

CAMBRIA COMMUNITY SERVICES DISTRICT

INTERIM OPERATING BUDGET

FOR FISCAL YEAR

JULY 1, 2007-JUNE 30, 2008

**CAMBRIA COMMUNITY SERVICES DISTRICT
INTERIM OPERATING BUDGET
FOR FISCAL YEAR 2007/2008
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**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2007/2008 INTERIM OPERATING BUDGET SUMMARY-GENERAL FUND**

ACCOUNT DESCRIPTION	FY 07/08 INTERIM BUDGET	FY 06/07 ACTUAL UNAUDITED	FY 06/07 FINAL BUDGET	VARIANCE-INTERIM TO PY ACTUAL AMOUNT	%
REVENUE					
FIRE DEPARTMENT	(2,135,784)	(1,956,632)	(1,956,675)	(179,152)	9.2%
ADMINISTRATION	(1,722,560)	(1,818,745)	(1,730,556)	96,185	-5.3%
FACILITIES AND PROPERTIES	(110,044)	(401,651)	(392,647)	291,607	-72.6%
PARKS & RECREATION	(224,915)	(332,475)	(412,794)	107,560	-32.4%
TOTAL REVENUE	(4,193,303)	(4,509,503)	(4,492,671)	316,200	-7.0%
EXPENDITURES					
PERSONNEL COSTS					
FIRE DEPARTMENT	1,353,909	1,289,382	1,306,549	64,527	5.0%
ADMINISTRATION	1,277,721	1,139,809	1,147,582	137,912	12.1%
FACILITIES AND PROPERTIES	261,695	251,818	253,862	9,877	3.9%
PARKS & RECREATION	0	0	0	0	N/A
TOTAL PERSONNEL COSTS	2,893,325	2,681,009	2,707,993	212,316	7.9%
OPERATING COSTS					
FIRE DEPARTMENT	514,114	501,724	494,990	12,390	2.5%
ADMINISTRATION	467,559	490,025	492,508	(22,466)	-4.6%
FACILITIES AND PROPERTIES	127,900	144,325	191,368	(16,425)	-11.4%
PARKS & RECREATION	188,524	598,252	566,127	(409,728)	-68.5%
TOTAL OPERATING COSTS	1,298,097	1,734,326	1,744,993	(436,229)	-25.0%
CAPITAL OUTLAY					
FIRE DEPARTMENT	0	65,310	73,300	(65,310)	-100.0%
FACILITIES AND PROPERTIES	0	0	15,000	0	N/A
TOTAL CAPITAL OUTLAY	0	65,310	88,300	(65,310)	-100.0%
TOTAL EXPENDITURES	4,191,422	4,480,645	4,541,286	(289,223)	-6.5%
TOTAL GENERAL FUND	(1,881)	(28,858)	48,615	26,977	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2007/2008 OPERATING BUDGET SUMMARY-WATER FUND**

ACCOUNT DESCRIPTION	FY 07/08 INTERIM BUDGET	FY 06/07 ACTUAL-UNAUDITED	FY 06/07 FINAL BUDGET	VARIANCE-INTERIM TO PY ACTUAL AMOUNT %	
REVENUE					
SERVICE FEES	(1,732,717)	(1,732,717)	(1,679,596)	0	0.0%
INTEREST INCOME	0	(82,659)	(115,857)	82,659	-100.0%
ACCOUNT SERVICE FEES ASSIGN/EXTENSION	(17,866)	(17,866)	(19,692)	0	0.0%
	(78,731)	(78,731)	(81,226)	0	0.0%
TOTAL REVENUE	(1,829,314)	(1,911,973)	(1,896,371)	82,659	-4.3%
EXPENDITURES					
PERSONNEL COSTS	603,030	556,610	602,598	46,420	8.3%
OPERATING					
INSURANCE & OTHER SERVICES	282	271	612	11	4.0%
DELIVERY SYSTEM MAINTENANCE	102,858	118,902	135,626	(16,044)	-13.5%
PLANT MAINTENANCE	7,421	7,136	10,797	285	4.0%
VEHICLE MAINTENANCE	40,221	38,674	25,400	1,547	4.0%
OFFICE SUPPLIES & EQUIPMENT	205	197	1,000	8	4.0%
POSTAGE & FORMS	10,598	10,190	10,622	408	4.0%
DUES & FEES	11,801	11,347	10,701	454	4.0%
BAD DEBT	1,178	1,133	0	45	4.0%
CLAIMS	520	500	0	20	4.0%
UTILITIES	130,659	125,634	117,153	5,025	4.0%
PROFESSIONAL SERVICES	114,395	164,395	199,298	(50,000)	-30.4%
LEASE-WELL SITE	26,000	26,000	26,000	0	0.0%
OPERATING SUPP/EQUIPMENT	17,540	16,865	23,642	675	4.0%
TRAINING & TRAVEL	11,875	11,418	5,714	457	4.0%
OUTREACH/EDUCATION	2,865	2,755	6,000	110	4.0%
DEBT SERVICE-DEPT. OF HEALTH	0	1,520,711	1,520,711	(1,520,711)	-100.0%
DEBT SERVICE-OTHER	184,236	184,236	202,735	0	0.0%
ALLOCATED OVERHEAD	632,018	607,710	607,710	24,308	4.0%
TOTAL OPERATING	1,294,672	2,848,074	2,903,721	(1,553,402)	-120.0%
CAPITAL OUTLAY	75,000	0	0	75,000	N/A
TOTAL EXPENDITURES	1,972,702	3,404,684	3,506,319	(1,431,982)	-72.6%
TOTAL WATER DEPARTMENT	143,388	1,492,711	1,609,948	(1,349,323)	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2007/2008 INTERIM OPERATING BUDGET SUMMARY-WASTEWATER FUND**

ACCOUNT DESCRIPTION	FY 07/08 INTERIM BUDGET	FY 06/07 ACTUAL-UNAUDITED	FY 06/07 FINAL BUDGET	VARIANCE-INTERIM TO PY ACTUAL AMOUNT	%
REVENUE					
SERVICE FEES	(1,756,659)	(1,756,659)	(1,742,922)	0	0.0%
LAB TESTS/EFFLUENT SALES	(15,000)	(15,000)	(18,300)	0	0.0%
OTHER	(546)	(546)	(656)	0	0.0%
TOTAL REVENUE	(1,772,205)	(1,772,205)	(1,761,878)	0	0.0%
EXPENDITURES					
PERSONNEL COSTS	613,730	560,620	570,973	53,110	9.3%
OPERATING					
INSURANCE & OTHER SERVICES	240	231	1,000	9	4.0%
COLLECTION SYSTEM MAINT	43,335	41,668	19,392	1,667	4.0%
SLUDGE HAULING	156,000	254,296	200,000	(98,296)	-38.7%
TREATMENT PLANT MAINTENANCE	39,324	37,812	75,370	1,512	4.0%
VEHICLE MAINTENANCE	27,136	26,092	21,691	1,044	4.0%
OFFICE SUPPLIES & EQUIPMENT	8,064	7,754	6,867	310	4.0%
POSTAGE & FORMS	9,163	8,811	6,776	352	4.0%
DUES & FEES	37,831	36,376	41,987	1,455	4.0%
UTILITIES	172,684	166,042	182,480	6,642	4.0%
PROFESSIONAL SERVICES	20,000	39,430	55,000	(19,430)	-49.3%
OPERATING SUPP/EQUIPMENT	41,822	40,213	46,123	1,609	4.0%
TRAINING & TRAVEL	4,466	4,294	4,135	172	4.0%
DEBT SERVICE	441,433	444,007	464,727	(2,574)	-0.6%
ALLOCATED OVERHEAD	280,257	269,478	269,478	10,779	4.0%
TOTAL OPERATING	1,281,755	1,376,504	1,395,026	(94,749)	-6.9%
TOTAL EXPENDITURES	1,895,485	1,937,124	1,965,999	(41,639)	-2.1%
TOTAL WASTEWATER DEPT.	123,280	164,919	204,121	(41,639)	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2007/2008 INTERIM OPERATING BUDGET SUMMARY-FIRE DEPARTMENT**

ACCOUNT DESCRIPTION	FY 07/08 INTERIM BUDGET	FY 06/07 ACTUAL-UNAUDITED	FY 06/07 FINAL BUDGET	VARIANCE-INTERIM TO PY ACTUAL AMOUNT	%
REVENUE					
PROPERTY TAX	(1,540,275)	(1,466,929)	(1,396,410)	(73,346)	5.0%
FIRE BENEFIT ASSESSMENT	(383,070)	(364,135)	(371,811)	(18,935)	5.2%
INTEREST INCOME	(10,250)	(1,864)	(1,738)	(8,386)	449.9%
CDF/INSPECTION FEES	(15,000)	(14,963)	(13,018)	(37)	0.2%
ADMIN FUEL REDUCT FEE	(118,848)	(108,579)	(98,673)	(10,269)	9.5%
GRANT REVENUE	(68,191)	0	(75,000)	(68,191)	90.9%
OTHER	(150)	(162)	(24)	12	-7.4%
TOTAL REVENUE	(2,135,784)	(1,956,632)	(1,956,675)	(179,152)	9.2%
EXPENDITURES					
PERSONNEL COSTS	1,353,909	1,289,382	1,306,549	64,527	5.0%
OPERATING COSTS					
INSURANCE & OTHER SERVICES	3,135	3,014	2,298	121	4.0%
EQUIP & BUILDING MAINTENANCE	54,225	52,139	28,651	2,086	4.0%
OFFICE SUPPLIES & EQUIPMENT	7,259	6,980	3,984	279	4.0%
DUES & FEES	3,813	3,666	6,161	147	4.0%
UTILITIES	26,854	25,821	22,975	1,033	4.0%
PROFESSIONAL SERVICES	5,975	5,745	6,828	230	4.0%
PROF SERV-FUEL HAZ CONTRACT	78,848	93,872	93,872	(15,024)	-16.0%
EMERGENCY/SAFETY/MED SUPP	2,489	2,393	47,417	96	4.0%
OPERATING SUPP/EQUIPMENT	51,330	54,032	33,618	(2,702)	-5.0%
TRAINING & TRAVEL	17,642	16,963	14,979	679	4.0%
SURF RESCUE	374	360	235	14	4.0%
OUTREACH/EDUCATION	3,692	3,550	1,843	142	4.0%
PREPAREDNESS	6,121	5,886	5,308	235	4.0%
SMOKE DETECTORS	0	1,010	1,063	(1,010)	-100.0%
EQUIPMENT LEASE COSTS	70,467	51,398	50,863	19,069	37.5%
ALLOCATED OVERHEAD	181,891	174,895	174,895	6,996	4.0%
TOTAL OPERATING COSTS	514,114	501,724	494,990	12,390	2.5%
CAPITAL OUTLAY	0	65,310	73,300	(65,310)	-100.0%
TOTAL EXPENDITURES	1,868,023	1,856,416	1,874,839	11,607	0.6%
TOTAL FIRE DEPARTMENT	(267,762)	(100,216)	(81,836)	(167,546)	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2007/2008 INTERIM OPERATING BUDGET SUMMARY-ADMINISTRATION DEPT.**

ACCOUNT DESCRIPTION	FY 07/08 INTERIM BUDGET	FY 06/07 ACTUAL-UNAUDITED	FY 06/07 FINAL BUDGET	VARIANCE-INTERIM TO PY ACTUAL AMOUNT %	
REVENUE					
PROPERTY TAX	(165,167)	(157,302)	(149,740)	(7,865)	5.0%
INTEREST INCOME	(175,000)	(302,000)	(246,196)	127,000	-42.1%
SERVICE FEES	(96,785)	(76,785)	(60,954)	(20,000)	26.0%
FRANCHISE FEES	(64,054)	(61,004)	(53,378)	(3,050)	5.0%
MANDATED COSTS REIMB.	(40,000)	(40,181)	(40,181)	181	-0.5%
OTHER	(2,103)	(2,022)	(656)	(81)	4.0%
TOTAL REVENUE	(543,109)	(639,294)	(551,105)	96,185	-17.7%
EXPENDITURES					
PERSONNEL COSTS	1,277,721	1,139,809	1,147,582	137,912	12.0%
OPERATING COSTS					
INSURANCE & OTHER SERVICES	77,334	74,360	75,294	2,974	4.0%
EQUIPMENT & BUILDING MAINT	63,598	79,497	96,046	(15,899)	-20.0%
OFFICE SUPPLIES & EQUIPMENT	18,559	19,536	17,412	(977)	-5.0%
POSTAGE & FORMS	11,930	11,471	9,756	459	4.0%
DUES & FEES	59,705	57,409	58,646	2,296	4.0%
UTILITIES	16,695	16,053	18,308	642	4.0%
OFFICE RENT	51,614	49,629	49,488	1,985	4.0%
PROFESSIONAL SERVICES	85,787	97,485	71,633	(11,698)	-12.0%
OUTREACH/EDUCATION	15,773	15,166	16,155	607	4.0%
TRAINING & TRAVEL	59,442	62,571	72,080	(3,129)	-5.0%
TROLLEY	7,122	6,848	7,690	274	4.0%
TOTAL OPERATING COSTS	467,559	490,025	492,508	(22,466)	-4.6%
TOTAL EXPENDITURES PRIOR TO OVERHEAD ALLOCATION	1,745,280	1,629,834	1,640,090	115,446	7.1%
OVERHEAD ALLOCATION	(1,226,629)	(1,179,451)	(1,179,451)	(47,178)	4.0%
NET EXPENDITURES	565,829	450,383	460,639	68,268	15.2%
TOTAL ADMINISTRATION	22,720	(188,911)	(90,466)	164,453	

**CAMBRIA COMMUNITY SERVICES DISTRICT
FY 2007/2008 INTERIM OPERATING BUDGET SUMMARY-PARKS & RECREATION DEPT.**

ACCOUNT DESCRIPTION	FY 07/08 INTERIM BUDGET	FY 06/07 ACTUAL-UNAUDITED	FY 06/07 FINAL BUDGET	VARIANCE-INTERIM TO PY ACTUAL AMOUNT	%
REVENUE					
PROPERTY TAX	(138,280)	(131,695)	(125,364)	(6,585)	5.0%
GRANTS-GUTHRIE HOUSE	(86,335)	(200,465)	(286,800)	114,130	-56.9%
OTHER	(300)	(315)	(630)	15	-4.8%
TOTAL REVENUE	(224,915)	(332,475)	(412,794)	107,560	-32.4%
EXPENDITURES					
PERSONNEL COSTS	0	0	0	0	N/A
OPERATING COSTS					
PUBLIC EVENTS/PROG	4,675	4,495	4,556	180	4.0%
SUPPLIES	335	322	100	13	4.0%
POSTAGE & PRINTING	191	184	43	7	4.0%
DUES & FEES	213	205	150	8	4.0%
PROF. SERVICES-LEGAL	0	244,328	137,772	(244,328)	-100.0%
GUTHRIE HOUSE COSTS-(Offset by Grant Revenue)	86,335	255,665	342,000	(169,330)	-66.2%
PROF. SERVICES-OTHER	62,473	60,070	48,045	2,403	4.0%
OUTREACH/EDUCATION	385	370	888	15	4.0%
TRAINING & TRAVEL	2,028	1,950	1,910	78	4.0%
ALLOCATED OVERHEAD	31,890	30,663	30,663	1,227	4.0%
TOTAL OPERATING COSTS	188,524	598,252	566,127	(409,728)	-68.5%
TOTAL EXPENDITURES	188,524	598,252	566,127	(409,728)	-68.5%
TOTAL PARKS & RECREATION	(36,390)	265,777	153,333	(302,167)	

CAMBRIA COMMUNITY SERVICES DISTRICT					
FY 2007/2008 INTERIM OPERATING BUDGET SUMMARY-FACILITIES & PROPERTIES DEPT.					
ACCOUNT DESCRIPTION	FY 07/08 INTERIM BUDGET	FY 06/07 ACTUAL-UNAUDITED	FY 06/07 FINAL BUDGET	VARIANCE-INTERIM TO PY ACTUAL AMOUNT	%
REVENUE					
PROPERTY TAX	(76,822)	(73,164)	(69,647)	(3,658)	5.0%
FACILITY RENTS	(29,071)	(27,687)	(22,400)	(1,384)	5.0%
CHEVRON SETTLEMENT	0	(300,000)	(300,000)	300,000	-100.0%
INTEREST INCOME	(3,350)	0	0	(3,350)	N/A
OTHER	(800)	(800)	(600)	0	0.0%
TOTAL REVENUE	(110,044)	(401,651)	(392,647)	291,607	-72.6%
EXPENDITURES					
PERSONNEL COSTS	261,695	251,818	253,862	9,877	3.9%
OPERATING COSTS					
FACILITY MAINTENANCE	11,883	11,426	12,220	457	4.0%
OPEN SPACE MAINTENANCE	40,000	2,806	43,050	37,194	1325.5%
OFFICE SUPPLIES & EQUIPMENT	1,904	1,831	2,609	73	4.0%
UTILITIES	23,562	22,656	20,792	906	4.0%
PROFESSIONAL SERVICES	57	57,055	57,300	(56,998)	-99.9%
OPERATING SUPPLIES	5,365	5,159	10,731	206	4.0%
TRAINING & TRAVEL	973	936	2,210	37	4.0%
ALLOCATED OVERHEAD	44,154	42,456	42,456	1,698	4.0%
TOTAL OPERATING COSTS	127,900	144,325	191,368	(16,425)	-11.4%
CAPITAL OUTLAY	0	0	15,000	0	N/A
TOTAL EXPENDITURES	389,595	396,143	460,230	(6,548)	-1.7%
TOTAL FACILITIES & PROPERTIES	279,551	(5,508)	67,583	285,059	

CAMBRIA COMMUNITY SERVICES DISTRICT					
FY 2007/2008 INTERIM OPERATING BUDGET SUMMARY-RESOURCE CONSERVATION FUND					
ACCOUNT DESCRIPTION	FY 07/08 INTERIM BUDGET	FY 06/07 ACTUAL-UNAUDITED	FY 06/07 FINAL BUDGET	VARIANCE-INTERIM TO PY ACTUAL AMOUNT %	
REVENUE					
IN-LIEU FEES	(26,550)	(26,550)	(39,000)	0	0.0%
REMODEL FEES	(48,410)	(48,410)	(57,520)	0	0.0%
BUILDING REDUCTION PROGRAM	(10,156)	(30,095)	(30,095)	19,939	-66.3%
TOTAL REVENUE	(85,116)	(105,055)	(126,615)	19939	-23.4%
EXPENDITURES					
PERSONNEL COSTS	61,222	56,075	57,053	5,147	9.0%
OPERATING					
TRAINING & TRAVEL	0	0	1,000	0	N/A
RESOURCE CONSERVATION	0	0	0	0	N/A
REBATE PROGRAMS	12,740	12,250	16,142	490	4.0%
LOT MERGERS-BRP	10,000	1,248	1,248	8,752	701.3%
LAND CONSERVATORY-BRP	16,000	0	0	16000	N/A
ALLOCATED OVERHEAD	56,419	54,249	54,249	2,170	4.0%
TOTAL OPERATING	95,159	67,747	72,639	27,412	40.5%
TOTAL EXPENDITURES	156,381	123,822	129,692	32,559	26.3%
TOTAL RESOURCE CONS	71,265	18,767	3,077	52,498	