

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
HIGHLIGHTS**

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**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.

**ACTUAL 7/1/2012-3/31/2013**-Amounts shown are actual revenue received and expenditures paid from July 1, 2012 to March 31, 2013.

**REMAINING BALANCE/(OVER BUDGET)**-Represents the amount necessary to be received from April 1-June 30, 2013 in order to make budget for revenue and the amount that can be spent from April 1-June 30, 2013 to stay within budget for expenditures. If the amount is bracketed, the revenue received as of March 31, 2013 exceeds the budgeted amount, or in the case of expenditures, the amount spent as of March 31, 2013 exceeds the budgeted amount for the entire fiscal year.

**Y-T-D % OF BUDGET**-Represents the percentage of budgeted revenue received as of March 31, 2013 or the amount of budgeted expenditures spent as of March 31, 2013.

**GENERAL INFORMATION AND BUDGET VARIANCES:**

General information is given for the major sources of revenue and categories of expenditures. The current balances are noted as to how they relate to expected results at this point in time. Actual and apparent significant variances from budgeted amount are noted especially in cases of deficits, be they apparent or actual.

**OPERATING REVENUE:**

**SERVICE FEES**-(Water and Wastewater)-July, 2012-March, 2013 (4 billing cycles) have been billed, so Revenue amounts represent 8 months of activity. Water's Revenue is over budget and Wastewater's Revenue is under budget as of March 31, 2013. This seems counterintuitive and is caused by the fact that the majority of Water's Service Fees Revenue is generated by usage charges, whereas the majority of Wastewater's Service Fees Revenue is generated by base fees. Also, Water's usage charges are progressively tiered and Wastewater's are not, so the revenue for the two departments does not move in lock-step.

**PROPERTY TAXES/FIRE BENEFIT ASSESSMENT/WEED ABATEMENT**-(Fire, Administration, Facilities & Resources and Parks & Recreation)-The vast majority of Revenue paid via property taxes is received during December and April except for WEED ABATEMENT, the receipts of which tend to lag. Property taxes are the main source of revenue for the general fund with the Fire Suppression Benefit Assessment providing additional revenue for the Fire Department. Receipts are within budget at this time.

**ADMINISTRATIVE SERVICES CHARGES**-(Administration)-Represents allocated overhead. This is estimated during the fiscal year and is adjusted to actual at year-end. The sum of all of the other departments' Allocated Overhead equals the Administrative Service Charges.

**STANDBY AVAILABILITY**-(Water and Wastewater)-Received in the same manner as property taxes. Funds are only to be used for infrastructure, including maintenance and repairs. Receipts are within budget at this time.

**INTEREST INCOME**-(Water, Wastewater, Fire, Administration, Facilities & Resources and Resource Conservation)-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 January-March, 2013, only 6 months' LAIF interest is shown. Receipts are slightly under budget at this time.

**ASSIGN/EXTENSION/ACCT SERVICE FEES**-(Water and Resource Conservation)-Represents Water's Account Service Fees and late Fees and these receipts are slightly under budget. For Conservation, represents Wait List Fees and Assignment Fees. The large majority of Wait List Fees are received in June and these are on budget at this time. Assignment Fees have a very wide variance from month to month and year to year and are under budget at this time.

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**LOAN PROCEEDS**-The funds will be used to obtain two pickups for the Water Department, a pickup for the Wastewater and Facility & Resources Departments as well as a copier for Administration. While this loan was discussed when the Fiscal Year 2012/2013 was adopted by the board of directors, the amount was not budgeted as the loan had not actually been applied for, much less approved. This did not impact the "bottom-line" as the expenditures deficit is equal to the loan proceeds (see also CAPITAL OUTLAY). The loan proceeds were received in April, 2013.

**OPERATING EXPENDITURES:**

**SALARIES & WAGES**-(All departments except Parks & Recreation)-Water and Wastewater both have deficits at this time with Water's deficit being the much more significant. This is due to the leave credit cash out of the retired Water Supervisor. Overtime for both departments is slightly over budget. All other departments are on or under budget at this time.

**PAYROLL TAXES & BENEFITS**-(All departments except Parks & Recreation)-Although they generally mirror Salaries & Wages, there are some timing differences related to when benefits are paid. This accounts for most of the variations between the two. Water's Payroll Taxes and Benefits have a significantly lesser deficit mainly because retirement is not paid on leave cash outs due to retirement. All other departments are on or under budget at this time.

**INSURANCE/CLAIMS/BAD DEBT**-(Resource Conservation and Administration)-With the exception of generally immaterial payments, the CCSD's liability and property insurance is entirely paid in the first quarter of the fiscal year. Claims are paid when they occur (and are approved). All department are on budget at this time.

**MAINTENANCE AND REPAIRS (M&R)**-(Water, Wastewater, Fire, Administration and Facilities & Resources)-These accounts are for the normal upkeep of infrastructure, buildings and equipment. In some cases, such as with the majority of Administration's costs, payments are for service contracts, but for the most part, the payments are not scheduled and costs vary from month to month and year to year. Overall, Water and Facilities & Resources are slightly over budget, Wastewater is over budget to a somewhat significant degree and Fire and Administration are on budget. While some departments are running over budget year-to-date, none are so much so that there is not a realistic possibility of ending the year on budget, although it does appear more likely than not that Wastewater will end the year over budget.

**MAJOR MAINTENANCE**-(Water and Wastewater)-The individual projects are listed on the MAJOR MAINTENANCE/ CAPITAL OUTLAY DETAIL pages of this report. Because projects take varying lengths of time to complete as well as due to other factors, the costs due not flow evenly or in any pattern. Costs are on budget at this time.

**GOVERNMENT FEES, DUES AND PUBLICATIONS**-(Water, Wastewater, Fire and Administration)-While it appears that Wastewater and Administration are significantly over budget to date and Fire is significantly under budget, all departments are actually on budget at this time. Certain government fees occur at various times of the year and all of Wastewater and Administration's expected significant fees have been incurred already this year while Fire's most significant charge (for 911 Dispatch services), by far, has not been paid. This invoice is normally not received until well after June 30.

**UTILITIES**-(Water, Wastewater, Fire, Administration and Facilities & Resources)-The main utility cost for the CCSD by a large margin is electricity, especially for Wastewater, Water and (to a lesser extent) Facilities & Resources. All departments are at or near budget at this time.

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HIGHLIGHTS**

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**OPERATING EXPENDITURES-Continued**

**OPERATING SUPPLIES & EQUIPMENT-(Water, Wastewater, Fire, Administration and Facilities & Resources)-**  
Purchases for such items as fuel, minor equipment, small tools, laboratory supplies/services, janitorial supplies and general supplies are recorded here. All departments are within budget at this time.

**PROFESSIONAL SERVICES-(All Departments)-**In addition to District Counsel/litigation, consultant, general engineering labor negotiator and auditing costs being recorded under Professional Services, such activities as the video taping of Board meetings, document storage and temporary help are also recorded here. Wastewater appears to be under budget to date, but this is due to only a small portion of the Fats, Oil and Grease (FOG) and Impact Fee studies' costs having been incurred to date. Administration appears to be running over budget, but this is due to all of the fiscal year's costs for the labor negotiator and auditor already being paid plus the inclusion of the District Counsel's \$8,000 retainer in the costs. Facilities and Resources appears to be over budget to date due to all of its temporary help for the year already being paid. At this time, there are no apparent significant deficits or surpluses in any department.

**DEBT SERVICE-(Water and Wastewater)-**Payments for debt service occur at specific, scheduled times. All activity is on budget.

**REBATE AND RETROFIT PROGRAMS-(Resource Conservation)-**Costs recorded here include those for the CCSD's Rebate, Retrofit and Commercial/Institution/Industrial Programs are recorded here. Under the Rebate Program, the CCSD reimburses Cambrians for a portion of the cost of low-flow toilets and high-efficiency washing machines. The Retrofit Program involves the CCSD giving low-flow shower heads and aerators as well as recirculating pumps and the Commercial/Institution/Industrial Program provides Cambria-based businesses and institutions with such water-saving devices as high efficiency washing machines for the laudromat and a high efficiency dishwashing machine for the school.

**CAPITAL OUTLAY-(Water, Wastewater, Fire, Administration and Facilities & Resources)-**The individual projects are listed on the MAJOR MAINTENANCE/CAPITAL OUTLAY DETAIL pages of this report. Because projects take varying lengths of time to complete as well as due to other factors, the costs do not flow evenly or in any pattern. Costs are on budget at this time.

**ALLOCATED OVERHEAD-(All departments except Administration)-**See Administrative Services Charges on Page 1.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
WATER-WATER FUND	1,974,078	1,353,305	620,773	68.6%
RESOURCE CONSERVATION-WATER FUND	145,150	87,835	57,315	60.5%
WASTEWATER FUND	2,096,880	1,407,009	689,871	67.1%
FIRE DEPARTMENT-GENERAL FUND	1,589,528	1,071,790	517,738	67.4%
ADMINISTRATION-GENERAL FUND	1,465,215	1,077,728	387,487	73.6%
FACILITIES AND RESOURCES-GENERAL FUND	482,313	318,894	163,419	66.1%
PARKS AND RECREATION-GENERAL FUND	22,857	15,253	7,604	66.7%
<b>TOTAL OPERATING REVENUE</b>	<b>7,776,021</b>	<b>5,331,813</b>	<b>2,444,208</b>	68.6%
FROM RESTRICTED RESERVES-RESOURCE CONSERVATION	4,600	1,795	2,805	39.0%
LOAN PROCEEDS-WATER DEPARTMENT	33,614	0	33,614	0.0%
LOAN PROCEEDS-WASTEWATER DEPARTMENT	33,403	0	33,403	0.0%
LOAN PROCEEDS-ADMINISTRATION	16,879	0	16,879	0.0%
LOAN PROCEEDS-FACILITIES & RESOURCES	18,104	0	18,104	0.0%
<b>TOTAL LOAN PROCEEDS</b>	<b>102,000</b>	<b>0</b>	<b>102,000</b>	0.0%
<b>TOTAL OPERATING REVENUE, TRANSFERS IN &amp; LOAN PROCEEDS</b>	<b>7,882,621</b>	<b>5,333,608</b>	<b>2,549,013</b>	67.7%
<b>OPERATING EXPENDITURES</b>				
WATER-WATER FUND	1,941,763	1,315,796	625,967	67.8%
RESOURCE CONSERVATION-WATER FUND	234,553	179,299	55,254	76.4%
WASTEWATER FUND	2,129,353	1,320,216	809,136	62.0%
FIRE DEPARTMENT-GENERAL FUND	1,590,995	1,098,212	492,783	69.0%
ADMINISTRATION-GENERAL FUND	1,480,659	1,139,267	341,392	76.9%
FACILITIES AND RESOURCES-GENERAL FUND	497,677	354,048	143,629	71.1%
PARKS AND RECREATION-GENERAL FUND	25,084	18,766	6,318	74.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,900,085</b>	<b>5,425,606</b>	<b>2,474,479</b>	68.7%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>(17,464)</b>	<b>(91,998)</b>	<b>74,534</b>	526.8%
<b>NET TRANSFERS</b>	<b>17,464</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>CAPITAL REVENUE</b>				
WATER-WATER FUND	N/A	72,146	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
<b>TOTAL CAPITAL REVENUE</b>		<u><b>118,910</b></u>		
<b>CAPITAL EXPENDITURES</b>				
WATER-WATER FUND	N/A	58,324	N/A	N/A
RESOURCE CONSERVATION-WATER FUND	N/A	0	N/A	N/A
WASTEWATER FUND	N/A	0	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
<b>TOTAL CAPITAL EXPENDITURES</b>		<u><b>64,577</b></u>		
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>		<u><u><b>54,333</b></u></u>		

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	3,748,000	2,530,323	1,217,677	67.5%
PROPERTY TAX	1,817,174	1,198,952	618,222	66.0%
ADMINISTRATIVE SERVICES CHARGES	1,154,623	865,967	288,656	75.0%
FIRE BENEFIT ASSESSMENT	411,983	290,400	121,583	70.5%
STANDBY AVAILABILITY	252,500	178,699	73,801	70.8%
REMODEL/IN LIEU FEES	81,870	68,824	13,046	84.1%
WEED ABATEMENT/FUEL REDUCTION	10,147	5,807	4,340	57.2%
INTEREST INCOME	18,062	7,326	10,736	40.6%
ASSIGN/EXTENSION/ACCT SERVICE FEES	120,514	58,594	61,920	48.6%
SERVICE FEES	3,450	1,872	1,578	54.3%
FRANCHISE FEES	71,726	47,897	23,829	66.8%
FACILITY RENTS	23,740	16,049	7,691	67.6%
MUTUAL AID REIMBURSEMENT/INSPECTION FEES	12,000	10,315	1,685	86.0%
GRANTS/DONATIONS	3,933	3,933	0	100.0%
OTHER	46,299	46,855	(556)	101.2%
<b>TOTAL OPERATING REVENUE</b>	<b>7,776,021</b>	<b>5,331,813</b>	<b>2,444,208</b>	<b>68.6%</b>
FROM RESTRICTED RESERVES-VLM PROGRAM	4,600	1,795	2,805	39.0%
LOAN PROCEEDS	102,000	0	102,000	0.0%
<b>TOTAL OPERATING REVENUE, TRANSFERS IN &amp; LOAN PROCEEDS</b>	<b>7,882,621</b>	<b>5,333,608</b>	<b>2,549,013</b>	<b>67.7%</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	2,234,362	1,624,398	609,964	72.7%
PAYROLL TAXES & BENEFITS	1,476,360	1,063,375	412,985	72.0%
INSURANCE/CLAIMS/BAD DEBT	83,480	82,525	955	98.9%
MAINTENANCE & REPAIRS	407,759	305,698	102,061	75.0%
MAJOR MAINTENANCE	253,720	162,720	91,000	64.1%
SLUDGE HAULING	31,028	27,528	3,500	88.7%
OFFICE SUPPLIES & EQUIPMENT	83,551	62,910	20,641	75.3%
GOVERNMENT FEES, DUES, PUBLICATIONS	166,270	123,129	43,141	74.1%
UTILITIES	382,728	253,755	128,973	66.3%
PROFESSIONAL SERVICES	351,296	257,913	93,383	73.4%
FUEL HAZARD CONTRACT	6,058	6,058	0	100.0%
DISTRICT OFFICE RENT	38,186	28,639	9,547	75.0%
LEASE-WELL SITE & EQUIPMENT	38,292	2,731	35,561	7.1%
OPERATING SUPPLIES & EQUIPMENT	155,607	115,237	40,370	74.1%
SURF RESCUE/NCOR	10,000	5,054	4,946	50.5%
GRANT EXPENDITURES	787	787	0	100.0%
TRAINING/TRAVEL & RECRUITMENT	36,559	25,751	10,808	70.4%
PUBLIC OUTREACH/EDUCATION/EVENTS	7,161	5,751	1,410	80.3%
DEBT SERVICE	617,460	173,238	444,222	28.1%
REBATE AND RETROFIT PROGRAMS	75,162	62,216	12,946	82.8%
VOLUNTARY LOT MERGER PROGRAM	4,600	1,795	2,805	39.0%
CAPITAL OUTLAY	285,036	168,431	116,605	59.1%
ALLOCATED OVERHEAD-PERSONNEL COSTS	817,641	613,231	204,410	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	336,982	252,736	84,245	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,900,085</b>	<b>5,425,606</b>	<b>2,474,479</b>	<b>68.7%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>(17,464)</b>	<b>(91,998)</b>	<b>74,534</b>	
<b>NET TRANSFERS</b>	<b>17,464</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
 ALL FUNDS/DEPARTMENTS**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	N/A	26,576	N/A	N/A
CONNECTION FEES	N/A	<u>92,334</u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<u><b>118,910</b></u>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
LONG TERM ALTERNATE WATER SUPPLY	N/A	29,195	N/A	N/A
RODEO GROUNDS PUMPING STATION	N/A	14,548	N/A	N/A
STUART STREET TANK	N/A	14,581	N/A	N/A
FISCALINI RANCH PRESERVE-EIR	N/A	6,253	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>		<u><b>64,577</b></u>		
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>		<u><u><b>54,333</b></u></u>		



**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
WATER FUND**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
WATER DEPARTMENT	1,974,078	1,353,305	620,773	68.6%
RESOURCE CONSERVATION DEPARTMENT	145,150	87,835	57,315	60.5%
<b>TOTAL OPERATING REVENUE</b>	<b>2,119,228</b>	<b>1,441,140</b>	<b>678,088</b>	68.0%
<b>TRANSFER IN OF RESTRICTED RESERVES</b>				
WATER DEPARTMENT	0	0	0	N/A
RESOURCE CONSERVATION DEPARTMENT	4,600	1,795	2,805	39.0%
<b>TOTAL RESTRICTED RESERVES TRANSFERS IN</b>	<b>4,600</b>	<b>1,795</b>	<b>2,805</b>	39.0%
<b>PROCEEDS FROM DEBT ISSUANCE</b>				
WATER DEPARTMENT	33,614	0	33,614	0.0%
RESOURCE CONSERVATION DEPARTMENT	0	0	0	N/A
<b>TOTAL PROCEEDS FROM DEBT ISSUANCE</b>	<b>33,614</b>	<b>0</b>	<b>33,614</b>	0.0%
<b>TOTAL OPERATING REVENUE, RESTRICTED RESERVES AND DEBT ISSUANCE</b>	<b>2,157,442</b>	<b>1,442,935</b>	<b>714,507</b>	66.9%
<b>OPERATING EXPENDITURES</b>				
WATER DEPARTMENT	1,941,763	1,315,796	625,967	67.8%
RESOURCE CONSERVATION DEPARTMENT	234,553	179,299	55,254	76.4%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,176,316</b>	<b>1,495,095</b>	<b>681,221</b>	68.7%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>(18,874)</b>	<b>(52,160)</b>	<b>33,286</b>	
<b>NET TRANSFERS (TO)/FROM RESERVES</b>	<b>18,874</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			
<b>CAPITAL REVENUE</b>				
WATER DEPARTMENT	N/A	72,146	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>N/A</b>	<b>72,146</b>	<b>N/A</b>	<b>N/A</b>
<b>CAPITAL EXPENDITURES</b>				
WATER DEPARTMENT	N/A	58,324	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>58,324</b>	<b>N/A</b>	<b>N/A</b>
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>13,822</b>	<b>N/A</b>	<b>N/A</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
WATER FUND-WATER DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,769,000	1,206,191	562,809	68.2%
STANDBY AVAILABILITY	137,500	97,446	40,054	70.9%
ACCOUNT SERVICE FEES	22,542	16,700	5,842	74.1%
LATE FEES	38,384	26,609	11,775	69.3%
ADMINISTRATIVE FEES	700	1,246	(546)	178.0%
INTEREST INCOME	1,352	782	570	57.8%
OTHER	4,600	4,331	269	94.2%
<b>TOTAL OPERATING REVENUE</b>	<b>1,974,078</b>	<b>1,353,305</b>	<b>620,773</b>	<b>68.6%</b>
LOAN PROCEEDS	33,614	0	33,614	0.0%
<b>TOTAL OPERATING REVENUE &amp; DEBT PROCEEDS</b>	<b>2,007,692</b>	<b>1,353,305</b>	<b>654,387</b>	<b>67.4%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	378,810	302,426	76,384	79.8%
PAYROLL TAXES & BENEFITS	237,632	176,410	61,222	74.2%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	77,669	55,556	22,113	71.5%
MAINTENANCE & REPAIR-PLANT	6,310	5,823	487	92.3%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	8,943	6,103	2,840	68.2%
MAJOR MAINTENANCE	132,125	124,125	8,000	93.9%
OFFICE SUPPLIES & EQUIPMENT	17,038	10,004	7,034	58.7%
GOVERNMENT FEES, DUES, PUBLICATIONS	22,345	16,824	5,521	75.3%
UTILITIES	141,744	91,840	49,904	64.8%
BAD DEBT & CLAIMS	1,703	998	705	58.6%
PROFESSIONAL SERVICES	144,939	106,294	38,645	73.3%
LEASE-WELL SITE	34,592	0	34,592	0.0%
OPERATING SUPPLIES & EQUIPMENT	39,890	27,380	12,510	68.6%
TRAINING/TRAVEL & RECRUITMENT	2,014	946	1,068	47.0%
PUBLIC OUTREACH & EDUCATION	1,000	0	1,000	0.0%
DEBT SERVICE	184,228	8,621	175,607	4.7%
CAPITAL OUTLAY	95,174	70,741	24,433	74.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	293,722	220,292	73,431	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	121,885	91,414	30,471	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,941,763</b>	<b>1,315,796</b>	<b>625,967</b>	<b>67.8%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>65,929</b>	<b>37,509</b>	<b>28,420</b>	<b>56.9%</b>
TRANSFER TO CONSERVATION	(65,929)			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
 WATER FUND-WATER DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>CAPITAL REVENUE</b>				
CONNECTION FEES	N/A	45,570	N/A	N/A
STANDBY AVAILABILITY	N/A	<u>26,576</u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<u><b>72,146</b></u>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
LONG TERM ALTERNATE WATER SUPPLY	N/A	29,195	N/A	N/A
RODEO GROUNDS PUMPING STATION	N/A	14,548	N/A	N/A
STUART STREET TANK	N/A	<u>14,581</u>	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<u><b>58,324</b></u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	<u><u><b>13,822</b></u></u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
 MAJOR MAINTENANCE/CAPITAL OUTLAY DETAIL  
 WATER FUND-WATER DEPARTMENT**

	<b>FISCAL YEAR 2012/2013 BUDGETED</b>	<b>ACTUAL 7/1/12- 3/31/13</b>	<b>REMAINING BALANCE/ (OVER BUDGET)</b>	<b>Y-T-D % OF BUDGET</b>
Rehab Fiscalini Tank	0	0	0	N/A
Compound Meter Upgrades	28,102	28,102	0	100.0%
Main St. Service Line Upgrade	0	0	0	N/A
Cathodic Protection/Inspection	8,000	0	(8,000)	0.0%
Seal Coat Manor Way	16,176	16,176	0	100.0%
New Media-SR4	79,847	79,847	0	100.0%
<b>MAJOR MAINTENANCE</b>	<b><u>132,125</u></b>	<b><u>124,125</u></b>	<b><u>(8,000)</u></b>	<b>93.9%</b>
Relocate 3 Meters/Abandon 2" Water Line (Hesperian)	0	0	0	N/A
2 Trucks	43,374	43,374	0	100.0%
SR 4 Improvements	51,800	27,367	(24,433)	52.8%
<b>CAPITAL OUTLAY</b>	<b><u>95,174</u></b>	<b><u>70,741</u></b>	<b><u>(24,433)</u></b>	<b>74.3%</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
WASTEWATER FUND/DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,979,000	1,324,132	654,868	66.9%
STANDBY AVAILABILITY	115,000	81,253	33,747	70.7%
INTEREST INCOME	1,474	737	737	50.0%
OTHER	1,406	887	519	63.1%
<b>TOTAL OPERATING REVENUE</b>	<b>2,096,880</b>	<b>1,407,009</b>	<b>689,871</b>	<b>67.1%</b>
LOAN PROCEEDS	<b>33,403</b>	<b>0</b>	33,403	0.0%
<b>TOTAL OPERATING REVENUE &amp; DEBT PROCEEDS</b>	<b>2,130,283</b>	<b>1,407,009</b>	<b>723,274</b>	<b>66.0%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	298,866	220,294	78,572	73.7%
PAYROLL TAXES & BENEFITS	232,855	172,080	60,775	73.9%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	87,661	71,836	15,825	81.9%
MAINTENANCE & REPAIR-PLANT	41,810	30,273	11,537	72.4%
MAINTENANCE & REPAIR-GROUNDS	7,556	6,556	1,000	86.8%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	6,100	4,207	1,893	69.0%
MAJOR MAINTENANCE	121,595	38,595	83,000	31.7%
SLUDGE DISPOSAL	31,028	27,528	3,500	88.7%
OFFICE SUPPLIES & EQUIPMENT	20,915	14,111	6,804	67.5%
GOVERNMENT FEES, DUES, PUBLICATIONS	62,500	61,087	1,413	97.7%
UTILITIES	174,119	120,423	53,696	69.2%
PROFESSIONAL SERVICES	63,703	31,184	32,519	49.0%
OPERATING SUPPLIES & EQUIPMENT	42,914	38,659	4,255	90.1%
TRAINING/TRAVEL & RECRUITMENT	1,100	865	235	78.6%
PUBLIC OUTREACH & EDUCATION	603	403	200	66.8%
DEBT SERVICE	433,232	164,617	268,615	38.0%
CAPITAL OUTLAY	144,158	48,520	95,638	33.7%
ALLOCATED OVERHEAD-PERSONNEL COSTS	253,945	190,459	63,486	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	104,693	78,520	26,173	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,129,353</b>	<b>1,320,216</b>	<b>809,137</b>	<b>62.0%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>930</b>	<b>86,793</b>	<b>(85,863)</b>	
TRANSFER TO RESERVES	(930)			
<b>NET TRANSFERS</b>	<b>(930)</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			
<b>CAPITAL REVENUE</b>				
CONNECTION FEES	N/A	46,764	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>N/A</b>	<b>46,764</b>	<b>N/A</b>	<b>N/A</b>
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>0</b>	<b>N/A</b>	<b>N/A</b>
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>46,764</b>	<b>N/A</b>	<b>N/A</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
MAJOR MAINTENANCE/CAPITAL OUTLAY DETAIL  
WASTEWATER FUND/DEPARTMENT**

	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
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%
<b>MAJOR MAINTENANCE</b>	<b>121,595</b>	<b>38,595</b>	<b>83,000</b>	31.7%
Install & Move Pump Panels-LS A&B	70,000	0	70,000	0.0%
System Audit	22,800	6,710	16,090	29.4%
Radio Comm. Alarm System	10,000	0	10,000	0.0%
New Rail & Pump-LS #8	0	0	0	N/A
Lift Station Backflow Devices	7,435	7,435	0	100.0%
Main Plant Circuit Ground	0	0	0	N/A
Truck	33,923	34,375	(452)	101.3%
<b>CAPITAL OUTLAY</b>	<b>144,158</b>	<b>48,520</b>	<b>95,638</b>	33.7%

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
WATER FUND-RESOURCE CONSERVATION DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE FEES	11,606	8,920	2,686	76.9%
REMODEL FEES	30,454	20,154	10,300	66.2%
RETROFIT IN-LIEU FEES	39,750	39,750	0	100.0%
WAIT LIST FEES	56,000	14,069	41,931	25.1%
ASSIGNMENT FEES	3,588	1,216	2,372	33.9%
INTEREST INCOME	60	34	26	56.7%
OTHER	3,692	3,692	0	100.0%
<b>TOTAL OPERATING REVENUE</b>	<b>145,150</b>	<b>87,835</b>	<b>57,315</b>	<b>60.5%</b>
FROM RESTRICTED RESERVES-VLM PROGRAM	4,600	1,795	2,805	39.0%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN OF RESTRICTED RESERVES</b>	<b>149,750</b>	<b>89,630</b>	<b>60,120</b>	<b>59.9%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	37,411	26,825	10,586	71.7%
PAYROLL TAXES & BENEFITS	24,919	17,815	7,104	71.5%
REBATE & RETROFIT PROGRAMS	75,162	62,216	12,946	82.8%
OFFICE SUPPLIES & EQUIPMENT	1,732	840	892	48.5%
VOLUNTARY LOT MERGER PROGRAM	4,600	1,795	2,805	39.0%
PROFESSIONAL SERVICES	6,700	5,586	1,114	83.4%
CLAIMS	5,200	5,200	0	100.0%
OUTREACH/EDUCATION	0	165	(165)	N/A
TRAVEL	536	137	399	25.6%
ALLOCATED OVERHEAD-PERSONNEL COSTS	56,104	42,078	14,026	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	22,189	16,642	5,547	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>234,553</b>	<b>179,299</b>	<b>55,254</b>	<b>76.4%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS EXPENDITURES</b>	<b>(84,803)</b>	<b>(89,669)</b>	<b>4,866</b>	
TRANSFER FROM WATER OPERATIONS	65,929			
TRANSFER FROM WATER RESERVES	18,874			
<b>NET TRANSFERS</b>	<b>84,803</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
GENERAL FUND**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
FIRE DEPARTMENT	1,589,528	1,071,790	517,738	67.4%
ADMINISTRATION	1,465,215	1,077,728	387,487	73.6%
FACILITIES AND RESOURCES	482,313	318,894	163,419	66.1%
PARKS AND RECREATION	22,857	15,253	7,604	66.7%
<b>TOTAL OPERATING REVENUE</b>	<b>3,559,913</b>	<b>2,483,664</b>	<b>1,076,249</b>	<b>69.8%</b>
<b>LOAN PROCEEDS</b>				
LOAN PROCEEDS-ADMINISTRATION	16,879	0	16,879	0.0%
LOAN PROCEEDS-FACILITIES & RESOURCES	18,104	0	18,104	0.0%
<b>TOTAL LOAN PROCEEDS</b>	<b>34,983</b>	<b>0</b>	<b>34,983</b>	<b>0.0%</b>
<b>TOTAL OPERATING REVENUE &amp; DEBT PROCEEDS</b>	<b>3,594,896</b>	<b>2,483,664</b>	<b>1,111,232</b>	<b>69.1%</b>
<b>OPERATING EXPENDITURES</b>				
FIRE DEPARTMENT	1,590,995	1,098,212	492,783	69.0%
ADMINISTRATION	1,480,659	1,139,267	341,392	76.9%
FACILITIES AND RESOURCES	497,677	354,048	143,629	71.1%
PARKS AND RECREATION	25,084	18,766	6,318	74.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,594,415</b>	<b>2,610,293</b>	<b>984,122</b>	<b>72.6%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>481</b>	<b>(126,629)</b>	<b>127,110</b>	
NET TRANSFERS FROM RESERVES	0			
NET TRANSFERS TO RESERVES	(481)			
<b>NET TRANSFERS (TO)/FROM RESERVES</b>	<b>(481)</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			
<b>CAPITAL REVENUE</b>				
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
<b>TOTAL CAPITAL REVENUE</b>		<b>0</b>		
<b>CAPITAL EXPENDITURES</b>				
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
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>6,253</b>	<b>N/A</b>	<b>N/A</b>
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>(6,253)</b>	<b>N/A</b>	<b>N/A</b>



**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
GENERAL FUND-FIRE DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	1,139,921	752,108	387,813	66.0%
FIRE BENEFIT ASSESSMENT	411,983	290,400	121,583	70.5%
WEED ABATEMENT/FUEL REDUCTION	10,147	5,807	4,340	57.2%
MUTUAL AID/INSPECTION FEES	12,000	10,315	1,685	86.0%
INTEREST INCOME	44	22	22	50.0%
GRANT/DONATION REVENUE	3,933	3,933	0	100.0%
OTHER	11,500	9,205	2,295	80.0%
<b>TOTAL OPERATING REVENUE</b>	<b>1,589,528</b>	<b>1,071,790</b>	<b>517,738</b>	<b>67.4%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	744,867	523,654	221,213	70.3%
PAYROLL TAXES & BENEFITS	452,831	315,154	137,677	69.6%
INSURANCE & OTHER SERVICES	250	0	250	0.0%
MAINTENANCE & REPAIR	41,481	26,366	15,115	63.6%
OFFICE SUPPLIES & EQUIPMENT	8,301	6,828	1,473	82.3%
GOVERNMENT FEES, DUES, PUBLICATIONS	39,048	3,715	35,333	9.5%
UTILITIES	18,964	11,891	7,073	62.7%
PROFESSIONAL SERVICES	12,902	7,653	5,249	59.3%
FUEL HAZARD CONTRACT	6,058	6,058	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	42,331	29,544	12,787	69.8%
SURF RESCUE/NCOR	10,000	5,054	4,946	50.5%
GRANT EXPENDITURES	787	787	0	100.0%
TRAINING/TRAVEL & RECRUITMENT	16,952	9,819	7,133	57.9%
PUBLIC OUTREACH & EDUCATION	1,700	1,625	75	95.6%
EQUIPMENT LEASE	3,700	2,731	969	73.8%
CAPITAL OUTLAY	3,000	6,466	(3,466)	215.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	132,974	99,731	33,244	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	54,849	41,137	13,712	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,590,995</b>	<b>1,098,212</b>	<b>492,783</b>	<b>69.0%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>(1,467)</b>	<b>(26,422)</b>	<b>24,955</b>	
TRANSFER (TO)/FROM RESERVES	1,467			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
GENERAL FUND-ADMINISTRATION DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE OVERHEAD CHARGES-PS	817,641	613,231	204,410	75.0%
ADMINISTRATIVE OVERHEAD CHARGES-OE	336,982	252,736	84,246	75.0%
PROPERTY TAX	197,690	130,434	67,256	66.0%
INTEREST INCOME	11,138	5,569	5,569	50.0%
SERVICE FEES	2,750	626	2,124	22.8%
FRANCHISE FEES	71,726	47,897	23,829	66.8%
OTHER	27,288	27,235	53	99.8%
<b>TOTAL OPERATING REVENUE</b>	<b>1,465,215</b>	<b>1,077,728</b>	<b>387,487</b>	73.6%
LOAN PROCEEDS	16,879	0	16,879	0.0%
<b>TOTAL OPERATING REVENUE &amp; DEBT PROCEEDS</b>	<b>1,482,094</b>	<b>1,077,728</b>	<b>404,366</b>	72.7%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	633,263	457,014	176,249	72.2%
PAYROLL TAXES & BENEFITS	425,831	311,103	114,728	73.1%
INSURANCE & CLAIMS	76,327	76,327	0	100.0%
MAINTENANCE & REPAIRS	61,911	48,810	13,101	78.8%
OFFICE SUPPLIES & EQUIPMENT	35,565	31,127	4,438	87.5%
GOVERNMENT FEES, DUES, PUBLICATIONS	42,377	41,503	874	97.9%
UTILITIES	16,866	10,416	6,450	61.8%
DISTRICT OFFICE RENT	38,186	28,639	9,547	75.0%
PROFESSIONAL SERVICES	115,939	101,557	14,382	87.6%
TRAINING & TRAVEL	15,011	13,688	1,323	91.2%
PUBLIC OUTREACH & EDUCATION	2,504	2,204	300	88.0%
CAPITAL OUTLAY	16,879	16,879	0	100.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,480,659</b>	<b>1,139,267</b>	<b>341,392</b>	76.9%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>1,435</b>	<b>(61,539)</b>	<b>62,974</b>	
TRANSFER (TO)/FROM RESERVES	(1,435)			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	457,211	301,663	155,548	66.0%
VETERAN'S HALL RENT	22,040	14,974	7,066	67.9%
OTHER RENTS	1,700	1,075	625	63.2%
INTEREST INCOME	362	182	180	50.3%
OTHER/DONATION	1,000	1,000	0	100.0%
<b>TOTAL OPERATING REVENUE</b>	<b>482,313</b>	<b>318,894</b>	<b>163,419</b>	<b>66.1%</b>
LOAN PROCEEDS	18,104	0	18,104	0.0%
<b>TOTAL OPERATING REVENUE &amp; DEBT PROCEEDS</b>	<b>500,417</b>	<b>318,894</b>	<b>181,523</b>	<b>63.7%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	141,145	94,185	46,960	66.7%
PAYROLL TAXES & BENEFITS	102,292	70,813	31,479	69.2%
MAINTENANCE & REPAIRS-VETERAN'S HALL	11,171	9,678	1,493	86.6%
MAINTENANCE & REPAIRS-EQUIPMENT & OTHER	31,612	21,495	10,117	68.0%
OPEN SPACE MAINTENANCE	25,535	18,995	6,540	74.4%
UTILITIES-VETERAN'S HALL	8,946	5,713	3,233	63.9%
UTILITIES-OTHER	22,089	13,472	8,617	61.0%
PROFESSIONAL SERVICES	6,913	5,639	1,274	81.6%
OPERATING SUPPLIES & EQUIPMENT	30,472	19,654	10,818	64.5%
TRAINING & TRAVEL	287	37	250	12.9%
CAPITAL OUTLAY	25,825	25,825	0	100.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	64,665	48,499	16,166	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	26,726	20,044	6,681	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>497,677</b>	<b>354,048</b>	<b>143,629</b>	<b>71.1%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>2,740</b>	<b>(35,154)</b>	<b>37,894</b>	
TRANSFER (TO)/FROM RESERVES	(2,740)			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT FISCAL YEAR 2012/2013  
GENERAL FUND-PARKS AND RECREATION DEPARTMENT**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/12- 3/31/13	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	22,352	14,748	7,604	66.0%
OTHER	505	505	0	100.0%
<b>TOTAL OPERATING REVENUE</b>	<b>22,857</b>	<b>15,253</b>	<b>7,604</b>	<b>66.7%</b>
<b>OPERATING EXPENDITURES</b>				
PUBLIC OUTREACH /EDUCATION	1,354	1,354	0	100.0%
PROFESSIONAL SERVICES	200	0	200	0.0%
TRAINING & TRAVEL	659	259	400	39.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	16,231	12,173	4,058	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	6,640	4,980	1,660	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>25,084</b>	<b>18,766</b>	<b>6,318</b>	<b>74.8%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>(2,227)</b>	<b>(3,514)</b>	<b>1,287</b>	<b>157.8%</b>
TRANSFER (TO)/FROM RESERVES	2,227			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			
<b>TOTAL CAPITAL REVENUE</b>	<b>N/A</b>	<b>0</b>	<b>N/A</b>	<b>N/A</b>
<b>CAPITAL EXPENDITURES</b>				
FISCALINI RANCH PRESERVE-EIR	N/A	6,253	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>6,253</b>	<b>N/A</b>	<b>N/A</b>
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>(6,253)</b>	<b>N/A</b>	<b>N/A</b>