

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
HIGHLIGHTS  
FOR THE PERIOD OF JULY 1, 2010-JUNE 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 24, 2010 adjusted for any budget adjustments approved by the CCSD Board of Directors. Approved budget adjustments for Fiscal Year 2010/2011 are:

DESCRIPTION	AMOUNT	DATE APPROVED	DEPARTMENT
Payoff Fire Pumper	\$ 216,141	1/20/11	Fire
Severance Pay-Out	\$ 189,706	4/30/11	Administration

**ACTUAL 7/1/2010-6/30/2011**-Amounts shown are actual revenues received and expenditures paid for the fiscal year with the exception of no allowance having been made for the final Workers' Compensation reconciliation (typically received in November) as it appears this will be a minimal change, which may actually reduce costs. All other year-end accruals for receivable and payables for all material activity except depreciation and amortization have been recorded and are included in the amounts shown. As such, there are no timing differences to account for in these reports. While the amounts shown have not been audited, they are shown on these reports on the same basis as they are expected to be shown on the audited financial statements.

**VARIANCE-UNDER/(OVER BUDGET)**-This is the difference between the amount budgeted, with revisions, and the projected final results for the fiscal year. A balance in Revenue with no brackets means that fewer revenues were received than budgeted while a balance in Revenue with brackets ( ) means that more revenues were received than were budgeted. A balance in Expenditures with no brackets means that the costs were lower than budgeted while a balance with brackets ( ) means that costs were higher than budgeted. 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.

**MAJOR MAINTENANCE-(Water)**-Following is a recap of the fiscal year's activity:

PROJECT	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/10- 6/30/11	VARIANCE- UNDER/ (OVER BUDGET)	Y-T-D % OF BUDGET
Pembrook Repair	15,000	3,340	11,660	22.3%
Rehab Fiscalini Tank	30,000	250	29,750	0.8%
Other	<u>32,000</u>	<u>0</u>	<u>32,000</u>	0.0%
<b>MAJOR MAINTENANCE-WATER</b>	<u><u>77,000</u></u>	<u><u>3,590</u></u>	<u><u>73,410</u></u>	<u><u>4.7%</u></u>

**MAJOR MAINTENANCE-(Wastewater)**-Following is a recap of the fiscal year's activity:

Electrical Panel Replacement	<u>80,000</u>	<u>85,996</u>	<u>(5,996)</u>	107.5%
<b>MAJOR MAINTENANCE-WASTEWATER</b>	<u><u>80,000</u></u>	<u><u>85,996</u></u>	<u><u>(5,996)</u></u>	<u><u>107.5%</u></u>

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**CAPITAL OUTLAY-(Water)**-Following is a recap of the fiscal year's activity:

PROJECT	MID-YEAR	ACTUAL	REMAINING	Y-T-D %
	BUDGETED FISCAL YEAR 2010-2011	7/1/10- 6/30/11	BALANCE (OVER BUDGET)OF BUDGETED	
Meter Reader Replacement*	6,000	0	6,000	0.0%
Fire-Hydrants-Moonstone Beach	18,800	28,243	(9,443)	150.2%
Other	<u>8,200</u>	<u>0</u>	<u>8,200</u>	0.0%
<b>CAPITAL OUTLAY-WATER</b>	<u><u>33,000</u></u>	<u><u>28,243</u></u>	<u><u>4,757</u></u>	<u><u>85.6%</u></u>

\*Item was purchased at a cost of under \$5,000, which is the minimum for purchases to be treated as Capital Outlay, so cost is included in OPERATING SUPPLIES & EQUIPMENT.

**CAPITAL OUTLAY-(Wastewater)**-Following is a recap of the fiscal year's activity:

Other	<u>20,000</u>	<u>0</u>	<u>20,000</u>	0.0%
<b>CAPITAL OUTLAY-WASTEWATER</b>	<u><u>20,000</u></u>	<u><u>0</u></u>	<u><u>20,000</u></u>	<u><u>0.0%</u></u>

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

**WATER FUND:**

**SERVICE FEES**-It appears that the most likely reason that water sales were under budget was due to the wet winter and spring. This is deduced because commercial sales were higher in FY 2010/2011 than in FY 2009/2010 while sales to single family residences were down and the decrease was most apparent in the last 2 billing cycles.

**SALARIES & WAGES/PAYROLL TAXES AND BENEFITS**-There was an Operator vacancy for most of the fiscal year and the Utility Manager position was vacant for a portion of the year. In addition, Overtime and Standby Pay were a combined \$19,000 under budget.

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

**MAINTENANCE & REPAIR-PLANT REPAIRS**-Grounds clearing was \$5,800 more than budgeted. (The FY 2011/2012 Budget reflects an increase for these on-going costs).

**MAJOR MAINTENANCE**-Please refer to the detail found on Page 1.

**PROFESSIONAL SERVICES**-Litigation costs were \$26,000 higher than budgeted while Counsel and Other costs were \$10,000 lower than budgeted.

**TRAINING & TRAVEL**-87% of the deficit is due to unbudgeted Employee Recruitment caused by an unexpected vacancy.

**CAPITAL OUTLAY**-Please refer to the detail found on Page 1.

**ALLOCATED OVERHEAD-PERSONNEL COSTS**-Surplus due to there being fewer costs than budgeted to be allocated.

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**WASTEWATER FUND:**

**SERVICE FEES**-It appears that the most likely reason that wastewater sales were under budget was due to the wet winter and spring. This is deduced because commercial sales were higher in FY 2010/2011 than in FY 2009/2010 while sales to single family residences were down and the decrease was most apparent in the last 2 billing cycles.

**OTHER (REVENUE)**-The CCSD was reimbursed \$16,331 for its costs related to the storm event of January, 2011. See **MAINTENANCE & REPAIR-EMERGENCY** below.

**SALARIES & WAGES/PAYROLL TAXES AND BENEFITS**-There was an Operator vacancy for a portion of the fiscal year and the Utility Manager position was vacant for a portion of the year as well.

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

**MAINTENANCE & REPAIR-PLANT**-There were 9 charges to this account with a cost between \$1,000-\$3,000, plus a \$9,000 payment for the repair of the "muffin monster". In FY 09/10, there were 3 charges between \$1,000-\$3,000. As a further indication of the variableness of such costs, there were 8 charges between \$1,000-\$3,000 and 1 charge of \$3,700 in FY 08/09,

**MAINTENANCE & REPAIR-EMERGENCY**-These costs were due to the storm event of January, 2011. See **OTHER (REVENUE)** above. The reason that the reimbursement appears to exceed the CCSD's costs is due to the fact that the additional personnel services costs caused by the storm event are included in **SALARIES & WAGES**.

**MAJOR MAINTENANCE**-Please refer to the detail found on Page 1.

**UTILITIES**-Electricity costs increased by \$6,700, but the largest factor in the net increase in costs is due to having received \$9,200 in PG&E credits in the FY 09/10 and none in FY 10/11.

**PROFESSIONAL SERVICES**-Litigation costs were \$9,600 under budget.

**DEBT SERVICE**-The costs of issuance for the refinanced bonds (\$24,000) was not budgeted. This was partially offset by interest savings of \$11,400 due to the refinance.

**CAPITAL OUTLAY**-Please refer to the detail found on prior page.

**FIRE DEPARTMENT/GENERAL FUND**

**PROPERTY TAX**-Property Tax Revenue was less than budgeted. The amount estimated was slightly below the county's estimate for the CCSD, but receipts were lower yet.

**GRANT REVENUE**-Grant Revenue is not budgeted due to the fact that the CCSD does not have a right to it until the grant requirements are fulfilled.

**SALARIES & WAGES/PAYROLL TAXES AND BENEFITS**-The deficit in **SALARIES & WAGES** and surplus in **PAYROLL TAXES & BENEFITS** were caused by Reservists' Pay being over budget by \$58,000 and Overtime being over budget by \$8,500 while at the same time, Regular Salaries & Wages were under budget by \$54,000. Two regular Fire employees were out for an extended period, reducing Regular Salaries & Wages and their positions were filled by Reservists and regular staff, causing the excess costs in Reservists' Pay and Overtime. In addition, a significant amount of the excess Reservists' Pay was for training and for which the fire Department was reimbursed via grant proceeds. Because Overtime and Reservists' Pay does not have the same burden rate as Regular Pay, Payroll Taxes and Benefits were reduced.

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**FIRE DEPARTMENT/GENERAL FUND-Continued**

INSURANCE & OTHER SERVICES-Over \$2,000 in advertising costs related to revisions to the fire code was not budgeted.

PROFESSIONAL SERVICES-The main reason for the deficit was an unbudgeted payment of \$16,000 for outside Fire Chief services. In addition, there was over \$6,000 in unbudgeted legal costs.

OPERATING SUPPLIES & EQUIPMENT-The largest factor causing the deficit was the unbudgeted purchase of \$10,000 of fire hoses. Also, the unbudgeted purchase of a telescopic ram for \$4,600 impacted the deficit.

GRANT EXPENDITURES-Other than match requirements, grant expenditures are not typically budgeted and this is the reason for the variance. Since grant revenue is not budgeted either, this does not cause any budgetary issues.

TRAINING & TRAVEL-92% of the deficit is due to unbudgeted Employee Recruitment for Reservists.

ALLOCATED OVERHEAD-PERSONNEL COSTS-Surplus due to there being fewer costs than budgeted to be allocated.

**ADMINISTRATION DEPARTMENT/GENERAL FUND**

ALLOCATED OVERHEAD-PERSONNEL COSTS-Deficit due to there being fewer costs than budgeted to be allocated.

ALLOCATED OVERHEAD-OPERATING-Surplus due to there being more costs than budgeted to be allocated.

INTEREST INCOME-While the balance in the Local Agency Investment Fund (LAIF) was greater than projected overall, the rate of return was estimated at .75%, but the actual average rate was significantly less.

PAYROLL TAXES AND BENEFITS-There was a vacancy for a portion of the year and other staff changes resulted in lower costs than were budgeted. In addition, unemployment costs were significantly less than budgeted.

PROFESSIONAL SERVICES-Temporary staffing costs were \$13,000 more than budgeted, legal costs were \$8,500 more than budgeted and District Counsel costs were \$7,000 more than budgeted.

**FACILITIES & RESOURCES DEPARTMENT/GENERAL FUND**

OTHER/DONATION-\$4,479 was received as an insurance reimbursement for damage to a CCSD owned street light.

**RESOURCE CONSERVATION DEPARTMENT/FUND**

REMODEL FEES-Remodel Fee Revenue was significantly less than budgeted. \$75,000 was received in FY 2007/2008; \$38,000 was received in FY 2008/2009 and FY 2009/2010, so this revenue source has drastically declined in recent years.

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DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 6/30/2011	VARIANCE- UNDER/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
UTILITY SALES	3,661,682	3,602,555	59,127	98.4%
PROPERTY TAX	1,872,904	1,857,081	15,823	99.2%
ADMINISTRATIVE SERVICES CHARGES	1,157,615	1,133,609	24,006	97.9%
FIRE SUPPRESSION BENEFIT ASSESSMENT	396,005	393,194	2,811	99.3%
REMODEL & IN LIEU FEES	54,500	40,044	14,456	73.5%
WEED ABATEMENT/FUEL REDUCTION	60,000	61,894	(1,894)	103.2%
INTEREST INCOME	30,638	22,067	8,571	72.0%
ASSIGN/EXTENSION/ACCT SERVICE FEES	137,500	130,259	7,241	94.7%
SERVICE FEES	6,150	3,726	2,424	60.6%
FRANCHISE FEES	68,000	68,039	(39)	100.1%
FACILITY RENTS	16,500	11,961	4,539	72.5%
INSPECTION FEES	3,500	1,750	1,750	50.0%
GRANT REVENUE	0	49,743	(49,743)	N/A
OTHER	29,250	65,943	(36,693)	225.4%
<b>TOTAL OPERATING REVENUE</b>	<b><u>7,494,244</u></b>	<b><u>7,441,865</u></b>	<b><u>52,379</u></b>	<b><u>99.3%</u></b>
TRANSFER FROM RESTRICTED RESERVES	8,000	11,940	(3,940)	149.3%
TRANSFERS FROM UNRESTRICTED RESERVES	405,847	405,847	0	100.0%
<b>TOTAL TRANSFERS FROM RESERVES</b>	<b><u>413,847</u></b>	<b><u>417,787</u></b>	<b><u>(3,940)</u></b>	<b><u>101.0%</u></b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b><u>7,908,091</u></b>	<b><u>7,859,652</u></b>	<b><u>48,439</u></b>	<b><u>99.4%</u></b>

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DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 6/30/2011	VARIANCE- UNDER/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES-ORIGINAL BUDGET	2,300,719	2,197,681	103,038	95.5%
SALARIES & WAGES-BUDGET ADJUSTMENT	166,339	166,339	0	100.0%
PAYROLL TAXES & BENEFITS-ORIGINAL BUDGET	1,467,483	1,339,902	127,582	91.3%
PAYROLL TAXES & BENEFITS-BUDGET ADJ.	23,367	23,367	0	100.0%
INSURANCE/CLAIMS/BAD DEBT	68,399	72,183	(3,784)	105.5%
MAINTENANCE & REPAIRS	375,000	330,211	44,789	88.1%
MAJOR MAINTENANCE	157,000	89,586	67,414	57.1%
SLUDGE HAULING	65,000	59,691	5,309	91.8%
OFFICE SUPPLIES & EQUIPMENT	52,700	31,114	21,586	59.0%
GOVERNMENT FEES, DUES,PUBLICATIONS	143,100	134,126	8,974	93.7%
UTILITIES	389,824	409,589	(19,765)	105.1%
PROFESSIONAL SERVICES	277,180	349,697	(72,517)	126.2%
FUEL HAZARD CONTRACT	30,000	33,214	(3,214)	110.7%
DISTRICT OFFICE RENT	38,186	38,186	0	100.0%
LEASE-WELL SITE & EQUIPMENT	33,800	29,676	4,124	87.8%
OPERATING SUPPLIES & EQUIPMENT	118,550	138,187	(19,637)	116.6%
TRAINING & TRAVEL	23,250	36,544	(13,294)	157.2%
PUBLIC OUTREACH/EDUCATION	7,900	4,432	3,468	56.1%
GRANT EXPENDITURES	16,231	41,345	(25,114)	254.7%
DEBT SERVICE-ORIGINAL BUDGET	675,177	687,763	(12,586)	101.9%
DEBT SERVICE-REVISED BUDGET	216,141	216,141	0	100.0%
REBATE AND RETROFIT PROGRAMS	2,000	925	1,075	46.3%
VOLUNTARY LOT MERGER PROGRAM	8,000	11,940	(3,940)	149.3%
CAPITAL OUTLAY	53,000	28,243	24,757	53.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	793,600	753,626	39,974	95.0%
ALLOCATED OVERHEAD-OPERATING COSTS	364,016	379,982	(15,967)	104.4%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,865,962</b>	<b>7,603,690</b>	<b>262,272</b>	<b>96.7%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>42,129</b>	<b>255,962</b>	<b>(213,833)</b>	607.6%
TRANSFERS TO OPERATING RESERVES	(53,953)	(49,518)	(4,435)	91.8%
TRANSFERS FROM OPERATING RESERVES	11,824	39,589	(27,765)	334.8%
TRANSFERS TO CAPITAL	0	(246,033)	246,033	N/A
<b>TOTAL TRANSFERS</b>	<b>(42,129)</b>	<b>(255,962)</b>	<b>213,833</b>	607.6%
<b>NET RESULTS FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	N/A	292,462	N/A	N/A
CONNECTION FEES	N/A	<u>7,700</u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b>300,162</b>	N/A	N/A
TRANSFERS FROM OPERATING RESERVES	N/A	<u>246,033</u>	N/A	N/A
TOTAL CAPITAL REVENUE & TRANSFERS IN	N/A	<b>546,195</b>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
DESAL/ACE	N/A	145,186	N/A	N/A
SCADA	N/A	10,099	N/A	N/A
RODEO GROUNDS	N/A	23,094	N/A	N/A
STUART STREET	N/A	50,858	N/A	N/A
FISCALINI RANCH PRESERVE-EIR	N/A	<u>1,161</u>	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>230,398</b>	N/A	N/A
<b>TOTAL CAPTIAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	315,797	N/A	N/A
TRANSFERS TO CAPITAL RESERVES	N/A	<u>(119,568)</u>	N/A	N/A
<b>NET RESULTS FROM CAPITAL ACTIVITIES</b>	N/A	<b><u>196,229</u></b>	N/A	N/A

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<b>OPERATING REVENUE</b>				
WATER FUND	1,778,932	1,754,942	23,990	98.7%
WASTEWATER FUND	1,962,300	1,935,788	26,512	98.6%
FIRE DEPARTMENT-GENERAL FUND	1,678,522	1,718,309	(39,787)	102.4%
ADMINISTRATION-GENERAL FUND	1,452,065	1,427,119	24,946	98.3%
FACILITIES AND RESOURCES-GENERAL FUND	459,001	454,944	4,057	99.1%
PARKS AND RECREATION-GENERAL FUND	42,586	46,462	(3,876)	109.1%
RESOURCE CONSERVATION FUND	120,838	104,301	16,537	86.3%
<b>TOTAL OPERATING REVENUE</b>	<b>7,494,244</b>	<b>7,441,865</b>	<b>52,379</b>	<b>99.3%</b>
TRANSFERS IN-FIRE DEPARTMENT	216,141	216,141	0	100.0%
TRANSFERS IN-ADMINISTRATION DEPARTMENT	189,706	189,706	0	100.0%
TRANSFERS IN-RESOURCE CONSERVATION DEPT	8,000	11,940	(3,940)	149.3%
<b>TOTAL TRANSFER FROM RESERVES</b>	<b>413,847</b>	<b>417,787</b>	<b>(3,940)</b>	<b>101.0%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>7,908,091</b>	<b>7,859,652</b>	<b>48,439</b>	<b>99.4%</b>
<b>OPERATING EXPENDITURES</b>				
WATER FUND	1,760,866	1,510,070	250,796	85.8%
WASTEWATER FUND	1,960,663	1,935,204	25,459	98.7%
FIRE DEPARTMENT-GENERAL FUND	1,894,663	1,942,024	(47,361)	102.5%
ADMINISTRATION-GENERAL FUND	1,613,521	1,578,607	34,914	97.8%
FACILITIES AND RESOURCES-GENERAL FUND	464,001	474,266	(10,265)	102.2%
PARKS AND RECREATION-GENERAL FUND	36,586	34,585	2,001	94.5%
RESOURCE CONSERVATION FUND	135,662	128,934	6,728	95.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,865,962</b>	<b>7,603,690</b>	<b>262,272</b>	<b>96.7%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>42,129</b>	<b>255,962</b>	<b>(213,833)</b>	<b>607.6%</b>
TRANSFER TO OPERATING RESERVES	(53,953)	(49,518)	(4,435)	91.8%
TRANSFER FROM OPERATING RESERVES	11,824	39,589	(27,765)	334.8%
TRANSFER TO CAPITAL RESERVES	0	(246,033)	246,033	N/A
<b>NET TRANSFERS</b>	<b>(42,129)</b>	<b>(255,962)</b>	<b>213,833</b>	<b>607.6%</b>
<b>NET RESULTS FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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<b>CAPITAL REVENUE</b>				
WATER FUND	N/A	180,594	N/A	N/A
WASTEWATER FUND	N/A	119,568	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	<u>0</u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b>300,162</b>	N/A	N/A
TRANSFER FROM WATER OPERATIONS		244,872		
TRANSFER FROM PARKS & REC OPERATIONS		<u>1,161</u>		
TOTAL TRANSFERS FROM OPERATIONS	N/A	<u>246,033</u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE &amp; TRANSFERS IN</b>	N/A	<b><u>546,195</u></b>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
WATER FUND	N/A	229,237	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	1,161	N/A	N/A
RESOURCE CONSERVATION FUND	N/A	<u>0</u>	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b><u>230,398</u></b>	N/A	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>315,797</b>	N/A	N/A
TRANSFER TO WASTEWATER CAPITAL RESERVE:	N/A	<u>(119,568)</u>	N/A	N/A
<b>NET RESULT FROM CAPITAL ACTIVITIES</b>	N/A	<b><u><u>196,229</u></u></b>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
WATER FUND/DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2010-JUNE 30, 2011**

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DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 6/30/2011	VARIANCE UNDER/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,701,682	1,684,392	17,290	99.0%
ACCOUNT SERVICE FEES	15,800	15,800	0	100.0%
LATE FEES	55,700	50,414	5,286	90.5%
OTHER	5,750	4,336	1,414	75.4%
<b>TOTAL OPERATING REVENUE</b>	<b>1,778,932</b>	<b>1,754,942</b>	<b>23,990</b>	<b>98.7%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	356,148	259,259	96,889	72.8%
PAYROLL TAXES & BENEFITS	218,928	177,134	41,795	80.9%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	109,650	64,321	45,329	58.7%
MAINTENANCE & REPAIR-PLANT	1,000	6,490	(5,490)	649.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	9,050	6,115	2,935	67.6%
MAJOR MAINTENANCE	77,000	3,590	73,410	4.7%
OFFICE SUPPLIES & EQUIPMENT	13,600	5,778	7,822	42.5%
GOVERNMENT FEES, DUES,PUBLICATIONS	17,400	14,868	2,532	85.4%
UTILITIES	125,284	133,397	(8,113)	106.5%
BAD DEBT	3,500	399	3,101	11.4%
PROFESSIONAL SERVICES	82,500	99,234	(16,734)	120.3%
LEASE-WELL SITE	30,000	26,000	4,000	86.7%
OPERATING SUPPLIES & EQUIPMENT	38,700	39,968	(1,268)	103.3%
TRAINING & TRAVEL	3,300	10,462	(7,162)	317.0%
PUBLIC OUTREACH & EDUCATION	800	157	643	19.6%
DEBT SERVICE	184,192	184,192	0	100.0%
CAPTIAL OUTLAY	33,000	28,243	4,757	85.6%
ALLOCATED OVERHEAD-PERSONNEL COSTS	313,160	299,470	13,690	95.6%
ALLOCATED OVERHEAD-OPERATING COSTS	143,655	150,994	(7,340)	105.1%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,760,866</b>	<b>1,510,070</b>	<b>250,796</b>	<b>85.8%</b>
<b>TOTAL OPERATING REVENUE LESS TOTAL OPERATING EXPENDITURES</b>	<b>18,066</b>	<b>244,872</b>	<b>(226,806)</b>	<b>1355.4%</b>
TRANSFER TO WATER OPERATING RESERVES	(18,066)	0	(18,066)	N/A
TRANSFER TO WATER CAPITAL	0	(244,872)	244,872	N/A
<b>NET TRANSFERS</b>	<b>(18,066)</b>	<b>(244,872)</b>	<b>226,806</b>	<b>1355.4%</b>
<b>NET RESULTS FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
WATER FUND/DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2010-JUNE 30, 2011**

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	<b>BUDGETED FISCAL YEAR 2010-2011</b>	<b>ACTUAL 7/1/2010- 6/30/2011</b>	<b>VARIANCE UNDER/ (OVER BUDGET)</b>	<b>Y-T-D % OF BUDGET</b>
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	N/A	177,294	N/A	N/A
CONNECTION FEES	N/A	<u>3,300</u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b>180,594</b>	N/A	N/A
 TRANSFER FROM WATER OPERATIONS	 N/A	 <u>244,872</u>	 N/A	 N/A
<b>TOTAL CAPITAL REVENUE &amp; TRANSFERS IN</b>	N/A	<b><u>425,466</u></b>	N/A	N/A
 <b>CAPITAL EXPENDITURES</b>				
GEOTECH/ACE	N/A	145,186	N/A	N/A
SCADA	N/A	10,099	N/A	
RODEO GROUNDS	N/A	23,094	N/A	
STUART STREET	N/A	<u>50,858</u>	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b><u>229,237</u></b>	N/A	N/A
 <b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	 N/A	 <u><b>196,229</b></u>	 N/A	 N/A
 TRANSFER TO WATER CAPITAL RESERVES	 N/A	 <u>(196,229)</u>	 N/A	 N/A
<b>NET RESULTS FROM CAPITAL ACTIVITIES</b>	N/A	<b><u><u>0</u></u></b>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
WASTEWATER FUND/DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2010-JUNE 30, 2011**

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DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 6/30/2011	VARIANCE UNDER/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,960,000	1,918,163	41,837	97.9%
INTEREST INCOME	1,500	1,166	334	77.7%
OTHER	800	16,459	(15,659)	2057.4%
<b>TOTAL OPERATING REVENUE</b>	<b>1,962,300</b>	<b>1,935,788</b>	<b>26,512</b>	<b>98.6%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	369,489	347,251	22,238	94.0%
PAYROLL TAXES & BENEFITS	253,138	240,050	13,088	94.8%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	50,600	31,969	18,631	63.2%
MAINTENANCE & REPAIR-PLANT	29,100	38,327	(9,227)	131.7%
MAINTENANCE & REPAIR-GROUNDS	10,000	12,303	(2,303)	123.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	9,000	4,674	4,326	51.9%
MAINTENANCE & REPAIR-EMERGENCY	0	16,313	(16,313)	N/A
MAJOR MAINTENANCE	80,000	85,996	(5,996)	107.5%
SLUDGE DISPOSAL	65,000	59,691	5,309	91.8%
OFFICE SUPPLIES & EQUIPMENT	11,800	8,374	3,426	71.0%
GOVERNMENT FEES, DUES,PUBLICATIONS	54,600	53,657	943	98.3%
UTILITIES	168,730	186,256	(17,526)	110.4%
PROFESSIONAL SERVICES	22,000	12,559	9,441	57.1%
OPERATING SUPPLIES & EQUIPMENT	41,000	37,640	3,360	91.8%
TRAINING & TRAVEL	3,000	6,195	(3,195)	206.5%
PUBLIC OUTREACH & EDUCATION	600	157	443	26.2%
DEBT SERVICE	441,919	454,505	(12,586)	102.8%
CAPITAL OUTLAY	20,000	0	20,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	226,696	225,559	1,137	99.5%
ALLOCATED OVERHEAD-OPERATING COSTS	103,991	113,728	(9,738)	109.4%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,960,663</b>	<b>1,935,204</b>	<b>25,459</b>	<b>98.7%</b>
<b>TOTAL OPERATING REVENUE LESS TOTAL OPERATING EXPENDITURES</b>	<b>1,637</b>	<b>584</b>	<b>1,053</b>	<b>35.7%</b>
TRANSFER TO WASTEWATER OPERATING RESERVES	(1,637)	(584)	(1,053)	35.7%
<b>NET TRANSFERS</b>	<b>(1,637)</b>	<b>(584)</b>	<b>(1,053)</b>	<b>35.7%</b>
<b>NET RESULT FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
WASTEWATER FUND/DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2010-JUNE 30, 2011**

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	<b>BUDGETED FISCAL YEAR 2010-2011</b>	<b>ACTUAL 7/1/2010- 6/30/2011</b>	<b>VARIANCE UNDER/ (OVER BUDGET)</b>	<b>Y-T-D % OF BUDGET</b>
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	N/A	115,168	N/A	N/A
CONNECTION FEES	N/A	<u>4,400</u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<u><b>119,568</b></u>	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<u><b>0</b></u>	N/A	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>119,568</b>	N/A	N/A
TRANSFER TO WASTEWATER CAPITAL RESERVES	N/A	<u>(119,568)</u>	N/A	N/A
<b>NET RESULT FROM CAPITAL ACTIVITIES</b>	N/A	<u><u><b>0</b></u></u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
GOVERNMENTAL FUND/DEPARTMENTS  
FOR THE PERIOD OF JULY 1, 2010-JUNE 30, 2011**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 6/30/2011	VARIANCE UNDER/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
FIRE DEPARTMENT-GENERAL FUND	1,678,522	1,718,309	(39,787)	102.4%
ADMINISTRATION-GENERAL FUND	1,452,065	1,427,119	24,946	98.3%
FACILITIES AND RESOURCES-GENERAL FUND	459,001	454,944	4,057	99.1%
PARKS & RECREATION-GENERAL FUND	42,586	46,462	(3,876)	109.1%
RESOURCE CONSERVATION FUND	120,838	104,301	16,537	86.3%
<b>TOTAL OPERATING REVENUE</b>	<b>3,753,012</b>	<b>3,751,135</b>	<b>1,877</b>	<b>99.9%</b>
TRANSFERS IN-FIRE DEPARTMENT	216,141	216,141	0	100.0%
TRANSFERS IN-ADMINISTRATION DEPARTMENT	189,706	189,706	0	100.0%
TRANSFERS IN-RESOURCE CONSERVATION DEPT	8,000	11,940	(3,940)	149.3%
TOTAL TRANSFER FROM RESERVES	413,847	417,787	(3,940)	101.0%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>4,166,859</b>	<b>4,168,922</b>	<b>(2,063)</b>	<b>100.0%</b>
<b>OPERATING EXPENDITURES</b>				
FIRE DEPARTMENT-GENERAL FUND	1,894,663	1,942,024	(47,361)	102.5%
ADMINISTRATION-GENERAL FUND	1,613,521	1,578,607	34,914	97.8%
FACILITIES AND RESOURCES-GENERAL FUND	464,001	474,266	(10,265)	102.2%
PARKS & RECREATION-GENERAL FUND	36,586	34,585	2,001	94.5%
RESOURCE CONSERVATION FUND	135,662	128,934	6,728	95.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>4,144,433</b>	<b>4,158,416</b>	<b>(13,983)</b>	<b>100.3%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>22,426</b>	<b>10,506</b>	<b>11,920</b>	<b>46.8%</b>
NET TRANSFERS	(22,426)	(10,506)	(11,920)	46.8%
<b>NET RESULTS FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>CAPITAL REVENUE</b>				
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 & 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>	N/A	<b>0</b>	N/A	N/A
NET TRANSFERS FROM OPERATIONS	N/A	1,161	N/A	N/A
<b>TOTAL CAPITAL REVENUE &amp; TRANSFERS IN</b>	N/A	<b>1,161</b>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
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 & RECREATION-GENERAL FUND	N/A	1,161	N/A	N/A
RESOURCE CONSERVATION FUND	N/A	0	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>1,161</b>	N/A	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>0</b>	N/A	N/A
<b>NET RESULT FROM CAPITAL ACTIVITIES</b>	N/A	<b>0</b>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
GENERAL FUND-FIRE DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2010-JUNE 30, 2011**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 6/30/2011	VARIANCE UNDER/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	1,217,192	1,206,917	10,275	99.2%
FIRE BENEFIT ASSESSMENT	396,005	393,194	2,811	99.3%
WEED ABATEMENT/FUEL REDUCTION	60,000	61,894	(1,894)	103.2%
INSPECTION FEES	3,500	1,750	1,750	50.0%
INTEREST INCOME	1,725	957	768	55.5%
GRANT REVENUE	0	45,437	(45,437)	N/A
OTHER	100	8,160	(8,060)	8160.0%
<b>TOTAL OPERATING REVENUE</b>	<b>1,678,522</b>	<b>1,718,309</b>	<b>(39,787)</b>	<b>102.4%</b>
TRANSFER FROM UNRESTRICTED RESERVES	216,141	216,141	0	100.0%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>1,894,663</b>	<b>1,934,450</b>	<b>(39,787)</b>	<b>102.1%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	783,724	795,937	(12,213)	101.6%
PAYROLL TAXES & BENEFITS	425,642	408,676	16,966	96.0%
INSURANCE & OTHER SERVICES	400	3,211	(2,811)	802.8%
MAINTENANCE & REPAIR	40,200	35,307	4,893	87.8%
OFFICE SUPPLIES & EQUIPMENT	5,500	2,260	3,240	41.1%
GOVERNMENT FEES, DUES,PUBLICATIONS	31,800	31,384	416	98.7%
UTILITIES	27,700	26,813	887	96.8%
PROFESSIONAL SERVICES	22,000	51,365	(29,365)	233.5%
FUEL HAZARD CONTRACT	30,000	33,214	(3,214)	110.7%
OPERATING SUPPLIES & EQUIPMENT	31,050	49,678	(18,628)	160.0%
GRANT EXPENDITURES	16,231	37,039	(20,808)	228.2%
TRAINING & TRAVEL	6,300	10,277	(3,977)	163.1%
PUBLIC OUTREACH & EDUCATION	1,700	1,263	437	74.3%
EQUIPMENT LEASE	3,800	3,676	124	96.7%
DEBT SERVICE-ORIGINAL BUDGET	49,066	49,066	0	100.0%
DEBT SERVICE-BUDGET ADJUSTMENT	216,141	216,141	0	100.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	139,443	124,130	15,313	89.0%
ALLOCATED OVERHEAD-OPERATING COSTS	63,966	62,587	1,379	97.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,894,663</b>	<b>1,942,024</b>	<b>(47,361)</b>	<b>102.5%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>0</b>	<b>(7,574)</b>	<b>7,574</b>	N/A
TRANSFER FROM GENERAL FUND RESERVES	0	7,574	(7,574)	N/A
<b>NET RESULTS FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
GENERAL FUND-ADMINISTRATION DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2010-JUNE 30, 2011**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 6/30/2011	VARIANCE UNDER/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE OVERHEAD CHARGES-PS	793,600	753,627	39,973	95.0%
ADMINISTRATIVE OVERHEAD CHARGES-OE	364,015	379,982	(15,967)	104.4%
PROPERTY TAX	172,450	171,037	1,413	99.2%
INTEREST INCOME	26,250	19,199	7,051	73.1%
SERVICE FEES	6,150	3,726	2,424	60.6%
FRANCHISE FEES	68,000	68,039	(39)	100.1%
OTHER	21,600	31,509	(9,909)	145.9%
<b>TOTAL OPERATING REVENUE</b>	<b>1,452,065</b>	<b>1,427,119</b>	<b>24,946</b>	<b>98.3%</b>
TRANSFER FROM UNRESTRICTED RESERVES	189,706	189,706	0	100.0%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>1,641,771</b>	<b>1,616,825</b>	<b>24,946</b>	<b>98.5%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES-ORIGINAL BUDGET	579,324	582,832	(3,508)	100.6%
SALARIES & WAGES-BUDGET ADJUSTMENT	166,339	166,339	0	100.0%
PAYROLL TAXES & BENEFITS-ORIGINAL BUDGET	424,625	372,473	52,152	87.7%
PAYROLL TAXES & BENEFITS-BUDGET ADJ.	23,367	23,367	0	100.0%
INSURANCE & CLAIMS	64,500	68,574	(4,074)	106.3%
MAINTENANCE & REPAIRS	69,500	61,495	8,005	88.5%
OFFICE SUPPLIES & EQUIPMENT	21,300	14,251	7,049	66.9%
GOVERNMENT FEES, DUES,PUBLICATIONS	39,200	33,393	5,807	85.2%
UTILITIES	28,250	27,068	1,182	95.8%
DISTRICT OFFICE RENT	38,186	38,186	0	100.0%
PROFESSIONAL SERVICES	147,080	178,664	(31,584)	121.5%
TRAINING & TRAVEL	7,950	9,297	(1,347)	116.9%
PUBLIC OUTREACH & EDUCATION	3,900	2,668	1,232	68.4%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,613,521</b>	<b>1,578,607</b>	<b>34,914</b>	<b>97.8%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>28,250</b>	<b>38,218</b>	<b>(9,968)</b>	<b>135.3%</b>
TRANSFER TO GENERAL FUND RESERVES	(28,250)	(38,218)	9,968	135.3%
<b>NET RESULTS FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2010-JUNE 30, 2011**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 6/30/2011	VARIANCE UNDER/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	440,676	436,971	3,705	99.2%
FACILITY RENTS	16,500	11,961	4,539	72.5%
INTEREST INCOME	825	533	292	64.6%
OTHER/DONATION	1,000	5,479	(4,479)	547.9%
<b>TOTAL OPERATING REVENUE</b>	<b>459,001</b>	<b>454,944</b>	<b>4,057</b>	<b>99.1%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	165,776	173,898	(8,122)	104.9%
PAYROLL TAXES & BENEFITS	114,712	116,538	(1,826)	101.6%
MAINTENANCE & REPAIRS	26,400	31,888	(5,488)	120.8%
OPEN SPACE MAINTENANCE	20,500	21,009	(509)	102.5%
GOVERNMENT FEES, DUES,PUBLICATIONS	100	804	(704)	804.0%
UTILITIES	39,860	36,055	3,805	90.5%
PROFESSIONAL SERVICES	3,000	1,412	1,588	47.1%
CLAIMS	0	0	0	N/A
OPERATING SUPPLIES & EQUIPMENT	7,800	10,901	(3,101)	139.8%
TRAINING & TRAVEL	700	313	387	44.7%
ALLOCATED OVERHEAD-PERSONNEL COSTS	58,375	54,147	4,228	92.8%
ALLOCATED OVERHEAD-OPERATING COSTS	26,778	27,301	(523)	102.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>464,001</b>	<b>474,266</b>	<b>(10,265)</b>	<b>102.2%</b>
<b>TOTAL OPERATING REVENUE LESS TOTAL OPERATING EXPENDITURES</b>	<b>(5,000)</b>	<b>(19,322)</b>	<b>14,322</b>	<b>386.4%</b>
TRANSFER FROM GENERAL FUND RESERVES	5,000	19,322	(14,322)	386.4%
<b>NET RESULTS FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
GENERAL FUND-PARKS AND RECREATION DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2010-JUNE 30, 2011**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 6/30/2011	VARIANCE UNDER/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	42,586	42,156	430	99.0%
GRANT REVENUE	0	4,306	(4,306)	N/A
<b>TOTAL OPERATING REVENUE</b>	<b>42,586</b>	<b>46,462</b>	<b>(3,876)</b>	<b>109.1%</b>
<b>OPERATING EXPENDITURES</b>				
PUBLIC OUTREACH /EDUCATION	900	187	713	20.8%
GOVERNMENT FEES, DUES,PUBLICATIONS	0	20	(20)	N/A
PROFESSIONAL SERVICES	200	4,252	(4,052)	2126.0%
TRAVEL & TRAINING	2,000	0	2,000	0.0%
GRANT EXPENDITURES	0	4,306	(4,306)	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	22,956	17,165	5,791	74.8%
ALLOCATED OVERHEAD-OPERATING COSTS	10,530	8,655	1,875	82.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>36,586</b>	<b>34,585</b>	<b>2,001</b>	<b>94.5%</b>
<b>TOTAL OPERATING REVENUE LESS TOTAL OPERATING EXPENDITURES</b>	<b>6,000</b>	<b>11,877</b>	<b>(5,877)</b>	<b>198.0%</b>
TRANSFER TO PARKS & RECREATION CAPITAL	0	(1,161)	1,161	N/A
TRANSFER TO GENERAL FUND RESERVES	(6,000)	(10,716)	4,716	178.6%
<b>NET TRANSFERS</b>	<b>(6,000)</b>	<b>(11,877)</b>	<b>5,877</b>	<b>198.0%</b>
<b>NET RESULTS FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b>0</b>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
FISCALINI RANCH PRESERVE-EIR	N/A	1,161	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>1,161</b>	N/A	N/A
<b>TOTAL CAPITAL REVENUE LESS TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>(1,161)</b>	N/A	N/A
TRANSFER FROM PARKS & RECREATION OPERATIONS	N/A	1,161	N/A	N/A
<b>NET RESULT FROM CAPITAL ACTIVITIES</b>	N/A	<b>0</b>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
RESOURCE CONSERVATION FUND/DEPARTMENT\*  
FOR THE PERIOD OF JULY 1, 2010-JUNE 30, 2011**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 6/30/2011	VARIANCE UNDER/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
IN-LIEU FEES	14,500	20,013	(5,513)	138.0%
REMODEL FEES	40,000	20,031	19,969	50.1%
WAIT LIST FEES	56,000	55,003	997	98.2%
ASSIGNMENT FEES	10,000	9,042	958	90.4%
INTEREST INCOME	338	212	126	62.7%
<b>TOTAL OPERATING REVENUE</b>	<b>120,838</b>	<b>104,301</b>	<b>16,537</b>	<b>86.3%</b>
TRANSFER FROM RESTRICTED RESERVES	8,000	11,940	(3,940)	149.3%
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b>	<b>128,838</b>	<b>116,241</b>	<b>12,597</b>	<b>90.2%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	46,258	38,504	7,754	83.2%
PAYROLL TAXES & BENEFITS	30,438	25,031	5,407	82.2%
REBATE & RETROFIT PROGRAMS	2,000	925	1,075	46.3%
OFFICE SUPPLIES & EQUIPMENT	500	451	49	90.2%
VOLUNTARY LOT MERGER PROGRAM	8,000	11,940	(3,940)	149.3%
PROFESSIONAL SERVICES	400	2,211	(1,811)	552.8%
ALLOCATED OVERHEAD-PERSONNEL COSTS	32,970	33,155	(185)	100.6%
ALLOCATED OVERHEAD-OPERATING COSTS	15,096	16,717	(1,621)	110.7%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>135,662</b>	<b>128,934</b>	<b>6,728</b>	<b>95.0%</b>
<b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN LESS TOTAL OPERATING EXPENDITURES</b>	<b>(6,824)</b>	<b>(12,693)</b>	<b>5,869</b>	<b>186.0%</b>
TRANSFER FROM GENERAL FUND RESERVES	6,824	12,693	(5,869)	186.0%
<b>NET RESULTS FROM OPERATING ACTIVITIES</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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