

**CAMBRIA COMMUNITY SERVICES DISTRICT
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010
HIGHLIGHTS
FOR THE PERIOD OF JULY 1, 2009-JUNE 30, 2010**

BUDGETED FISCAL YEAR 2009-2010-Represents the balances from the Mid-Year Budget approved by the CCSD Board of Directors on February 25, 2010. There was one ministerial change-ADMINISTRATIVE OVERHEAD CHARGES-OE in Administration was overstated by \$198 due to formula rounding and this was adjusted.

ACTUAL 7/1/2009-6/30/2010-Amounts shown are actual revenues received and expenditures paid for the fiscal year with the exception of estimates being made for the 911 Dispatch (Fire Dept.)and final Workers' Compensation (all departments) as the invoices for these goods and services have not been received as of this date. In addition, year-end accruals for receivable and payables for all material activity except depreciation and amortization have been recorded and are included in the amounts shown. As such, there are no timing differences to account for in these reports. While the amounts shown have not been audited, they are shown on these reports on the same basis as they are expected to be shown on the audited financial statements.

REMAINING BALANCE/(OVER BUDGET)-This is the difference between the amount budgeted per the Mid-Year budget and the projected final results for the fiscal year. A balance in Revenue with no brackets means that fewer Revenues were received than budgeted while a balance in Revenue with brackets () means that more Revenues were received than were budgeted. A balance in Expenditures with no brackets means that the costs were lower than budgeted while a balance with brackets () means that costs were higher than budgeted. A bracketed balance for OPERATING REVENUE LESS OPERATING EXPENDITURES means that the overall results were better than budgeted and an unbracketed balance means that results were worse than budgeted.

Y-T-D % OF BUDGET (YEAR TO DATE PERCENTAGE OF BUDGET)-This is the percentage of the budgeted revenue that was actually received and the percentage of budgeted expenditures that was actually paid.

MAJOR MAINTENANCE-(Water)-Following is a recap of the fiscal year's activity:

PROJECT	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/09- 6/30/10	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
Moonstone Beach Utilities Relocation	47,000	12,771	34,229	27.2%
Main Street Hydrants	10,000	12,399	(2,399)	124.0%
W. Main Street Overlay	34,000	6,205	27,795	18.3%
Rehab Fiscalini Tank	30,000	0	30,000	0.0%
MAJOR MAINTENANCE-WATER	121,000	31,375	89,625	25.9%

MAJOR MAINTENANCE-(Wastewater)-Following is a recap of the fiscal year's activity:

W. Main Street Overlay	4,000	0	4,000	0.0%
Manholes Repair & Rehab	15,000	0	15,000	0.0%
Chlorine Doors	15,000	14,959	41	99.7%
MAJOR MAINTENANCE-WASTEWATER	34,000	14,959	19,041	44.0%

CAPITAL OUTLAY-(Water)-Following is a recap of the fiscal year's activity:

PROJECT	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/09- 6/30/10	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGETED
Leimert Pump Station Improvements	8,000	9,026	(1,026)	112.8%
Fire-Hydrants-Moonstone Beach	25,000	6,171	18,829	24.7%
CAPITAL OUTLAY-WATER	33,000	15,197	17,803	46.1%

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CAPITAL OUTLAY-(Wastewater)-Following is a recap of the fiscal year's activity:

PROJECT	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/09- 6/30/10	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
Moonstone Beach Utilities Relocation	100,000	25,541	74,459	25.5%
Self-Leveling Camera	7,400	7,364	36	99.5%
Sewer System Safety Improvements	20,000	11,761	8,239	58.8%
CAPITAL OUTLAY-WASTEWATER	<u>127,400</u>	<u>44,666</u>	<u>82,734</u>	<u>35.1%</u>

CAPITAL OUTLAY-(Administration)-Following is a recap of the fiscal year's activity:

Replacement Servers	<u>0</u>	<u>22,435</u>	<u>(22,435)</u>	<u>N/A</u>
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VARIANCES-Following are explanations for variances from Budget to Actual in excess of \$5,000 and 5%. In many cases, such as repairs, there is not a single identifiable item that caused a surplus or deficit. In such situations, the largest transaction(s) is/are listed. Amounts shown are approximate.

WATER:

SALARIES & WAGES-Overtime and leave cash-outs were under budget and there was a vacancy for part of the year.

MAINTENANCE & REPAIR-DELIVERY SYSTEM-The Huntington/Windsor repair represents the overage.

MAINTENANCE & REPAIR-VEHICLES & EQUIPMENT-While all vehicles are over 5 years old, repairs to the 1999 pickup truck represents the majority of the overage.

MAJOR MAINTENANCE-Please refer to the detail found on Page 1.

PROFESSIONAL SERVICES-District Counsel costs were \$10,000 higher than budgeted and Litigation costs were \$5,000 lower.

OPERATING SUPPLIES & EQUIPMENT-Fuel costs were \$6,000 higher than budgeted and general operating supplies were \$2,400 higher.

TRAINING & TRAVEL-Employee costs were \$4,700 under budget, Director Travel was \$1,800 under budget.

CAPITAL OUTLAY-Please refer to the detail found on Page 1.

WASTEWATER:

MAINTENANCE & REPAIR-COLLECTION SYSTEM-Several pumps and multiple rotating assemblies required significant repairs.

MAINTENANCE & REPAIR-GROUNDS-Work expected to be contracted out was done in-house and/or by the California Conservation Corps.

MAJOR MAINTENANCE-Please refer to the detail found on Page 1.

PROFESSIONAL SERVICES-District Counsel and Litigation costs were a combined \$6,900 under budget.

OPERATING SUPPLIES & EQUIPMENT-Lab supplies were \$3,300 under budget and general operating supplies were \$2,100 under.

CAPITAL OUTLAY-Please refer to the detail found above.

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FIRE

GRANT REVENUE & GRANT EXPENDITURES-To avoid over estimating revenue, Grant Revenue is not budgeted until it is fully earned as this is a multi-year grant. The Grant Expenditures were not budgeted for the same reason.

PAYROLL TAXES & BENEFITS-A significant portion of budgeted Retirement savings did not occur until later than projected and workers' compensation insurance increased.

OPERATING SUPPLIES & EQUIPEMENT-Items budgeted to be purchased were foregone to compensate for CCSD Match portion of grant expenditures.

ADMINISTRATION

INSURANCE & CLAIMS-Unbudgeted liability insurance refund of \$6,773 was received.

CAPITAL OUTLAY-Please refer to the detail found on Page 2.

FACILITIES & RESOURCES

OPERATING SUPPLIES & EQUIPMENT-Purchase of dump trailer and replacement mower were not budgeted.

RESOURCE CONSERVATION

PROFESSIONAL SERVICES-Lot inventory cost less than contracted.

CAPTIAL REVENUE & CAPITAL EXPENDITURES-Although this is a report on the results as related to the Operating Budget, Capital activity is provided as additional information.

**CAMBRIA COMMUNITY SERVICES DISTRICT
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010
ALL FUNDS/DEPARTMENTS
FOR THE PERIOD OF JULY 1, 2009-JUNE 30, 2010**

DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 6/30/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
WATER FUND	1,803,236	1,761,100	42,136	97.7%
WASTEWATER FUND	1,979,407	1,959,981	19,426	99.0%
FIRE DEPARTMENT-GENERAL FUND	1,766,911	1,831,974	(65,063)	103.7%
ADMINISTRATION-GENERAL FUND	1,423,755	1,444,296	(20,541)	101.4%
FACILITIES AND RESOURCES-GENERAL FUND	447,362	450,783	(3,421)	100.8%
PARKS AND RECREATION-GENERAL FUND	76,245	76,839	(594)	100.8%
RESOURCE CONSERVATION FUND	157,849	161,571	(3,722)	102.4%
TOTAL OPERATING REVENUE	<u>7,654,765</u>	<u>7,686,544</u>	<u>(31,779)</u>	100.4%
OPERATING EXPENDITURES				
WATER FUND	1,776,503	1,665,757	110,746	93.8%
WASTEWATER FUND	1,932,588	1,819,566	113,022	94.2%
FIRE DEPARTMENT-GENERAL FUND	1,658,392	1,752,040	(93,648)	105.6%
ADMINISTRATION-GENERAL FUND	1,397,071	1,399,409	(2,338)	100.2%
FACILITIES AND RESOURCES-GENERAL FUND	463,923	473,264	(9,341)	102.0%
PARKS AND RECREATION-GENERAL FUND	43,571	45,660	(2,089)	104.8%
RESOURCE CONSERVATION FUND	147,760	147,352	408	99.7%
TOTAL OPERATING EXPENDITURES	<u>7,419,808</u>	<u>7,303,048</u>	<u>116,760</u>	98.4%
OPERATING REVENUE LESS OPERATING EXPENDITURES	<u>234,957</u>	<u>383,496</u>	<u>(148,539)</u>	163.2%
CAPITAL REVENUE				
WATER FUND	0	177,114	N/A	N/A
WASTEWATER FUND	0	117,233	N/A	N/A
FIRE DEPARTMENT-GENERAL FUND	0	0	N/A	N/A
ADMINISTRATION-GENERAL FUND	0	0	N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	0	0	N/A	N/A
PARKS AND RECREATION-GENERAL FUND	0	33,739	N/A	N/A
RESOURCE CONSERVATION FUND	0	0	N/A	N/A
TOTAL CAPITAL REVENUE	<u>0</u>	<u>328,086</u>	N/A	N/A
CAPITAL EXPENDITURES				
WATER FUND	0	373,171	N/A	N/A
WASTEWATER FUND	0	16,392	N/A	N/A
FIRE DEPARTMENT-GENERAL FUND	0	0	N/A	N/A
ADMINISTRATION-GENERAL FUND	0	0	N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	0	0	N/A	N/A
PARKS AND RECREATION-GENERAL FUND	0	53,645	N/A	N/A
RESOURCE CONSERVATION FUND	0	0	N/A	N/A
TOTAL CAPITAL EXPENDITURES	<u>0</u>	<u>443,208</u>	N/A	N/A
CAPITAL REVENUE LESS CAPITAL EXPENDITURES		<u>(115,122)</u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010
ALL FUNDS/DEPARTMENTS
FOR THE PERIOD OF JULY 1, 2009-JUNE 30, 2010**

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DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 6/30/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	3,704,189	3,641,598	62,591	98.3%
PROPERTY TAX	1,731,841	1,752,020	(20,179)	101.2%
PROPOSITION 1A SECURITIZATION	159,285	159,285	0	100.0%
ADMINISTRATIVE SERVICES CHARGES	1,156,094	1,178,271	(22,177)	101.9%
FIRE BENEFIT ASSESSMENT	387,621	386,633	988	99.7%
REMODEL/IN LIEU FEES/TRANSFER EDUs	87,200	92,028	(4,828)	105.5%
WEED ABATEMENT/FUEL REDUCTION	67,848	62,972	4,876	92.8%
INTEREST INCOME	29,209	27,328	1,881	93.6%
ASSIGN/EXTENSION/ACCT SERVICE FEES	138,287	138,246	41	100.0%
FRANCHISE & SERVICE FEES	73,907	72,147	1,760	97.6%
FACILITY RENTS	19,000	16,884	2,116	88.9%
MUTUAL AID REIMBURSEMENT/FEES	24,504	23,513	991	96.0%
GRANT REVENUE	24,523	83,548	(59,025)	340.7%
SALE OF SURPLUS EQUIPMENT	11,000	11,000	0	100.0%
OTHER	40,257	41,071	(814)	102.0%
TOTAL OPERATING REVENUE	7,654,765	7,686,544	(31,779)	100.4%
OPERATING EXPENDITURES				
SALARIES & WAGES	2,300,894	2,295,744	5,150	99.8%
PAYROLL TAXES & BENEFITS	1,316,395	1,333,075	(16,680)	101.3%
INSURANCE & BAD DEBT	71,704	61,876	9,828	86.3%
MAINTENANCE & REPAIRS	317,264	334,304	(17,040)	105.4%
MAJOR MAINTENANCE	155,000	46,334	108,666	29.9%
SLUDGE HAULING	60,000	63,117	(3,117)	105.2%
OFFICE SUPPLIES & EQUIPMENT	59,919	51,716	8,203	86.3%
GOVERNMENT FEES, DUES,PUBLICATIONS	141,529	133,925	7,604	94.6%
UTILITIES	401,147	394,600	6,547	98.4%
PROFESSIONAL SERVICES	329,791	310,293	19,498	94.1%
FUEL HAZARD CONTRACT	34,707	34,707	0	100.0%
DISTRICT OFFICE RENT	42,365	42,428	(63)	100.1%
LEASE-WELL SITE & EQUIPMENT	29,768	29,627	141	99.5%
OPERATING SUPPLIES & EQUIPMENT	114,501	120,864	(6,363)	105.6%
TRAINING & TRAVEL	31,077	28,304	2,773	91.1%
PUBLIC OUTREACH/EDUCATION/EVENTS & TROLLEY	13,543	8,860	4,683	65.4%
DEBT SERVICE	673,708	670,817	2,891	99.6%
REBATE AND RETROFIT PROGRAMS	2,000	1,525	475	76.3%
VOLUNTARY LOT MERGER PROGRAM	8,000	12,425	(4,425)	155.3%
GRANT EXPENDITURES	0	67,938	(67,938)	N/A
CAPITAL OUTLAY	160,400	82,298	78,102	51.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	784,509	804,788	(20,279)	102.6%
ALLOCATED OVERHEAD-OPERATING COSTS	371,586	373,483	(1,898)	100.5%
TOTAL OPERATING EXPENDITURES	7,419,808	7,303,048	116,760	98.4%
OPERATING REVENUE LESS OPERATING EXPENDITURES	234,957	383,496	(148,539)	163.2%

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

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DESCRIPTION	BUDGETED FISCAL YEAR 2009-2010	7/1/2009- 6/30/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
CAPITAL REVENUE				
STANDBY AVAILABILITY	0	292,102	N/A	N/A
CONNECTION FEES	0	2,245	N/A	N/A
RESTRICTED RESERVES	0	33,739	N/A	N/A
TOTAL CAPITAL REVENUE	0	328,086	N/A	N/A
CAPITAL EXPENDITURES				
DESAL	0	761	N/A	N/A
GEOTECH INVESTIGATION/30% DESIGN	0	267,039	N/A	N/A
SCADA	0	81,797	N/A	N/A
RODEO GROUNDS PUMP STATION	0	19,983	N/A	N/A
STUART STREET TANK	0	19,983	N/A	N/A
FISCALINI RANCH PRESERVE-EIR	0	53,645	N/A	N/A
TOTAL CAPITAL EXPENDITURES	0	443,208	N/A	N/A
CAPITAL REVENUE LESS CAPITAL EXPENDITURES		(115,122)	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010
GOVERNMENTAL FUNDS/DEPARTMENTS
FOR THE PERIOD OF JULY 1, 2009-JUNE 30, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 6/30/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
FIRE DEPARTMENT-GENERAL FUND	1,766,911	1,831,974	(65,063)	103.7%
ADMINISTRATION-GENERAL FUND	1,423,755	1,444,296	(20,541)	101.4%
FACILITIES AND RESOURCES-GENERAL FUND	447,362	450,783	(3,421)	100.8%
PARKS & RECREATION-GENERAL FUND	76,245	76,839	(594)	100.8%
RESOURCE CONSERVATION FUND	157,849	161,571	(3,722)	102.4%
TOTAL OPERATING REVENUE	<u>3,872,122</u>	<u>3,965,463</u>	<u>(93,341)</u>	102.4%
OPERATING EXPENDITURES				
FIRE DEPARTMENT-GENERAL FUND	1,658,392	1,752,040	(93,648)	105.6%
ADMINISTRATION-GENERAL FUND	1,397,071	1,399,409	(2,338)	100.2%
FACILITIES AND RESOURCES-GENERAL FUND	463,923	473,264	(9,341)	102.0%
PARKS & RECREATION-GENERAL FUND	43,571	45,660	(2,089)	104.8%
RESOURCE CONSERVATION FUND	147,760	147,352	408	99.7%
TOTAL OPERATING EXPENDITURES	<u>3,710,717</u>	<u>3,817,724</u>	<u>(107,008)</u>	102.9%
OPERATING REVENUE LESS OPERATING EXPENDITURES	<u>161,405</u>	<u>147,739</u>	<u>13,667</u>	91.5%
CAPITAL REVENUE				
FIRE DEPARTMENT-GENERAL FUND	0	0	N/A	N/A
ADMINISTRATION-GENERAL FUND	0	0	N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	0	0	N/A	N/A
PARKS & RECREATION-GENERAL FUND	0	33,739	N/A	N/A
RESOURCE CONSERVATION FUND	0	0	N/A	N/A
TOTAL CAPITAL REVENUE	<u>0</u>	<u>33,739</u>	N/A	N/A
CAPITAL EXPENDITURES				
FIRE DEPARTMENT-GENERAL FUND	0	0	N/A	N/A
ADMINISTRATION-GENERAL FUND	0	0	N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	0	0	N/A	N/A
PARKS & RECREATION-GENERAL FUND	0	53,645	N/A	N/A
RESOURCE CONSERVATION FUND	0	0	N/A	N/A
TOTAL CAPITAL EXPENDITURES	<u>0</u>	<u>53,645</u>	N/A	N/A
CAPITAL REVENUE LESS CAPITAL EXPENDITURES		<u>(19,906)</u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010
WATER FUND/DEPARTMENT
FOR THE PERIOD OF JULY 1, 2009-JUNE 30, 2010**

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DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 6/30/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	1,726,189	1,682,745	43,444	97.5%
ACCOUNT SERVICE FEES	14,569	14,975	(406)	102.8%
LATE FEES	53,269	53,987	(718)	101.3%
INTEREST INCOME	9	9	0	100.0%
OTHER	9,200	9,384	(184)	102.0%
TOTAL OPERATING REVENUE	1,803,236	1,761,100	42,136	97.7%
OPERATING EXPENDITURES				
SALARIES & WAGES	369,405	336,703	32,702	91.1%
PAYROLL TAXES & BENEFITS	213,037	205,716	7,321	96.6%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	86,346	109,682	(23,336)	127.0%
MAINTENANCE & REPAIR-PLANT	2,000	2,603	(603)	130.2%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	3,706	14,950	(11,244)	403.4%
MAJOR MAINTENANCE	121,000	31,375	89,625	25.9%
OFFICE SUPPLIES & EQUIPMENT	17,300	12,331	4,969	71.3%
GOVERNMENT FEES, DUES,PUBLICATIONS	18,500	17,289	1,211	93.5%
UTILITIES	136,809	131,055	5,754	95.8%
BAD DEBT	3,000	1,289	1,711	43.0%
PROFESSIONAL SERVICES	75,012	80,112	(5,100)	106.8%
LEASE-WELL SITE	26,000	26,000	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	23,779	33,511	(9,732)	140.9%
TRAINING & TRAVEL	10,167	3,572	6,595	35.1%
PUBLIC OUTREACH & EDUCATION	2,400	1,772	628	73.8%
DEBT SERVICE	184,211	183,114	1,097	99.4%
CAPTIAL OUTLAY	33,000	15,197	17,803	46.1%
ALLOCATED OVERHEAD-PERSONNEL COSTS	305,875	313,840	(7,965)	102.6%
ALLOCATED OVERHEAD-OPERATING COSTS	144,956	145,646	(690)	100.5%
TOTAL OPERATING EXPENDITURES	1,776,503	1,665,757	110,746	93.8%
OPERATING REVENUE LESS OPERATING EXPENDITURES	26,733	95,343	(68,610)	356.6%

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010
 WATER FUND/DEPARTMENT
 FOR THE PERIOD OF JULY 1, 2009-JUNE 30, 2010**

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CAPITAL REVENUE				
STANDBY AVAILABILITY	0	177,114	N/A	N/A
CONNECTION FEES	<u>0</u>	<u>0</u>	N/A	N/A
TOTAL CAPITAL REVENUE	<u>0</u>	<u>177,114</u>	N/A	N/A
CAPITAL EXPENDITURES				
DESAL	0	761	N/A	N/A
GEOTECH INVESTIGATION/30% DESIGN	0	267,039	N/A	N/A
SCADA	0	65,405	N/A	N/A
RODEO GROUNDS PUMP STATION	0	19,983	N/A	N/A
STUART STREET TANK	<u>0</u>	<u>19,983</u>	N/A	N/A
TOTAL CAPITAL EXPENDITURES	<u>0</u>	<u>373,171</u>	N/A	N/A
CAPITAL REVENUE LESS CAPITAL EXPENDITURES		<u>(196,057)</u>	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010
WASTEWATER FUND/DEPARTMENT
FOR THE PERIOD OF JULY 1, 2009-JUNE 30, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 6/30/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
SERVICE FEES	1,978,000	1,958,853	19,147	99.0%
INTEREST INCOME	200	188	12	94.0%
OTHER	1,207	940	267	77.9%
TOTAL OPERATING REVENUE	1,979,407	1,959,981	19,426	99.0%
OPERATING EXPENDITURES				
SALARIES & WAGES	331,084	335,775	(4,691)	101.4%
PAYROLL TAXES & BENEFITS	213,108	219,580	(6,472)	103.0%
MAINTENANCE & REPAIR-COLLECTION SYSTEM	51,540	60,233	(8,693)	116.9%
MAINTENANCE & REPAIR-PLANT	23,249	19,558	3,691	84.1%
MAINTENANCE & REPAIR-GROUNDS	12,500	579	11,921	4.6%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	10,308	7,560	2,748	73.3%
MAJOR MAINTENANCE	34,000	14,959	19,041	44.0%
SLUDGE DISPOSAL	60,000	63,117	(3,117)	105.2%
OFFICE SUPPLIES & EQUIPMENT	12,768	11,112	1,656	87.0%
GOVERNMENT FEES, DUES,PUBLICATIONS	52,313	47,825	4,488	91.4%
UTILITIES	170,607	171,679	(1,072)	100.6%
PROFESSIONAL SERVICES	19,136	12,544	6,592	65.6%
OPERATING SUPPLIES & EQUIPMENT	39,137	33,804	5,333	86.4%
TRAINING & TRAVEL	6,384	2,679	3,705	42.0%
PUBLIC OUTREACH & EDUCATION	900	722	178	80.2%
DEBT SERVICE	440,431	438,637	1,794	99.6%
CAPITAL OUTLAY	127,400	44,666	82,734	35.1%
ALLOCATED OVERHEAD-PERSONNEL COSTS	222,467	228,497	(6,030)	102.7%
ALLOCATED OVERHEAD-OPERATING COSTS	105,256	106,040	(784)	100.7%
TOTAL OPERATING EXPENDITURES	1,932,588	1,819,566	113,022	94.2%
OPERATING REVENUE LESS OPERATING EXPENDITURES	46,819	140,415	(93,596)	299.9%
CAPITAL REVENUE				
STANDBY AVAILABILITY	0	114,988	N/A	N/A
CONNECTION FEES	0	2,245	N/A	N/A
TOTAL CAPITAL REVENUE	0	117,233	N/A	N/A
CAPITAL EXPENDITURES				
SCADA	0	16,392	N/A	N/A
TOTAL CAPITAL EXPENDITURES	0	16,392	N/A	N/A
CAPITAL REVENUE LESS CAPITAL EXPENDITURES		100,841	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010
GENERAL FUND-FIRE DEPARTMENT
FOR THE PERIOD OF JULY 1, 2009-JUNE 30, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 6/30/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	1,162,834	1,176,384	(13,550)	101.2%
PROPOSITION 1A SECURITIZATION	106,952	106,952	0	100.0%
FIRE BENEFIT ASSESSMENT	387,621	386,633	988	99.7%
WEED ABATEMENT/FUEL REDUCTION	67,848	62,972	4,876	92.8%
MUTUAL AID/INSPECTION FEES	24,504	23,513	991	96.0%
INTEREST INCOME	2,000	1,478	522	73.9%
GRANT REVENUE	3,952	62,977	(59,025)	1593.5%
SALE OF SURPLUS EQUIPMENT	11,000	11,000	0	100.0%
OTHER	200	65	135	32.5%
TOTAL OPERATING REVENUE	1,766,911	1,831,974	(65,063)	103.7%
OPERATING EXPENDITURES				
SALARIES & WAGES	784,715	795,664	(10,949)	101.4%
PAYROLL TAXES & BENEFITS	400,206	422,496	(22,290)	105.6%
INSURANCE & OTHER SERVICES	350	505	(155)	144.3%
MAINTENANCE & REPAIR	40,621	37,927	2,694	93.4%
OFFICE SUPPLIES & EQUIPMENT	4,631	5,378	(747)	116.1%
GOVERNMENT FEES, DUES,PUBLICATIONS	33,185	32,006	1,179	96.4%
UTILITIES	29,126	29,210	(84)	100.3%
PROFESSIONAL SERVICES	19,970	17,308	2,662	86.7%
FUEL HAZARD CONTRACT	34,707	34,707	0	100.0%
OPERATING SUPPLIES & EQUIPMENT	44,577	35,491	9,086	79.6%
GRANT EXPENDITURES	0	67,938	(67,938)	N/A
TRAINING & TRAVEL	6,781	11,143	(4,362)	164.3%
PUBLIC OUTREACH & EDUCATION	2,000	1,328	672	66.4%
EQUIPMENT LEASE	3,768	3,627	141	96.3%
DEBT SERVICE	49,066	49,066	0	100.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	138,875	142,237	(3,362)	102.4%
ALLOCATED OVERHEAD-OPERATING COSTS	65,814	66,009	(195)	100.3%
TOTAL OPERATING EXPENDITURES	1,658,392	1,752,040	(93,648)	105.6%
OPERATING REVENUE LESS OPERATING EXPENDITURES	108,519	79,934	28,585	73.7%

**CAMBRIA COMMUNITY SERVICES DISTRICT
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010
GENERAL FUND-ADMINISTRATION DEPARTMENT
FOR THE PERIOD OF JULY 1, 2009-JUNE 30, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 6/30/2010	REMAINING BALANCE/ (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
ADMINISTRATIVE OVERHEAD CHARGES-PS	784,508	804,788	(20,280)	102.6%
ADMINISTRATIVE OVERHEAD CHARGES-OE	371,586	373,483	(1,897)	100.5%
PROPERTY TAX	127,388	128,872	(1,484)	101.2%
PROPOSITION 1A SECURITIZATION	11,716	11,716	0	100.0%
INTEREST INCOME	26,000	24,678	1,322	94.9%
SERVICE FEES	6,050	4,058	1,992	67.1%
FRANCHISE FEES	67,857	68,089	(232)	100.3%
OTHER	28,650	28,612	38	99.9%
TOTAL OPERATING REVENUE	<u>1,423,755</u>	<u>1,444,296</u>	<u>(20,541)</u>	101.4%
OPERATING EXPENDITURES				
SALARIES & WAGES	607,522	616,338	(8,816)	101.5%
PAYROLL TAXES & BENEFITS	365,342	358,685	6,657	98.2%
INSURANCE & CLAIMS	68,355	60,082	8,273	87.9%
MAINTENANCE & REPAIRS	38,355	38,732	(377)	101.0%
OFFICE SUPPLIES & EQUIPMENT	24,391	20,866	3,525	85.5%
GOVERNMENT FEES, DUES,PUBLICATIONS	37,531	36,726	805	97.9%
UTILITIES	29,616	27,721	1,895	93.6%
DISTRICT OFFICE RENT	42,365	42,428	(63)	100.1%
PROFESSIONAL SERVICES	168,851	164,250	4,601	97.3%
TRAINING & TRAVEL	7,500	8,195	(695)	109.3%
PUBLIC OUTREACH & EDUCATION	4,743	2,951	1,792	62.2%
CAPITAL OUTLAY	0	22,435	(22,435)	N/A
TROLLEY	2,500	0	2,500	0.0%
TOTAL OPERATING EXPENDITURES	<u>1,397,071</u>	<u>1,399,409</u>	<u>(2,338)</u>	100.2%
OPERATING REVENUE LESS OPERATING EXPENDITURES	<u>26,684</u>	<u>44,887</u>	<u>(18,203)</u>	168.2%

**CAMBRIA COMMUNITY SERVICES DISTRICT
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010
GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT
FOR THE PERIOD OF JULY 1, 2009-JUNE 30, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 6/30/2010	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	390,634	395,185	(4,551)	101.2%
PROPOSITION 1A SECURITIZATION	35,928	35,928	0	100.0%
FACILITY RENTS	19,000	16,884	2,116	88.9%
INTEREST INCOME	800	716	84	89.5%
OTHER/DONATION	1,000	2,070	(1,070)	207.0%
TOTAL OPERATING REVENUE	447,362	450,783	(3,421)	100.8%
OPERATING EXPENDITURES				
SALARIES & WAGES	164,880	167,368	(2,488)	101.5%
PAYROLL TAXES & BENEFITS	100,615	102,250	(1,635)	101.6%
MAINTENANCE & REPAIRS	22,951	19,424	3,527	84.6%
OPEN SPACE MAINTENANCE	25,688	23,056	2,632	89.8%
OFFICE SUPPLIES & EQUIPMENT	179	0	179	0.0%
GOVERNMENT FEES, DUES,PUBLICATIONS	0	79	(79)	N/A
UTILITIES	34,989	34,935	54	99.8%
PROFESSIONAL SERVICES	12,320	7,532	4,788	61.1%
OPERATING SUPPLIES & EQUIPMENT	7,008	18,058	(11,050)	257.7%
PUBLIC OUTREACH /EDUCATION	0	1,113	(1,113)	N/A
TRAINING & TRAVEL	45	2,715	(2,670)	6033.3%
ALLOCATED OVERHEAD-PERSONNEL COSTS	64,623	66,072	(1,449)	102.2%
ALLOCATED OVERHEAD-OPERATING COSTS	30,625	30,662	(37)	100.1%
TOTAL OPERATING EXPENDITURES	463,923	473,264	(9,341)	102.0%
OPERATING REVENUE LESS OPERATING EXPENDITURES	(16,561)	(22,481)	5,920	135.7%

**CAMBRIA COMMUNITY SERVICES DISTRICT
FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010
GENERAL FUND-PARKS AND RECREATION DEPARTMENT
FOR THE PERIOD OF JULY 1, 2009-JUNE 30, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 6/30/2010	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
PROPERTY TAX	50,985	51,579	(594)	101.2%
PROPOSITION 1A SECURITIZATION	4,689	4,689	0	100.0%
GRANTS	20,571	20,571	0	100.0%
TOTAL OPERATING REVENUE	76,245	76,839	(594)	100.8%
OPERATING EXPENDITURES				
SALARIES & WAGES	1,243	1,243	0	100.0%
PAYROLL TAXES & BENEFITS	712	707	5	99.3%
PUBLIC OUTREACH /EDUCATION	1,000	974	26	97.4%
OFFICE SUPPLIES & EQUIPMENT	250	1,407	(1,157)	562.8%
PROFESSIONAL SERVICES	9,202	9,084	118	98.7%
ALLOCATED OVERHEAD-PERSONNEL COSTS	21,144	22,024	(880)	104.2%
ALLOCATED OVERHEAD-OPERATING COSTS	10,020	10,221	(201)	102.0%
TOTAL OPERATING EXPENDITURES	43,571	45,660	(2,089)	104.8%
OPERATING REVENUE LESS OPERATING EXPENDITURES	32,674	31,179	1,495	95.4%
CAPITAL REVENUE				
RESTRICTED RESERVES	0	33,739	N/A	N/A
TOTAL CAPITAL REVENUE	0	33,739	N/A	N/A
CAPITAL EXPENDITURES				
FISCALINI RANCH PRESERVE-EIR	0	53,645	N/A	N/A
TOTAL CAPITAL EXPENDITURES	0	53,645	N/A	N/A
CAPITAL REVENUE LESS CAPITAL EXPENDITURES		(19,906)	N/A	N/A

**CAMBRIA COMMUNITY SERVICES DISTRICT
 FOURTH QUARTER REVENUE AND EXPENDITURE REPORT-FISCAL YEAR 2009-2010
 RESOURCE CONSERVATION FUND/DEPARTMENT*
 FOR THE PERIOD OF JULY 1, 2009-JUNE 30, 2010**

DESCRIPTION	MID-YEAR BUDGETED FISCAL YEAR 2009-2010	ACTUAL 7/1/2009- 6/30/2010	REMAINING BALANCE (OVER BUDGET)	Y-T-D % OF BUDGET
OPERATING REVENUE				
IN-LIEU FEES	24,000	18,300	5,700	76.3%
REMODEL FEES	28,000	37,928	(9,928)	135.5%
WAIT LIST FEES	58,000	59,366	(1,366)	102.4%
ASSIGNMENT FEES	12,449	9,918	2,531	79.7%
TRANSFER EDUs	35,200	35,800	(600)	101.7%
INTEREST INCOME	200	259	(59)	129.5%
TOTAL OPERATING REVENUE	<u>157,849</u>	<u>161,571</u>	<u>(3,722)</u>	102.4%
OPERATING EXPENDITURES				
SALARIES & WAGES	42,045	42,653	(608)	101.4%
PAYROLL TAXES & BENEFITS	23,375	23,641	(266)	101.1%
REBATE & RETROFIT PROGRAMS	2,000	1,525	475	76.3%
OFFICE SUPPLIES & EQUIPMENT	400	622	(222)	155.5%
VOLUNTARY LOT MERGER PROGRAM	8,000	12,425	(4,425)	155.3%
PROFESSIONAL SERVICES	25,300	19,463	5,837	76.9%
TRAINING & TRAVEL	200	0	200	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	31,525	32,118	(593)	101.9%
ALLOCATED OVERHEAD-OPERATING COSTS	14,915	14,905	10	99.9%
TOTAL OPERATING EXPENDITURES	<u>147,760</u>	<u>147,352</u>	<u>408</u>	99.7%
OPERATING REVENUE LESS OPERATING EXPENDITURES	<u>10,089</u>	<u>14,219</u>	<u>(4,130)</u>	140.9%

*The Resource Conservation Fund is included in Governmental Funds.