

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

This report has been reissued to correct errors on the GOVERNMENTAL FUNDS/DEPARTMENTS page.

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.

SERVICE FEES-(Water and Wastewater)-July and August, 2009 have been billed, so the Revenue amounts represent only two months of activity and are within budget.

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, so only a minimal amount has been received to date.

INTEREST INCOME-Virtually all Interest Income is from the CCSD's investment account with the Local Agency Investment Fund (LAIF) and the interest is received quarterly in the month following each fiscal quarter.

GRANTS-(Fire and Parks & Recreation)-Grant Revenue is recorded when the granting agency is billed and has approved payment. Because the State of California has frozen grant funds in the recent, 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 FEES-(Resource Conservation)-Highly variable and do not flow in any discernable 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.

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(Administration)-Annual maintenance agreements for copiers and software mostly at the start of the fiscal year.

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.

DUES & FEES (Administration)-The largest expenditure in this category is the CCSD's annual payment to LAFCO, which is paid for the entire fiscal year in July.

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.

CAPITAL OUTLAY-(Water)-All funds expended to date are for the Moonstone Beach Fire Hydrant project.

CAPITAL OUTLAY-(Wastewater)-All funds expended to date are for the replacement of a self-leveling camera system to investigate sewer pipes.

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
FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 9/30/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D PERCENT OF BUDGETED
OPERATING REVENUE				
WATER FUND	1,804,327	376,832	1,427,495	20.9%
WASTEWATER FUND	1,980,807	348,360	1,632,447	17.6%
FIRE DEPARTMENT-GENERAL FUND	1,729,738	49,670	1,680,068	2.9%
ADMINISTRATION-GENERAL FUND	1,421,109	313,998	1,107,111	22.1%
FACILITIES AND RESOURCES-GENERAL FUND	457,362	10,758	446,604	2.4%
PARKS AND RECREATION-GENERAL FUND	55,757	21,308	34,449	38.2%
RESOURCE CONSERVATION FUND	149,449	23,147	126,302	15.5%
TOTAL OPERATING REVENUE	<u>7,598,549</u>	<u>1,144,073</u>	<u>6,454,476</u>	15.1%
OPERATING EXPENDITURES				
WATER FUND	1,785,027	357,083	1,427,944	20.0%
WASTEWATER FUND	1,956,017	356,201	1,599,816	18.2%
FIRE DEPARTMENT-GENERAL FUND	1,722,238	363,898	1,358,340	21.1%
ADMINISTRATION-GENERAL FUND	1,413,277	384,759	1,028,518	27.2%
FACILITIES AND RESOURCES-GENERAL FUND	457,362	103,980	353,382	22.7%
PARKS AND RECREATION-GENERAL FUND	55,757	11,905	43,852	21.4%
RESOURCE CONSERVATION FUND	149,449	39,071	110,378	26.1%
TOTAL OPERATING EXPENDITURES	<u>7,539,127</u>	<u>1,616,897</u>	<u>5,922,230</u>	21.4%
CAPITAL REVENUE				
WATER FUND	0	0	0	N/A
WASTEWATER FUND	0	0	0	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	9,446	(9,446)	N/A
RESOURCE CONSERVATION FUND	0	0	0	N/A
TOTAL CAPITAL REVENUE	<u>0</u>	<u>9,446</u>	<u>(9,446)</u>	N/A
CAPITAL EXPENDITURES-(CIP & CAPITAL OUTLAY)				
WATER FUND	0	193,846	(193,846)	N/A
WASTEWATER FUND	0	0	0	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	9,446	(9,446)	N/A
RESOURCE CONSERVATION FUND	0	0	0	N/A
TOTAL CAPITAL EXPENDITURES	<u>0</u>	<u>203,292</u>	<u>(203,292)</u>	N/A

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

Pg. 1 of 2

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 9/30/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D PERCENT OF BUDGETED
OPERATING REVENUE				
SERVICE FEES	3,704,189	711,213	2,992,976	19.2%
PROPERTY TAX	1,891,126	25,024	1,866,102	1.3%
ADMINISTRATIVE SERVICES CHARGES	1,158,448	289,612	868,836	25.0%
FIRE BENEFIT ASSESSMENT	387,621	0	387,621	0.0%
REMODEL/IN LIEU FEES	78,000	6,475	71,525	8.3%
WEED ABATEMENT/FUEL REDUCTION	40,848	0	40,848	0.0%
INTEREST INCOME	39,800	169	39,631	0.4%
ASSIGN/EXTENSION/ACCT SERVICE FEES	141,387	26,427	114,960	18.7%
SERVICE FEES	2,800	3,564	(764)	127.3%
FRANCHISE FEES	67,857	11,071	56,786	16.3%
FACILITY RENTS	29,000	4,113	24,887	14.2%
MUTUAL AID REIMBURSEMENT/FEES	20,583	21,848	(1,265)	106.1%
GRANT REVENUE	200	20,571	(20,371)	10285.5%
SALE OF SURPLUS EQUIPMENT	7,500	11,000	(3,500)	146.7%
FROM RESTRICTED RESERVES	4,000	1,270	2,730	31.8%
OTHER	25,190	11,716	13,474	46.5%
TOTAL OPERATING REVENUE	<u>7,598,549</u>	<u>1,144,073</u>	<u>6,454,476</u>	15.1%
OPERATING EXPENDITURES				
SALARIES & WAGES	2,324,267	473,872	1,850,395	20.4%
PAYROLL TAXES & BENEFITS	1,508,596	330,081	1,178,515	21.9%
INSURANCE & BAD DEBT	82,999	66,361	16,638	80.0%
MAINTENANCE & REPAIRS	348,997	65,823	283,174	18.9%
MAJOR MAINTENANCE	107,000	2,436	104,564	2.3%
SLUDGE HAULING	60,000	14,574	45,426	24.3%
OFFICE SUPPLIES & EQUIPMENT	62,469	13,494	48,975	21.6%
DUES, FEES, PUBLICATIONS	155,529	33,662	121,867	21.6%
UTILITIES	409,747	85,358	324,389	20.8%
PROFESSIONAL SERVICES	325,354	72,739	252,615	22.4%
FUEL HAZARD CONTRACT	25,000	34,707	(9,707)	138.8%
DISTRICT OFFICE RENT	41,165	12,729	28,436	30.9%
LEASE-WELL SITE & EQUIPMENT	29,768	26,926	2,842	90.5%
OPERATING SUPPLIES & EQUIPMENT	122,101	20,317	101,784	16.6%
TRAINING & TRAVEL	31,032	9,115	21,917	29.4%
PUBLIC OUTREACH/EDUCATION/EVENTS & TROLLEY	13,947	2,064	11,883	14.8%
DEBT SERVICE	673,708	47,873	625,835	7.1%
REBATE AND RETROFIT PROGRAMS	2,000	350	1,650	17.5%
VOLUNTARY LOT MERGER PROGRAM	4,000	1,270	2,730	31.8%
CAPITAL OUTLAY	53,000	13,534	39,466	25.5%
ALLOCATED OVERHEAD-PERSONNEL COSTS	809,990	202,498	607,493	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	348,458	87,115	261,344	25.0%
TOTAL OPERATING EXPENDITURES	<u>7,539,127</u>	<u>1,616,896</u>	<u>5,922,230</u>	21.4%

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

Pg. 2 of 2

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 9/30/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D PERCENT OF BUDGETED
CAPITAL REVENUE				
WATER DEPARTMENT	0	0	0	N/A
WASTEWATER DEPARTMENT	0	0	0	N/A
PARKS & RECREATION	0	9,446	(9,446)	N/A
RESOURCE CONSERVATION	0	0	0	N/A
TOTAL CAPITAL REVENUE	0	9,446	(9,446)	N/A
CAPITAL EXPENDITURES				
WATER DEPARTMENT	0	193,846	(193,846)	N/A
WASTEWATER DEPARTMENT	0	0	0	N/A
FIRE DEPARTMENT	0	0	0	N/A
ADMINISTRATION	0	0	0	N/A
FACILITIES AND RESOURCES	0	0	0	N/A
PARKS & RECREATION	0	9,446	(9,446)	N/A
RESOURCE CONSERVATION	0	0	0	N/A
TOTAL CAPITAL EXPENDITURES	0	203,292	(203,292)	N/A

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

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 9/30/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D PERCENT OF BUDGETED
OPERATING REVENUE				
FIRE DEPARTMENT-GENERAL FUND	1,729,738	49,670	1,680,068	2.9%
ADMINISTRATION-GENERAL FUND	1,421,109	313,998	1,107,111	22.1%
FACILITIES AND RESOURCES-GENERAL FUND	457,362	10,758	446,604	2.4%
PARKS & RECREATION-GENERAL FUND	55,757	21,308	34,449	38.2%
RESOURCE CONSERVATION FUND	149,449	23,147	126,302	15.5%
TOTAL OPERATING REVENUE	3,813,415	418,881	3,394,534	11.0%
OPERATING EXPENDITURES				
FIRE DEPARTMENT-GENERAL FUND	1,722,238	363,898	1,358,340	21.1%
ADMINISTRATION-GENERAL FUND	1,413,277	384,759	1,028,518	27.2%
FACILITIES AND RESOURCES-GENERAL FUND	457,362	103,980	353,382	22.7%
PARKS & RECREATION-GENERAL FUND	55,757	11,905	43,852	21.4%
RESOURCE CONSERVATION FUND	149,449	39,071	110,378 *	26.1%
TOTAL OPERATING EXPENDITURES	3,798,083	903,613	2,894,470 *	23.8%
CAPITAL REVENUE				
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 & RECREATION-GENERAL FUND	0	0	0	N/A
RESOURCE CONSERVATION FUND	0	0	0	N/A
TOTAL CAPITAL REVENUE	0	0	0	
CAPITAL EXPENDITURES				
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 & RECREATION-GENERAL FUND	0	9,446	(9,446)	N/A
RESOURCE CONSERVATION FUND	0	0	0	N/A
TOTAL CAPITAL EXPENDITURES	0	9,446	(9,446)	
NET CAPITAL INCREASE/(DECREASE)	0	(9,446)	9,446	

*Corrected Amount

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

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 9/30/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	1,726,189	363,048	1,363,141	21.0%
ACCOUNT SERVICE FEES	15,069	2,315	12,754	15.4%
LATE FEES	58,869	8,710	50,159	14.8%
INTEREST INCOME	0	9	(9)	N/A
OTHER	4,200	2,750	1,450	65.5%
TOTAL OPERATING REVENUE	<u>1,804,327</u>	<u>376,832</u>	<u>1,427,495</u>	20.9%
OPERATING EXPENDITURES				
SALARIES & WAGES	372,582	81,093	291,489	21.8%
PAYROLL TAXES & BENEFITS	236,792	54,960	181,832	23.2%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	86,346	19,462	66,884	22.5%
MAINTENANCE & REPAIR-PLANT	3,500	84	3,416	2.4%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	11,706	270	11,436	2.3%
MAJOR MAINTENANCE	77,000	2,436	74,564	3.2%
OFFICE SUPPLIES & EQUIPMENT	18,500	4,335	14,165	23.4%
DUES & FEES	20,500	722	19,778	3.5%
UTILITIES	140,909	31,039	109,870	22.0%
BAD DEBT	2,000	6	1,994	0.3%
PROFESSIONAL SERVICES	79,012	10,987	68,025	13.9%
LEASE-WELL SITE	26,000	26,000	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	26,879	5,011	21,868	18.6%
TRAINING & TRAVEL	10,167	477	9,690	4.7%
PUBLIC OUTREACH & EDUCATION	3,900	1,026	2,874	26.3%
DEBT SERVICE	184,211	0	184,211	0.0%
CAPTIAL OUTLAY	33,000	6,170	26,830	18.7%
ALLOCATED OVERHEAD-PERSONNEL COSTS	316,055	79,014	237,041	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	135,968	33,992	101,976	25.0%
TOTAL OPERATING EXPENDITURES	<u>1,785,027</u>	<u>357,083</u>	<u>1,427,944</u>	20.0%
CAPITAL REVENUE				
STANDBY AVAILABILITY	0	0	0	N/A
CONNECTION FEES	0	0	0	N/A
TOTAL CAPITAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	N/A
CAPITAL EXPENDITURES				
CAPITAL PERSONNEL COSTS	0	27,814	(27,814)	N/A
GEOTECH INVESTIGATION	0	166,032	(166,032)	N/A
TOTAL CAPITAL EXPENDITURES	<u>0</u>	<u>193,846</u>	<u>(193,846)</u>	N/A

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

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 9/30/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	1,978,000	348,165	1,629,835	17.6%
OTHER	2,807	195	2,612	6.9%
TOTAL OPERATING REVENUE	<u>1,980,807</u>	<u>348,360</u>	<u>1,632,447</u>	17.6%
OPERATING EXPENDITURES				
SALARIES & WAGES	358,968	76,389	282,579	21.3%
PAYROLL TAXES & BENEFITS	253,861	58,495	195,366	23.0%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	46,040	7,706	38,334	16.7%
MAINTENANCE & REPAIR-PLANT	33,249	4,467	28,782	13.4%
MAINTENANCE & REPAIR-GROUNDS	25,000	0	25,000	0.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	12,208	648	11,560	5.3%
MAJOR MAINTENANCE	30,000	0	30,000	0.0%
SLUDGE DISPOSAL	60,000	14,574	45,426	24.3%
OFFICE SUPPLIES & EQUIPMENT	12,768	3,683	9,085	28.8%
DUES & FEES	59,013	3,742	55,271	6.3%
UTILITIES	183,107	35,017	148,090	19.1%
PROFESSIONAL SERVICES	41,936	4,782	37,154	11.4%
OPERATING SUPPLIES & EQUIPMENT	40,637	7,493	33,144	18.4%
TRAINING & TRAVEL	6,384	1,839	4,545	28.8%
PUBLIC OUTREACH & EDUCATION	3,900	0	3,900	0.0%
DEBT SERVICE	440,431	47,873	392,558	10.9%
CAPITAL OUTLAY	20,000	7,364	12,636	36.8%
ALLOCATED OVERHEAD-PERSONNEL COSTS	229,698	57,425	172,274	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	98,817	24,704	74,113	25.0%
TOTAL OPERATING EXPENDITURES	<u>1,956,017</u>	<u>356,201</u>	<u>1,599,816</u>	18.2%
CAPITAL REVENUE				
STANDBY AVAILABILITY	0	0	0	N/A
CONNECTION FEES	0	0	0	N/A
TOTAL CAPITAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	N/A
CAPITAL EXPENDITURES				
TOTAL CAPITAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	N/A

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

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 9/30/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	1,269,786	16,802	1,252,984	1.3%
FIRE BENEFIT ASSESSMENT	387,621	0	387,621	0.0%
WEED ABATEMENT/FUEL REDUCTION	40,848	0	40,848	0.0%
CDF/INSPECTION FEES	20,583	21,848	(1,265)	106.1%
INTEREST INCOME	3,000	0	3,000	0.0%
GRANT REVENUE	200	0	200	0.0%
SALE OF SURPLUS EQUIPMENT	7,500	11,000	(3,500)	146.7%
OTHER	200	20	180	10.0%
TOTAL OPERATING REVENUE	<u>1,729,738</u>	<u>49,670</u>	<u>1,680,068</u>	2.9%
OPERATING EXPENDITURES				
SALARIES & WAGES	784,733	149,841	634,892	19.1%
PAYROLL TAXES & BENEFITS	468,236	94,632	373,604	20.2%
INSURANCE & OTHER SERVICES	250	0	250	0.0%
MAINTENANCE & REPAIR	48,721	10,480	38,241	21.5%
OFFICE SUPPLIES & EQUIPMENT	5,431	779	4,652	14.3%
GOVERNMENT FEES & DUES	33,185	1,362	31,823	4.1%
UTILITIES	26,826	5,495	21,331	20.5%
PROFESSIONAL SERVICES	17,170	4,520	12,650	26.3%
FUEL HAZARD CONTRACT	25,000	34,707	(9,707)	138.8%
OPERATING SUPPLIES & EQUIPMENT	48,077	7,457	40,620	15.5%
TRAINING & TRAVEL	4,981	2,500	2,481	50.2%
PUBLIC OUTREACH & EDUCATION	2,000	0	2,000	0.0%
EQUIPMENT LEASE	3,768	926	2,842	24.6%
DEBT SERVICE	49,066	0	49,066	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	143,192	35,798	107,394	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	61,602	15,401	46,202	25.0%
TOTAL OPERATING EXPENDITURES	<u>1,722,238</u>	<u>363,898</u>	<u>1,358,340</u>	21.1%

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

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 9/30/2009	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
ADMINISTRATIVE OVERHEAD CHARGES-PS	809,990	202,498	607,493	25.0%
ADMINISTRATIVE OVERHEAD CHARGES-OE	348,458	87,115	261,344	25.0%
PROPERTY TAX	139,104	1,841	137,263	1.3%
INTEREST INCOME	36,000	159	35,841	0.4%
SERVICE FEES	2,800	3,564	(764)	127.3%
FRANCHISE FEES	67,857	11,071	56,786	16.3%
OTHER	16,900	7,751	9,149	45.9%
TOTAL OPERATING REVENUE	<u>1,421,109</u>	<u>313,998</u>	<u>1,107,111</u>	22.1%
OPERATING EXPENDITURES				
SALARIES & WAGES	605,227	120,082	485,145	19.8%
PAYROLL TAXES & BENEFITS	410,975	89,569	321,406	21.8%
INSURANCE	80,750	66,355	14,395	82.2%
MAINTENANCE & REPAIRS	36,955	12,560	24,395	34.0%
OFFICE SUPPLIES & EQUIPMENT	24,891	4,390	20,501	17.6%
DUES & FEES	42,731	27,836	14,895	65.1%
UTILITIES	29,616	7,040	22,576	23.8%
DISTRICT OFFICE RENT	41,165	12,729	28,436	30.9%
PROFESSIONAL SERVICES	127,820	39,729	88,091	31.1%
TRAINING & TRAVEL	9,000	4,254	4,746	47.3%
PUBLIC OUTREACH & EDUCATION	1,647	215	1,432	13.1%
TROLLEY	2,500	0	2,500	0.0%
TOTAL OPERATING EXPENDITURES	<u>1,413,277</u>	<u>384,759</u>	<u>1,028,518</u>	27.2%

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

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 9/30/2009	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	426,562	5,644	420,918	1.3%
FACILITY RENTS	29,000	4,113	24,887	14.2%
TRANSFER FROM RESERVES	0	0	0	N/A
INTEREST INCOME	800	1	799	0.1%
OTHER/DONATION	1,000	1,000	0	100.0%
TOTAL OPERATING REVENUE	457,362	10,758	446,604	2.4%
OPERATING EXPENDITURES				
SALARIES & WAGES	158,285	36,706	121,579	23.2%
PAYROLL TAXES & BENEFITS	112,317	26,062	86,255	23.2%
MAINTENANCE & REPAIRS	19,584	3,845	15,739	19.6%
OPEN SPACE MAINTENANCE	25,688	6,301	19,387	24.5%
OFFICE SUPPLIES & EQUIPMENT	379	0	379	0.0%
UTILITIES	29,289	6,767	22,522	23.1%
PROFESSIONAL SERVICES	9,720	0	9,720	0.0%
OPERATING SUPPLIES & EQUIPMENT	6,508	356	6,152	5.5%
TRAINING & TRAVEL	0	45	(45)	N/A
CLAIMS	0	0	0	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	66,839	16,710	50,129	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	28,754	7,189	21,566	25.0%
TOTAL OPERATING EXPENDITURES	457,362	103,980	353,382	22.7%

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

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 9/30/2009	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	55,674	737	54,937	1.3%
GRANTS	0	20,571	(20,571)	N/A
OTHER	83	0	83	0.0%
TOTAL OPERATING REVENUE	55,757	21,308	34,449	38.2%
OPERATING EXPENDITURES				
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	1,332	20,364	6.1%
TRAINING & TRAVEL	300	0	300	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	21,801	5,450	16,351	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	9,379	2,345	7,034	25.0%
TOTAL OPERATING EXPENDITURES	55,757	11,905	43,852	21.4%
CAPITAL REVENUE				
RESTRICTED RESERVES	0	9,446	(9,446)	N/A
TOTAL CAPITAL REVENUE	0	9,446	(9,446)	N/A
CAPITAL EXPENDITURES				
FISCALINI RANCH PRESERVIE-EIR	0	9,446	(9,446)	N/A
TOTAL CAPITAL EXPENDITURES	0	9,446	(9,446)	N/A

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

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 9/30/2009	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
IN-LIEU FEES	20,000	0	20,000	0.0%
REMODEL FEES	58,000	6,475	51,525	11.2%
WAIT LIST FEES	60,000	12,429	47,571	20.7%
ASSIGNMENT FEES	7,449	2,973	4,476	39.9%
RESTRICTED RESERVES	4,000	1,270	2,730	31.8%
TOTAL OPERATING REVENUE	149,449	23,147	126,302	15.5%
OPERATING EXPENDITURES				
SALARIES & WAGES	42,911	8,518	34,393	19.9%
PAYROLL TAXES & BENEFITS	25,895	5,651	20,244	21.8%
REBATE & RETROFIT PROGRAMS	2,000	350	1,650	17.5%
OFFICE SUPPLIES & EQUIPMENT	0	307	(307)	N/A
VOLUNTARY LOT MERGER PROGRAM	4,000	1,270	2,730	31.8%
PROFESSIONAL SERVICES	28,000	11,389	16,611	40.7%
DUES, FEES, PUBLICATIONS	100	0	100	0.0%
TRAINING & TRAVEL	200	0	200	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	32,405	8,101	24,304	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	13,938	3,485	10,454	25.0%
TOTAL OPERATING EXPENDITURES	149,449	39,071	110,378	26.1%

*The Resource Conservation Fund is included in Governmental Funds.