

**CAMBRIA COMMUNITY SERVICES DISTRICT
SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
HIGHLIGHTS**

FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011

Page 1 of 2

COLUMN DESCRIPTIONS:

BUDGETED FISCAL YEAR 2011-2012-Represents the balances from the Operating Budget approved by the CCSD Board of Directors on June 23, 2011.

ACTUAL 7/1/2011-12/31/2011-Amounts shown are actual revenues received and expenditures paid for the first six months of the 2011/2012 fiscal year.

REMAINING BALACE-This is the budgeted amount less the year-to-date activity. A bracketed amount means that more Revenue has been received or Expenditures have been disbursed as of December 31, 2011 than was budgeted for the entire year respectively.

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

FOLLOWING ARE EXPLANATIONS FOR APPARENT AND ACTUAL MATERIAL VARIANCES AS WELL AS GENERAL INFORMATION REGARDING THE CCSD'S REVENUE AND EXPENDITURES:

OPERATING REVENUE

SERVICE FEES-(Water and Wastewater)-July, 2011-December, 2011 have been billed, so Revenue amounts represents 6 months of activity. Revenue is very slightly under budget for the period. The higher Y-T-D % OF BUDGET for Water than for Wastewater is consistent with prior years.

PROPERTY TAXES/FIRE BENEFIT ASSESSMENT/WEED ABATEMENT-(Fire, Administration, Facilities & Resources and Parks & Recreation)-The vast majority of Revenue paid via property taxes is received during December/January and April/May except for WEED ABATEMENT, the receipts of which tend to lag. Revenue is under budget for the period and a downward estimate will be made in the Mid-Year Budget process..

INTEREST INCOME-Most Interest Income is from the CCSD's account with the Local Agency Investment Fund (LAIF) and the interest is posted approximately 15 days after the quarter's end. As this report was completed prior to the receipt of the interest for October-December, the interest balance shown is lower than the actual amount earned for period. Interest income is projected to end the year under budget due to lower than projected rates.

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

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

FACILITY RENTS-(Facilities & Resources)-Vet's Hall rent revenue is higher than budgeted. Land rent revenue (received from SLO County was not budgeted. This will be adjusted during mid-year review.

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

WAIT LIST FEES-(Resource Conservation)-Most revenue is received in June of the fiscal year with a lesser, but still significant amount being received in July.

OPERATING EXPENDITURES

SALARIES & WAGES and PAYROLL TAXES & BENEFITS-All departments are within budget at this time and large surpluses are projected for Water, Fire, Administration and Facilities & Resources. While it would appear that Fire and Facilities & Resources are running over budget, this is due to employee retirements and the associated leave credits cash-outs. These skew the percentages high at this point in time, but these will even out over the fiscal year with salary savings caused by vacancies and replacement hires costing less than the budgeted amounts. In addition, approximately \$25,000 of Fire's costs are grant related and will be reimbursed.

**CAMBRIA COMMUNITY SERVICES DISTRICT
SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
HIGHLIGHTS**

FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011

Page 2 of 2

OPERATING EXPENDITURES-Continued

INSURANCE (Administration)-The bulk of insurance is paid for the entire fiscal year in July. The CCSD has been advised that it will receive a rebate for a portion of its insurance premium, but the amount is not known at this time.

MAINTENANCE AND REPAIRS-(Water, Wastewater, Fire, Administration, Facilities & Resources)-Occurs unevenly based on the breakdowns of equipment, etc. as well as the timing of annual service contract payments. Overall, activity is over budget in all departments with the exception of Water. For all departments over budget except for Wastewater, the deficits are caused by building repairs/upgrades and the relatively minor deficits are projected to be offset by cost savings in other areas. In the case of Wastewater, the deficits are the result of equipment failures and/or significant preventative maintenance costs and the deficit will be address by reallocating funds previously budgeted for Major Maintenance and Capital Outlay. The necessary Major Maintenance and Capital Outlay projects will be funded by allocating Standby Availability revenue to them in the Mid-Year Budget.

OPEN SPACE MAINTENANCE-(Facilities & Resources)-A large portion of the costs in this account is for the annual clearing of the CCSD lots, which occurs in the summer months and this account typically appears to over budget at this time of year. Expenditures to date are actually over \$2,000 less than the previous year and are projected to end the year under budget.

GOVERNMENT FEES AND DUES-(Water, Wastewater, Fire, Administration)-Occurs based on various regulations that require payments at uneven times. All activity is within budget at this time with the exception of Wastewater. Although a 10% overall increase was budgeted, Wastewater's largest cost (for its annual permit to run the treatment plant) increased by 35%, but it is projected that Wastewater will still end the year on budget. While it appears that Fire is well under budget and Administration is likely over budget, these are both timing matters as fire largest cost for 911 Dispatch) has not been paid yet and Administration's most significant cost (for LAFCO) has been paid.

PROFESSIONAL SERVICES (All Departments)-A very significant surplus is projected for Water due to lower than expected District Counsel and legal costs. Significant deficits are projected for Wastewater/Administration/Facilities & Resources/Resource Conservation due to unbudgeted temporary help costs (due to delays in the hiring of replacement personnel for vacant positions. These deficits are more than offset with the salary savings of positions being vacant. Deficits are projected in Wastewater for higher than expected legal costs and in Administration for unbudgeted outside services costs.

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

FUEL HAZARD CONTRACT-(Fire)-Due to the changes in the Fuel Hazard Reduction Program, there was a significant decrease in the cost to clear non-compliant lots. This will also result in a corresponding Revenue decrease and no nets savings will be obtained. In fact, the decrease in revenue is greater than the decrease in expenditures. The changes will be made during the mid-year budget process.

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

TRAINING AND TRAVEL-(All departments)-Occurs based on when appropriate courses or seminars are offered, so timing of costs varies. While it appears Administration will have a defect, the one-time payment of \$3,200 for the CCSD's labor employment relations training and a deficit is not projected. A significant surplus is projected for Fire and other departments are projected to end the year near or under budget.

DEBT SERVICE-(Water and Wastewater)-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. All debt obligations are paid up current and no deficits or surpluses are projected.

CAMBRIA COMMUNITY SERVICES DISTRICT
SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
ALL FUNDS/DEPARTMENTS
FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 12/31/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
WATER FUND	1,783,200	956,102	827,098	53.6%
WASTEWATER FUND	1,962,400	1,031,464	930,936	52.6%
FIRE DEPARTMENT-GENERAL FUND	1,616,683	964,027	652,656	59.6%
ADMINISTRATION-GENERAL FUND	1,387,154	671,674	715,480	48.4%
FACILITIES AND RESOURCES-GENERAL FUND	495,437	283,258	212,179	57.2%
PARKS AND RECREATION-GENERAL FUND	25,086	20,019	5,067	79.8%
RESOURCE CONSERVATION FUND	121,400	36,360	85,040	30.0%
TOTAL OPERATING REVENUE	7,391,360	3,962,904	3,428,456	53.6%
OPERATING EXPENDITURES				
WATER FUND	1,747,685	664,098	1,083,587	38.0%
WASTEWATER FUND	1,952,847	799,681	1,153,166	40.9%
FIRE DEPARTMENT-GENERAL FUND	1,616,683	828,971	787,712	51.3%
ADMINISTRATION-GENERAL FUND	1,350,609	671,272	679,337	49.7%
FACILITIES AND RESOURCES-GENERAL FUND	495,437	270,182	225,255	54.5%
PARKS AND RECREATION-GENERAL FUND	25,086	17,109	7,977	68.2%
RESOURCE CONSERVATION FUND	138,305	53,352	84,953	38.6%
TOTAL OPERATING EXPENDITURES	7,326,652	3,304,665	4,021,987	45.1%
OPERATING REVENUE LESS EXPENDITURES	64,708	658,239	(593,531)	
NET TRANSFERS	(64,708)			
NET RESULTS OF OPPORATIONS	0			
CAPITAL REVENUE				
WATER FUND	N/A	104,798	N/A	N/A
WASTEWATER FUND	N/A	68,312	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
TOTAL CAPITAL REVENUE		173,110		
CAPITAL EXPENDITURES				
WATER FUND	N/A	96,920	N/A	N/A
WASTEWATER FUND	N/A	0	N/A	N/A
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0	N/A	N/A
PARKS AND RECREATION-GENERAL FUND	N/A	100	N/A	N/A
RESOURCE CONSERVATION FUND	N/A	0	N/A	N/A
TOTAL OPERATING EXPENDITURES		97,020		
CAPITAL REVENUE LESS EXPENDITURES		76,090		

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
 ALL FUNDS/DEPARTMENTS
 FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011**

Pg. 1 of 2

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 12/31/11	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	3,660,000	1,951,126	1,708,874	53.3%
PROPERTY TAX	1,854,174	1,020,647	833,527	55.0%
ADMINISTRATIVE SERVICES CHARGES	1,090,213	543,138	547,075	49.8%
FIRE BENEFIT ASSESSMENT	407,885	239,530	168,355	58.7%
REMODEL/IN LIEU FEES/TRANSFER EDUs	45,100	10,817	34,283	24.0%
WEED ABATEMENT/FUEL REDUCTION	37,600	6,069	31,531	16.1%
INTEREST INCOME	29,138	4,029	25,109	13.8%
ASSIGN/EXTENSION/ACCT SERVICE FEES	132,700	52,405	80,295	39.5%
SERVICE FEES	2,400	241	2,159	10.0%
FRANCHISE FEES	68,000	25,217	42,783	37.1%
FACILITY RENTS	12,500	18,050	(5,550)	144.4%
MUTUAL AID REIMBURSEMENT/INSPECTION FEE:	2,000	1,132	868	56.6%
GRANT REVENUE	0	80,585	(80,585)	N/A
FROM RESTRICTED RESERVES	10,000	4,688	5,312	46.9%
OTHER	39,650	5,229	34,421	13.2%
TOTAL OPERATING REVENUE	7,391,360	3,962,904	3,428,456	53.6%
OPERATING EXPENDITURES				
SALARIES & WAGES	2,127,193	1,043,266	1,083,927	49.0%
PAYROLL TAXES & BENEFITS	1,533,368	638,632	894,736	41.6%
INSURANCE/CLAIMS/BAD DEBT	70,900	72,695	(1,795)	102.5%
MAINTENANCE & REPAIRS	379,400	227,779	151,621	60.0%
MAJOR MAINTENANCE	241,000	32,740	208,260	13.6%
SLUDGE HAULING	35,000	19,622	15,378	56.1%
OFFICE SUPPLIES & EQUIPMENT	36,450	18,232	18,218	50.0%
GOVERNMENT FEES, DUES,PUBLICATIONS	139,300	99,039	40,261	71.1%
UTILITIES	413,310	191,311	221,999	46.3%
PROFESSIONAL SERVICES	267,950	160,674	107,276	60.0%
FUEL HAZARD CONTRACT	25,000	7,329	17,671	29.3%
DISTRICT OFFICE RENT	38,186	19,093	19,093	50.0%
LEASE-WELL SITE & EQUIPMENT	29,800	27,525	2,275	92.4%
OPERATING SUPPLIES & EQUIPMENT	119,650	71,363	48,287	59.6%
GRANT EXPENDITURES	5,000	54,816	(49,816)	1096.3%
TRAINING/TRAVEL & RECRUITMENT	35,970	9,454	26,516	26.3%
PUBLIC OUTREACH/EDUCATION/EVENTS	6,400	2,559	3,841	40.0%
DEBT SERVICE	615,562	54,853	560,709	8.9%
REBATE AND RETROFIT PROGRAMS	2,000	125	1,875	6.3%
VOLUNTARY LOT MERGER PROGRAM	10,000	4,688	5,312	46.9%
CAPITAL OUTLAY	105,000	5,732	99,268	5.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	779,531	388,358	391,173	49.8%
ALLOCATED OVERHEAD-OPERATING COSTS	310,682	154,780	155,902	49.8%
TOTAL OPERATING EXPENDITURES	7,326,652	3,304,665	4,021,987	45.1%
OPERATING REVENUE LESS EXPENDITURES	64,708	658,239	(593,531)	
NET TRANSFERS	(64,708)			
NET RESULTS OF OPERATIONS	0			

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
 ALL FUNDS/DEPARTMENTS
 FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011**

Pg. 2 of 2

	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 12/31/11	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
TOTAL CAPITAL REVENUE	N/A	<u>173,110</u>	N/A	N/A
TOTAL EXPENDITURES				
Capital Personnel Costs	N/A	62,807	N/A	N/A
Geotech Investigation/30% Design	N/A	5,140	N/A	N/A
SCADA	N/A	12,956	N/A	N/A
Rodeo Grounds	N/A	4,201	N/A	N/A
Stuart Street	N/A	11,816	N/A	N/A
Fiscalini Ranch Preserve-EIR	N/A	<u>100</u>	N/A	N/A
TOTAL CAPITAL EXPENDITURES		<u>97,020</u>		
CAPITAL REVENUE LESS EXPENDITURES		<u><u>76,090</u></u>		

CAMBRIA COMMUNITY SERVICES DISTRICT
SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
WATER FUND/DEPARTMENT
FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 12/31/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	1,700,000	920,154	779,846	54.1%
ACCOUNT SERVICE FEES	14,200	7,980	6,220	56.2%
LATE FEES	52,500	23,601	28,899	45.0%
INTEREST INCOME	0	190	(190)	N/A
OTHER	16,500	4,177	12,323	25.3%
TOTAL OPERATING REVENUE	1,783,200	956,102	827,098	53.6%
OPERATING EXPENDITURES				
SALARIES & WAGES	296,434	123,435	172,999	41.6%
PAYROLL TAXES & BENEFITS	207,471	82,808	124,663	39.9%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	112,000	45,059	66,941	40.2%
MAINTENANCE & REPAIR-PLANT	7,000	435	6,565	6.2%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	8,500	2,940	5,560	34.6%
MAJOR MAINTENANCE	133,000	6,804	126,196	5.1%
OFFICE SUPPLIES & EQUIPMENT	7,800	4,015	3,785	51.5%
GOVERNMENT FEES, DUES,PUBLICATIONS	19,000	11,523	7,477	60.6%
UTILITIES	131,300	65,438	65,862	49.8%
BAD DEBT & CLAIMS	500	(2)	502	-0.4%
PROFESSIONAL SERVICES	135,450	56,102	79,348	41.4%
LEASE-WELL SITE	26,000	26,000	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	33,600	15,824	17,776	47.1%
TRAINING/TRAVEL & RECRUITMENT	5,350	312	5,038	5.8%
PUBLIC OUTREACH & EDUCATION	700	0	700	0.0%
DEBT SERVICE	184,203	12,216	171,987	6.6%
CAPTIAL OUTLAY	17,000	0	17,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	302,011	151,006	151,006	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	120,366	60,183	60,183	50.0%
TOTAL OPERATING EXPENDITURES	1,747,685	664,098	1,083,587	38.0%
OPERATING REVENUE LESS EXPENDITURES	35,515	292,004	(256,489)	822.2%
TRANSFER TO WATER CAPITAL	(35,515)			
APPLY TO LOAN FROM GENERAL FUND	0			
NET TRANSFERS	(35,515)			
NET RESULTS OF OPERATIONS	0			
TOTAL CAPITAL REVENUE	N/A	104,798	N/A	N/A
CAPITAL EXPENDITURES				
Capital Personnel Costs	N/A	62,807	N/A	N/A
Geotech Investigation/30% Design	N/A	5,140	N/A	N/A
SCADA	N/A	12,956	N/A	N/A
Rodeo Grounds	N/A	4,201	N/A	N/A
Stuart Street	N/A	11,816	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	96,920	N/A	N/A
CAPITAL REVENUE LESS EXPENDITURES	N/A	7,878	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
 MAJOR MAINTENANCE/CAPITAL OUTLAY DETAIL
 WATER DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011**

	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 12/31/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
Rehab Fiscalini Tank	30,000	4,800	25,200	16.0%
Meter Upgrades	20,000	2,004	17,996	10.0%
Main St. Service Line Upgrade	8,000	0	8,000	0.0%
Pineway Water Line Repairs	25,000	0	25,000	0.0%
Valve Raising	15,000	0	15,000	0.0%
Water Line Replacement (Pinedorado)	10,000	0	10,000	0.0%
Cathodic Protection	5,000	0	5,000	0.0%
Raise Windsor Vault	5,000	0	5,000	0.0%
SR4 Streambank Restoration	10,000	0	10,000	0.0%
Water Yard Shop Roof	5,000	0	5,000	0.0%
MAJOR MAINTENANCE	<u>133,000</u>	<u>6,804</u>	<u>126,196</u>	5.1%
Relocate 3 Meters/Abandon 2" Water Line (Hesperian)	12,000	0	12,000	0.0%
Radios	5,000	0	5,000	0.0%
CAPITAL OUTLAY	<u>17,000</u>	<u>0</u>	<u>17,000</u>	0.0%

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
 WASTEWATER FUND/DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011**

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 12/31/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	1,960,000	1,030,972	929,028	52.6%
INTEREST INCOME	2,250	334	1,916	14.8%
OTHER	150	158	(8)	105.3%
TOTAL OPERATING REVENUE	<u>1,962,400</u>	<u>1,031,464</u>	<u>930,936</u>	52.6%
OPERATING EXPENDITURES				
SALARIES & WAGES	289,589	144,336	145,253	49.8%
PAYROLL TAXES & BENEFITS	247,827	103,413	144,414	41.7%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	59,000	53,598	5,402	90.8%
MAINTENANCE & REPAIR-PLANT	30,000	23,165	6,835	77.2%
MAINTENANCE & REPAIR-GROUNDS	10,000	5,354	4,646	53.5%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	6,650	8,525	(1,875)	128.2%
MAJOR MAINTENANCE	108,000	25,936	82,064	24.0%
SLUDGE DISPOSAL	35,000	19,622	15,378	56.1%
OFFICE SUPPLIES & EQUIPMENT	9,400	7,213	2,187	76.7%
GOVERNMENT FEES, DUES,PUBLICATIONS	60,300	56,729	3,571	94.1%
UTILITIES	188,400	86,064	102,336	45.7%
PROFESSIONAL SERVICES	9,800	19,443	(9,643)	198.4%
OPERATING SUPPLIES & EQUIPMENT	41,500	30,634	10,866	73.8%
TRAINING/TRAVEL & RECRUITMENT	4,000	419	3,581	10.5%
PUBLIC OUTREACH & EDUCATION	300	0	300	0.0%
DEBT SERVICE	431,359	42,637	388,722	9.9%
CAPITAL OUTLAY	88,000	5,732	82,268	6.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	238,620	119,310	119,310	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	95,102	47,551	47,551	50.0%
TOTAL OPERATING EXPENDITURES	<u>1,952,847</u>	<u>799,681</u>	<u>1,153,166</u>	40.9%
OPERATING REVENUE LESS EXPENDITURES	<u>9,553</u>	<u>231,783</u>	<u>(222,230)</u>	
TRANSFER TO RESERVES	(9,553)			
NET TRANSFERS	<u>(9,553)</u>			
NET RESULTS OF OPERATIONS	<u>0</u>			
TOTAL CAPITAL REVENUE	N/A	<u>68,312</u>	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	<u>0</u>	N/A	N/A
CAPITAL REVENUE LESS EXPENDITURES	N/A	<u>68,312</u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
 MAJOR MAINTENANCE/CAPITAL OUTLAY DETAIL
 WASTEWATER DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011**

	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 12/31/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
Collection System Evaluation	10,000	5,922	4,078	59.2%
Aeration Basin (Socks) Replacement	20,000	10,553	9,447	52.8%
Digester	30,000	0	30,000	0.0%
Hand Rails Repair	8,000	0	8,000	0.0%
Orlando Emergency Repair	10,000	9,461	539	94.6%
Limit Torque Valves	10,000	0	10,000	0.0%
Generator Preventative M&R	20,000	0	20,000	0.0%
MAJOR MAINTENANCE	<u>108,000</u>	<u>25,936</u>	<u>82,064</u>	24.0%
SSMP-Phase II & III	30,000	0	30,000	0.0%
Radios	8,000	0	8,000	0.0%
Disolved Oxygen Control Evaluation	10,000	5,732	4,268	57.3%
Lift Station Pump Panels	40,000	0	40,000	0.0%
CAPITAL OUTLAY	<u>88,000</u>	<u>5,732</u>	<u>82,268</u>	6.5%

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
 GOVERNMENTAL FUNDS
 FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011**

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 12/31/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
FIRE DEPARTMENT-GENERAL FUND	1,616,683	964,027	652,656	59.6%
ADMINISTRATION-GENERAL FUND	1,387,154	671,674	715,480	48.4%
FACILITIES AND RESOURCES-GENERAL FUND	495,437	283,258	212,179	57.2%
PARKS AND RECREATION-GENERAL FUND	25,086	20,019	5,067	79.8%
RESOURCE CONSERVATION FUND	121,400	36,360	85,040	30.0%
TOTAL OPERATING REVENUE	3,645,760	1,975,338	1,670,422	
OPERATING EXPENDITURES				
FIRE DEPARTMENT-GENERAL FUND	1,616,683	828,971	787,712	51.3%
ADMINISTRATION-GENERAL FUND	1,350,609	671,272	679,337	49.7%
FACILITIES AND RESOURCES-GENERAL FUND	495,437	270,182	225,255	54.5%
PARKS AND RECREATION-GENERAL FUND	25,086	17,109	7,977	68.2%
RESOURCE CONSERVATION FUND	138,305	53,352	84,953	38.6%
TOTAL OPERATING EXPENDITURES	3,626,120	1,840,886	1,785,234	50.8%
OPERATING REVENUE LESS EXPENDITURES	19,640	134,452	(114,812)	
NET TRANSFERS TO RESERVES	(19,640)			
NET RESULTS OF OPERATIONS	0			
CAPITAL REVENUE				
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0	N/A	
PARKS AND RECREATION-GENERAL FUND	N/A	0	N/A	
RESOURCE CONSERVATION FUND	N/A	0	N/A	
TOTAL CAPITAL REVENUE		0		
CAPITAL EXPENDITURES				
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0	N/A	
PARKS AND RECREATION-GENERAL FUND	N/A	610	N/A	
RESOURCE CONSERVATION FUND	N/A	0	N/A	
TOTAL CAPITAL EXPENDITURES		610		
OPERATING REVENUE LESS EXPENDITURES		(610)		

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
 GENERAL FUND-FIRE DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011**

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 12/31/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	1,167,948	642,908	525,040	55.0%
FIRE BENEFIT ASSESSMENT	407,885	239,530	168,355	58.7%
WEED ABATEMENT/FUEL REDUCTION	37,600	6,069	31,531	16.1%
MUTUAL AID/INSPECTION FEES	2,000	1,132	868	56.6%
INTEREST INCOME	750	13	737	1.7%
GRANT/DONATION REVENUE	0	74,375	(74,375)	N/A
OTHER	500	0	500	0.0%
TOTAL OPERATING REVENUE	1,616,683	964,027	652,656	59.6%
OPERATING EXPENDITURES				
SALARIES & WAGES	759,249	403,671	355,578	53.2%
PAYROLL TAXES & BENEFITS	477,410	211,186	266,224	44.2%
INSURANCE & OTHER SERVICES	1,400	0	1,400	0.0%
MAINTENANCE & REPAIR	33,650	20,493	13,157	60.9%
OFFICE SUPPLIES & EQUIPMENT	2,500	1,044	1,456	41.8%
GOVERNMENT FEES, DUES, PUBLICATIONS	29,000	4,166	24,834	14.4%
UTILITIES	28,100	12,303	15,797	43.8%
PROFESSIONAL SERVICES	20,100	9,935	10,165	49.4%
CLAIMS	0	36	(36)	N/A
FUEL HAZARD CONTRACT	25,000	7,329	17,671	29.3%
OPERATING SUPPLIES & EQUIPMENT	33,050	16,093	16,957	48.7%
GRANT EXPENDITURES	5,000	48,606	(43,606)	972.1%
TRAINING/TRAVEL & RECRUITMENT	16,700	1,369	15,331	8.2%
PUBLIC OUTREACH & EDUCATION	1,700	1,203	497	70.8%
EQUIPMENT LEASE	3,800	1,525	2,275	40.1%
ALLOCATED OVERHEAD-PERSONNEL COSTS	128,722	64,361	64,361	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	51,302	25,651	25,651	50.0%
TOTAL OPERATING EXPENDITURES	1,616,683	828,971	787,712	51.3%
OPERATING REVENUE LESS EXPENDITURES	0	135,056	(135,056)	
TRANSFER (TO)/FROM RESERVES	0			
NET RESULTS OF OPERATIONS	0			

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
 GENERAL FUND-ADMINISTRATION DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011**

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 12/31/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
ADMINISTRATIVE OVERHEAD CHARGES-PS	779,531	388,358	391,173	49.8%
ADMINISTRATIVE OVERHEAD CHARGES-OE	310,682	154,780	155,902	49.8%
PROPERTY TAX	179,541	98,830	80,711	55.0%
INTEREST INCOME	25,500	3,354	22,146	13.2%
SERVICE FEES	2,400	241	2,159	10.0%
FRANCHISE FEES	68,000	25,217	42,783	37.1%
OTHER	21,500	894	20,606	4.2%
TOTAL OPERATING REVENUE	<u>1,387,154</u>	<u>671,674</u>	<u>715,480</u>	48.4%
OPERATING EXPENDITURES				
SALARIES & WAGES	557,167	252,858	304,309	45.4%
PAYROLL TAXES & BENEFITS	439,096	181,508	257,588	41.3%
INSURANCE & CLAIMS	69,000	72,661	(3,661)	105.3%
MAINTENANCE & REPAIRS	63,400	37,948	25,452	59.9%
OFFICE SUPPLIES & EQUIPMENT	16,650	5,960	10,690	35.8%
GOVERNMENT FEES, DUES,PUBLICATIONS	30,000	26,621	3,379	88.7%
UTILITIES	24,750	9,735	15,015	39.3%
DISTRICT OFFICE RENT	38,186	19,093	19,093	50.0%
PROFESSIONAL SERVICES	99,500	57,893	41,607	58.2%
TRAINING & TRAVEL	9,360	6,628	2,732	70.8%
PUBLIC OUTREACH & EDUCATION	3,500	367	3,133	10.5%
TOTAL OPERATING EXPENDITURES	<u>1,350,609</u>	<u>671,272</u>	<u>679,337</u>	49.7%
OPERATING REVENUE LESS EXPENDITURES	36,545	<u>402</u>	<u>36,143</u>	
TRANSFER (TO)/FROM RESERVES	<u>(36,545)</u>			
NET RESULTS OF OPERATIONS	<u><u>0</u></u>			

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
 GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011**

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 12/31/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	481,599	265,101	216,498	55.0%
FACILITY RENTS	12,500	18,050	(5,550)	144.4%
INTEREST INCOME	338	107	231	31.7%
OTHER/DONATION	1,000	0	1,000	0.0%
TOTAL OPERATING REVENUE	495,437	283,258	212,179	57.2%
OPERATING EXPENDITURES				
SALARIES & WAGES	176,361	106,391	69,970	60.3%
PAYROLL TAXES & BENEFITS	128,658	49,494	79,164	38.5%
MAINTENANCE & REPAIRS	24,200	12,637	11,563	52.2%
OPEN SPACE MAINTENANCE	25,000	16,882	8,118	67.5%
GOVERNMENT FEES, DUES,PUBLICATIONS	900	0	900	0.0%
UTILITIES	40,760	17,771	22,989	43.6%
PROFESSIONAL SERVICES	1,500	14,390	(12,890)	959.3%
OPERATING SUPPLIES & EQUIPMENT	11,500	8,812	2,688	76.6%
TRAINING & TRAVEL	400	726	(326)	181.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	61,605	30,803	30,803	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	24,553	12,277	12,277	50.0%
TOTAL OPERATING EXPENDITURES	495,437	270,182	225,255	54.5%
OPERATING REVENUE LESS EXPENDITURES	0	13,076	(13,076)	
TRANSFER (TO)/FROM RESERVES	0			
NET RESULTS OF OPERATIONS	0			

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
 GENERAL FUND-PARKS AND RECREATION DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011**

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 12/31/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	25,086	13,809	11,277	55.0%
GRANTS	0	6,210	(6,210)	N/A
TOTAL OPERATING REVENUE	25,086	20,019	5,067	79.8%
OPERATING EXPENDITURES				
PUBLIC OUTREACH/EDUCATION	200	989	(789)	494.5%
GOVERNMENT FEES, DUES,PUBLICATIONS	100	0	100	0.0%
PROFESSIONAL SERVICES	1,000	66	934	6.6%
TRAINING & TRAVEL	160	0	160	0.0%
GRANT EXPENDITURES	0	6,210	(6,210)	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	16,893	7,039	9,854	41.7%
ALLOCATED OVERHEAD-OPERATING COSTS	6,733	2,805	3,928	41.7%
TOTAL OPERATING EXPENDITURES	25,086	17,109	7,977	68.2%
OPERATING REVENUE LESS EXPENDITURES	0	2,910	(2,910)	
TRANSFER (TO)/FROM RESERVES	0			
NET RESULTS OF OPERATIONS	0			
TOTAL CAPITAL REVENUE	N/A	0	N/A	N/A
CAPITAL EXPENDITURES				
Fiscalini Ranch Preserve-EIR	N/A	100	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	100	N/A	N/A
CAPITAL REVENUE LESS EXPENDITURES	N/A	(100)	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
 SECOND QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2011-2012
 RESOURCE CONSERVATION FUND/DEPARTMENT*
 FOR THE PERIOD OF JULY 1, 2011-DECEMBER 31, 2011**

DESCRIPTION	FISCAL YEAR 2011/2012 BUDGETED	ACTUAL 7/1/2011- 12/31/2011	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
IN-LIEU FEES	25,100	0	25,100	0.0%
REMODEL FEES	20,000	10,817	9,183	54.1%
WAIT LIST FEES	56,000	15,024	40,976	26.8%
ASSIGNMENT FEES	10,000	5,800	4,200	58.0%
INTEREST INCOME	300	31	269	10.3%
FROM RESTRICTED RESERVES	10,000	4,688	5,312	46.9%
TOTAL OPERATING REVENUE	121,400	36,360	85,040	30.0%
OPERATING EXPENDITURES				
SALARIES & WAGES	48,393	12,575	35,818	26.0%
PAYROLL TAXES & BENEFITS	32,906	10,223	22,683	31.1%
MAINTENANCE & REPAIRS	0	743	(743)	N/A
REBATE & RETROFIT PROGRAMS	2,000	125	1,875	6.3%
OFFICE SUPPLIES & EQUIPMENT	100	0	100	0.0%
VOLUNTARY LOT MERGER PROGRAM	10,000	4,688	5,312	46.9%
PROFESSIONAL SERVICES	600	2,845	(2,245)	474.2%
ALLOCATED OVERHEAD-PERSONNEL COSTS	31,680	15,840	15,840	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	12,626	6,313	6,313	50.0%
TOTAL OPERATING EXPENDITURES	138,305	53,352	84,953	38.6%
OPERATING REVENUE LESS EXPENDITURES	(16,905)	<u>(16,992)</u>	<u>87</u>	
TRANSFER (TO)/FROM RESERVES	0			
TRANSFER FROM GENERAL FUND	16,905			
NET TRANSFERS	16,905			
NET RESULTS OF OPERATIONS	0			

*The Resource Conservation Fund is included in Governmental Funds.