

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
HIGHLIGHTS  
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

**COLUMN DESCRIPTIONS:**

**BUDGETED FISCAL YEAR 2012-2012**-Represents the balances from the Mid-Year Operating Budget approved by the CCSD Board of Directors on March 23, 2012 adjusted for any Budget Adjustments approved by the Board of Directors. Approved Budget Adjustments for Fiscal Year 2011/2012 are as follows:

ACCOUNT	DESCRIPTION	AMOUNT	DATE APPROVED	DEPARTMENT
MAINTENANCE & REPAIRS	Streetlight Banners	\$ 10,000	4/26/12	Facilities & Resources
PROFESSIONAL SERVICES	Hard Rock Drilling	\$ 15,000	4/26/12	Water

**ACTUAL 7/1/11-6/30/12**-Represents the revenue received and expenditures paid from July 1, 2011-June 30, 2012. Year-end accruals for receivable and payables for all material activity except depreciation and amortization have been recorded and are included in the amounts shown. As such, there are no timing differences to account for in these reports. While the amounts shown have not been audited, they are shown on these reports on the same basis as they are expected to be shown on the audited financial statements in all material aspects.

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

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

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

**WATER DEPARTMENT:**

**REVENUE:**

**SERVICE FEES**-The reason that water sales were higher than budgeted is unknown, but there has been a correlation between the amount of rain received and water sales in the past and this is most likely at least a factor for the surplus in water sales as the winter of 2011/2012 was a dry one.

**EXPENDITURES:**

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

**MAJOR MAINTENANCE**-Please refer to the detail found on Page 14.

**PROFESSIONAL SERVICES**-Litigation costs were approximately \$5,900 higher than budgeted, District Counsel costs were approximately \$4,600 higher than budgeted and costs for the outside review of the Urban Water Management Plan were \$4,500 higher than budgeted.

**PROFESSIONAL SERVICES-BUDGET ADJUSTMENT**-Due to circumstances beyond either the CCSD or the contractor's control, the vast bulk of budgeted services were not performed.

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**VARIANCES-Continued**

**WASTEWATER DEPARTMENT:**

**REVENUE:**

**SERVICE FEES-**The reason that wastewater sales were higher than budgeted is unknown, but there has been a correlation between the amount of rain received and water sales in the past and since wastewater sales are partially based on water sales, this is most likely at least a factor for the surplus in wastewater sales as the winter of 2011/2012 was a dry one.

**EXPENDITURES:**

**MAINTENANCE & REPAIR-COLLECTION SYSTEM-**These costs vary greatly from year to year. A weighted average is used to arrive at a budget amount and there were more equipment failures than average for the year, particularly as related to the lift stations. In addition, improvements, such as to the alarm system, were made.

**MAINTENANCE & REPAIR-PLANT-**These costs vary greatly from year to year. A weighted average is used to arrive at a budget amount and there were more equipment failures than average for the year. All repairs were under \$4,000 except for an \$8,000 emergency pump repair and the reconditioning of a 1200 amp breaker in the amount of \$13,400.

**MAJOR MAINTENANCE-**Please refer to the detail found on Page 18.

**FIRE DEPARTMENT:**

**REVENUE:**

**WEED ABATEMENT/FUEL REDUCTION-**The CCSD changed its methodology in how it collects Weed Abatement Revenue. In prior years, charges were placed on the property tax assessment for the parcels cleared by the CCSD's contractor. For fiscal year 2011/2012, they were invoiced to the parcel owners. Several owners did not pay (these charges were assessed on the fiscal year 2012/2013 property tax assessments). In addition, some charges were waived.

**GRANT REVENUE-**The actual revenue is greater than was budgeted because Grant Revenue is not budgeted until all activates required for its receipt have been completed. It should be noted that Grant Revenue appears to exceed Grant Expenditures because the labor costs associated with grants is not included in Grant Expenditures.

**EXPENDITURES:**

**CLAIMS-**Claims are not normally expected or budgeted. The unbudgeted claims paid were related to the Fuel Hazard Reduction Program and a vehicle accident.

**GRANT EXPENDITURES-**Other than required matching funds, Grant Expenditures are not budgeted.

**ADMINISTRATION DEPARTMENT:**

**REVENUE:**

**ADMINISTRATIVE OVERHEAD-OPERATING EXPENDITURES-**The variance is caused by an error in the compilation of the budgeted amount for this line item. The budgeted amount was based on eleven months of projected activity instead of twelve months.

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**VARIANCES-Continued**

**ADMINISTRATION DEPARTMENT:**

**EXPENDITURES:**

**SALARIES & WAGES-**There were three factors causing the deficit. The largest was due to Directors' Pay being higher than budgeted due to a greater number of meetings than is normal. The second largest factor was the use of a part-time employee more than was expected. This was more than offset by a decrease in the projected use of a temporary help person (these savings are in PROFESSIONAL SERVICES). The third factor was a greater than projected amount of cashed-out leave credits.

**PARKS & RECREATION DEPARTMENT:**

**EXPENDITURES:**

**GRANT EXPENDITURES-**Unexpected costs, especially for additional permitting, biologist and construction, caused the deficit.

**RESERVES-**The majority of the CCSD's reserve funds are deposited in the Local Agency Investment Fund (LAIF), which was created by statute to allow California local agencies to invest in California's Pooled Money Investment Account (PMIA). LAIF funds are primarily invested in United States Treasury bills and notes. Substantial amounts are invested in certificates of deposits/time deposits and loans to California government agencies. No funds are invested in equities, which is why during the recent economic downturns, there were no negative market valuations. As of June 30, 2012, there was approximately \$21.9 billion invested in LAIF and \$60.6 billion invested in PMIA. As of June 30, 2012, LAIF/PMIA had a fair market valuation of 100.12% of cost. LAIF funds are protected by statute and no participant in LAIF has ever lost any portion of its investment. The balance of the CCSD's Reserves is cash in the bank, net of outstanding checks.

From June 30, 2008 to June 30, 2012, the CCSD's Reserves decreased by \$31,200, or 0.67%. However, the "mix" (how much in each Fund) has changed somewhat with a decrease of \$852,629 (18.3%) in the CCSD's General Fund and increases of \$409,018; \$390,852 and \$21,559 in the Water Fund, Wastewater Fund and Resource Conservation Voluntary Lot Merger Program's Reserves respectively. The decrease in the General Fund's Reserves from June 30, 2008 to June 30, 2009 of \$443,445 was caused by the transfer of \$367,672 to the Water Fund and \$156,723 to the Wastewater Fund (a total of \$524,395). The decrease in the General Fund's Reserves from June 30, 2010 to June 30, 2011 of \$401,522 was due to the payoff of the Fire Department's Pierce Pumper in the amount of \$216,141 plus the severance payout for the previous General Manager in the amount of \$189,706.

There appears to be an anomaly in that while the General Fund had a surplus for the fiscal year ended June 30, 2012, its Reserve balance decreased slightly. This is caused by timing differences. An example of such a difference is that the Fire Department had Grants Receivable of \$57,486 as of June 30, 2012, meaning this amount was included in Grant Revenue, but the cash had not been received as of that date (it was all subsequently received).

**CAMBRIA COMMUNITY SERVICES DISTRICT  
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ALL FUNDS/DEPARTMENTS  
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>OPERATING REVENUE &amp; TRANSFERS IN</b>				
UTILITY SALES	3,690,000	3,765,778	(75,778)	102.1%
PROPERTY TAX	1,807,174	1,801,190	5,984	99.7%
ADMINISTRATIVE SERVICES CHARGES	1,081,908	1,111,539	(29,631)	102.7%
FIRE SUPPRESSION BENEFIT ASSESSMENT	407,885	403,951	3,934	99.0%
STANDBY AVAILABILITY	115,000	115,198	(198)	100.2%
WEED ABATEMENT/FUEL REDUCTION	18,422	7,210	11,212	39.1%
WAIT LIST/ASSIGN/REMODEL/IN-LIEU FEES	94,234	96,994	(2,760)	102.9%
ACCOUNT SERVICE/LATE FEES	63,162	62,166	996	98.4%
FRANCHISE FEES	69,000	70,652	(1,652)	102.4%
FACILITY RENTS	30,924	33,909	(2,985)	109.7%
MUTUAL AID REIMB/INSPECTION/SERVICE FEES	3,978	10,297	(6,319)	258.8%
INTEREST INCOME	15,562	16,131	(569)	103.7%
GRANT REVENUE	246,602	305,854	(59,252)	124.0%
OTHER	28,820	34,678	(5,858)	120.3%
<b>TOTAL OPERATING REVENUE</b>	<b>7,672,671</b>	<b>7,835,547</b>	<b>(162,876)</b>	<b>102.1%</b>
TRANSFERS FROM RESTRICTED RESERVES	11,251	12,280	(1,029)	109.1%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>7,683,922</b>	<b>7,847,827</b>	<b>(163,905)</b>	<b>102.1%</b>

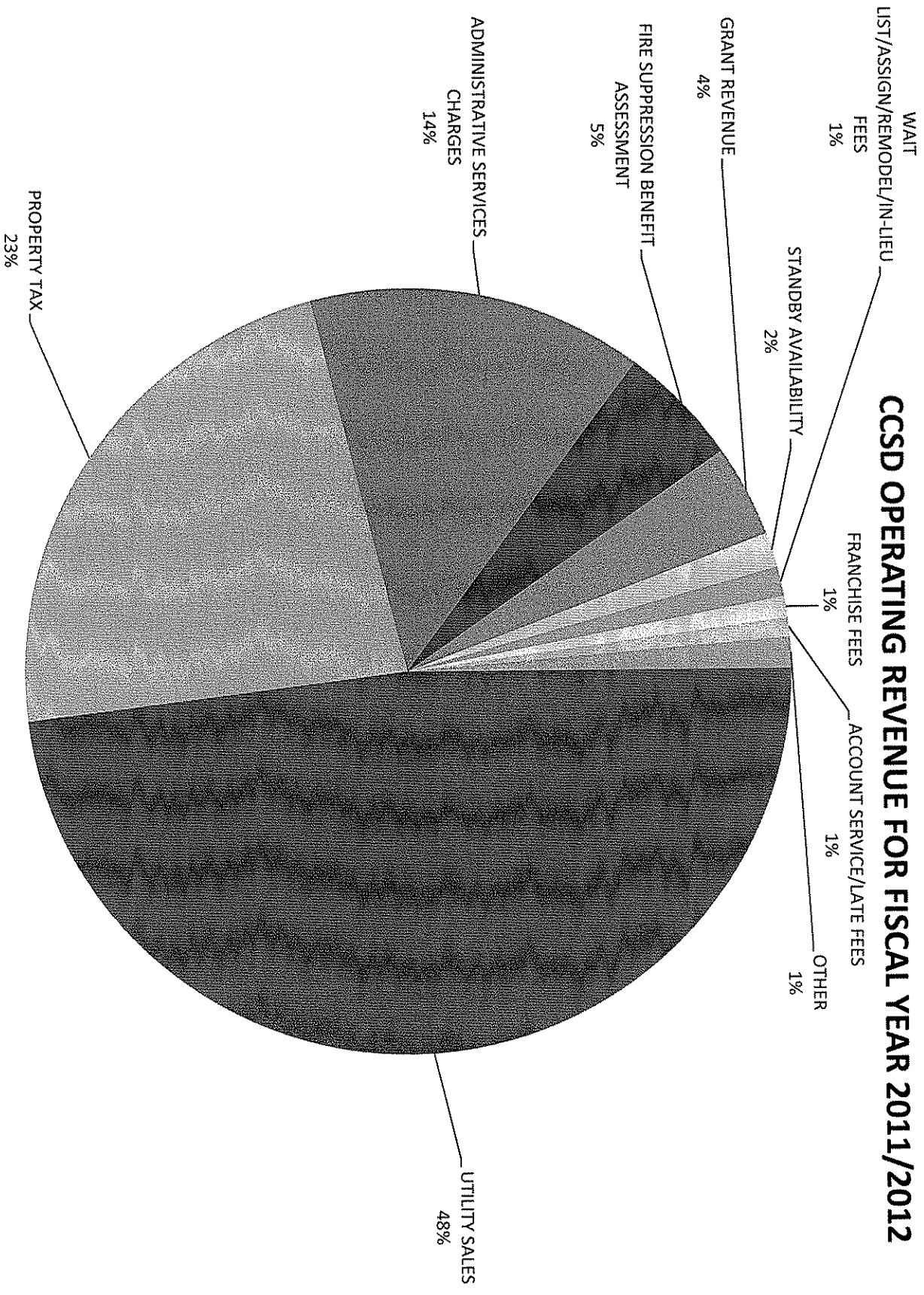
**CAMBRIA COMMUNITY SERVICES DISTRICT  
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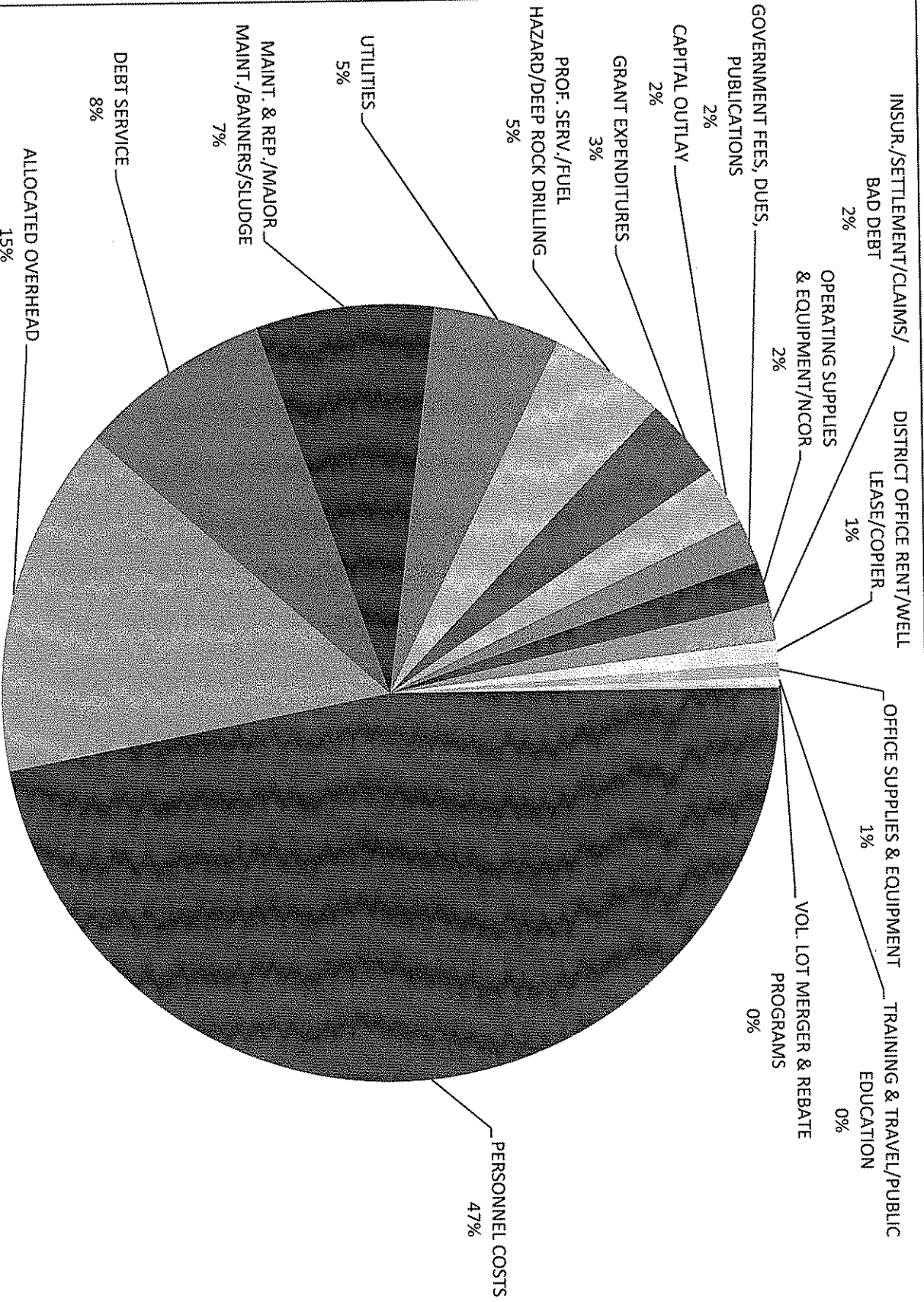
DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	2,162,423	2,176,324	(13,901)	100.6%
PAYROLL TAXES & BENEFITS	1,420,431	1,407,523	12,908	99.1%
SETTLEMENT	45,000	45,000	0	100.0%
INSURANCE/CLAIMS/BAD DEBT	69,598	75,529	(5,931)	108.5%
MAINTENANCE & REPAIRS	463,542	460,258	3,284	99.3%
BUDGET ADJUSTMENT-STREETLIGHT BANNERS	10,000	7,980	2,020	79.8%
MAJOR MAINTENANCE	110,364	70,644	39,720	64.0%
SLUDGE HAULING	35,000	25,568	9,432	73.1%
OFFICE SUPPLIES & EQUIPMENT	40,359	45,215	(4,856)	112.0%
GOVERNMENT FEES, DUES, PUBLICATIONS	137,736	139,492	(1,756)	101.3%
UTILITIES	412,775	402,435	10,340	97.5%
PROFESSIONAL SERVICES	321,280	362,791	(41,511)	112.9%
BUDGET ADJUSTMENT-HARD ROCK DRILLING	15,000	280	14,720	1.9%
FUEL HAZARD CONTRACT	7,329	7,329	0	100.0%
DISTRICT OFFICE RENT	38,186	38,186	0	100.0%
LEASE-WELL SITE & EQUIPMENT	29,660	29,622	38	99.9%
OPERATING SUPPLIES & EQUIPMENT	122,897	128,943	(6,046)	104.9%
NORTH COAST OCEAN RESCUE (NCOR)	2,350	1,706	644	72.6%
TRAINING & TRAVEL	21,868	13,825	8,043	63.2%
PUBLIC OUTREACH/EDUCATION	5,754	7,790	(2,036)	135.4%
GRANT EXPENDITURES	229,249	258,551	(29,302)	112.8%
DEBT SERVICE	615,562	615,562	0	100.0%
REBATE AND RETROFIT PROGRAMS	300	850	(550)	283.3%
VOLUNTARY LOT MERGER PROGRAM	11,251	12,280	(1,029)	109.1%
CAPITAL OUTLAY	195,470	182,859	12,611	93.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	739,264	740,583	(1,319)	100.2%
ALLOCATED OVERHEAD-OPERATING COSTS	342,644	370,956	(28,313)	108.3%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,605,292</b>	<b>7,628,081</b>	<b>(22,789)</b>	<b>100.3%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>78,630</b>	<b>219,745</b>	<b>(141,115)</b>	<b>279.5%</b>
TRANSFERS TO OPERATING RESERVES	(38,429)	(237,223)	198,794	617.3%
TRANSFERS FROM OPERATING RESERVES	15,524	17,477	(1,953)	112.6%
TRANSFERS TO CAPITAL	(55,725)	0	(55,725)	0.0%
<b>NET TRANSFERS</b>	<b>(78,630)</b>	<b>(219,745)</b>	<b>141,115</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	N/A	177,339	N/A	N/A
CONNECTION FEES	N/A	<u>2,170</u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<u><b>179,509</b></u>	N/A	N/A
 <b>CAPITAL EXPENDITURES</b>				
DESALINATION	N/A	116	N/A	N/A
ACE/30% DESIGN	N/A	62,884	N/A	N/A
RODEO GROUNDS PUMP STATION	N/A	13,747	N/A	N/A
STUART STREET TANK	N/A	21,641	N/A	N/A
SCADA	N/A	25,229	N/A	N/A
FISCALINI RANCH PRESERVE-EIR	N/A	<u>4,623</u>	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<u><b>128,240</b></u>	N/A	N/A
 <b>TOTAL CAPITAL REVENUE &amp; TRANSFERS IN LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>51,269</b>	N/A	N/A
 TRANSFERS TO CAPITAL RESERVES	N/A	(55,892)	N/A	N/A
TRANSFER FROM GENERAL FUND RESERVES	N/A	<u>4,623</u>	N/A	N/A
 <b>NET TRANSFERS</b>	N/A	<u><b>(51,269)</b></u>	N/A	N/A
 <b>NET RESULTS OF CAPITAL ACTIVITIES</b>	N/A	<u><u><b>0</b></u></u>	N/A	N/A

# CCSD OPERATING REVENUE FOR FISCAL YEAR 2011/2012





**CCSD OPERATING EXPENDITURES FOR FISCAL YEAR 2011/2012**



**CAMBRIA COMMUNITY SERVICES DISTRICT  
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ALL FUNDS/DEPARTMENTS  
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>OPERATING REVENUE &amp; TRANSFERS IN</b>				
WATER-WATER FUND	1,788,494	1,829,166	(40,672)	102.3%
RESOURCE CONSERVATION-WATER FUND	94,350	99,895	(5,545)	105.9%
WASTEWATER-WASTEWATER FUND	2,086,908	2,120,921	(34,013)	101.6%
FIRE DEPARTMENT-GENERAL FUND	1,806,377	1,841,501	(35,124)	101.9%
ADMINISTRATION-GENERAL FUND	1,363,627	1,401,801	(38,174)	102.8%
FACILITIES AND RESOURCES-GENERAL FUND	500,735	502,164	(1,429)	100.3%
PARKS AND RECREATION-GENERAL FUND	32,180	40,099	(7,919)	124.6%
<b>TOTAL OPERATING REVENUE</b>	<b>7,672,671</b>	<b>7,835,547</b>	<b>(162,876)</b>	<b>102.1%</b>
<b>TRANSFERS IN</b>				
RESOURCE CONSERVATION-WATER FUND	11,251	12,280	(1,029)	109.1%
<b>TOTAL TRANSFERS IN</b>	<b>11,251</b>	<b>12,280</b>	<b>(1,029)</b>	<b>109.1%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>7,683,922</b>	<b>7,847,827</b>	<b>(163,905)</b>	<b>102.1%</b>
<b>OPERATING EXPENDITURES</b>				
WATER-WATER FUND	1,662,482	1,618,982	43,500	97.4%
RESOURCE CONSERVATION-WATER FUND	151,000	164,582	(13,582)	109.0%
WASTEWATER-WASTEWATER FUND	2,084,636	2,076,103	8,533	99.6%
FIRE DEPARTMENT-GENERAL FUND	1,821,901	1,849,316	(27,415)	101.5%
ADMINISTRATION-GENERAL FUND	1,356,368	1,367,173	(10,805)	100.8%
FACILITIES AND RESOURCES-GENERAL FUND	496,527	505,224	(8,697)	101.8%
PARKS AND RECREATION-GENERAL FUND	32,378	46,701	(14,323)	144.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,605,292</b>	<b>7,628,081</b>	<b>(22,789)</b>	<b>100.3%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>78,630</b>	<b>219,745</b>	<b>(141,115)</b>	<b>279.5%</b>
TRANSFERS TO OPERATING RESERVES	(38,429)	(237,223)	198,794	617.3%
TRANSFERS FROM OPERATING RESERVES	15,524	17,477	(1,953)	112.6%
TRANSFERS TO CAPITAL	(55,725)	0	(55,725)	0.0%
<b>NET TRANSFERS</b>	<b>(78,630)</b>	<b>(219,745)</b>	<b>141,115</b>	<b>279.5%</b>
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
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ALL FUNDS/DEPARTMENTS  
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>CAPITAL REVENUE</b>				
WATER-WATER FUND	N/A	177,339	N/A	N/A
RESOURCE CONSERVATION-WATER FUND	N/A	0	N/A	N/A
WASTEWATER FUND	N/A	2,170	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>	N/A	<u><b>179,509</b></u>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
WATER-WATER FUND	N/A	123,617	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	4,623	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<u><b>128,240</b></u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE &amp; TRANSFERS IN LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	<u><b>51,269</b></u>	N/A	N/A
TRANSFERS TO CAPITAL RESERVES	N/A	(55,892)	N/A	N/A
TRANSFER FROM GENERAL FUND RESERVES	N/A	4,623	N/A	N/A
<b>NET TRANSFERS</b>	N/A	<u><b>(51,269)</b></u>	N/A	N/A
<b>NET RESULTS OF CAPITAL ACTIVITIES</b>	N/A	<u><u><b>0</b></u></u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
WATER FUND  
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
WATER DEPARTMENT	1,788,494	1,829,166	(40,672)	102.3%
RESOURCE CONSERVATION DEPARTMENT	94,350	99,895	(5,545)	105.9%
<b>TOTAL OPERATING REVENUE</b>	<b>1,882,844</b>	<b>1,929,061</b>	<b>(46,217)</b>	102.5%
<b>TRANSFERS IN</b>				
WATER DEPARTMENT	0	0	0	N/A
RESOURCE CONSERVATION DEPARTMENT	11,251	12,280	(1,029)	109.1%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>1,894,095</b>	<b>1,941,341</b>	<b>(47,246)</b>	102.5%
<b>OPERATING EXPENDITURES</b>				
WATER DEPARTMENT	1,662,482	1,618,982	43,500	97.4%
RESOURCE CONSERVATION DEPARTMENT	151,000	164,582	(13,582)	109.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,813,482</b>	<b>1,783,564</b>	<b>29,918</b>	98.4%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>80,613</b>	<b>157,777</b>	<b>(77,164)</b>	195.7%
TRANSFER TO WATER CAPITAL-RBF	(55,725)	0	(55,725)	0.0%
TRANSFER TO WATER OPERATING RESERVES	(24,888)	(157,777)	132,889	633.9%
<b>NET TRANSFERS</b>	<b>(80,613)</b>	<b>(157,777)</b>	<b>77,164</b>	195.7%
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL REVENUE</b>				
WATER DEPARTMENT	N/A	177,339	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b>177,339</b>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
WATER DEPARTMENT	N/A	123,617	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>123,617</b>	N/A	N/A
<b>TOTAL CAPITAL REVENUE &amp; TRANSFERS IN LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>53,722</b>	N/A	N/A
<b>TRANSFERS TO CAPITAL RESERVES</b>	N/A	<b>(53,722)</b>	N/A	N/A
<b>NET RESULTS OF CAPITAL ACTIVITIES</b>	N/A	<b>0</b>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
WATER DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,720,000	1,761,633	(41,633)	102.4%
ACCOUNT SERVICE FEES	15,960	16,845	(885)	105.5%
LATE FEES	47,202	45,321	1,881	96.0%
INTEREST INCOME	732	728	4	99.5%
OTHER	4,600	4,639	(39)	100.8%
<b>TOTAL OPERATING REVENUE</b>	<b>1,788,494</b>	<b>1,829,166</b>	<b>(40,672)</b>	<b>102.3%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	328,289	332,563	(4,274)	101.3%
PAYROLL TAXES & BENEFITS	215,652	216,806	(1,154)	100.5%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	108,435	79,709	28,726	73.5%
MAINTENANCE & REPAIR-PLANT	5,571	4,437	1,134	79.6%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	8,056	7,331	725	91.0%
MAJOR MAINTENANCE	59,350	39,561	19,789	66.7%
OFFICE SUPPLIES & EQUIPMENT	8,813	9,408	(595)	106.8%
GOVERNMENT FEES, DUES, PUBLICATIONS	16,620	16,445	175	98.9%
UTILITIES	131,134	132,348	(1,214)	100.9%
BAD DEBT & CLAIMS	0	1,499	(1,499)	N/A
PROFESSIONAL SERVICES	84,516	101,718	(17,202)	120.4%
PROFESSIONAL SERVICES-BUDGET ADJUSTMENT	15,000	280	14,720	1.9%
LEASE-WELL SITE	26,000	26,000	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	36,002	34,579	1,423	96.0%
TRAINING & TRAVEL	3,558	1,120	2,438	31.5%
PUBLIC OUTREACH & EDUCATION	0	2,790	(2,790)	N/A
DEBT SERVICE	184,203	184,203	0	100.0%
CAPITAL OUTLAY	15,000	5,514	9,486	36.8%
ALLOCATED OVERHEAD-PERSONNEL COSTS	284,750	281,612	3,138	98.9%
ALLOCATED OVERHEAD-OPERATING COSTS	131,533	141,059	(9,527)	107.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,662,482</b>	<b>1,618,982</b>	<b>43,500</b>	<b>97.4%</b>
<b>TOTAL OPERATING REVENUE LESS TOTAL OPERATING EXPENDITURES</b>	<b>126,012</b>	<b>210,184</b>	<b>(84,172)</b>	
TRANSFER TO CONSERVATION OPERATIONS	(45,399)	(52,407)	7,008	115.4%
TRANSFER TO WATER CAPITAL-RBF	(55,725)	0	(55,725)	0.0%
TRANSFER TO WATER OPERATING RESERVES	(24,888)	(157,777)	132,889	633.9%
<b>NET TRANSFERS</b>	<b>(126,012)</b>	<b>(210,184)</b>	<b>84,172</b>	<b>166.8%</b>
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
 WATER DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	N/A	177,339	N/A	N/A
CONNECTION FEES	N/A	<u>0</u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<u><b>177,339</b></u>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
DESALINATION	N/A	116	N/A	N/A
ACE/30% DESIGN	N/A	62,884	N/A	N/A
RODEO GROUNDS PUMP STATION	N/A	13,747	N/A	N/A
STUART STREET TANK	N/A	21,641	N/A	N/A
SCADA	N/A	<u>25,229</u>	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<u><b>123,617</b></u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>53,722</b>	N/A	N/A
<b>TRANSFER TO WATER CAPITAL RESERVES</b>	N/A	<u><b>(53,722)</b></u>	N/A	N/A
<b>NET RESULTS FROM CAPITAL ACTIVITIES</b>	N/A	<u><u><b>0</b></u></u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
 MAJOR MAINTENANCE/CAPITAL OUTLAY DETAIL  
 WATER DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
REHAB FISCALINI TANK	10,000	5,275	4,725	52.8%
COMPOUND METER UPGRADES	20,000	16,748	3,252	83.7%
MAIN ST. SERVICE LINE UPGRADE	8,000	0	8,000	0.0%
VALVE RAISING	15,000	11,050	3,950	73.7%
CATHODIC PROTECTION/INSPECTION	6,350	6,488	(138)	102.2%
<b>TOTAL MAJOR MAINTENANCE</b>	<b><u>59,350</u></b>	<b><u>39,561</u></b>	<b><u>19,789</u></b>	66.7%
RELOCATE 3 METERS/ABANDON 2" WATER LINE	12,000	0	12,000	0.0%
RADIOS	3,000	5,514	(2,514)	183.8%
<b>TOTAL CAPITAL OUTLAY</b>	<b><u>15,000</u></b>	<b><u>5,514</u></b>	<b><u>9,486</u></b>	36.8%

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
RESOURCE CONSERVATION DEPARTMENT\*  
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
IN-LIEU FEES	5,000	0	5,000	0.0%
REMODEL FEES	21,634	24,242	(2,608)	112.1%
WAIT LIST FEES	56,000	59,185	(3,185)	105.7%
ASSIGNMENT FEES	11,600	13,567	(1,967)	117.0%
ADMINISTRATIVE FEES	0	2,792	(2,792)	N/A
INTEREST INCOME	116	109	7	94.0%
<b>TOTAL OPERATING REVENUE</b>	<b>94,350</b>	<b>99,895</b>	<b>(5,545)</b>	<b>105.9%</b>
FROM RESTRICTED RESERVES-VLM PROGRAM	11,251	12,280	(1,029)	109.1%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>105,601</b>	<b>112,175</b>	<b>(6,574)</b>	<b>106.2%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	38,752	37,383	1,369	96.5%
PAYROLL TAXES & BENEFITS	25,590	24,957	633	97.5%
SETTLEMENT	15,750	15,750	0	100.0%
REBATE & RETROFIT PROGRAMS	300	850	(550)	283.3%
OFFICE SUPPLIES & EQUIPMENT	100	1,051	(951)	1051.0%
VOLUNTARY LOT MERGER PROGRAM	11,251	12,280	(1,029)	109.1%
PROFESSIONAL SERVICES	8,318	11,552	(3,234)	138.9%
ALLOCATED OVERHEAD-PERSONNEL COSTS	34,800	40,482	(5,682)	116.3%
ALLOCATED OVERHEAD-OPERATING COSTS	16,139	20,277	(4,138)	125.6%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>151,000</b>	<b>164,582</b>	<b>(13,582)</b>	<b>109.0%</b>
<b>TOTAL OPERATING REVENUE LESS TOTAL OPERATING EXPENDITURES</b>	<b>(45,399)</b>	<b>(52,407)</b>	<b>7,008</b>	<b>115.4%</b>
<b>TRANSFER FROM WATER OPERATIONS</b>	<b>45,399</b>	<b>52,407</b>	<b>(7,008)</b>	<b>115.4%</b>
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</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 at its inception.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
WASTEWATER FUND/DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,970,000	2,004,145	(34,145)	101.7%
STANDBY AVAILABILITY	115,000	115,198	(198)	100.2%
INTEREST INCOME	1,284	1,278	6	99.5%
OTHER	624	300	324	48.1%
<b>TOTAL OPERATING REVENUE</b>	<b>2,086,908</b>	<b>2,120,921</b>	<b>(34,013)</b>	<b>101.6%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	301,474	300,590	884	99.7%
PAYROLL TAXES & BENEFITS	231,226	229,046	2,180	99.1%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	109,086	123,437	(14,351)	113.2%
MAINTENANCE & REPAIR-PLANT	47,146	64,005	(16,859)	135.8%
MAINTENANCE & REPAIR-BLDGS. & GROUNDS	8,452	5,479	2,973	64.8%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	16,025	19,551	(3,526)	122.0%
MAJOR MAINTENANCE	51,014	31,083	19,931	60.9%
SLUDGE DISPOSAL	35,000	25,568	9,432	73.1%
OFFICE SUPPLIES & EQUIPMENT	13,911	17,561	(3,650)	126.2%
GOVERNMENT FEES, DUES, PUBLICATIONS	60,929	59,885	1,044	98.3%
UTILITIES	190,575	181,755	8,820	95.4%
PROFESSIONAL SERVICES	28,638	30,236	(1,598)	105.6%
OPERATING SUPPLIES & EQUIPMENT	41,797	37,275	4,522	89.2%
TRAINING & TRAVEL	1,304	498	806	38.2%
PUBLIC OUTREACH & EDUCATION	100	249	(149)	249.0%
DEBT SERVICE	431,359	431,359	0	100.0%
CAPITAL OUTLAY	180,470	177,345	3,125	98.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	229,183	227,318	1,865	99.2%
ALLOCATED OVERHEAD-OPERATING COSTS	106,947	113,863	(6,917)	106.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,084,636</b>	<b>2,076,103</b>	<b>8,533</b>	<b>99.6%</b>
<b>TOTAL OPERATING REVENUE LESS TOTAL OPERATING EXPENDITURES</b>	<b>2,272</b>	<b>44,818</b>	<b>(42,546)</b>	<b>1972.6%</b>
<b>TRANSFER TO WASTEWATER OPERATING RESERVES</b>	<b>(2,272)</b>	<b>(44,818)</b>	<b>42,546</b>	<b>1972.6%</b>
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
 WASTEWATER FUND/DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>CAPITAL REVENUE</b>				
CONNECTION FEES	N/A	<u>2,170</u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b>2,170</b>	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<u>0</u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>2,170</b>	N/A	N/A
<b>TRANSFER TO WASTEWATER CAPITAL RESERVES</b>	N/A	<u>(2,170)</u>	N/A	N/A
<b>NET RESULTS FROM CAPITAL ACTIVITY</b>	N/A	<u><u>2,170</u></u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
 MAJOR MAINTENANCE/CAPITAL OUTLAY DETAIL  
 WASTEWATER FUND/DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
AERATION BASIN (SOCKS) REPLACEMENT	10,553	10,553	0	100.0%
COLLECTION SYSTEM	10,000	11,069	(1,069)	110.7%
DIGESTER	5,000	0	5,000	0.0%
HAND RAILS REPAIRS	3,000	0	3,000	0.0%
ORLANDO EMERGENCY REPAIR	9,461	9,461	0	100.0%
LIMIT TORQUE VALVES	3,000	0	3,000	0.0%
GENERATOR PREVENTATIVE MAINT. PROGRAM	10,000	0	10,000	0.0%
<b>MAJOR MAINTENANCE</b>	<b><u>51,014</u></b>	<b><u>31,083</u></b>	<b><u>19,931</u></b>	<b>60.9%</b>
SSMP-PHASE II & III	19,000	23,120	(4,120)	121.7%
MOBILE RADIOS	3,000	2,903	97	96.8%
LIFT STATION RADIOS	7,000	0	7,000	0.0%
DISSOLVED OXYGEN CONTROL EVALUATION	5,732	5,732	0	100.0%
LIFT STATION PUMP PANELS	59,000	58,000	1,000	98.3%
NEW GENERATOR A-1	37,500	32,603	4,897	86.9%
GRIT REMOVAL UNIT	49,238	49,238	0	100.0%
LIFT STATION BACKFLOW DEVICES	0	5,749	(5,749)	N/A
<b>CAPITAL OUTLAY</b>	<b><u>180,470</u></b>	<b><u>177,345</u></b>	<b><u>3,125</u></b>	<b>98.3%</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
GENERAL FUND/DEPARTMENTS  
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
FIRE DEPARTMENT	1,806,377	1,841,501	(35,124)	101.9%
ADMINISTRATION DEPARTMENT	1,363,627	1,401,801	(38,174)	102.8%
FACILITIES AND RESOURCES DEPARTMENT	500,735	502,164	(1,429)	100.3%
PARKS & RECREATION DEPARTMENT	32,180	40,099	(7,919)	124.6%
<b>TOTAL OPERATING REVENUE</b>	<b><u>3,702,919</u></b>	<b><u>3,785,565</u></b>	<b><u>(82,646)</u></b>	102.2%
<b>OPERATING EXPENDITURES</b>				
FIRE DEPARTMENT	1,821,901	1,849,316	(27,415)	101.5%
ADMINISTRATION DEPARTMENT	1,356,368	1,367,173	(10,805)	100.8%
FACILITIES AND RESOURCES DEPARTMENT	496,527	505,224	(8,697)	101.8%
PARKS & RECREATION DEPARTMENT	32,378	46,701	(14,323)	144.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>3,707,174</u></b>	<b><u>3,768,414</u></b>	<b><u>(61,240)</u></b>	101.7%
<b>TOTAL OPERATING REVENUE LESS TOTAL OPERATING EXPENDITURES</b>	<b><u>(4,255)</u></b>	<b><u>17,151</u></b>	<b><u>(21,406)</u></b>	-403.1%
TRANSFER TO GENERAL FUND RESERVES	4,255	0	4,255	0.0%
TRANSFER FROM GENERAL FUND RESERVES	0	(17,151)	17,151	N/A
<b>TOTAL TRANSFERS</b>	<b><u>4,255</u></b>	<b><u>(17,151)</u></b>	<b><u>21,406</u></b>	-403.1%
<b>NET RESULTS OF OPERATIONS</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	
<b>CAPITAL REVENUE</b>				
FIRE DEPARTMENT	N/A	0	N/A	N/A
ADMINISTRATION DEPARTMENT	N/A	0	N/A	N/A
FACILITIES AND RESOURCES DEPARTMENT	N/A	0	N/A	N/A
PARKS & RECREATION DEPARTMENT	N/A	0	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b><u>0</u></b>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
FIRE DEPARTMENT	N/A	0	N/A	N/A
ADMINISTRATION DEPARTMENT	N/A	0	N/A	N/A
FACILITIES AND RESOURCES DEPARTMENT	N/A	0	N/A	N/A
PARKS & RECREATION DEPARTMENT	N/A	4,623	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b><u>4,623</u></b>	N/A	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	<b><u>(4,623)</u></b>	N/A	N/A
TRANSFER FROM GENERAL FUND RESERVES	N/A	4,623	N/A	N/A
<b>NET RESULTS OF CAPITAL ACTIVITIES</b>	N/A	<b><u>0</u></b>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
GENERAL FUND-FIRE DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	1,138,348	1,134,579	3,769	99.7%
FIRE BENEFIT ASSESSMENT	407,885	403,951	3,934	99.0%
WEED ABATEMENT/FUEL REDUCTION	18,422	7,210	11,212	39.1%
MUTUAL AID REIMBURSEMENT/INSPECTION FEES	2,264	5,517	(3,253)	243.7%
INTEREST INCOME	50	50	0	100.0%
GRANT & DONATIONS REVENUE	238,908	290,160	(51,252)	121.5%
OTHER	500	35	465	7.0%
<b>TOTAL OPERATING REVENUE</b>	<b>1,806,377</b>	<b>1,841,501</b>	<b>(35,124)</b>	<b>101.9%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	796,418	793,775	2,643	99.7%
PAYROLL TAXES & BENEFITS	455,247	454,615	632	99.9%
INSURANCE & OTHER SERVICES	900	539	361	59.9%
MAINTENANCE & REPAIR	39,490	35,587	3,903	90.1%
OFFICE SUPPLIES & EQUIPMENT	3,006	3,888	(882)	129.3%
GOVERNMENT FEES, DUES, PUBLICATIONS	31,066	36,260	(5,194)	116.7%
UTILITIES	27,218	25,785	1,433	94.7%
PROFESSIONAL SERVICES	25,357	32,046	(6,689)	126.4%
CLAIMS	36	3,636	(3,600)	10100.0%
FUEL HAZARD CONTRACT	7,329	7,329	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	26,107	33,714	(7,607)	129.1%
NORTH COAST OCEAN RESCUE (NCOR)	2,350	1,706	644	72.6%
GRANT EXPENDITURES	217,555	231,883	(14,328)	106.6%
TRAINING/TRAVEL/RECRUITMENT	6,456	2,937	3,519	45.5%
PUBLIC OUTREACH & EDUCATION	1,700	1,203	497	70.8%
EQUIPMENT LEASE	3,660	3,622	38	99.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	121,864	120,455	1,409	98.8%
ALLOCATED OVERHEAD-OPERATING COSTS	56,142	60,336	(4,194)	107.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,821,901</b>	<b>1,849,316</b>	<b>(27,415)</b>	<b>101.5%</b>
<b>TOTAL OPERATING REVENUE LESS TOTAL OPERATING EXPENDITURES</b>	<b>(15,524)</b>	<b>(7,815)</b>	<b>(7,709)</b>	<b>50.3%</b>
<b>TRANSFER FROM GENERAL FUND RESERVES</b>	<b>15,524</b>	<b>7,815</b>	<b>7,709</b>	<b>50.3%</b>
<b>NET RESULTS FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
GENERAL FUND-ADMINISTRATION DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE OVERHEAD CHARGES-PS	739,264	740,583	(1,319)	100.2%
ADMINISTRATIVE OVERHEAD CHARGES-OE	342,644	370,956	(28,312)	108.3%
PROPERTY TAX	174,941	174,362	579	99.7%
FRANCHISE FEES	69,000	70,652	(1,652)	102.4%
SERVICE FEES	1,714	1,988	(274)	116.0%
INTEREST INCOME	12,968	13,556	(588)	104.5%
OTHER	23,096	29,704	(6,608)	128.6%
<b>TOTAL OPERATING REVENUE</b>	<b><u>1,363,627</u></b>	<b><u>1,401,801</u></b>	<b><u>(38,174)</u></b>	<b>102.8%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	543,146	556,878	(13,732)	102.5%
PAYROLL TAXES & BENEFITS	394,835	389,927	4,908	98.8%
SETTLEMENT	29,250	29,250	0	100.0%
INSURANCE & CLAIMS	68,662	69,855	(1,193)	101.7%
MAINTENANCE & REPAIRS	64,656	65,302	(646)	101.0%
OFFICE SUPPLIES & EQUIPMENT	14,529	13,307	1,222	91.6%
GOVERNMENT FEES, DUES, PUBLICATIONS	28,221	26,902	1,319	95.3%
UTILITIES	24,111	22,899	1,212	95.0%
DISTRICT OFFICE RENT	38,186	38,186	0	100.0%
PROFESSIONAL SERVICES	138,841	144,033	(5,192)	103.7%
TRAINING & TRAVEL	9,050	8,075	975	89.2%
PUBLIC OUTREACH & EDUCATION	2,881	2,559	322	88.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,356,368</u></b>	<b><u>1,367,173</u></b>	<b><u>(10,805)</u></b>	<b>100.8%</b>
<b>TOTAL OPERATING REVENUE LESS TOTAL OPERATING EXPENDITURES</b>	<b>7,259</b>	<b>34,628</b>	<b>(27,369)</b>	<b>477.0%</b>
<b>TRANSFERS TO GENERAL FUND RESERVES</b>	<b><u>(7,259)</u></b>	<b><u>(34,628)</u></b>	<b><u>27,369</u></b>	<b>477.0%</b>
<b>NET RESULTS FROM OPERATING ACTIVITIES</b>	<b><u><u>0</u></u></b>	<b><u><u>0</u></u></b>	<b><u><u>0</u></u></b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	469,399	467,845	1,554	99.7%
VET'S HALL RENTS	18,424	19,209	(785)	104.3%
OTHER RENTS	12,500	14,700	(2,200)	117.6%
INTEREST INCOME	412	410	2	99.5%
OTHER/DONATION	0	0	0	N/A
<b>TOTAL OPERATING REVENUE</b>	<b>500,735</b>	<b>502,164</b>	<b>(1,429)</b>	<b>100.3%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	154,344	155,135	(791)	100.5%
PAYROLL TAXES & BENEFITS	97,881	92,172	5,709	94.2%
MAINTENANCE & REPAIRS	37,743	36,681	1,062	97.2%
BUDGET ADJUSTMENT-STREETLIGHT BANNERS	10,000	7,980	2,020	79.8%
OPEN SPACE MAINTENANCE	18,882	18,739	143	99.2%
GOVERNMENT FEES, DUES, PUBLICATIONS	900	0	900	0.0%
UTILITIES	39,737	39,648	89	99.8%
PROFESSIONAL SERVICES	34,610	42,640	(8,030)	123.2%
OPERATING SUPPLIES & EQUIPMENT	18,991	23,375	(4,384)	123.1%
TRAINING, TRAVEL & RECRUITMENT	1,500	1,125	375	75.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	55,927	58,451	(2,524)	104.5%
ALLOCATED OVERHEAD-OPERATING COSTS	26,012	29,278	(3,266)	112.6%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>496,527</b>	<b>505,224</b>	<b>(8,697)</b>	<b>101.8%</b>
<b>TOTAL OPERATING REVENUE LESS TOTAL OPERATING EXPENDITURES</b>	<b>4,208</b>	<b>(3,060)</b>	<b>7,268</b>	<b>-72.7%</b>
TRANSFER TO GENERAL FUND RESERVES	(4,208)	0	(4,208)	-72.7%
TRANSFER FROM GENERAL FUND RESERVES	0	3,060	(3,060)	N/A
<b>TOTAL TRANSFERS</b>	<b>(4,208)</b>	<b>3,060</b>	<b>(7,268)</b>	<b>-72.7%</b>
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
GENERAL FUND-PARKS AND RECREATION DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2011-JUNE 30, 2012**

DESCRIPTION	BUDGETED FISCAL YEAR 2011-2012 (MID-YEAR ADOPTED 3/23/12)	ACTUAL 7/1/2011- 6/30/2012	VARIANCE- UNDER/(OVER) BUDGET	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	24,486	24,405	81	99.7%
GRANT REVENUE	7,694	15,694	(8,000)	204.0%
<b>TOTAL OPERATING REVENUE</b>	<b>32,180</b>	<b>40,099</b>	<b>(7,919)</b>	124.6%
<b>OPERATING EXPENDITURES</b>				
PUBLIC OUTREACH/EDUCATION	1,073	989	84	92.2%
PROFESSIONAL SERVICES	1,000	566	434	56.6%
TRAVEL & TRAINING	0	70	(70)	N/A
GRANT EXPENDITURES-CONNECTOR TRAIL	11,694	26,668	(14,974)	228.1%
ALLOCATED OVERHEAD-PERSONNEL COSTS	12,740	12,265	475	96.3%
ALLOCATED OVERHEAD-OPERATING COSTS	5,871	6,143	(272)	104.6%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>32,378</b>	<b>46,701</b>	<b>(14,323)</b>	144.2%
<b>TOTAL OPERATING REVENUE LESS TOTAL OPERATING EXPENDITURES</b>	<b>(198)</b>	<b>(6,602)</b>	<b>6,404</b>	3334.4%
TRANSFER TO GENERAL FUND RESERVES	198	0	198	0.0%
TRANSFER FROM GENERAL FUND RESERVES	0	6,602	(6,602)	N/A
<b>TOTAL TRANSFERS</b>	<b>198</b>	<b>6,602</b>	<b>(6,404)</b>	3334.4%
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b>0</b>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
FISCALINI RANCH PRESERVE-EIR	N/A	4,623	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>4,623</b>	N/A	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>(4,623)</b>	N/A	N/A
TRANSFER FROM GENERAL FUND RESERVES	N/A	4,623	N/A	N/A
<b>NET RESULTS OF CAPITAL ACTIVITIES</b>	N/A	<b>0</b>	N/A	N/A

**CAMBERIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
ANALYSIS OF RESERVES**

**AS OF JUNE 30, 2008; JUNE 30, 2009; JUNE 30, 2010; JUNE 30, 2011 and JUNE 30, 2012**

	AS OF 6/30/2008 (AUDITED)	AS OF 6/30/2009 (AUDITED)	AS OF 6/30/2010 (AUDITED)	AS OF 6/30/2011 (AUDITED)	AS OF 6/30/2012 (UNAUDITED)
GENERAL FUND-OPERATING RESERVES	4,658,444	4,214,999	4,211,089	3,809,567	3,805,815
WATER FUND-OPERATING RESERVES				197,067	355,395
WATER FUND-CAPITAL RESERVES				95,971	53,623
WASTEWATER FUND-OPERATING RESERVES		27,551	95,488	95,971	138,849
WASTEWATER FUND-CAPITAL RESERVES			146,912	249,833	252,003
RESOURCE CONSERVATION-VOLUNTARY LOT MERGERS		22,598	45,551	33,839	21,559
<b>TOTAL CCSD</b>	<b><u>4,658,444</u></b>	<b><u>4,265,148</u></b>	<b><u>4,499,040</u></b>	<b><u>4,386,277</u></b>	<b><u>4,627,244</u></b>



# CAMBRIA COMMUNITY SERVICES DISTRICT RESERVE BALANCES

