

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
HIGHLIGHTS  
FOR THE PERIOD OF JULY 1, 2009-MARCH 31, 2010**

Page 1 of 2

**BUDGETED FISCAL YEAR 2009-2010**-Represents the balances from the Mid-Year Budget approved by the CCSD Board of Directors on February 25, 2010. There was one ministerial change-ADMINISTRATIVE OVERHEAD CHARGES-OE in Administration was overstated by \$198 due to formula rounding and this was adjusted.

**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.

**SERVICE FEES**-(Water and Wastewater)-July, 2009-February, 2010 have been billed, so Revenue amounts represents 8 months of activity. Revenue is slightly under budget, but the winter months are the lowest revenue months.

**PROPERTY TAXES/FIRE BENEFIT ASSESSMENT/WEED ABATEMENT**-(Fire, Administration, Facilities & Resources and Parks & Recreation)-The vast majority of Revenue paid via property taxes is received during December/January and April/May except for WEED ABATEMENT, the receipts of which tend to lag. Receipts are within budget at this time.

**PROPOSITION A SECURITIZATION**-(Fire, Administration, Facilities & Resources and Parks & Recreation)-50% was received on January 15, 2010 as scheduled and the remaining 50% is scheduled to be received on May 1, 2010.

**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. Only the first and second quarter's interest is shown.

**GRANTS**-(Fire and Parks & Recreation)-To avoid over-estimating revenue, Grant Revenue is not budgeted.

**MUTUAL AID REIMBURSEMENTS**-(Fire)-Revenue resulting from the CCSD Fire Department assisting with out-of-district fires is highly variable and the amount budgeted is based on the years of low revenue.

**SALE OF SURPLUS EQUIPMENT**-(Fire)-A single transaction is expected during the fiscal year and it has transpired.

**OTHER/DONATION**-(Facilities & Resources)-To avoid over-estimating revenue, other than a single on-going annual donation, donations are not budgeted.

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

**WAIT LIST FEES**-(Resource Conservation)-The CCSD is changing its billing process so that waitlist fees are due entirely in a given fiscal year rather than using a due June 30, late if not received by July 31 timeline. This captures all of the activity in a single fiscal year.

**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.

**MAINTENANCE AND REPAIRS**-(Water)-Occurs unevenly in timing and costs based on breakdowns of equipment, etc. Cost overruns are projected to be offset by cost savings in other accounts.

**GOVERNMENT FEES AND DUES**-(Wastewater, Administration)-Occurs based on various regulations that require payments at uneven times. All activity is within budget.

**LEASE-WELL SITE** (Water)-Single, annual payment.

**OPERATING SUPPLIES**-(Water)-Purchases can occur unevenly due to 'stock-up' purchasing done in order to capture quantity discounts. Appears projected expenditures should have been increased in Mid-Year Budget. Cost overruns are projected to be offset by cost savings in other accounts.

**DEBT SERVICE**-(Water, Wastewater and Fire)-Bond, 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. All activity is within budget.

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HIGHLIGHTS  
FOR THE PERIOD OF JULY 1, 2009-MARCH 31, 2010**

Page 2 of 2

**OPERATING EXPENDITURES-Continued**

TRAINING AND TRAVEL-(Fire, Administration, Facilities & Resources)-Occurs based on when appropriate courses or seminars are offered and in Administration's case, a one-time payment for the CCSD's labor employment relations training and consortium contract for managers and supervisors. In addition, Administration Safety training costs are offset by lower liability insurance costs in subsequent years. Cost overruns are projected to be offset by cost savings in other accounts.

FUEL HAZARD CONTRACT-(Fire)-Expenditures are all incurred in the beginning months of the fiscal year.

INSURANCE (Administration)-The bulk of insurance is paid for the entire fiscal year in July.

PROFESSIONAL SERVICES (Parks & Recreation)-All costs were related to completed projects and no additional expenditures are projected.

**Following is additional information to assist readers of this budget report.**

MAJOR MAINTENANCE-(Water)-Amounts Budgeted, Expended to Date and Remaining are as follows:

PROJECT	BUDGETED	EXPENDED TO DATE	REMAINING	Y-T-D % OF BUDGETED
Moonstone Beach Utilities Relocation	47,000	0	47,000	0.0%
Main Street Hydrants	10,000	12,399	(2,399)	124.0%
W. Main Street Overlay	34,000	6,205	27,795	18.3%
Rehab Fiscalini Tank	30,000	0	30,000	0.0%
<b>MAJOR MAINTENANCE-WATER</b>	<b>121,000</b>	<b>18,604</b>	<b>102,396</b>	<b>15.4%</b>

MAJOR MAINTENANCE-(Wastewater)-Amounts Budgeted, Expended to Date and Remaining are as follows:

PROJECT	BUDGETED	EXPENDED TO DATE	REMAINING	Y-T-D % OF BUDGETED
Manholes Repair & Rehab	15,000	0	15,000	0.0%
W. Main Street Overlay	4,000	0	4,000	0.0%
Chlorine Doors	15,000	0	15,000	0.0%
<b>MAJOR MAINTENANCE-WASTEWATER</b>	<b>34,000</b>	<b>0</b>	<b>34,000</b>	<b>0.0%</b>

**CAPITAL REVENUE**-(Water and Wastewater)-Standby Availability is received on the same basis as Property Tax Revenue. Connection Fee Revenue is highly variable and there is no pattern to its receipt.

CAPITAL OUTLAY-(Water)-Amounts Budgeted, Expended to Date and Remaining are as follows:

PROJECT	BUDGETED	EXPENDED TO DATE	REMAINING	Y-T-D % OF BUDGETED
Leimert Pump Station Improvements	8,000	9,026	(1,026)	112.8%
Fire-Hydrants-Moonstone Beach	25,000	6,171	18,829	24.7%
<b>CAPITAL OUTLAY-WATER</b>	<b>33,000</b>	<b>15,197</b>	<b>17,803</b>	<b>46.1%</b>

CAPITAL OUTLAY-(Wastewater)-Amounts Budgeted, Expended to Date and Remaining are as follows:

PROJECT	BUDGETED	EXPENDED TO DATE	REMAINING	Y-T-D % OF BUDGETED
Moonstone Beach Utilities Relocation	100,000	0	100,000	0.0%
Self-Leveling Camera	7,400	7,364	36	99.5%
Sewer System Safety Improvements	20,000	0	20,000	0.0%
<b>CAPITAL OUTLAY-WASTEWATER</b>	<b>127,400</b>	<b>7,364</b>	<b>120,036</b>	<b>5.8%</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010**  
**ALL FUNDS/DEPARTMENTS**  
**FOR THE PERIOD OF JULY 1, 2009-MARCH 31, 2010**

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 3/31/10	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
WATER FUND	1,803,236	1,181,363	621,873	65.5%
WASTEWATER FUND	1,979,407	1,307,962	671,445	66.1%
FIRE DEPARTMENT-GENERAL FUND	1,766,911	1,167,981	598,930	66.1%
ADMINISTRATION-GENERAL FUND	1,423,755	1,039,431	384,324	73.0%
FACILITIES AND RESOURCES-GENERAL FUND	447,362	282,363	164,999	63.1%
PARKS AND RECREATION-GENERAL FUND	76,245	55,284	20,961	72.5%
RESOURCE CONSERVATION FUND	157,849	92,371	65,478	58.5%
<b>TOTAL OPERATING REVENUE</b>	<b><u>7,654,765</u></b>	<b><u>5,126,754</u></b>	<b><u>2,528,011</u></b>	67.0%
<b>OPERATING EXPENDITURES</b>				
WATER FUND	1,776,503	1,130,599	645,904	63.6%
WASTEWATER FUND	1,932,588	1,137,379	795,209	58.9%
FIRE DEPARTMENT-GENERAL FUND	1,658,392	1,118,389	540,003	67.4%
ADMINISTRATION-GENERAL FUND	1,397,071	1,007,706	389,365	72.1%
FACILITIES AND RESOURCES-GENERAL FUND	463,923	326,601	137,322	70.4%
PARKS AND RECREATION-GENERAL FUND	43,571	35,232	8,339	80.9%
RESOURCE CONSERVATION FUND	147,760	106,424	41,336	72.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>7,419,808</u></b>	<b><u>4,862,330</u></b>	<b><u>2,557,478</u></b>	65.5%
<b>CAPITAL REVENUE</b>				
WATER FUND	0	115,366	(115,366)	N/A
WASTEWATER FUND	0	76,259	(76,259)	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	33,739	(33,739)	N/A
RESOURCE CONSERVATION FUND	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b><u>0</u></b>	<b><u>225,364</u></b>	<b><u>(225,364)</u></b>	N/A
<b>CAPITAL EXPENDITURES-(CIP &amp; CAPITAL OUTLAY)</b>				
WATER FUND	0	331,620	(331,620)	N/A
WASTEWATER FUND	0	15,060	(15,060)	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	50,061	(50,061)	N/A
RESOURCE CONSERVATION FUND	0	0	0	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b><u>0</u></b>	<b><u>396,740</u></b>	<b><u>(396,740)</u></b>	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
ALL FUNDS/DEPARTMENTS  
FOR THE PERIOD OF JULY 1, 2009-MARCH 31, 2010**

Pg. 1 of 2

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 3/31/10	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	3,292,837	2,163,311	1,129,526	65.7%
SERVICE FEES-9.75% WATER/15% SEWER INCREASES	411,352	270,602	140,750	65.8%
PROPERTY TAX	1,731,840	1,099,467	632,373	63.5%
PROPOSITION 1A SECURITIZATION	159,286	79,643	79,643	50.0%
ADMINISTRATIVE SERVICES CHARGES	1,156,094	867,071	289,023	75.0%
FIRE BENEFIT ASSESSMENT	387,621	254,178	133,443	65.6%
REMODEL/IN LIEU FEES/TRANSFER EDUs	87,200	71,125	16,075	81.6%
WEED ABATEMENT/FUEL REDUCTION	67,848	32,980	34,868	48.6%
INTEREST INCOME	29,209	14,876	14,333	50.9%
ASSIGN/EXTENSION/ACCT SERVICE FEES	138,287	67,055	71,232	48.5%
SERVICE FEES	6,050	3,842	2,208	63.5%
FRANCHISE FEES	67,857	44,892	22,965	66.2%
FACILITY RENTS	19,000	13,993	5,007	73.6%
MUTUAL AID REIMBURSEMENT/FEES	24,504	23,152	1,352	94.5%
GRANT REVENUE	24,523	74,623	(50,100)	304.3%
SALE OF SURPLUS EQUIPMENT	11,000	11,000	0	100.0%
OTHER	40,257	34,944	5,313	86.8%
<b>TOTAL OPERATING REVENUE</b>	<b><u>7,654,765</u></b>	<b><u>5,126,754</u></b>	<b><u>2,528,011</u></b>	67.0%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	2,300,894	1,610,947	689,947	70.0%
PAYROLL TAXES & BENEFITS	1,316,395	945,026	371,369	71.8%
INSURANCE & BAD DEBT	71,704	61,537	10,167	85.8%
MAINTENANCE & REPAIRS	317,264	235,460	81,804	74.2%
MAJOR MAINTENANCE	155,000	18,604	136,396	12.0%
SLUDGE HAULING	60,000	45,785	14,215	76.3%
OFFICE SUPPLIES & EQUIPMENT	59,919	37,612	22,307	62.8%
GOVERNMENT FEES, DUES,PUBLICATIONS	141,529	98,693	42,836	69.7%
UTILITIES	401,147	268,277	132,870	66.9%
PROFESSIONAL SERVICES	329,791	241,393	88,398	73.2%
FUEL HAZARD CONTRACT	34,707	34,707	0	100.0%
DISTRICT OFFICE RENT	42,365	32,882	9,483	77.6%
LEASE-WELL SITE & EQUIPMENT	29,768	28,727	1,041	96.5%
OPERATING SUPPLIES & EQUIPMENT	114,501	84,301	30,200	73.6%
TRAINING & TRAVEL	31,077	19,599	11,478	63.1%
PUBLIC OUTREACH/EDUCATION/EVENTS & TROLLEY	13,543	6,327	7,216	46.7%
DEBT SERVICE	673,708	196,316	477,392	29.1%
REBATE AND RETROFIT PROGRAMS	2,000	1,225	775	61.3%
VOLUNTARY LOT MERGER PROGRAM	8,000	5,280	2,720	66.0%
CAPITAL OUTLAY	160,400	22,561	137,839	14.1%
ALLOCATED OVERHEAD-PERSONNEL COSTS	784,509	588,382	196,127	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	371,586	278,690	92,896	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>7,419,808</u></b>	<b><u>4,862,330</u></b>	<b><u>2,557,478</u></b>	65.5%

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
ALL FUNDS/DEPARTMENTS**

Pg. 2 of 2

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 3/31/10	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	0	189,380	(189,380)	N/A
CONNECTION FEES	0	2,245	(2,245)	N/A
RESTRICTED RESERVES	0	33,739	(33,739)	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>0</b>	<b>225,364</b>	<b>(225,364)</b>	N/A
<b>CAPITAL EXPENDITURES</b>				
CAPITAL PERSONNEL COSTS	0	93,737	(93,737)	N/A
DESAL/ACE	0	177,807	(177,807)	N/A
SCADA	0	75,136	(75,136)	N/A
FISCALINI RANCH PRESERVE-EIR	0	50,061	(50,061)	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>396,740</b>	<b>(396,740)</b>	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
GOVERNMENTAL FUNDS/DEPARTMENTS  
FOR THE PERIOD OF JULY 1, 2009-MARCH 31, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 3/31/10	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
FIRE DEPARTMENT-GENERAL FUND	1,766,911	1,167,981	598,930	66.1%
ADMINISTRATION-GENERAL FUND	1,423,755	1,039,431	384,324	73.0%
FACILITIES AND RESOURCES-GENERAL FUND	447,362	282,363	164,999	63.1%
PARKS & RECREATION-GENERAL FUND	76,245	55,284	20,961	72.5%
RESOURCE CONSERVATION FUND	157,849	92,371	65,478	58.5%
<b>TOTAL OPERATING REVENUE</b>	<b><u>3,872,122</u></b>	<b><u>2,637,429</u></b>	<b><u>1,234,693</u></b>	68.1%
<b>OPERATING EXPENDITURES</b>				
FIRE DEPARTMENT-GENERAL FUND	1,658,392	1,118,389	540,003	67.4%
ADMINISTRATION-GENERAL FUND	1,397,071	1,007,706	389,365	72.1%
FACILITIES AND RESOURCES-GENERAL FUND	463,923	326,601	137,322	70.4%
PARKS & RECREATION-GENERAL FUND	43,571	35,232	8,339	80.9%
RESOURCE CONSERVATION FUND	147,760	106,424	41,336	72.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>3,710,717</u></b>	<b><u>2,594,352</u></b>	<b><u>1,116,365</u></b>	69.9%
<b>CAPITAL REVENUE</b>				
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 & RECREATION-GENERAL FUND	0	33,739	(33,739)	N/A
RESOURCE CONSERVATION FUND	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b><u>0</u></b>	<b><u>33,739</u></b>	<b><u>(33,739)</u></b>	N/A
<b>CAPITAL EXPENDITURES</b>				
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 & RECREATION-GENERAL FUND	0	50,061	(50,061)	N/A
RESOURCE CONSERVATION FUND	0	0	0	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b><u>0</u></b>	<b><u>50,061</u></b>	<b><u>(50,061)</u></b>	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
WATER FUND/DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2009-MARCH 31, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 3/31/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,572,837	1,026,563	546,274	65.3%
SERVICE FEES-9.75% RATE INCREASE	153,352	100,090	53,262	65.3%
ACCOUNT SERVICE FEES	14,569	9,885	4,684	67.8%
LATE FEES	53,269	36,027	17,242	67.6%
INTEREST INCOME	9	9	0	100.0%
OTHER	9,200	8,789	411	95.5%
<b>TOTAL OPERATING REVENUE</b>	<b><u>1,803,236</u></b>	<b><u>1,181,363</u></b>	<b><u>621,873</u></b>	65.5%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	369,405	261,716	107,689	70.8%
PAYROLL TAXES & BENEFITS	213,037	151,713	61,324	71.2%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	86,346	95,759	(9,413)	110.9%
MAINTENANCE & REPAIR-PLANT	2,000	741	1,259	37.1%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	3,706	6,737	(3,031)	181.8%
MAJOR MAINTENANCE	121,000	18,604	102,396	15.4%
OFFICE SUPPLIES & EQUIPMENT	17,300	10,049	7,251	58.1%
GOVERNMENT FEES, DUES,PUBLICATIONS	18,500	13,581	4,919	73.4%
UTILITIES	136,809	89,447	47,362	65.4%
BAD DEBT	3,000	1,293	1,707	43.1%
PROFESSIONAL SERVICES	75,012	56,750	18,262	75.7%
LEASE-WELL SITE	26,000	26,000	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	23,779	23,609	170	99.3%
TRAINING & TRAVEL	10,167	1,169	8,998	11.5%
PUBLIC OUTREACH & EDUCATION	2,400	1,163	1,237	48.5%
DEBT SERVICE	184,211	18,948	165,263	10.3%
CAPTIAL OUTLAY	33,000	15,197	17,803	46.1%
ALLOCATED OVERHEAD-PERSONNEL COSTS	305,875	229,406	76,469	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	144,956	108,717	36,239	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,776,503</u></b>	<b><u>1,130,599</u></b>	<b><u>645,904</u></b>	63.6%
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	0	115,366	(115,366)	N/A
CONNECTION FEES	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b><u>0</u></b>	<b><u>115,366</u></b>	<b><u>(115,366)</u></b>	N/A
<b>CAPITAL EXPENDITURES</b>				
CAPITAL PERSONNEL COSTS	0	93,737	(93,737)	N/A
DESAL/ACE	0	177,807	(177,807)	N/A
SCADA	0	60,076	(60,076)	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b><u>0</u></b>	<b><u>331,620</u></b>	<b><u>(331,620)</u></b>	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
WASTEWATER FUND/DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2009-MARCH 31, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 3/31/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,720,000	1,136,748	583,252	66.1%
SERVICE FEES-15% RATE INCREASE	258,000	170,512	87,488	66.1%
INTEREST INCOME	200	112	88	56.0%
OTHER	1,207	590	617	48.9%
<b>TOTAL OPERATING REVENUE</b>	<b><u>1,979,407</u></b>	<b><u>1,307,962</u></b>	<b><u>671,445</u></b>	66.1%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	331,084	238,827	92,257	72.1%
PAYROLL TAXES & BENEFITS	213,108	156,091	57,017	73.2%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	51,540	36,112	15,428	70.1%
MAINTENANCE & REPAIR-PLANT	23,249	17,463	5,786	75.1%
MAINTENANCE & REPAIR-GROUNDS	12,500	0	12,500	0.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	10,308	5,111	5,197	49.6%
MAJOR MAINTENANCE	34,000	0	34,000	0.0%
SLUDGE DISPOSAL	60,000	45,785	14,215	76.3%
OFFICE SUPPLIES & EQUIPMENT	12,768	8,091	4,677	63.4%
GOVERNMENT FEES, DUES,PUBLICATIONS	52,313	47,438	4,875	90.7%
UTILITIES	170,607	112,494	58,113	65.9%
PROFESSIONAL SERVICES	19,136	11,609	7,527	60.7%
OPERATING SUPPLIES & EQUIPMENT	39,137	25,557	13,580	65.3%
TRAINING & TRAVEL	6,384	1,864	4,520	29.2%
PUBLIC OUTREACH & EDUCATION	900	412	488	45.8%
DEBT SERVICE	440,431	177,368	263,063	40.3%
CAPITAL OUTLAY	127,400	7,364	120,036	5.8%
ALLOCATED OVERHEAD-PERSONNEL COSTS	222,467	166,850	55,617	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	105,256	78,942	26,314	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,932,588</u></b>	<b><u>1,137,379</u></b>	<b><u>795,209</u></b>	58.9%
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	0	74,014	(74,014)	N/A
CONNECTION FEES	0	2,245	(2,245)	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b><u>0</u></b>	<b><u>76,259</u></b>	<b><u>(76,259)</u></b>	N/A
<b>CAPITAL EXPENDITURES</b>				
SCADA	0	15,060	(15,060)	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b><u>0</u></b>	<b><u>15,060</u></b>	<b><u>(15,060)</u></b>	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
GENERAL FUND-FIRE DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2009-MARCH 31, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 3/31/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	1,162,834	738,231	424,603	63.5%
PROPOSITION 1A SECURITIZATION	106,952	53,476	53,476	N/A
FIRE BENEFIT ASSESSMENT	387,621	254,178	133,443	65.6%
WEED ABATEMENT/FUEL REDUCTION	67,848	32,980	34,868	48.6%
CDF/INSPECTION FEES	24,504	23,152	1,352	94.5%
INTEREST INCOME	2,000	847	1,153	42.4%
GRANT REVENUE	3,952	54,052	(50,100)	1367.7%
SALE OF SURPLUS EQUIPMENT	11,000	11,000	0	100.0%
OTHER	200	65	135	32.5%
<b>TOTAL OPERATING REVENUE</b>	<b><u>1,766,911</u></b>	<b><u>1,167,981</u></b>	<b><u>598,930</u></b>	<b>66.1%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	784,715	538,837	245,878	68.7%
PAYROLL TAXES & BENEFITS	400,206	287,221	112,985	71.8%
INSURANCE & OTHER SERVICES	350	162	188	46.3%
MAINTENANCE & REPAIR	40,621	25,963	14,658	63.9%
OFFICE SUPPLIES & EQUIPMENT	4,631	3,560	1,071	76.9%
GOVERNMENT FEES, DUES,PUBLICATIONS	33,185	1,809	31,376	5.5%
UTILITIES	29,126	20,029	9,097	68.8%
PROFESSIONAL SERVICES	19,970	11,472	8,499	57.4%
FUEL HAZARD CONTRACT	34,707	34,707	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	44,577	29,635	14,942	66.5%
TRAINING & TRAVEL	6,781	7,661	(880)	113.0%
PUBLIC OUTREACH & EDUCATION	2,000	1,090	910	54.5%
EQUIPMENT LEASE	3,768	2,727	1,041	72.4%
DEBT SERVICE	49,066	0	49,066	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	138,875	104,156	34,719	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	65,814	49,361	16,454	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,658,392</u></b>	<b><u>1,118,389</u></b>	<b><u>540,003</u></b>	<b>67.4%</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
 GENERAL FUND-ADMINISTRATION DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2009-MARCH 31, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 3/31/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE OVERHEAD CHARGES-PS	784,508	588,382	196,126	75.0%
ADMINISTRATIVE OVERHEAD CHARGES-OE	371,586	278,690	92,897	75.0%
PROPERTY TAX	127,388	80,873	46,515	63.5%
PROPOSITION 1A SECURITIZATION	11,716	5,858	5,858	50.0%
INTEREST INCOME	26,000	13,395	12,605	51.5%
SERVICE FEES	6,050	3,842	2,208	63.5%
FRANCHISE FEES	67,857	44,892	22,965	66.2%
OTHER	28,650	23,500	5,150	82.0%
<b>TOTAL OPERATING REVENUE</b>	<b><u>1,423,755</u></b>	<b><u>1,039,431</u></b>	<b><u>384,324</u></b>	73.0%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	607,522	422,743	184,779	69.6%
PAYROLL TAXES & BENEFITS	365,342	259,221	106,121	71.0%
INSURANCE & CLAIMS	68,355	60,082	8,273	87.9%
MAINTENANCE & REPAIRS	38,355	24,383	13,972	63.6%
OFFICE SUPPLIES & EQUIPMENT	24,391	15,605	8,786	64.0%
GOVERNMENT FEES, DUES,PUBLICATIONS	37,531	35,786	1,745	95.4%
UTILITIES	29,616	20,373	9,243	68.8%
DISTRICT OFFICE RENT	42,365	32,882	9,483	77.6%
PROFESSIONAL SERVICES	168,851	126,585	42,266	75.0%
TRAINING & TRAVEL	7,500	7,207	293	96.1%
PUBLIC OUTREACH & EDUCATION	4,743	2,839	1,904	59.9%
TROLLEY	2,500	0	2,500	0.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,397,071</u></b>	<b><u>1,007,706</u></b>	<b><u>389,365</u></b>	72.1%

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
 GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2009-MARCH 31, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 3/31/2010	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	390,633	247,996	142,638	63.5%
PROPOSITION 1A SECURITIZATION	35,929	17,964	17,964	50.0%
FACILITY RENTS	19,000	13,993	5,007	73.6%
INTEREST INCOME	800	410	390	51.3%
OTHER/DONATION	1,000	2,000	(1,000)	200.0%
<b>TOTAL OPERATING REVENUE</b>	<b><u>447,362</u></b>	<b><u>282,363</u></b>	<b><u>164,999</u></b>	63.1%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	164,880	117,892	46,988	71.5%
PAYROLL TAXES & BENEFITS	100,615	73,389	27,226	72.9%
MAINTENANCE & REPAIRS	22,951	14,047	8,904	61.2%
OPEN SPACE MAINTENANCE	25,688	9,144	16,544	35.6%
OFFICE SUPPLIES & EQUIPMENT	179	0	179	0.0%
GOVERNMENT FEES, DUES,PUBLICATIONS	0	79	(79)	N/A
UTILITIES	34,989	25,934	9,055	74.1%
PROFESSIONAL SERVICES	12,320	7,482	4,838	60.7%
OPERATING SUPPLIES & EQUIPMENT	7,008	5,500	1,508	78.5%
TRAINING & TRAVEL	45	1,698	(1,653)	3773.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	64,623	48,467	16,156	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	30,625	22,969	7,656	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>463,923</u></b>	<b><u>326,601</u></b>	<b><u>137,322</u></b>	70.4%

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
 GENERAL FUND-PARKS AND RECREATION DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2009-MARCH 31, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 3/31/2010	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	50,985	32,368	18,617	63.5%
PROPOSITION 1A SECURITIZATION	4,689	2,345	2,344	50.0%
GRANTS	20,571	20,571	0	100.0%
<b>TOTAL OPERATING REVENUE</b>	<b>76,245</b>	<b>55,284</b>	<b>20,961</b>	72.5%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	1,243	1,243	0	100.0%
PAYROLL TAXES & BENEFITS	712	709	3	99.6%
PUBLIC OUTREACH /EDUCATION	1,000	823	177	82.3%
OFFICE SUPPLIES & EQUIPMENT	250	0	250	0.0%
PROFESSIONAL SERVICES	9,202	9,084	118	98.7%
ALLOCATED OVERHEAD-PERSONNEL COSTS	21,144	15,858	5,286	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	10,020	7,515	2,505	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>43,571</b>	<b>35,232</b>	<b>8,339</b>	80.9%
<b>CAPITAL REVENUE</b>				
RESTRICTED RESERVES	0	33,739	(33,739)	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>0</b>	<b>33,739</b>	<b>(33,739)</b>	N/A
<b>CAPITAL EXPENDITURES</b>				
FISCALINI RANCH PRESERVE-EIR	0	50,061	(50,061)	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>50,061</b>	<b>(50,061)</b>	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
 RESOURCE CONSERVATION FUND/DEPARTMENT\*  
 FOR THE PERIOD OF JULY 1, 2009-MARCH 31, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 3/31/2010	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
IN-LIEU FEES	24,000	12,050	11,950	50.2%
REMODEL FEES	28,000	23,875	4,125	85.3%
WAIT LIST FEES	58,000	13,248	44,752	22.8%
ASSIGNMENT FEES	12,449	7,895	4,554	63.4%
TRANSFER EDUs	35,200	35,200	0	100.0%
INTEREST INCOME	200	103	97	51.5%
<b>TOTAL OPERATING REVENUE</b>	<b><u>157,849</u></b>	<b><u>92,371</u></b>	<b><u>65,478</u></b>	<b>58.5%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	42,045	29,689	12,356	70.6%
PAYROLL TAXES & BENEFITS	23,375	16,682	6,693	71.4%
REBATE & RETROFIT PROGRAMS	2,000	1,225	775	61.3%
OFFICE SUPPLIES & EQUIPMENT	400	307	93	76.8%
VOLUNTARY LOT MERGER PROGRAM	8,000	5,280	2,720	66.0%
PROFESSIONAL SERVICES	25,300	18,411	6,889	72.8%
TRAINING & TRAVEL	200	0	200	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	31,525	23,644	7,881	75.0%
ALLOCATED OVERHEAD-OPERATING COSTS	14,915	11,186	3,729	75.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>147,760</u></b>	<b><u>106,424</u></b>	<b><u>41,336</u></b>	<b>72.0%</b>

\*The Resource Conservation Fund is included in Governmental Funds.