

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
HIGHLIGHTS  
FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

**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 Amendments approved by the CCSD Board of Directors. To date, approved Budget Amendment is:

| DESCRIPTION        | AMOUNT     | DATE APPROVED | DEPARTMENT |
|--------------------|------------|---------------|------------|
| Payoff Fire Pumper | \$ 216,141 | 1/20/11       | Fire       |

**ACTUAL 7/1/10-3/31/11**-Represents the revenue received and expenditures paid from July 1, 2010-March 31, 2011.

**REMAINING BALANCE/(OVER BUDGET)**-Represents the amount necessary to be received from April 1-June 30, 2011 in order to make budget for revenue and the amount that can be spent from April 1-June 30, 2011 to stay within budget for expenditures. If the amount is bracketed, the revenue received as of March 31, 2011 exceeds the budgeted amount, or in the case of expenditures, the amount spent as of March 31, 2011 exceeds the budgeted amount.

**Y-T-D % OF BUDGET**-Represents the percentage of budgeted revenue received as of March 31, 2011 or the amount of budgeted expenditures spent as of March 31, 2011.

**BUDGET VARIANCES AND GENERAL INFORMATION:**

**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.

**UTILITY SALES**-(Water and Wastewater)-Revenue amounts represents eight months of activity. Revenue is within budget at this time.

**PROPERTY TAXES/FIRE SUPPRESSION 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, a large portion of which is received in the August following the fiscal year. Receipts are within budget at this time. Although year-to-date receipts are substantially higher in the current fiscal year compared to the previous fiscal year, this is mainly due to the holding back of funds due to Proposition 1A last year and an overall decrease of 2% (\$38,223) is still projected.

**INTEREST INCOME**-(Wastewater, Fire, Administration, Facilities & Resources and Resource Conservation)-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 January-March, 2011, only 6 months' LAIF interest is shown. While account balances are higher than expected, interest rates have been lower than expected and revenues are below budget.

**IN-LIEU/REMODEL/ FEES**-(Resource Conservation)-Highly variable from year to year and month to month. To illustrate, revenues were severely under budget as of December 31, 2010, but currently are only slightly under budget.

**WAIT LIST FEES**-(Resource Conservation)-While some revenue is received in July/August, most revenue is received in June. Revenue is within budget at this time.

**FRANCHISE FEES**-(Administration)-Revenue is received one month in arrears, so only eight months' worth of payments have been received. Revenue is within budget at this time.

**FACILITY RENTS**-(Facilities & Resources)-Vets Hall rent revenue continues to decline and is projected to end the year under budget.

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

**FROM RESTRICTED RESERVES**-(Resource Conservation)-Revenue offsets Voluntary Lot Merger Program expenditures.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
HIGHLIGHTS  
FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

Page 2 of 5

**OTHER-(Wastewater, Administration)-**Wastewater is significantly over budget due to the receipt of FEMA funds received to reimburse the CCSD for the costs related to the January 2, 2011 storm event. Administration's material items are Medicare reimbursement for CCSD retirees and the unused portion of CCSD employees' medical reimbursement, which are normally not received until late in the 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 and other factors.

**SALARIES & WAGES and PAYROLL TAXES AND BENEFITS-(Water, Wastewater, Fire, Administration, Facilities & Resources and Resource Conservation)-**Due to the timing of payroll periods, 70% of the fiscal year has transpired for most of these costs. Water is running significantly under budget due to staff vacancies as is Resource Conservation and Wastewater, albeit to a much lesser extent. Fire and Administration are running at budget. Facilities & Resources is running over budget due to a portion of the Utilities Manager's salary being apportioned there, which was not budgeted, plus due to coverage requirements and a small deficit is projected.

**INSURANCE-(Administration)-**The current deficit is expected to be the same at year-end.

**MAINTENANCE AND REPAIRS-(Water, Wastewater, Fire, Administration, Facilities & Resources )-**Occurs unevenly due to unanticipated breakdowns of equipment, as well as the timing of annual service contract payments. Overall, activity is well within budget for Water, Wastewater and Facilities & Resources, and is within budget for Fire and Administration. NOTE-MAJOR MAINTENANCE is reported on separately.

**OPEN SPACE MAINTENANCE-(Facilities & Resources)-**75% of the cost to date is due to the annual clearing of CCSD lots. Most of the balance is for tree removals. At this time, the annual budget is completely spent and while no significant additional activity is planned in the current fiscal year, weather conditions could change that as tree removal, trail maintenance and other costs are affected by wind and rain and any unplanned activity would result in a deficit.

**OFFICE SUPPLIES & EQUIPMENT-(Water, Wastewater, Fire, Administration and Resource Conservation)-**Currently, all are running under budget, especially for computer supplies/upgrades and postage. No year-end deficits are projected.

**GOVERNMENT FEES AND DUES-(Water, Wastewater, Fire, Administration)-**Occurs based on various regulations that require payments at uneven times. While it appears that Wastewater and to a lesser extent Administration will go over budget, based on the timing of prior year activity, no deficits are projected for those departments. It also appears that Fire is significantly under budget, but this is due to the 911 Dispatch costs not being received until after the end of the fiscal year and a small deficit is projected for Fire.

**UTILITIES-(Water, Wastewater, Fire, Administration, Facilities & Resources )-**Wastewater is projected to have a significant deficit and Water a small one, both due to higher than projected electricity costs. All other departments are projected end the fiscal year on budget.

**PROFESSIONAL SERVICES (All Departments)-**With the exception of Water and Administration, all departments are within budget with no projected deficits. Water's large projected deficit is due to litigation costs to defend the CCSD. Administration's small projected deficit is due to higher than projected District Counsel costs.

**FUEL HAZARD CONTRACT-(Fire)-**Expenditures are all incurred in the beginning months of the fiscal year. Deficit is projected to be offset by higher than budgeted revenue.

**DISTRICT OFFICE RENT-(Administration)-**Expenditures are within budget with no projected deficit.

**LEASE-WELL SITE (Water)-**Is a single, annual payment and the existing surplus is project to remain through year-end.

**OPERATING SUPPLIES & EQUIPMENT-(Water, Wastewater, Fire and Facilities & Resources)-**Wastewater is running under budget at this time and a surplus is projected. Water is running at budget and no deficit is projected. Fire is running over budget mainly due to the unbudgeted purchase of a telescopic ram and fire hoses and Facilities & Resources is running over budget due to the purchase of folding chairs for the Vets Hall and both departments currently have deficits.

**TRAINING, TRAVEL & RECRUITMENT-(Water, Wastewater, Fire, Administration, Facilities & Resources and Parks & Recreation)-**Water, Wastewater and Fire are running over budget solely due to recruitment costs and deficits are projected for the fiscal year in all three departments. While it appears that Administration will end the year with a deficit, it is not projected to be as large as it might seem due to the one-time payment for the CCSD's labor/employment training and travel costs associated with recent training will result in lower insurance costs next year as the CCSD's insurance carrier gives a credit for the training. Facilities & Resources and Parks & Recreation are running under budget and are projected to have a surplus.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
HIGHLIGHTS  
FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

Page 3 of 5

**OPERATING EXPENDITURES-Continued**

GRANT EXPENDITURES (Fire, Parks & Recreation)-Other than match requirements, grant expenditures are not budgeted, so while it appears that Fire is greatly over budget, the excess costs are more than offset by unbudgeted revenue and no deficit is projected. Parks & Recreation's grant costs are to be fully reimbursed by a grant from SLO County.

DEBT SERVICE-(Water, Wastewater and Fire)-Bond, note and loan payments occur at scheduled times during the fiscal 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 to related costs. While there will be a substantial decrease in interest and bond fees of \$13,000, one-time cost of issuance fees in the amount of \$24,000 were incurred. The net of the activity will create a deficit of approximately \$11,000 for this fiscal year. All future fiscal years will have lower costs due to the refinancing with a net savings of over \$200,000. A Budget Amendment was not requested for the \$11,000 in additional costs as a surplus sufficient to absorb it was and still is projected for the Wastewater Fund. A Budget Amendment was approved for the early payoff an outstanding loan for the purchase of a fire pumper. Water and Fire are projected to remain on budget.

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

| PROJECT                        | BUDGETED      | EXPENDED TO DATE | REMAINING     | Y-T-D % OF BUDGETED |
|--------------------------------|---------------|------------------|---------------|---------------------|
| Rehab Fiscalini Tank           | 30,000        | 0                | 30,000        | 0.0%                |
| Pembroke Repair                | 15,000        | 3,340            | 11,660        | 22.3%               |
| Other                          | 32,000        | 0                | 32,000        | 0.0%                |
| <b>MAJOR MAINTENANCE-WATER</b> | <b>77,000</b> | <b>3,340</b>     | <b>73,660</b> | <b>4.3%</b>         |

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

|                                     |               |          |               |             |
|-------------------------------------|---------------|----------|---------------|-------------|
| Electrical Panel Replacement        | 80,000        | 0        | 80,000        | 0.0%        |
| <b>MAJOR MAINTENANCE-WASTEWATER</b> | <b>80,000</b> | <b>0</b> | <b>80,000</b> | <b>0.0%</b> |

For the purposes of budget projections, all budgeted expenditures are presumed will be spent.

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

| PROJECT                              | BUDGETED      | EXPENDED TO DATE | REMAINING     | Y-T-D % OF BUDGETED |
|--------------------------------------|---------------|------------------|---------------|---------------------|
| Toughbook Meter Reader Replacement * | 6,000         | 0                | 6,000         | 0.0%                |
| Fire Hydrants-Moonstone Beach        | 18,800        | 9,817            | 8,983         | 52.2%               |
| Other                                | 8,200         | 0                | 8,200         | 0.0%                |
| <b>CAPITAL OUTLAY-WATER</b>          | <b>33,000</b> | <b>9,817</b>     | <b>23,183</b> | <b>29.7%</b>        |

\*The Toughbook Meter Reader was purchased, however, due to the fact that its cost was under \$5,000 (\$4,772), it was recorded as an Operating Supplies expenditure as items with a cost under \$5,000 are not capital items.

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

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

For the purposes of budget projections, all budgeted expenditures are presumed will be spent.

**Following is additional information to assist readers of this budget report only and is not part of the Operating Budget**

**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.**

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
 HIGHLIGHTS  
 FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

**SUMMARY BY DEPARTMENT/FUND**

All funds were projected to end Fiscal Year 2010-2011 with a surplus at the start of the fiscal year. While this projection has not changed based on activity as of March 31, 2011, projected revenues and expenditures for specific revenue and cost centers have changed. The material changes have been discussed in the first three pages of HIGHLIGHTS. The following summary recaps these variances by the total effects to Revenue and Expenditures for each department and fund.

| DEPARTMENT             | FUND         | PROJECTED RESULTS FOR FISCAL YEAR 2010-2011  |
|------------------------|--------------|--|
| Water                  | Water        | An operating surplus of \$18,067 had originally been budgeted. It appears that Revenues will come in at or very slightly under budget. Personnel costs will be very significantly under budget due to staff vacancies. The only operating expenditure expected to be significantly over budget is Professional Services due to litigation costs. This is expected to be more than offset by much lower than budgeted maintenance and repairs costs as well as smaller surpluses in other operating expenditure accounts. Overall, the surplus is expected to be much greater than originally budgeted.   |
| Wastewater             | Wastewater   | An operating surplus of \$1,636 had originally been budgeted. It appears that Revenues will come in slightly over budget. Personnel costs will be slightly under budget due to hiring vacancies. Most operating expenditures appear will be either at or below budget, which should more than offset the costs that will come in slightly over budget, such as Utilities and Debt Service. Overall, the surplus is expected to be greater than originally budgeted.  |
| Fire                   | Governmental | A balanced budget had originally been budgeted. It appears that Revenues will come in very slightly over budget. Personnel costs will be under budget due to full-time staff being off for medical reasons and their replacements (Reservists) filling in at a lesser cost. Small deficits in various operating expenditure cost centers appear will more than offset these surpluses and a small overall deficit is projected.  |
| Administration         | Governmental | An operating surplus of \$22,425 had originally been budgeted. It appears that Revenues will come in very slightly under budget. Personnel costs will be slightly under budget. Most operating expenditures appear will be on or slightly under budget, which will offset any operating expenditure deficits. Overall, the surplus is expected to be greater than originally budgeted by a very slight amount.   |
| Facilities & Resources | Governmental | An operating deficit of \$5,000 had originally been budgeted. It appears that Revenues will come in slightly under budget. Personnel costs will be slightly over budget due to a portion of the Utilities Manager's costs being apportioned to Facilities & Resources, which was not originally budgeted, and due the need for a part-time employee to work more than budgeted for coverage needs. Operating expenditures will be close to budgeted with a very small deficit due to the unbudgeted purchase of chairs for the Vet's Hall as well as higher than projected lot clearing costs. Overall, the deficit is projected to be larger than budgeted. |

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
HIGHLIGHTS  
FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

Page 5 of 5

**SUMMARY BY DEPARTMENT/FUND-Continued**

| DEPARTMENT  | FUND         | PROJECTED RESULTS FOR FISCAL YEAR 2010-2011   |
|---|--------------|---|
| Parks & Recreation  | Governmental | A surplus of \$6,000 had originally been budgeted. It appears that Revenues will come in over budget with an offsetting deficit in operating expenditures due to expected grant activity. No personnel costs were budgeted and none are projected. Operating expenditures appear will be slightly under budget and a surplus slightly larger than budgeted is projected.  |
| Resource Conservation   | Governmental | A deficit of \$6,824 had originally been budgeted. It appears that Revenues will be significantly under budget. Personnel costs will be also be significantly under budget. All operating expenditures appear will be on budget except for the costs of the voluntary lot merger program, which appear will be well under budget. However, since the revenue to fund the program is transferred from restricted reserves in an amount equal to costs, no net cost savings will be realized. Overall, a deficit slightly less than originally budgeted is projected. |
| Fire, Administration, Facilities & Resources, Parks & Recreation and Resource Conservation. | Governmental | A surplus of \$22,425 had originally been budgeted. It appears that the Parks & Recreation and Administration departments will have net surpluses very slightly greater than budgeted, Resource Conservation's deficit will be very slightly less than budgeted and Fire and Facilities & Resources' deficits will be greater than budgeted. Overall, a very slight surplus is projected.   |

**SUBSEQUENT EVENTS**

During April, 2011, events transpired having to do with the staffing of the CCSD that may greatly impact the fiscal year 2010-2011 budget. As these events took place after March 31, 2011 and as they are not all resolved as of today, there is no reflection of them in this Report.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011**  
**ALL FUNDS/DEPARTMENTS**  
**FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

| DESCRIPTION  | BUDGETED<br>FISCAL YEAR<br>2010-2011 | ACTUAL<br>7/1/2010-<br>3/31/2011 | REMAINING<br>BALANCE/<br>(OVER BUDGET) | Y-T-D<br>% OF<br>BUDGET |
|--|--------------------------------------|----------------------------------|--|-------------------------|
| <b>OPERATING REVENUE</b>                               |                                      |                                  |  |                         |
| WATER FUND   | 1,778,932                            | 1,197,519                        | 581,413                                | 67.3%                   |
| WASTEWATER FUND  | 1,962,300                            | 1,324,430                        | 637,870                                | 67.5%                   |
| FIRE DEPARTMENT-GENERAL FUND                           | 1,894,663                            | 1,136,117                        | 758,546                                | 60.0%                   |
| ADMINISTRATION-GENERAL FUND                            | 1,452,065                            | 1,040,824                        | 411,241                                | 71.7%                   |
| FACILITIES AND RESOURCES-GENERAL FUND                  | 459,001                              | 297,492                          | 161,509                                | 64.8%                   |
| PARKS AND RECREATION-GENERAL FUND                      | 42,586                               | 28,025                           | 14,561                                 | 65.8%                   |
| RESOURCE CONSERVATION FUND                             | 128,838                              | 53,210                           | 75,628                                 | 41.3%                   |
| <b>TOTAL OPERATING REVENUE</b>                         | <b><u>7,718,385</u></b>              | <b><u>5,077,617</u></b>          | <b><u>2,640,768</u></b>                | 65.8%                   |
| <b>OPERATING EXPENDITURES</b>                          |                                      |                                  |  |                         |
| WATER FUND   | 1,760,866                            | 1,004,083                        | 756,783                                | 57.0%                   |
| WASTEWATER FUND  | 1,960,663                            | 1,164,251                        | 796,412                                | 59.4%                   |
| FIRE DEPARTMENT-GENERAL FUND                           | 1,894,663                            | 1,150,789                        | 743,874                                | 60.7%                   |
| ADMINISTRATION-GENERAL FUND                            | 1,423,815                            | 1,020,066                        | 403,749                                | 71.6%                   |
| FACILITIES AND RESOURCES-GENERAL FUND                  | 464,001                              | 338,308                          | 125,693                                | 72.9%                   |
| PARKS AND RECREATION-GENERAL FUND                      | 36,586                               | 30,036                           | 6,550                                  | 82.1%                   |
| RESOURCE CONSERVATION FUND                             | 135,662                              | 87,683                           | 47,979                                 | 64.6%                   |
| <b>TOTAL OPERATING EXPENDITURES</b>                    | <b><u>7,676,256</u></b>              | <b><u>4,795,216</u></b>          | <b><u>2,881,040</u></b>                | 62.5%                   |
| <b>CAPITAL REVENUE</b>                                 |                                      |                                  |  |                         |
| WATER FUND   | N/A                                  | 118,925                          | N/A                                    | N/A                     |
| WASTEWATER FUND  | N/A                                  | 62,141                           | 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>                           | N/A                                  | <b><u>181,066</u></b>            | N/A                                    | N/A                     |
| <b>CAPITAL EXPENDITURES-(CIP &amp; CAPITAL OUTLAY)</b> |                                      |                                  |  |                         |
| WATER FUND   | N/A                                  | 109,759                          | 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                                  | 0                                | N/A                                    | N/A                     |
| <b>TOTAL CAPITAL EXPENDITURES</b>                      | N/A                                  | <b><u>110,920</u></b>            | N/A                                    | N/A                     |

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
ALL FUNDS/DEPARTMENTS  
FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

Pg. 1 of 2

| DESCRIPTION                         | BUDGETED<br>FISCAL YEAR<br>2010-2011 | ACTUAL<br>7/1/2010-<br>3/31/2011 | REMAINING<br>BALANCE/<br>(OVER BUDGET) | Y-T-D<br>% OF<br>BUDGET |
|-------------------------------------|--------------------------------------|----------------------------------|--|-------------------------|
| <b>OPERATING REVENUE</b>            |                                      |                                  |  |                         |
| UTILITY SALES                       | 3,661,682                            | 2,454,977                        | 1,206,705                              | 67.0%                   |
| PROPERTY TAX                        | 1,872,904                            | 1,218,857                        | 654,047                                | 65.1%                   |
| ADMINISTRATIVE SERVICES CHARGES     | 1,157,615                            | 868,211                          | 289,404                                | 75.0%                   |
| FIRE SUPPRESSION BENEFIT ASSESSMENT | 396,005                              | 264,058                          | 131,947                                | 66.7%                   |
| REMODEL & IN LIEU FEES              | 54,500                               | 33,769                           | 20,731                                 | 62.0%                   |
| WEED ABATEMENT/FUEL REDUCTION       | 60,000                               | 28,676                           | 31,324                                 | 47.8%                   |
| INTEREST INCOME                     | 30,638                               | 10,340                           | 20,298                                 | 33.7%                   |
| ASSIGN/EXTENSION/ACCT SERVICE FEES  | 137,500                              | 65,004                           | 72,496                                 | 47.3%                   |
| SERVICE FEES                        | 6,150                                | 3,118                            | 3,032                                  | 50.7%                   |
| FRANCHISE FEES                      | 68,000                               | 44,344                           | 23,656                                 | 65.2%                   |
| FACILITY RENTS                      | 16,500                               | 9,372                            | 7,128                                  | 56.8%                   |
| INSPECTION FEES                     | 3,500                                | 1,058                            | 2,442                                  | 30.2%                   |
| GRANT REVENUE                       | 0                                    | 41,805                           | (41,805)                               | N/A                     |
| OTHER                               | 29,250                               | 34,028                           | (4,778)                                | 116.3%                  |
| FROM RESTRICTED RESERVES            | 8,000                                | 0                                | 8,000                                  | 0.0%                    |
| TRANSFER FROM UNRESTRICTED RESERVES | 216,141                              | 0                                | 216,141                                | 0.0%                    |
| <b>TOTAL OPERATING REVENUE</b>      | <b><u>7,718,385</u></b>              | <b><u>5,077,617</u></b>          | <b><u>2,640,768</u></b>                | 65.8%                   |
| <b>OPERATING EXPENDITURES</b>       |                                      |                                  |  |                         |
| SALARIES & WAGES                    | 2,300,719                            | 1,545,499                        | 755,220                                | 67.2%                   |
| PAYROLL TAXES & BENEFITS            | 1,467,483                            | 962,757                          | 504,726                                | 65.6%                   |
| INSURANCE/CLAIMS/BAD DEBT           | 68,399                               | 71,997                           | (3,598)                                | 105.3%                  |
| MAINTENANCE & REPAIRS               | 375,000                              | 209,345                          | 165,655                                | 55.8%                   |
| MAJOR MAINTENANCE                   | 157,000                              | 3,340                            | 153,660                                | 2.1%                    |
| SLUDGE HAULING                      | 65,000                               | 44,185                           | 20,815                                 | 68.0%                   |
| OFFICE SUPPLIES & EQUIPMENT         | 52,700                               | 23,667                           | 29,033                                 | 44.9%                   |
| GOVERNMENT FEES, DUES,PUBLICATIONS  | 143,100                              | 104,590                          | 38,510                                 | 73.1%                   |
| UTILITIES                           | 389,824                              | 285,314                          | 104,510                                | 73.2%                   |
| PROFESSIONAL SERVICES               | 277,180                              | 212,784                          | 64,396                                 | 76.8%                   |
| FUEL HAZARD CONTRACT                | 30,000                               | 33,214                           | (3,214)                                | 110.7%                  |
| DISTRICT OFFICE RENT                | 38,186                               | 28,639                           | 9,547                                  | 75.0%                   |
| LEASE-WELL SITE & EQUIPMENT         | 33,800                               | 28,776                           | 5,024                                  | 85.1%                   |
| OPERATING SUPPLIES & EQUIPMENT      | 118,550                              | 85,619                           | 32,931                                 | 72.2%                   |
| TRAINING & TRAVEL                   | 23,250                               | 26,414                           | (3,164)                                | 113.6%                  |
| PUBLIC OUTREACH/EDUCATION           | 7,900                                | 3,565                            | 4,335                                  | 45.1%                   |
| GRANT EXPENDITURES                  | 16,231                               | 40,514                           | (24,283)                               | 249.6%                  |
| DEBT SERVICE                        | 891,318                              | 205,355                          | 685,963                                | 23.0%                   |
| REBATE AND RETROFIT PROGRAMS        | 2,000                                | 850                              | 1,150                                  | 42.5%                   |
| VOLUNTARY LOT MERGER PROGRAM        | 8,000                                | 763                              | 7,237                                  | 9.5%                    |
| CAPITAL OUTLAY                      | 53,000                               | 9,817                            | 43,183                                 | 18.5%                   |
| ALLOCATED OVERHEAD-PERSONNEL COSTS  | 793,600                              | 595,199                          | 198,401                                | 75.0%                   |
| ALLOCATED OVERHEAD-OPERATING COSTS  | 364,016                              | 273,011                          | 91,004                                 | 75.0%                   |
| <b>TOTAL OPERATING EXPENDITURES</b> | <b><u>7,676,256</u></b>              | <b><u>4,795,216</u></b>          | <b><u>2,881,040</u></b>                | 62.5%                   |

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
ALL FUNDS/DEPARTMENTS**

Pg. 2 of 2

| DESCRIPTION                       | BUDGETED<br>FISCAL YEAR<br>2010-2011 | 7/1/2010-<br>3/31/2011 | REMAINING<br>BALANCE/<br>(OVER BUDGET) | Y-T-D<br>% OF<br>BUDGET |
|-----------------------------------|--------------------------------------|------------------------|--|-------------------------|
| <b>CAPITAL REVENUE</b>            |                                      |                        |  |                         |
| STANDBY AVAILABILITY              | N/A                                  | 181,066                | N/A                                    | N/A                     |
| CONNECTION FEES                   | N/A                                  | <u>0</u>               | N/A                                    | N/A                     |
| <b>TOTAL CAPITAL REVENUE</b>      | N/A                                  | <u><u>181,066</u></u>  | N/A                                    | N/A                     |
| <b>CAPITAL EXPENDITURES</b>       |                                      |                        |  |                         |
| CAPITAL PERSONNEL COSTS           | N/A                                  | 97,198                 | N/A                                    | N/A                     |
| DESAL/ACE                         | N/A                                  | 11,561                 | N/A                                    | N/A                     |
| SCADA                             | N/A                                  | 1,000                  | 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                                  | <u><u>110,920</u></u>  | N/A                                    | N/A                     |



**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
GOVERNMENTAL FUND/DEPARTMENTS  
FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

| DESCRIPTION                           | BUDGETED<br>FISCAL YEAR<br>2010-2011 | ACTUAL<br>7/1/2010-<br>3/31/2011 | REMAINING<br>BALANCE/<br>(OVER BUDGET) | Y-T-D<br>% OF<br>BUDGET |
|---------------------------------------|--------------------------------------|----------------------------------|--|-------------------------|
| <b>OPERATING REVENUE</b>              |                                      |                                  |  |                         |
| FIRE DEPARTMENT-GENERAL FUND          | 1,894,663                            | 1,136,117                        | 758,546                                | 60.0%                   |
| ADMINISTRATION-GENERAL FUND           | 1,452,065                            | 1,040,824                        | 411,241                                | 71.7%                   |
| FACILITIES AND RESOURCES-GENERAL FUND | 459,001                              | 297,492                          | 161,509                                | 64.8%                   |
| PARKS & RECREATION-GENERAL FUND       | 42,586                               | 28,025                           | 14,561                                 | 65.8%                   |
| RESOURCE CONSERVATION FUND            | 128,838                              | 53,210                           | 75,628                                 | 41.3%                   |
| <b>TOTAL OPERATING REVENUE</b>        | <b><u>3,977,153</u></b>              | <b><u>2,555,668</u></b>          | <b><u>1,421,485</u></b>                | 64.3%                   |
| <b>OPERATING EXPENDITURES</b>         |                                      |                                  |  |                         |
| FIRE DEPARTMENT-GENERAL FUND          | 1,894,663                            | 1,150,789                        | 743,874                                | 60.7%                   |
| ADMINISTRATION-GENERAL FUND           | 1,423,815                            | 1,020,066                        | 403,749                                | 71.6%                   |
| FACILITIES AND RESOURCES-GENERAL FUND | 464,001                              | 338,308                          | 125,693                                | 72.9%                   |
| PARKS & RECREATION-GENERAL FUND       | 36,586                               | 30,036                           | 6,550                                  | 82.1%                   |
| RESOURCE CONSERVATION FUND            | 135,662                              | 87,683                           | 47,979                                 | 64.6%                   |
| <b>TOTAL OPERATING EXPENDITURES</b>   | <b><u>3,954,727</u></b>              | <b><u>2,626,881</u></b>          | <b><u>1,327,846</u></b>                | 66.4%                   |
| <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 & RECREATION-GENERAL FUND       | N/A                                  | 0                                | N/A                                    |                         |
| RESOURCE CONSERVATION FUND            | N/A                                  | 0                                | N/A                                    |                         |
| <b>TOTAL CAPITAL REVENUE</b>          | N/A                                  | <b><u>0</u></b>                  | N/A                                    |                         |
| <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 & RECREATION-GENERAL FUND       | N/A                                  | 1,161                            | N/A                                    |                         |
| RESOURCE CONSERVATION FUND            | N/A                                  | 0                                | N/A                                    |                         |
| <b>TOTAL CAPITAL EXPENDITURES</b>     | N/A                                  | <b><u>1,161</u></b>              | N/A                                    |                         |

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
WATER FUND/DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

| DESCRIPTION                           | BUDGETED<br>FISCAL YEAR<br>2010-2011 | ACTUAL<br>7/1/2010-<br>3/31/2011 | REMAINING<br>BALANCE/<br>(OVER BUDGET) | Y-T-D<br>% OF<br>BUDGET |
|---------------------------------------|--------------------------------------|----------------------------------|--|-------------------------|
| <b>OPERATING REVENUE</b>              |                                      |                                  |  |                         |
| SERVICE FEES                          | 1,701,682                            | 1,147,545                        | 554,137                                | 67.4%                   |
| ACCOUNT SERVICE FEES                  | 15,800                               | 10,270                           | 5,530                                  | 65.0%                   |
| LATE FEES                             | 55,700                               | 35,398                           | 20,302                                 | 63.6%                   |
| OTHER                                 | 5,750                                | 4,306                            | 1,444                                  | 74.9%                   |
| <b>TOTAL OPERATING REVENUE</b>        | <b><u>1,778,932</u></b>              | <b><u>1,197,519</u></b>          | <b><u>581,413</u></b>                  | 67.3%                   |
| <b>OPERATING EXPENDITURES</b>         |                                      |                                  |  |                         |
| SALARIES & WAGES                      | 356,148                              | 201,225                          | 154,923                                | 56.5%                   |
| PAYROLL TAXES & BENEFITS              | 218,928                              | 131,653                          | 87,275                                 | 60.1%                   |
| MAINTENANCE & REPAIR-DELIVERY SYSTEM  | 109,650                              | 46,321                           | 63,329                                 | 42.2%                   |
| MAINTENANCE & REPAIR-PLANT            | 1,000                                | 2,517                            | (1,517)                                | 251.7%                  |
| MAINTENANCE & REPAIR-VEHICLES & EQUIP | 9,050                                | 4,117                            | 4,933                                  | 45.5%                   |
| MAJOR MAINTENANCE                     | 77,000                               | 3,340                            | 73,660                                 | 4.3%                    |
| OFFICE SUPPLIES & EQUIPMENT           | 13,600                               | 4,955                            | 8,645                                  | 36.4%                   |
| GOVERNMENT FEES, DUES,PUBLICATIONS    | 17,400                               | 13,046                           | 4,354                                  | 75.0%                   |
| UTILITIES                             | 125,284                              | 91,847                           | 33,437                                 | 73.3%                   |
| BAD DEBT                              | 3,500                                | 367                              | 3,133                                  | 10.5%                   |
| PROFESSIONAL SERVICES                 | 82,500                               | 77,160                           | 5,340                                  | 93.5%                   |
| LEASE-WELL SITE                       | 30,000                               | 26,000                           | 4,000                                  | 86.7%                   |
| OPERATING SUPPLIES & EQUIPMENT        | 38,700                               | 25,713                           | 12,987                                 | 66.4%                   |
| TRAINING & TRAVEL                     | 3,300                                | 7,739                            | (4,439)                                | 234.5%                  |
| PUBLIC OUTREACH & EDUCATION           | 800                                  | 0                                | 800                                    | 0.0%                    |
| DEBT SERVICE                          | 184,192                              | 15,656                           | 168,536                                | 8.5%                    |
| CAPTIAL OUTLAY                        | 33,000                               | 9,817                            | 23,183                                 | 29.7%                   |
| ALLOCATED OVERHEAD-PERSONNEL COSTS    | 313,160                              | 234,870                          | 78,290                                 | 75.0%                   |
| ALLOCATED OVERHEAD-OPERATING COSTS    | 143,655                              | 107,741                          | 35,914                                 | 75.0%                   |
| <b>TOTAL OPERATING EXPENDITURES</b>   | <b><u>1,760,866</u></b>              | <b><u>1,004,083</u></b>          | <b><u>756,783</u></b>                  | 57.0%                   |
| <b>CAPITAL REVENUE</b>                |                                      |                                  |  |                         |
| STANDBY AVAILABILITY                  | N/A                                  | 118,925                          | N/A                                    | N/A                     |
| CONNECTION FEES                       | N/A                                  | 0                                | N/A                                    | N/A                     |
| <b>TOTAL CAPITAL REVENUE</b>          | N/A                                  | <b><u>118,925</u></b>            | N/A                                    | N/A                     |
| <b>CAPITAL EXPENDITURES</b>           |                                      |                                  |  |                         |
| CAPITAL PERSONNEL COSTS               | N/A                                  | 97,198                           | N/A                                    | N/A                     |
| DESAL/ACE                             | N/A                                  | 11,561                           | N/A                                    | N/A                     |
| SCADA                                 | N/A                                  | 1,000                            | N/A                                    | N/A                     |
| <b>TOTAL CAPITAL EXPENDITURES</b>     | N/A                                  | <b><u>109,759</u></b>            | N/A                                    | N/A                     |

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
WASTEWATER FUND/DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

| DESCRIPTION                            | BUDGETED<br>FISCAL YEAR<br>2010-2011 | ACTUAL<br>7/1/2010-<br>3/31/2011 | REMAINING<br>BALANCE/<br>(OVER BUDGET) | Y-T-D<br>% OF<br>BUDGET |
|--|--------------------------------------|----------------------------------|--|-------------------------|
| <b>OPERATING REVENUE</b>               |                                      |                                  |  |                         |
| SERVICE FEES                           | 1,960,000                            | 1,307,432                        | 652,568                                | 66.7%                   |
| INTEREST INCOME                        | 1,500                                | 569                              | 931                                    | 37.9%                   |
| OTHER                                  | 800                                  | 16,429                           | (15,629)                               | 2053.6%                 |
| <b>TOTAL OPERATING REVENUE</b>         | <b><u>1,962,300</u></b>              | <b><u>1,324,430</u></b>          | <b><u>637,870</u></b>                  | <b>67.5%</b>            |
| <b>OPERATING EXPENDITURES</b>          |                                      |                                  |  |                         |
| SALARIES & WAGES                       | 369,489                              | 243,880                          | 125,609                                | 66.0%                   |
| PAYROLL TAXES & BENEFITS               | 253,138                              | 169,486                          | 83,652                                 | 67.0%                   |
| MAINTENANCE & REPAIR-COLLECTION SYSTEM | 50,600                               | 15,740                           | 34,860                                 | 31.1%                   |
| MAINTENANCE & REPAIR-PLANT             | 29,100                               | 20,952                           | 8,148                                  | 72.0%                   |
| MAINTENANCE & REPAIR-GROUNDS           | 10,000                               | 10,243                           | (243)                                  | 102.4%                  |
| MAINTENANCE & REPAIR-VEHICLES & EQUIP  | 9,000                                | 2,915                            | 6,085                                  | 32.4%                   |
| MAJOR MAINTENANCE                      | 80,000                               | 0                                | 80,000                                 | 0.0%                    |
| SLUDGE DISPOSAL                        | 65,000                               | 44,185                           | 20,815                                 | 68.0%                   |
| OFFICE SUPPLIES & EQUIPMENT            | 11,800                               | 6,391                            | 5,409                                  | 54.2%                   |
| GOVERNMENT FEES, DUES,PUBLICATIONS     | 54,600                               | 53,657                           | 943                                    | 98.3%                   |
| UTILITIES                              | 168,730                              | 126,474                          | 42,256                                 | 75.0%                   |
| PROFESSIONAL SERVICES                  | 22,000                               | 8,492                            | 13,508                                 | 38.6%                   |
| OPERATING SUPPLIES & EQUIPMENT         | 41,000                               | 18,519                           | 22,481                                 | 45.2%                   |
| TRAINING & TRAVEL                      | 3,000                                | 5,603                            | (2,603)                                | 186.8%                  |
| PUBLIC OUTREACH & EDUCATION            | 600                                  | 0                                | 600                                    | 0.0%                    |
| DEBT SERVICE                           | 441,919                              | 189,699                          | 252,220                                | 42.9%                   |
| CAPITAL OUTLAY                         | 20,000                               | 0                                | 20,000                                 | 0.0%                    |
| ALLOCATED OVERHEAD-PERSONNEL COSTS     | 226,696                              | 170,022                          | 56,674                                 | 75.0%                   |
| ALLOCATED OVERHEAD-OPERATING COSTS     | 103,991                              | 77,993                           | 25,997                                 | 75.0%                   |
| <b>TOTAL OPERATING EXPENDITURES</b>    | <b><u>1,960,663</u></b>              | <b><u>1,164,251</u></b>          | <b><u>796,412</u></b>                  | <b>59.4%</b>            |
| <b>CAPITAL REVENUE</b>                 |                                      |                                  |  |                         |
| STANDBY AVAILABILITY                   | N/A                                  | 62,141                           | N/A                                    | N/A                     |
| CONNECTION FEES                        | N/A                                  | <u>0</u>                         | N/A                                    | N/A                     |
| <b>TOTAL CAPITAL REVENUE</b>           | <b>N/A</b>                           | <b><u>62,141</u></b>             | <b>N/A</b>                             | <b>N/A</b>              |
| <b>CAPITAL EXPENDITURES</b>            |                                      |                                  |  |                         |
| SCADA                                  | N/A                                  | <u>0</u>                         | N/A                                    | N/A                     |
| <b>TOTAL CAPITAL EXPENDITURES</b>      | <b>N/A</b>                           | <b><u>0</u></b>                  | <b>N/A</b>                             | <b>N/A</b>              |

**CAMBRIA COMMUNITY SERVICES DISTRICT  
THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
GENERAL FUND-FIRE DEPARTMENT  
FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

| DESCRIPTION                                       | BUDGETED<br>FISCAL YEAR<br>2010-2011 | ACTUAL<br>7/1/2010-<br>3/31/2011 | REMAINING<br>BALANCE/<br>(OVER BUDGET) | Y-T-D<br>% OF<br>BUDGET |
|---|--------------------------------------|----------------------------------|--|-------------------------|
| <b>OPERATING REVENUE</b>                          |                                      |                                  |  |                         |
| PROPERTY TAX                                      | 1,217,192                            | 791,898                          | 425,294                                | 65.1%                   |
| FIRE BENEFIT ASSESSMENT                           | 396,005                              | 264,058                          | 131,947                                | 66.7%                   |
| WEED ABATEMENT/FUEL REDUCTION                     | 60,000                               | 28,676                           | 31,324                                 | 47.8%                   |
| INSPECTION FEES                                   | 3,500                                | 1,058                            | 2,442                                  | 30.2%                   |
| INTEREST INCOME                                   | 1,725                                | 537                              | 1,188                                  | 31.1%                   |
| GRANT REVENUE                                     | 0                                    | 41,805                           | (41,805)                               | N/A                     |
| OTHER   | 100                                  | 8,085                            | (7,985)                                | 8085.0%                 |
| TRANSFER FROM UNRESTRICTED RESERVES               | 216,141                              | 0                                | 216,141                                | 0.0%                    |
| <b>TOTAL OPERATING REVENUE &amp; TRANSFERS IN</b> | <b><u>1,894,663</u></b>              | <b><u>1,136,117</u></b>          | <b><u>758,546</u></b>                  | 60.0%                   |
| <b>OPERATING EXPENDITURES</b>                     |                                      |                                  |  |                         |
| SALARIES & WAGES                                  | 783,724                              | 541,079                          | 242,645                                | 69.0%                   |
| PAYROLL TAXES & BENEFITS                          | 425,642                              | 281,537                          | 144,105                                | 66.1%                   |
| INSURANCE & OTHER SERVICES                        | 400                                  | 2,832                            | (2,432)                                | 708.0%                  |
| MAINTENANCE & REPAIR                              | 40,200                               | 25,449                           | 14,751                                 | 63.3%                   |
| OFFICE SUPPLIES & EQUIPMENT                       | 5,500                                | 1,524                            | 3,976                                  | 27.7%                   |
| GOVERNMENT FEES, DUES,PUBLICATIONS                | 31,800                               | 4,736                            | 27,064                                 | 14.9%                   |
| UTILITIES   | 27,700                               | 19,368                           | 8,332                                  | 69.9%                   |
| PROFESSIONAL SERVICES                             | 22,000                               | 9,974                            | 12,026                                 | 45.3%                   |
| FUEL HAZARD CONTRACT                              | 30,000                               | 33,214                           | (3,214)                                | 110.7%                  |
| OPERATING SUPPLIES & EQUIPMENT                    | 31,050                               | 32,686                           | (1,636)                                | 105.3%                  |
| GRANT EXPENDITURES                                | 16,231                               | 36,720                           | (20,489)                               | 226.2%                  |
| TRAINING & TRAVEL                                 | 6,300                                | 5,231                            | 1,069                                  | 83.0%                   |
| PUBLIC OUTREACH & EDUCATION                       | 1,700                                | 1,106                            | 594                                    | 65.1%                   |
| EQUIPMENT LEASE                                   | 3,800                                | 2,776                            | 1,024                                  | 73.1%                   |
| DEBT SERVICE                                      | 265,207                              | 0                                | 265,207                                | 0.0%                    |
| ALLOCATED OVERHEAD-PERSONNEL COSTS                | 139,443                              | 104,582                          | 34,860                                 | 75.0%                   |
| ALLOCATED OVERHEAD-OPERATING COSTS                | 63,966                               | 47,975                           | 15,992                                 | 75.0%                   |
| <b>TOTAL OPERATING EXPENDITURES</b>               | <b><u>1,894,663</u></b>              | <b><u>1,150,789</u></b>          | <b><u>743,874</u></b>                  | 60.7%                   |

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
 GENERAL FUND-ADMINISTRATION DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

| DESCRIPTION                         | BUDGETED<br>FISCAL YEAR<br>2010-2011 | ACTUAL<br>7/1/2010-<br>3/31/2011 | REMAINING<br>BALANCE/<br>(OVER BUDGET) | Y-T-D<br>% OF<br>BUDGET |
|-------------------------------------|--------------------------------------|----------------------------------|--|-------------------------|
| <b>OPERATING REVENUE</b>            |                                      |                                  |  |                         |
| ADMINISTRATIVE OVERHEAD CHARGES-PS  | 793,600                              | 595,200                          | 198,400                                | 75.0%                   |
| ADMINISTRATIVE OVERHEAD CHARGES-OE  | 364,015                              | 273,011                          | 91,004                                 | 75.0%                   |
| PROPERTY TAX                        | 172,450                              | 112,223                          | 60,227                                 | 65.1%                   |
| INTEREST INCOME                     | 26,250                               | 8,869                            | 17,381                                 | 33.8%                   |
| SERVICE FEES                        | 6,150                                | 3,118                            | 3,032                                  | 50.7%                   |
| FRANCHISE FEES                      | 68,000                               | 44,344                           | 23,656                                 | 65.2%                   |
| OTHER                               | 21,600                               | 4,059                            | 17,541                                 | 18.8%                   |
| <b>TOTAL OPERATING REVENUE</b>      | <b><u>1,452,065</u></b>              | <b><u>1,040,824</u></b>          | <b><u>411,241</u></b>                  | 71.7%                   |
| <b>OPERATING EXPENDITURES</b>       |                                      |                                  |  |                         |
| SALARIES & WAGES                    | 579,324                              | 407,168                          | 172,156                                | 70.3%                   |
| PAYROLL TAXES & BENEFITS            | 424,625                              | 279,191                          | 145,434                                | 65.8%                   |
| INSURANCE & CLAIMS                  | 64,500                               | 68,574                           | (4,074)                                | 106.3%                  |
| MAINTENANCE & REPAIRS               | 69,500                               | 47,001                           | 22,499                                 | 67.6%                   |
| OFFICE SUPPLIES & EQUIPMENT         | 21,300                               | 10,727                           | 10,573                                 | 50.4%                   |
| GOVERNMENT FEES, DUES,PUBLICATIONS  | 39,200                               | 33,131                           | 6,069                                  | 84.5%                   |
| UTILITIES                           | 28,250                               | 20,820                           | 7,430                                  | 73.7%                   |
| DISTRICT OFFICE RENT                | 38,186                               | 28,639                           | 9,547                                  | 75.0%                   |
| PROFESSIONAL SERVICES               | 147,080                              | 114,950                          | 32,130                                 | 78.2%                   |
| TRAINING & TRAVEL                   | 7,950                                | 7,593                            | 357                                    | 95.5%                   |
| PUBLIC OUTREACH & EDUCATION         | 3,900                                | 2,272                            | 1,628                                  | 58.3%                   |
| <b>TOTAL OPERATING EXPENDITURES</b> | <b><u>1,423,815</u></b>              | <b><u>1,020,066</u></b>          | <b><u>403,749</u></b>                  | 71.6%                   |

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
 GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

| DESCRIPTION                         | BUDGETED<br>FISCAL YEAR<br>2010-2011 | ACTUAL<br>7/1/2010-<br>3/31/2011 | REMAINING<br>BALANCE<br>(OVER BUDGET) | Y-T-D<br>% OF<br>BUDGET |
|-------------------------------------|--------------------------------------|----------------------------------|---------------------------------------|-------------------------|
| <b>OPERATING REVENUE</b>            |                                      |                                  |                                       |                         |
| PROPERTY TAX                        | 440,676                              | 286,711                          | 153,965                               | 65.1%                   |
| FACILITY RENTS                      | 16,500                               | 9,372                            | 7,128                                 | 56.8%                   |
| INTEREST INCOME                     | 825                                  | 260                              | 565                                   | 31.5%                   |
| OTHER/DONATION                      | 1,000                                | 1,149                            | (149)                                 | 114.9%                  |
|                                     | <u>459,001</u>                       | <u>297,492</u>                   | <u>161,509</u>                        |                         |
| <b>TOTAL OPERATING REVENUE</b>      | <b><u>459,001</u></b>                | <b><u>297,492</u></b>            | <b><u>161,509</u></b>                 | <b>64.8%</b>            |
| <b>OPERATING EXPENDITURES</b>       |                                      |                                  |                                       |                         |
| SALARIES & WAGES                    | 165,776                              | 121,093                          | 44,683                                | 73.0%                   |
| PAYROLL TAXES & BENEFITS            | 114,712                              | 82,307                           | 32,405                                | 71.8%                   |
| MAINTENANCE & REPAIRS               | 26,400                               | 13,592                           | 12,808                                | 51.5%                   |
| OPEN SPACE MAINTENANCE              | 20,500                               | 20,498                           | 2                                     | 100.0%                  |
| GOVERNMENT FEES, DUES,PUBLICATIONS  | 100                                  | 0                                | 100                                   | 0.0%                    |
| UTILITIES                           | 39,860                               | 26,805                           | 13,055                                | 67.2%                   |
| PROFESSIONAL SERVICES               | 3,000                                | 974                              | 2,026                                 | 32.5%                   |
| CLAIMS                              | 0                                    | 225                              | (225)                                 | N/A                     |
| OPERATING SUPPLIES & EQUIPMENT      | 7,800                                | 8,701                            | (901)                                 | 111.6%                  |
| TRAINING & TRAVEL                   | 700                                  | 248                              | 452                                   | 35.4%                   |
| ALLOCATED OVERHEAD-PERSONNEL COSTS  | 58,375                               | 43,781                           | 14,593                                | 75.0%                   |
| ALLOCATED OVERHEAD-OPERATING COSTS  | 26,778                               | 20,084                           | 6,695                                 | 75.0%                   |
|                                     | <u>464,001</u>                       | <u>338,308</u>                   | <u>125,693</u>                        |                         |
| <b>TOTAL OPERATING EXPENDITURES</b> | <b><u>464,001</u></b>                | <b><u>338,308</u></b>            | <b><u>125,693</u></b>                 | <b>72.9%</b>            |

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
 GENERAL FUND-PARKS AND RECREATION DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

| DESCRIPTION                         | BUDGETED<br>FISCAL YEAR<br>2010-2011 | ACTUAL<br>7/1/2010-<br>3/31/2011 | REMAINING<br>BALANCE<br>(OVER BUDGET) | Y-T-D<br>% OF<br>BUDGET |
|-------------------------------------|--------------------------------------|----------------------------------|---------------------------------------|-------------------------|
| <b>OPERATING REVENUE</b>            |                                      |                                  |                                       |                         |
| PROPERTY TAX                        | 42,586                               | 28,025                           | 14,561                                | 65.8%                   |
| GRANT REVENUE                       | 0                                    | 0                                | 0                                     | N/A                     |
| <b>TOTAL OPERATING REVENUE</b>      | <b><u>42,586</u></b>                 | <b><u>28,025</u></b>             | <b><u>14,561</u></b>                  | <b>65.8%</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                                  | 920                              | (720)                                 | 460.0%                  |
| TRAVEL & TRAINING                   | 2,000                                | 0                                | 2,000                                 | 0.0%                    |
| GRANT EXPENDITURES                  | 0                                    | 3,794                            | (3,794)                               | N/A                     |
| ALLOCATED OVERHEAD-PERSONNEL COSTS  | 22,956                               | 17,217                           | 5,739                                 | 75.0%                   |
| ALLOCATED OVERHEAD-OPERATING COSTS  | 10,530                               | 7,898                            | 2,632                                 | 75.0%                   |
| <b>TOTAL OPERATING EXPENDITURES</b> | <b><u>36,586</u></b>                 | <b><u>30,036</u></b>             | <b><u>6,550</u></b>                   | <b>82.1%</b>            |
| <b>TOTAL CAPITAL REVENUE</b>        | N/A                                  | <b><u>0</u></b>                  | N/A                                   | N/A                     |
| <b>CAPITAL EXPENDITURES</b>         |                                      |                                  |                                       |                         |
| FISCALINI RANCH PRESERVE-EIR        | N/A                                  | <u>1,161</u>                     | N/A                                   | N/A                     |
| <b>TOTAL CAPITAL EXPENDITURES</b>   | N/A                                  | <b><u>1,161</u></b>              | N/A                                   | N/A                     |

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 THIRD QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
 RESOURCE CONSERVATION FUND/DEPARTMENT\*  
 FOR THE PERIOD OF JULY 1, 2010-MARCH 31, 2011**

| DESCRIPTION                         | BUDGETED<br>FISCAL YEAR<br>2010-2011 | ACTUAL<br>7/1/2010-<br>3/31/2011 | REMAINING<br>BALANCE<br>(OVER BUDGET) | Y-T-D<br>% OF<br>BUDGET |
|-------------------------------------|--------------------------------------|----------------------------------|---------------------------------------|-------------------------|
| <b>OPERATING REVENUE</b>            |                                      |                                  |                                       |                         |
| IN-LIEU FEES                        | 14,500                               | 20,013                           | (5,513)                               | 138.0%                  |
| REMODEL FEES                        | 40,000                               | 13,756                           | 26,244                                | 34.4%                   |
| WAIT LIST FEES                      | 56,000                               | 11,490                           | 44,510                                | 20.5%                   |
| ASSIGNMENT FEES                     | 10,000                               | 7,846                            | 2,154                                 | 78.5%                   |
| FROM RESTRICTED RESERVES            | 8,000                                | 0                                | 8,000                                 | 0.0%                    |
| INTEREST INCOME                     | 338                                  | 105                              | 233                                   | 31.1%                   |
| <b>TOTAL OPERATING REVENUE</b>      | <b><u>128,838</u></b>                | <b><u>53,210</u></b>             | <b><u>75,628</u></b>                  | 41.3%                   |
| <b>OPERATING EXPENDITURES</b>       |                                      |                                  |                                       |                         |
| SALARIES & WAGES                    | 46,258                               | 31,054                           | 15,204                                | 67.1%                   |
| PAYROLL TAXES & BENEFITS            | 30,438                               | 18,583                           | 11,855                                | 61.1%                   |
| REBATE & RETROFIT PROGRAMS          | 2,000                                | 850                              | 1,150                                 | 42.5%                   |
| OFFICE SUPPLIES & EQUIPMENT         | 500                                  | 70                               | 430                                   | 14.0%                   |
| VOLUNTARY LOT MERGER PROGRAM        | 8,000                                | 763                              | 7,237                                 | 9.5%                    |
| PROFESSIONAL SERVICES               | 400                                  | 314                              | 86                                    | 78.5%                   |
| ALLOCATED OVERHEAD-PERSONNEL COSTS  | 32,970                               | 24,727                           | 8,244                                 | 75.0%                   |
| ALLOCATED OVERHEAD-OPERATING COSTS  | 15,096                               | 11,322                           | 3,774                                 | 75.0%                   |
| <b>TOTAL OPERATING EXPENDITURES</b> | <b><u>135,662</u></b>                | <b><u>87,683</u></b>             | <b><u>47,979</u></b>                  | 64.6%                   |

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