

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION
HIGHLIGHTS**

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Adjustments of \$5,000 or more are explained individually. In many cases, other factors than those listed may impact the revenue or expenditures accounts, but the great majority of the adjustment is the result of the factor(s) noted.

WATER DEPARTMENT/FUND

OPERATING REVENUE

Decrease in LATE FEES due to decreased Penalty Revenue.

Increase in OTHER due to receipt of reimbursement of prior years' costs paid by San Simeon CSD and insurance.

OPERATING EXPENDITURES

Decrease in PAYROLL TAXES AND BENEFITS due to decreased medical insurance and medical reimbursement costs for employees and retirees.

Decrease in MAINTENANCE & REPAIR-VEHICLES & EQUIPMENT due to lower than average repairs to date.

Increase in MAJOR MAINTENANCE due to addition of Main Street Fire Hydrants and Main Street Overlay projects.

These projects had previously been approved by the BOD to be funded by loans from the general fund.

Decrease in ALLOCATED OVERHEAD-PERSONNEL COSTS due to decrease in personnel costs in Administration Department.

Increase in ALLOCATED OVERHEAD-OPERATING COSTS due to increase in operating costs in Administration Department.

WASTEWATER DEPARTMENT/FUND

OPERATING EXPENDITURES

Decrease in SALARIES AND WAGES due to staff vacancy.

Decrease in PAYROLL TAXES AND BENEFITS due to decreased medical insurance and medical reimbursement costs for employees and retirees as well as staff vacancy.

Increase in MAINTENANCE & REPAIR-COLLECT SYSTEM due to higher than average pump and other repair costs to date.

Decrease in MAINTENANCE & REPAIR-TREATMENT PLANT due to lower than average repairs to treatment plant.

Decrease in MAINTENANCE & REPAIR-GROUNDS due to expected brush clearing being done by California Conservation Corps at less than projected cost.

Decrease in GOVERNMENT FEES AND DUES due to fee increases being less than expected.

Decrease in UTILITIES due to electrical costs being less than expected.

Decrease in PROFESSIONAL SERVICES due to legal costs being less than expected.

Increase in CAPITAL OUTLAY due to addition of Leffingwell Bridge Utilities Relocation project and the purchase of replacement camera for sewer line laterals inspections.

Decrease in ALLOCATED OVERHEAD-PERSONNEL COSTS due to decrease in personnel costs in Administration Department.

Increase in ALLOCATED OVERHEAD-OPERATING COSTS due to increase in operating costs in Administration Department.

NOTE-This Operating Budget includes \$4,000 for the W. Main Street Overlay project previously approved by the BOD to be funded with a loan from the General Fund. While not part of the operating budget, the Supplemental Information notes that the SCADA costs incurred to date will be funded with Wastewater Capital Revenue. This project had also previously been approved by the BOD to be funded by a loan from the general fund.

FIRE DEPARTMENT/GENERAL FUND

OPERATING REVENUE

- * Decrease in PROPERTY TAX/Increase in PROPOSITION 1A SECURITIZATION-Due to mandatory loan to the state represented by 8% of FY 2008/2009 ad valorem property taxes offset by an equal amount of revenue to be received from California Communities, which is to be held as restricted reserves in the event of another mandatory loan to the state in a future year in the event there is no revenue offset at that time.

Increase in WEED ABATEMENT/FUEL REDUCTION based on actual amount of charges submitted to San Luis Obispo County Tax Collector.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION
HIGHLIGHTS**

FIRE DEPARTMENT/GENERAL FUND-CONTINUED

OPERATING EXPENDITURES

Decrease in PAYROLL TAXES AND BENEFITS due to decreased medical insurance and medical reimbursement costs for employees and retirees as well as proposed changes as part of on-going labor negotiations.

Decrease in MAINTENANCE & REPAIR due to lower than average equipment repairs and computer services.

Increase in FUEL HAZARD CONTRACT based on actual payments. Addition revenue (see above) offsets.

ADMINISTRATION DEPARTMENT/GENERAL FUND

OPERATING REVENUE

Decrease in ALLOCATED OVERHEAD-PERSONNEL COSTS due to decrease in personnel costs in Admin. Dept.

Increase in ALLOCATED OVERHEAD-OPERATING COSTS due to increase in operating costs in Admin. Dept.

Decrease in PROPERTY TAX/Increase in PROPOSITION 1A SECURITIZATION-See FIRE DEPARTMENT*

Decrease in INTEREST INCOME due to lower than projected interest rates.

Increase in OTHER due to expected receipt of Medicare Part D funds.

OPERATING EXPENDITURES

Decrease in PAYROLL TAXES AND BENEFITS due to decreased medical insurance and medical reimbursement costs for employees and retirees.

Decrease in INSURANCE due to lower than expected costs to date.

Decrease in GOVERNMENT FEES AND DUES due to fee increases being less than expected.

Increase in PROFESSIONAL SERVICES based on proposed extension of the federal advocate's contract and higher than expected Counsel costs to date, partially offset by lower than expected Litigation and other professional services costs to date.

FACILITIES AND RESOURCES DEPARTMENT/GENERAL FUND

OPERATING REVENUE

Decrease in PROPERTY TAX/Increase in PROPOSITION 1A SECURITIZATION-See FIRE DEPARTMENT*

Decrease in FACILITY RENTS due to lower than expected Veteran's Hall rents to date.

OPERATING EXPENDITURES

Increase in SALARIES AND WAGES due to increased time necessary to oversee California Conservation Corps' projects and increased time necessary to clean public restrooms.

Decrease in PAYROLL TAXES AND BENEFITS due to decreased medical insurance and medical reimbursement costs for employees and retirees.

Increase in UTILITIES due to electrical and water costs being higher than expected.

PARKS AND RECREATION DEPARTMENT/GENERAL FUND

OPERATING REVENUE

Increase in GRANTS due to receipt of reimbursement of prior years' costs by the state.

OPERATING EXPENDITURES

Decrease in PROFESSIONAL SERVICES based on lower than expected Counsel and other professional services costs to date.

RESOURCE CONSERVATION DEPARTMENT/FUND

OPERATING REVENUE

Decrease in REMODEL FEES due to lower than expected fees to date.

Increase in TRANSFER EDUs due to receipt of unexpected funds.

Increase in ASSIGNMENT FEES due to higher than expected receipts.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	A	B	C	D	E
	ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	ACTUAL 7/1/2009- 12/31/2009	PROPOSED MID-YEAR BUDGET REVISION	(A+C) MID-YEAR BUDGET FISCAL YEAR 2009-2010 ADOPTED 2/25/2010	(C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
OPERATING REVENUE					
SERVICE FEES	3,292,837	1,709,105	0	3,292,837	0.0%
SERVICE FEES-9.75% WATER/15% SEWER INCREASES	411,352	212,441	0	411,352	0.0%
PROPERTY TAX	1,891,126	892,152	(159,286)	1,731,840	-8.4%
PROPOSITION 1A SECURITIZATION*	0	0	159,286	159,286	N/A
ADMINISTRATIVE SERVICES CHARGES	1,158,448	579,224	(2,156)	1,156,292	-0.2%
FIRE BENEFIT ASSESSMENT	387,621	192,490	0	387,621	0.0%
REMODEL/IN LIEU/EDU TRANSFER FEES	78,000	61,625	9,200	87,200	11.8%
WEED ABATEMENT/FUEL REDUCTION	40,848	23,841	27,000	67,848	66.1%
INTEREST INCOME	39,800	9,141	(10,591)	29,209	-26.6%
ASSIGN/EXTENSION/ACCT SERVICE FEES	141,387	53,496	(3,100)	138,287	-2.2%
SERVICE FEES	2,800	3,672	3,250	6,050	116.1%
FRANCHISE FEES	67,857	24,562	0	67,857	0.0%
FACILITY RENTS	29,000	9,917	(10,000)	19,000	-34.5%
MUTUAL AID REIMBURSEMENT/FEES	20,583	22,483	3,921	24,504	19.0%
GRANT REVENUE	200	24,523	24,323	24,523	12161.5%
SALE OF SURPLUS EQUIPMENT	7,500	11,000	3,500	11,000	46.7%
FROM RESTRICTED RESERVES	4,000	0	(4,000)	0	-100.0%
OTHER	25,190	18,065	15,067	40,257	59.8%
TOTAL OPERATING REVENUE	7,598,549	3,847,737	56,414	7,654,963	0.7%
OPERATING EXPENDITURES					
SALARIES & WAGES	2,324,267	1,086,296	(23,373)	2,300,894	-1.0%
PAYROLL TAXES & BENEFITS	1,508,596	624,869	(192,200)	1,316,396	-12.7%
INSURANCE & BAD DEBT	82,999	66,523	(11,295)	71,704	-13.6%
MAINTENANCE & REPAIRS	348,997	120,768	(31,733)	317,264	-9.1%
MAJOR MAINTENANCE	107,000	9,798	48,000	155,000	44.9%
SLUDGE HAULING	60,000	36,860	0	60,000	0.0%
OFFICE SUPPLIES & EQUIPMENT	62,469	24,418	(2,550)	59,919	-4.1%
DUES, FEES, PUBLICATIONS	155,529	93,421	(14,000)	141,529	-9.0%
UTILITIES	409,747	183,748	(8,600)	401,147	-2.1%
PROFESSIONAL SERVICES	325,354	161,557	4,437	329,791	1.4%
FUEL HAZARD CONTRACT	25,000	34,707	9,707	34,707	38.8%
DISTRICT OFFICE RENT	41,165	23,336	1,200	42,365	2.9%
LEASE-WELL SITE & EQUIPMENT	29,768	27,826	0	29,768	0.0%
OPERATING SUPPLIES & EQUIPMENT	122,101	57,776	(7,600)	114,501	-6.2%
TRAINING & TRAVEL	31,032	12,432	45	31,077	0.1%
PUBLIC OUTREACH/EDUCATION/EVENTS & TROLLEY	13,947	4,104	(404)	13,543	-2.9%
DEBT SERVICE	673,708	149,858	0	673,708	0.0%
REBATE AND RETROFIT PROGRAMS	2,000	775	0	2,000	0.0%
VOLUNTARY LOT MERGER PROGRAM	4,000	1,508	4,000	8,000	100.0%
CAPITAL OUTLAY	53,000	21,843	107,400	160,400	202.6%
ALLOCATED OVERHEAD-PERSONNEL COSTS	809,990	404,995	(25,481)	784,509	-3.1%
ALLOCATED OVERHEAD-OPERATING COSTS	348,458	174,229	23,128	371,586	6.6%
TOTAL OPERATING EXPENDITURES	7,539,127	3,321,647	(119,319)	7,419,808	-1.6%
OPERATING REVENUE LESS EXPENDITURES	59,422	526,090	175,733	235,155	
TRANSFERS TO RESERVES	(59,422)			(235,155)	
NET RESULTS OF OPERATIONS	0			0	

*To be held as Restricted Reserves to offset potential future additional implementation of Proposition 1A "take-away" by California.

**SUPPLEMENTAL INFORMATION
FISCAL YEAR 2009-2010 CAPITAL ACTIVITY
ALL FUNDS/DEPARTMENTS**

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DESCRIPTION		ACTUAL 7/1/2009- 12/31/2009			
CAPITAL REVENUE					
WATER DEPARTMENT	N/A	86,703	N/A	N/A	N/A
WASTEWATER DEPARTMENT	N/A	55,110	N/A	N/A	N/A
FIRE DEPARTMENT	N/A	0	N/A	N/A	N/A
ADMINISTRATIVE DEPARTMENT	N/A	0	N/A	N/A	N/A
FACILITIES AND RESOURCES DEPARTMENT	N/A	0	N/A	N/A	N/A
PARKS & RECREATION DEPARTMENT	N/A	18,089	N/A	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	<u><u>159,902</u></u>	N/A	N/A	N/A
CAPITAL EXPENDITURES					
WATER DEPARTMENT	N/A	288,412	N/A	N/A	N/A
WASTEWATER DEPARTMENT	N/A	15,000	N/A	N/A	N/A
FIRE DEPARTMENT	N/A	0	N/A	N/A	N/A
ADMINISTRATIVE DEPARTMENT	N/A	0	N/A	N/A	N/A
FACILITIES AND RESOURCES DEPARTMENT	N/A	0	N/A	N/A	N/A
PARKS & RECREATION DEPARTMENT	N/A	18,089	N/A	N/A	N/A
RESOURCE CONSERVATION DEPARTMENT	N/A	0	N/A	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	<u><u>321,501</u></u>	N/A	N/A	N/A

NOTE-A capital budget has not been approved by the CCSD Board of Directors. Year-to-date capital activity is shown to provide the reader with all applicable information.

NOTE-Some departments with no Capital Activity were not listed on the Draft Mid-Year Budget. For consistency, all departments are listed here. This is a ministerial change.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) MID-YEAR BUDGET FISCAL YEAR ADOPTED 2/25/2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
OPERATING REVENUE					
WATER FUND	1,804,327	960,944	(1,091)	1,803,236	-0.1%
WASTEWATER FUND	1,980,807	1,003,655	(1,400)	1,979,407	-0.1%
FIRE DEPARTMENT-GENERAL FUND	1,729,738	853,408	37,173	1,766,911	2.1%
ADMINISTRATION-GENERAL FUND	1,421,109	689,473	2,844	1,423,953	0.2%
FACILITIES AND RESOURCES-GENERAL FUND	457,362	212,402	(10,000)	447,362	-2.2%
PARKS AND RECREATION-GENERAL FUND	55,757	46,836	20,488	76,245	36.7%
RESOURCE CONSERVATION FUND	149,449	81,019	8,400	157,849	5.6%
TOTAL OPERATING REVENUE	7,598,549	3,847,737	56,414	7,654,963	0.7%
OPERATING EXPENDITURES					
WATER FUND	1,785,027	745,505	(8,524)	1,776,503	-0.5%
WASTEWATER FUND	1,956,017	795,879	(23,429)	1,932,588	-1.2%
FIRE DEPARTMENT-GENERAL FUND	1,722,238	750,711	(63,846)	1,658,392	-3.7%
ADMINISTRATION-GENERAL FUND	1,413,277	711,471	(16,206)	1,397,071	-1.1%
FACILITIES AND RESOURCES-GENERAL FUND	457,362	216,601	6,561	463,923	1.4%
PARKS AND RECREATION-GENERAL FUND	55,757	27,452	(12,186)	43,571	-21.9%
RESOURCE CONSERVATION FUND	149,449	74,030	(1,689)	147,760	-1.1%
TOTAL OPERATING EXPENDITURES	7,539,127	3,321,647	(119,319)	7,419,808	-1.6%
OPERATING REVENUE LESS EXPENDITURES	59,422	526,090	175,733	235,155	
TRANSFERS TO RESERVES	(59,422)			(235,155)	
NET RESULTS OF OPERATIONS	0			0	

**SUPPLEMENTAL INFORMATION
FISCAL YEAR 2009-2010 CAPITAL ACTIVITY
ALL FUNDS/DEPARTMENTS**

CAPITAL REVENUE					
WATER FUND	N/A	86,703	N/A	N/A	N/A
WASTEWATER FUND	N/A	55,110	N/A	N/A	N/A
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0	N/A	N/A	N/A
PARKS AND RECREATION-GENERAL FUND	N/A	18,089	N/A	N/A	N/A
RESOURCE CONSERVATION FUND	N/A	0	N/A	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	159,902	N/A	N/A	N/A
CAPITAL EXPENDITURES-(CIP & CAPITAL OUTLAY)					
WATER FUND	N/A	288,412	N/A	N/A	N/A
WASTEWATER FUND	N/A	15,000	N/A	N/A	N/A
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0	N/A	N/A	N/A
PARKS AND RECREATION-GENERAL FUND	N/A	18,089	N/A	N/A	N/A
RESOURCE CONSERVATION FUND	N/A	0	N/A	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	321,501	N/A	N/A	N/A

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**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION
GOVERNMENTAL FUNDS/DEPARTMENTS**

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/09	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) MID-YEAR BUDGET FISCAL YEAR 2009-2010 ADOPTED 2/25/10	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
OPERATING REVENUE					
FIRE DEPARTMENT-GENERAL FUND	1,729,738	853,408	37,173	1,766,911	2.1%
ADMINISTRATION-GENERAL FUND	1,421,109	689,473	2,844	1,423,953	0.2%
FACILITIES AND PROPERTIES-GENERAL FUND	457,362	212,402	(10,000)	447,362	-2.2%
PARKS & RECREATION-GENERAL FUND	55,757	46,836	20,488	76,245	36.7%
RESOURCE CONSERVATION FUND	149,449	81,019	8,400	157,849	5.6%
TOTAL OPERATING REVENUE	3,813,415	1,883,138	58,905	3,872,320	1.5%
OPERATING EXPENDITURES					
FIRE DEPARTMENT-GENERAL FUND	1,722,238	750,711	(63,846)	1,658,392	-3.7%
ADMINISTRATION-GENERAL FUND	1,413,277	711,471	(16,206)	1,397,071	-1.1%
FACILITIES AND PROPERTIES-GENERAL FUND	457,362	216,601	6,561	463,923	1.4%
PARKS & RECREATION-GENERAL FUND	55,757	27,452	(12,186)	43,571	-21.9%
RESOURCE CONSERVATION FUND	149,449	74,030	(1,689)	147,760	-1.1%
TOTAL OPERATING EXPENDITURES	3,798,083	1,780,264	(87,366)	3,710,717	-2.3%
OPERATING REVENUE LESS EXPENDITURES	15,332	102,874	146,271	161,603	954.0%
TRANSFERS TO RESERVES	(15,332)			(161,603)	
NET RESULTS OF OPERATIONS	0			0	

**SUPPLEMENTAL INFORMATION
FISCAL YEAR 2009-2010 CAPITAL ACTIVITY
GOVERNMENTAL FUNDS/DEPARTMENTS**

CAPITAL REVENUE					
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	N/A	N/A
FACILITIES AND PROPERTIES-GENERAL FUND	N/A	0	N/A	N/A	N/A
PARKS & RECREATION-GENERAL FUND	N/A	18,089	N/A	N/A	N/A
RESOURCE CONSERVATION FUND	N/A	0	N/A	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	18,089	N/A	N/A	N/A
CAPITAL EXPENDITURES					
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	N/A	N/A
FACILITIES AND PROPERTIES-GENERAL FUND	N/A	0	N/A	N/A	N/A
PARKS & RECREATION-GENERAL FUND	N/A	18,089	N/A	N/A	N/A
RESOURCE CONSERVATION FUND	N/A	0	N/A	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	18,089	N/A	N/A	N/A
NET CAPITAL INCREASE/(DECREASE)	N/A	0	N/A	N/A	N/A

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**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION
WATER FUND/DEPARTMENT**

DESCRIPTION	A	B	C	D	E
	ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	ACTUAL 7/1/2009- 12/31/2009	PROPOSED MID-YEAR BUDGET REVISION	(A+C) MID-YEAR BUDGET FISCAL YEAR 2009-2010 ADOPTED 2/25/2010	(C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
OPERATING REVENUE					
SERVICE FEES	1,572,837	836,677	0	1,572,837	0.0%
SERVICE FEES-9.75% RATE INCREASE	153,352	81,576	0	153,352	0.0%
ACCOUNT SERVICE FEES	15,069	7,235	(500)	14,569	-3.3%
LATE FEES	58,869	26,917	(5,600)	53,269	-9.5%
INTEREST INCOME	0	9	9	9	N/A
OTHER	4,200	8,530	5,000	9,200	119.0%
TOTAL OPERATING REVENUE	1,804,327	960,944	(1,091)	1,803,236	-0.1%
OPERATING EXPENDITURES					
SALARIES & WAGES	372,582	178,549	(3,177)	369,405	-0.9%
PAYROLL TAXES & BENEFITS	236,792	103,015	(23,755)	213,037	-10.0%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	86,346	32,257	0	86,346	0.0%
MAINTENANCE & REPAIR-PLANT	3,500	741	(1,500)	2,000	-42.9%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	11,706	1,280	(8,000)	3,706	-68.3%
MAJOR MAINTENANCE	77,000	9,798	44,000	121,000	57.1%
OFFICE SUPPLIES & EQUIPMENT	18,500	7,615	(1,200)	17,300	-6.5%
GOVERNMENT FEES & DUES	20,500	11,833	(2,000)	18,500	-9.8%
UTILITIES	140,909	70,159	(4,100)	136,809	-2.9%
BAD DEBT & CLAIMS	2,000	6	1,000	3,000	50.0%
PROFESSIONAL SERVICES	79,012	28,349	(4,000)	75,012	-5.1%
LEASE-WELL SITE	26,000	26,000	0	26,000	0.0%
OPERATING SUPPLIES & EQUIPMENT	26,879	14,780	(3,100)	23,779	-11.5%
TRAINING & TRAVEL	10,167	521	0	10,167	0.0%
PUBLIC OUTREACH & EDUCATION	3,900	1,163	(1,500)	2,400	-38.5%
DEBT SERVICE	184,211	18,948	0	184,211	0.0%
CAPTIAL OUTLAY	33,000	14,479	0	33,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	316,055	158,028	(10,180)	305,875	-3.2%
ALLOCATED OVERHEAD-OPERATING COSTS	135,968	67,984	8,988	144,956	6.6%
TOTAL OPERATING EXPENDITURES	1,785,027	745,505	(8,524)	1,776,503	-0.5%
OPERATING REVENUE LESS EXPENDITURES	19,300	215,439	7,433	26,733	
TRANSFER TO RESERVES	(19,300)			(26,733)	
NET RESULTS OF OPERATIONS	0			0	

**SUPPLEMENTAL INFORMATION
FISCAL YEAR 2009-2010 CAPITAL ACTIVITY
WATER FUND/DEPARTMENT**

	ACTUAL 7/1/2009- 12/31/2009				
CAPITAL REVENUE					
STANDBY AVAILABILITY	N/A	86,703	N/A	N/A	N/A
CONNECTION FEES	N/A	0	N/A	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	86,703	N/A	N/A	N/A
CAPITAL EXPENDITURES					
CAPITAL PERSONNEL COSTS	N/A	62,238	N/A	N/A	N/A
GEOTECH INVESTIGATION	N/A	166,174	N/A	N/A	N/A
SCADA	N/A	60,000	N/A	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	288,412	N/A	N/A	N/A

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**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION
WASTEWATER FUND/DEPARTMENT**

	A	B	C	D (A+C)	E (C/A)
DESCRIPTION	ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	ACTUAL 7/1/2009- 12/31/2009	PROPOSED MID-YEAR BUDGET REVISION	MID-YEAR BUDGET FISCAL YEAR 2009-2010 ADOPTED 2/25/2010	ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
OPERATING REVENUE					
SERVICE FEES	1,720,000	872,429	0	1,720,000	0.0%
SERVICE FEES-15% RATE INCREASE	258,000	130,864	0	258,000	0.0%
INTEREST INCOME	0	72	200	200	N/A
OTHER	2,807	290	(1,600)	1,207	-57.0%
TOTAL OPERATING REVENUE	1,980,807	1,003,655	(1,400)	1,979,407	-0.1%
OPERATING EXPENDITURES					
SALARIES & WAGES	358,968	164,710	(27,884)	331,084	-7.8%
PAYROLL TAXES & BENEFITS	253,861	105,610	(40,753)	213,108	-16.1%
MAINTENANCE & REPAIR-COLLECT SYSTEM	46,040	18,668	5,500	51,540	11.9%
MAINTENANCE & REPAIR-PLANT	33,249	9,440	(10,000)	23,249	-30.1%
MAINTENANCE & REPAIR-GROUNDS	25,000	0	(12,500)	12,500	-50.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	12,208	4,607	(1,900)	10,308	-15.6%
MAJOR MAINTENANCE	30,000	0	4,000	34,000	13.3%
SLUDGE DISPOSAL	60,000	36,860	0	60,000	0.0%
OFFICE SUPPLIES & EQUIPMENT	12,768	5,540	0	12,768	0.0%
GOVERNMENT FEES & DUES	59,013	44,884	(6,700)	52,313	-11.4%
UTILITIES	183,107	70,797	(12,500)	170,607	-6.8%
PROFESSIONAL SERVICES	41,936	8,050	(22,800)	19,136	-54.4%
OPERATING SUPPLIES & EQUIPMENT	40,637	22,230	(1,500)	39,137	-3.7%
TRAINING & TRAVEL	6,384	1,839	0	6,384	0.0%
PUBLIC OUTREACH & EDUCATION	3,900	112	(3,000)	900	-76.9%
DEBT SERVICE	440,431	130,910	0	440,431	0.0%
CAPITAL OUTLAY	20,000	7,364	107,400	127,400	537.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	229,698	114,849	(7,231)	222,467	-3.1%
ALLOCATED OVERHEAD-OPERATING COSTS	98,817	49,409	6,439	105,256	6.5%
TOTAL OPERATING EXPENDITURES	1,956,017	795,879	(23,429)	1,932,588	-1.2%
OPERATING REVENUE LESS EXPENDITURES	24,790	207,777	22,029	46,819	
TRANSFER TO RESERVES	(24,790)			(46,819)	
NET RESULTS OF OPERATIONS	0			0	

**SUPPLEMENTAL INFORMATION
FISCAL YEAR 2009-2010 CAPITAL ACTIVITY
WASTEWATER FUND/DEPARTMENT**

		ACTUAL 7/1/2009- 12/31/2009			
CAPITAL REVENUE					
STANDBY AVAILABILITY	N/A	55,110	N/A	N/A	N/A
CONNECTION FEES	N/A	0	N/A	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	55,110	N/A	N/A	N/A
CAPITAL EXPENDITURES					
SCADA	N/A	15,000	N/A	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	15,000	N/A	N/A	N/A

NOTE-A capital budget has not been approved by the CCSD Board of Directors. Year-to-date capital activity is shown to provide the reader with all applicable information.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION
GENERAL FUND-FIRE DEPARTMENT**

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) MID-YEAR BUDGET FISCAL YEAR 2009-2010 ADOPTED 2/25/2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
OPERATING REVENUE					
PROPERTY TAX	1,269,786	599,030	(106,952)	1,162,834	-8.4%
PROPOSITION 1A SECURITIZATION*	0	0	106,952	106,952	N/A
FIRE BENEFIT ASSESSMENT	387,621	192,490	0	387,621	0.0%
WEED ABATEMENT/FUEL REDUCTION	40,848	23,841	27,000	67,848	66.1%
MUTUAL AID REIMBURSEMENT/FEES	20,583	22,483	3,921	24,504	19.0%
INTEREST INCOME	3,000	517	(1,000)	2,000	-33.3%
GRANT/DONATION REVENUE	200	3,952	3,752	3,952	1876.0%
SALE OF SURPLUS EQUIPMENT	7,500	11,000	3,500	11,000	46.7%
OTHER	200	95	0	200	0.0%
TOTAL OPERATING REVENUE	1,729,738	853,408	37,173	1,766,911	2.1%
OPERATING EXPENDITURES					
SALARIES & WAGES	784,733	356,815	(18)	784,715	0.0%
PAYROLL TAXES & BENEFITS	468,236	188,960	(68,030)	400,206	-14.5%
INSURANCE & OTHER SERVICES	250	162	100	350	40.0%
MAINTENANCE & REPAIR	48,721	18,220	(8,100)	40,621	-16.6%
OFFICE SUPPLIES & EQUIPMENT	5,431	1,701	(800)	4,631	-14.7%
GOVERNMENT FEES & DUES	33,185	1,438	0	33,185	0.0%
UTILITIES	26,826	13,299	2,300	29,126	8.6%
PROFESSIONAL SERVICES	17,170	8,363	2,800	19,970	16.3%
FUEL HAZARD CONTRACT	25,000	34,707	9,707	34,707	38.8%
OPERATING SUPPLIES & EQUIPMENT	48,077	18,151	(3,500)	44,577	-7.3%
TRAINING & TRAVEL	4,981	3,590	1,800	6,781	36.1%
PUBLIC OUTREACH & EDUCATION	2,000	1,082	0	2,000	0.0%
EQUIPMENT LEASE	3,768	1,826	0	3,768	0.0%
DEBT SERVICE	49,066	0	0	49,066	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	143,192	71,596	(4,317)	138,875	-3.0%
ALLOCATED OVERHEAD-OPERATING COSTS	61,602	30,801	4,212	65,814	6.8%
TOTAL OPERATING EXPENDITURES	1,722,238	750,711	(63,846)	1,658,392	-3.7%
OPERATING REVENUES LESS EXPENDITURES	7,500	102,697	101,019	108,519	
TRANSFER TO RESERVES	(7,500)			(108,519)	
NET RESULTS OF OPERATIONS	0			0	

*To be held as Restricted Reserves to offset potential future additional implementation of Proposition 1A "take-away" by California.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION
GENERAL FUND-ADMINISTRATION DEPARTMENT**

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) MID-YEAR BUDGET FISCAL YEAR 2009-2010 ADOPTED 2/25/2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
OPERATING REVENUE					
ADMINISTRATIVE OVERHEAD CHARGES-PS	809,990	404,995	(25,482)	784,508	-3.1%
ADMINISTRATIVE OVERHEAD CHARGES-OE	348,458	174,229	23,326	371,784	6.7%
PROPERTY TAX	139,104	65,623	(11,716)	127,388	-8.4%
PROPOSITION 1A SECURITIZATION*	0	0	11,716	11,716	N/A
INTEREST INCOME	36,000	8,242	(10,000)	26,000	-27.8%
SERVICE FEES	2,800	3,672	3,250	6,050	116.1%
FRANCHISE FEES	67,857	24,562	0	67,857	0.0%
OTHER	16,900	8,150	11,750	28,650	69.5%
TOTAL OPERATING REVENUE	<u>1,421,109</u>	<u>689,473</u>	<u>2,844</u>	<u>1,423,953</u>	0.2%
OPERATING EXPENDITURES					
SALARIES & WAGES	605,227	285,335	2,295	607,522	0.4%
PAYROLL TAXES & BENEFITS	410,975	167,044	(45,633)	365,342	-11.1%
INSURANCE	80,750	66,355	(12,395)	68,355	-15.3%
MAINTENANCE & REPAIRS	36,955	18,810	1,400	38,355	3.8%
OFFICE SUPPLIES & EQUIPMENT	24,891	9,255	(500)	24,391	-2.0%
GOVERNMENT FEES & DUES	42,731	35,266	(5,200)	37,531	-12.2%
UTILITIES	29,616	13,596	0	29,616	0.0%
DISTRICT OFFICE RENT	41,165	23,336	1,200	42,365	2.9%
PROFESSIONAL SERVICES	127,820	85,113	41,031	168,851	32.1%
TRAINING & TRAVEL	9,000	6,437	(1,500)	7,500	-16.7%
PUBLIC OUTREACH & EDUCATION	1,647	924	3,096	4,743	188.0%
TROLLEY	2,500	0	0	2,500	0.0%
TOTAL OPERATING EXPENDITURES	<u>1,413,277</u>	<u>711,471</u>	<u>(16,206)</u>	<u>1,397,071</u>	-1.1%
OPERATING REVENUE LESS EXPENDITURES	<u>7,832</u>	<u>(21,998)</u>	<u>19,050</u>	<u>26,882</u>	
TRANSFER TO RESERVES	<u>(7,832)</u>			<u>(26,882)</u>	
NET RESULTS OF OPERATIONS	<u>0</u>			<u>0</u>	

*To be held as Restricted Reserves to offset potential future additional implementation of Proposition 1A "take-away" by California.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT**

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) MID-YEAR BUDGET FISCAL YEAR 2009-2010 ADOPTED 2/25/2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
OPERATING REVENUE					
PROPERTY TAX	426,562	201,234	(35,929)	390,633	-8.4%
PROPOSITION 1A SECURITIZATION*	0	0	35,929	35,929	N/A
FACILITY RENTS	29,000	9,917	(10,000)	19,000	-34.5%
INTEREST INCOME	800	251	0	800	0.0%
OTHER/DONATION	1,000	1,000	0	1,000	0.0%
TOTAL OPERATING REVENUE	457,362	212,402	(10,000)	447,362	-2.2%
OPERATING EXPENDITURES					
SALARIES & WAGES	158,285	79,882	6,595	164,880	4.2%
PAYROLL TAXES & BENEFITS	112,317	48,580	(11,701)	100,616	-10.4%
MAINTENANCE & REPAIRS	19,584	9,358	3,367	22,951	17.2%
OPEN SPACE MAINTENANCE	25,688	7,387	0	25,688	0.0%
OFFICE SUPPLIES & EQUIPMENT	379	0	(200)	179	-52.8%
UTILITIES	29,289	15,897	5,700	34,989	19.5%
PROFESSIONAL SERVICES	9,720	5,040	2,600	12,320	26.7%
OPERATING SUPPLIES & EQUIPMENT	6,508	2,615	500	7,008	7.7%
TRAINING & TRAVEL	0	45	45	45	N/A
CLAIMS	0	0	0	0	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	66,839	33,420	(2,216)	64,623	-3.3%
ALLOCATED OVERHEAD-OPERATING COSTS	28,754	14,377	1,871	30,625	6.5%
TOTAL OPERATING EXPENDITURES	457,362	216,601	6,561	463,923	1.4%
OPERATING REVENUE LESS EXPENDITURES	0	(4,199)	(16,561)	(16,561)	

*To be held as Restricted Reserves to offset potential future additional implementation of Proposition 1A "take-away" by California.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION
GENERAL FUND-PARKS AND RECREATION DEPARTMENT**

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) MID-YEAR BUDGET FISCAL YEAR 2009-2010 ADOPTED 2/25/2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
OPERATING REVENUE					
PROPERTY TAX	55,674	26,265	(4,689)	50,985	47.2%
PROPOSITION 1A SECURITIZATION*	0	0	4,689	4,689	N/A
GRANTS	0	20,571	20,571	20,571	N/A
OTHER	83	0	(83)	0	0.0%
TOTAL OPERATING REVENUE	55,757	46,836	20,488	76,245	84.0%
OPERATING EXPENDITURES					
SALARIES & WAGES	1,561	1,243	(318)	1,243	79.6%
PAYROLL TAXES & BENEFITS	520	712	192	712	136.9%
PUBLIC OUTREACH /EDUCATION	0	823	1,000	1,000	N/A
OFFICE SUPPLIES & EQUIPMENT	500	0	(250)	250	0.0%
PROFESSIONAL SERVICES	21,696	9,084	(12,494)	9,202	41.9%
TRAINING & TRAVEL	300	0	(300)	0	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	21,801	10,901	(657)	21,144	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	9,379	4,690	641	10,020	50.0%
TOTAL OPERATING EXPENDITURES	55,757	27,452	(12,186)	43,571	49.2%
OPERATING REVENUE LESS EXPENDITURES	0	19,384	32,674	32,674	

*To be held as Restricted Reserves to offset potential future additional implementation of Proposition 1A "take-away" by California.

**SUPPLEMENTAL INFORMATION
FISCAL YEAR 2009-2010 CAPITAL ACTIVITY-
GENERAL FUND-PARKS AND RECREATION DEPARTMENT**

DESCRIPTION	ACTUAL 7/1/2009- 12/31/2009			
CAPITAL REVENUE				
RESTRICTED RESERVES	N/A	<u>18,089</u>	N/A	N/A
TOTAL CAPITAL REVENUE	N/A	<u>18,089</u>	N/A	N/A
CAPITAL EXPENDITURES				
FISCALINI RANCH PRESERVE-EIR	N/A	<u>18,089</u>	N/A	N/A
TOTAL CAPITAL EXPENDITURES	N/A	<u>18,089</u>	N/A	N/A
CAPITAL REVENUE LESS EXPENDITURES		<u><u>0</u></u>		

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**CAMBRIA COMMUNITY SERVICES DISTRICT
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION
RESOURCE CONSERVATION FUND/DEPARTMENT***

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) MID-YEAR BUDGET FISCAL YEAR 2009-2010 ADOPTED 2/25/2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
OPERATING REVENUE					
IN-LIEU FEES	20,000	12,050	4,000	24,000	60.3%
REMODEL FEES	58,000	14,375	(30,000)	28,000	24.8%
WAIT LIST FEES	60,000	12,997	(2,000)	58,000	21.7%
ASSIGNMENT FEES	7,449	6,347	5,000	12,449	85.2%
TRANSFER EDUs	0	35,200	35,200	35,200	N/A
INTEREST INCOME	0	50	200	200	N/A
FROM RESTRICTED RESERVES	4,000	0	(4,000)	0	1.3%
TOTAL OPERATING REVENUE	149,449	81,019	8,400	157,849	54.2%
OPERATING EXPENDITURES					
SALARIES & WAGES	42,911	19,762	(866)	42,045	46.1%
PAYROLL TAXES & BENEFITS	25,895	10,948	(2,520)	23,375	42.3%
REBATE & RETROFIT PROGRAMS	2,000	775	0	2,000	38.8%
OFFICE SUPPLIES & EQUIPMENT	0	307	400	400	N/A
VOLUNTARY LOT MERGER PROGRAM	4,000	1,508	4,000	8,000	37.7%
PROFESSIONAL SERVICES	28,000	17,558	(2,700)	25,300	62.7%
DUES, FEES, PUBLICATIONS	100	0	(100)	0	0.0%
TRAINING & TRAVEL	200	0	0	200	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	32,405	16,203	(880)	31,525	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	13,938	6,969	977	14,915	50.0%
TOTAL OPERATING EXPENDITURES	149,449	74,030	(1,689)	147,760	49.5%
OPERATING REVENUE LESS EXPENDITURES	0	6,989	10,089	10,089	

*The Resource Conservation Fund is included in Governmental Funds.