

**CAMBRIA COMMUNITY SERVICES DISTRICT  
SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
HIGHLIGHTS**

**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.

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

**INTEREST INCOME**-Most Interest Income is from the CCSD's account with the Local Agency Investment Fund (LAIF) and the interest is paid quarterly and only the first quarter's interest is shown.

**GRANTS**-(Fire and Parks & Recreation)-Grant Revenue is recorded when the granting agency is billed and has approved payment. Because the State of California froze grant funds in recent years, the CCSD does not budget the revenue to avoid over-estimating revenue.

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

**SALE OF SURPLUS EQUIPMENT**-(Fire)-\$7,500 was budgeted for sale of surplus equipment, \$11,000 was received.

**SERVICE FEES**-(Administration)-Revenue related to vacation rentals and for other services provided is highly variable and the amount budgeted is based on the years of low revenue.

**OTHER**-(Water)-Revenue received for the reimbursement of prior years' expenditures was not budgeted.

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

**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.

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

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

**DEBT SERVICE**-(Water, Wastewater and Fire)-Bond, note and loan payments occur at uneven, scheduled times during the year and the largest portion of payments are due towards the end of the fiscal year.

**TRAINING AND TRAVEL**-(Water, Wastewater, Fire, Administration)-Occurs based on licensing requirements, when selected courses/seminars are offered and in Administration's case, a one-time payment for the CCSD's labor employment relations training and consortium contract for managers and supervisors.

**FUEL HAZARD CONTRACT**-(Fire)-Expenditures are completely reimbursed, plus administrative costs, and the costs over budget will be offset by an increase in budgeted revenue during the mid-year budget process.

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

**MAINTENANCE AND REPAIRS**-(Water, Wastewater)-Occurs unevenly based on breakdowns of equipment, etc. Most accounts are currently below budget.

**DISTRICT OFFICE RENT** (Administration)-The CCSD's monthly office rent is higher in the first months of the fiscal year and will decrease due to Suite 204 being vacated October 31, 2009.

**PROFESSIONAL SERVICES** (Administration)-Due to the advocate being budgeted for just the first six months of the fiscal year, Administration incurs higher than average costs for these months. The Land Conservancy of San Luis Obispo County is scheduled to complete its lot inventory in the first half of the fiscal year. This represents the majority of Resource Conservation's budget for this line item.

**PAYROLL TAXES AND BENEFITS**-(Parks and Recreation)-A minor error was made in posting the budgeted amount. The total expenditures for all personnel costs remain under budget due to Salaries and Wages being over budgeted by an offsetting amount. This error was not made in any other department. No additional personnel costs are expected to be incurred in Parks and Recreation for fiscal year 2009-2010.

Following is additional information related to Operating Expenditures to assist readers of these budget reports.  
**MAJOR MAINTENANCE**-(Water)-All funds expended to date are for the Main Street Fire Hydrant project. This was not budgeted and will be included in the Mid-Year Budget proposals.

**CAPITAL OUTLAY**-(Water)-All funds expended to date are for the Moonstone Beach Fire Hydrant project (\$8,772 spent, \$25,000 budgeted) and the Leimert Pump Station Improvements (\$5,707 spent, \$8,000 budgeted).

**CAPITAL OUTLAY**-(Wastewater)-All funds expended to date are for the replacement of a self-leveling camera to investigate sewer pipes. This was not budgeted and will be included in the Mid-Year Budget proposals.

**CAPITAL REVENUE**-(Water and Wastewater)-Standby Availability is received with other property tax revenue. Connection Fee Revenue is highly variable and there is no pattern to its receipt.

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

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 12/31/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D PERCENT OF BUDGETED
<b>OPERATING REVENUE</b>				
WATER FUND	1,804,327	960,944	843,383	53.3%
WASTEWATER FUND	1,980,807	1,003,655	977,152	50.7%
FIRE DEPARTMENT-GENERAL FUND	1,729,738	853,408	876,330	49.3%
ADMINISTRATION-GENERAL FUND	1,421,109	689,473	731,636	48.5%
FACILITIES AND RESOURCES-GENERAL FUND	457,362	212,402	244,960	46.4%
PARKS AND RECREATION-GENERAL FUND	55,757	46,836	8,921	84.0%
RESOURCE CONSERVATION FUND	149,449	81,019	68,430	54.2%
<b>TOTAL OPERATING REVENUE</b>	<b><u>7,598,549</u></b>	<b><u>3,847,737</u></b>	<b><u>3,750,812</u></b>	50.6%
<b>OPERATING EXPENDITURES</b>				
WATER FUND	1,785,027	745,505	1,039,522	41.8%
WASTEWATER FUND	1,956,017	795,879	1,160,138	40.7%
FIRE DEPARTMENT-GENERAL FUND	1,722,238	750,711	971,527	43.6%
ADMINISTRATION-GENERAL FUND	1,413,277	711,471	701,806	50.3%
FACILITIES AND RESOURCES-GENERAL FUND	457,362	216,601	240,761	47.4%
PARKS AND RECREATION-GENERAL FUND	55,757	27,452	28,305	49.2%
RESOURCE CONSERVATION FUND	149,449	74,030	75,419	49.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>7,539,127</u></b>	<b><u>3,321,649</u></b>	<b><u>4,217,478</u></b>	44.1%
<b>CAPITAL REVENUE</b>				
WATER FUND	0	86,703	(86,703)	N/A
WASTEWATER FUND	0	55,110	(55,110)	N/A
FIRE DEPARTMENT-GENERAL FUND	0	0	0	N/A
ADMINISTRATION-GENERAL FUND	0	0	0	N/A
FACILITIES AND RESOURCES-GENERAL FUND	0	0	0	N/A
PARKS AND RECREATION-GENERAL FUND	0	18,089	(18,089)	N/A
RESOURCE CONSERVATION FUND	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b><u>0</u></b>	<b><u>159,902</u></b>	<b><u>(159,902)</u></b>	N/A
<b>CAPITAL EXPENDITURES-(CIP &amp; CAPITAL OUTLAY)</b>				
WATER FUND	0	288,412	(288,412)	N/A
WASTEWATER FUND	0	15,000	(15,000)	N/A
FIRE DEPARTMENT-GENERAL FUND	0	0	0	N/A
ADMINISTRATION-GENERAL FUND	0	0	0	N/A
FACILITIES AND RESOURCES-GENERAL FUND	0	0	0	N/A
PARKS AND RECREATION-GENERAL FUND	0	18,089	(18,089)	N/A
RESOURCE CONSERVATION FUND	0	0	0	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b><u>0</u></b>	<b><u>321,501</u></b>	<b><u>(321,501)</u></b>	N/A

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

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 12/31/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D PERCENT OF BUDGETED
<b>OPERATING REVENUE</b>				
SERVICE FEES	3,292,837	1,709,105	1,583,732	51.9%
SERVICE FEES-9.75% WATER/15% SEWER INCREASES	411,352	212,441	198,911	51.6%
PROPERTY TAX	1,891,126	892,152	998,974	47.2%
ADMINISTRATIVE SERVICES CHARGES	1,158,448	579,224	579,224	50.0%
FIRE BENEFIT ASSESSMENT	387,621	192,490	195,131	49.7%
REMODEL/IN LIEU FEES/TRANSFER EDUs	78,000	61,625	16,375	79.0%
WEED ABATEMENT/FUEL REDUCTION	40,848	23,841	17,007	58.4%
INTEREST INCOME	39,800	9,141	30,659	23.0%
ASSIGN/EXTENSION/ACCT SERVICE FEES	141,387	53,496	87,891	37.8%
SERVICE FEES	2,800	3,672	(872)	131.1%
FRANCHISE FEES	67,857	24,562	43,295	36.2%
FACILITY RENTS	29,000	9,917	19,083	34.2%
MUTUAL AID REIMBURSEMENT/FEES	20,583	22,483	(1,900)	109.2%
GRANT REVENUE	200	24,523	(24,323)	12261.5%
SALE OF SURPLUS EQUIPMENT	7,500	11,000	(3,500)	146.7%
FROM RESTRICTED RESERVES	4,000	0	4,000	0.0%
OTHER	25,190	18,065	7,125	71.7%
<b>TOTAL OPERATING REVENUE</b>	<b><u>7,598,549</u></b>	<b><u>3,847,737</u></b>	<b><u>3,750,812</u></b>	<b>50.6%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	2,324,267	1,086,296	1,237,971	46.7%
PAYROLL TAXES & BENEFITS	1,508,596	624,869	883,727	41.4%
INSURANCE & BAD DEBT	82,999	66,523	16,476	80.1%
MAINTENANCE & REPAIRS	348,997	120,768	228,229	34.6%
MAJOR MAINTENANCE	107,000	9,798	97,202	9.2%
SLUDGE HAULING	60,000	36,860	23,140	61.4%
OFFICE SUPPLIES & EQUIPMENT	62,469	24,418	38,051	39.1%
GOVERNMENT FEES, DUES,PUBLICATIONS	155,529	93,421	62,108	60.1%
UTILITIES	409,747	183,748	225,999	44.8%
PROFESSIONAL SERVICES	325,354	161,557	163,797	49.7%
FUEL HAZARD CONTRACT	25,000	34,707	(9,707)	138.8%
DISTRICT OFFICE RENT	41,165	23,336	17,829	56.7%
LEASE-WELL SITE & EQUIPMENT	29,768	27,826	1,942	93.5%
OPERATING SUPPLIES & EQUIPMENT	122,101	57,776	64,325	47.3%
TRAINING & TRAVEL	31,032	12,432	18,600	40.1%
PUBLIC OUTREACH/EDUCATION/EVENTS & TROLLEY	13,947	4,104	9,843	29.4%
DEBT SERVICE	673,708	149,858	523,850	22.2%
REBATE AND RETROFIT PROGRAMS	2,000	775	1,225	38.8%
VOLUNTARY LOT MERGER PROGRAM	4,000	1,508	2,492	37.7%
CAPITAL OUTLAY	53,000	21,843	31,157	41.2%
ALLOCATED OVERHEAD-PERSONNEL COSTS	809,990	404,995	404,995	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	348,458	174,229	174,229	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>7,539,127</u></b>	<b><u>3,321,649</u></b>	<b><u>4,217,478</u></b>	<b>44.1%</b>

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

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DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 12/31/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D PERCENT OF BUDGETED
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	0	141,813	(141,813)	N/A
CONNECTION FEES	0	0	0	N/A
RESTRICTED RESERVES	0	18,089	(18,089)	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>0</b>	<b>159,902</b>	<b>(159,902)</b>	N/A
<b>CAPITAL EXPENDITURES</b>				
CAPITAL PERSONNEL COSTS	0	62,238	(62,238)	N/A
GEOTECH INVESTIGATION	0	166,174	(166,174)	N/A
SCADA	0	75,000	(75,000)	N/A
FISCALINI RANCH PRESERVE-EIR	0	18,089	(18,089)	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>321,501</b>	<b>(321,501)</b>	N/A

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

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 12/31/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D PERCENT OF BUDGETED
<b>OPERATING REVENUE</b>				
FIRE DEPARTMENT-GENERAL FUND	1,729,738	853,408	876,330	49.3%
ADMINISTRATION-GENERAL FUND	1,421,109	689,473	731,636	48.5%
FACILITIES AND PROPERTIES-GENERAL FUND	457,362	212,402	244,960	46.4%
PARKS & RECREATION-GENERAL FUND	55,757	46,836	8,921	84.0%
RESOURCE CONSERVATION FUND	149,449	81,019	68,430	54.2%
<b>TOTAL OPERATING REVENUE</b>	<b><u>3,813,415</u></b>	<b><u>1,883,138</u></b>	<b><u>1,930,277</u></b>	49.4%
<b>OPERATING EXPENDITURES</b>				
FIRE DEPARTMENT-GENERAL FUND	1,722,238	750,711	971,527	43.6%
ADMINISTRATION-GENERAL FUND	1,413,277	711,471	701,806	50.3%
FACILITIES AND PROPERTIES-GENERAL FUND	457,362	216,601	240,761	47.4%
PARKS & RECREATION-GENERAL FUND	55,757	27,452	28,305	49.2%
RESOURCE CONSERVATION FUND	149,449	74,030	75,419	49.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>3,798,083</u></b>	<b><u>1,780,265</u></b>	<b><u>2,017,818</u></b>	46.9%
<b>CAPITAL REVENUE</b>				
FIRE DEPARTMENT-GENERAL FUND	0	0	0	N/A
ADMINISTRATION-GENERAL FUND	0	0	0	N/A
FACILITIES AND PROPERTIES-GENERAL FUND	0	0	0	N/A
PARKS & RECREATION-GENERAL FUND	0	18,089	(18,089)	N/A
RESOURCE CONSERVATION FUND	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b><u>0</u></b>	<b><u>18,089</u></b>	<b><u>(18,089)</u></b>	N/A
<b>CAPITAL EXPENDITURES</b>				
FIRE DEPARTMENT-GENERAL FUND	0	0	0	N/A
ADMINISTRATION-GENERAL FUND	0	0	0	N/A
FACILITIES AND PROPERTIES-GENERAL FUND	0	0	0	N/A
PARKS & RECREATION-GENERAL FUND	0	18,089	(18,089)	N/A
RESOURCE CONSERVATION FUND	0	0	0	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b><u>0</u></b>	<b><u>18,089</u></b>	<b><u>(18,089)</u></b>	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
WATER FUND/DEPARTMENT**

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 12/31/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,572,837	836,677	736,160	53.2%
SERVICE FEES-9.75% RATE INCREASE	153,352	81,576	71,776	53.2%
ACCOUNT SERVICE FEES	15,069	7,235	7,834	48.0%
LATE FEES	58,869	26,917	31,952	45.7%
INTEREST INCOME	0	9	(9)	N/A
OTHER	4,200	8,530	(4,330)	203.1%
<b>TOTAL OPERATING REVENUE</b>	<b>1,804,327</b>	<b>960,944</b>	<b>843,383</b>	53.3%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	372,582	178,549	194,033	47.9%
PAYROLL TAXES & BENEFITS	236,792	103,015	133,777	43.5%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	86,346	32,257	54,089	37.4%
MAINTENANCE & REPAIR-PLANT	3,500	741	2,759	21.2%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	11,706	1,280	10,426	10.9%
MAJOR MAINTENANCE	77,000	9,798	67,202	12.7%
OFFICE SUPPLIES & EQUIPMENT	18,500	7,615	10,885	41.2%
GOVERNMENT FEES, DUES,PUBLICATIONS	20,500	11,833	8,667	57.7%
UTILITIES	140,909	70,159	70,750	49.8%
BAD DEBT	2,000	6	1,994	0.3%
PROFESSIONAL SERVICES	79,012	28,349	50,663	35.9%
LEASE-WELL SITE	26,000	26,000	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	26,879	14,780	12,099	55.0%
TRAINING & TRAVEL	10,167	521	9,646	5.1%
PUBLIC OUTREACH & EDUCATION	3,900	1,163	2,737	29.8%
DEBT SERVICE	184,211	18,948	165,263	10.3%
CAPTIAL OUTLAY	33,000	14,479	18,521	43.9%
ALLOCATED OVERHEAD-PERSONNEL COSTS	316,055	158,028	158,028	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	135,968	67,984	67,984	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,785,027</b>	<b>745,505</b>	<b>1,039,522</b>	41.8%
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	0	86,703	(86,703)	N/A
CONNECTION FEES	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>0</b>	<b>86,703</b>	<b>(86,703)</b>	N/A
<b>CAPITAL EXPENDITURES</b>				
CAPITAL PERSONNEL COSTS	0	62,238	(62,238)	N/A
GEOTECH INVESTIGATION	0	166,174	(166,174)	N/A
SCADA	0	60,000	(60,000)	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>288,412</b>	<b>(288,412)</b>	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
WASTEWATER FUND/DEPARTMENT**

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 12/31/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,720,000	872,429	847,571	50.7%
SERVICE FEES-15% RATE INCREASE	258,000	130,864	127,136	50.7%
INTEREST INCOME	0	72	(72)	N/A
OTHER	2,807	290	2,517	10.3%
<b>TOTAL OPERATING REVENUE</b>	<b><u>1,980,807</u></b>	<b><u>1,003,655</u></b>	<b><u>977,152</u></b>	50.7%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	358,968	164,710	194,258	45.9%
PAYROLL TAXES & BENEFITS	253,861	105,610	148,251	41.6%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	46,040	18,668	27,372	40.5%
MAINTENANCE & REPAIR-PLANT	33,249	9,440	23,809	28.4%
MAINTENANCE & REPAIR-GROUNDS	25,000	0	25,000	0.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	12,208	4,607	7,601	37.7%
MAJOR MAINTENANCE	30,000	0	30,000	0.0%
SLUDGE DISPOSAL	60,000	36,860	23,140	61.4%
OFFICE SUPPLIES & EQUIPMENT	12,768	5,540	7,228	43.4%
GOVERNMENT FEES, DUES,PUBLICATIONS	59,013	44,884	14,129	76.1%
UTILITIES	183,107	70,797	112,310	38.7%
PROFESSIONAL SERVICES	41,936	8,050	33,886	19.2%
OPERATING SUPPLIES & EQUIPMENT	40,637	22,230	18,407	54.7%
TRAINING & TRAVEL	6,384	1,839	4,545	28.8%
PUBLIC OUTREACH & EDUCATION	3,900	112	3,788	2.9%
DEBT SERVICE	440,431	130,910	309,521	29.7%
CAPITAL OUTLAY	20,000	7,364	12,636	36.8%
ALLOCATED OVERHEAD-PERSONNEL COSTS	229,698	114,849	114,849	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	98,817	49,409	49,409	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,956,017</u></b>	<b><u>795,879</u></b>	<b><u>1,160,138</u></b>	40.7%
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	0	55,110	(55,110)	N/A
CONNECTION FEES	0	0	0	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b><u>0</u></b>	<b><u>55,110</u></b>	<b><u>(55,110)</u></b>	N/A
<b>CAPITAL EXPENDITURES</b>				
SCADA	0	15,000	(15,000)	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b><u>0</u></b>	<b><u>15,000</u></b>	<b><u>(15,000)</u></b>	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT  
SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
GENERAL FUND-FIRE DEPARTMENT**

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 12/31/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	1,269,786	599,030	670,756	47.2%
FIRE BENEFIT ASSESSMENT	387,621	192,490	195,131	49.7%
WEED ABATEMENT/FUEL REDUCTION	40,848	23,841	17,007	58.4%
CDF/INSPECTION FEES	20,583	22,483	(1,900)	109.2%
INTEREST INCOME	3,000	517	2,483	17.2%
GRANT REVENUE	200	3,952	(3,752)	1976.0%
SALE OF SURPLUS EQUIPMENT	7,500	11,000	(3,500)	146.7%
OTHER	200	95	105	47.5%
<b>TOTAL OPERATING REVENUE</b>	<b><u>1,729,738</u></b>	<b><u>853,408</u></b>	<b><u>876,330</u></b>	<b>49.3%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	784,733	356,815	427,918	45.5%
PAYROLL TAXES & BENEFITS	468,236	188,960	279,276	40.4%
INSURANCE & OTHER SERVICES	250	162	88	64.8%
MAINTENANCE & REPAIR	48,721	18,220	30,501	37.4%
OFFICE SUPPLIES & EQUIPMENT	5,431	1,701	3,730	31.3%
GOVERNMENT FEES, DUES,PUBLICATIONS	33,185	1,438	31,747	4.3%
UTILITIES	26,826	13,299	13,527	49.6%
PROFESSIONAL SERVICES	17,170	8,363	8,807	48.7%
FUEL HAZARD CONTRACT	25,000	34,707	(9,707)	138.8%
OPERATING SUPPLIES & EQUIPMENT	48,077	18,151	29,926	37.8%
TRAINING & TRAVEL	4,981	3,590	1,391	72.1%
PUBLIC OUTREACH & EDUCATION	2,000	1,082	918	54.1%
EQUIPMENT LEASE	3,768	1,826	1,942	48.5%
DEBT SERVICE	49,066	0	49,066	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	143,192	71,596	71,596	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	61,602	30,801	30,801	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,722,238</u></b>	<b><u>750,711</u></b>	<b><u>971,527</u></b>	<b>43.6%</b>



**CAMBRIA COMMUNITY SERVICES DISTRICT  
SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
GENERAL FUND-ADMINISTRATION DEPARTMENT**

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 12/31/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE OVERHEAD CHARGES-PS	809,990	404,995	404,995	50.0%
ADMINISTRATIVE OVERHEAD CHARGES-OE	348,458	174,229	174,229	50.0%
PROPERTY TAX	139,104	65,623	73,481	47.2%
INTEREST INCOME	36,000	8,242	27,758	22.9%
SERVICE FEES	2,800	3,672	(872)	131.1%
FRANCHISE FEES	67,857	24,562	43,295	36.2%
OTHER	16,900	8,150	8,750	48.2%
<b>TOTAL OPERATING REVENUE</b>	<b><u>1,421,109</u></b>	<b><u>689,473</u></b>	<b><u>731,636</u></b>	<b>48.5%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	605,227	285,335	319,892	47.1%
PAYROLL TAXES & BENEFITS	410,975	167,044	243,931	40.6%
INSURANCE	80,750	66,355	14,395	82.2%
MAINTENANCE & REPAIRS	36,955	18,810	18,145	50.9%
OFFICE SUPPLIES & EQUIPMENT	24,891	9,255	15,636	37.2%
GOVERNMENT FEES, DUES,PUBLICATIONS	42,731	35,266	7,465	82.5%
UTILITIES	29,616	13,596	16,020	45.9%
DISTRICT OFFICE RENT	41,165	23,336	17,829	56.7%
PROFESSIONAL SERVICES	127,820	85,113	42,707	66.6%
TRAINING & TRAVEL	9,000	6,437	2,563	71.5%
PUBLIC OUTREACH & EDUCATION	1,647	924	723	56.1%
TROLLEY	2,500	0	2,500	0.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,413,277</u></b>	<b><u>711,471</u></b>	<b><u>701,806</u></b>	<b>50.3%</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT**

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 12/31/2009	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	426,562	201,234	225,328	47.2%
FACILITY RENTS	29,000	9,917	19,083	34.2%
TRANSFER FROM RESERVES	0	0	0	N/A
INTEREST INCOME	800	251	549	31.4%
OTHER/DONATION	1,000	1,000	0	100.0%
<b>TOTAL OPERATING REVENUE</b>	<b>457,362</b>	<b>212,402</b>	<b>244,960</b>	46.4%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	158,285	79,882	78,403	50.5%
PAYROLL TAXES & BENEFITS	112,317	48,580	63,737	43.3%
MAINTENANCE & REPAIRS	19,584	9,358	10,226	47.8%
OPEN SPACE MAINTENANCE	25,688	7,387	18,301	28.8%
OFFICE SUPPLIES & EQUIPMENT	379	0	379	0.0%
UTILITIES	29,289	15,897	13,392	54.3%
PROFESSIONAL SERVICES	9,720	5,040	4,680	51.9%
OPERATING SUPPLIES & EQUIPMENT	6,508	2,615	3,893	40.2%
TRAINING & TRAVEL	0	45	(45)	N/A
CLAIMS	0	0	0	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	66,839	33,420	33,419	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	28,754	14,377	14,377	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>457,362</b>	<b>216,601</b>	<b>240,761</b>	47.4%

**CAMBRIA COMMUNITY SERVICES DISTRICT  
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
 GENERAL FUND-PARKS AND RECREATION DEPARTMENT**

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 12/31/2009	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	55,674	26,265	29,409	47.2%
GRANTS	0	20,571	(20,571)	N/A
OTHER	83	0	83	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>55,757</b>	<b>46,836</b>	<b>8,921</b>	<b>84.0%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	1,561	1,243	318	79.6%
PAYROLL TAXES & BENEFITS	520	712	(192)	136.9%
PUBLIC OUTREACH /EDUCATION	0	823	(823)	N/A
OFFICE SUPPLIES & EQUIPMENT	500	0	500	0.0%
PROFESSIONAL SERVICES	21,696	9,084	12,612	41.9%
TRAINING & TRAVEL	300	0	300	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	21,801	10,901	10,901	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	9,379	4,690	4,690	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>55,757</b>	<b>27,452</b>	<b>28,305</b>	<b>49.2%</b>
<b>CAPITAL REVENUE</b>				
RESTRICTED RESERVES	0	18,089	(18,089)	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>0</b>	<b>18,089</b>	<b>(18,089)</b>	<b>N/A</b>
<b>CAPITAL EXPENDITURES</b>				
FISCALINI RANCH PRESERVE-EIR	0	18,089	(18,089)	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>0</b>	<b>18,089</b>	<b>(18,089)</b>	<b>N/A</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010  
RESOURCE CONSERVATION FUND/DEPARTMENT\***

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 12/31/2009	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
IN-LIEU FEES	20,000	12,050	7,950	60.3%
REMODEL FEES	58,000	14,375	43,625	24.8%
WAIT LIST FEES	60,000	12,997	47,003	21.7%
ASSIGNMENT FEES	7,449	6,347	1,102	85.2%
TRANSFER EDUs	0	35,200	(35,200)	N/A
INTEREST INCOME	0	50	(50)	N/A
FROM RESTRICTED RESERVES	4,000	0	4,000	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>149,449</b>	<b>81,019</b>	<b>68,430</b>	54.2%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	42,911	19,762	23,149	46.1%
PAYROLL TAXES & BENEFITS	25,895	10,948	14,947	42.3%
REBATE & RETROFIT PROGRAMS	2,000	775	1,225	38.8%
OFFICE SUPPLIES & EQUIPMENT	0	307	(307)	N/A
VOLUNTARY LOT MERGER PROGRAM	4,000	1,508	2,492	37.7%
PROFESSIONAL SERVICES	28,000	17,558	10,442	62.7%
DUES, FEES, PUBLICATIONS	100	0	100	0.0%
TRAINING & TRAVEL	200	0	200	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	32,405	16,203	16,203	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	13,938	6,969	6,969	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>149,449</b>	<b>74,030</b>	<b>75,419</b>	49.5%

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