

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

**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 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 7/1/10-12/31/10**-Represents the revenue received and expenditures paid from July 1-December 31, 2010.

**REMAINING BALANCE/(OVER BUDGET)**-Represents the amount necessary to be received from January 1-June 30, 2011 in order to make budget for revenue and the amount that can be spent from January 1-June 30, 2011 to stay within budget for expenditures. If the amount is bracketed, the revenue received as of December 31, 2010 exceeds the budgeted amount, or in the case of expenditures, the amount spent as of December 31, 2010 exceeds the budgeted amount.

**Y-T-D % OF BUDGET**-Represents the percentage of budgeted revenue received as of December 31, 2010 or the amount of budgeted expenditures spent as of December 31, 2010.

**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 six 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 October-December, 2010, only 3 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, so while revenues are currently severely under budget, it is possible that they will rebound by year-end.

**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 five 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)-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-DECEMBER 31, 2010**

Page 2 of 5

**OTHER-(Water, Administration)**-Water's main source is the reimbursement from the San Simeon CSD for prior years' joint venture costs and this has not yet been received. Administration's material items are Medicare and medical reimbursements, 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, 47% of the fiscal year has transpired for most of these costs. Water and Wastewater are running significantly under budget due to staff vacancies. Administration and Resource Conservation 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. While Fire appears to be running significantly over budget, much of this is due to personnel costs that are related to grants, which the CCSD should be reimbursed for and a small surplus due to Reservists coverage for full-time employees is projected.

**INSURANCE-(Administration)**-The great majority of insurance is paid for the entire fiscal year in July. A longevity rebate in the amount of \$3,966 was received in January, 2011, which will reduce the deficit by the same amount. The rebate this year was several thousand dollars less than the prior year, resulting in the deficit balance shown.

**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 Fire, and is within budget for Administration and Facilities & Resources.

**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 remaining planned activity would not generate a deficit. However, weather conditions could change that as tree removal, trail maintenance and other costs are affected by wind and rain and a small deficit is projected to allow for unplanned costs.

**OFFICE SUPPLIES & EQUIPMENT-(Water, Wastewater, Fire, Administration and Resource Conservation)**-Currently, all are running under budget, especially for computer supplies and upgrades. 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. All activity is within budget.

**UTILITIES-(Water, Wastewater, Fire, Administration, Facilities & Resources )**-All departments are running within budget.

**PROFESSIONAL SERVICES (All Departments)**-With the exception of Water, all departments are within budget. Water's projected deficit is due to litigation costs to defend the CCSD.

**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.

**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)**-Water and Wastewater are running under budget at this time and no deficits are projected for these departments. Fire is running over budget mainly due to the unbudgeted purchase of a telescopic ram and fire hoses. Facilities & Resources is running over budget due to the purchase of folding chairs for the Vets Hall.

**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 small deficits are projected for the fiscal year. Administration appears to be running over budget, but this is due to the one-time payment for the CCSD's labor/employment and small surplus is projected for the fiscal year. Facilities & Resources and Parks & Recreation are running under budget.

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

Page 3 of 5

**OPERATING EXPENDITURES-Continued**

GRANT EXPENDITURES (Fire)-Unbudgeted costs are offset by unbudgeted revenue with the exception of the CCSD's match requirements. Because the reimbursement (revenue) is received after the expenditure for the CCSD's grants currently in effect, Fire appears to be running over budget, but no deficit is projected for the fiscal year.

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 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>	<u>77,000</u>	<u>3,340</u>	<u>73,660</u>	<u>4.3%</u>

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>	<u>80,000</u>	<u>0</u>	<u>80,000</u>	<u>0.0%</u>

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>	<u>33,000</u>	<u>9,817</u>	<u>23,183</u>	<u>29.7%</u>

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>	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>0.0%</u>

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  
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
 HIGHLIGHTS  
 FOR THE PERIOD OF JULY 1, 2010-DECEMBER 31, 2010**

**SUMMARY BY DEPARTMENT/FUND**

All funds were projected to end Fiscal Year 2010-2011 with a surplus. While this projection has not changed, the projected revenues and expenditures for specific revenue/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/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 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. Overall, the surplus is expected to be greater than originally budgeted.
Wastewater	Wastewater	An operating surplus of \$1,636 had originally been budgeted. It appears that Revenues will come in very slightly under budget. Personnel costs will be under budget due to hiring vacancies. Most operating expenditures appear will be either on or below budget with Sludge Disposal appearing to be the most significantly under budget. The only cost that appears will end materially over budget is Debt Service due to net costs associated with the bond refinance. 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. With the exception of a somewhat significant deficit in Operating Supplies, net operating expenditures appears will be right on budget. Overall, a surplus 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 very slightly under budget. Most operating expenditures appear will be on or slightly under budget. Overall, the surplus is expected to be greater than originally budgeted.
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  
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
 HIGHLIGHTS  
 FOR THE PERIOD OF JULY 1, 2010-DECEMBER 31, 2010**

**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 very over budget with an offsetting deficit in operating expenditures. No personnel costs were budgeted and none are projected. No change to the budgeted surplus is projected.
Resource Conservation	Governmental	A deficit of \$6,824 had originally been budgeted. It appears that Revenues will be very significantly under budget. Personnel costs will be very slightly under budget. All operating expenditures appear will be on budget except for the costs of the voluntary lot merger program, which 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 significant deficit is projected.
All	Governmental	A surplus of \$22,425 had originally been budgeted. It appears that the Fire and Administration departments will have net surpluses greater than budgeted, Parks & Recreation will be at budgeted and Facilities & Resources and Resource Conservation will have net deficits larger than budgeted. Overall, a surplus is projected.

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

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 12/31/10	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
WATER FUND	1,778,932	945,868	833,064	53.2%
WASTEWATER FUND	1,962,300	996,183	966,117	50.8%
FIRE DEPARTMENT-GENERAL FUND	1,894,663	929,638	965,025	49.1%
ADMINISTRATION-GENERAL FUND	1,452,065	706,303	745,762	48.6%
FACILITIES AND RESOURCES-GENERAL FUND	459,001	242,974	216,027	52.9%
PARKS AND RECREATION-GENERAL FUND	42,586	22,995	19,591	54.0%
RESOURCE CONSERVATION FUND	128,838	29,204	99,634	22.7%
<b>TOTAL OPERATING REVENUE</b>	<b><u>7,718,385</u></b>	<b><u>3,873,165</u></b>	<b><u>3,845,220</u></b>	50.2%
<b>OPERATING EXPENDITURES</b>				
WATER FUND	1,760,866	693,342	1,067,524	39.4%
WASTEWATER FUND	1,960,663	776,872	1,183,791	39.6%
FIRE DEPARTMENT-GENERAL FUND	1,894,663	790,118	1,104,545	41.7%
ADMINISTRATION-GENERAL FUND	1,423,815	684,530	739,285	48.1%
FACILITIES AND RESOURCES-GENERAL FUND	464,001	228,515	235,486	49.2%
PARKS AND RECREATION-GENERAL FUND	36,586	19,021	17,565	52.0%
RESOURCE CONSERVATION FUND	135,662	59,423	76,239	43.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>7,676,256</u></b>	<b><u>3,251,821</u></b>	<b><u>4,424,435</u></b>	42.4%
<b>CAPITAL REVENUE</b>				
WATER FUND	N/A	97,535	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>159,676</u></b>	N/A	N/A
<b>CAPITAL EXPENDITURES-(CIP &amp; CAPITAL OUTLAY)</b>				
WATER FUND	N/A	68,949	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>70,110</u></b>	N/A	N/A

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

Pg. 1 of 2

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 12/31/10	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
UTILITY SALES	3,661,682	1,905,589	1,756,093	52.0%
PROPERTY TAX	1,872,904	1,011,289	861,615	54.0%
ADMINISTRATIVE SERVICES CHARGES	1,157,615	578,808	578,808	50.0%
FIRE SUPPRESSION BENEFIT ASSESSMENT	396,005	220,615	175,390	55.7%
REMODEL & IN LIEU FEES	54,500	11,758	42,742	21.6%
WEED ABATEMENT/FUEL REDUCTION	60,000	19,650	40,350	32.8%
INTEREST INCOME	30,638	5,475	25,163	17.9%
ASSIGN/EXTENSION/ACCT SERVICE FEES	137,500	53,452	84,048	38.9%
SERVICE FEES	6,150	3,009	3,141	48.9%
FRANCHISE FEES	68,000	24,486	43,514	36.0%
FACILITY RENTS	16,500	4,887	11,613	29.6%
INSPECTION FEES	3,500	612	2,888	17.5%
GRANT REVENUE	0	29,176	(29,176)	N/A
OTHER	29,250	4,360	24,890	14.9%
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>3,873,165</u></b>	<b><u>3,845,220</u></b>	<b>50.2%</b>
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	2,300,719	1,021,646	1,279,073	44.4%
PAYROLL TAXES & BENEFITS	1,467,483	611,995	855,488	41.7%
INSURANCE/CLAIMS/BAD DEBT	68,399	75,518	(7,119)	110.4%
MAINTENANCE & REPAIRS	375,000	130,281	244,719	34.7%
MAJOR MAINTENANCE	157,000	3,340	153,660	2.1%
SLUDGE HAULING	65,000	35,260	29,740	54.2%
OFFICE SUPPLIES & EQUIPMENT	52,700	13,860	38,840	26.3%
GOVERNMENT FEES, DUES,PUBLICATIONS	143,100	92,111	50,989	64.4%
UTILITIES	389,824	184,245	205,579	47.3%
PROFESSIONAL SERVICES	277,180	134,411	142,769	48.5%
FUEL HAZARD CONTRACT	30,000	33,214	(3,214)	110.7%
DISTRICT OFFICE RENT	38,186	19,093	19,093	50.0%
LEASE-WELL SITE & EQUIPMENT	33,800	27,850	5,950	82.4%
OPERATING SUPPLIES & EQUIPMENT	118,550	51,582	66,968	43.5%
TRAINING & TRAVEL	23,250	20,185	3,065	86.8%
PUBLIC OUTREACH/EDUCATION	7,900	1,463	6,437	18.5%
GRANT EXPENDITURES	16,231	35,560	(19,329)	219.1%
DEBT SERVICE	891,318	169,296	722,022	19.0%
REBATE AND RETROFIT PROGRAMS	2,000	675	1,325	33.8%
VOLUNTARY LOT MERGER PROGRAM	8,000	1,609	6,391	20.1%
CAPITAL OUTLAY	53,000	9,817	43,183	18.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	793,600	396,800	396,800	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	364,015	182,008	182,007	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>7,676,256</u></b>	<b><u>3,251,821</u></b>	<b><u>4,424,435</u></b>	<b>42.4%</b>

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

Pg. 2 of 2

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	7/1/2010- 12/31/10	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	N/A	159,676	N/A	N/A
CONNECTION FEES	N/A	0	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<u><u>159,676</u></u>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
CAPITAL PERSONNEL COSTS	N/A	68,552	N/A	N/A
DESAL/ACE	N/A	397	N/A	N/A
SCADA	N/A	0	N/A	N/A
FISCALINI RANCH PRESERVE-EIR	N/A	1,161	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<u><u>70,110</u></u>	N/A	N/A

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

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<b>OPERATING REVENUE</b>				
FIRE DEPARTMENT-GENERAL FUND	1,894,663	929,638	965,025	49.1%
ADMINISTRATION-GENERAL FUND	1,452,065	706,303	745,762	48.6%
FACILITIES AND RESOURCES-GENERAL FUND	459,001	242,974	216,027	52.9%
PARKS & RECREATION-GENERAL FUND	42,586	22,995	19,591	54.0%
RESOURCE CONSERVATION FUND	128,838	29,204	99,634	22.7%
<b>TOTAL OPERATING REVENUE</b>	<b><u>3,977,153</u></b>	<b><u>1,931,114</u></b>	<b><u>2,046,039</u></b>	48.6%
<b>OPERATING EXPENDITURES</b>				
FIRE DEPARTMENT-GENERAL FUND	1,894,663	790,118	1,104,546	41.7%
ADMINISTRATION-GENERAL FUND	1,423,815	684,530	739,285	48.1%
FACILITIES AND RESOURCES-GENERAL FUND	464,001	228,515	235,487	49.2%
PARKS & RECREATION-GENERAL FUND	36,586	19,021	17,564	52.0%
RESOURCE CONSERVATION FUND	135,662	59,423	76,239	43.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>3,954,727</u></b>	<b><u>1,781,606</u></b>	<b><u>2,173,121</u></b>	45.1%
<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  
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
 WATER FUND/DEPARTMENT  
 FOR THE PERIOD OF JULY 1, 2010-DECEMBER 31, 2010**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 12/31/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,701,682	909,812	791,870	53.5%
ACCOUNT SERVICE FEES	15,800	11,361	4,439	71.9%
LATE FEES	55,700	24,645	31,055	44.2%
OTHER	5,750	50	5,700	0.9%
<b>TOTAL OPERATING REVENUE</b>	<b><u>1,778,932</u></b>	<b><u>945,868</u></b>	<b><u>833,064</u></b>	53.2%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	356,148	136,416	219,732	38.3%
PAYROLL TAXES & BENEFITS	218,928	86,175	132,753	39.4%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	109,650	27,695	81,955	25.3%
MAINTENANCE & REPAIR-PLANT	1,000	1,600	(600)	160.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	9,050	3,999	5,051	44.2%
MAJOR MAINTENANCE	77,000	3,340	73,660	4.3%
OFFICE SUPPLIES & EQUIPMENT	13,600	2,948	10,652	21.7%
GOVERNMENT FEES, DUES,PUBLICATIONS	17,400	10,432	6,968	60.0%
UTILITIES	125,284	65,841	59,443	52.6%
BAD DEBT	3,500	107	3,393	3.1%
PROFESSIONAL SERVICES	82,500	58,400	24,100	70.8%
LEASE-WELL SITE	30,000	26,000	4,000	86.7%
OPERATING SUPPLIES & EQUIPMENT	38,700	12,094	26,606	31.3%
TRAINING & TRAVEL	3,300	4,415	(1,115)	133.8%
PUBLIC OUTREACH & EDUCATION	800	0	800	0.0%
DEBT SERVICE	184,192	15,656	168,536	8.5%
CAPTIAL OUTLAY	33,000	9817	23,183	29.7%
ALLOCATED OVERHEAD-PERSONNEL COSTS	313,160	156,580	156,580	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	143,654	71,827	71,827	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,760,866</u></b>	<b><u>693,342</u></b>	<b><u>1,067,524</u></b>	39.4%
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	N/A	97,535	N/A	N/A
CONNECTION FEES	N/A	0	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b><u>97,535</u></b>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
CAPITAL PERSONNEL COSTS	N/A	68,552	N/A	N/A
DESAL/ACE	N/A	397	N/A	N/A
SCADA	N/A	0	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b><u>68,949</u></b>	N/A	N/A

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

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 12/31/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
SERVICE FEES	1,960,000	995,777	964,223	50.8%
INTEREST INCOME	1,500	308	1,192	20.5%
OTHER	800	98	702	12.3%
<b>TOTAL OPERATING REVENUE</b>	<b><u>1,962,300</u></b>	<b><u>996,183</u></b>	<b><u>966,117</u></b>	50.8%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	369,489	146,597	222,892	39.7%
PAYROLL TAXES & BENEFITS	253,138	99,382	153,756	39.3%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	50,600	10,152	40,448	20.1%
MAINTENANCE & REPAIR-PLANT	29,100	3,470	25,630	11.9%
MAINTENANCE & REPAIR-GROUNDS	10,000	9,243	757	92.4%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	9,000	1,575	7,425	17.5%
MAJOR MAINTENANCE	80,000	0	80,000	0.0%
SLUDGE DISPOSAL	65,000	35,260	29,740	54.2%
OFFICE SUPPLIES & EQUIPMENT	11,800	3,822	7,978	32.4%
GOVERNMENT FEES, DUES,PUBLICATIONS	54,600	50,464	4,136	92.4%
UTILITIES	168,730	79,328	89,402	47.0%
PROFESSIONAL SERVICES	22,000	2,116	19,884	9.6%
OPERATING SUPPLIES & EQUIPMENT	41,000	10,897	30,103	26.6%
TRAINING & TRAVEL	3,000	5,582	(2,582)	186.1%
PUBLIC OUTREACH & EDUCATION	600	0	600	0.0%
DEBT SERVICE	441,919	153,640	288,279	34.8%
CAPITAL OUTLAY	20,000	0	20,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	226,696	113,348	113,348	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	103,991	51,996	51,995	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,960,663</u></b>	<b><u>776,872</u></b>	<b><u>1,183,791</u></b>	39.6%
<b>CAPITAL REVENUE</b>				
STANDBY AVAILABILITY	N/A	62,141	N/A	N/A
CONNECTION FEES	N/A	0	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b><u>62,141</u></b>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
SCADA	N/A	0	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b><u>0</u></b>	N/A	N/A

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

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 12/31/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	1,217,192	657,232	559,960	54.0%
FIRE BENEFIT ASSESSMENT	396,005	220,615	175,390	55.7%
WEED ABATEMENT/FUEL REDUCTION	60,000	19,650	40,350	32.8%
INSPECTION FEES	3,500	612	2,888	17.5%
INTEREST INCOME	1,725	290	1,435	16.8%
GRANT REVENUE	0	29,176	(29,176)	N/A
OTHER	100	2,063	(1,963)	2063.0%
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>929,638</u></b>	<b><u>965,025</u></b>	49.1%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	783,724	362,569	421,155	46.3%
PAYROLL TAXES & BENEFITS	425,642	189,509	236,133	44.5%
INSURANCE & OTHER SERVICES	400	2,647	(2,247)	661.8%
MAINTENANCE & REPAIR	40,200	12,745	27,455	31.7%
OFFICE SUPPLIES & EQUIPMENT	5,500	971	4,529	17.7%
GOVERNMENT FEES, DUES,PUBLICATIONS	31,800	3,439	28,361	10.8%
UTILITIES	27,700	11,854	15,846	42.8%
PROFESSIONAL SERVICES	22,000	8,278	13,722	37.6%
FUEL HAZARD CONTRACT	30,000	33,214	(3,214)	110.7%
OPERATING SUPPLIES & EQUIPMENT	31,050	22,165	8,885	71.4%
GRANT EXPENDITURES	16,231	33,302	(17,071)	205.2%
TRAINING & TRAVEL	6,300	4,764	1,536	75.6%
PUBLIC OUTREACH & EDUCATION	1,700	1,106	594	65.1%
EQUIPMENT LEASE	3,800	1,850	1,950	48.7%
DEBT SERVICE	265,207	0	265,207	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	139,443	69,722	69,721	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	63,966	31,983	31,983	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,894,663</u></b>	<b><u>790,118</u></b>	<b><u>1,104,545</u></b>	41.7%

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

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 12/31/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
ADMINISTRATIVE OVERHEAD CHARGES-PS	793,600	396,800	396,800	50.0%
ADMINISTRATIVE OVERHEAD CHARGES-OE	364,015	182,008	182,008	50.0%
PROPERTY TAX	172,450	93,116	79,334	54.0%
INTEREST INCOME	26,250	4,736	21,514	18.0%
SERVICE FEES	6,150	3,009	3,141	48.9%
FRANCHISE FEES	68,000	24,486	43,514	36.0%
OTHER	21,600	2,149	19,451	9.9%
<b>TOTAL OPERATING REVENUE</b>	<b><u>1,452,065</u></b>	<b><u>706,303</u></b>	<b><u>745,762</u></b>	48.6%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	579,324	273,591	305,733	47.2%
PAYROLL TAXES & BENEFITS	424,625	171,161	253,464	40.3%
INSURANCE & CLAIMS	64,500	72,540	(8,040)	112.5%
MAINTENANCE & REPAIRS	69,500	31,466	38,034	45.3%
OFFICE SUPPLIES & EQUIPMENT	21,300	6,049	15,251	28.4%
GOVERNMENT FEES, DUES,PUBLICATIONS	39,200	27,756	11,444	70.8%
UTILITIES	28,250	12,192	16,058	43.2%
DISTRICT OFFICE RENT	38,186	19,093	19,093	50.0%
PROFESSIONAL SERVICES	147,080	65,006	82,074	44.2%
TRAINING & TRAVEL	7,950	5,319	2,631	66.9%
PUBLIC OUTREACH & EDUCATION	3,900	357	3,543	9.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,423,815</u></b>	<b><u>684,530</u></b>	<b><u>739,285</u></b>	48.1%

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

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 12/31/2010	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	440,676	237,946	202,730	54.0%
FACILITY RENTS	16,500	4,887	11,613	29.6%
INTEREST INCOME	825	141	684	17.1%
OTHER/DONATION	1,000	0	1,000	0.0%
	<u>459,001</u>	<u>242,974</u>	<u>216,027</u>	
<b>TOTAL OPERATING REVENUE</b>	<b><u>459,001</u></b>	<b><u>242,974</u></b>	<b><u>216,027</u></b>	52.9%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	165,776	82,003	83,773	49.5%
PAYROLL TAXES & BENEFITS	114,712	53,516	61,196	46.7%
MAINTENANCE & REPAIRS	26,400	9,031	17,369	34.2%
OPEN SPACE MAINTENANCE	20,500	19,305	1,195	94.2%
GOVERNMENT FEES, DUES,PUBLICATIONS	100	0	100	0.0%
UTILITIES	39,860	15,030	24,830	37.7%
PROFESSIONAL SERVICES	3,000	297	2,703	9.9%
CLAIMS	0	225	(225)	N/A
OPERATING SUPPLIES & EQUIPMENT	7,800	6,426	1,374	82.4%
TRAINING & TRAVEL	700	105	595	15.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	58,375	29,188	29,187	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	26,778	13,389	13,389	50.0%
	<u>464,001</u>	<u>228,515</u>	<u>235,486</u>	
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>464,001</u></b>	<b><u>228,515</u></b>	<b><u>235,486</u></b>	49.2%

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

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 12/31/2010	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
PROPERTY TAX	42,586	22,995	19,591	54.0%
GRANT REVENUE	0	0	0	N/A
<b>TOTAL OPERATING REVENUE</b>	<b><u>42,586</u></b>	<b><u>22,995</u></b>	<b><u>19,591</u></b>	54.0%
<b>OPERATING EXPENDITURES</b>				
PUBLIC OUTREACH /EDUCATION	900	0	900	0.0%
GOVERNMENT FEES, DUES,PUBLICATIONS	0	20	(20)	N/A
PROFESSIONAL SERVICES	200	0	200	0.0%
TRAVEL & TRAINING	2,000	0	2,000	0.0%
GRANT EXPENDITURES	0	2,258	(2,258)	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	22,956	11,478	11,478	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	10,530	5,265	5,265	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>36,586</u></b>	<b><u>19,021</u></b>	<b><u>17,565</u></b>	52.0%
<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	<b><u>1,161</u></b>	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  
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011  
 RESOURCE CONSERVATION FUND/DEPARTMENT\*  
 FOR THE PERIOD OF JULY 1, 2010-DECEMBER 31, 2010**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 12/31/2010	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
<b>OPERATING REVENUE</b>				
IN-LIEU FEES	14,500	133	14,367	0.9%
REMODEL FEES	40,000	11,625	28,375	29.1%
WAIT LIST FEES	56,000	11,148	44,852	19.9%
ASSIGNMENT FEES	10,000	6,298	3,702	63.0%
FROM RESTRICTED RESERVES	8,000	0	8,000	0.0%
INTEREST INCOME	338	0	338	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b><u>128,838</u></b>	<b><u>29,204</u></b>	<b><u>99,634</u></b>	22.7%
<b>OPERATING EXPENDITURES</b>				
SALARIES & WAGES	46,258	20,470	25,788	44.3%
PAYROLL TAXES & BENEFITS	30,438	12,252	18,186	40.3%
REBATE & RETROFIT PROGRAMS	2,000	675	1,325	33.8%
OFFICE SUPPLIES & EQUIPMENT	500	70	430	14.0%
VOLUNTARY LOT MERGER PROGRAM	8,000	1,609	6,391	20.1%
PROFESSIONAL SERVICES	400	314	86	78.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	32,970	16,485	16,485	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	15,096	7,548	7,548	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>135,662</u></b>	<b><u>59,423</u></b>	<b><u>76,239</u></b>	43.8%

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