

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

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**COLUMN DESCRIPTIONS:**

**BUDGETED FISCAL YEAR 2010-2011**-Represents the balances from the Operating Budget approved by the CCSD Board of Directors on June 23, 2011.

**ACTUAL 7/1/2011-9/30/2011**-Amounts shown are actual revenues received and expenditures paid for the first three months of the 2011/2012 fiscal year.

**REMAINING BALACE**-This is the budgeted amount less the year-to-date activity. A bracketed amount means that more Revenue has been received or Expenditures have been disbursed as of September 30, 2011 than was budgeted for the entire year respectively.

**Y-T-D % OF BUDGET (YEAR TO DATE PERCENTAGE OF BUDGET)**-This is the percentage of the budgeted revenue that was actually received and the percentage of budgeted expenditures that was actually paid as of September 30, 2011.

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

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

**SERVICE FEES**-(Water and Wastewater)-July, 2011-August, 2011 have been billed, so Revenue amounts represents only 2 months of activity. Revenue is very slightly over budget for the period. The higher Y-T-D % OF BUDGET for Water than for Wastewater is consistent with prior years.

**PROPERTY TAXES/FIRE BENEFIT ASSESSMENT/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.

**INTEREST INCOME**-Most Interest Income is from the CCSD's account with the Local Agency Investment Fund (LAIF) and the interest is posted approximately 15 days after the quarter's end. As this report was completed prior to the receipt of the interest for June-September, no LAIF interest is shown.

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

**OTHER**-(Water and Administration)-\$12,000 of rent revenue budgeted as Water revenue is actually Facilities & Resources. This will need to be adjusted at Mid-Year. For Administration, material items are normally not received until late in the fiscal year.

**FACILITY RENTS**-(Facilities & Resources)-Vet's Hall rent revenue continues to decline. This may require an adjustment during mid-year review.

**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.

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

**SALARIES & WAGES and PAYROLL TAXES & BENEFITS**-All departments are within budget at this time. While it would appear that Facilities and Resources is over budget, this is due to employee retirements and the associated leave credits cash-outs. These skew the percentages high at this point in time, but these will even out over the fiscal year.

11/8/2011

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**OPERATING EXPENDITURES-Continued**

**INSURANCE (Administration)**-The bulk of insurance is paid for the entire fiscal year in July. The existing deficit will require an adjustment during mid-year review unless a rebate is received (as has happened in some previous years).

**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. Overall, activity is within budget with the exception of Wastewater, where it appears there is a potential deficit. This is being addressed.

**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 almost \$4,000 less than the previous year.

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

**PROFESSIONAL SERVICES (Wastewater and Resource Conservation)**-The deficit is due to the contracting for temporary help due to the delay in the hiring of replacement personnel for vacant positions. The deficit is offset with the salary savings of the positions being vacant.

**LEASE-WELL SITE (Water)**-There is a single, annual payment.

**FUEL HAZARD CONTRACT**-(Fire)-Due to the changes in the Fuel Hazard Reduction Program, there was a significant decrease in the cost to clear non-compliant lots. This will also result in a corresponding Revenue decrease and no nets savings will be obtained.

**GRANT EXPENDITURES (Fire)**-Unbudgeted costs are offset by unbudgeted revenue. To be adjusted during mid-year 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.

**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. The recent refinancing of the Wastewater Bonds will cause some minor changes that will be accounted for during mid-year review. While there will be a substantial decrease in interest and bond fees, there is an almost corresponding increase in principal. In addition, the one-time cost-of-issuance fees will be accounted for.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
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ALL FUNDS/DEPARTMENTS  
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DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 9/30/11	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	3,660,000	746,077	2,913,923	20.4%
PROPERTY TAX	1,854,174	40,018	1,814,156	2.2%
ADMINISTRATIVE SERVICES CHARGES	1,090,213	272,553	817,660	25.0%
FIRE BENEFIT ASSESSMENT	407,885	0	407,885	0.0%
REMODEL/IN LIEU FEES/TRANSFER EDUs	45,100	4,500	40,600	10.0%
WEED ABATEMENT/FUEL REDUCTION	37,600	2,075	35,525	5.5%
INTEREST INCOME	29,138	96	29,042	0.3%
ASSIGN/EXTENSION/ACCT SERVICE FEES	132,700	16,089	116,611	12.1%
SERVICE FEES	2,400	81	2,319	3.4%
FRANCHISE FEES	68,000	11,423	56,577	16.8%
FACILITY RENTS	12,500	13,796	(1,296)	110.4%
MUTUAL AID REIMBURSEMENT/INSPECTION FEE:	2,000	716	1,284	35.8%
GRANT REVENUE	0	66,791	(66,791)	N/A
FROM RESTRICTED RESERVES	10,000	3,163	6,837	31.6%
OTHER	39,650	443	39,207	1.1%
<b>TOTAL OPERATING REVENUE</b>	<b>7,391,360</b>	<b>1,177,821</b>	<b>6,213,539</b>	<b>15.9%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	2,127,193	528,118	1,599,075	24.8%
PAYROLL TAXES & BENEFITS	1,533,368	332,872	1,200,496	21.7%
INSURANCE/CLAIMS/BAD DEBT	70,900	72,695	(1,795)	102.5%
MAINTENANCE & REPAIRS	379,400	94,212	285,188	24.8%
MAJOR MAINTENANCE	241,000	0	241,000	0.0%
SLUDGE HAULING	35,000	1,486	33,514	4.2%
OFFICE SUPPLIES & EQUIPMENT	36,450	6,704	29,746	18.4%
GOVERNMENT FEES, DUES,PUBLICATIONS	139,300	23,120	116,180	16.6%
UTILITIES	413,310	81,174	332,136	19.6%
PROFESSIONAL SERVICES	267,950	75,791	192,159	28.3%
FUEL HAZARD CONTRACT	25,000	7,329	17,671	29.3%
DISTRICT OFFICE RENT	38,186	9,546	28,640	25.0%
LEASE-WELL SITE & EQUIPMENT	29,800	26,893	2,907	90.2%
OPERATING SUPPLIES & EQUIPMENT	119,650	23,280	96,370	19.5%
GRANT EXPENDITURES	5,000	12,397	(7,397)	247.9%
TRAINING/TRAVEL & RECRUITMENT	35,970	1,735	34,235	4.8%
PUBLIC OUTREACH/EDUCATION/EVENTS	6,400	1,240	5,160	19.4%
DEBT SERVICE	615,562	36,059	579,503	5.9%
REBATE AND RETROFIT PROGRAMS	2,000	75	1,925	3.8%
VOLUNTARY LOT MERGER PROGRAM	10,000	3,163	6,837	31.6%
CAPITAL OUTLAY	105,000	0	105,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	779,531	194,883	584,648	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	310,682	77,671	233,012	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,326,652</b>	<b>1,610,445</b>	<b>5,716,207</b>	<b>22.0%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>64,708</b>	<b>(432,624)</b>	<b>497,332</b>	
<b>NET TRANSFERS</b>	<b>(64,708)</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

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	<b>FISCAL YEAR 2011/2012 BUDGETED</b>	<b>ACTUAL 7/1/2011- 9/30/11</b>	<b>REMAINING BALANCE/ (OVER BUDGET)</b>	<b>Y-T-D % OF BUDGET</b>
<b>TOTAL CAPITAL REVENUE</b>	N/A	<u>0</u>	N/A	N/A
<b>TOTAL EXPENDITURES</b>				
Capital Personnel Costs	N/A	27,799	N/A	N/A
Geotech Investigation/30% Design	N/A	4,188	N/A	N/A
SCADA	N/A	12,638	N/A	N/A
Rodeo Grounds	N/A	422	N/A	N/A
Stuart Street	N/A	9,102	N/A	N/A
Fiscalini Ranch Preserve-EIR	N/A	<u>100</u>	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>		<u>54,249</u>		
<b>CAPITAL REVENUE LESS EXPENDITURES</b>		<u><u>(54,249)</u></u>		

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
ALL FUNDS/DEPARTMENTS  
FOR THE PERIOD OF JULY 1, 2011-SEPTEMBER 30, 2011**

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 9/30/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
WATER FUND	1,783,200	373,806	1,409,394	21.0%
WASTEWATER FUND	1,962,400	381,711	1,580,689	19.5%
FIRE DEPARTMENT-GENERAL FUND	1,616,683	89,001	1,527,682	5.5%
ADMINISTRATION-GENERAL FUND	1,387,154	288,141	1,099,013	20.8%
FACILITIES AND RESOURCES-GENERAL FUND	495,437	24,190	471,246	4.9%
PARKS AND RECREATION-GENERAL FUND	25,086	6,329	18,757	25.2%
RESOURCE CONSERVATION FUND	121,400	14,642	106,758	12.1%
<b>TOTAL OPERATING REVENUE</b>	<b>7,391,360</b>	<b>1,177,821</b>	<b>6,213,539</b>	15.9%
<b>OPERATING EXPENDITURES</b>				
WATER FUND	1,747,685	327,052	1,420,633	18.7%
WASTEWATER FUND	1,952,847	338,948	1,613,899	17.4%
FIRE DEPARTMENT-GENERAL FUND	1,616,683	380,657	1,236,026	23.5%
ADMINISTRATION-GENERAL FUND	1,350,609	366,269	984,340	27.1%
FACILITIES AND RESOURCES-GENERAL FUND	495,437	157,247	338,190	31.7%
PARKS AND RECREATION-GENERAL FUND	25,086	12,633	12,453	50.4%
RESOURCE CONSERVATION FUND	138,305	27,639	110,666	20.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,326,652</b>	<b>1,610,445</b>	<b>5,716,207</b>	22.0%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>64,708</b>	<b>(432,624)</b>	<b>497,332</b>	
<b>NET TRANSFERS</b>	<b>(64,708)</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			
<b>CAPITAL REVENUE</b>				
WATER FUND	N/A	0	N/A	N/A
WASTEWATER FUND	N/A	0	N/A	N/A
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0	N/A	N/A
PARKS AND RECREATION-GENERAL FUND	N/A	0	N/A	N/A
RESOURCE CONSERVATION FUND	N/A	0	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>		<b>0</b>		
<b>CAPITAL EXPENDITURES</b>				
WATER FUND	N/A	54,149	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	100	N/A	N/A
RESOURCE CONSERVATION FUND	N/A	0	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>54,249</b>		
<b>CAPITAL REVENUE LESS EXPENDITURES</b>		<b>(54,249)</b>		

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

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 9/30/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,700,000	364,456	1,335,544	21.4%
ACCOUNT SERVICE FEES	14,200	2,715	11,485	19.1%
LATE FEES	52,500	6,395	46,105	12.2%
OTHER	16,500	240	16,260	1.5%
<b>TOTAL OPERATING REVENUE</b>	<b>1,783,200</b>	<b>373,806</b>	<b>1,409,394</b>	21.0%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	296,434	61,088	235,346	20.6%
PAYROLL TAXES & BENEFITS	207,471	43,283	164,188	20.9%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	112,000	15,986	96,014	14.3%
MAINTENANCE & REPAIR-PLANT	7,000	238	6,762	3.4%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	8,500	2,620	5,880	30.8%
MAJOR MAINTENANCE	133,000	0	133,000	0.0%
OFFICE SUPPLIES & EQUIPMENT	7,800	2,484	5,316	31.8%
GOVERNMENT FEES, DUES,PUBLICATIONS	19,000	1,923	17,077	10.1%
UTILITIES	131,300	28,810	102,490	21.9%
BAD DEBT & CLAIMS	500	(2)	502	-0.4%
PROFESSIONAL SERVICES	135,450	29,861	105,589	22.0%
LEASE-WELL SITE	26,000	26,000	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	33,600	9,028	24,572	26.9%
TRAINING/TRAVEL & RECRUITMENT	5,350	137	5,213	2.6%
PUBLIC OUTREACH & EDUCATION	700	0	700	0.0%
DEBT SERVICE	184,203	0	184,203	0.0%
CAPTIAL OUTLAY	17,000	0	17,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	302,011	75,503	226,508	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	120,366	30,092	90,275	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,747,685</b>	<b>327,052</b>	<b>1,420,633</b>	18.7%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>35,515</b>	<b>46,754</b>	<b>(11,239)</b>	131.6%
TRANSFER TO WATER CAPITAL	(35,515)			
APPLY TO LOAN FROM GENERAL FUND	0			
<b>NET TRANSFERS</b>	<b>(35,515)</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b>0</b>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
Capital Personnel Costs	N/A	27,799	N/A	N/A
Geotech Investigation/30% Design	N/A	4,188	N/A	N/A
SCADA	N/A	12,638	N/A	N/A
Rodeo Grounds	N/A	422	N/A	N/A
Stuart Street	N/A	9,102	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>54,149</b>	N/A	N/A
11/8/2011				
<b>CAPITAL REVENUE LESS EXPENDITURES</b>	N/A	<b>(54,149)</b>	N/A	N/A

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

	<b>FISCAL YEAR 2011/2012 BUDGETED</b>	<b>ACTUAL 7/1/2011- 9/30/2011</b>	<b>REMAINING BALANCE/ (OVER BUDGET)</b>	<b>Y-T-D % OF BUDGET</b>
Rehab Fiscalini Tank	30,000	0	30,000.00	0.0%
Meter Upgrades	20,000	0	20,000.00	0.0%
Main St. Service Line Upgrade	8,000	0	8,000.00	0.0%
Pineway Water Line Repairs	25,000	0	25,000.00	0.0%
Valve Raising	15,000	0	15,000.00	0.0%
Water Line Replacement (Pinedorado)	10,000	0	10,000.00	0.0%
Cathodic Protection	5,000	0	5,000.00	0.0%
Raise Windsor Vault	5,000	0	5,000.00	0.0%
SR4 Streambank Restoration	10,000	0	10,000.00	0.0%
Water Yard Shop Roof	5,000	0	5,000.00	0.0%
<b>MAJOR MAINTENANCE</b>	<b>133,000</b>	<b>0</b>	<b>133,000</b>	<b>0.0%</b>
Relocate 3 Meters/Abandon 2" Water Line (Hesperian)	12,000	0	12,000.00	0.0%
Radios	5,000	0	5,000.00	0.0%
<b>CAPITAL OUTLAY</b>	<b>17,000</b>	<b>0</b>	<b>17,000</b>	<b>0.0%</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
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WASTEWATER FUND/DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2011-SEPTEMBER 30, 2011**

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 9/30/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,960,000	381,621	1,578,379	19.5%
INTEREST INCOME	2,250	0	2,250	0.0%
OTHER	150	90	60	60.0%
<b>TOTAL OPERATING REVENUE</b>	<b><u>1,962,400</u></b>	<b><u>381,711</u></b>	<b><u>1,580,689</u></b>	<b>19.5%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	289,589	68,662	220,927	23.7%
PAYROLL TAXES & BENEFITS	247,827	51,710	196,117	20.9%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	59,000	11,752	47,248	19.9%
MAINTENANCE & REPAIR-PLANT	30,000	19,847	10,153	66.2%
MAINTENANCE & REPAIR-GROUNDS	10,000	4,010	5,990	40.1%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	6,650	2,366	4,284	35.6%
MAJOR MAINTENANCE	108,000	0	108,000	0.0%
SLUDGE DISPOSAL	35,000	1,486	33,514	4.2%
OFFICE SUPPLIES & EQUIPMENT	9,400	1,763	7,637	18.8%
GOVERNMENT FEES, DUES,PUBLICATIONS	60,300	2,013	58,287	3.3%
UTILITIES	188,400	37,153	151,247	19.7%
PROFESSIONAL SERVICES	9,800	13,694	(3,894)	139.7%
OPERATING SUPPLIES & EQUIPMENT	41,500	4,962	36,538	12.0%
TRAINING/TRAVEL & RECRUITMENT	4,000	40	3,960	1.0%
PUBLIC OUTREACH & EDUCATION	300	0	300	0.0%
DEBT SERVICE	431,359	36,059	395,300	8.4%
CAPITAL OUTLAY	88,000	0	88,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	238,620	59,655	178,965	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	95,102	23,776	71,327	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,952,847</u></b>	<b><u>338,948</u></b>	<b><u>1,613,899</u></b>	<b>17.4%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b><u>9,553</u></b>	<b><u>42,763</u></b>	<b><u>(33,210)</u></b>	
TRANSFER TO RESERVES	<u>(9,553)</u>			
<b>NET TRANSFERS</b>	<b><u>(9,553)</u></b>			
<b>NET RESULTS OF OPERATIONS</b>	<b><u>0</u></b>			
<b>TOTAL OPERATING REVENUE</b>	N/A	<u>0</u>	N/A	N/A
<b>TOTAL OPERATING EXPENDITURES</b>	N/A	<u>0</u>	N/A	N/A
<b>OPERATING REVENUE LESS EXPENDITURES</b>	N/A	<u>0</u>	N/A	N/A



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

	<b>FISCAL YEAR 2011/2012 BUDGETED</b>	<b>ACTUAL 7/1/2011- 9/30/2011</b>	<b>REMAINING BALANCE/ (OVER BUDGET)</b>	<b>Y-T-D % OF BUDGET</b>
Collection System Evaluation	10,000	0	10,000	0.0%
Aeration Basin (Socks) Replacement	20,000	0	20,000	0.0%
Digestor	30,000	0	30,000	0.0%
Hand Rails Repair	8,000	0	8,000	0.0%
Orlando Emergency Repair	10,000	0	10,000	0.0%
Limit Torque Valves	10,000	0	10,000	0.0%
Generator Preventative M&R	20,000	0	20,000	0.0%
<b>MAJOR MAINTENANCE</b>	<b>108,000</b>	<b>0</b>	<b>108,000</b>	<b>0.0%</b>
SSMP-Phase II & III	30,000	0	30,000	0.0%
Radios	8,000	0	8,000	0.0%
Disolved Oxygen Control Evaluation	10,000	0	10,000	0.0%
Lift Station Pump Panels	40,000	0	40,000	0.0%
<b>CAPITAL OUTLAY</b>	<b>88,000</b>	<b>0</b>	<b>88,000</b>	<b>0.0%</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012  
GOVERNMENTAL FUNDS  
FOR THE PERIOD OF JULY 1, 2011-SEPTEMBER 30, 2011**

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 9/30/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
FIRE DEPARTMENT-GENERAL FUND	1,616,683	89,001	1,527,682	5.5%
ADMINISTRATION-GENERAL FUND	1,387,154	288,141	1,099,013	20.8%
FACILITIES AND RESOURCES-GENERAL FUND	495,437	24,190	471,247	4.9%
PARKS AND RECREATION-GENERAL FUND	25,086	6,329	18,757	25.2%
RESOURCE CONSERVATION FUND	121,400	14,642	106,758	12.1%
<b>TOTAL OPERATING REVENUE</b>	<b>3,645,760</b>	<b>422,304</b>	<b>3,223,456</b>	
<b>OPERATING EXPENDITURES</b>				
FIRE DEPARTMENT-GENERAL FUND	1,616,683	380,657	1,236,026	23.5%
ADMINISTRATION-GENERAL FUND	1,350,609	366,269	984,340	27.1%
FACILITIES AND RESOURCES-GENERAL FUND	495,437	157,247	338,190	31.7%
PARKS AND RECREATION-GENERAL FUND	25,086	12,633	12,453	50.4%
RESOURCE CONSERVATION FUND	138,305	27,639	110,666	20.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,626,120</b>	<b>944,445</b>	<b>2,681,675</b>	26.0%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>19,640</b>	<b>(522,142)</b>	<b>541,781</b>	
<b>NET TRANSFERS TO RESERVES</b>	<b>(19,640)</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			
<b>CAPITAL REVENUE</b>				
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0	N/A	
PARKS AND RECREATION-GENERAL FUND	N/A	0	N/A	
RESOURCE CONSERVATION FUND	N/A	0	N/A	
<b>TOTAL CAPITAL REVENUE</b>		<b>0</b>		
<b>CAPITAL EXPENDITURES</b>				
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0	N/A	
PARKS AND RECREATION-GENERAL FUND	N/A	100	N/A	
RESOURCE CONSERVATION FUND	N/A	0	N/A	
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>100</b>		
<b>OPERATING REVENUE LESS EXPENDITURES</b>		<b>(100)</b>		

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

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 9/30/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	1,167,948	25,207	1,142,741	2.2%
FIRE BENEFIT ASSESSMENT	407,885	0	407,885	0.0%
WEED ABATEMENT/FUEL REDUCTION	37,600	2,075	35,525	5.5%
MUTUAL AID/INSPECTION FEES	2,000	716	1,284	35.8%
INTEREST INCOME	750	0	750	0.0%
GRANT/DONATION REVENUE	0	61,003	(61,003)	N/A
OTHER	500	0	500	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>1,616,683</b>	<b>89,001</b>	<b>1,527,682</b>	<b>5.5%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	759,249	186,791	572,458	24.6%
PAYROLL TAXES & BENEFITS	477,410	109,828	367,582	23.0%
INSURANCE & OTHER SERVICES	1,400	0	1,400	0.0%
MAINTENANCE & REPAIR	33,650	5,754	27,896	17.1%
OFFICE SUPPLIES & EQUIPMENT	2,500	468	2,032	18.7%
GOVERNMENT FEES, DUES, PUBLICATIONS	29,000	471	28,529	1.6%
UTILITIES	28,100	4,977	23,123	17.7%
PROFESSIONAL SERVICES	20,100	4,887	15,213	24.3%
CLAIMS	0	36	(36)	N/A
FUEL HAZARD CONTRACT	25,000	7,329	17,671	29.3%
OPERATING SUPPLIES & EQUIPMENT	33,050	7,286	25,764	22.0%
GRANT EXPENDITURES	5,000	6,609	(1,609)	132.2%
TRAINING/TRAVEL & RECRUITMENT	16,700	322	16,378	1.9%
PUBLIC OUTREACH & EDUCATION	1,700	0	1,700	0.0%
EQUIPMENT LEASE	3,800	893	2,907	23.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	128,722	32,181	96,542	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	51,302	12,826	38,477	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,616,683</b>	<b>380,657</b>	<b>1,236,026</b>	<b>23.5%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>(291,656)</b>	<b>291,656</b>	
<b>TRANSFER (TO)/FROM RESERVES</b>	<b>0</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

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

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 9/30/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE OVERHEAD CHARGES-PS	779,531	194,883	584,648	25.0%
ADMINISTRATIVE OVERHEAD CHARGES-OE	310,682	77,671	233,012	25.0%
PROPERTY TAX	179,541	3,875	175,666	2.2%
INTEREST INCOME	25,500	96	25,404	0.4%
SERVICE FEES	2,400	81	2,319	3.4%
FRANCHISE FEES	68,000	11,423	56,577	16.8%
OTHER	21,500	113	21,387	0.5%
<b>TOTAL OPERATING REVENUE</b>	<b><u>1,387,154</u></b>	<b><u>288,141</u></b>	<b><u>1,099,013</u></b>	20.8%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	557,167	121,172	435,995	21.7%
PAYROLL TAXES & BENEFITS	439,096	91,726	347,370	20.9%
INSURANCE & CLAIMS	69,000	72,661	(3,661)	105.3%
MAINTENANCE & REPAIRS	63,400	20,438	42,962	32.2%
OFFICE SUPPLIES & EQUIPMENT	16,650	1,989	14,661	11.9%
GOVERNMENT FEES, DUES,PUBLICATIONS	30,000	18,713	11,287	62.4%
UTILITIES	24,750	4,100	20,650	16.6%
DISTRICT OFFICE RENT	38,186	9,546	28,640	25.0%
PROFESSIONAL SERVICES	99,500	24,321	75,179	24.4%
TRAINING & TRAVEL	9,360	1,236	8,124	13.2%
PUBLIC OUTREACH & EDUCATION	3,500	367	3,133	10.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,350,609</u></b>	<b><u>366,269</u></b>	<b><u>984,340</u></b>	27.1%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>36,545</b>	<b><u>(78,128)</u></b>	<b><u>114,673</u></b>	
<b>TRANSFER (TO)/FROM RESERVES</b>	<b><u>(36,545)</u></b>			
<b>NET RESULTS OF OPERATIONS</b>	<b><u><u>0</u></u></b>			

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

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 9/30/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	481,599	10,394	471,205	2.2%
FACILITY RENTS	12,500	13,796	(1,296)	110.4%
INTEREST INCOME	338	0	338	0.0%
OTHER/DONATION	1,000	0	1,000	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>495,437</b>	<b>24,190</b>	<b>471,247</b>	<b>4.9%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	176,361	84,152	92,209	47.7%
PAYROLL TAXES & BENEFITS	128,658	32,332	96,326	25.1%
MAINTENANCE & REPAIRS	24,200	1,269	22,931	5.2%
OPEN SPACE MAINTENANCE	25,000	9,189	15,811	36.8%
GOVERNMENT FEES, DUES,PUBLICATIONS	900	0	900	0.0%
UTILITIES	40,760	6,134	34,626	15.0%
PROFESSIONAL SERVICES	1,500	627	873	41.8%
OPERATING SUPPLIES & EQUIPMENT	11,500	2,004	9,496	17.4%
TRAINING & TRAVEL	400	0	400	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	61,605	15,401	46,204	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	24,553	6,138	18,415	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>495,437</b>	<b>157,247</b>	<b>338,190</b>	<b>31.7%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>(133,057)</b>	<b>133,057</b>	
<b>TRANSFER (TO)/FROM RESERVES</b>	<b>0</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

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

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 9/30/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	25,086	541	24,545	2.2%
GRANTS	0	5,788	(5,788)	N/A
<b>TOTAL OPERATING REVENUE</b>	<b>25,086</b>	<b>6,329</b>	<b>18,757</b>	25.2%
<b>OPERATING EXPENDITURES</b>				
PUBLIC OUTREACH /EDUCATION	200	873	(673)	436.5%
GOVERNMENT FEES, DUES,PUBLICATIONS	100	0	100	0.0%
PROFESSIONAL SERVICES	1,000	66	934	6.6%
TRAINING & TRAVEL	160	0	160	0.0%
GRANT EXPENDITURES	0	5,788	(5,788)	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	16,893	4,223	12,670	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	6,733	1,683	5,050	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>25,086</b>	<b>12,633</b>	<b>12,453</b>	50.4%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>(6,304)</b>	<b>6,304</b>	
<b>TRANSFER (TO)/FROM RESERVES</b>	<b>0</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b>0</b>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
Fiscalini Ranch Preserve-EIR	N/A	100	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>100</b>	N/A	N/A
<b>CAPITAL REVENUE LESS EXPENDITURES</b>	N/A	<b>(100)</b>	N/A	N/A

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

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 9/30/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
IN-LIEU FEES	25,100	0	25,100	0.0%
REMODEL FEES	20,000	4,500	15,500	22.5%
WAIT LIST FEES	56,000	6,029	49,971	10.8%
ASSIGNMENT FEES	10,000	950	9,050	9.5%
INTEREST INCOME	300	0	300	0.0%
FROM RESTRICTED RESERVES	10,000	3,163	6,837	31.6%
<b>TOTAL OPERATING REVENUE</b>	<b>121,400</b>	<b>14,642</b>	<b>106,758</b>	12.1%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	48,393	6,253	42,140	12.9%
PAYROLL TAXES & BENEFITS	32,906	3,993	28,913	12.1%
MAINTENANCE & REPAIRS	0	743	(743)	N/A
REBATE & RETROFIT PROGRAMS	2,000	75	1,925	3.8%
OFFICE SUPPLIES & EQUIPMENT	100	0	100	0.0%
VOLUNTARY LOT MERGER PROGRAM	10,000	3,163	6,837	31.6%
PROFESSIONAL SERVICES	600	2,335	(1,735)	389.2%
ALLOCATED OVERHEAD-PERSONNEL COSTS	31,680	7,920	23,760	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	12,626	3,157	9,469	25.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>138,305</b>	<b>27,639</b>	<b>110,666</b>	20.0%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>(16,905)</b>	<b>(12,997)</b>	<b>(3,908)</b>	
TRANSFER (TO)/FROM RESERVES	0			
TRANSFER FROM GENERAL FUND	16,905			
<b>NET TRANSFERS</b>	<b>16,905</b>			
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			

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