PROPERTY TAX	36,727	22,388	14,339	36,727	0	0.0%
OTHER	505	505	0	505	0	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>37,232</b>	<b>22,893</b>	<b>14,339</b>	<b>37,232</b>	<b>0</b>	<b>0.0%</b>
<b>OPERATING EXPENDITURES</b>						
PUBLIC OUTREACH /EDUCATION	1,950	1,268	0	1,268	(682)	-35.0%
PROFESSIONAL SERVICES	300	0	300	300	0	0.0%
CAPITAL OUTLAY	12,000	1,514	10,486	12,000	0	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	16,556	9,658	6,253	15,910	(646)	-3.9%
ALLOCATED OVERHEAD-OPERATING COSTS	6,426	3,749	3,719	7,467	1,041	16.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>37,232</b>	<b>16,188</b>	<b>20,757</b>	<b>36,945</b>	<b>(287)</b>	<b>-0.8%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>6,705</b>	<b>(6,418)</b>	<b>287</b>	<b>287</b>	
TRANSFER (TO)/FROM RESERVES	0	(6,705)	6,418	(287)	(287)	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2013/2014 MID-YEAR BUDGET ADJUSTMENT  
PROFESSIONAL SERVICES/CAPITAL OUTLAY DETAIL  
GENERAL FUND**

	FISCAL YEAR 2013/2014 PREVIOUSLY BUDGETED	ACTUAL AS OF 1/31/2014	PROJECTED 2/1-6/30/14 ACTIVITY	REVISED FISCAL YEAR 2013/2014 BUDGETED	PROJECTED INCREASE/(DECREASE) AMOUNT	% OF BUDGET
<b>FIRE DEPARTMENT: PROFESSIONAL SERVICES</b>						
Engineering	500	0	0	0	(500)	-100%
District Counsel	7,000	5,966	2,500	8,466	1,466	21%
Legal Services	0	1,530	0	1,530	1,530	N/A
Labor Negotiator	0	18,110	17,000	35,110	35,110	N/A
Grant Writer	3,000	1,000	0	1,000	(2,000)	-67%
Physicals	1,600	0	1,600	1,600	0	0%
Other	2,200	920	1,543	2,463	263	12%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>14,300</b>	<b>27,526</b>	<b>22,643</b>	<b>50,169</b>	<b>35,869</b>	250.8%
<b>CAPITAL OUTLAY</b>						
Truck Accessories	0	1,641	0	1,641	1,641	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>1,641</b>	<b>0</b>	<b>1,641</b>	<b>1,641</b>	N/A
<b>ADMINISTRATION DEPARTMENT: PROFESSIONAL SERVICES</b>						
Auditor	15,000	0	14,500	14,500	(500)	-3%
District Counsel	63,000	34,012	28,613	62,625	(375)	-1%
Legal	2,500	0	0	0	(2,500)	-100%
Board Meetings Video	16,000	6,601	7,000	13,601	(2,399)	-15%
Outside Services	8,400	4,194	4,200	8,394	(6)	0%
Temporary Help	0	0	63,218	63,218	63,218	N/A
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>104,900</b>	<b>44,807</b>	<b>117,531</b>	<b>162,338</b>	<b>57,438</b>	55%
<b>CAPITAL OUTLAY</b>						
Color Copier	0	7,983	0	7,983	7,983	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>7,983</b>	<b>0</b>	<b>7,983</b>	<b>7,983</b>	N/A
<b>FACILITIES &amp; RESOURCES DEPARTMENT: PROFESSIONAL SERVICES</b>						
District Counsel	3,600	413	500	913	(2,687)	-75%
Grant Writer	1,000	0	1,000	1,000	0	0%
Other	500	0	0	0	(500)	-100%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>5,100</b>	<b>413</b>	<b>1,500</b>	<b>1,913</b>	<b>(3,187)</b>	-62.5%
<b>CAPITAL OUTLAY</b>						
Tractor	4,000	34,850	0	34,850	30,850	871.3%
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,000</b>	<b>34,850</b>	<b>0</b>	<b>34,850</b>	<b>30,850</b>	871.3%
<b>PARKS &amp; RECREATION DEPARTMENT: PROFESSIONAL SERVICES</b>						
District Counsel	300	0	300	300	0	0.0%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>0</b>	0.0%
<b>CAPITAL OUTLAY</b>						
East Ranch Park Improvements	10,000	0	10,000	10,000	0	0.0%
Fiscalini Ranch Wetlands Protection	2,000	1,514	486	2,000	0	75.7%
<b>TOTAL CAPITAL OUTLAY</b>	<b>12,000</b>	<b>1,514</b>	<b>10,486</b>	<b>12,000</b>	<b>0</b>	12.6%