

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
HIGHLIGHTS  
FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

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**COLUMN DESCRIPTIONS:**

**BUDGETED FISCAL YEAR 2012-2013**-Represents the balances from the Operating Budget approved by the CCSD Board of Directors on June 29, 2012.

**ACTUAL 7/1/2012-9/30/2012**-Amounts shown are actual revenues received and expenditures paid for the first three months of the 2012/2013 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, 2012.

**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.

**SERVICE FEES**-(Water and Wastewater)-July, 2012-August, 2012 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.

**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, 2012 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, 2012.

**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.

**GRANTS**-(Fire)-To avoid over-estimating revenue, Grant Revenue is not budgeted until all conditions are met or, as in the case this fiscal year, the funds are actually received prior to the offsetting expenditures. See Also GRANT EXPENDITURES.

**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.

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**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.

**SALARIES & WAGES and PAYROLL TAXES & BENEFITS**-All departments are materially within budget at this time.

**INSURANCE (Administration)**-The bulk of insurance is paid for the entire fiscal year in July and no year-end deficit 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. Most activity is within budget with the exception of Water's Vehicles & Equipment M&R due to high vehicle repairs costs. This will very likely need to be adjusted in the Mid-Year Budget. Facilities & Resources Veterans' Hall M&R and Administration's MAINTENANCE & REPAIRS, where it appears there are potential deficits. This is due to the cost of the Vets' Hall range hood and the Administration Departments service contracts being already fully paid. Since these costs represent significant portions of the budgeted amounts for these accounts, the Y-T-D percentage is skewed high at this time.

**OPEN SPACE MAINTENANCE**-(Facilities & Resources)-A large portion of the costs in this account is for the annual clearing of the CCSD lots, which occurs in the summer months and this account typically appears to over budget at this time of year. Expenditures to date are actually on budget at this time.

**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 due to the LAFCO fee being approximately \$7,400 more this year than last. This is a 41% increase when a 10% increase was budgeted. This will be adjusted in the Mid-Year Budget.

**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 it appears likely that the costs for the negotiator will exceed the amount budgeted and that a Mid-Year budget adjustment may be necessary.

**FUEL HAZARD CONTRACT**-(Fire)-All costs for the Fuel Hazard Reduction Program have already been incurred and no year-end deficit is expected.

**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 except for Fire. While it is running over budget, it is not by so much as will necessarily require an adjustment at Mid-Year Budget, especially as these costs do not always flow in an even pattern throughout the year.

**GRANT EXPENDITURES (Fire)**-Unbudgeted costs are offset by unbudgeted revenue. To be adjusted during Mid-Year Budget review.

**TRAINING AND TRAVEL**-(Administration)-Occurs based on when appropriate courses or seminars are offered, so timing of costs varies. In addition, the one-time payment of \$3,200 for the CCSD's labor employment relations training and consortium contract for managers and supervisors skews the Y-T-D % OF BUDGET for Administration, although it is likely that an adjustment will be needed due to unplanned training necessitated to implement potential employee benefits changes.

**DEBT SERVICE**-(Water and Wastewater)-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.

**REBATE AND RETROFIT PROGRAMS**-(Resource Conservation)-The CCSD is currently revising its Rebate and Retrofit and until the revision is complete, little activity is expected.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
ALL FUNDS/DEPARTMENTS  
FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 9/30/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
WATER-WATER FUND	1,906,443	397,341	1,509,102	20.8%
RESOURCE CONSERVATION-WATER FUND	102,600	29,123	73,477	28.4%
WASTEWATER FUND	2,107,895	356,372	1,751,523	16.9%
FIRE DEPARTMENT-GENERAL FUND	1,575,101	7,466	1,567,635	0.5%
ADMINISTRATION-GENERAL FUND	1,426,024	294,135	1,131,889	20.6%
FACILITIES AND RESOURCES-GENERAL FUND	480,123	6,280	473,843	1.3%
PARKS AND RECREATION-GENERAL FUND	22,352	517	21,835	2.3%
<b>TOTAL OPERATING REVENUE</b>	<b>7,620,538</b>	<b>1,091,236</b>	<b>6,529,302</b>	<b>14.3%</b>
FROM RESTRICTED RESERVES-RESOURCE CONSERVATION	12,000	863	11,137	7.2%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>7,632,538</b>	<b>1,092,099</b>	<b>6,540,439</b>	<b>14.3%</b>
<b>OPERATING EXPENDITURES</b>				
WATER-WATER FUND	1,833,056	362,192	1,470,864	19.8%
RESOURCE CONSERVATION-WATER FUND	207,428	30,389	177,039	14.7%
WASTEWATER FUND	2,092,982	354,521	1,738,462	16.9%
FIRE DEPARTMENT-GENERAL FUND	1,575,101	334,883	1,240,218	21.3%
ADMINISTRATION-GENERAL FUND	1,396,959	428,132	968,827	30.6%
FACILITIES AND RESOURCES-GENERAL FUND	480,123	108,015	372,108	22.5%
PARKS AND RECREATION-GENERAL FUND	22,352	5,908	16,445	26.4%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,608,003</b>	<b>1,624,040</b>	<b>5,983,963</b>	<b>21.3%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>24,535</b>	<b>(531,941)</b>	<b>556,476</b>	
<b>NET TRANSFERS</b>	<b>(24,535)</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			
<b>CAPITAL REVENUE</b>				
WATER-WATER FUND	N/A	42,315	N/A	N/A
RESOURCE CONSERVATION-WATER FUND	N/A	0	N/A	N/A
WASTEWATER FUND	N/A	28,210	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>		<b>70,525</b>		
<b>CAPITAL EXPENDITURES</b>				
WATER-WATER FUND	N/A	18,368	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	0	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>18,368</b>		
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>		<b>52,157</b>		

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013**  
**ALL FUNDS/DEPARTMENTS**  
**FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

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DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 9/30/12	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	3,733,968	741,964	2,992,004	19.9%
PROPERTY TAX	1,817,174	1,013	1,816,161	0.1%
ADMINISTRATIVE SERVICES CHARGES	1,115,721	278,930	836,791	25.0%
FIRE BENEFIT ASSESSMENT	411,983	0	411,983	0.0%
STANDBY AVAILABILITY	210,500	0	210,500	0.0%
REMODEL/IN LIEU FEES/TRANSFER EDUs	34,500	14,901	19,599	43.2%
WEED ABATEMENT/FUEL REDUCTION	18,147	689	17,458	3.8%
INTEREST INCOME	15,562	65	15,497	0.4%
ASSIGN/EXTENSION/ACCT SERVICE FEES	130,800	25,059	105,741	19.2%
SERVICE FEES	2,975	189	2,786	6.4%
FRANCHISE FEES	71,538	11,870	59,668	16.6%
FACILITY RENTS	22,500	5,025	17,475	22.3%
MUTUAL AID REIMBURSEMENT/INSPECTION FEES	5,000	582	4,418	11.6%
GRANTS/DONATIONS	0	3,015	(3,015)	N/A
OTHER	30,170	7,933	22,237	26.3%
<b>TOTAL OPERATING REVENUE</b>	<b>7,620,538</b>	<b>1,091,236</b>	<b>6,529,302</b>	<b>14.3%</b>
FROM RESTRICTED RESERVES-VLM PROGRAM	12,000	863	11,137	7.2%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>7,632,538</b>	<b>1,092,099</b>	<b>6,540,439</b>	<b>14.3%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	2,150,081	485,923	1,664,158	22.6%
PAYROLL TAXES & BENEFITS	1,514,009	340,589	1,173,420	22.5%
INSURANCE/CLAIMS/BAD DEBT	76,400	74,353	2,047	97.3%
MAINTENANCE & REPAIRS	457,550	107,908	349,642	23.6%
MAJOR MAINTENANCE	203,900	21,615	182,285	10.6%
SLUDGE HAULING	35,000	3,764	31,236	10.8%
OFFICE SUPPLIES & EQUIPMENT	54,073	13,572	40,501	25.1%
GOVERNMENT FEES, DUES, PUBLICATIONS	158,164	34,551	123,613	21.8%
UTILITIES	367,848	78,202	289,646	21.3%
PROFESSIONAL SERVICES	311,180	71,268	239,912	22.9%
FUEL HAZARD CONTRACT	7,329	6,058	1,271	82.7%
DISTRICT OFFICE RENT	38,186	9,546	28,640	25.0%
LEASE-WELL SITE & EQUIPMENT	33,700	867	32,833	2.6%
OPERATING SUPPLIES & EQUIPMENT	138,850	29,825	109,025	21.5%
OPERATING SUPPLIES & EQUIPMENT	10,000	1,580	8,420	15.8%
GRANT EXPENDITURES	0	787	(787)	N/A
TRAINING/TRAVEL & RECRUITMENT	34,050	8,951	25,099	26.3%
PUBLIC OUTREACH/EDUCATION/EVENTS	10,950	1,421	9,529	13.0%
DEBT SERVICE	617,460	34,057	583,403	5.5%
REBATE AND RETROFIT PROGRAMS	75,000	50	74,950	0.1%
VOLUNTARY LOT MERGER PROGRAM	12,000	863	11,137	7.2%
CAPITAL OUTLAY	186,551	19,359	167,192	10.4%
ALLOCATED OVERHEAD-PERSONNEL COSTS	810,158	202,540	607,619	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	305,563	76,391	229,172	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,608,003</b>	<b>1,624,040</b>	<b>5,983,963</b>	<b>21.3%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>24,535</b>	<b>(531,941)</b>	<b>556,476</b>	
<b>NET TRANSFERS</b>	<b>(24,535)</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
 ALL FUNDS/DEPARTMENTS  
 FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

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	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 9/30/12	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>CAPITAL REVENUE</b>				
CONNECTION FEES	N/A	<u>70,525</u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<u>70,525</u>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
GEOTECH INVESTIGATION/30% DESIGN	N/A	9,167	N/A	N/A
RODEO GROUNDS PUMPING STATION	N/A	4,584	N/A	N/A
STUART STREET TANK	N/A	<u>4,617</u>	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>		<u>18,368</u>		
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>		<u><u>52,157</u></u>		

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
WATER FUND  
FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 9/30/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
WATER DEPARTMENT	1,906,443	397,341	1,509,102	20.8%
RESOURCE CONSERVATION DEPARTMENT	102,600	29,123	73,477	28.4%
<b>TOTAL OPERATING REVENUE</b>	<b>2,009,043</b>	<b>426,464</b>	<b>1,582,579</b>	<b>21.2%</b>
<b>TRANSFERS IN</b>				
WATER DEPARTMENT	0	0	0	N/A
RESOURCE CONSERVATION DEPARTMENT	12,000	863	11,137	7.2%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>2,021,043</b>	<b>427,327</b>	<b>1,593,716</b>	<b>21.1%</b>
<b>OPERATING EXPENDITURES</b>				
WATER DEPARTMENT	1,833,056	362,192	1,470,864	19.8%
RESOURCE CONSERVATION DEPARTMENT	207,428	30,389	177,039	14.7%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,040,484</b>	<b>392,581</b>	<b>1,647,903</b>	<b>19.2%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>(19,441)</b>	<b>34,747</b>	<b>(54,188)</b>	<b>-178.7%</b>
<b>NET TRANSFERS (TO)/FROM RESERVES</b>	<b>19,441</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			
<b>CAPITAL REVENUE</b>				
WATER DEPARTMENT	N/A	42,315	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>N/A</b>	<b>42,315</b>	<b>N/A</b>	<b>N/A</b>
<b>CAPITAL EXPENDITURES</b>				
WATER DEPARTMENT	N/A	18,368	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>18,368</b>	<b>N/A</b>	<b>N/A</b>
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>23,947</b>	<b>N/A</b>	<b>N/A</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
WATER FUND-WATER DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 9/30/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,742,843	386,266	1,356,577	22.2%
STANDBY AVAILABILITY	95,500	0	95,500	0.0%
ACCOUNT SERVICE FEES	15,500	3,704	11,796	23.9%
LATE FEES	47,300	7,133	40,167	15.1%
INTEREST INCOME	700	0	700	0.0%
OTHER	4,600	238	4,362	5.2%
<b>TOTAL OPERATING REVENUE</b>	<b>1,906,443</b>	<b>397,341</b>	<b>1,509,102</b>	<b>20.8%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	353,285	94,096	259,189	26.6%
PAYROLL TAXES & BENEFITS	242,969	58,331	184,638	24.0%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	124,000	14,300	109,700	11.5%
MAINTENANCE & REPAIR-PLANT	5,600	175	5,425	3.1%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	7,500	4,661	2,839	62.1%
MAJOR MAINTENANCE	90,000	16,176	73,824	18.0%
OFFICE SUPPLIES & EQUIPMENT	15,010	2,704	12,306	18.0%
GOVERNMENT FEES, DUES, PUBLICATIONS	21,162	3,014	18,148	14.2%
UTILITIES	125,400	31,329	94,071	25.0%
BAD DEBT & CLAIMS	1,000	0	1,000	0.0%
PROFESSIONAL SERVICES	141,000	25,454	115,546	18.1%
LEASE-WELL SITE	30,000	0	30,000	0.0%
OPERATING SUPPLIES & EQUIPMENT	39,700	5,478	34,222	13.8%
TRAINING/TRAVEL & RECRUITMENT	3,450	536	2,914	15.5%
PUBLIC OUTREACH & EDUCATION	1,000	0	1,000	0.0%
DEBT SERVICE	184,228	0	184,228	0.0%
CAPITAL OUTLAY	24,000	0	24,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	307,699	76,925	230,774	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	116,053	29,013	87,040	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,833,056</b>	<b>362,192</b>	<b>1,470,864</b>	<b>19.8%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>73,387</b>	<b>35,149</b>	<b>38,238</b>	<b>47.9%</b>
TRANSFER TO WATER CAPITAL	(73,387)			
TRANSFER TO CONSERVATION	0			
<b>NET TRANSFERS</b>	<b>(73,387)</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			
<b>CAPITAL REVENUE</b>				
CONNECTION FEES	N/A	42,315	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>N/A</b>	<b>42,315</b>	<b>N/A</b>	<b>N/A</b>
<b>CAPITAL EXPENDITURES</b>				
GEOTECH INVESTIGATION/30% DESIGN	N/A	9,167	N/A	N/A
RODEO GROUNDS PUMPING STATION	N/A	4,584	N/A	N/A
STUART STREET TANK	N/A	4,617	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>18,368</b>	<b>N/A</b>	<b>N/A</b>
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>23,947</b>	<b>N/A</b>	<b>N/A</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
 MAJOR MAINTENANCE/CAPITAL OUTLAY DETAIL  
 WATER FUND-WATER DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

	<b>FISCAL YEAR 2012/2013 BUDGETED</b>	<b>ACTUAL 7/1/2012- 9/30/2012</b>	<b>REMAINING BALANCE/ (OVER BUDGET)</b>	<b>Y-T-D % OF BUDGET</b>
Rehab Fiscalini Tank	30,000	0	30,000	0.0%
Compound Meter Upgrades	24,000	0	24,000	0.0%
Main St. Service Line Upgrade	8,000	0	8,000	0.0%
Cathodic Protection/Inspection	11,000	0	11,000	0.0%
Seal Coat Manor Way	17,000	16,176	824	95.2%
<b>MAJOR MAINTENANCE</b>	<b>90,000</b>	<b>16,176</b>	<b>73,824</b>	<b>18.0%</b>
Relocate 3 Meters/Abandon 2" Water Line (Hesperian)	12,000	0	12,000	0.0%
2 Trucks	12,000	0	12,000	0.0%
<b>CAPITAL OUTLAY</b>	<b>24,000</b>	<b>0</b>	<b>24,000</b>	<b>0.0%</b>



**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
WATER FUND-RESOURCE CONSERVATION DEPARTMENT\*  
FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 9/30/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE FEES	7,500	5,578	1,922	74.4%
REMODEL FEES	27,000	9,073	17,927	33.6%
WAIT LIST FEES	56,000	13,245	42,755	23.7%
ASSIGNMENT FEES	12,000	977	11,023	8.1%
RETRO FIT IN-LIEU FEES	0	250	(250)	N/A
INTEREST INCOME	100	0	100	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>102,600</b>	<b>29,123</b>	<b>73,477</b>	28.4%
FROM RESTRICTED RESERVES-VLM PROGRAM	12,000	863	11,137	7.2%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>114,600</b>	<b>29,986</b>	<b>84,614</b>	26.2%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	36,171	9,166	27,005	25.3%
PAYROLL TAXES & BENEFITS	22,773	5,855	16,918	25.7%
REBATE & RETROFIT PROGRAMS	75,000	50	74,950	0.1%
OFFICE SUPPLIES & EQUIPMENT	200	405	(205)	202.5%
VOLUNTARY LOT MERGER PROGRAM	12,000	863	11,137	7.2%
PROFESSIONAL SERVICES	5,000	979	4,021	19.6%
OUTREACH/EDUCATION	4,000	0	4,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	37,965	9,491	28,474	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	14,319	3,580	10,739	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>207,428</b>	<b>30,389</b>	<b>177,039</b>	14.7%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS EXPENDITURES</b>	<b>(92,828)</b>	<b>(403)</b>	<b>(92,425)</b>	0.4%
TRANSFER FROM WATER RESERVES	92,828			
<b>NET TRANSFERS</b>	<b>92,828</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

\*The Resource Conservation Department is included in the Water Fund. It had previously been part of the Governmental Funds, although it was initially a Water Fund department.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
WASTEWATER FUND/DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 9/30/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,991,125	355,698	1,635,427	17.9%
STANDBY AVAILABILITY	115,000	0	115,000	0.0%
INTEREST INCOME	1,300	0	1,300	0.0%
OTHER	470	674	(204)	143.4%
<b>TOTAL OPERATING REVENUE</b>	<b><u>2,107,895</u></b>	<b><u>356,372</u></b>	<b><u>1,751,523</u></b>	<b>16.9%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	283,039	66,613	216,426	23.5%
PAYROLL TAXES & BENEFITS	234,507	56,339	178,168	24.0%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	88,000	20,072	67,928	22.8%
MAINTENANCE & REPAIR-PLANT	40,000	10,257	29,743	25.6%
MAINTENANCE & REPAIR-GROUNDS	5,500	1,336	4,164	24.3%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	8,600	145	8,455	1.7%
MAJOR MAINTENANCE	113,900	5,439	108,461	4.8%
SLUDGE DISPOSAL	35,000	3,764	31,236	10.8%
OFFICE SUPPLIES & EQUIPMENT	14,163	3,338	10,825	23.6%
GOVERNMENT FEES, DUES, PUBLICATIONS	67,002	2,648	64,354	4.0%
UTILITIES	170,100	35,278	134,822	20.7%
PROFESSIONAL SERVICES	45,200	15,757	29,443	34.9%
OPERATING SUPPLIES & EQUIPMENT	42,500	8,413	34,087	19.8%
TRAINING/TRAVEL & RECRUITMENT	1,100	0	1,100	0.0%
PUBLIC OUTREACH & EDUCATION	250	0	250	0.0%
DEBT SERVICE	433,232	34,057	399,175	7.9%
CAPITAL OUTLAY	156,551	2,480	154,071	1.6%
ALLOCATED OVERHEAD-PERSONNEL COSTS	257,295	64,324	192,971	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	97,043	24,261	72,782	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>2,092,982</u></b>	<b><u>354,521</u></b>	<b><u>1,738,461</u></b>	<b>16.9%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b><u>14,913</u></b>	<b><u>1,851</u></b>	<b><u>13,062</u></b>	
TRANSFER TO RESERVES	(14,913)			
<b>NET TRANSFERS</b>	<b><u>(14,913)</u></b>			
<b>NET RESULTS OF OPERATIONS</b>	<b><u>0</u></b>			
<b>CAPITAL REVENUE</b>				
CONNECTION FEES	N/A	28,210	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>N/A</b>	<b>28,210</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><u>28,210</u></b>	<b>N/A</b>	<b>N/A</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
 MAJOR MAINTENANCE/CAPITAL OUTLAY DETAIL  
 WASTEWATER FUND/DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 9/30/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
Collection System Evaluation	0	4,027	(4,027)	N/A
Hand Rails Repair	1,500	1,412	88	94.1%
Hydro Clean Collection System-CCTV 20%	75,000	0	75,000	0.0%
Replace Check & Plug Valves	37,400	0	37,400	0.0%
<b>MAJOR MAINTENANCE</b>	<b>113,900</b>	<b>5,439</b>	<b>108,461</b>	4.8%
Install & Move Pump Panels-LS A&B	70,000	0	70,000	0.0%
System Audit	30,300	0	30,300	0.0%
Radio Comm. Alarm System	12,000	0	12,000	0.0%
New Rail & Pump-LS #8	19,000	0	19,000	0.0%
Lift Station Backflow Devices	5,251	2,480	2,771	47.2%
Main Plant Circuit Ground	20,000	0	20,000	0.0%
<b>CAPITAL OUTLAY</b>	<b>156,551</b>	<b>2,480</b>	<b>154,071</b>	1.6%

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
GOVERNMENTAL FUNDS  
FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 9/30/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
FIRE DEPARTMENT-GENERAL FUND	1,575,101	7,466	1,567,635	0.5%
ADMINISTRATION-GENERAL FUND	1,426,024	294,135	1,131,889	20.6%
FACILITIES AND RESOURCES-GENERAL FUND	480,123	6,280	473,844	1.3%
PARKS AND RECREATION-GENERAL FUND	22,352	517	21,835	2.3%
<b>TOTAL OPERATING REVENUE</b>	<b>3,503,600</b>	<b>308,399</b>	<b>3,195,202</b>	
<b>OPERATING EXPENDITURES</b>				
FIRE DEPARTMENT-GENERAL FUND	1,575,101	334,883	1,240,218	21.3%
ADMINISTRATION-GENERAL FUND	1,396,959	428,132	968,827	30.6%
FACILITIES AND RESOURCES-GENERAL FUND	480,123	108,015	372,108	22.5%
PARKS AND RECREATION-GENERAL FUND	22,352	5,908	16,444	26.4%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,474,535</b>	<b>876,938</b>	<b>2,597,598</b>	25.2%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>29,065</b>	<b>(568,539)</b>	<b>597,604</b>	
<b>NET TRANSFERS TO RESERVES</b>	<b>(29,065)</b>			
<b>NET RESULTS OF OPPORATIONS</b>	<b>0</b>			
<b>CAPITAL REVENUE</b>				
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>		<b>0</b>		
<b>CAPITAL EXPENDITURES</b>				
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 EXPENDITURES</b>	N/A	<b>0</b>	N/A	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>0</b>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
 GENERAL FUND-FIRE DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 9/30/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	1,139,921	635	1,139,286	0.1%
FIRE BENEFIT ASSESSMENT	411,983	0	411,983	0.0%
WEED ABATEMENT/FUEL REDUCTION	18,147	689	17,458	3.8%
MUTUAL AID/INSPECTION FEES	5,000	582	4,418	11.6%
INTEREST INCOME	50	0	50	0.0%
GRANT/DONATION REVENUE	0	3,015	(3,015)	N/A
OTHER	0	2,545	(2,545)	N/A
<b>TOTAL OPERATING REVENUE</b>	<b>1,575,101</b>	<b>7,466</b>	<b>1,567,635</b>	<b>0.5%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	742,789	148,235	594,554	20.0%
PAYROLL TAXES & BENEFITS	466,699	101,721	364,978	21.8%
INSURANCE & OTHER SERVICES	400	0	400	0.0%
MAINTENANCE & REPAIR	41,100	9,137	31,963	22.2%
OFFICE SUPPLIES & EQUIPMENT	6,450	1,701	4,749	26.4%
GOVERNMENT FEES, DUES, PUBLICATIONS	34,000	1,795	32,205	5.3%
UTILITIES	20,000	3,536	16,464	17.7%
PROFESSIONAL SERVICES	13,400	890	12,510	6.6%
FUEL HAZARD CONTRACT	7,329	6,058	1,271	82.7%
OPERATING SUPPLIES & EQUIPMENT	31,800	10,692	21,108	33.6%
SURF RESCUE/NCOR	10,000	1,580	8,420	15.8%
GRANT EXPENDITURES	0	787	(787)	N/A
TRAINING/TRAVEL & RECRUITMENT	14,750	2,638	12,112	17.9%
PUBLIC OUTREACH & EDUCATION	1,700	0	1,700	0.0%
EQUIPMENT LEASE	3,700	867	2,833	23.4%
ALLOCATED OVERHEAD-PERSONNEL COSTS	131,418	32,855	98,564	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	49,566	12,392	37,175	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,575,101</b>	<b>334,883</b>	<b>1,240,218</b>	<b>21.3%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>(327,417)</b>	<b>327,417</b>	
<b>TRANSFER (TO)/FROM RESERVES</b>	<b>0</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
 GENERAL FUND-ADMINISTRATION DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 9/30/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE OVERHEAD CHARGES-PS	810,158	202,540	607,619	25.0%
ADMINISTRATIVE OVERHEAD CHARGES-OE	305,563	76,391	229,172	25.0%
PROPERTY TAX	197,690	110	197,580	0.1%
INTEREST INCOME	13,000	65	12,935	0.5%
SERVICE FEES	2,975	189	2,786	6.4%
FRANCHISE FEES	71,538	11,870	59,668	16.6%
OTHER	25,100	2,971	22,129	11.8%
<b>TOTAL OPERATING REVENUE</b>	<b>1,426,024</b>	<b>294,135</b>	<b>1,131,889</b>	20.6%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	607,106	140,786	466,320	23.2%
PAYROLL TAXES & BENEFITS	437,067	98,441	338,626	22.5%
INSURANCE & CLAIMS	75,000	74,353	647	99.1%
MAINTENANCE & REPAIRS	63,200	21,568	41,632	34.1%
OFFICE SUPPLIES & EQUIPMENT	18,250	5,424	12,826	29.7%
GOVERNMENT FEES, DUES, PUBLICATIONS	36,000	27,094	8,906	75.3%
UTILITIES	19,050	2,874	16,176	15.1%
DISTRICT OFFICE RENT	38,186	9,546	28,640	25.0%
PROFESSIONAL SERVICES	88,800	25,143	63,657	28.3%
TRAINING & TRAVEL	11,400	5,760	5,640	50.5%
PUBLIC OUTREACH & EDUCATION	2,900	264	2,636	9.1%
CAPITAL OUTLAY	0	16,879	(16,879)	N/A
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,396,959</b>	<b>428,132</b>	<b>968,827</b>	30.6%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>29,065</b>	<b>(133,997)</b>	<b>163,062</b>	
<b>TRANSFER (TO)/FROM RESERVES</b>	<b>(29,065)</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
 GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 9/30/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	457,211	255	456,956	0.1%
VETERAN'S HALL RENT	22,500	4,725	17,775	21.0%
OTHER RENTS	0	300	(300)	N/A
INTEREST INCOME	412	0	412	0.0%
OTHER/DONATION	0	1,000	(1,000)	N/A
<b>TOTAL OPERATING REVENUE</b>	<b>480,123</b>	<b>6,280</b>	<b>473,843</b>	<b>1.3%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	127,691	27,027	100,664	21.2%
PAYROLL TAXES & BENEFITS	109,994	19,902	90,092	18.1%
MAINTENANCE & REPAIRS-VETERAN'S HALL	14,000	4,378	9,622	31.3%
MAINTENANCE & REPAIRS-EQUIPMENT & OTHER	21,050	6,014	15,036	28.6%
OPEN SPACE MAINTENANCE	39,000	15,865	23,135	40.7%
UTILITIES-VETERAN'S HALL	9,000	1,447	7,553	16.1%
UTILITIES-OTHER	24,298	3,738	20,560	15.4%
PROFESSIONAL SERVICES	17,580	3,045	14,535	17.3%
OPERATING SUPPLIES & EQUIPMENT	24,850	5,242	19,608	21.1%
TRAINING & TRAVEL	1,300	17	1,283	1.3%
CAPITAL OUTLAY	6,000	0	6,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	61,983	15,496	46,487	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	23,378	5,845	17,534	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>480,123</b>	<b>108,015</b>	<b>372,108</b>	<b>22.5%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>(101,735)</b>	<b>101,735</b>	
<b>TRANSFER (TO)/FROM RESERVES</b>	<b>0</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FIRST QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013  
 GENERAL FUND-PARKS AND RECREATION DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2012-SEPTEMBER 30, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 9/30/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	22,352	12	22,340	0.1%
OTHER	0	505	(505)	N/A
<b>TOTAL OPERATING REVENUE</b>	<b>22,352</b>	<b>517</b>	<b>21,835</b>	<b>2.3%</b>
<b>OPERATING EXPENDITURES</b>				
PUBLIC OUTREACH /EDUCATION	1,100	1,157	(57)	105.2%
PROFESSIONAL SERVICES	200	0	200	0.0%
TRAINING & TRAVEL	2,050	0	2,050	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	13,798	3,450	10,349	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	5,204	1,301	3,903	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>22,352</b>	<b>5,908</b>	<b>16,445</b>	<b>26.4%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>(5,391)</b>	<b>5,391</b>	
<b>TRANSFER (TO)/FROM RESERVES</b>	<b>0</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			