

CAMBRIA COMMUNITY SERVICES DISTRICT
FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011
HIGHLIGHTS
FOR THE PERIOD OF JULY 1, 2010-SEPTEMBER 30, 2010

Page 1 of 2

BUDGETED FISCAL YEAR 2010-2011-Represents the balances from the Operating Budget approved by the CCSD Board of Directors on June 24, 2010.

FOLLOWING ARE EXPLANATIONS FOR APPARENT AND ACTUAL MATERIAL VARIANCES:

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.

SERVICE FEES-(Water and Wastewater)-July, 2010-August, 2010 have been billed, so Revenue amounts represents only 2 months of activity. Revenue is very slightly over 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. Receipts are within budget at this time, although it is much too early to draw any firm estimates.

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 June-September, no LAIF interest is shown.

GRANTS-(Fire)-To avoid over-estimating revenue, Grant Revenue is not budgeted until all conditions are met.

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.

OTHER-(Administration)-Material items are normally not received until late in the fiscal year.

FACILITY RENTS-(Facilities & Resources)-Vet's Hall rent revenue continues to decline. This may require an adjustment 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-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.

INSURANCE (Administration)-The bulk of insurance is paid for the entire fiscal year in July. Although a rebate was received last year, there is no basis on which to count on a similar rebate this fiscal year and the deficit will likely require an adjustment during mid-year review.

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 within budget.

OPEN SPACE MAINTENANCE-(Facilities & Resources)-75% of the cost to date is due to the annual clearing of CCSD most of the balance is also 1 time events. This account may require an adjustment during mid-year review.

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

PROFESSIONAL SERVICES (Water)-Driven to a significant degree by the cost to defend the CCSD from lawsuits. Activity variable. This account may require an adjustment during mid-year review.

LEASE-WELL SITE (Water)-Single, annual payment. The balance will be adjusted during the mid-year review.

FUEL HAZARD CONTRACT-(Fire)-Expenditures are all incurred in the beginning months of the fiscal year. Deficit will be adjusted during mid-year review with a corresponding revenue increase likely.

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HIGHLIGHTS
FOR THE PERIOD OF JULY 1, 2010-SEPTEMBER 30, 2010**

OPERATING EXPENDITURES-Continued

OPERATING SUPPLIES-(Facilities & Resources)-Purchases can occur unevenly due to 'stock-up' purchasing done in order to capture quantity discounts or one-time purchases, such as the case this year with the purchase of folding chairs for the Vet's Hall. This account will be reviewed during mid-year review.

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

TRAINING AND TRAVEL-(Administration)-Occurs based on when appropriate courses or seminars are offered, so timing of costs varies. In addition, the one-time payment of \$3,200 for the CCSD's labor employment relations training and consortium contract for managers and supervisors skews the Y-T-D % OF BUDGET.

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. The recent refinancing of the Wastewater Bonds will cause some minor changes that will be accounted for during mid-year review. While there will be a substantial decrease in interest and bond fees, there is an almost corresponding increase in principal. In addition, the one-time cost-of-issuance fees will be accounted for.

Following is additional information to assist readers of this budget report.

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%
Pembrook	15,000	0	15,000	0.0%
Other	32,000	0	32,000	0.0%
MAJOR MAINTENANCE-WATER	77,000	0	77,000	0.0%

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

Electrical Panel	80,000	0	80,000	0.0%
MAJOR MAINTENANCE-WASTEWATER	80,000	0	80,000	0.0%

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.

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	6,000	0	6,000	0.0%
Fire Hydrants-Moonstone Beach	18,800	0	18,800	0.0%
Other	8,200	0	8,200	0.0%
CAPITAL OUTLAY-WATER	33,000	0	33,000	0.0%

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

Other	20,000	0	20,000	0.0%
CAPITAL OUTLAY-WASTEWATER	20,000	0	20,000	0.0%

**CAMBRIA COMMUNITY SERVICES DISTRICT
FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011
ALL FUNDS/DEPARTMENTS
FOR THE PERIOD OF JULY 1, 2010-SEPTEMBER 30, 2010**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 9/30/10	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
WATER FUND	1,778,932	373,923	1,405,009	21.0%
WASTEWATER FUND	1,962,300	349,119	1,613,181	17.8%
FIRE DEPARTMENT-GENERAL FUND	1,678,522	41,036	1,637,486	2.4%
ADMINISTRATION-GENERAL FUND	1,452,065	303,421	1,148,644	20.9%
FACILITIES AND RESOURCES-GENERAL FUND	459,001	7,361	451,640	1.6%
PARKS AND RECREATION-GENERAL FUND	42,586	613	41,973	1.4%
RESOURCE CONSERVATION FUND	128,838	18,219	110,619	14.1%
TOTAL OPERATING REVENUE	<u>7,502,244</u>	<u>1,093,692</u>	<u>6,408,552</u>	14.6%
OPERATING EXPENDITURES				
WATER FUND	1,760,866	347,932	1,412,934	19.8%
WASTEWATER FUND	1,960,663	403,545	1,557,118	20.6%
FIRE DEPARTMENT-GENERAL FUND	1,678,522	372,731	1,305,791	22.2%
ADMINISTRATION-GENERAL FUND	1,423,815	353,079	1,070,736	24.8%
FACILITIES AND RESOURCES-GENERAL FUND	464,001	112,977	351,024	24.3%
PARKS AND RECREATION-GENERAL FUND	36,586	8,372	28,214	22.9%
RESOURCE CONSERVATION FUND	135,662	28,334	107,328	20.9%
TOTAL OPERATING EXPENDITURES	<u>7,460,115</u>	<u>1,626,970</u>	<u>5,833,145</u>	21.8%
CAPITAL REVENUE				
WATER FUND	N/A	24	N/A	N/A
WASTEWATER FUND	N/A	16	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	N/A	<u>40</u>	N/A	N/A
CAPITAL EXPENDITURES-(CIP & CAPITAL OUTLAY)				
WATER FUND	N/A	18,590	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	315	N/A	N/A
RESOURCE CONSERVATION FUND	N/A	0	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	<u>18,905</u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011
ALL FUNDS/DEPARTMENTS
FOR THE PERIOD OF JULY 1, 2010-SEPTEMBER 30, 2010**

Pg. 1 of 2

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 9/30/10	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	3,661,682	710,715	2,950,967	19.4%
PROPERTY TAX	1,872,904	26,943	1,845,961	1.4%
ADMINISTRATIVE SERVICES CHARGES	1,157,615	289,404	868,211	25.0%
FIRE BENEFIT ASSESSMENT	396,005	0	396,005	0.0%
REMODEL/IN LIEU FEES/TRANSFER EDUs	54,500	5,090	49,410	9.3%
WEED ABATEMENT/FUEL REDUCTION	60,000	0	60,000	0.0%
INTEREST INCOME	30,638	67	30,571	0.2%
ASSIGN/EXTENSION/ACCT SERVICE FEES	137,500	25,371	112,129	18.5%
SERVICE FEES	6,150	108	6,042	1.8%
FRANCHISE FEES	68,000	11,291	56,709	16.6%
FACILITY RENTS	16,500	1,022	15,478	6.2%
MUTUAL AID REIMBURSEMENT/FEES	3,500	360	3,140	10.3%
GRANT REVENUE	0	23,041	(23,041)	N/A
FROM RESTRICTED RESERVES	8,000	0	8,000	0.0%
OTHER	29,250	280	28,970	1.0%
TOTAL OPERATING REVENUE	<u>7,502,244</u>	<u>1,093,692</u>	<u>6,408,552</u>	14.6%
OPERATING EXPENDITURES				
SALARIES & WAGES	2,300,719	441,129	1,859,590	19.2%
PAYROLL TAXES & BENEFITS	1,467,483	286,530	1,180,953	19.5%
INSURANCE & BAD DEBT	68,399	72,997	(4,598)	106.7%
MAINTENANCE & REPAIRS	375,000	75,303	299,697	20.1%
MAJOR MAINTENANCE	157,000	0	157,000	0.0%
SLUDGE HAULING	65,000	10,612	54,388	16.3%
OFFICE SUPPLIES & EQUIPMENT	52,700	7,375	45,325	14.0%
GOVERNMENT FEES, DUES,PUBLICATIONS	143,100	26,714	116,386	18.7%
UTILITIES	389,824	83,530	306,294	21.4%
PROFESSIONAL SERVICES	277,180	65,345	211,836	23.6%
FUEL HAZARD CONTRACT	30,000	33,214	(3,214)	110.7%
DISTRICT OFFICE RENT	38,186	9,546	28,640	25.0%
LEASE-WELL SITE & EQUIPMENT	33,800	26,924	6,876	79.7%
OPERATING SUPPLIES & EQUIPMENT	125,750	25,312	100,438	20.1%
TRAINING & TRAVEL	23,250	6,181	17,069	26.6%
PUBLIC OUTREACH/EDUCATION	7,900	357	7,543	4.5%
GRANT EXPENDITURES	9,031	19,969	(10,938)	221.1%
DEBT SERVICE	675,177	145,210	529,967	21.5%
REBATE AND RETROFIT PROGRAMS	2,000	400	1,600	20.0%
VOLUNTARY LOT MERGER PROGRAM	8,000	918	7,082	11.5%
CAPITAL OUTLAY	53,000	0	53,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	793,600	198,400	595,200	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	364,015	91,004	273,010	25.0%
TOTAL OPERATING EXPENDITURES	<u>7,460,115</u>	<u>1,626,970</u>	<u>5,833,145</u>	21.8%

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FIRST 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- 9/30/10	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
CAPITAL REVENUE				
STANDBY AVAILABILITY	N/A	40	N/A	N/A
CONNECTION FEES	N/A	<u>0</u>	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	<u><u>40</u></u>	N/A	N/A
 CAPITAL EXPENDITURES				
CAPITAL PERSONNEL COSTS	N/A	18,193	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	<u>315</u>	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	<u><u>18,905</u></u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011
GOVERNMENTAL FUNDS/DEPARTMENTS
FOR THE PERIOD OF JULY 1, 2010-SEPTEMBER 30, 2010**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 9/30/10	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
FIRE DEPARTMENT-GENERAL FUND	1,678,522	41,036	1,637,486	2.4%
ADMINISTRATION-GENERAL FUND	1,452,065	303,421	1,148,644	20.9%
FACILITIES AND RESOURCES-GENERAL FUND	459,001	7,361	451,640	1.6%
PARKS & RECREATION-GENERAL FUND	42,586	613	41,973	1.4%
RESOURCE CONSERVATION FUND	128,838	18,219	110,619	14.1%
TOTAL OPERATING REVENUE	<u>3,761,012</u>	<u>370,650</u>	<u>3,390,362</u>	9.9%
OPERATING EXPENDITURES				
FIRE DEPARTMENT-GENERAL FUND	1,678,522	372,731	1,305,791	22.2%
ADMINISTRATION-GENERAL FUND	1,423,815	353,079	1,070,736	24.8%
FACILITIES AND RESOURCES-GENERAL FUND	464,001	112,977	351,024	24.3%
PARKS & RECREATION-GENERAL FUND	36,586	8,372	28,214	22.9%
RESOURCE CONSERVATION FUND	135,662	28,334	107,328	20.9%
TOTAL OPERATING EXPENDITURES	<u>3,738,586</u>	<u>875,493</u>	<u>2,863,093</u>	23.4%
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	<u>0</u>	<u>0</u>	<u>0</u>	N/A
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	315	(315)	N/A
RESOURCE CONSERVATION FUND	0	0	0	N/A
TOTAL CAPITAL EXPENDITURES	<u>0</u>	<u>315</u>	<u>(315)</u>	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011
WATER FUND/DEPARTMENT
FOR THE PERIOD OF JULY 1, 2010-SEPTEMBER 30, 2010**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 9/30/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	1,701,682	361,656	1,340,026	21.3%
ACCOUNT SERVICE FEES	15,800	4,462	11,338	28.2%
LATE FEES	55,700	7,780	47,920	14.0%
OTHER	5,750	25	5,725	0.4%
TOTAL OPERATING REVENUE	<u>1,778,932</u>	<u>373,923</u>	<u>1,405,009</u>	21.0%
OPERATING EXPENDITURES				
SALARIES & WAGES	356,148	67,303	288,845	18.9%
PAYROLL TAXES & BENEFITS	218,928	46,528	172,400	21.3%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	109,650	16,520	93,130	15.1%
MAINTENANCE & REPAIR-PLANT	1,000	0	1,000	0.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	9,050	3,710	5,340	41.0%
MAJOR MAINTENANCE	77,000	0	77,000	0.0%
OFFICE SUPPLIES & EQUIPMENT	13,600	2,046	11,554	15.0%
GOVERNMENT FEES, DUES,PUBLICATIONS	17,400	2,120	15,280	12.2%
UTILITIES	125,284	30,002	95,282	23.9%
BAD DEBT	3,500	110	3,390	3.1%
PROFESSIONAL SERVICES	82,500	30,129	52,371	36.5%
LEASE-WELL SITE	30,000	26,000	4,000	86.7%
OPERATING SUPPLIES & EQUIPMENT	38,700	8,601	30,099	22.2%
TRAINING & TRAVEL	3,300	660	2,640	20.0%
PUBLIC OUTREACH & EDUCATION	800	0	800	0.0%
DEBT SERVICE	184,192	0	184,192	0.0%
CAPTIAL OUTLAY	33,000	0	33,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	313,160	78,290	234,870	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	143,654	35,914	107,741	25.0%
TOTAL OPERATING EXPENDITURES	<u>1,760,866</u>	<u>347,932</u>	<u>1,412,934</u>	19.8%
CAPITAL REVENUE				
STANDBY AVAILABILITY	N/A	24	N/A	N/A
CONNECTION FEES	N/A	0	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	<u>24</u>	N/A	N/A
CAPITAL EXPENDITURES				
CAPITAL PERSONNEL COSTS	N/A	18,193	N/A	N/A
DESAL/ACE	N/A	397	N/A	N/A
SCADA	N/A	0	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	<u>18,590</u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011
 WASTEWATER FUND/DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2010-SEPTEMBER 30, 2010**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 9/30/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	1,960,000	349,059	1,610,941	17.8%
INTEREST INCOME	1,500	0	1,500	0.0%
OTHER	800	60	740	7.5%
TOTAL OPERATING REVENUE	<u><u>1,962,300</u></u>	<u><u>349,119</u></u>	<u><u>1,613,181</u></u>	17.8%
OPERATING EXPENDITURES				
SALARIES & WAGES	369,489	61,897	307,592	16.8%
PAYROLL TAXES & BENEFITS	253,138	46,785	206,353	18.5%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	50,600	8,373	42,227	16.5%
MAINTENANCE & REPAIR-PLANT	29,100	209	28,891	0.7%
MAINTENANCE & REPAIR-GROUNDS	10,000	0	10,000	0.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	9,000	1,312	7,688	14.6%
MAJOR MAINTENANCE	80,000	0	80,000	0.0%
SLUDGE DISPOSAL	65,000	10,612	54,388	16.3%
OFFICE SUPPLIES & EQUIPMENT	11,800	1,906	9,894	16.2%
GOVERNMENT FEES, DUES,PUBLICATIONS	54,600	891	53,709	1.6%
UTILITIES	168,730	35,246	133,484	20.9%
PROFESSIONAL SERVICES	22,000	1,499	20,501	6.8%
OPERATING SUPPLIES & EQUIPMENT	41,000	6,639	34,361	16.2%
TRAINING & TRAVEL	3,000	294	2,706	9.8%
PUBLIC OUTREACH & EDUCATION	600	0	600	0.0%
DEBT SERVICE	441,919	145,210	296,709	32.9%
CAPITAL OUTLAY	20,000	0	20,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	226,696	56,674	170,022	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	103,991	25,998	77,993	25.0%
TOTAL OPERATING EXPENDITURES	<u><u>1,960,663</u></u>	<u><u>403,545</u></u>	<u><u>1,557,118</u></u>	20.6%
CAPITAL REVENUE				
STANDBY AVAILABILITY	N/A	16	N/A	N/A
CONNECTION FEES	N/A	0	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	<u><u>16</u></u>	N/A	N/A
CAPITAL EXPENDITURES				
SCADA	N/A	0	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	<u><u>0</u></u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011
GENERAL FUND-FIRE DEPARTMENT
FOR THE PERIOD OF JULY 1, 2010-SEPTEMBER 30, 2010**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 9/30/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	1,217,192	17,510	1,199,682	1.4%
FIRE BENEFIT ASSESSMENT	396,005	0	396,005	0.0%
WEED ABATEMENT/FUEL REDUCTION	60,000	0	60,000	0.0%
MUTUAL AID REIMBURSEMENT/INSPECTION FEES	3,500	360	3,140	10.3%
INTEREST INCOME	1,725	0	1,725	0.0%
GRANT REVENUE	0	23,041	(23,041)	N/A
OTHER	100	125	(25)	125.0%
TOTAL OPERATING REVENUE	<u>1,678,522</u>	<u>41,036</u>	<u>1,637,486</u>	2.4%
OPERATING EXPENDITURES				
SALARIES & WAGES	783,724	154,591	629,133	19.7%
PAYROLL TAXES & BENEFITS	425,642	87,737	337,905	20.6%
INSURANCE & OTHER SERVICES	400	380	20	95.0%
MAINTENANCE & REPAIR	40,200	6,623	33,577	16.5%
OFFICE SUPPLIES & EQUIPMENT	5,500	341	5,159	6.2%
GOVERNMENT FEES, DUES,PUBLICATIONS	31,800	3,175	28,625	10.0%
UTILITIES	27,700	5,654	22,046	20.4%
PROFESSIONAL SERVICES	22,000	746	21,254	3.4%
FUEL HAZARD CONTRACT	30,000	33,214	(3,214)	110.7%
OPERATING SUPPLIES & EQUIPMENT	38,250	7,548	30,702	19.7%
GRANT EXPENDITURES	9,031	19,969	(10,938)	221.1%
TRAINING & TRAVEL	6,300	977	5,323	15.5%
PUBLIC OUTREACH & EDUCATION	1,700	0	1,700	0.0%
EQUIPMENT LEASE	3,800	924	2,876	24.3%
DEBT SERVICE	49,066	0	49,066	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	139,443	34,861	104,582	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	63,966	15,992	47,975	25.0%
TOTAL OPERATING EXPENDITURES	<u>1,678,522</u>	<u>372,731</u>	<u>1,305,791</u>	22.2%

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011
 GENERAL FUND-ADMINISTRATION DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2010-SEPTEMBER 30, 2010**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 9/30/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
ADMINISTRATIVE OVERHEAD CHARGES-PS	793,600	198,400	595,200	25.0%
ADMINISTRATIVE OVERHEAD CHARGES-OE	364,015	91,004	273,011	25.0%
PROPERTY TAX	172,450	2,481	169,969	1.4%
INTEREST INCOME	26,250	67	26,183	0.3%
SERVICE FEES	6,150	108	6,042	1.8%
FRANCHISE FEES	68,000	11,291	56,709	16.6%
OTHER	21,600	70	21,530	0.3%
TOTAL OPERATING REVENUE	<u>1,452,065</u>	<u>303,421</u>	<u>1,148,644</u>	20.9%
OPERATING EXPENDITURES				
SALARIES & WAGES	579,324	111,020	468,304	19.2%
PAYROLL TAXES & BENEFITS	424,625	75,075	349,550	17.7%
INSURANCE & CLAIMS	64,500	72,507	(8,007)	112.4%
MAINTENANCE & REPAIRS	69,500	18,705	50,795	26.9%
OFFICE SUPPLIES & EQUIPMENT	21,300	3,012	18,288	14.1%
GOVERNMENT FEES, DUES,PUBLICATIONS	39,200	20,528	18,672	52.4%
UTILITIES	28,250	5,494	22,756	19.4%
DISTRICT OFFICE RENT	38,186	9,546	28,640	25.0%
PROFESSIONAL SERVICES	147,080	32,690	114,390	22.2%
TRAINING & TRAVEL	7,950	4,145	3,805	52.1%
PUBLIC OUTREACH & EDUCATION	3,900	357	3,543	9.2%
TOTAL OPERATING EXPENDITURES	<u>1,423,815</u>	<u>353,079</u>	<u>1,070,736</u>	24.8%

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011
 GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2010-SEPTEMBER 30, 2010**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 9/30/2010	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	440,676	6,339	434,337	1.4%
FACILITY RENTS	16,500	1,022	15,478	6.2%
INTEREST INCOME	825	0	825	0.0%
OTHER/DONATION	1,000	0	1,000	0.0%
	<u>459,001</u>	<u>7,361</u>	<u>451,640</u>	1.6%
TOTAL OPERATING REVENUE				
OPERATING EXPENDITURES				
SALARIES & WAGES	165,776	37,245	128,531	22.5%
PAYROLL TAXES & BENEFITS	114,712	24,830	89,882	21.6%
MAINTENANCE & REPAIRS	26,400	6,880	19,520	26.1%
OPEN SPACE MAINTENANCE	20,500	12,971	7,529	63.3%
GOVERNMENT FEES, DUES,PUBLICATIONS	100	0	100	0.0%
UTILITIES	39,860	7,134	32,726	17.9%
PROFESSIONAL SERVICES	3,000	0	3,000	0.0%
OPERATING SUPPLIES & EQUIPMENT	7,800	2,524	5,276	32.4%
TRAINING & TRAVEL	700	105	595	15.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	58,375	14,594	43,781	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	26,778	6,695	20,084	25.0%
	<u>464,001</u>	<u>112,977</u>	<u>351,024</u>	24.3%
TOTAL OPERATING EXPENDITURES				

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011
 GENERAL FUND-PARKS AND RECREATION DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2010-SEPTEMBER 30, 2010**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 9/30/2010	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	42,586	613	41,973	1.4%
TOTAL OPERATING REVENUE	<u>42,586</u>	<u>613</u>	<u>41,973</u>	1.4%
OPERATING EXPENDITURES				
PUBLIC OUTREACH /EDUCATION	900	0	900	0.0%
PROFESSIONAL SERVICES	200	0	200	0.0%
TRAVEL & TRAINING	2,000	0	2,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	22,956	5,739	17,217	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	10,530	2,633	7,897	25.0%
TOTAL OPERATING EXPENDITURES	<u>36,586</u>	<u>8,372</u>	<u>28,214</u>	22.9%
TOTAL CAPITAL REVENUE	N/A	<u>0</u>	N/A	N/A
CAPITAL EXPENDITURES				
FISCALINI RANCH PRESERVE-EIR	N/A	315	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	<u>315</u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FIRST QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2010-2011
 RESOURCE CONSERVATION FUND/DEPARTMENT*
 FOR THE PERIOD OF JULY 1, 2010-SEPTEMBER 30, 2010**

DESCRIPTION	BUDGETED FISCAL YEAR 2010-2011	ACTUAL 7/1/2010- 9/30/2010	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
IN-LIEU FEES	14,500	65	14,435	0.4%
REMODEL FEES	40,000	5,025	34,975	12.6%
WAIT LIST FEES	56,000	10,754	45,246	19.2%
ASSIGNMENT FEES	10,000	2,375	7,625	23.8%
FROM RESTRICTED RESERVES	8,000	0	8,000	0.0%
INTEREST INCOME	338	0	338	0.0%
TOTAL OPERATING REVENUE	<u>128,838</u>	<u>18,219</u>	<u>110,619</u>	14.1%
OPERATING EXPENDITURES				
SALARIES & WAGES	46,258	9,074	37,184	19.6%
PAYROLL TAXES & BENEFITS	30,438	5,575	24,863	18.3%
REBATE & RETROFIT PROGRAMS	2,000	400	1,600	20.0%
OFFICE SUPPLIES & EQUIPMENT	500	70	430	14.0%
VOLUNTARY LOT MERGER PROGRAM	8,000	918	7,082	11.5%
PROFESSIONAL SERVICES	400	281	120	70.1%
ALLOCATED OVERHEAD-PERSONNEL COSTS	32,970	8,243	24,728	25.0%
ALLOCATED OVERHEAD-OPERATING COSTS	15,096	3,774	11,322	25.0%
TOTAL OPERATING EXPENDITURES	<u>135,662</u>	<u>28,334</u>	<u>107,328</u>	20.9%

*The Resource Conservation Fund is included in Governmental Funds.