

**CAMBRIA COMMUNITY SERVICES DISTRICT
SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
HIGHLIGHTS
FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

Page 1 of 3

COLUMN DESCRIPTIONS:

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

ACTUAL 7/1/2012-12/31/2012-Amounts shown are actual revenues received and expenditures paid for the first six 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 December 31, 2012

FOLLOWING ARE EXPLANATIONS FOR APPARENT AND ACTUAL MATERIAL VARIANCES (With the Emphasis on Actual or Potential Deficits):

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 sources as well as other Revenue sources affected by timing differences and other factors.

SERVICE FEES-(Water and Wastewater)-July, 2012-December, 2012 (3 billing cycles) have been billed, so Revenue amounts represent 6 months of activity. Water's Revenue is over budget and Wastewater's Revenue is under budget as of December 31, 2012. This will necessitate adjustments in the Mid-Year Budget.

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. Revenue is on budget as of December 31, 2012.

LATE FEES-(Water)-Late fees are assessed in the second month of each billing cycle and the balance shown represents 6 months' activity. Revenue is under budget as of December 31, 2012 and will be adjusted in the Mid-Year Budget.

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 assessed on the Lot Owner's property taxes. Few of these charges have been received by December 31, 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 on the cash basis, only the interest for June-September, 2012 has been received.

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.

REMODEL/IN-LIEU FEES-(Resource Conservation)-Highly variable and do not flow in any pattern. Revenue to date exceeds the amount budgeted and will be adjusted in the Mid-Year Budget.

**CAMBRIA COMMUNITY SERVICES DISTRICT
SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
HIGHLIGHTS
FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

Page 2 of 3

OPERATING REVENUE-Continued

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.

OTHER REVENUE-(All Departments)-Revenue that does not fit in any other category is recorded here. Resource Conservation received unbudgeted reimbursement of prior-year legal costs, the Fire Department received unbudgeted revenue for the Fire Chief's time spent managing the Cambria Community Healthcare District as well as for staff's time related to the movie filmed in Cambria, Facilities & Resources received an unbudgeted donation.

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 except Parks & Recreation)-Due to changes in benefits and staffing changes in Administration and Resource Conservation, adjustments will be made in the Mid-Year Budget.

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 (M&R)-(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. Activity is within budget with the major exception of Water's Major Maintenance (due to the failure of SR4's media). As approved by the CCSD Board of directors, this may result in the need of a transfer from Reserves. Other M&R accounts that will need to be adjusted in the Mid-Year Budget include Water's M&R-PLANT and M&R VEHICLES & EQUIPMENT; Wastewater's M&R PLANT and M&R GROUNDS and Facilities & Resources M&R EQUIPMENT & OTHER (due to unbudgeted skate park and streetlight expenditures)accounts.

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 below 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. In addition, the recent election costs for the recent election were almost 40% higher than the last election's, a 10% increase again 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 with the exceptions of Administration, mainly due to the costs for the negotiator exceeding the amount budgeted and Wastewater, mainly due to its portion of the Connection Fee Study being omitted on the original budget (the entire amount was incorrectly budgeted in Water). Mid-Year budget adjustments will be necessary for these items.

FUEL HAZARD CONTRACT-(Fire)-All costs for the Fuel Hazard Reduction Program have already been incurred.

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.

**CAMBRIA COMMUNITY SERVICES DISTRICT
SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
HIGHLIGHTS
FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

Page 3 of 3

OPERATING EXPENDITURES-Continued

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 employee and retiree 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 Programs and a Mid-Year Budget revision may be necessary based on Board direction. It is noted that there are currently surpluses in related revenue accounts.

CLAIMS-(Resource Conservation)-Represents the refund of Remodel Impact fees received in a prior year. The refund was due to the project never being done.

CAPITAL OUTLAY-(Water, Wastewater, Administration and Facilities & Resources)-Expenditures to be capitalized as Fixed Assets (assets purchased with a unit cost of \$5,000 or greater and a useful life of at least two years) are recorded in Capital Outlay. The entire purchase price of the two pickup trucks purchased by Water and the pickup truck purchased by Facilities & Resources is shown. The cash in-flow from financing the trucks has not been yet and is not shown. This is also true with the copier purchased by Administration. These in-flows will offset the deficits shown.

**CAMBRIA COMMUNITY SERVICES DISTRICT
SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
ALL FUNDS/DEPARTMENTS
FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
WATER-WATER FUND	1,906,443	1,042,205	864,238	54.7%
RESOURCE CONSERVATION-WATER FUND	102,600	80,553	22,047	78.5%
WASTEWATER FUND	2,107,895	1,075,761	1,032,134	51.0%
FIRE DEPARTMENT-GENERAL FUND	1,575,101	900,821	674,280	57.2%
ADMINISTRATION-GENERAL FUND	1,426,024	715,086	710,938	50.1%
FACILITIES AND RESOURCES-GENERAL FUND	480,123	281,589	198,534	58.6%
PARKS AND RECREATION-GENERAL FUND	22,352	13,641	8,711	61.0%
TOTAL OPERATING REVENUE	7,620,538	4,109,655	3,510,883	53.9%
FROM RESTRICTED RESERVES-RESOURCE CONSERVATION	12,000	2,365	9,635	19.7%
TOTAL OPERATING REVENUE & TRANSFERS IN	7,632,538	4,112,020	3,520,518	53.9%
OPERATING EXPENDITURES				
WATER-WATER FUND	1,833,056	901,381	931,675	49.2%
RESOURCE CONSERVATION-WATER FUND	207,428	110,590	96,838	53.3%
WASTEWATER FUND	2,092,982	794,211	1,298,771	37.9%
FIRE DEPARTMENT-GENERAL FUND	1,575,101	692,372	882,729	44.0%
ADMINISTRATION-GENERAL FUND	1,396,959	742,665	654,294	53.2%
FACILITIES AND RESOURCES-GENERAL FUND	480,123	240,367	239,756	50.1%
PARKS AND RECREATION-GENERAL FUND	22,352	11,061	11,291	49.5%
TOTAL OPERATING EXPENDITURES	7,608,003	3,492,648	4,115,355	45.9%
OPERATING REVENUE LESS EXPENDITURES	24,535	619,372	(594,837)	
NET TRANSFERS	(24,535)			
NET RESULTS OF OPERATIONS	0			
CAPITAL REVENUE				
WATER-WATER FUND	N/A	89,471	N/A	N/A
RESOURCE CONSERVATION-WATER FUND	N/A	0	N/A	N/A
WASTEWATER FUND	N/A	44,594	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
TOTAL CAPITAL REVENUE		134,065		
CAPITAL EXPENDITURES				
WATER-WATER FUND	N/A	36,790	N/A	N/A
RESOURCE CONSERVATION-WATER FUND	N/A	0	N/A	N/A
WASTEWATER FUND	N/A	0	N/A	N/A
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0	N/A	N/A
PARKS AND RECREATION-GENERAL FUND	N/A	6,130	N/A	N/A
TOTAL CAPITAL EXPENDITURES		42,920		
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES		91,145		

CAMBRIA COMMUNITY SERVICES DISTRICT
SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
ALL FUNDS/DEPARTMENTS
FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012

Pg. 1 of 2

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/12	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	3,733,968	1,957,127	1,776,841	52.4%
PROPERTY TAX	1,817,174	1,067,909	749,265	58.8%
ADMINISTRATIVE SERVICES CHARGES	1,115,721	557,861	557,861	50.0%
FIRE BENEFIT ASSESSMENT	411,983	208,650	203,333	50.6%
STANDBY AVAILABILITY	210,500	126,068	84,433	59.9%
REMODEL/IN LIEU FEES	34,600	60,501	(25,901)	174.9%
WEED ABATEMENT/FUEL REDUCTION	18,147	5,452	12,695	30.0%
INTEREST INCOME	15,462	3,852	11,610	24.9%
ASSIGN/EXTENSION/ACCT SERVICE FEES	130,800	44,983	85,817	34.4%
SERVICE FEES	2,975	989	1,986	33.2%
FRANCHISE FEES	71,538	25,991	45,547	36.3%
FACILITY RENTS	22,500	11,799	10,701	52.4%
MUTUAL AID REIMBURSEMENT/INSPECTION FEES	5,000	6,656	(1,656)	133.1%
GRANTS/DONATIONS	0	3,417	(3,417)	N/A
OTHER	30,170	28,401	1,769	94.1%
TOTAL OPERATING REVENUE	7,620,538	4,109,655	3,510,883	53.9%
FROM RESTRICTED RESERVES-VLM PROGRAM	12,000	2,365	9,635	19.7%
TOTAL OPERATING REVENUE & TRANSFERS IN	7,632,538	4,112,020	3,520,518	53.9%
OPERATING EXPENDITURES				
SALARIES & WAGES	2,150,081	996,777	1,153,304	46.4%
PAYROLL TAXES & BENEFITS	1,514,009	678,102	835,907	44.8%
INSURANCE/CLAIMS/BAD DEBT	76,400	80,466	(4,066)	105.3%
MAINTENANCE & REPAIRS	457,550	215,678	241,872	47.1%
MAJOR MAINTENANCE	203,900	162,720	41,180	79.8%
SLUDGE HAULING	35,000	24,223	10,777	69.2%
OFFICE SUPPLIES & EQUIPMENT	54,073	25,309	28,764	46.8%
GOVERNMENT FEES, DUES, PUBLICATIONS	158,164	109,504	48,660	69.2%
UTILITIES	367,848	180,091	187,757	49.0%
PROFESSIONAL SERVICES	311,180	150,262	160,918	48.3%
FUEL HAZARD CONTRACT	7,329	6,058	1,271	82.7%
DISTRICT OFFICE RENT	38,186	19,093	19,093	50.0%
LEASE-WELL SITE & EQUIPMENT	33,700	1,811	31,889	5.4%
OPERATING SUPPLIES & EQUIPMENT	138,850	67,068	71,782	48.3%
OPERATING SUPPLIES & EQUIPMENT	10,000	3,657	6,343	36.6%
GRANT EXPENDITURES	0	787	(787)	N/A
TRAINING/TRAVEL & RECRUITMENT	34,050	14,480	19,570	42.5%
PUBLIC OUTREACH/EDUCATION/EVENTS	10,950	6,823	4,127	62.3%
DEBT SERVICE	617,460	47,320	570,140	7.7%
REBATE AND RETROFIT PROGRAMS	75,000	42,879	32,121	57.2%
VOLUNTARY LOT MERGER PROGRAM	12,000	2,365	9,635	19.7%
CAPITAL OUTLAY	186,551	99,313	87,238	53.2%
ALLOCATED OVERHEAD-PERSONNEL COSTS	810,158	405,079	405,079	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	305,563	152,782	152,782	50.0%
TOTAL OPERATING EXPENDITURES	7,608,003	3,492,648	4,115,355	45.9%
OPERATING REVENUE LESS EXPENDITURES	24,535	619,372	(594,837)	
NET TRANSFERS	(24,535)			
NET RESULTS OF OPERATIONS	0			

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
 ALL FUNDS/DEPARTMENTS
 FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

Pg. 2 of 2

	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/12	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
CAPITAL REVENUE				
STANDBY AVAILABILITY	N/A	47,156	N/A	N/A
CONNECTION FEES	N/A	<u>86,909</u>	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	<u>134,065</u>	N/A	N/A
CAPITAL EXPENDITURES				
GEOTECH INVESTIGATION/30% DESIGN	N/A	18,428	N/A	N/A
RODEO GROUNDS PUMPING STATION	N/A	9,164	N/A	N/A
STUART STREET TANK	N/A	9,198	N/A	N/A
FISCALINI RANCH PRESERVE-EIR	N/A	6,130	N/A	N/A
TOTAL CAPITAL EXPENDITURES		<u>42,920</u>		
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES		<u><u>91,145</u></u>		

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
 WATER FUND
 FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
WATER DEPARTMENT	1,906,443	1,042,205	864,238	54.7%
RESOURCE CONSERVATION DEPARTMENT	102,600	80,553	22,047	78.5%
TOTAL OPERATING REVENUE	2,009,043	1,122,758	886,285	55.9%
TRANSFERS IN				
WATER DEPARTMENT	0	0	0	N/A
RESOURCE CONSERVATION DEPARTMENT	12,000	2,365	9,635	19.7%
TOTAL OPERATING REVENUE & TRANSFERS IN	2,021,043	1,125,123	895,920	55.7%
OPERATING EXPENDITURES				
WATER DEPARTMENT	1,833,056	901,381	931,675	49.2%
RESOURCE CONSERVATION DEPARTMENT	207,428	110,590	96,838	53.3%
TOTAL OPERATING EXPENDITURES	2,040,484	1,011,971	1,028,513	49.6%
TOTAL OPERATING REVENUE & TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES	(19,441)	113,152	(132,593)	-582.0%
NET TRANSFERS (TO)/FROM RESERVES	19,441			
NET RESULTS OF OPERATIONS	0			
CAPITAL REVENUE				
WATER DEPARTMENT	N/A	89,471	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	89,471	N/A	N/A
CAPITAL EXPENDITURES				
WATER DEPARTMENT	N/A	36,790	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	36,790	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	52,681	N/A	N/A

CAMBRIA COMMUNITY SERVICES DISTRICT
SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
WATER FUND-WATER DEPARTMENT
FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	1,742,843	950,916	791,927	54.6%
STANDBY AVAILABILITY	95,500	57,635	37,866	60.4%
ACCOUNT SERVICE FEES	15,500	10,803	4,697	69.7%
LATE FEES	47,300	17,839	29,461	37.7%
ADMINISTRATIVE FEES	0	496	(496)	N/A
INTEREST INCOME	700	343	357	49.0%
OTHER	4,600	4,173	427	90.7%
TOTAL OPERATING REVENUE	1,906,443	1,042,205	864,238	54.7%
OPERATING EXPENDITURES				
SALARIES & WAGES	353,285	179,513	173,772	50.8%
PAYROLL TAXES & BENEFITS	242,969	113,775	129,194	46.8%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	124,000	40,185	83,815	32.4%
MAINTENANCE & REPAIR-PLANT	5,600	5,710	(110)	102.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	7,500	5,638	1,862	75.2%
MAJOR MAINTENANCE	90,000	124,125	(34,125)	137.9%
OFFICE SUPPLIES & EQUIPMENT	15,010	4,718	10,292	31.4%
GOVERNMENT FEES, DUES, PUBLICATIONS	21,162	14,600	6,562	69.0%
UTILITIES	125,400	69,607	55,793	55.5%
BAD DEBT & CLAIMS	1,000	830	170	83.0%
PROFESSIONAL SERVICES	141,000	62,826	78,174	44.6%
LEASE-WELL SITE	30,000	0	30,000	0.0%
OPERATING SUPPLIES & EQUIPMENT	39,700	15,169	24,531	38.2%
TRAINING/TRAVEL & RECRUITMENT	3,450	814	2,636	23.6%
PUBLIC OUTREACH & EDUCATION	1,000	0	1,000	0.0%
DEBT SERVICE	184,228	8,621	175,607	4.7%
CAPITAL OUTLAY	24,000	43,374	(19,374)	180.7%
ALLOCATED OVERHEAD-PERSONNEL COSTS	307,699	153,850	153,850	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	116,053	58,027	58,027	50.0%
TOTAL OPERATING EXPENDITURES	1,833,056	901,381	931,675	49.2%
OPERATING REVENUE LESS EXPENDITURES	73,387	140,824	(67,437)	191.9%
TRANSFER TO WATER CAPITAL	(73,387)			
TRANSFER TO CONSERVATION	0			
NET TRANSFERS	(73,387)			
NET RESULTS OF OPERATIONS	0			
CAPITAL REVENUE				
CONNECTION FEES	N/A	42,315	N/A	N/A
STANDBY AVAILABILITY	N/A	47,156	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	89,471	N/A	N/A
CAPITAL EXPENDITURES				
GEOTECH INVESTIGATION/30% DESIGN	N/A	18,428	N/A	N/A
RODEO GROUNDS PUMPING STATION	N/A	9,164	N/A	N/A
STUART STREET TANK	N/A	9,198	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	36,790	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	52,681	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
 MAJOR MAINTENANCE/CAPITAL OUTLAY DETAIL
 WATER FUND-WATER DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
Rehab Fiscalini Tank	30,000	0	30,000	0.0%
Compound Meter Upgrades	24,000	28,102	(4,102)	117.1%
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%
New Media-SR4	0	79,847	(79,847)	N/A
MAJOR MAINTENANCE	90,000	124,125	(34,125)	137.9%
Relocate 3 Meters/Abandon 2" Water Line (Hesperian)	12,000	0	12,000	0.0%
2 Trucks	12,000	43,374	(31,374)	361.5%
CAPITAL OUTLAY	24,000	43,374	(19,374)	180.7%

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
 WATER FUND-RESOURCE CONSERVATION DEPARTMENT*
 FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
ADMINISTRATIVE FEES	7,500	5,020	2,480	66.9%
REMODEL FEES	27,000	15,731	11,269	58.3%
RETROFIT IN-LIEU FEES	0	39,750	(39,750)	0
WAIT LIST FEES	56,000	13,661	42,339	24.4%
ASSIGNMENT FEES	12,000	2,680	9,320	22.3%
INTEREST INCOME	100	19	81	19.0%
OTHER	0	3,692	(3,692)	N/A
TOTAL OPERATING REVENUE	102,600	80,553	22,047	78.5%
FROM RESTRICTED RESERVES-VLM PROGRAM	12,000	2,365	9,635	19.7%
TOTAL OPERATING REVENUE & TRANSFERS IN	114,600	82,918	31,682	72.4%
OPERATING EXPENDITURES				
SALARIES & WAGES	36,171	16,762	19,409	46.3%
PAYROLL TAXES & BENEFITS	22,773	11,109	11,664	48.8%
REBATE & RETROFIT PROGRAMS	75,000	42,879	32,121	57.2%
OFFICE SUPPLIES & EQUIPMENT	200	558	(358)	279.0%
VOLUNTARY LOT MERGER PROGRAM	12,000	2,365	9,635	19.7%
PROFESSIONAL SERVICES	5,000	2,398	2,602	48.0%
CLAIMS	0	5,200	(5,200)	N/A
OUTREACH/EDUCATION	4,000	3,177	823	79.4%
ALLOCATED OVERHEAD-PERSONNEL COSTS	37,965	18,983	18,983	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	14,319	7,160	7,160	50.0%
TOTAL OPERATING EXPENDITURES	207,428	110,590	96,838	53.3%
TOTAL OPERATING REVENUE & TRANSFERS IN LESS EXPENDITURES	(92,828)	(27,672)	(65,156)	29.8%
TRANSFER FROM WATER RESERVES	92,828			
NET TRANSFERS	92,828			
NET RESULTS OF OPERATIONS	0			

*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
SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
WASTEWATER FUND/DEPARTMENT
FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	1,991,125	1,006,211	984,914	50.5%
STANDBY AVAILABILITY	115,000	68,433	46,567	59.5%
INTEREST INCOME	1,300	398	902	30.6%
OTHER	470	719	(249)	153.0%
TOTAL OPERATING REVENUE	<u>2,107,895</u>	<u>1,075,761</u>	<u>1,032,134</u>	51.0%
OPERATING EXPENDITURES				
SALARIES & WAGES	283,039	134,748	148,291	47.6%
PAYROLL TAXES & BENEFITS	234,507	111,666	122,841	47.6%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	88,000	35,810	52,190	40.7%
MAINTENANCE & REPAIR-PLANT	40,000	24,561	15,439	61.4%
MAINTENANCE & REPAIR-GROUNDS	5,500	6,556	(1,056)	119.2%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	8,600	2,047	6,553	23.8%
MAJOR MAINTENANCE	113,900	38,595	75,305	33.9%
SLUDGE DISPOSAL	35,000	24,223	10,777	69.2%
OFFICE SUPPLIES & EQUIPMENT	14,163	6,567	7,596	46.4%
GOVERNMENT FEES, DUES, PUBLICATIONS	67,002	57,296	9,706	85.5%
UTILITIES	170,100	82,599	87,501	48.6%
PROFESSIONAL SERVICES	45,200	19,695	25,505	43.6%
OPERATING SUPPLIES & EQUIPMENT	42,500	20,342	22,158	47.9%
TRAINING/TRAVEL & RECRUITMENT	1,100	0	1,100	0.0%
PUBLIC OUTREACH & EDUCATION	250	403	(153)	161.2%
DEBT SERVICE	433,232	38,699	394,533	8.9%
CAPITAL OUTLAY	156,551	13,235	143,316	8.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	257,295	128,648	128,648	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	97,043	48,522	48,522	50.0%
TOTAL OPERATING EXPENDITURES	<u>2,092,982</u>	<u>794,211</u>	<u>1,298,771</u>	37.9%
OPERATING REVENUE LESS EXPENDITURES	<u>14,913</u>	<u>281,550</u>	<u>(266,637)</u>	
TRANSFER TO RESERVES	(14,913)			
NET TRANSFERS	<u>(14,913)</u>			
NET RESULTS OF OPERATIONS	<u>0</u>			
CAPITAL REVENUE				
CONNECTION FEES	N/A	44,594	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	44,594	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	0	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	<u>44,594</u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
 MAJOR MAINTENANCE/CAPITAL OUTLAY DETAIL
 WASTEWATER FUND/DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
Collection System Evaluation	0	8,384	(8,384)	N/A
Replace HACH Meter	0	5,764	(5,764)	N/A
Hand Rails Repair	1,500	1,412	88	94.1%
Hydro Clean Collection System-CCTV 20%	75,000	2,004	72,996	2.7%
Replace Check & Plug Valves	37,400	21,031	16,369	56.2%
MAJOR MAINTENANCE	113,900	38,595	75,305	33.9%
Install & Move Pump Panels-LS A&B	70,000	0	70,000	0.0%
System Audit	30,300	5,800	24,500	19.1%
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	7,435	(2,184)	141.6%
Main Plant Circuit Ground	20,000	0	20,000	0.0%
CAPITAL OUTLAY	156,551	13,235	143,316	8.5%

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
 GENERAL FUND
 FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
FIRE DEPARTMENT	1,575,101	900,821	674,280	57.2%
ADMINISTRATION	1,426,024	715,086	710,938	50.1%
FACILITIES AND RESOURCES	480,123	281,589	198,534	58.6%
PARKS AND RECREATION	22,352	13,641	8,711	61.0%
TOTAL OPERATING REVENUE	3,503,600	1,911,137	1,592,463	
OPERATING EXPENDITURES				
FIRE DEPARTMENT	1,575,101	692,372	882,729	44.0%
ADMINISTRATION	1,396,959	742,665	654,294	53.2%
FACILITIES AND RESOURCES	480,123	240,367	239,756	50.1%
PARKS AND RECREATION	22,352	11,061	11,291	49.5%
TOTAL OPERATING EXPENDITURES	3,474,535	1,686,465	1,788,070	48.5%
OPERATING REVENUE LESS EXPENDITURES	29,065	224,672	(195,607)	
NET TRANSFERS TO RESERVES	(29,065)			
NET RESULTS OF OPPORATIONS	0			
CAPITAL REVENUE				
FIRE DEPARTMENT	N/A	0	N/A	N/A
ADMINISTRATION	N/A	0	N/A	N/A
FACILITIES AND RESOURCES	N/A	0	N/A	N/A
PARKS AND RECREATION	N/A	0	N/A	N/A
TOTAL CAPITAL REVENUE		0		
CAPITAL EXPENDITURES				
FIRE DEPARTMENT	N/A	0	N/A	N/A
ADMINISTRATION	N/A	0	N/A	N/A
FACILITIES AND RESOURCES	N/A	0	N/A	N/A
PARKS AND RECREATION	N/A	0	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	0	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	0	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
 GENERAL FUND-FIRE DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	1,139,921	669,904	470,017	58.8%
FIRE BENEFIT ASSESSMENT	411,983	208,650	203,333	50.6%
WEED ABATEMENT/FUEL REDUCTION	18,147	5,452	12,695	30.0%
MUTUAL AID/INSPECTION FEES	5,000	6,656	(1,656)	133.1%
INTEREST INCOME	50	12	38	24.0%
GRANT/DONATION REVENUE	0	3,417	(3,417)	N/A
OTHER	0	6,730	(6,730)	N/A
TOTAL OPERATING REVENUE	1,575,101	900,821	674,280	57.2%
OPERATING EXPENDITURES				
SALARIES & WAGES	742,789	327,219	415,570	44.1%
PAYROLL TAXES & BENEFITS	466,699	202,379	264,320	43.4%
INSURANCE & OTHER SERVICES	400	0	400	0.0%
MAINTENANCE & REPAIR	41,100	17,965	23,135	43.7%
OFFICE SUPPLIES & EQUIPMENT	6,450	2,267	4,183	35.1%
GOVERNMENT FEES, DUES, PUBLICATIONS	34,000	2,578	31,422	7.6%
UTILITIES	20,000	7,849	12,151	39.2%
PROFESSIONAL SERVICES	13,400	4,097	9,303	30.6%
FUEL HAZARD CONTRACT	7,329	6,058	1,271	82.7%
OPERATING SUPPLIES & EQUIPMENT	31,800	19,550	12,250	61.5%
SURF RESCUE/NCOR	10,000	3,657	6,343	36.6%
GRANT EXPENDITURES	0	787	(787)	N/A
TRAINING/TRAVEL & RECRUITMENT	14,750	4,038	10,712	27.4%
PUBLIC OUTREACH & EDUCATION	1,700	1,625	75	95.6%
EQUIPMENT LEASE	3,700	1,811	1,889	48.9%
ALLOCATED OVERHEAD-PERSONNEL COSTS	131,418	65,709	65,709	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	49,566	24,783	24,783	50.0%
TOTAL OPERATING EXPENDITURES	1,575,101	692,372	882,729	44.0%
OPERATING REVENUE LESS EXPENDITURES	0	208,449	(208,449)	
TRANSFER (TO)/FROM RESERVES	0			
NET RESULTS OF OPERATIONS	0			

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
 GENERAL FUND-ADMINISTRATION DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
ADMINISTRATIVE OVERHEAD CHARGES-PS	810,158	405,079	405,079	50.0%
ADMINISTRATIVE OVERHEAD CHARGES-OE	305,563	152,782	152,782	50.0%
PROPERTY TAX	197,690	116,178	81,512	58.8%
INTEREST INCOME	13,000	2,982	10,018	22.9%
SERVICE FEES	2,975	493	2,482	16.6%
FRANCHISE FEES	71,538	25,991	45,547	36.3%
OTHER	25,100	11,582	13,518	46.1%
TOTAL OPERATING REVENUE	1,426,024	715,086	710,938	50.1%
OPERATING EXPENDITURES				
SALARIES & WAGES	607,106	282,751	324,355	46.6%
PAYROLL TAXES & BENEFITS	437,067	195,271	241,796	44.7%
INSURANCE & CLAIMS	75,000	74,436	564	99.2%
MAINTENANCE & REPAIRS	63,200	35,887	27,313	56.8%
OFFICE SUPPLIES & EQUIPMENT	18,250	11,199	7,051	61.4%
GOVERNMENT FEES, DUES, PUBLICATIONS	36,000	35,030	970	97.3%
UTILITIES	19,050	6,434	12,616	33.8%
DISTRICT OFFICE RENT	38,186	19,093	19,093	50.0%
PROFESSIONAL SERVICES	88,800	56,036	32,764	63.1%
TRAINING & TRAVEL	11,400	9,385	2,015	82.3%
PUBLIC OUTREACH & EDUCATION	2,900	264	2,636	9.1%
CAPITAL OUTLAY	0	16,879	(16,879)	N/A
TOTAL OPERATING EXPENDITURES	1,396,959	742,665	654,294	53.2%
OPERATING REVENUE LESS EXPENDITURES	29,065	(27,579)	56,644	
TRANSFER (TO)/FROM RESERVES	(29,065)			
NET RESULTS OF OPERATIONS	0			

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
 GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	457,211	268,692	188,519	58.8%
VETERAN'S HALL RENT	22,500	11,024	11,476	49.0%
OTHER RENTS	0	775	(775)	N/A
INTEREST INCOME	412	98	314	23.8%
OTHER/DONATION	0	1,000	(1,000)	N/A
TOTAL OPERATING REVENUE	480,123	281,589	198,534	58.6%
OPERATING EXPENDITURES				
SALARIES & WAGES	127,691	55,784	71,907	43.7%
PAYROLL TAXES & BENEFITS	109,994	43,902	66,092	39.9%
MAINTENANCE & REPAIRS-VETERAN'S HALL	14,000	6,846	7,154	48.9%
MAINTENANCE & REPAIRS-EQUIPMENT & OTHER	21,050	16,053	4,997	76.3%
OPEN SPACE MAINTENANCE	39,000	18,420	20,580	47.2%
UTILITIES-VETERAN'S HALL	9,000	3,857	5,143	42.9%
UTILITIES-OTHER	24,298	9,745	14,553	40.1%
PROFESSIONAL SERVICES	17,580	5,210	12,370	29.6%
OPERATING SUPPLIES & EQUIPMENT	24,850	12,007	12,843	48.3%
TRAINING & TRAVEL	1,300	37	1,263	2.8%
CAPITAL OUTLAY	6,000	25,825	(19,825)	430.4%
ALLOCATED OVERHEAD-PERSONNEL COSTS	61,983	30,992	30,991	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	23,378	11,689	11,689	50.0%
TOTAL OPERATING EXPENDITURES	480,123	240,367	239,756	50.1%
OPERATING REVENUE LESS EXPENDITURES	0	41,222	(41,222)	
TRANSFER (TO)/FROM RESERVES	0			
NET RESULTS OF OPERATIONS	0			

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE & EXPENDITURE REPORT-FISCAL YEAR 2012/2013
 GENERAL FUND-PARKS AND RECREATION DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2012-DECEMBER 31, 2012**

DESCRIPTION	FISCAL YEAR 2012/2013 BUDGETED	ACTUAL 7/1/2012- 12/31/2012	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	22,352	13,136	9,216	58.8%
OTHER	0	505	(505)	N/A
TOTAL OPERATING REVENUE	22,352	13,641	8,711	61.0%
OPERATING EXPENDITURES				
PUBLIC OUTREACH /EDUCATION	1,100	1,354	(254)	123.1%
PROFESSIONAL SERVICES	200	0	200	0.0%
TRAINING & TRAVEL	2,050	206	1,844	10.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	13,798	6,899	6,899	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	5,204	2,602	2,602	50.0%
TOTAL OPERATING EXPENDITURES	22,352	11,061	11,291	49.5%
OPERATING REVENUE LESS EXPENDITURES	0	2,580	(2,580)	
TRANSFER (TO)/FROM RESERVES	0			
NET RESULTS OF OPERATIONS	0			
TOTAL CAPITAL REVENUE	N/A	0	N/A	N/A
CAPITAL EXPENDITURES				
FISCALINI RANCH PRESERVE-EIR	N/A	6,130	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	6,130	N/A	N/A
TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES	N/A	(6,130)	N/A	N/A