

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

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**COLUMN DESCRIPTIONS:**

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

**ACTUAL 7/1/2013-12/31/2013**-Amounts shown are actual revenues received and expenditures paid for the first three months of the 2013/2014 fiscal year.

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

**Y-T-D % OF BUDGET (YEAR TO DATE PERCENTAGE OF BUDGET)**-This is the percentage of the budgeted revenue that was actually received and the percentage of budgeted expenditures that was actually paid as of December 31, 2013.

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

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

**SERVICE FEES**-(Water and Wastewater)-July, 2013-December, 2013 have been billed, so Revenue amounts represents 6 months of activity. Revenue was over budget for the first billing cycle, but was under budget for the last two cycles. It appears that conservation efforts have been successful in reducing usage, and this decreased sales. The higher YTD % OF BUDGET for Water than for Wastewater at this point in the fiscal year is consistent with prior years.

**PROPERTY TAXES/FIRE BENEFIT ASSESSMENT/STANDBY AVAILABILITY**-(Water, Wastewater, Fire, Administration, Facilities & Resources and Parks & Recreation)-while some is received every month, the vast majority of Revenue paid via property taxes is received during December and April. Based on receipts to date and an updated estimate of projected ad valorem property tax revenue received from San Luis Obispo County indicates that the CCSD's estimated property tax revenue is low by \$10,000-\$20,000.

**LATE FEES**-(Water)-Late fees are assessed in the second month of each billing cycle and the balance shown represents activity through November, 2013.

**WEED ABATEMENT/FUEL REDUCTION**-(Fire)-Beginning in Fiscal year 2010/2011, the CCSD started invoicing lot owners for the cost of clearing their property rather than directly placing the charge on the lot owners' property taxes. For the current fiscal year, these billings were sent in mid-September. Receipt is due in mid-December, 2013 and very few payments have been received. If lot owners do not pay the CCSD directly, in the subsequent year, the amount due is placed on the Lot Owner's property tax assessment. Few of these charges have been received by December 31, 2013.

**INTEREST INCOME**-Most Interest Income is from the CCSD's account with the Local Agency Investment Fund (LAIF) and the interest is posted approximately 15 days after the quarter's end. LAIF interest received through October 15, 2013 is shown.

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

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

**FRANCHISE FEES**-This revenue is received normally monthly in arrears with the receipts alternating between amounts of approximately \$2,200 and \$10,000. Payments are current and on budget as of December 31, 2013.

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

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

**SALARIES & WAGES and PAYROLL TAXES & BENEFITS**-The Water and Wastewater departments both have surpluses due to vacancies. The Fire Department has a deficit due to higher than budgeted overtime and Reservists' Pay to date. The Administration Department has a deficit due to leave cash-outs and filling in behind the District Clerk position. Resource Conservation and Facilities & Resources are on budget.

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

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

**MAJOR MAINTENANCE**-(Water & Wastewater)-Wastewater is running a deficit to date largely due to it having completed the project that represents over 65% of the amount budgeted for this account, plus having three unbudgeted projects having to be done. Water is running over budget due to several unbudgeted projects needing to be done. Please see the detail for each department on Page 11 and Page 16.

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

**PROFESSIONAL SERVICES**-(All departments)-Costs listed here include District Counsel and other legal costs, auditing, consulting, advocacy and negotiator costs as well as such costs as document retrieval/storage and the cost of taping and broadcasting CCSD meetings. The Water Department is running high due to Legal and unbudgeted costs (See Page 11), Resource Conservation is running high due to unbudgeted costs (See Page 13); the Wastewater Department is running high due to CCTV Oversight and unbudgeted costs (See Page 16) and the General Fund Departments are on budget.

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

**LEASE-WELL SITE**-(Water)-The annual well site lease payment has already been paid and no further activity is projected for the current fiscal year.

**OPERATING SUPPLIES & EQUIPMENT**-(Water, Wastewater, Fire and Facilities & Resources)-Costs listed here include operating supplies, tools and small equipment, lab tests & supplies and fuel. The Water Department is running high due to Security & Safety, Lab Tests/Supplies, Small Tools/Equipment and Clothing and Uniform costs being higher than expected to date; The Wastewater Department is running high due to Security/Safety, Operating and Lab Supplies costs being higher than expected to date and the Fire Department is running high due to higher than expected Small Tools/Equipment and Clothing and Uniform costs to date.

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

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**REBATE AND RETROFIT PROGRAMS**-(Resource Conservation)-Activity is on-budget to date. Details are shown on Page 13.

**CAPITAL OUTLAY**-(Water, Wastewater, Fire, Facilities & Resources and Parks & Recreation)-Activity is under budget to date for the Water, Wastewater and Parks & Recreation departments, although there have been expenditures for unbudgeted projects in Water and Wastewater. Fire had additional costs related to a vehicle purchase from the previous fiscal year. While it appears that Facilities & Resources is over budget, this is due to the inclusion of the entire cost of a tractor purchased, although all but \$3,500 of the purchase is represented by the issuance of debt.

**CAPITAL REVENUE**-(**Water and Wastewater**)-Budgeted Capital Revenue for the Water Department consists entirely of STANDBY AVAILABILITY, which is discussed on Page 1. Wastewater has no budgeted Capital Revenue. No CAPACITY FEE Revenue was budgeted for either department as this revenue source flows in an uneven pattern and little or none had been received in recent years.

**CAPITAL EXPENDITURES**-(**Water and Wastewater**)-Budgeted and Actual Capital Expenditures for the Water and Wastewater Departments are shown on Pages 10 and 15 respectively.

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 ALL FUNDS/DEPARTMENTS  
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DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/13	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
WATER-WATER FUND	1,990,900	1,048,176	942,724	52.6%
RESOURCE CONSERVATION-WATER FUND	116,900	34,239	82,661	29.3%
WASTEWATER FUND	2,117,200	1,071,788	1,045,412	50.6%
FIRE DEPARTMENT-GENERAL FUND	1,600,020	954,133	645,887	59.6%
ADMINISTRATION-GENERAL FUND	1,499,825	756,803	743,022	50.5%
FACILITIES AND RESOURCES-GENERAL FUND	506,057	288,483	217,574	57.0%
PARKS AND RECREATION-GENERAL FUND	37,232	22,147	15,085	59.5%
<b>TOTAL OPERATING REVENUE</b>	<b>7,868,135</b>	<b>4,175,770</b>	<b>3,692,365</b>	53.1%
DEBT ISSUANCE-FACILITIES & RESOURCES FROM RESTRICTED RESERVES-RESOURCE CONSERVATION	0 5,000	31,350 679	(31,350) 4,321	 13.6%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>7,873,135</b>	<b>4,207,799</b>	<b>3,665,336</b>	53.4%
<b>OPERATING EXPENDITURES</b>				
WATER-WATER FUND	1,849,104	921,455	927,649	49.8%
RESOURCE CONSERVATION-WATER FUND	361,921	179,953	181,968	49.7%
WASTEWATER FUND	2,350,378	949,848	1,400,530	40.4%
FIRE DEPARTMENT-GENERAL FUND	1,600,020	739,900	860,120	46.2%
ADMINISTRATION-GENERAL FUND	1,491,886	738,927	752,959	49.5%
FACILITIES AND RESOURCES-GENERAL FUND	506,057	260,169	245,888	51.4%
PARKS AND RECREATION-GENERAL FUND	37,232	14,273	22,959	38.3%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,196,600</b>	<b>3,804,525</b>	<b>4,392,075</b>	46.4%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>(323,465)</b>	<b>403,274</b>	<b>(726,739)</b>	
<b>NET TRANSFERS</b>	<b>323,465</b>	<b>(403,274)</b>	<b>726,739</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-DECEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/13	REMAINING BALANCE	YTD % OF BUDGET
<b>CAPITAL REVENUE</b>				
WATER-WATER FUND	50,000	56,557	(6,557)	113.1%
RESOURCE CONSERVATION-WATER FUND	0	0	0	N/A
WASTEWATER FUND	0	17,541	(17,541)	N/A
FIRE DEPARTMENT-GENERAL FUND	0	0	0	N/A
ADMINISTRATION-GENERAL FUND	0	0	0	N/A
FACILITIES AND RESOURCES-GENERAL FUND	0	0	0	N/A
PARKS AND RECREATION-GENERAL FUND	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>50,000</b>	<b>74,098</b>	<b>(24,098)</b>	<b>148.2%</b>
<b>CAPITAL EXPENDITURES</b>				
WATER-WATER FUND	242,837	79,453	163,384	32.7%
RESOURCE CONSERVATION-WATER FUND	0	0	0	N/A
WASTEWATER FUND	0	12,000	(12,000)	N/A
FIRE DEPARTMENT-GENERAL FUND	0	0	0	N/A
ADMINISTRATION-GENERAL FUND	0	0	0	N/A
FACILITIES AND RESOURCES-GENERAL FUND	0	0	0	N/A
PARKS AND RECREATION-GENERAL FUND	0	0	0	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>242,837</b>	<b>91,453</b>	<b>151,384</b>	<b>37.7%</b>
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>(192,837)</b>	<b>(17,355)</b>	<b>(175,482)</b>	
TRANSFER (TO)/FROM RESERVES	192,837	17,355	175,482	
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/13	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	3,800,000	1,932,692	1,867,308	50.9%
PROPERTY TAX	1,853,517	1,092,207	761,311	58.9%
ADMINISTRATIVE SERVICES CHARGES	1,192,379	596,190	596,190	50.0%
FIRE BENEFIT ASSESSMENT	417,133	254,676	162,457	61.1%
STANDBY AVAILABILITY	240,000	144,623	95,377	60.3%
REMODEL/IN LIEU FEES	53,250	19,135	34,115	35.9%
WEED ABATEMENT/FUEL REDUCTION	10,000	3,011	6,989	30.1%
INTEREST INCOME	14,140	2,958	11,182	20.9%
ASSIGN/EXTENSION/ACCT SERVICE FEES	123,000	48,672	74,328	39.6%
SERVICE FEES	3,250	3,321	(71)	102.2%
FRANCHISE FEES	73,161	26,513	46,648	36.2%
FACILITY RENTS	32,600	8,068	24,532	24.7%
MUTUAL AID REIMBURSEMENT/INSPECTION FEES	15,000	11,544	3,456	77.0%
OTHER	40,705	32,160	8,545	79.0%
<b>TOTAL OPERATING REVENUE</b>	<b>7,868,135</b>	<b>4,175,770</b>	<b>3,692,365</b>	<b>46.9%</b>
DEBT ISSUANCE-TRACTOR PURCHASE	0	31,350	(31,350)	
FROM RESTRICTED RESERVES-VLM PROGRAM	5,000	679	4,321	13.6%
<b>TOTAL OPERATING REVENUE, TRANSFERS IN &amp; LOAN PROCEEDS</b>	<b>7,873,135</b>	<b>4,207,799</b>	<b>3,665,336</b>	<b>53.4%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	2,362,141	1,078,758	1,283,383	45.7%
PAYROLL TAXES & BENEFITS	1,580,439	677,590	902,849	42.9%
INSURANCE/CLAIMS/BAD DEBT	79,850	66,737	13,113	83.6%
MAINTENANCE & REPAIRS	415,810	235,412	180,398	56.6%
MAJOR MAINTENANCE	244,500	225,958	18,542	92.4%
SLUDGE HAULING	31,000	23,823	7,177	76.8%
OFFICE SUPPLIES & EQUIPMENT	52,600	50,356	2,244	95.7%
GOVERNMENT FEES, DUES, PUBLICATIONS	175,800	127,986	47,814	72.8%
UTILITIES	379,405	182,573	196,832	48.1%
PROFESSIONAL SERVICES	330,000	178,215	151,785	54.0%
FUEL HAZARD CONTRACT	6,000	6,259	(259)	104.3%
DISTRICT OFFICE RENT	38,186	19,093	19,093	50.0%
LEASE-WELL SITE & EQUIPMENT	38,984	35,284	3,700	90.5%
OPERATING SUPPLIES & EQUIPMENT	141,150	90,495	50,655	64.1%
SURF RESCUE/NCOR	5,000	503	4,497	10.1%
TRAINING/TRAVEL & RECRUITMENT	50,778	32,429	18,349	63.9%
PUBLIC OUTREACH/EDUCATION/EVENTS	11,650	6,857	4,793	58.9%
DEBT SERVICE	661,926	39,401	622,525	6.0%
REBATE AND RETROFIT PROGRAMS	144,000	57,691	86,309	40.1%
VOLUNTARY LOT MERGER PROGRAM	5,000	679	4,321	13.6%
CAPITAL OUTLAY	250,000	72,235	177,765	28.9%
ALLOCATED OVERHEAD-PERSONNEL COSTS	858,970	429,485	429,485	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	333,409	166,705	166,705	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,196,600</b>	<b>3,804,525</b>	<b>4,392,075</b>	<b>46.4%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>(323,465)</b>	<b>403,274</b>	<b>(726,739)</b>	
<b>NET TRANSFERS</b>	<b>323,465</b>	<b>(403,274)</b>	<b>726,739</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  
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	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/13	REMAINING BALANCE	YTD % OF BUDGET
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	50,000	30,246	19,754	60.5%
CAPACITY FEES	0	43,852	(43,852)	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>50,000</b>	<b>74,098</b>	<b>(24,098)</b>	148.2%
<b>CAPITAL EXPENDITURES</b>				
LONG TERM ALTERNATE WATER SUPPLY	13,612	9,228	4,384	67.8%
RODEO GROUNDS PUMPING STATION DESIGN	114,612	5,259	109,353	4.6%
STUART STREET TANK DESIGN	114,612	4,891	109,721	4.3%
SR4 AUTOMATION	0	60,075	(60,075)	N/A
SCADA	0	12,000	(12,000)	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>242,837</b>	<b>91,453</b>	<b>151,384</b>	37.7%
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>(192,837)</b>	<b>(17,355)</b>	<b>(175,482)</b>	
TRANSFER FROM RESERVES	192,837	17,355	175,482	
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
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 WATER FUND  
 FOR THE PERIOD OF JULY-DECEMBER, 2013**

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/13	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
WATER DEPARTMENT	1,990,900	1,048,176	942,724	52.6%
RESOURCE CONSERVATION DEPARTMENT	116,900	34,239	82,661	29.3%
<b>TOTAL OPERATING REVENUE</b>	<b>2,107,800</b>	<b>1,082,415</b>	<b>1,025,385</b>	51.4%
<b>TRANSFER IN OF RESTRICTED RESERVES</b>				
WATER DEPARTMENT	0	0	0	N/A
RESOURCE CONSERVATION DEPARTMENT	5,000	679	4,321	13.6%
<b>TOTAL RESTRICTED RESERVES TRANSFERS IN</b>	<b>5,000</b>	<b>679</b>	<b>4,321</b>	13.6%
<b>TOTAL OPERATING REVENUE, RESTRICTED RESERVES AND DEBT ISSUANCE</b>	<b>2,112,800</b>	<b>1,083,094</b>	<b>1,029,706</b>	51.3%
<b>OPERATING EXPENDITURES</b>				
WATER DEPARTMENT	1,849,104	921,455	927,649	49.8%
RESOURCE CONSERVATION DEPARTMENT	361,921	179,953	181,968	49.7%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,211,025</b>	<b>1,101,408</b>	<b>1,109,617</b>	49.8%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>(98,225)</b>	<b>(18,314)</b>	<b>(79,911)</b>	
NET TRANSFERS (TO)/FROM RESERVES	98,225	18,314	79,911	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL REVENUE</b>				
WATER DEPARTMENT	50,000	56,557	(6,557)	113.1%
RESOURCE CONSERVATION DEPARTMENT	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>50,000</b>	<b>56,557</b>	<b>(6,557)</b>	113.1%
<b>CAPITAL EXPENDITURES</b>				
WATER DEPARTMENT	242,837	79,453	163,384	32.7%
RESOURCE CONSERVATION DEPARTMENT	0	0	0	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>242,837</b>	<b>79,453</b>	<b>163,384</b>	32.7%
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>(192,837)</b>	<b>(22,896)</b>	<b>(169,941)</b>	
TRANSFER (TO)/FROM RESERVES	192,837	22,896	169,941	
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**CAMBRIA COMMUNITY SERVICES DISTRICT  
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 WATER FUND-WATER DEPARTMENT  
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DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,800,000	930,780	869,220	51.7%
STANDBY AVAILABILITY	125,000	75,619	49,381	60.5%
ACCOUNT SERVICE FEES	22,500	19,012	3,488	84.5%
LATE FEES	36,900	14,567	22,333	39.5%
SERVICE FEES	700	2,599	(1,899)	371.3%
INTEREST INCOME	1,300	248	1,052	19.1%
OTHER	4,500	5,351	(851)	118.9%
<b>TOTAL OPERATING REVENUE</b>	<b>1,990,900</b>	<b>1,048,176</b>	<b>942,724</b>	<b>52.6%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	359,147	157,415	201,732	43.8%
PAYROLL TAXES & BENEFITS	233,040	102,866	130,174	44.1%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	109,500	95,545	13,955	87.3%
MAINTENANCE & REPAIR-PLANT	5,000	0	5,000	0.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	4,700	11,957	(7,257)	254.4%
MAJOR MAINTENANCE	114,000	91,681	22,319	80.4%
OFFICE SUPPLIES & EQUIPMENT	10,250	12,440	(2,190)	121.4%
GOVERNMENT FEES, DUES, PUBLICATIONS	30,400	12,851	17,549	42.3%
UTILITIES	143,500	70,678	72,822	49.3%
BAD DEBT & CLAIMS	1,600	1,270	330	79.4%
PROFESSIONAL SERVICES	105,200	70,843	34,357	67.3%
LEASE-WELL SITE	35,284	35,284	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	40,100	30,193	9,907	75.3%
TRAINING/TRAVEL & RECRUITMENT	8,500	2,372	6,128	27.9%
PUBLIC OUTREACH & EDUCATION	1,000	1,723	(723)	172.3%
DEBT SERVICE	192,951	4,864	188,087	2.5%
CAPITAL OUTLAY	30,000	7,007	22,993	23.4%
ALLOCATED OVERHEAD-PERSONNEL COSTS	306,114	153,057	153,057	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	118,818	59,409	59,409	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,849,104</b>	<b>921,455</b>	<b>927,649</b>	<b>49.8%</b>
<b>OPERATING REVENUE &amp; DEBT PROCEEDS</b>				
<b>LESS EXPENDITURES</b>	<b>141,796</b>	<b>126,721</b>	<b>15,075</b>	
TRANSFER TO CONSERVATION	(141,796)	0	(141,796)	
TRANSFER FROM WATER RESERVES	0	(126,721)	126,721	
<b>NET TRANSFERS</b>	<b>(141,796)</b>	<b>(126,721)</b>	<b>(15,075)</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>CAPITAL REVENUE</b>				
CAPACITY FEES	0	26,311	(26,311)	N/A
STANDBY AVAILABILITY	50,000	30,246	19,754	60.5%
<b>TOTAL CAPITAL REVENUE</b>	<b>50,000</b>	<b>56,557</b>	<b>(6,557)</b>	113.1%
<b>CAPITAL EXPENDITURES</b>				
LONG TERM ALTERNATE WATER SUPPLY	13,612	9,228	4,384	67.8%
RODEO GROUNDS PUMPING STATION DESIGN	114,612	5,259	109,353	4.6%
STUART STREET TANK DESIGN	114,612	4,891	109,721	4.3%
SR4 AUTOMATION	0	60,075	(60,075)	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>242,837</b>	<b>79,453</b>	<b>163,384</b>	32.7%
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>(192,837)</b>	<b>(22,896)</b>	<b>(169,941)</b>	11.9%
TRANSFER (TO)/FROM RESERVES	192,837	22,896	169,941	N/A
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A

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

	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>MAJOR MAINTENANCE</b>				
Rehab Fiscalini Tank	26,000	0	26,000	0.0%
Compound Meter Upgrades	45,000	15,951	29,049	35.4%
Cathodic Protection/Inspection	10,000	6,600	3,400	66.0%
Piney Way Erosion Control	5,000	0	5,000	0.0%
Telemetry Communication (Auto Dialers)	18,000	1,155	16,845	6.4%
Relocation Racking, Etc.	10,000	12,433	(2,433)	124.3%
Stuart St/Fiscalini Radio Link	0	8,807	(8,807)	N/A
Stuart St. Motor/Starter/Pump Controller	0	11,547	(11,547)	N/A
Repair Water Line-1927 Norwich	0	5,789	(5,789)	N/A
Repair Line/Replace Hydrant-Croyden	0	5,242	(5,242)	N/A
SR4	0	24,158	(24,158)	N/A
<b>TOTAL MAJOR MAINTENANCE</b>	<b>114,000</b>	<b>91,681</b>	<b>22,319</b>	80.4%
<b>CAPITAL OUTLAY</b>				
Trailer Mounted Air-Compressor	10,000	0	10,000	0.0%
Trailer Mounted Vector	10,000	0	10,000	0.0%
Generator Line & Transfer Switch-SS3	10,000	0	10,000	0.0%
Install Serial Cable & Tank Level Trans	0	1,375	(1,375)	N/A
Upgrade Alarm System	0	2,298	(2,298)	N/A
Radio Infrastructure for SCADA	0	3,334	(3,334)	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>30,000</b>	<b>7,007</b>	<b>22,993</b>	23.4%
<b>PROFESSIONAL SERVICES</b>				
District Counsel	30,000	18,299	11,701	61.0%
Legal	20,000	20,245	(245)	101.2%
Rate Fee Study	30,000	0	30,000	0.0%
Advocate (6 Months)	18,000	12,000	6,000	66.7%
Equipment & Report Database	5,000	0	5,000	0.0%
Other	2,200	0	2,200	0.0%
Cleath-Harris	0	9,263	(9,263)	N/A
Capacity Fee Study	0	6,876	(6,876)	N/A
Soil Borings-WWTP/Dog Park	0	3,283	(3,283)	N/A
Outside Services	0	877	(877)	N/A
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>105,200</b>	<b>70,843</b>	<b>34,357</b>	67.3%

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

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE FEES	12,000	550	11,450	4.6%
REMODEL FEES	30,000	18,585	11,415	62.0%
RETROFIT IN-LIEU FEES	11,250	0	11,250	0.0%
WAIT LIST FEES	60,000	12,688	47,312	21.1%
ASSIGNMENT FEES	3,600	2,405	1,195	66.8%
INTEREST INCOME	50	11	39	22.0%
OTHER	0	0	0	N/A
<b>TOTAL OPERATING REVENUE</b>	<b>116,900</b>	<b>34,239</b>	<b>82,661</b>	<b>29.3%</b>
FROM RESTRICTED RESERVES-VLM PROGRAM	5,000	679	4,321	13.6%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN OF RESTRICTED RESERVES</b>	<b>121,900</b>	<b>34,918</b>	<b>86,982</b>	<b>71.4%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	70,923	31,704	39,219	44.7%
PAYROLL TAXES & BENEFITS	47,164	21,246	25,918	45.0%
REBATE & RETROFIT PROGRAMS	144,000	57,691	86,309	40.1%
OUTREACH/EDUCATION	1,800	2,042	(242)	113.4%
PROFESSIONAL SERVICES	7,200	12,613	(5,413)	175.2%
VOLUNTARY LOT MERGER PROGRAM	5,000	679	4,321	13.6%
OPERATING SUPPLIES & EQUIPMENT	0	471	(471)	N/A
OFFICE SUPPLIES & EQUIPMENT	5,500	13,234	(7,734)	240.6%
TRAINING/TRAVEL & RECRUITMENT	1,000	606	394	60.6%
ALLOCATED OVERHEAD-PERSONNEL COSTS	57,151	28,576	28,576	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	22,183	11,092	11,092	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>361,921</b>	<b>179,953</b>	<b>181,968</b>	<b>49.7%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS EXPENDITURES</b>	<b>(240,021)</b>	<b>(145,035)</b>	<b>(94,986)</b>	
TRANSFER FROM WATER OPERATIONS	141,796	0	141,796	
TRANSFER FROM WATER RESERVES	18,874	145,035	(126,161)	
<b>NET TRANSFERS</b>	<b>160,670</b>	<b>145,035</b>	<b>15,635</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>(79,351)</b>	<b>0</b>	<b>(79,351)</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
 REBATE & RETROFIT PROGRAMS/PROFESSIONAL SERVICES DETAIL  
 WATER FUND-RESOURCE CONSERVATION DEPARTMENT  
 FOR THE PERIOD OF JULY-DECEMBER, 2013**

	<b>FISCAL YEAR 2013/2014 BUDGETED</b>	<b>ACTUAL AS OF 12/31/13</b>	<b>REMAINING BALANCE</b>	<b>YTD % OF BUDGET</b>
<b>REBATE &amp; RETROFIT PROGRAMS</b>				
Retrofit Program	15,000	4,124	10,876	27.5%
Rebate Program	30,000	8,075	21,925	26.9%
Commercial/Industrial/Institutional Program	99,000	12,734	86,266	12.9%
Non-Potable Water	0	32,758	(32,758)	N/A
<b>TOTAL REBATE &amp; RETROFIT PROGRAMS</b>	<b><u>144,000</u></b>	<b><u>57,691</u></b>	<b><u>86,309</u></b>	40.1%
<b>PROFESSIONAL SERVICES</b>				
Professional Services-District Counsel	7,000	3,163	3,837	45.2%
Water Use Efficiency Plan	0	3,713	(3,713)	N/A
CII Audit & Software Training	0	5,737	(5,737)	N/A
Professional Services-Other	200	0	200	0.0%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b><u>7,200</u></b>	<b><u>12,613</u></b>	<b><u>(5,413)</u></b>	175.2%

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

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	2,000,000	1,001,912	998,088	50.1%
STANDBY AVAILABILITY	115,000	69,004	45,996	60.0%
INTEREST INCOME	1,400	365	1,035	26.1%
OTHER	800	507	293	63.4%
<b>TOTAL OPERATING REVENUE</b>	<b>2,117,200</b>	<b>1,071,788</b>	<b>1,045,412</b>	50.6%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	357,969	147,108	210,861	41.1%
PAYROLL TAXES & BENEFITS	280,042	108,082	171,960	38.6%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	83,000	16,348	66,652	19.7%
MAINTENANCE & REPAIR-PLANT	42,000	18,864	23,136	44.9%
MAINTENANCE & REPAIR-GROUNDS	7,000	7,765	(765)	110.9%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	5,350	3,253	2,097	60.8%
MAJOR MAINTENANCE	130,500	134,277	(3,777)	102.9%
SLUDGE DISPOSAL	31,000	23,823	7,177	76.8%
OFFICE SUPPLIES & EQUIPMENT	11,600	5,707	5,893	49.2%
GOVERNMENT FEES, DUES, PUBLICATIONS	65,100	75,042	(9,942)	115.3%
UTILITIES	169,500	80,687	88,813	47.6%
PROFESSIONAL SERVICES	93,000	48,089	44,912	51.7%
OPERATING SUPPLIES & EQUIPMENT	40,600	25,257	15,343	62.2%
TRAINING/TRAVEL & RECRUITMENT	3,600	2,963	637	82.3%
PUBLIC OUTREACH & EDUCATION	600	241	359	40.2%
DEBT SERVICE	444,352	34,537	409,815	7.8%
CAPITAL OUTLAY	204,000	27,223	176,777	13.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	274,585	137,293	137,293	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	106,580	53,290	53,290	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,350,378</b>	<b>949,848</b>	<b>1,400,530</b>	40.4%
<b>OPERATING REVENUE &amp; DEBT PROCEEDS</b>				
<b>LESS EXPENDITURES</b>	<b>(233,178)</b>	<b>121,940</b>	<b>(355,118)</b>	
TRANSFER FROM RESERVES	233,178	0	233,178	
TRANSFER TO RESERVES	0	(121,940)	121,940	
<b>NET TRANSFERS</b>	<b>233,178</b>	<b>(121,940)</b>	<b>355,118</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>CAPITAL REVENUE</b>				
CAPACITY FEES	0	17,541	(17,541)	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>0</b>	<b>17,541</b>	<b>(17,541)</b>	N/A
<b>CAPITAL EXPENDITURES</b>				
SCADA	0	12,000	(12,000)	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>12,000</b>	<b>(12,000)</b>	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>5,541</b>	<b>(5,541)</b>	N/A
TRANSFER (TO)/FROM RESERVES	0	(5,541)	5,541	N/A
<b>NET CAPITAL ACTIVITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A

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

	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>MAJOR MAINTENANCE</b>				
Collection System Evaluation	12,500	0	12,500	0.0%
Collection System-Manhole Raising	10,000	0	10,000	0.0%
Lift Stations	10,000	0	10,000	0.0%
Replace Emerg. Bypass Valves	13,000	0	13,000	0.0%
Hydro Clean Collection System-CCTV 20%	85,000	105,681	(20,681)	124.3%
Rebuild Pumps-Lift Station A1	0	10,648	(10,648)	N/A
Manhole Easement-Strwberry Canyon	0	6,105	(6,105)	N/A
Fern Canyon Sewer Repair	0	11,843	(11,843)	N/A
<b>TOTAL MAJOR MAINTENANCE</b>	<b>130,500</b>	<b>134,277</b>	<b>(3,777)</b>	<b>102.9%</b>
<b>PROFESSIONAL SERVICES</b>				
District Counsel	11,000	12,252	(1,252)	111.4%
Legal	5,000	352	4,648	7.0%
WW Treatment Plant Master Plan	40,000	0	40,000	0.0%
Engineering-CCTV Assessments	10,000	5,386	4,614	53.9%
CCTV Oversight	10,000	20,023	(10,023)	200.2%
Rate Fee Study	15,000	0	15,000	0.0%
Other	2,000	1,497	503	74.9%
Project Management-Terrain	0	3,995	(3,995)	N/A
Capacity Fee Study	0	4,584	(4,584)	N/A
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>93,000</b>	<b>48,089</b>	<b>44,911</b>	<b>51.7%</b>
<b>CAPITAL OUTLAY</b>				
HMI PLC Controller for WWTP	34,000	0	34,000	0.0%
LS 9 Generator Replacement	35,000	0	35,000	0.0%
LS B-1 & B-2 Panels	60,000	0	60,000	0.0%
LS #4 & #8-Pumps & Panels	20,000	2,583	17,417	12.9%
LS B Pumps	20,000	0	20,000	0.0%
Sanitary Sewer Service-SR4	30,000	21,479	8,521	71.6%
Fueling System (50%)	5,000	0	5,000	0.0%
Upgrade Alarm System	0	3,161	(3,161)	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>204,000</b>	<b>27,223</b>	<b>176,777</b>	<b>13.3%</b>



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

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
FIRE DEPARTMENT	1,600,020	954,133	645,887	59.6%
ADMINISTRATION	1,499,825	756,803	743,022	50.5%
FACILITIES AND RESOURCES	506,057	288,483	217,574	57.0%
PARKS AND RECREATION	37,232	22,147	15,085	59.5%
<b>TOTAL OPERATING REVENUE</b>	<b>3,643,134</b>	<b>2,021,566</b>	<b>1,621,568</b>	55.5%
DEBT ISSUANCE-TRACTOR PURCHASE	0	31,350	(31,350)	
<b>TOTAL OPERATING REVENUE &amp; DEBT ISSUANCE</b>	<b>3,643,134</b>	<b>2,052,916</b>	<b>1,590,218</b>	
<b>OPERATING EXPENDITURES</b>				
FIRE DEPARTMENT	1,600,020	739,900	860,121	46.2%
ADMINISTRATION	1,491,886	738,927	752,959	49.5%
FACILITIES AND RESOURCES	506,057	260,169	245,888	51.4%
PARKS AND RECREATION	37,232	14,273	22,959	38.3%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,635,195</b>	<b>1,753,268</b>	<b>1,881,927</b>	48.2%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>7,939</b>	<b>299,648</b>	<b>(291,709)</b>	
NET TRANSFERS FROM RESERVES	0	0	0	
NET TRANSFERS TO RESERVES	(7,939)	(299,648)	291,709	
<b>NET TRANSFERS (TO)/FROM RESERVES</b>	<b>(7,939)</b>	<b>(299,648)</b>	<b>291,709</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL REVENUE</b>				
FIRE DEPARTMENT	0	0	0	N/A
ADMINISTRATION	0	0	0	N/A
FACILITIES AND RESOURCES	0	0	0	N/A
PARKS AND RECREATION	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A
<b>CAPITAL EXPENDITURES</b>				
FIRE DEPARTMENT	0	0	0	N/A
ADMINISTRATION	0	0	0	N/A
FACILITIES AND RESOURCES	0	0	0	N/A
PARKS AND RECREATION	0	0	0	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	1,154,847	680,507	474,340	58.9%
FIRE BENEFIT ASSESSMENT	417,133	254,676	162,457	61.1%
WEED ABATEMENT/FUEL REDUCTION	10,000	3,011	6,989	30.1%
MUTUAL AID/INSPECTION FEES	15,000	11,544	3,456	77.0%
INTEREST INCOME	40	0	40	0.0%
GRANT/DONATION REVENUE	0	0	0	N/A
OTHER	3,000	4,395	(1,395)	146.5%
<b>TOTAL OPERATING REVENUE</b>	<b>1,600,020</b>	<b>954,133</b>	<b>645,887</b>	<b>59.6%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	743,843	345,059	398,784	46.4%
PAYROLL TAXES & BENEFITS	473,471	207,538	265,933	43.8%
INSURANCE & OTHER SERVICES	250	0	250	0.0%
MAINTENANCE & REPAIR	33,800	20,768	13,032	61.4%
OFFICE SUPPLIES & EQUIPMENT	5,600	4,171	1,429	74.5%
GOVERNMENT FEES, DUES, PUBLICATIONS	40,100	4,414	35,686	11.0%
UTILITIES	17,950	7,394	10,556	41.2%
PROFESSIONAL SERVICES	14,300	7,788	6,512	54.5%
CLAIMS	0	309	(309)	N/A
FUEL HAZARD CONTRACT	6,000	6,259	(259)	104.3%
OPERATING SUPPLIES & EQUIPMENT	36,650	24,617	12,033	67.2%
SURF RESCUE/NCOR	5,000	503	4,497	10.1%
TRAINING/TRAVEL & RECRUITMENT	15,250	11,850	3,400	77.7%
PUBLIC OUTREACH & EDUCATION	1,700	1,200	500	70.6%
EQUIPMENT LEASE	3,700	0	3,700	0.0%
DEBT SERVICE	9,629	0	9,629	0.0%
CAPITAL OUTLAY	0	1,641	(1,641)	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	138,873	69,437	69,437	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	53,904	26,952	26,952	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,600,020</b>	<b>739,900</b>	<b>860,120</b>	<b>46.2%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>214,233</b>	<b>(214,233)</b>	
TRANSFER (TO)/FROM RESERVES	0	(214,233)	214,233	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE OVERHEAD CHARGES-PS	858,970	429,485	429,485	50.0%
ADMINISTRATIVE OVERHEAD CHARGES-OE	333,409	166,705	166,705	50.0%
PROPERTY TAX	193,836	114,220	79,616	58.9%
INTEREST INCOME	11,000	2,257	8,743	20.5%
SERVICE FEES	2,550	722	1,828	28.3%
FRANCHISE FEES	73,161	26,513	46,648	36.2%
OTHER	26,900	16,902	9,998	62.8%
<b>TOTAL OPERATING REVENUE</b>	<b>1,499,825</b>	<b>756,803</b>	<b>743,022</b>	<b>50.5%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	667,068	323,743	343,325	48.5%
PAYROLL TAXES & BENEFITS	428,579	182,784	245,795	42.6%
INSURANCE & CLAIMS	78,000	65,158	12,842	83.5%
MAINTENANCE & REPAIRS	64,360	35,934	28,426	55.8%
OFFICE SUPPLIES & EQUIPMENT	19,650	14,804	4,846	75.3%
GOVERNMENT FEES, DUES, PUBLICATIONS	40,200	35,413	4,787	88.1%
UTILITIES	17,080	8,474	8,606	49.6%
DISTRICT OFFICE RENT	38,186	19,093	19,093	50.0%
PROFESSIONAL SERVICES	104,900	38,503	66,397	36.7%
TRAINING/TRAVEL & RECRUITMENT	19,428	14,638	4,790	75.3%
PUBLIC OUTREACH & EDUCATION	4,600	383	4,217	8.3%
DEBT SERVICE	9,835	0	9,835	0.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,491,886</b>	<b>738,927</b>	<b>752,959</b>	<b>49.5%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>7,939</b>	<b>17,876</b>	<b>(9,937)</b>	
TRANSFER (TO)/FROM RESERVES	(7,939)	(17,876)	9,937	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	468,107	275,838	192,270	58.9%
VETERAN'S HALL RENT	31,300	7,918	23,382	25.3%
OTHER RENTS	1,300	150	1,150	11.5%
INTEREST INCOME	350	77	273	22.0%
OTHER/DONATION	5,000	4,500	500	90.0%
<b>TOTAL OPERATING REVENUE</b>	<b>506,057</b>	<b>288,483</b>	<b>217,574</b>	<b>57.0%</b>
DEBT ISSUANCE-TRACTOR PURCHASE	0	31,350	(31,350)	
<b>TOTAL OPERATING REVENUE &amp; DEBT ISSUANCE</b>	<b>506,057</b>	<b>319,833</b>	<b>186,224</b>	
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	163,191	73,729	89,462	45.2%
PAYROLL TAXES & BENEFITS	118,143	55,074	63,069	46.6%
MAINTENANCE & REPAIRS-VETERAN'S HALL	14,000	3,601	10,399	25.7%
MAINTENANCE & REPAIRS-EQUIPMENT & OTHER	23,600	11,918	11,682	50.5%
FISCALINI RANCH MAINTENANCE	19,500	6,535	12,965	33.5%
LOT MAINTENANCE	4,000	2,924	1,076	73.1%
UTILITIES-VETERAN'S HALL	9,000	3,920	5,080	43.6%
UTILITIES-OTHER	22,375	11,420	10,955	51.0%
PROFESSIONAL SERVICES	5,100	380	4,720	7.5%
OPERATING SUPPLIES & EQUIPMENT	23,800	9,957	13,843	41.8%
GOVERNMENT FEES, DUES, PUBLICATIONS	0	266	(266)	N/A
TRAINING/TRAVEL & RECRUITMENT	3,000	0	3,000	0.0%
DEBT SERVICE	5,160	0	5,160	0.0%
CAPITAL OUTLAY	4,000	34,850	(30,850)	871.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	65,691	32,846	32,846	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	25,498	12,749	12,749	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>506,057</b>	<b>260,169</b>	<b>245,888</b>	<b>51.4%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>59,664</b>	<b>(59,664)</b>	
TRANSFER (TO)/FROM RESERVES	0	(59,664)	59,664	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

DESCRIPTION	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	36,727	21,642	15,085	58.9%
OTHER	505	505	0	100.0%
<b>TOTAL OPERATING REVENUE</b>	<b>37,232</b>	<b>22,147</b>	<b>15,085</b>	<b>59.5%</b>
<b>OPERATING EXPENDITURES</b>				
PUBLIC OUTREACH /EDUCATION	1,950	1,268	682	65.0%
PROFESSIONAL SERVICES	300	0	300	0.0%
CAPITAL OUTLAY	12,000	1,514	10,486	12.6%
ALLOCATED OVERHEAD-PERSONNEL COSTS	16,556	8,278	8,278	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	6,426	3,213	3,213	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>37,232</b>	<b>14,273</b>	<b>22,959</b>	<b>38.3%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>7,874</b>	<b>(7,874)</b>	
TRANSFER (TO)/FROM RESERVES	0	(7,874)	7,874	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2013/2014  
 PROFESSIONAL SERVICES/CAPITAL OUTLAY DETAIL  
 GENERAL FUND  
 FOR THE PERIOD OF JULY-DECEMBER, 2013**

	FISCAL YEAR 2013/2014 BUDGETED	ACTUAL AS OF 12/31/2013	REMAINING BALANCE	YTD % OF BUDGET
<b>FIRE DEPARTMENT: PROFESSIONAL SERVICES</b>				
Engineering	500	0	500	0.0%
District Counsel	7,000	4,391	2,609	62.7%
Legal Services	0	1,530	(1,530)	N/A
Grant Writer	3,000	1,000	2,000	33.3%
Physicals	1,600	0	1,600	0.0%
Other	2,200	867	1,333	39.4%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>14,300</b>	<b>7,788</b>	<b>6,512</b>	<b>54.5%</b>
<b>CAPITAL OUTLAY</b>				
Truck Accessories	0	1,641	(1,641)	N/A
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>1,641</b>	<b>(1,641)</b>	<b>N/A</b>
<b>ADMINISTRATION DEPARTMENT: PROFESSIONAL SERVICES</b>				
Auditor	15,000	0	15,000	0.0%
District Counsel	63,000	29,183	33,817	46.3%
Legal	2,500	0	2,500	0.0%
Other	24,400	9,320	15,080	38.2%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>104,900</b>	<b>38,503</b>	<b>66,397</b>	<b>36.7%</b>
<b>FACILITIES &amp; RESOURCES DEPARTMENT: PROFESSIONAL SERVICES</b>				
District Counsel	3,600	380	3,220	10.6%
Grant Writer	1,000	0	1,000	0.0%
Other	500	0	500	0.0%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>5,100</b>	<b>380</b>	<b>4,720</b>	<b>7.5%</b>
<b>CAPITAL OUTLAY</b>				
Tractor	4,000	34,850	(30,850)	871.3%
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,000</b>	<b>34,850</b>	<b>(30,850)</b>	<b>871.3%</b>
<b>PARKS &amp; RECREATION DEPARTMENT: PROFESSIONAL SERVICES</b>				
District Counsel	300	0	300	0.0%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>300</b>	<b>0</b>	<b>300</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>				
East Ranch Park Improvements	10,000	0	10,000	0.0%
Fiscalini Ranch Wetlands Protection	2,000	1,514	486	75.7%
<b>TOTAL CAPITAL OUTLAY</b>	<b>12,000</b>	<b>1,514</b>	<b>10,486</b>	<b>12.6%</b>