

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2008-2009 OPERATING BUDGET MID-YEAR REVISION  
RECAP OF CHANGES**

Pg. 1 of 2

<b>RATE RESCISSION EFFECTS*</b>	<b>EFFECT ON FY 2008-2009 OPERATING BUDGET</b>
<b>WATER FUND</b>	
Service Fee Revenue Decrease due to Rate Rescission	(173,284)
Interest Revenue Decrease due to Rate Rescission	(79,500)
Debt Service Decrease due to Rate Rescission	146,651
<b>TOTAL EFFECT WATER FUND-RATE RESCISSION</b>	<b><u>(106,133)</u></b>
<b>WASTEWATER FUND</b>	
Service Fee Revenue Decrease due to Rate Rescission	(172,000)
Interest Revenue Decrease due to Rate Rescission	(10,500)
Debt Service Decrease due to Rate Rescission	25,475
<b>TOTAL EFFECT WASTEWATER FUND-RATE RESCISSION</b>	<b><u>(157,025)</u></b>
*Due to rate recession being approved by CCSD Board of Directors on January 8, 2009, the related Service and Interest Revenue and Debt Service have already been deleted from the Budget.	
<b>OPERATING BUDGET CHANGES</b>	
<b>WATER FUND</b>	
Water Sales Revenue Decrease	(160,000)
Operations Personnel Costs Increase (CIP Decrease-\$281,000)	(57,647)
Professional Services Expenditures Increase-Federal Advocate	(33,000)
Professional Services Expenditures Increase-Legal	(25,000)
Professional Services Expenditures Increase-Prop. 218	(12,000)
Professional Services Expenditures Decrease-Other	5,000
Allocated Overhead Expenditure Increase	(23,433)
Maintenance & Repairs Expenditures Decrease	21,000
Utilities Expenditures Increase-Increased Pumping During Peak Periods to Maintain Levels	(14,000)
Other Expenditures Increases/Decreases-Net	2,000
<b>TOTAL DECREASE-NET</b>	<b><u>(297,080)</u></b>
<b>WASTEWATER FUND</b>	
Operations Personnel Costs Increase (CIP Decrease-\$136,000)	(108,223)
Allocated Overhead Expenditure Increase	(59,832)
Sludge Processing & Disposal Decrease	25,000
Operating Supplies & Equipment Decrease	20,000
Professional Services Expenditures Increase	(20,000)
Other Expenditures Increases/Decreases-Net	9,200
<b>TOTAL DECREASE-NET</b>	<b><u>(133,855)</u></b>
<b>RESOURCE CONSERVATION FUND**</b>	
Property Tax Revenue Increase	113,444
Remodel/In-Lieu Revenue Decrease	(65,000)
Land Conservancy Decrease (BRP-Carried Over to FY 09/10)	32,000
Allocated Overhead Expenditure Increase	(27,235)
Other Expenditures Increases/Decreases-Net	15,778
<b>TOTAL DECREASE-NET</b>	<b><u>68,987</u></b>

\*\*Resource Conservation Fund combined with General Fund to make up Governmental Fund

**FISCAL YEAR 2008-2009 OPERATING BUDGET MID-YEAR REVISION  
RECAP OF CHANGES**

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	<b>EFFECT ON FY 2008-2009 OPERATING BUDGET</b>
<b>GENERAL FUND/FIRE DEPARTMENT</b>	
Property Tax Revenue Decrease	(275,340)
Operations Personnel Costs Increase	(53,601)
Firefighter Reimbursement Revenue Increase	55,000
Fuel Hazard Contract Expenditure Decrease	65,000
Weed Abatement Revenue Decrease	(65,000)
Grant Revenue Increase	42,202
Allocated Overhead Expenditure Increase	(38,770)
Government Fees & Dues Expenditure Increase (911 Dispatch Moved From Prof. Serv.)	(29,000)
Professional Services Expenditure Decrease (911 Dispatch Moved to Gov't Fees)	20,000
Travel & Training Expenditures Decrease	17,000
Fire Benefit Assessment Revenue Decrease	(14,603)
Operating Supplies & Equipment Expenditures Decrease	13,000
Other Expenditures Increases/Decreases-Net	13,892
	<b>(250,220)</b>
<b>TOTAL DECREASE-NET</b>	
<b>GENERAL FUND/ADMINISTRATION</b>	
Administrative Services Revenue Increase	166,606
Property Tax Revenue Decrease	(83,186)
Operations Personnel Costs Increase (Assistant Finance Manager Position Vacant)	(74,891)
Travel & Training Expenditures Decrease	47,000
Office Supplies & Equipment Expenditure Decrease	15,000
Maintenance & Repairs Expenditures Decrease	10,000
Other Expenditures Increases/Decreases-Net	(11,705)
	<b>68,824</b>
<b>TOTAL INCREASE-NET</b>	
<b>GENERAL FUND/FACILITIES &amp; RESOURCES</b>	
Property Tax Revenue Increase	343,392
Allocated Overhead Expenditure Increase	(14,711)
Transfer From Reserves-Storm Drain Repair	12,512
Storm Drain Repair-Expenditure Increase	(12,512)
Facility Rents Revenue Decrease	(10,000)
Other Expenditures Increases/Decreases-Net	(7,500)
	<b>311,181</b>
<b>TOTAL INCREASE-NET</b>	
<b>GENERAL FUND/PARKS &amp; RECREATION</b>	
Property Tax Revenue Decrease	(137,692)
Other Expenditures Increases/Decreases-Net	(12,441)
	<b>(150,133)</b>
<b>TOTAL DECREASE-NET</b>	
<b>CCSD RESULTS OF OPERATIONS-NET</b>	
	<b>(382,296)</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2008-2009 OPERATING BUDGET MID-YEAR REVISION  
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	REVISED* FISCAL YEAR		MID-YEAR BUDGET REVISION	MID-YEAR REVISION	BUDGET INCREASE/ (DECREASE) 1/8/09 to 1/29/09
	2008-2009 ADOPTED 1/8/09	ACTUAL 7/1/2008- 12/31/2008		2008-2009 ADOPTED 1/29/09	
<b>OPERATING REVENUE</b>					
WATER FUND	(1,806,137)	(884,673)	159,000	(1,647,137)	-8.8%
WASTEWATER FUND	(1,720,400)	(875,372)	(3,200)	(1,723,600)	0.2%
FIRE DEPARTMENT-GENERAL FUND	(2,128,112)	(1,165,643)	256,741	(1,871,371)	-12.1%
ADMINISTRATION-GENERAL FUND	(1,505,611)	(741,298)	(76,895)	(1,582,506)	5.1%
FACILITIES AND RESOURCES-GEN FUND	(118,656)	(69,710)	(349,335)	(467,991)	294.4%
PARKS & RECREATION-GENERAL FUND	(227,376)	(154,595)	143,650	(83,726)	-63.2%
RESOURCE CONSERVATION FUND	(115,000)	(25,600)	(48,444)	(163,444)	42.1%
<b>TOTAL OPERATING REVENUE</b>	<b>(7,621,292)</b>	<b>(3,916,891)</b>	<b>81,517</b>	<b>(7,539,775)</b>	-1.1%
<b>OPERATING EXPENDITURES</b>					
WATER FUND	1,617,931	911,911	138,080	1,756,011	8.5%
WASTEWATER FUND	1,794,294	816,598	137,055	1,931,349	7.6%
FIRE DEPARTMENT-GENERAL FUND	1,877,892	879,987	(6,521)	1,871,371	-0.3%
ADMINISTRATION-GENERAL FUND	1,519,065	764,848	8,071	1,527,137	0.5%
FACILITIES AND RESOURCES-GEN FUND	429,837	214,071	38,154	467,991	8.9%
PARKS & RECREATION-GENERAL FUND	77,243	34,382	6,483	83,726	8.4%
RESOURCE CONSERVATION FUND	183,987	55,221	(20,543)	163,444	-11.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,500,249</b>	<b>3,677,018</b>	<b>300,779</b>	<b>7,801,029</b>	4.0%
<b>OPERATING (INCOME)/LOSS</b>					
WATER FUND	(188,206)	27,238	297,080	108,874	-157.8%
WASTEWATER FUND	73,894	(58,774)	133,855	207,749	181.1%
<b>TOTAL REVENUE LESS EXPENDITURES</b>					
FIRE DEPARTMENT-GENERAL FUND	(250,220)	(285,656)	250,220	0	-100.0%
ADMINISTRATION-GENERAL FUND	13,454	23,550	(68,824)	(55,369)	-511.6%
FACILITIES AND RESOURCES-GEN FUND	311,181	144,361	(311,181)	0	-100.0%
PARKS & RECREATION-GENERAL FUND	(150,133)	(120,213)	150,133	0	-100.0%
RESOURCE CONSERVATION FUND	68,987	29,621	(68,987)	0	-100.0%
<b>CCSD RESULTS OF OPERATIONS-NET</b>	<b>(121,043)</b>	<b>(239,873)</b>	<b>382,296</b>	<b>261,254</b>	-315.8%

\*Per Cambria Community Services District Board of Directors' adoption of Resolution 01-2009, previously approved rate of 12% was rescinded as was the related proposal to borrow \$8,100,000. Budgeted Revenue and Expenditures related to rescinded rate increase are not included.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2008-2009 OPERATING BUDGET MID-YEAR REVISION  
ALL FUNDS/DEPARTMENTS**

DESCRIPTION	REVISED* FISCAL YEAR		MID-YEAR BUDGET REVISION	MID-YEAR REVISION	BUDGET INCREASE/ (DECREASE) 1/8/09 to 1/29/09
	2008-2009 ADOPTED 1/8/09	ACTUAL 7/1/2008- 12/31/2008		2008-2009 ADOPTED 1/29/09	
<b>OPERATING REVENUE</b>					
SERVICE FEES	(3,452,837)	(1,719,603)	160,000	(3,292,837)	-4.6%
PROPERTY TAX	(1,969,102)	(1,036,176)	39,382	(1,929,720)	-2.0%
ADMINISTRATIVE SERVICES CHARGES	(1,074,209)	(537,105)	(166,606)	(1,240,815)	15.5%
FIRE BENEFIT ASSESSMENT	(402,224)	(225,566)	14,603	(387,621)	-3.6%
REMODEL/IN LIEU FEES	(115,000)	(25,600)	65,000	(50,000)	-56.5%
WEED ABATEMENT/FUEL REDUCTION	(105,848)	(24,366)	65,000	(40,848)	-61.4%
INTEREST INCOME	(98,680)	(53,048)	4,194	(94,486)	-4.3%
ASSIGN/EXTENSION/ACCT SERVICE FEES	(73,100)	(35,215)	3,000	(70,100)	-4.1%
SERVICE FEES	(70,000)	(19,108)	0	(70,000)	0.0%
FRANCHISE FEES	(67,857)	(24,536)	0	(67,857)	0.0%
FACILITY RENTS	(40,000)	(13,348)	10,000	(30,000)	-25.0%
CDF/INSPECTION FEES	(23,000)	(46,108)	(55,000)	(78,000)	239.1%
GRANT REVENUE	(86,335)	(118,043)	(36,161)	(122,496)	41.9%
OTHER	(43,100)	(26,557)	(9,383)	(52,483)	21.8%
TRANSFER FROM RESERVES	0	(12,512)	(12,512)	(12,512)	N/A
<b>TOTAL OPERATING REVENUE</b>	<b>(7,621,292)</b>	<b>(3,916,891)</b>	<b>81,517</b>	<b>(7,539,775)</b>	-1.1%
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	2,231,667	1,268,898	275,598	2,507,265	12.3%
PAYROLL TAXES & BENEFITS	1,555,072	792,994	31,695	1,586,767	2.0%
INSURANCE & BAD DEBT	88,362	83,999	(1,970)	86,394	-2.2%
MAINTENANCE & REPAIRS	360,382	146,743	(34,000)	326,382	-9.4%
SLUDGE PROCESSING & DISPOSAL	100,000	41,983	(25,000)	75,000	-25.0%
OFFICE SUPPLIES & EQUIPMENT	132,951	60,723	(31,000)	101,951	-23.3%
GOVERNMENT FEES, DUES, PUBLICATIONS	141,758	105,632	13,000	154,758	9.2%
UTILITIES	392,250	178,926	25,000	417,250	6.4%
PROFESSIONAL SERVICES	193,662	111,130	57,000	250,662	29.4%
FUEL HAZARD CONTRACT	90,000	24,843	(65,000)	25,000	-72.2%
DISTRICT OFFICE RENT	52,554	25,457	(1,500)	51,054	-2.9%
LEASE-WELL SITE & EQUIPMENT	28,300	27,564	2,000	30,300	7.1%
OPERATING SUPPLIES & EQUIPMENT	162,099	58,535	(26,000)	136,099	-16.0%
TRAINING & TRAVEL	104,337	18,195	(61,920)	42,417	-59.3%
PUBLIC OUTREACH/EDUCATION/EVENTS & TROLLEY	31,061	20,078	11,757	42,818	37.9%
PREPAREDNESS	14,591	1,937	(6,000)	8,591	-41.1%
DEBT SERVICE	671,653	151,361	0	671,653	0.0%
REBATE AND RETROFIT PROGRAMS	12,691	5,600	(3,000)	9,691	-23.6%
BRP PROGRAM (Lot Mergers)	14,650	2,802	(7,000)	7,650	-47.8%
LAND CONSERVANCY-BRP	48,000	0	(32,000)	16,000	-66.7%
STORM DRAIN	0	12,512	12,512	12,512	N/A
ALLOCATED OVERHEAD	1,074,209	537,106	166,606	1,240,815	15.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,500,249</b>	<b>3,677,018</b>	<b>300,779</b>	<b>7,801,029</b>	4.0%
<b>CCSD RESULTS OF OPERATIONS-NET</b>	<b>(121,043)</b>	<b>(239,873)</b>	<b>382,296</b>	<b>261,254</b>	-315.8%

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**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2008-2009 OPERATING BUDGET MID-YEAR REVISION  
GOVERNMENTAL FUNDS/DEPARTMENTS**

DESCRIPTION	REVISED FISCAL YEAR 2008-2009 ADOPTED 1/8/09	ACTUAL 7/1/2008- 12/31/2008	MID-YEAR BUDGET REVISION	MID-YEAR REVISION FISCAL YEAR 2008-2009 ADOPTED 1/29/09	BUDGET INCREASE/ (DECREASE) 1/8/09 to 1/29/09
<b>OPERATING REVENUE</b>					
FIRE DEPARTMENT-GENERAL FUND	(2,128,112)	(1,165,643)	256,741	(1,871,371)	-12.1%
ADMINISTRATION-GENERAL FUND	(1,505,611)	(741,298)	(76,895)	(1,582,506)	5.1%
FACILITIES AND RESOURCES-GEN. FUND	(118,656)	(69,710)	(349,335)	(467,991)	294.4%
PARKS & RECREATION-GENERAL FUND	(227,376)	(154,595)	143,650	(83,726)	-63.2%
RESOURCE CONSERVATION FUND	(115,000)	(25,600)	(48,444)	(163,444)	42.1%
<b>TOTAL OPERATING REVENUE</b>	<b><u>(4,094,755)</u></b>	<b><u>(2,156,846)</u></b>	<b><u>(74,283)</u></b>	<b><u>(4,169,038)</u></b>	1.8%
<b>OPERATING EXPENDITURES</b>					
FIRE DEPARTMENT-GENERAL FUND	1,877,892	879,987	(6,521)	1,871,371	-0.3%
ADMINISTRATION-GENERAL FUND	1,519,066	764,848	8,071	1,527,137	0.5%
FACILITIES AND RESOURCES-GEN. FUND	429,837	214,071	38,154	467,991	8.9%
PARKS & RECREATION-GENERAL FUND	77,243	34,382	6,483	83,726	8.4%
RESOURCE CONSERVATION FUND	183,987	55,221	(20,543)	163,444	-11.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>4,088,025</u></b>	<b><u>1,948,509</u></b>	<b><u>25,644</u></b>	<b><u>4,113,669</u></b>	0.6%
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b><u>(6,730)</u></b>	<b><u>(208,337)</u></b>	<b><u>(48,639)</u></b>	<b><u>(55,369)</u></b>	722.7%

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2008-2009 OPERATING BUDGET MID-YEAR REVISION  
WATER FUND/DEPARTMENT**

DESCRIPTION	REVISED* FISCAL YEAR		MID-YEAR BUDGET REVISION	MID-YEAR REVISION	BUDGET INCREASE/ (DECREASE) 1/8/09 to 1/29/09
	2008-2009 ADOPTED 1/8/09	ACTUAL 7/1/2008- 12/31/2008		2008-2009 ADOPTED 1/29/09	
<b>OPERATING REVENUE</b>					
SERVICE FEES	(1,732,837)	(846,102)	160,000	(1,572,837)	-9.2%
ACCOUNT SERVICE FEES	(10,750)	(6,725)	(2,000)	(12,750)	18.6%
ASSIGNMENT/EXTENSION	(62,350)	(28,490)	5,000	(57,350)	-8.0%
OTHER	(200)	(3,356)	(4,000)	(4,200)	2000.0%
<b>TOTAL OPERATING REVENUE</b>	<b>(1,806,137)</b>	<b>(884,673)</b>	<b>159,000</b>	<b>(1,647,137)</b>	<b>-8.8%</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	346,078	287,086	36,357	382,435	10.5%
PAYROLL TAXES & BENEFITS	234,222	164,580	21,290	255,512	9.1%
M & R-DELIVERY SYSTEM	99,352	36,379	(20,000)	79,352	-20.1%
M & R-PLANT	10,068	1,894	(5,000)	5,068	-49.7%
M & R-VEHICLES & EQUIP	9,068	5,882	4,000	13,068	44.1%
OFFICE SUPPLIES & EQUIPMENT	27,456	11,784	(4,000)	23,456	-14.6%
GOVERNEMENT FEES & DUES	30,036	8,654	(6,000)	24,036	-20.0%
UTILITIES	126,129	63,034	14,000	140,129	11.1%
BAD DEBT & CLAIMS	1,000	876	0	1,000	0.0%
PROFESSIONAL SERVICES	22,515	27,064	65,000	87,515	288.7%
LEASE-WELL SITE	26,000	26,000	0	26,000	0.0%
OPERATING SUPPLIES & EQUIPMENT	29,600	17,305	2,000	31,600	6.8%
TRAINING & TRAVEL	6,132	4,823	5,000	11,132	81.5%
PUBLIC OUTREACH & EDUCATION	2,368	2,569	2,000	4,368	84.5%
DEBT SERVICE	184,139	22,097	0	184,139	0.0%
ALLOCATED OVERHEAD	463,768	231,884	23,433	487,201	5.1%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,617,931</b>	<b>911,911</b>	<b>138,080</b>	<b>1,756,011</b>	<b>8.5%</b>
<b>OPERATING (INCOME)/LOSS</b>	<b>(188,206)</b>	<b>27,238</b>	<b>297,080</b>	<b>108,874</b>	<b>-157.8%</b>

\*Per Cambria Community Services District Board of Directors' adoption of Resolution 01-2009, previously approved rate of 12% was rescinded as was the related proposal to borrow \$8,100,000. Budgeted Revenue and Expenditures related to rescinded rate increase are not included.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2008-2009 OPERATING BUDGET MID-YEAR REVISION  
WASTEWATER FUND/DEPARTMENT**

DESCRIPTION	REVISED* FISCAL YEAR		MID-YEAR BUDGET REVISION	MID-YEAR REVISION	BUDGET INCREASE/ (DECREASE) 1/8/09 to 1/29/09
	2008-2009 ADOPTED 1/8/09	ACTUAL 7/1/2008- 12/31/2008		2008-2009 ADOPTED 1/29/09	
<b>OPERATING REVENUE</b>					
SERVICE FEES	(1,720,000)	(873,501)	0	(1,720,000)	0.0%
OTHER	(400)	(1,871)	(3,200)	(3,600)	800.0%
<b>TOTAL OPERATING REVENUE</b>	<b>(1,720,400)</b>	<b>(875,372)</b>	<b>(3,200)</b>	<b>(1,723,600)</b>	0.2%
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	314,803	178,013	79,518	394,321	25.3%
PAYROLL TAXES & BENEFITS	234,433	122,245	28,705	263,138	12.2%
M & R-COLLECTION SYSTEM	60,965	25,815	0	60,965	0.0%
M & R-PLANT	24,420	8,469	0	24,420	0.0%
M & R-VEHICLES & EQUIP	9,811	5,087	0	9,811	0.0%
SLUDGE PROCESSING & DISPOSAL	100,000	41,983	(25,000)	75,000	-25.0%
OFFICE SUPPLIES & EQUIPMENT	25,604	9,059	(5,000)	20,604	-19.5%
GOVERNMENTAL FEES & DUES	46,705	47,645	(5,000)	41,705	-10.7%
UTILITIES	187,274	77,269	5,000	192,274	2.7%
PROFESSIONAL SERVICES	6,627	14,197	20,000	26,627	301.8%
OPERATING SUPPLIES & EQUIPMENT	58,918	16,005	(20,000)	38,918	-33.9%
TRAINING & TRAVEL	9,931	2,144	(3,000)	6,931	-30.2%
PUBLIC OUTREACH & EDUCATION	2,368	2,409	2,000	4,368	84.5%
DEBT SERVICE	438,448	129,264	0	438,448	0.0%
ALLOCATED OVERHEAD	273,987	136,994	59,832	333,819	21.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,794,294</b>	<b>816,598</b>	<b>137,055</b>	<b>1,931,349</b>	45.5%
<b>OPERATING (INCOME)/LOSS</b>	<b>73,894</b>	<b>(58,774)</b>	<b>133,855</b>	<b>207,749</b>	-79.5%

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**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2008-2009 OPERATING BUDGET MID-YEAR REVISION  
GENERAL FUND-FIRE DEPARTMENT**

DESCRIPTION	REVISED FISCAL YEAR 2008-2009 ADOPTED 1/8/09	ACTUAL 7/1/2008- 12/31/2008	MID-YEAR BUDGET REVISION	MID-YEAR REVISION FISCAL YEAR 2008-2009 ADOPTED 1/29/09	BUDGET INCREASE/ (DECREASE) 1/8/09 to 1/29/09
<b>OPERATING REVENUE</b>					
PROPERTY TAX	(1,571,040)	(826,709)	275,340	(1,295,700)	-17.5%
FIRE BENEFIT ASSESSMENT	(402,224)	(225,566)	14,603	(387,621)	-3.6%
WEED ABATEMENT/FUEL REDUCTION	(105,848)	(24,366)	65,000	(40,848)	-61.4%
FIREFIGHTER REIMB/INSPECTION FEES	(23,000)	(46,108)	(55,000)	(78,000)	239.1%
INTEREST INCOME	(5,000)	(2,675)	0	(5,000)	0.0%
GRANT REVENUE	0	(37,749)	(42,202)	(42,202)	N/A
OTHER	(21,000)	(2,470)	(1,000)	(22,000)	4.8%
<b>TOTAL OPERATING REVENUE</b>	<b>(2,128,112)</b>	<b>(1,165,643)</b>	<b>256,741</b>	<b>(1,871,371)</b>	<b>-12.1%</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	806,680	442,022	68,223	874,903	8.5%
PAYROLL TAXES & BENEFITS	505,180	245,521	(14,622)	490,558	-2.9%
INSURANCE	2,134	165	(1,969)	165	-92.3%
MAINTENANCE & REPAIR	40,204	19,282	0	40,204	0.0%
OFFICE SUPPLIES & EQUIPMENT	17,300	6,970	(7,000)	10,300	-40.5%
GOVERNMENT FEES & DUES	5,540	1,509	29,000	34,540	523.5%
UTILITIES	28,811	12,990	0	28,811	0.0%
PROFESSIONAL SERVICES	26,065	2,682	(20,000)	6,065	-76.7%
FUEL HAZARD CONTRACT	90,000	24,843	(65,000)	25,000	-72.2%
OPERATING SUPPLIES & EQUIPMENT	65,705	16,496	(13,000)	52,705	-19.8%
TRAINING & TRAVEL	25,258	3,397	(17,000)	8,258	-67.3%
PUBLIC OUTREACH & EDUCATION	2,005	2,082	77	2,082	3.8%
PREPAREDNESS	14,591	1,937	(6,000)	8,591	-41.1%
EQUIPMENT LEASE	2,300	1,564	2,000	4,300	87.0%
DEBT SERVICE	49,066	0	0	49,066	0.0%
ALLOCATED OVERHEAD	197,053	98,527	38,770	235,823	19.7%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,877,892</b>	<b>879,987</b>	<b>(6,521)</b>	<b>1,871,371</b>	<b>-0.3%</b>
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b>(250,220)</b>	<b>(285,656)</b>	<b>250,220</b>	<b>0</b>	<b>-100.0%</b>



**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2008-2009 OPERATING BUDGET MID-YEAR REVISION  
GENERAL FUND-ADMINISTRATION DEPARTMENT**

DESCRIPTION	REVISED FISCAL YEAR 2008-2009 ADOPTED 1/8/09	ACTUAL 7/1/2008- 12/31/2008	MID-YEAR BUDGET REVISION	MID-YEAR REVISION FISCAL YEAR 2008-2009 ADOPTED 1/29/09	BUDGET INCREASE/ (DECREASE) 1/8/09 to 1/29/09
<b>OPERATING REVENUE</b>					
ADMINISTRATIVE SERVICES CHARGES	(1,074,209)	(537,105)	(166,606)	(1,240,815)	15.5%
PROPERTY TAX	(178,665)	(94,017)	83,186	(95,479)	-46.6%
INTEREST INCOME	(93,380)	(48,849)	6,525	(86,855)	-7.0%
SERVICE FEES	(70,000)	(19,108)	0	(70,000)	0.0%
FRANCHISE FEES	(67,857)	(24,536)	0	(67,857)	0.0%
OTHER	(21,500)	(17,683)	0	(21,500)	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b><u>(1,505,611)</u></b>	<b><u>(741,298)</u></b>	<b><u>(76,895)</u></b>	<b><u>(1,582,506)</u></b>	5.1%
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	564,458	274,313	77,664	642,122	13.8%
PAYROLL TAXES & BENEFITS	435,016	197,102	(2,773)	432,243	-0.6%
INSURANCE	85,229	82,959	0	85,229	0.0%
MAINTENANCE & REPAIRS	52,522	20,509	(10,000)	42,522	-19.0%
OFFICE SUPPLIES & EQUIPMENT	56,999	29,106	(15,000)	41,999	-26.3%
GOVERNMENT FEES & DUES	58,723	47,728	(5,000)	53,723	-8.5%
UTILITIES	23,463	13,930	6,000	29,463	25.6%
DISTRICT OFFICE RENT	52,554	25,457	(1,500)	51,054	-2.9%
PROFESSIONAL SERVICES	110,882	56,182	(2,000)	108,882	-1.8%
TRAINING & TRAVEL	60,400	6,544	(47,000)	13,400	-77.8%
PUBLIC OUTREACH & EDUCATION	13,820	11,018	2,680	16,500	19.4%
TROLLEY	5,000	0	5,000	10,000	100.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>1,519,066</u></b>	<b><u>764,848</u></b>	<b><u>8,071</u></b>	<b><u>1,527,137</u></b>	0.5%
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b><u><u>13,455</u></u></b>	<b><u><u>23,550</u></u></b>	<b><u><u>(68,824)</u></u></b>	<b><u><u>(55,369)</u></u></b>	511.5%

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2008-2009 OPERATING BUDGET MID-YEAR REVISION  
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT**

DESCRIPTION	REVISED FISCAL YEAR 2008-2009 ADOPTED 1/8/09	ACTUAL 7/1/2008- 12/31/2008	MID-YEAR BUDGET REVISION	MID-YEAR REVISION FISCAL YEAR 2008-2009 ADOPTED 1/29/09	BUDGET INCREASE/ (DECREASE) 1/8/09 to 1/29/09
<b>OPERATING REVENUE</b>					
PROPERTY TAX	(78,356)	(41,232)	(343,392)	(421,748)	438.2%
FACILITY RENTS	(40,000)	(13,348)	10,000	(30,000)	-25.0%
INTEREST INCOME	(300)	(1,524)	(2,331)	(2,631)	777.0%
TRANSFER FROM RESERVES	0	(12,512)	(12,512)	(12,512)	N/A
OTHER	0	(1,094)	(1,100)	(1,100)	N/A
<b>TOTAL OPERATING REVENUE</b>	<b>(118,656)</b>	<b>(69,710)</b>	<b>(349,335)</b>	<b>(467,991)</b>	294.4%
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	157,825	72,195	11,426	169,251	7.2%
PAYROLL TAXES & BENEFITS	119,317	53,051	(1,495)	117,822	-1.3%
MAINTENANCE & REPAIRS	18,972	12,212	2,000	20,972	10.5%
STORM DRAIN	0	12,512	12,512	12,512	N/A
OPEN SPACE MAINTENANCE	35,000	11,214	(5,000)	30,000	-14.3%
OFFICE SUPPLIES & EQUIPMENT	3,870	2,871	0	3,870	0.0%
UTILITIES*	26,573	11,703	0	26,573	0.0%
OPERATING SUPPLIES & EQUIPMENT	7,876	8,729	5,000	12,876	63.5%
TRAINING & TRAVEL	1,250	7	(1,000)	250	-80.0%
ALLOCATED OVERHEAD	59,154	29,577	14,711	73,865	24.9%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>429,837</b>	<b>214,071</b>	<b>38,154</b>	<b>467,991</b>	8.9%
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b>311,181</b>	<b>144,361</b>	<b>(311,181)</b>	<b>0</b>	-100.0%

\*East Village Main Street streetlight's operations have been added with no additional expense as a result of cost-cutting in other areas.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2008-2009 OPERATING BUDGET MID-YEAR REVISION  
GENERAL FUND-PARKS AND RECREATION DEPARTMENT**

DESCRIPTION	REVISED FISCAL YEAR 2008-2009 ADOPTED 1/8/09	ACTUAL 7/1/2008- 12/31/2008	MID-YEAR BUDGET REVISION	MID-YEAR REVISION FISCAL YEAR 2008-2009 ADOPTED 1/29/09	BUDGET INCREASE/ (DECREASE) 1/8/09 to 1/29/09
<b>OPERATING REVENUE</b>					
PROPERTY TAX	(141,041)	(74,218)	137,692	(3,349)	-97.6%
GRANTS	(86,335)	(80,294)	6,041	(80,294)	-7.0%
OTHER	0	(83)	(83)	(83)	N/A
<b>TOTAL OPERATING REVENUE</b>	<b>(227,376)</b>	<b>(154,595)</b>	<b>143,650</b>	<b>(83,726)</b>	<b>-63.2%</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	0	0	6,664	6,664	N/A
PAYROLL TAXES & BENEFITS	0	0	3,194	3,194	N/A
PUBLIC EVENTS	5,000	2,000	0	5,000	0.0%
PUBLIC OUTREACH /EDUCATION	200	0	0	200	0.0%
POSTAGE AND PRINTING	1,722	933	0	1,722	0.0%
DUES, FEES, PUBLICATIONS	694	0	0	694	0.0%
PROFESSIONAL SERVICES	27,573	11,005	(6,000)	21,573	-21.8%
TRAINING & TRAVEL	1,166	0	0	1,166	0.0%
ALLOCATED OVERHEAD	40,888	20,444	2,625	43,513	6.4%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>77,243</b>	<b>34,382</b>	<b>6,483</b>	<b>83,726</b>	<b>8.4%</b>
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b>(150,133)</b>	<b>(120,213)</b>	<b>150,133</b>	<b>0</b>	<b>-100.0%</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2008-2009 OPERATING BUDGET MID-YEAR REVISION  
RESOURCE CONSERVATION FUND\*/DEPARTMENT**

DESCRIPTION	REVISED FISCAL YEAR 2008-2009 ADOPTED 1/8/09	ACTUAL 7/1/2008- 12/31/2008	MID-YEAR BUDGET REVISION	MID-YEAR REVISION FISCAL YEAR 2008-2009 ADOPTED 1/29/09	BUDGET INCREASE/ (DECREASE) 1/8/09 to 1/29/09
<b>OPERATING REVENUE</b>					
IN-LIEU FEES	(35,000)	0	35,000	0	-100.0%
REMODEL FEES	(80,000)	(25,600)	30,000	(50,000)	-37.5%
PROPERTY TAXES	0	0	(113,444)	(113,444)	
<b>TOTAL OPERATING REVENUE</b>	<b>(115,000)</b>	<b>(25,600)</b>	<b>(48,444)</b>	<b>(163,444)</b>	42.1%
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	41,823	15,269	(4,254)	37,569	-10.2%
PAYROLL TAXES & BENEFITS	26,904	10,495	(2,604)	24,300	-9.7%
REBATE & RETROFIT PROGRAMS	12,691	5,600	(3,000)	9,691	-23.6%
VOLUNTARY LOT MERGER PROGRAM	14,650	2,802	(7,000)	7,650	-47.8%
LAND CONSERVANCY-BRP	48,000	0	(32,000)	16,000	-66.7%
PUBLIC OUTREACH/EDUCATION	300	0	0	300	0.0%
DUES, FEES, PUBLICATIONS	60	95	0	60	0.0%
TRAINING & TRAVEL	200	1,280	1,080	1,280	540.0%
ALLOCATED OVERHEAD	39,359	19,680	27,235	66,594	69.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>183,987</b>	<b>55,221</b>	<b>(20,543)</b>	<b>163,444</b>	-11.2%
<b>TOTAL REVENUE LESS EXPENDITURES</b>	<b>68,987</b>	<b>29,621</b>	<b>(68,987)</b>	<b>0</b>	-100.0%

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