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## CAMBRIA COMMUNITY SERVICES DISTRICT

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**Thursday, March 24, 2016 - 6:00 PM**

1000 Main Street, Cambria, CA 93428

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### AGENDA

This agenda is prepared and posted pursuant to Government Code Section 54954.2. By listing a topic on this agenda, the District's Board of Directors has expressed its intent to discuss and act on each item. In addition to any action identified in the summary description of each item, the action that may be taken by the Board of Directors shall include: a referral to staff with specific requests for information; continuance; specific direction to staff concerning the policy or mission of the item; discontinuance of consideration; authorization to enter into negotiations and execute agreements pertaining to the item; adoption or approval; and disapproval.

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the Office of the District Clerk, available for public inspection during District business hours. If requested, the agenda and supporting documents shall be made available in alternative formats to persons with a disability. The District Clerk will answer any questions regarding the agenda.

#### 1. OPENING

- A. Call to Order
- B. Pledge of Allegiance
- C. Establishment of Quorum
- D. Report from Closed Session

District Counsel to provide report from closed sessions held on February 18, 2016 and March 24, 2016

#### 2. SPECIAL REPORTS (Estimated time 5 Minutes per item)

- A. Sheriff's Department Report
- B. Cambria Community Services District Fire Department Report by Battalion Chief Eric Shalhoob

#### 3. ACKNOWLEDGEMENTS AND PRESENTATIONS

- A. President Robinette to present a Proclamation to the Historical Society
- B. President Robinette to present a Proclamation to Rudy and Michelle Rodriguez acknowledging their contributions to the Community of Cambria
- C. Parks, Recreation and Open Space Commissioner and Friends of the Fiscalini Ranch Preserve Board Member Adolf Atencio to provide a trails presentation to the Board of Directors

- D. Presentation from Balance Public Relations Senator Dean Florez, Ret.
- E. Oath of Office for Three SAFER Firefighters; Benjamin Shank, Michael Castellanos, and Ian Van Weerden Poelman

**4. AGENDA REVIEW: ADDITIONS/DELETIONS AND PULLED CONSENT ITEMS**

**5. PUBLIC COMMENT (LIMITED TO 30 MINUTES)**

Members of the public may now address the Board on any item of interest within the jurisdiction of the Board but not on its agenda today. In compliance with the Brown Act, the Board cannot discuss or act on items not on the agenda. Each speaker has up to three minutes. Speaker slips (available at the entry) should be submitted to the District Clerk.

**6. MANAGER'S AND BOARD REPORTS (Estimated time 15 Minutes total)**

**A. Manager's Report**

**i. General Manager's Report**

**B. Ad Hoc Committee Reports and Other Related Board Member Reports (Committee Meetings and Board authorized meetings attended)**

**7. CONSENT AGENDA (Estimated time: 15 Minutes)**

All matters on the consent calendar are to be approved by one motion. If Directors wish to discuss a consent item other than simple clarifying questions, a request for removal may be made. Such items are pulled for separate discussion and action after the consent calendar as a whole is acted upon.

- A. Consideration to Approve the Expenditure Report for February 2016
- B. Consideration to Approve the Minutes from the Regular Board meeting held on February 18, 2016
- C. Consideration of Adoption of Resolution 07-2016 Updating the Assignment of Banking Powers for the Cambria Community Services District
- D. Consideration of Adoption of Resolutions 10-2016, 11-2016 and 12-2016 Related to the Application For a Low Interest Loan from the California Clean Water State Revolving Fund for the Fiscalini Water Tank Replacement Project

**8. HEARINGS AND APPEALS (Estimated time: 15 Minutes per item)**

**A. NONE**

**9. REGULAR BUSINESS (Estimated time: 15 Minutes per item)**

- A. Discussion and Consideration of Ratification and Approval of Submittal of Applications for Grants for the CCSD Fire Department
- B. Discussion and Consideration Regarding Reactivation of the Land Conservancy of San Luis Obispo (LCSLO) County Lot Retirement Program, Adoption of Memorandum of Understanding with LCSLO (Cambria/Lodge Hill Transfer), Adoption of Resolution 08-2016 Authorizing Acceptance of Lots, and Appointment of Citizens Committee to Review Funding Options for Lot Acquisition for the Buildout Reduction Program
- C. Discussion and Consideration to Approve an Amendment to the Agreement with Michael Baker International for Preparation of the Sustainable Water Facility EIR
- D. Receive the Comprehensive Annual Financial Report for Fiscal Year 2014/2015

**10. PUBLIC COMMENT (CONTINUED)**

Members of the public who have not had the opportunity to speak on item 5 due to the limitation of time may now address the Board on any item of interest within the jurisdiction of the Board but not on its agenda today. In compliance with the Brown Act, the Board cannot discuss or act on items not on the agenda. Each speaker

has up to three minutes. Speaker slips (available at the entry) should be submitted to the District Clerk.

**11. FUTURE AGENDA ITEM(S) (Estimated time: 15 Minutes)**

Requests from Board members to receive feedback, direct staff to prepare information, and/or request a formal agenda report be prepared and the item placed on a future agenda. No formal action can be taken except to direct staff to place a matter of business on a future agenda by majority vote.

**12. ADJOURN**



## CAMBRIA COMMUNITY SERVICES DISTRICT PROCLAMATION CAMBRIA SESQUICENTENNIAL

**WHEREAS**, 2016 marks the 150th anniversary of the community of Cambria, established in 1866 after the land of Rancho Santa Rosa, originally inhabited by Native Americans of the Chumash and Salinan tribes and then owned by Don Juliano Estrada and later Domingo Pujol, was subdivided and sold; and

**WHEREAS**, settlers from other American states and immigrants from Spain and Mexico; England, Scotland, Ireland and Wales; the Azores; Switzerland and Italy; and China chose to live and work here; and

**WHEREAS**, the U.S. Government officially recognized Cambria, California, on January 10, 1870, after its residents discussed and agreed to the new name; and

**WHEREAS**, Cambria survived several devastating fires, floods, and droughts during its history, reinventing itself according to the local, state, and world economies; and

**WHEREAS**, the population ebbed and flowed, ranging from the second largest town in San Luis Obispo County down to a humble population of 800, as area residents engaged in farming, mining, lumbering, whaling, dairying, cattle ranching, and operating local business establishments; and

**WHEREAS**, in 1917, Cambria's native son, State Senator Elmer Rigdon, introduced a bill for the construction of State Highway One from Cambria to Carmel, which was completed and opened in 1937, thusly eliminating the town's reputation as being "where the highway ends;" and

**WHEREAS**, with the dedication of William Randolph Hearst's *La Cuesta Encantada* as a state park, and with the opening of State Highway 46 West, Cambria found itself on the way to many points of interest on the Central Coast and is now designated a destination in and of itself, "Where the Pines Meet the Sea," with one of only three native Monterey Pine forests worldwide; and

**WHEREAS**, tourism has brought Cambria to its current prosperity, with more than forty non-profit organizations also benefiting the community; and

**WHEREAS**, Cambria functions under the authority of San Luis Obispo County, Supervisorial District Two.

**NOW, THEREFORE**, be it resolved that the Cambria Community Services District does hereby recognize Cambria's Sesquicentennial.

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Gail Robinette, President  
Board of Directors



## **CAMBRIA COMMUNITY SERVICES DISTRICT PROCLAMATION**

### **HONORING MICHELLE & RUDY RODRIGUEZ**

**WHEREAS**, Michelle Rodriguez, a Cambria resident since 1995, has worked for the Cambria Community Services District since March 3, 2014 and, during the course of her career with the District as Administrative Technician II, Michelle has served as Billing Clerk while also assisting with general office operations on an as-needed basis with great flexibility and dedication; and

**WHEREAS**, she and her husband, Rudy—member of the Cambria Lions Club and ten-year Produce Department Manager with Albertson’s Market in Morro Bay—have been active members of the Cambria community, having attended Calvary Chapel for 21 years, invested 20 years of labor into their local “fixer-upper” home, owned and operated multiple businesses in the community—including All American Video, All American Dry Cleaning and Alterations, and All American Recycling Center—participated in the partnership that built the new Cambria Library, put their son—the 2005 Coast Union High School President—through Cambria schools, and established long-lasting friendships with many throughout the community; and

**WHEREAS**, Michelle has furthermore served the community through her outreach and teaching with Calvary Chapel, substitute teaching for the Coast Unified School District, full-time teaching with the North County Christian School in Atascadero, and through her tenure as Director of The Learning Center at the Cambria Presbyterian Church; and

**WHEREAS**, Rudy has furthermore served the community through his food parcel projects with Calvary Chapel, which delivered boxes of food to needy Cambria families; through his coaching of the Cambria Youth Football team, which resulted in an exciting winning season; and through his leadership on many mission trips to Russia; and

**WHEREAS**, Michelle is resigning from her post at CCSD and she and Rudy are looking forward to spending more time with their 18-month-old twin granddaughters in Fredericksburg, Virginia; and

**NOW, THEREFORE**, by virtue of the authority vested in me as President of the Board of Directors; and on behalf of the entire Board, District Staff, and all Cambrians, on this day, March 24, 2016, I hereby present to Michelle & Rudy Rodriguez this proclamation of public recognition, extending to them both our deep appreciation for their distinguished service; and our best wishes for continued success in all their future endeavors.



# CAMBRIA COMMUNITY SERVICE DISTRICT: MONTHLY UPDATE

MARCH 24, 2016

1. **Strategic advisory work on general permitting for both water and wastewater.**
  - ✓ Sustainable Water System: Discussion item
  - ✓ Wastewater: Discussion item
  - ✓ Bond funding issues: Power Point Presentation (attached)
  
2. **Identifying grant funding opportunities for recycled water projects, specifically improvements to the wastewater treatment plant to meet RWQCB requirements relating to TMDL.**
  - ✓ Round 1 Implementation Grant Proposal Solicitation;
  - ✓ Planning Grant Proposal Solicitation;
  - ✓ Requirements and objectives established by the State Water Board;
  - ✓ Technical assistance;
  - ✓ Scoring criteria;
  - ✓ Adoption Meeting: Proposition 1 Groundwater Grant Program Funding Guidelines--May 17, 2016
  
3. **Education and strategic communications around the Sustainable Water System Project.**
  - ✓ Coastal Commission: report
  - ✓ Legislative members: report
  
4. **Pertinent legislative information and relevant regulatory reports.**
  - ✓ Attached Bill List: Discussion (attached)
  
5. **Governmental outreach, communication & external affairs.**
  - ✓ Senator Feinstein Water Bill: Discussion

# Cambria Community Service District

FEBRUARY 18, 2016

BOARD MEETING

# Sacramento Discussions

- ▶ Water and wastewater overview by DWR with GM of Cambria Community Service District.
- ▶ Identification of grant funding opportunities for wastewater water projects: Discussion on improvements to the wastewater treatment plant to meet RWQCB requirements relating to TMDL.
- ▶ Education and strategic communications around the Sustainable Water Facility , EWS, and technologies.
- ▶ Overview of pertinent legislative information and relevant regulatory reports.
- ▶ Parks & Recreation discussion on ongoing matters.



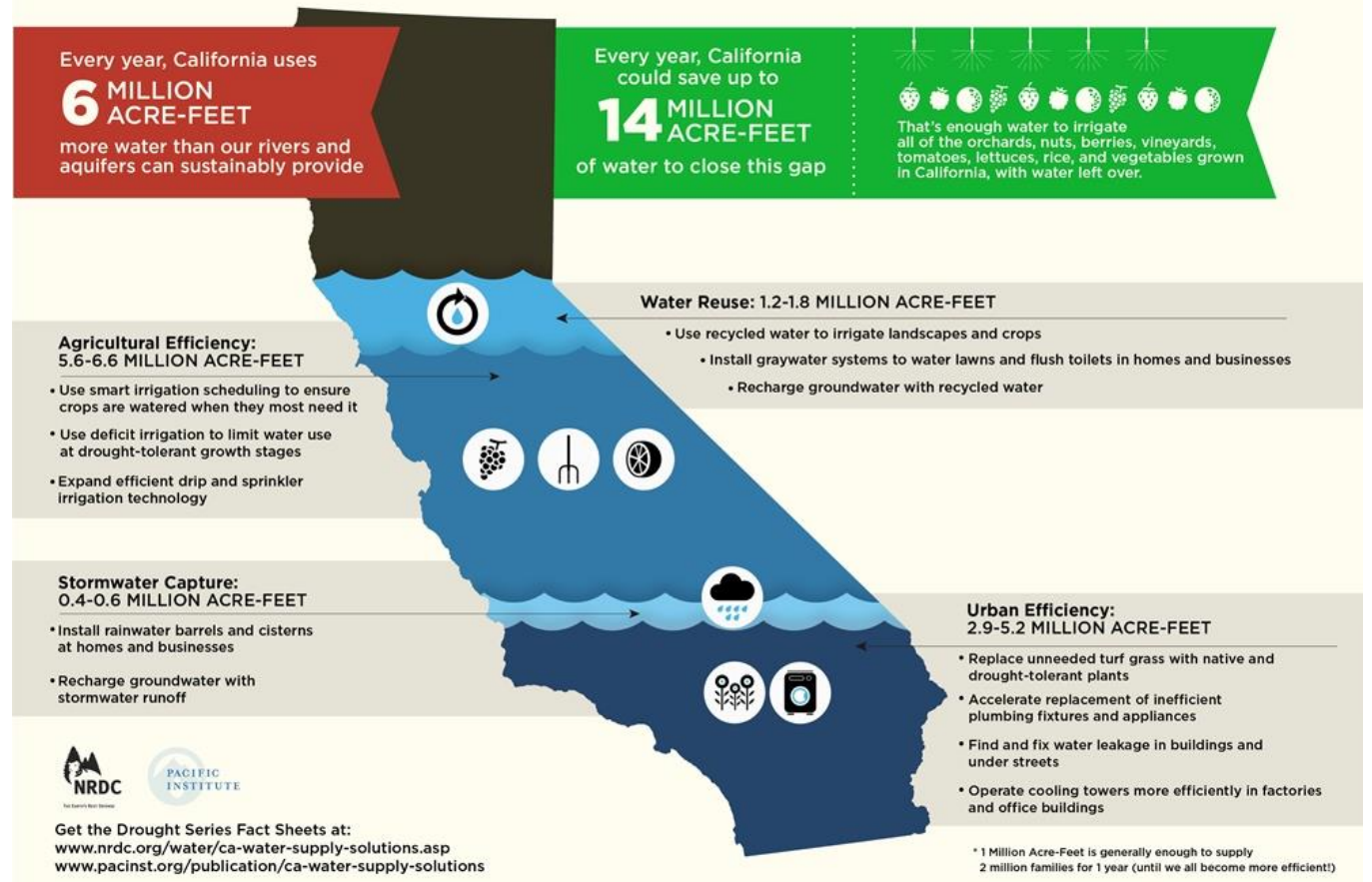


# Water Bond, Drought & Government Action

- ❖ What is driving the water bond funding in Sacramento?
- ❖ What role does water reuse play in the solution?
- ❖ NRDC: "We estimate that the water reuse potential ranges from \$1.2 million to 1.8 million acre-feet per year. 2/3rds of the reuse potential is in the coastal areas where wastewater is discharged into the ocean or streams that drain into the ocean. In these areas, expanding water reuse may provide both water supply and water quality benefits."

## Untapped Savings

21<sup>ST</sup> CENTURY SOLUTIONS FOR A SUSTAINABLE WATER SUPPLY FOR CALIFORNIA



- ❖ \$625 million is proposed for recycled water funding (administered by SWRCB) with the remaining \$100 million for desalination (administered by DWR).
- ❖ Funding will be used to promote use of treated municipal wastewater to offset and augment state/local fresh water supplies.
- ❖ In general, the funding will be allocated to the State Water Board as:
  - ❖ 50% for loans (\$300 million)
  - ❖ 50% for grants (\$300 million)

# RECYCLED WATER FUNDING: PROP 1

# Case Study: Grant Funding

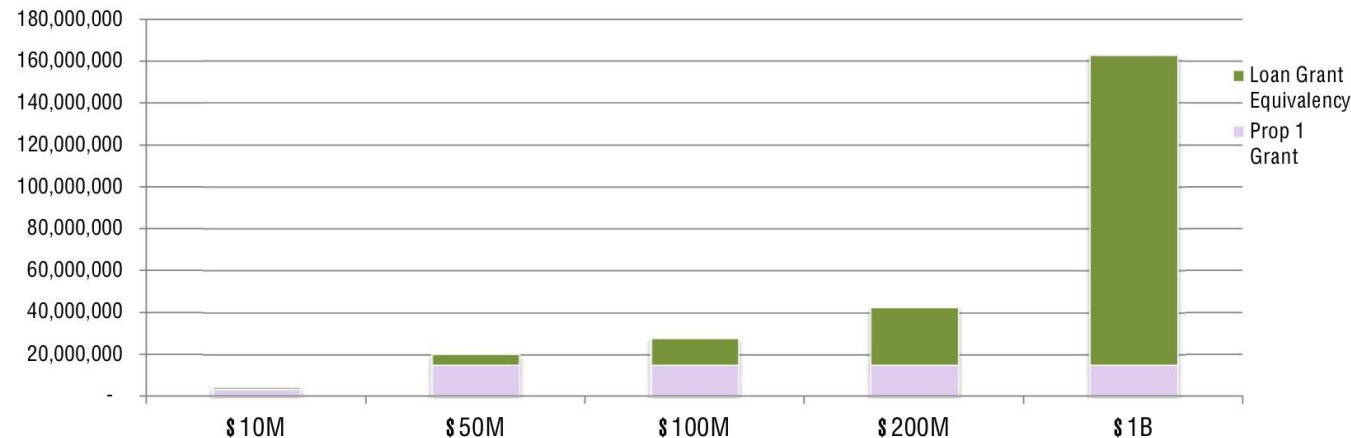
Funding Program	Funding Amount	Draft Guidelines	Public Workshops	Final Guidelines	Funding for Projects Anticipated in State Fiscal Year 2015/16?	Which Email List Should I Sign up for?	Contact
Water Recycling	\$625 million*	Feb-15	Apr-15	Jun-15	Yes	Water Recycling Funding Program	Dan Newton Ph: (916) 324-8404
Small Community Wastewater	\$260 million	Feb-15	Mar-15	Jun-15	Yes	Clean Water State Revolving Fund	Meghan Tosney Ph: (916) 341-5729
Drinking Water	\$260 million	Apr-15	May-15	Aug-15	Yes	Drinking Water State Revolving Fund	Dat Tran Ph: (916) 449-5644
Stormwater	\$200 million	Apr-16	May-16	Jun-16	No	Stormwater Grant Program (Proposition 84)	Joe Karkoski Ph: (916) 341-5618
Groundwater Sustainability	\$800 million**	Apr-16	May-16	Aug-16	No	Groundwater Funding	Joe Karkoski Ph: (916) 341-5618

\*Proposition 1 authorized \$725 million; Department of Water Resources (DWR) will administer the remaining \$100 million for desalinization projects.

\*\* Proposition 1 authorized \$900 million; DWR will administer the remaining \$100 million to fund projects that develop groundwater management plans

# Prop 1: Construction: Financing & Grants

Construction Costs:	\$ 10 Million	\$ 50 Million	\$ 100 Million	\$ 200 Million	\$ 1 Billion
<b>WRFP Grant:</b>	\$ 3,500,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
<b>Loan-Grant Equivalent:</b>					
<b>Agency Rate: 3.5%</b>	\$ 975,000	\$ 5,250,000	\$ 12,750,000	\$ 27,750,000	\$ 147,750,000
<b>Total Subsidy:</b>	\$ 4,475,000	\$ 20,250,000	\$ 27,750,000	\$ 42,750,000	\$ 162,750,000



	Existing	Proposed
<b>Construction Grants</b>	<ul style="list-style-type: none"> <li><b>State Share:</b> 25%</li> <li><b>Maximum Grant:</b> \$5,000,000</li> <li><b>Allowance:</b> 15% of the eligible grant amount for design and construction allowances</li> </ul>	<ul style="list-style-type: none"> <li><b>State Share:</b> 35% (40% for SDAC)</li> <li><b>Maximum Grant:</b> \$15,000,000 (\$20,000,000 for SDAC)</li> <li><b>Allowance:</b> 15% of the eligible grant amount for construction management, contingency, and other construction allowances</li> </ul>

	Existing	Proposed
<b>Construction Financing</b>	<ul style="list-style-type: none"> <li><b>Interest:</b> 1/2 General Obligation Bond Rate</li> <li><b>Term:</b> 20 year</li> <li><b>Allowance:</b> 15% of the eligible financing amount for design and construction allowances</li> </ul>	<ul style="list-style-type: none"> <li><b>Interest:</b> 1/2 General Obligation Bond Rate*</li> <li><b>Term:</b> 30 year</li> <li><b>Allowance:</b> Follows the CWSRF Policy</li> </ul>

\* 1% financing available through CWSRF for a limited time

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **6.A.**

FROM: Jerry Gruber, General Manager

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Meeting Date: March 24, 2016

Subject: MANAGER'S REPORT

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The CCSD overall and our individual Departments did exceptionally well during the recent storm events. Prior to the arrival of the storms, I asked that each Department make sure that they were properly prepared and that staffing levels were sufficient to handle any emergencies that may arise from the storms. The Cambria Community Services Fire Department was extremely busy and got very little sleep on the night of the storm, if any. Several trees had fallen on houses within the community; however, luckily no one was hurt. Numerous power outages also occurred due to the high winds. The Facilities and Resources Department had access to their offices on the East Ranch for at least twenty four hours and numerous fallen trees throughout the Fiscalini Ranch and associated trails needed to be cleared by staff. The Water Department also weathered the storm quite well, especially relating to the the most recent clearing of the debris field on the San Simeon Creek. Justin has indicated that the San Simeon Creek had risen to a level of fourteen feet at one point during the storm and if the debris field had not been cleared, the San Simeon Wells would have been completely submerged. The Wastewater Department also did exceptionally well during the storm events and was able to successfully process one million gallons of flow during a twenty four hour period of time. Ongoing maintenance and some slight plant modifications accomplished by staff enabled the Wastewater Treatment Plant to handle and dispose of flows that have historically presented challenges. The Collection system did not experience any Sanitary Sewer Overflows during the storm event. Although there are a great deal of continued infrastructure improvements that still need to be done within the Water and Wastewater Facilities, the result of ongoing and continuous maintenance continues to benefit the community and the District.

I would like to thank everyone within the community who recently supported adjustments to the Water and Wastewater Rates as part of the extended Proposition 218 process. 24.7% of Cambria Rate Payers protested the rate adjustments. Staff will continue to make needed infrastructure improvements on both the Water and Wastewater Departments and will continue to prioritize those improvements based on the needs of the District. Staff will also continue to provide the community and the CCSD Board of Directors with up to date information on improvements to the infrastructure that have already been made, as well as improvements that will be made into the future.

Staff continues to work on the Fiscal Year 2016/2017 Budget. As of March 24, 2016, the General Manager and Finance Manager have met with all of the Departments and have gone over the first draft of expenditures and revenues relating to their Departments. Staff anticipates bringing the first draft of the Fiscal Year 2016/2017 Budget to the CCSD Board of Directors for discussion as part of your April, 2016 Board Meeting. As part of the budget process ,staff will be meeting with the Budget Ad-Hoc Committee prior to the April Board Meeting and also formulating a plan with regard to improvements to both the Water and Wastewater Departments and the amount of borrowing capability the District has, as it relates to the most recent rate adjustments.

As previously stated, we will be conducting an internal recruitment process for the Cambria Community Services District Fire Department Fire Chief. As of March 16, 2016, all of the necessary documentation was distributed to the internal candidates. I will continue to keep the community and the Board informed on the process as we move forward.

Last month I was asked to provide the CCSD Board of Directors with an update to the professional services FRM is providing to the CCSD and the Wastewater Department. The CCSD Board of Directors approved the FRM contract amendment as part of their February 2016 Board Meeting. As of March 17, 2016, FRM is providing Chief Plant Operator coverage for the CCSD Wastewater Treatment Plant. FRM invoiced the District \$14,000.00 in February for their services. Although the amount invoiced by FRM is higher than the budgeted amount for a full time CCSD Chief Plant Operator, FRM is providing the CCSD with superior services and has identified several items that required immediate attention that had not been previously addressed. The CCSD has conducted interviews for the position of Chief Plant Operator and is currently in the process of checking background information on a highly qualified candidate with a great deal of operation, maintenance and laboratory related experience. Collectively these are three areas will greatly benefit the community and the CCSD. The CCSD was unable to select a viable candidate for the Wastewater II position and we will be advertising for the position.

Staff continues to work with both the Sustainable Water Facility EIR and the Wastewater Ad-Hoc Committees. Staff will be bringing to the CCSD Board of Directors a quarterly update on the established goals for 2016 and the progress that is being made on each of the three adopted goals.

Staff was asked to closely monitor and report to the CCSD Board of Directors any indication that water use by category is increasing since the Board's decision in February to temporarily waive surcharges and to allow the customers to wash their vehicles using an appropriate shut off valve. Since this billing cycle includes the periods of January and February, information regarding the possible increase in water usage will be made available to the CCSD Board of Directors after the March and April readings.

Staff has started to compile information relating to the District's current software applications being utilized within all of the Departments. As we look to the future as it relates to billing software and parcel management software, we should be evaluating the practicality of incorporating as many of our computer programming software under one operating platform. The next generation of financial software for the District should be well thought out and give each Department the ability to interface and communicate with each other in an efficient and effective manner.

I would like to thank The Cambrian for publishing a very informative article relating to water quality matters at the Coast Union High School. Staff did meet with the school district to answer questions and provide information relating to the SR4 Well and other water and sewer related matters.

On March 11, 2016, we were fortunate to have Kathleen Tiegs, President of the Association of California Water Agencies, visit our Sustainable Water Facility. President Tiegs was impressed with the Facility and encouraged staff to apply for the ACWA Clair A. Hill Award. We appreciate President Tiegs encouraging the CCSD to apply for such a prestigious award;

however, due to the limited time to submit the necessary paperwork for the award we have chosen to defer applying until next year.

As a result of the great success of the Voluntary Lot Merger Program we have exceeded the desired number of lots to be reduced. Please see the attached report which identifies the total number of lots reduced as of this date.

## **ADMINISTRATION:**

### Human Resources

#### **Administration:**

We have begun the advertising for the full-time Confidential-Administrative Assistant position.

#### **Wastewater Department.**

Interviews were held for the Wastewater Supervisor and the Wastewater Operator II positions. We will continue to work on hiring for these two positions.

#### **Fire Department:**

##### **SAFER Firefighters:**

We have finished the hiring process for the three (3) SAFER Firefighter positions. Reserve Firefighters Benjamin Shank, Ian Van Weerden-Poelman, and Michael Castellanos were hired to fill these positions.

##### **Reserve Firefighters:**

We are working through the hiring process for six (6) Reserve Firefighters. We hope to have them on-board and ready for the Cambria CSD Fire Department Training Academy in the next two weeks.

##### **Fire Chief:**

We have begun the internal recruitment process for the position of Fire Chief. We hope to have this position filled in the near future, allowing for a smooth transition from Cal Fire Management Services.

## **FACILITIES AND RESOURCES:**

### **1. March 5-14 Storms:**

- a. Rodeo Grounds Rd, was blocked for several day's due to fallen tree and downed power and cable lines.
- b. 1 tree fell on a shed at Facilities and Resources yard. Davey Tree assisted in removal of tree.
- c. 1 tree fell behind 2677 Tipton and another behind 2300 Camborne. Both trees have been removed.
- d. CCSD Staff cleared multiple trees down on Fiscalini Ranch Trails (Tipton, Trenton, Santa Rosa Creek Trail and Bluff Trail)

### **2. Community Park:**

- a. FIRMA Consultants and Civil Design Studios have completed the Environmental Monitoring Plan for the Community Park Phase 1 project.
- b. FIRMA also prepared a Storm Water Prevention Plan, Grading Plan and Noise Plan.

### **3. Trail Maintenance:**

- a. CCSD Staff installed 2 additional wire lines on the fence between Bluff trail and Marine Terrace trail. The mile and a half of wire is intended to keep people from making ad hoc trails.

- b. CCSD Staff, removed and chipped down material left over on the Huntington trail from the C's day in August.

**4. Vets Hall:**

- a. CCSD Staff rented a scissor lift to trim back trees on parking lot.
- b. Sewer and Water Lines
  - i. During recent inspection by CCSD staff and a local plumber, multiple issues were found on the sewer and water lines servicing both men's and women's restrooms, bar area and janitors sink.
    1. Issues included, leaks, sink not hooked up to sewer line, plugged lines and improper connections.
  - ii. A plumber was hired to make repairs to the water and sewer lines. Work will take several weeks to accomplish, in order to minimize the impact on renters.
  - iii. First phase of the repairs started on March 3<sup>rd</sup>, new sewer lines were installed on men's restroom.
- c. 51 Events were held at Vets Hall since last Board Meeting.

**5. Facilities and Resources Supervisor attended the following meetings:**

- a. Cambria Emergency Plan Committee, February 25<sup>th</sup>
- b. PROS monthly meeting, March 1<sup>st</sup>
- c. Beautify Cambria, March 9<sup>th</sup>
- d. 2016/17 Budget Meeting, March 10<sup>th</sup>
- e. FFRP Monthly Board Meeting, March 10<sup>th</sup>

**ENGINEER:**

Key activities since the February 18, 2016 Board meeting report have included:

- Continue to coordinate with FRM in their role as Chief Plant Operator for the wastewater treatment plant. This past month, the February 2016 Wastewater Treatment Plant's Self-Monitoring Report was completed and sent to the Water Board on time.
- Continue to coordinate with Finance Manager, Patrick O'Reilly, Water Department Supervisor, Justin Smith, FRM's Stuart Stewart, and our Wastewater Department's Delone Blackburn on water and wastewater department Fiscal Year 16/17 budgeting.
- Sustainable Water Facility:
  - Continue to coordinate with Michael Baker International on the Sustainable Water Facility EIR. Today's agenda includes a discussion item on an amendment to their contract for additional work request items they have identified.
  - Filed a Notice of Completion with the County Clerk's office on the work completed by CDM Constructors Inc. This will also be submitted to County Public Works, along with other supporting documentation, to request payment of our remaining final grant payment, which is a retention by DWR of \$219,112.75.
- Permit Counter: Continue to respond to miscellaneous permit counter information requests and remodel reviews.
- 1/19/2016 Flash Flood Debris Removal along San Simeon Creek at well field: The California Conservation Corps completed manual removal of debris in the secondary flow channel and island area where the use of mechanized equipment was avoided.



The areas where mechanized equipment removed debris was hydro-seeded to meet a 401 permit requirement. The cleanup and restoration work was completed during a dry weather window and before the arrival of March rains. Notification was provided to the California Department of Fish and Wildlife per that agency's streambed alteration program requirements.

- Wastewater staffing/recruitment: Participated on interview panel for Wastewater Department Supervisor and Grade II Plant Operator. Provided a follow up tour of facilities to one of the interviewees.
- Fiscalini Water Tank Replacement: Attended 2/25/2016 pre-bid meeting. Submitted General Information to the State for a low interest state revolving fund loan, which initiates the loan application process.
- Miscellaneous Wastewater Plant Repairs: Continue to push forward on the capital repairs identified in the mid-year budget. Have met with several hand railing suppliers to obtain quotes for replacing the severely corroded hand railings on the aerobic digesters. Several electrical repairs are in process to address safety and reliability needs. Near term efforts will focus on obtaining a proposal to design the influent screen support structure and in developing an approach to upgrading the wastewater plant. A plant improvement project was briefly discussed during 2/25/2016 and 3/3/2015 wastewater ad-hoc committee discussions

Well Level reports from 2/29/2016 readings are being made available on the District website located at [www.cambriacsd.org](http://www.cambriacsd.org)

## **FIRE:**

### Prevention and Education (February, 2016)

- 01 Residential rough/hydro inspections were completed
- 03 Fire final inspections
- 02 Residential site visits for building questions
- 02 Residential plan reviews
- 01 Engine company commercial fire and life safety inspections were conducted.
- 05 Public education events.
- 12 Residential smoke detectors were installed and or the batteries changed.
- 07 Contacts with people regarding fire prevention questions
- 03 Fire Engine and Station tours

### Meetings and Affiliations (February, 2016)

- Fire Safe Focus Group Feb 17<sup>th</sup> 1500 Fire Station 57
- Met with GM Gruber and Adhoc Feb 26<sup>th</sup> 0900 CCSD Office
- WUI (Wildland Urban Interface) meeting Feb 26<sup>th</sup> 0900 Morro Bay Fire Department

### Operations

- 160 Training hours were logged for Cambria Fire Department for the month of February.
- Monthly drill February 13<sup>th</sup>: The focus of the drill was a refresher on commercial structure fires and exposure protection utilizing master stream devices. Thank you to the Cambria Grammar School for allowing the Fire Department train at their facility.
- Captains Hollingsworth and Gibson attended a CA State Fire Training (SFT) chief officer certification course (Fire Management 2E) on February 22<sup>nd</sup> through 26<sup>th</sup>. This particular chief-

level course had a focus on Ethics and Leadership. Captain Gibson attended a CA State Fire Training (SFT) chief officer certification course (Fire Management 2D) in Campbell, CA on January 11<sup>th</sup> through 15<sup>th</sup>. This particular course had a focus on Fire Department Strategic Planning.

- We are currently in the planning stages for a WUI (Wildland Urban Interface) training exercise that will take place in Cambria on May 5, 2016. We are assisting the SLO County Training Officers Association with the preparation for the event. The exercise will include all of the Local Government Fire Departments within SLO County and five fire engines from Santa Barbara County. Many other agencies and groups will be invited to participate.
- Station staff have been working to ensure the station is able to house additional SAFER fire firefighters and surge capacity firefighters. This includes transforming a large office into a bedroom and a smaller office into the Captains office. We are working on reducing clutter and archiving many files.
- We received delivery of 10 SCBA's (Self Contained Breathing Apparatus) 25 face pieces (Masks) and 20 Cylinders (Air Bottles). Most of the equipment was purchased with grant funds.

#### Hiring update

- Reserve Firefighter recruitment interviews and physical agility tests were conducted on February 20<sup>th</sup>. We are working through the process to get the candidates hired before the end of March. The new Reserves will attend a Cambria Fire Department academy to learn specifics about the Cambria District. The academy originally planned for March 14<sup>th</sup> – 18<sup>th</sup> has been postponed.
- The SAFER Grant funded Fire Fighters as the fourth Firefighter on the fire engine have been successfully hired and start this month. All three SAFER firefighters have been hired out of our reserve pool. They are Ben Shank, Michael Castellanos and Ian Van Weerden-Poelman.
- Emily Torlano is now a permanent Captain for the Cambria Community Services District Fire Department. Tyson Hamilton is now a permanent Engineer for the Cambria Community Services District Fire Department. We submitted recommendations for Captain Torlano and Engineer Tyson Hamilton. The recommendations were approved. Attached were the recommendations that were submitted.

#### Fire Statistics are attached for your review

#### Other

- Captain Emily Torlano will provide an update regarding Fire Department grants.
- Career Day at the Middle School is March 25, where students will be provided information on the rewarding profession of public service.

#### Fire Statistics are attached for your review

#### **WASTEWATER:**

##### **Wastewater Treatment Plant Operations (for February, 2016):**

- FRM continued in its role as interim Chief Plant Operator of the Wastewater Treatment Plant.
- A new daily checklist and scheduling update was developed by FRM and is being implemented.
- The January 2016 monthly self-monitoring report was completed and submitted to the Water Board.
- A monthly coordination meeting was held on 2/29/2016 with wastewater staff, FRM, and the District Engineer.

- A new probe was installed on the plant effluent to measure and log temperature and pH. This will reduce the daily and weekend reliance to have a certified laboratory analyst conduct these measurements for reporting purposes. The new probe will be calibrated monthly by a certified laboratory analyst.
- The WWTP's final effluent flow meter was replaced with one that had been in storage.
- Various electrical repairs were completed to address safety and reliability needs,
- Non-potable water pump 2 was rebuilt.

### **Collection Systems & Lift Stations**

- Staff cleaned various sewer pipeline reaches.
- Staff cleaned out lift station wet wells.

### **Laboratory:**

- Abalone Coast Analytical began updating the laboratory quality assurance manuals as part of its contract services to help the District re-establish its Environmental Laboratory Accreditation Program (ELAP) certification with the State.
- Abalone Coast provided the services of a certified laboratory analyst for analyses that are reported to the State.

### **Administrative:**

- Provided supporting information to the Air Pollution Control District as part of its annual permit renewal process on the Department's generators.
- Completed smog testing on all Wastewater Department vehicles.
- Tim Omarr and Delone Blackburn attended confined space entry class.

### **WATER:**

- The outage for the Fiscalini Tank Replacement Project went better than hoped. The contractor in charge of the project was able to put in the isolation valve in under 2 hours; the fast work kept all of the customers with water through the installation. A few customers may have experienced lower than average pressure.
- Valve exercising is going well, we have been able to evaluate approx. 100 valves in the last month.
- The debris clean up went very well on San Simeon creek. Winsor Construction was able to remove a large portion of the debris with the CCC cleaning up the rest. I would also like to say that on March 6<sup>th</sup> the San Simeon creek reached a height of 14ft.; if we had not completed the debris removal, it would have most likely caused the well field to flood, or dislodged the debris, causing damage to critical CCSD infrastructure.
- The rain storm brought damage to the Rodeo Ground Yard. A tree fell and knocked out power and the alarm system phone lines for a period of two days. We were able run the generator at Rodeo Ground for the entire time of the outage. The SCADA System was extremely helpful during the outage as well.
- The SWF production for 2015 has been reviewed and updated to reflect the water produced January- April, as well as some small adjustments being made to the production from September to December.

- The District has also filed a Conservation Standard Adjustment that takes into account the water produced by the SWF as a drought resilient water supply. This will reduce our mandated reduction by the State significantly.
- We have been catching up on different maintenance and were able to remove three abandoned service lines that had been left live in the ground.
- Both aquifers are full after the heavy rains we received in early March. Our production for February is up 5.31 acre ft.

Production data, well level reports, and associated graphs are attached for your review and can be located on the District website, [www.cambriacsd.org](http://www.cambriacsd.org)

Attachments: Finance Manager's Report  
Water production and well level graphs  
Fire Statistics  
VLM Program at a glance

**BOARD OF DIRECTORS' MEETING – MARCH 24, 2016**  
**ADDENDUM TO GENERAL MANAGER'S REPORT**  
**FINANCE MANAGER'S REPORT**

**ADMINISTRATION**

New water and sewer rates went into effect on March 1<sup>st</sup> but the increases will not be reflected in invoices until the invoices mailed in May. The invoices mailed this month are for consumption in January and February at the previous rates.

The new rates which go into effect on March 1<sup>st</sup> are primarily designed to pay for the operating costs of the Water and Wastewater Departments. Those operating costs include \$250,000 each year for ongoing maintenance in each department. In the Water Department, the new rates are designed to be sufficient to generate \$100,000 each year to finance \$1,000,000 in capital projects in the near future. However, there is no provision in the rate study for any capital improvements in the Wastewater Department. The Wastewater Infrastructure Improvement Ad-Hoc Committee is working closely with staff to develop a list of prioritized infrastructure improvements and potential funding sources for Phase 1 of the Wastewater Improvement Project relating to the Carollo Engineering presentation. The concepts being considered will be presented to the full Board soon.

**BUDGET FY 2015/2016**

- A Fiscal Year 2015/2016 Budget was adopted on June 25, 2015. A mid-year budget amendment was adopted on February 18, 2016.

**EXPENDITURES OVER \$100,000 DURING FEBRUARY 2016**

There was one expenditure exceeding \$100,000 during February 2016. It was for \$368,337.10 to CDM Constructors to pay the 5% retainage on construction of the Sustainable Water Facility.

**WATER/WASTEWATER USAGE AND BILLING**

The below chart reflects usage and billing through January/February 2016. The CCF billed were 4.2% above the amounts billed the previous year and 61% of the amount billed in 2013. The revenue realized in Water was \$8,810 more than billed the previous year.

1 **CCSD WATER SALES HISTORY AND PROJECTIONS**

2 3/10/2016

3 <b>FY 12/13</b>	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CASH
4 TOTAL	381,951	313,702	250,683	255,453	277,670	333,616	
5 BASE	102,586	102,672	102,722	102,809	102,906	102,915	616,610
6 USAGE	278,488	210,933	146,434	151,971	173,955	229,755	1,191,536
9 ADJUSTMNTS	877	97	1,527	673	809	946	4,929
11 TOTAL CASH							1,813,075
12 <b>CCF</b>	<b>61,407</b>	<b>51,098</b>	<b>40,051</b>	<b>40,943</b>	<b>44,201</b>	<b>54,173</b>	291,873
13 <b>USAGE \$/CCF</b>	<b>4.54</b>	<b>4.13</b>	<b>3.66</b>	<b>3.71</b>	<b>3.94</b>	<b>4.24</b>	

15 <b>FY 13/14</b>	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CASH
16 TOTAL	393,622	298,103	242,203	232,597	271,413	231,812	
17 BASE	102,895	102,793	102,784	102,907	102,885	102,755	617,019
18 USAGE	288,512	192,906	137,197	129,137	97,979	99,313	945,044
21 ADJUSTMNTS	2,215	2,404	2,222	553	(157)	(17,035)	(9,798)
22 PENALTIES/SURCHARGES					70,706	46,779	117,485
23 TOTAL CASH							1,669,750
24 <b>CCF</b>	<b>63,113</b>	<b>47,345</b>	<b>38,827</b>	<b>36,576</b>	<b>24,917</b>	<b>25,500</b>	236,278
25 <b>USAGE \$/CCF</b>	<b>4.57</b>	<b>4.07</b>	<b>3.53</b>	<b>3.53</b>	<b>3.93</b>	<b>3.89</b>	

28 <b>FY 14/15</b>	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CASH
29 TOTAL	315,646	386,085	328,775	347,274	397,073	349,205	
30 BASE	102,952	102,867	102,837	102,835	102,093	102,987	616,571
31 USAGE	127,246	103,268	83,048	85,496	107,340	103,415	609,813
32 EWS BASE		62,097	62,094	61,799	61,668	61,996	309,654
33 EWS USAGE		89,005	60,235	61,371	73,203	76,203	360,017
34 ADJUSTMNTS	(7,277)	(15,945)	(12,369)	(3,435)	(7,359)	(51,890)	(98,275)
35 PENALTIES/SU	92,725	44,793	32,930	39,208	60,128	56,494	326,278
36 TOTAL CASH							2,124,058
37 <b>CCF</b>	<b>31,592</b>	<b>28,764</b>	<b>23,723</b>	<b>23,967</b>	<b>28,899</b>	<b>28,229</b>	165,174
38 <b>% OF FY 12-13</b>	<b>51%</b>	<b>56%</b>	<b>59%</b>	<b>59%</b>	<b>65%</b>	<b>52%</b>	
39 <b>USAGE \$/CCF</b>	<b>4.03</b>	<b>3.59</b>	<b>3.50</b>	<b>3.57</b>	<b>3.71</b>	<b>3.66</b>	
40 <b>EWS \$/CCF</b>		<b>3.09</b>	<b>2.54</b>	<b>2.56</b>	<b>2.53</b>	<b>2.70</b>	

42 <b>FY 15/16</b>	ACTUAL				PROJECTED		CASH
	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	
43 TOTAL	496,358	430,208	414,976	356,084	377,915	378,193	
44 BASE	102,935	102,730	102,828	102,864	102,093	102,987	616,437
45 USAGE	124,569	116,096	101,617	92,773	109,487	105,483	650,025
46 EWS BASE	61,874	61,792	62,098	61,882	61,668	61,996	371,310
47 EWS USAGE	83,654	79,869	71,071	66,124	74,667	77,727	453,112
48 EWS OPS		36,864	49,964				86,828
49 ADJUSTMNTS	(3,964)	(49,726)	(23,276)	(34,172)	(10,000)	(10,000)	(131,138)
50 PENALTIES/SU	127,290	82,583	50,674	66,613	40,000	40,000	407,160
51 TOTAL CASH							2,453,734
52 <b>CCF</b>	<b>33,441</b>	<b>32,633</b>	<b>27,147</b>	<b>24,968</b>	<b>29,477</b>	<b>28,794</b>	176,460
53 <b>% OF FY 12-13</b>	<b>54%</b>	<b>64%</b>	<b>68%</b>	<b>61%</b>	<b>67%</b>	<b>53%</b>	
54 <b>USAGE \$/CCF</b>	<b>3.73</b>	<b>3.56</b>	<b>3.74</b>	<b>3.72</b>	<b>3.71</b>	<b>3.66</b>	
55 <b>EWS \$/CCF</b>	<b>2.50</b>	<b>2.45</b>	<b>2.62</b>	<b>2.65</b>	<b>2.53</b>	<b>2.70</b>	
57 <b>COMPARE</b>	<b>0.54</b>	<b>0.64</b>	<b>0.68</b>	<b>0.61</b>	<b>0.67</b>	<b>0.53</b>	

The chart below shows how actual CCFs billed in fiscal years 2014 and 2015 and the first three billing periods for fiscal year 2016 compared to what was billed in fiscal year 2013.

<b>COMPARISON OF WATER USAGE BILLED</b>						
	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>
<b>FY 2012/2013</b>	<b>61,407</b>	<b>51,098</b>	<b>40,051</b>	<b>40,943</b>	<b>44,201</b>	<b>54,173</b>
<b>FY 2013/2014</b>	<b>63,113</b>	<b>47,345</b>	<b>38,827</b>	<b>36,576</b>	<b>24,917</b>	<b>25,500</b>
<b>Note 1</b>	<b>103%</b>	<b>93%</b>	<b>97%</b>	<b>89%</b>	<b>56%</b>	<b>47%</b>
<b>FY 2014/2015</b>	<b>31,592</b>	<b>28,764</b>	<b>23,723</b>	<b>23,967</b>	<b>28,899</b>	<b>28,229</b>
<b>Note 2</b>	<b>51%</b>	<b>56%</b>	<b>59%</b>	<b>59%</b>	<b>65%</b>	<b>52%</b>
<b>FY 2015/2016</b>	<b>33,441</b>	<b>32,633</b>	<b>27,147</b>	<b>24,968</b>		
<b>Note 3</b>	<b>54%</b>	<b>64%</b>	<b>68%</b>	<b>61%</b>		
<b>Note 1: Each FY 2013/2014 billing cycle compared to same billing cycle in FY 2012/2013</b>						
<b>Note 2: Each FY 2014/2015 billing cycle compared to same billing cycle in FY 2012/2013</b>						
<b>Note 3: Each FY 2015/2016 billing cycle compared to same billing cycle in FY 2012/2013</b>						

**WASTEWATER REVENUE**

The chart below shows actual Wastewater revenue for fiscal years 2013, 2014, 2015 and the first four billing periods for fiscal year 2016 as well as projected revenue for the remainder of fiscal year 2016.

56 <b>CCSD WASTEWATER SALES HISTORY AND PROJECTIONS</b>							
57 3/10/2016							
58	<b>FY 12/13</b>	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>
59	SEWER SALES	353,040	333,530	314,016	316,887	322,690	339,547
60	BASE	248,975	248,931	248,991	249,061	248,917	248,880
61	USAGE	104,065	84,599	65,025	67,826	73,773	90,667
62							100%
63 <i>PERCENT SALES COMPARED TO JUL/AUG 2013:</i>							
63		100%	81%	62%	65%	71%	87%
65							
66	<b>FY 13/14</b>	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>
67	TOTAL	356,678	327,765	312,334	309,020	288,655	288,937
68	BASE	249,916	249,111	249,098	249,489	249,415	249,153
69	USAGE	106,762	78,654	63,236	59,531	39,240	39,784
70							80%
72	<i>COMPARISON TO SAME PERIOD FY 12/13</i>						
74	TOTAL %	101%	98%	99%	98%	89%	85%
75	USAGE %	103%	93%	97%	88%	53%	44%
76							
77	<b>FY 14/15</b>	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>
78	TOTAL	298,877	291,469	286,650	287,225	292,401	291,940
79	BASE	250,263	250,012	249,984	250,198	249,261	250,349
80	USAGE	48,614	41,457	36,666	37,027	43,140	41,591
81							51%
82	<i>COMPARISON TO SAME PERIOD FY 12/13</i>						
82	TOTAL %	85%	87%	91%	91%	91%	86%
83	USAGE %	47%	49%	56%	55%	58%	60%
84							
85		ACTUAL			PROJECTED		
86	<b>FY 15/16</b>	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>
87	TOTAL	297,892	296,385	292,464	289,964	293,264	292,772
88	BASE	250,403	249,841	250,429	250,500	249,261	250,349
89	USAGE	47,489	46,544	42,035	39,464	44,003	42,423
90							54%
91	<i>COMPARISON TO SAME PERIOD FY 12/13</i>						
92	TOTAL %	84%	89%	93%	92%	91%	86%
93	USAGE %	46%	55%	65%	58%	60%	47%
94							



**EXPENDITURES FOR THE EMERGENCY WATER SUPPLY**

The District has undertaken the development of an Emergency Water Supply system in response to the worst drought in California history which resulted in a declared Stage 3 Drought Emergency. \$12,736,588 in expenditures for the EWS project have been authorized by the CCSD Board of Directors. Those expenditures include the following:

CDM Smith: Engineering, Preconstruction, Permitting and Environmental Services	\$ 2,786,818
CDM Constructors Design/Build Services	7,345,669
General Costs	323,747
Other Professional Services	483,145
<b>Total Plant Design/Build Expenditures</b>	<b>\$ 10,939,379</b>
Plant Start-Up Expenditures	367,951
Regular Coastal Development Permit Expenditures	429,258
Future Regular Coastal Development Permit Mitigation Measures	1,000,000
<b>TOTAL AUTHORIZATIONS</b>	<b>\$ 12,736,588</b>

The Finance Department has accounted for expenditures associated with this effort by grouping expenditures into two main categories:

- 1. EWS: Filtration System, SR1/SR3 at Santa Rosa Creek**
- 2. EWS: Brackish Water Treatment at San Simeon Creek**

Total **invoices** paid thru February 2016 for the Emergency Water Supply projects associated with Santa Rosa Creek equal \$355,516. This figure includes costs associated with the rehabilitation of the Filtronics Plant and the SR1 and SR3 wells. The District has been awarded a Public Works System Drought Relief Grant of \$307,876 to offset the cost of this project. On September 28, 2015, the District received \$248,246 from this grant. Additional grant funds will be collected as additional work on this project is finished.

With respect to the Brackish Water Treatment at San Simeon Creek project, total commitments made to-date, in the form of issued **purchase orders**, equal \$10,153,560. These relate to Task Orders in the following way:

174,495	Task Order 1: Hydrogeoloical Modeling
299,601	Task Order 2: Preconstruction Engineering (Phase 1)
920,084	Task Order 3: Preconstruction Services (Phase 2)
499,941	Task Order 4: Engineering; Permitting; Purchase Assistance
584,607	Task Order 5: Permitting and Environmental
308,090	Task Order 6: Permitting and Environmental
<hr/>	
2,786,818	Total CDM Smith
6,647,919	Design/Build Contract
511,602	Change Order 1
123,953	Change Order 2
83,268	Change Order 3
<hr/>	
7,366,742	Total CDM Constuctors
<hr/>	
<u>10,153,560</u>	Total CDM Smith & CDM Constructors

- Invoices paid through February 2016 to CDM Smith, the Sustainable Water Facility Project’s primary design/build contractor, equal \$2,554,227.
  - Invoices paid through January 2016 to CDM Contractors Inc., the Sustainable Water Facility Project’s primary builder, equal \$7,366,742.
- With respect to the Brackish Water Treatment at San Simeon Creek project, total expenditures to all vendors through December 2015, meaning checks issued, equal \$10,929,510.

**CASH BALANCES**

CCSD maintains one account with the State of California Local Agency Investment Fund (LAIF) and the following five accounts at Heritage Oaks Bank:

- a payroll account;
- an account for operation of the Veteran’s Hall;
- an account for medical benefits for employees;
- a main checking account; and
- a money market account.

CCSD pools all of its cash for all of its funds so, other than restricted funds, no cash asset is held for any specific fund. It should be noted that when the pooling method is used, a fund may overdraw its account in the pool. These overdrafts are reported as liabilities with a corresponding receivable (due to/from other funds) on the balance sheet.

The first three accounts shown above are restricted funds which are not available for use in other areas. However, the last two accounts are unrestricted and are available, along with LAIF, as part of the “pooled” cash of CCSD.

It should be noted that revenues and expenditures fluctuate significantly from month to month and that the most appropriate comparison of available cash balances is at the end of the fiscal year on June 30<sup>th</sup>. Final balance amounts in the Water and Wastewater funds are determined after all other fiscal year activity is recorded, reconciled and audited. Audited cash balances on June 30, 2014 were as shown below. It should be noted that the Emergency Water Supply Project is included in the Water Fund and receipt of funds from a loan of \$8,900,000 for the Water Fund (Emergency Water Supply Project) was anticipated shortly after the end of the fiscal year.

<b>CCSD FINANCIAL AUDIT JUNE 30, 2014</b>			
<u>FUND</u>	<u>CASH BALANCE</u>	<u>INTERFUND LOANS</u>	<u>CASH POSITION</u>
GENERAL FUND	1,900,666	2,251,907	4,152,573
WATER FUND	1,674,294	(2,251,907)	(577,613)
WASTEWATER FUND	302,778		302,778
<b>TOTAL</b>	<b>3,877,738</b>	<b>-</b>	<b>3,877,738</b>

2014 LOANS	2,094,181
LOANS PRIOR TO 2014	157,726
<b>TOTAL LOANS</b>	<b>2,251,907</b>

### **CCSD CURRENT CASH POSITION AND PROJECTION**

Cash balances on February 29, 2016 were \$5,445,815 as shown below. However, there were \$23,522 in checks issued but still outstanding at the end of the month which leaves only \$5,422,293 in cash actually available.

HOB CHECKING BALANCE	\$585,345
HOB MONEY MARKET BAL	\$504,418
LAIF BALANCE	\$4,356,052
<b>TOTAL CASH</b>	<b>\$5,445,815</b>
OUTSTANDING CHECKS	(23,522)
<b>AVAILABLE CASH</b>	<b>\$5,422,293</b>

The cash flow projection for the remainder of the fiscal year is shown below. This projection **does not** include any potential increases in revenue due to the approved increase in water and wastewater rates in March 2016.

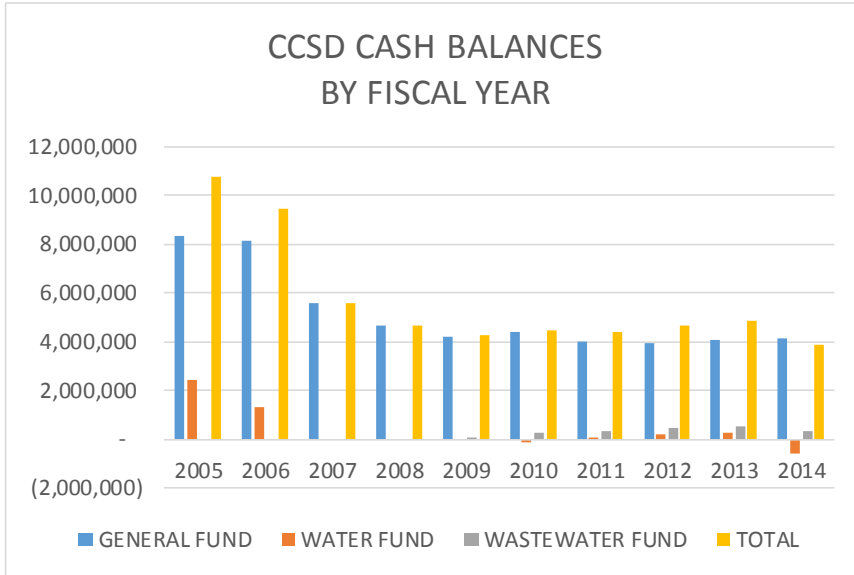
**CAMBRIA COMMUNITY SERVICES DISTRICT  
CASH FLOW PROJECTION FY 15-16**

	MAR 2016	APR 2016	MAY 2016	JUN 2016
<b>BEG BALANCE</b>	<b>5,422,293</b>	<b>4,770,519</b>	<b>5,317,731</b>	<b>4,641,041</b>
<b>CASH IN</b>				
WATR SALES	52,083	156,250	52,083	156,250
WATER WAIT LIST	-	-	-	55,000
AWTP SALES	35,000	105,000	35,000	105,000
AWTP OPS SALES	-	-	-	-
WW SALES	72,750	218,250	72,750	218,250
PROPERTY TAX	-	727,983	-	-
FRANCHISE FEE	2,000	10,000	2,000	10,000
OTHER	4,278	6,778	4,278	6,778
<b>TOTAL CASH IN</b>	<b>166,112</b>	<b>1,224,262</b>	<b>166,112</b>	<b>551,278</b>
<b>CASH OUT</b>				
WAGES	284,333	284,333	284,333	395,333
OPS: FIRE	56,444	31,444	31,444	31,444
OPS: F&R/PROS	14,007	14,007	14,007	14,007
OPS: ADMIN	41,272	41,272	41,272	41,272
OPS: WATER	55,612	55,612	55,612	55,612
OPS: WASTEWTR	49,551	49,551	49,551	49,551
DEBT	-	24,164	173,916	-
CALFIRE CONTRAC	60,000	-	60,000	-
FISCALINI TANK	75,000	-	-	-
EWS PROJECT	100,000	100,000	100,000	100,000
RAG PICKER \$90k	45,000	45,000	-	-
CAPITAL PROJECTS	36,667	31,667	32,667	-
<b>TOTAL CASH OUT</b>	<b>817,886</b>	<b>677,050</b>	<b>842,802</b>	<b>687,219</b>
<b>ENDING BALANCE</b>	<b>4,770,519</b>	<b>5,317,731</b>	<b>4,641,041</b>	<b>4,505,100</b>

**NOTES:**

1. CCSD received Drinking Water Drought Grant for \$248,246 on September 28, 2015
2. CCSD received an additional \$20,371 for Drinking Water Drought Grant on 10/28/15
3. CCSD received \$59,417 Grant for Trash Recepticles on 10/21/15
4. CCSD received Prop 84 Grant for \$4,163,142 on December 17, 2015.

The following chart and table show audited cash balances in the three funds on June 30<sup>th</sup> of each fiscal year for the last ten years.



	<b>GENERAL FUND</b>	<b>WATER FUND</b>	<b>WASTEWATER FUND</b>	<b>TOTAL</b>
2005	8,340,086	2,427,867	-	10,767,953
2006	8,172,903	1,290,772	0	9,463,675
2007	5,561,428	0	0	5,561,428
2008	4,658,444	0	0	4,658,444
2009	4,237,597	0	27,551	4,265,148
2010	4,414,366	(157,726)	242,400	4,499,040
2011	4,001,132	39,341	345,804	4,386,277
2012	3,972,897	231,027	450,891	4,654,815
2013	4,096,965	236,601	556,700	4,890,266
2014	4,152,573	(577,613)	302,778	3,877,738

**EXTERNAL LOANS**

As of June 30, 2015, the CCSD external debt is as shown in the following two charts, including interest rates and prepayment penalty provisions.

**ADDENDUM TO GENERAL MANAGER'S REPORT  
FINANCE MANAGER'S REPORT ATTACHMENT  
SCHEDULE OF LONG-TERM INFRASTRUCTURE-RELATED DEBT**

DESCRIPTION	State Revolving Fund Loan	Bank Note (Funds 2006 Refund of 1999 Bonds)	Bank Note (2014 Installment Sales Agreement for EWS)
DEBT HOLDER	SWRCB	City National Bank	Western Alliance Bank
ORIGINAL PRINCIPAL	<b>\$2,592,324.38</b>	<b>\$2,245,000.00</b>	<b>\$8,939,000.00</b>
INTEREST RATE	3.00%	4.55%	4.11%
FUND	Wastewater	Wastewater	Emergency Water Supply
DEPARTMENT	Wastewater	Wastewater	Water
FINAL PAYMENT DATE	5/28/2016	9/23/2023	8/1/2034
PRINCIPAL BALANCE @ 8/11/14	\$332,920	\$1,303,000	\$8,939,000
PROJECTED PRINCIPAL PAYMENT(S) FFY 2014/2015	\$164,069	\$109,000	\$149,181
PROJECTED INTEREST PAYMENT(S) FFY 2014/2015	\$9,987	\$56,807	\$177,573
PROJECTED BALANCE @ 6/30/15**	\$168,851	\$1,194,000	\$8,789,819
PROJECTED PRINCIPAL PAYMENT(S) FFY 2015/2016	\$168,851	\$109,000	\$304,246
PROJECTED INTEREST PAYMENT(S) FFY 2015/2016	\$5,066	\$51,847	\$358,137
PROJECTED BALANCE @ 6/30/16**	\$0	\$1,085,000	\$8,485,573
PROJECTED PRINCIPAL PAYMENT(S) FFY 2016/2017	\$0	\$114,000	\$313,861
PROJECTED INTEREST PAYMENT(S) FFY 2016/2017	\$0	\$46,773	\$345,565
PROJECTED BALANCE @ 6/30/17**	\$0	\$971,000	\$8,171,712
PROJECTED PRINCIPAL PAYMENT(S) FFY 2017/2018	\$0	\$118,000	\$326,893
PROJECTED INTEREST PAYMENT(S) FFY 2016/2017	\$0	\$41,496	\$332,533
PROJECTED BALANCE @ 6/30/18**	\$0	\$853,000	\$7,844,819
PROJECTED INTEREST PAYMENTS FFY 14/15-17/18	\$15,053	\$196,923	\$1,213,808
AVERAGE ANNUAL TOTAL (P+I) PAYMENT(S)*	\$173,987	\$161,731	\$659,975
PREPAYMENT PENALTY	No	Yes-3% from 10/1/13-4/1/16, 2% from 10/1/16-4/1/20, none after 10/1/20	Yes - 5% until 8/1/2015; prepayment premium calculation before 8/1/2024; 0% on or after 8/1/2024

\*Average is based on years with a balance outstanding for the entire year. Payoff years are excluded if final amount is less than normal.

\*\*Presumes all scheduled payments are timely made.

**INTERNAL LOANS**

The only internal loan is the Army Corp of Engineers matching loan which was made consistent with the District’s practice of maintaining pooled cash available to cover the cash flow needs of the agency and of any individual Fund, to be restored to the General Fund.

<b><u>BORROWING FUND</u></b>	<b><u>LOAN AMOUNT AUTHORIZED</u></b>	<b><u>COSTS TO DATE</u></b>	<b><u>AMOUNT OF LOAN OUTSTANDING TO DATE</u></b>	<b><u>PURPOSE OF LOAN</u></b>
Water	\$ 166,000	\$ 166,000	\$ 157,726	Army Corp of Engineers Matching

**ADDENDUM TO GENERAL MANAGER'S REPORT  
FINANCE MANAGER'S REPORT ATTACHMENT  
SCHEDULE OF SHORT-TERM DEBT**

<b>LENDER</b>	CITY NATIONAL BANK
AMOUNT OF ORIGINAL DEBT	\$102,000
DATE LOAN OBTAINED	November 1, 2012
INTEREST RATE	3%
ANNUAL PAYMENT	\$27,605
DATE OF LAST PAYMENT	April 1, 2017
PURPOSE OF DEBT	Purchase of 4 Pick-up Trucks and 1 Office Copier

<b>LENDER</b>	MORTON REVOCABLE TRUST
AMOUNT OF ORIGINAL DEBT	\$53,612
DATE LOAN OBTAINED	September 15, 2013
INTEREST RATE	3.5%
ANNUAL PAYMENT	\$14,595
DATE OF LAST PAYMENT	November 20, 2017
PURPOSE OF DEBT	Purchase of 2 Pick-up Trucks

<b>LENDER</b>	JOHN DEERE FINANCIAL
AMOUNT OF ORIGINAL DEBT	\$31,350
DATE LOAN OBTAINED	July 31, 2013
INTEREST RATE	0%
ANNUAL PAYMENT	\$6,270
DATE OF LAST PAYMENT	July 30, 2018
PURPOSE OF DEBT	Purchase of John Deere Tractor

2/29/16

CAMBRIA COMMUNITY SERVICES DISTRICT  
WELL WATER LEVELS FOR 2/29/16

Well Code	Distance Ref. Point to Water Level	Reference Point Distance Above Sea Level	Depth of Water to Sea Level	Remarks
<b>SANTA ROSA CREEK WELLS</b>				
23R	33.57	83.42	49.85	
<b>SR4</b>	<b>30.65</b>	<b>82.00</b>	<b>51.35</b>	
SR3	20.75	54.30	33.55	
SR1	18.82	46.40	27.58	
RP#1	20.50	46.25	25.75	
RP#2		33.11		Not Read
21R3	6.70	12.88	6.18	
<b>WBE</b>	<b>10.15</b>	<b>16.87</b>	<b>6.72</b>	
WBW	10.27	17.02	6.75	
AVERAGE LEVEL OF CCSD SANTA ROSA WELLS SR1 & SR3 =				30.57 FEET
<b>CCSD SANTA ROSA WELL SR4 =</b>				<b>51.35 FEET</b>

<b>SAN SIMEON CREEK WELLS</b>				
16D1	6.17	11.36	5.19	
MW4	10.45	15.95	5.50	
MW1	21.90	42.11	20.21	
MW2	20.15	38.10	17.95	
MW3	26.50	49.56	23.06	
9M1	41.90	65.63	23.73	
9P2	8.77	19.11	10.34	
9P7	9.13	20.69	11.56	
9L1	10.22	27.33	17.11	
RIW	9.75	25.41	15.66	
SS4		25.92		<b>SS4 to 9P2 Gradient = - N/A</b>
MIW	10.78	29.89	19.11	
<b>SS3</b>	<b>13.60</b>	<b>33.73</b>	<b>20.13</b>	
<b>SS2</b>	<b>12.61</b>	<b>33.16</b>	<b>20.55</b>	
<b>SS1</b>	<b>12.45</b>	<b>32.37</b>	<b>19.92</b>	
11B1	19.60	105.43	85.83	
11C1	14.55	98.20	83.65	
PFNW	13.42	93.22	79.80	
10A1	25.80	78.18	52.38	
10G2		62.95		Not Read
10G1		59.55		Not Read
10F2	27.49	66.92	39.43	
10M2	22.50	55.21	32.71	
9J3	17.10	43.45	26.35	
AVERAGE LEVEL OF CCSD SAN SIMEON WELLS SS1,SS2 & SS3 =				<b>20.20 FEET</b>

**Red Font are the CCSD's Production Wells, as measured on 2/29/16**

Reference point on 16d1,miw1,miw2,miw3,9p7,riw,miw1,ss1,ss2 and ss3 updated 2/17/2015



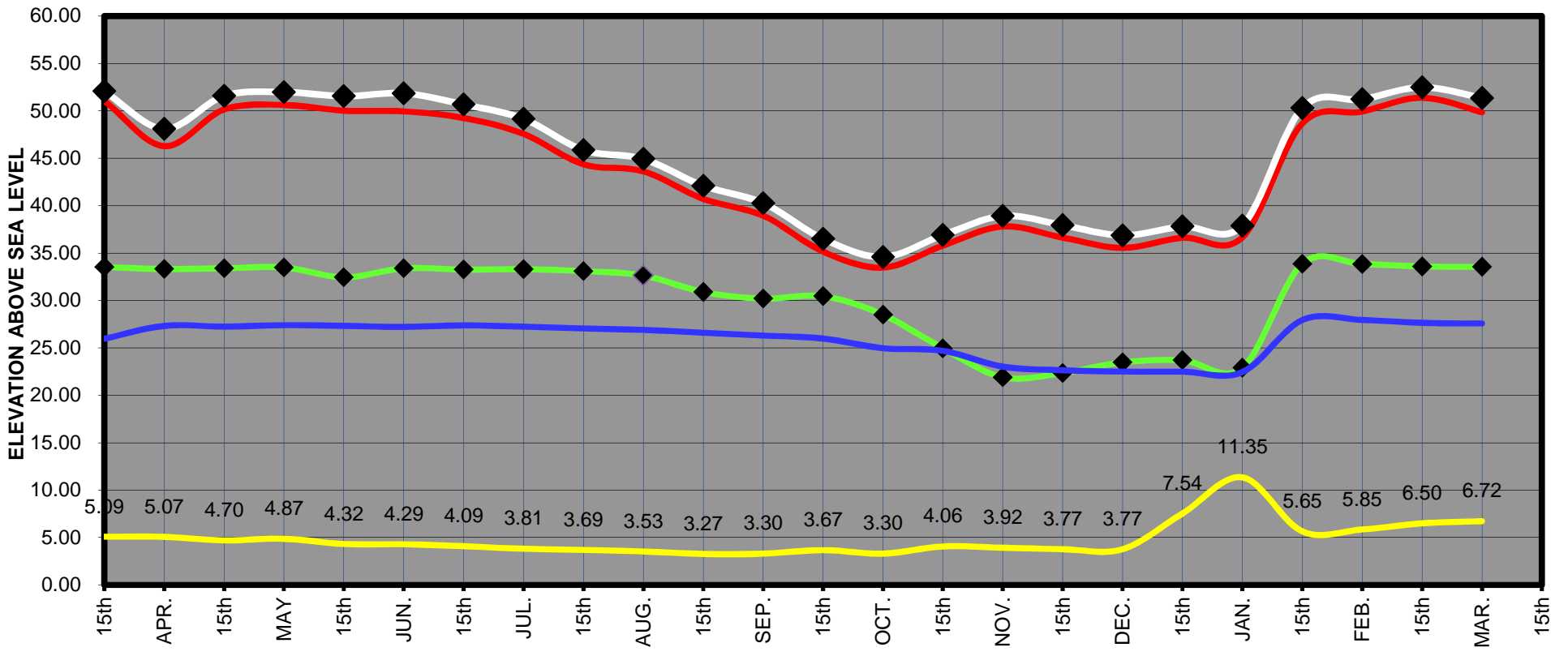
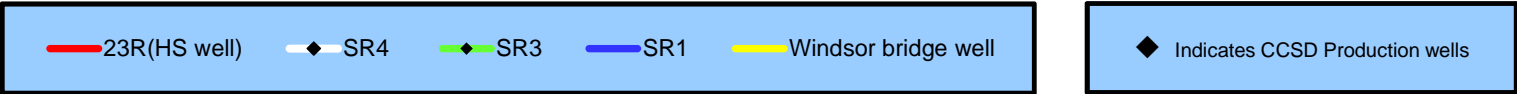
**2016**  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**WATER PRODUCTION, BY SOURCE**  
**ACRE-FEET**

YEAR	SOURCE	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	1000.0 TOTAL	YEAR
1988	S.S.	51.20	57.90	63.20	47.30	57.40	44.20	50.00	51.70	41.90	37.40	27.40	36.00	565.60	1988
	S.R.	0.00	0.00	0.00	16.30	15.70	30.70	31.20	34.90	36.00	34.90	35.20	19.00	253.90	
	TOTAL	51.20	57.90	63.20	63.60	73.10	74.90	81.20	86.60	77.90	72.30	62.60	55.00	819.50	
1989	S.S.	51.00	47.90	53.90	61.90	57.20	62.20	69.20	60.90	36.30	38.70	42.60	40.60	622.40	1989
	S.R.	0.00	0.00	0.00	1.00	13.80	13.50	17.90	28.00	42.00	22.60	17.60	18.20	174.60	
	TOTAL	51.00	47.90	53.90	62.90	71.00	75.70	87.10	88.90	78.30	61.30	60.20	58.80	797.00	
1990	S.S.	45.70	47.00	55.28	44.75	31.46	32.34	40.00	38.00	31.91	31.40	29.40	29.90	457.14	1990
	S.R.	8.70	0.80	0.50	18.03	32.30	26.79	22.30	22.20	20.64	20.20	19.30	14.90	206.66	
	TOTAL	54.40	47.80	55.78	62.78	63.76	59.13	62.30	60.20	52.55	51.60	48.70	44.80	663.80	
1991	S.S.	26.90	23.10	32.70	39.60	48.60	44.10	40.10	34.80	30.50	28.00	26.40	30.10	404.90	1991
	S.R.	15.30	13.10	0.50	0.10	0.10	5.50	15.00	21.60	20.20	21.00	19.70	18.70	150.80	
	TOTAL	42.20	36.20	33.20	39.70	48.70	49.60	55.10	56.40	50.70	49.00	46.10	48.80	555.70	
1992	S.S.	45.30	42.20	45.90	55.20	64.00	58.10	44.90	41.80	35.00	32.80	34.00	43.10	542.30	1992
	S.R.	0.80	0.30	0.10	0.40	0.50	6.10	22.70	28.10	26.30	25.10	19.50	5.50	135.40	
	TOTAL	46.10	42.50	46.00	55.60	64.50	64.20	67.60	69.90	61.30	57.90	53.50	48.60	677.70	
1993	S.S.	50.10	45.70	52.60	56.30	68.30	68.80	68.10	69.80	59.80	56.10	51.40	43.50	690.50	1993
	S.R.	0.50	0.30	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	
	TOTAL	50.60	46.00	52.60	56.30	68.40	68.80	68.10	69.80	59.80	56.10	51.40	43.50	691.40	
1994	S.S.	47.00	38.60	48.60	52.00	54.60	63.40	69.30	47.80	31.70	30.80	28.20	26.00	538.00	1994
	S.R.	0.00	0.00	0.00	0.00	0.10	0.00	0.00	25.00	30.20	27.70	21.20	19.90	124.10	
	TOTAL	47.00	38.60	48.60	52.00	54.70	63.40	69.30	72.80	61.90	58.50	49.40	45.90	662.10	
1995	S.S.	41.30	41.10	47.10	52.14	53.50	59.00	74.70	74.10	65.40	64.70	55.30	47.60	675.94	1995
	S.R.	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.90	
	TOTAL	43.20	41.10	47.10	52.14	53.50	59.00	74.70	74.10	65.40	64.70	55.30	47.60	677.84	
1996	S.S.	46.66	43.40	47.39	56.95	66.18	70.83	75.70	77.27	68.23	65.58	50.37	49.43	717.99	1996
	S.R.	0.01	0.03	0.03	0.03	0.03	0.01	0.03	0.02	0.01	0.02	0.02	0.02	0.26	
	TOTAL	46.67	43.43	47.42	56.98	66.21	70.84	75.73	77.29	68.24	65.60	50.39	49.45	718.25	
1997	S.S.	50.61	49.20	65.66	68.65	76.18	79.14	82.31	57.02	37.32	27.50	38.96	45.96	678.51	1997
	S.R.	0.02	0.08	0.02	0.02	0.02	0.02	0.38	25.92	31.54	36.85	12.41	0.01	107.29	
	TOTAL	50.63	49.28	65.68	68.66	76.20	79.16	82.69	82.94	68.86	64.35	51.37	45.97	785.80	
1998	S.S.	44.39	46.36	47.00	50.53	56.43	63.43	77.75	80.30	68.35	66.58	54.06	52.13	707.31	1998
	S.R.	0.01	0.01	0.01	0.01	0.00	0.01	0.01	0.09	0.01	0.00	0.00	0.00	0.16	
	TOTAL	44.40	46.37	47.01	50.54	56.43	63.44	77.76	80.39	68.36	66.58	54.06	52.13	707.47	
1999	S.S.	56.40	45.26	52.16	57.40	70.43	71.35	85.41	82.68	69.45	68.04	57.78	57.69	774.05	1999
	S.R.	0.01	0.01	0.01	0.04	0.02	0.07	0.01	0.02	0.32	0.02	0.00	0.00	0.53	
	TOTAL	56.41	45.27	52.17	57.44	70.45	71.42	85.42	82.70	69.77	68.06	57.78	57.69	774.58	
2000	S.S.	56.41	50.43	55.27	65.40	70.84	73.60	85.00	84.68	73.30	65.60	58.49	59.80	798.82	2000
	S.R.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL	56.41	50.43	55.27	65.40	70.84	73.60	85.00	84.68	73.30	65.60	58.49	59.80	798.82	
2001	S.S.	56.16	48.05	55.92	60.69	73.30	77.51	85.01	78.50	53.45	56.21	48.16	52.29	745.25	2001
	S.R.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.78	21.08	16.87	8.06	0.89	52.68	
	TOTAL	56.16	48.05	55.92	60.69	73.30	77.51	85.01	84.28	74.53	73.08	56.22	53.18	797.93	
2002	S.S.	54.43	52.23	60.70	65.43	60.75	55.13	66.79	73.35	66.59	62.03	56.36	53.98	727.77	2002
	S.R.	1.28	1.27	1.10	1.11	14.82	22.79	19.54	9.67	3.52	4.02	2.04	0.55	81.71	
	TOTAL	55.71	53.50	61.80	66.54	75.57	77.92	86.33	83.02	70.11	66.05	58.40	54.53	809.48	
2003	S.S.	52.73	49.97	57.35	58.32	62.82	68.22	65.05	63.34	58.91	67.08	56.20	48.84	708.83	2003
	S.R.	0.70	1.11	0.48	0.94	1.84	5.63	19.77	22.04	16.00	6.58	3.12	5.84	84.05	
	TOTAL	53.43	51.08	57.83	59.26	64.66	73.85	84.82	85.38	74.91	73.66	59.32	54.68	792.88	
	S.S.	55.83	51.40	58.56	64.33	67.98	52.62	47.04	39.68	41.06	34.80	49.30	49.92	612.52	

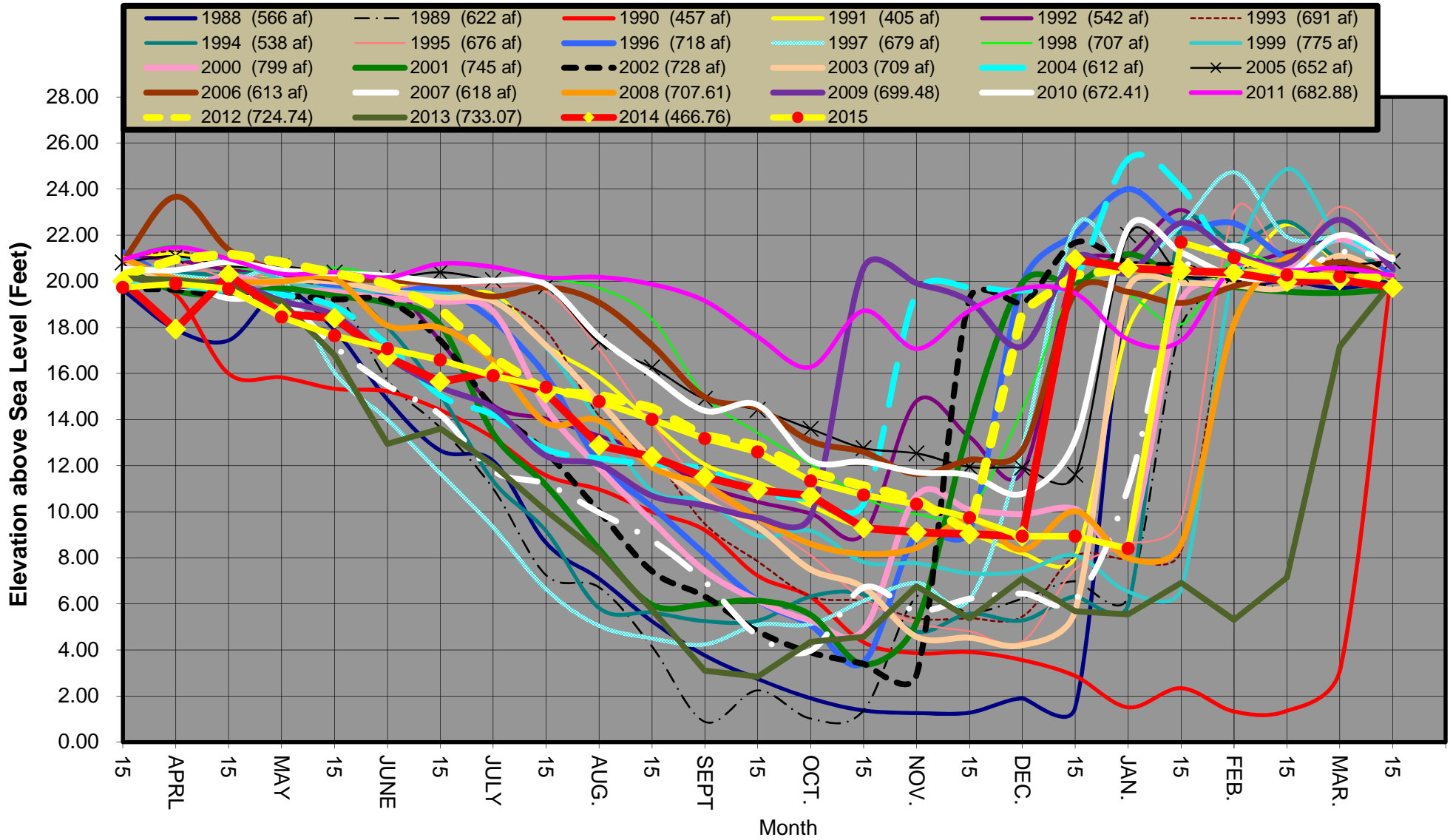
**2016**  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**WATER PRODUCTION, BY SOURCE**  
**ACRE-FEET**

YEAR	SOURCE	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG.	SEPT.	OCT.	NOV.	DEC.	1000.0 TOTAL	YEAR
2004	S.R.	0.00	0.61	1.17	4.84	8.68	22.08	30.80	36.30	27.32	24.95	1.73	1.63	160.11	2004
	TOTAL	55.83	52.01	59.73	69.17	76.66	74.70	77.84	75.98	68.38	59.75	51.03	51.55	772.63	
2005	S.S.	50.05	46.16	51.09	55.01	65.70	68.81	80.52	61.60	48.71	47.08	40.83	36.70	652.26	2005
	TOTAL	50.05	46.78	52.02	55.77	66.46	69.54	82.16	78.92	68.96	68.77	57.75	44.06	741.24	
2006	S.S.	50.81	49.10	48.82	49.65	60.58	65.65	56.12	59.67	52.49	42.86	34.46	42.75	612.96	2006
	TOTAL	50.81	49.88	48.82	50.27	61.32	68.21	79.70	80.39	72.66	66.74	60.92	56.38	746.10	
2007	S.S.	57.70	47.45	56.47	60.50	56.11	51.21	55.95	63.48	58.72	37.58	34.83	38.61	618.61	2007
	TOTAL	57.70	47.45	57.07	62.31	70.58	73.45	79.42	75.85	64.01	56.28	56.03	48.03	748.18	
2008	S.S.	43.35	45.35	51.55	52.59	40.45	33.03	40.15	47.57	47.24	41.53	21.47	25.41	489.69	2008
	TOTAL	45.68	46.02	52.26	54.79	65.14	66.58	73.09	72.44	65.50	62.56	53.68	49.87	707.61	
2009	S.S.	28.17	37.57	50.95	58.52	48.56	37.47	48.80	40.69	31.99	44.62	53.05	46.55	526.94	2009
	TOTAL	53.00	41.38	50.95	58.52	62.09	63.53	74.01	74.79	64.63	55.64	53.05	47.89	699.48	
2010	S.S.	45.44	40.48	47.48	48.39	56.26	55.29	50.73	44.58	35.05	37.61	36.14	36.45	533.90	2010
	TOTAL	45.44	40.48	48.25	49.01	56.94	64.03	72.69	71.88	67.57	59.32	50.62	46.18	672.41	
2011	S.S.	48.05	43.36	45.17	52.11	53.94	49.27	60.52	55.52	45.40	45.67	46.28	51.87	597.16	2011
	TOTAL	48.05	44.06	45.17	52.87	60.59	60.30	73.49	70.34	64.85	59.82	51.47	51.87	682.88	
2012	S.S.	50.12	48.09	52.60	50.52	60.06	56.53	48.17	41.12	36.72	42.22	48.70	50.88	585.73	2012
	TOTAL	53.66	48.88	52.60	51.18	61.50	67.67	76.12	74.34	66.70	63.65	57.56	50.88	724.74	
2013	S.S.	51.09	47.40	54.72	55.27	63.18	46.01	60.82	72.32	57.73	29.84	26.72	28.61	593.70	2013
	TOTAL	51.09	47.40	54.72	59.54	68.45	73.58	75.82	75.82	65.41	52.40	52.11	54.22	733.61	
2014	S.S.	22.93	16.97	24.90	25.03	19.39	14.40	11.94	0.00	0.76	24.32	13.74	23.81	198.17	2014
	TOTAL	57.62	36.82	34.90	35.04	38.27	41.02	42.82	43.09	37.01	36.37	32.36	33.44	466.76	
2015	S.S.	19.95	16.65	17.16	17.79	16.18	14.14	15.14	17.39	20.36	26.17	23.74	21.23	225.89	2015
	TOTAL	34.72	31.55	37.69	38.47	37.17	40.65	44.65	45.17	42.30	42.22	37.31	35.13	467.02	
2016	S.S.	16.43	9.51												2016
	TOTAL	34.30	36.86												
DIFFERENCE		-0.41	5.31	2.79	3.43	-1.10	-0.37	1.83	2.08	5.29	5.85	4.95	1.70	0.25	

## SANTA ROSA CREEK WELL LEVELS March 15th, 2015 - Current

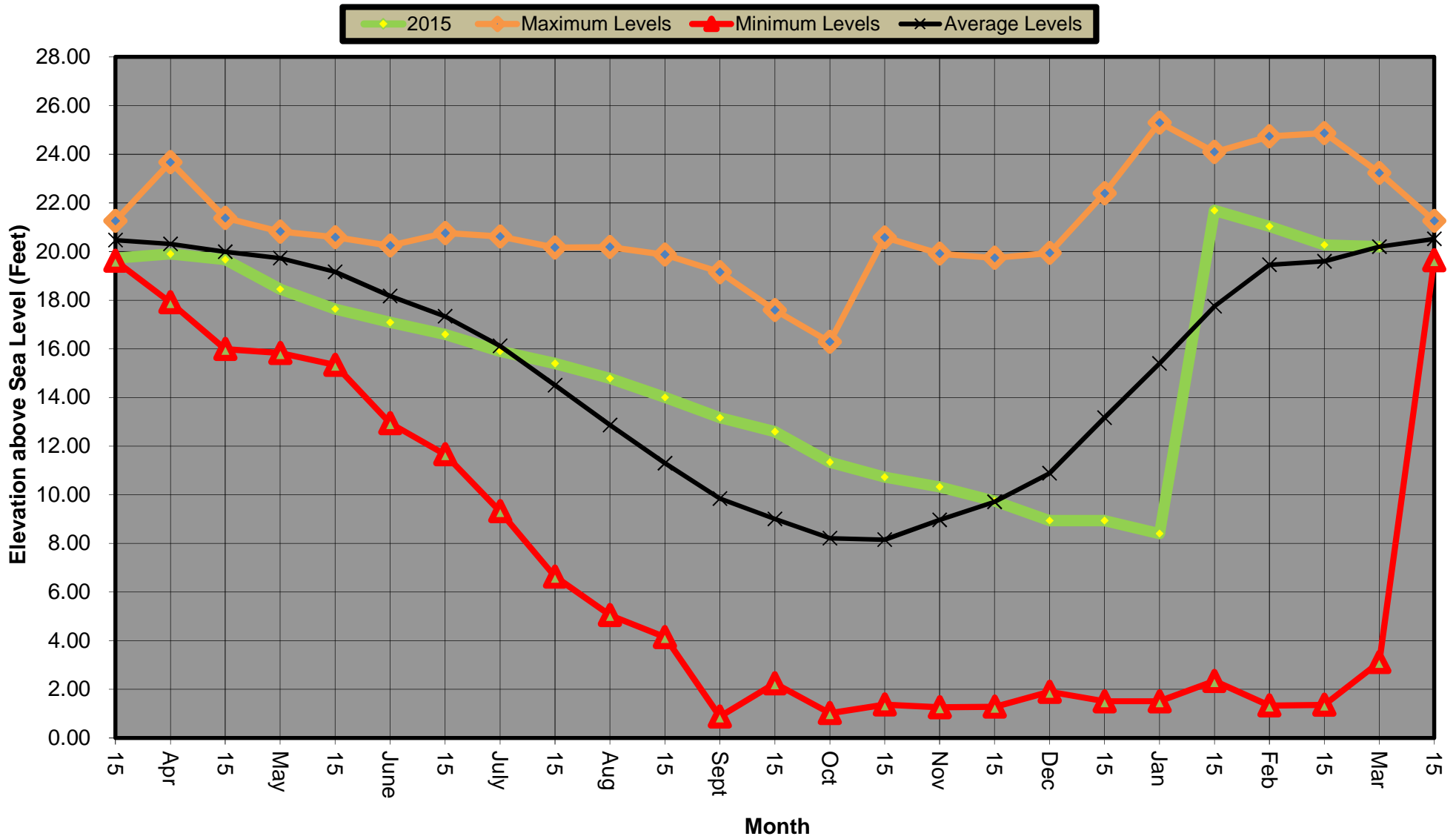


## San Simeon Creek Well Levels 1988 - Current



# San Simeon Creek Well Levels

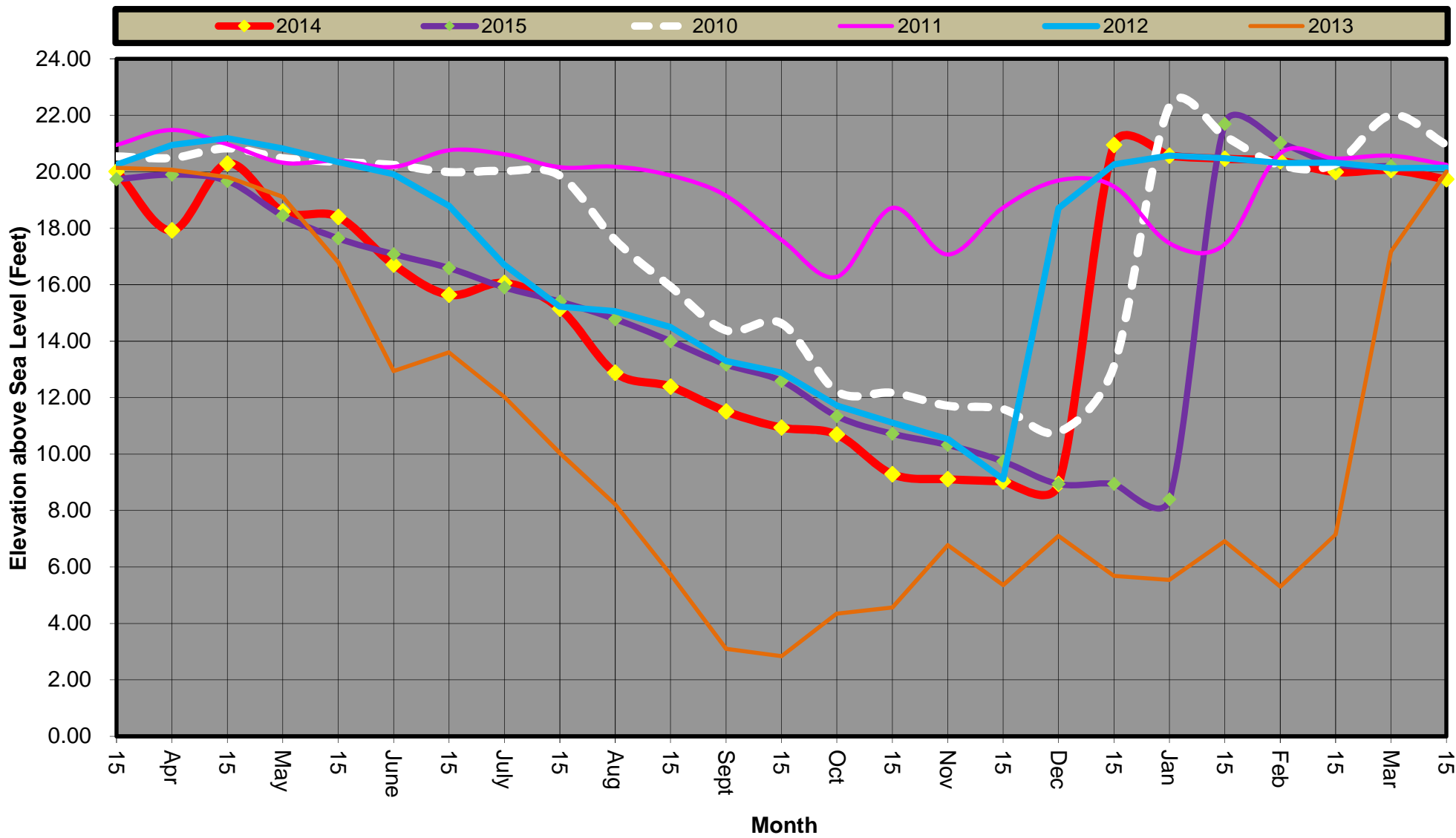
## Water Year 2015/2016 levels to date and 1988 to Current Min, Max, & Average



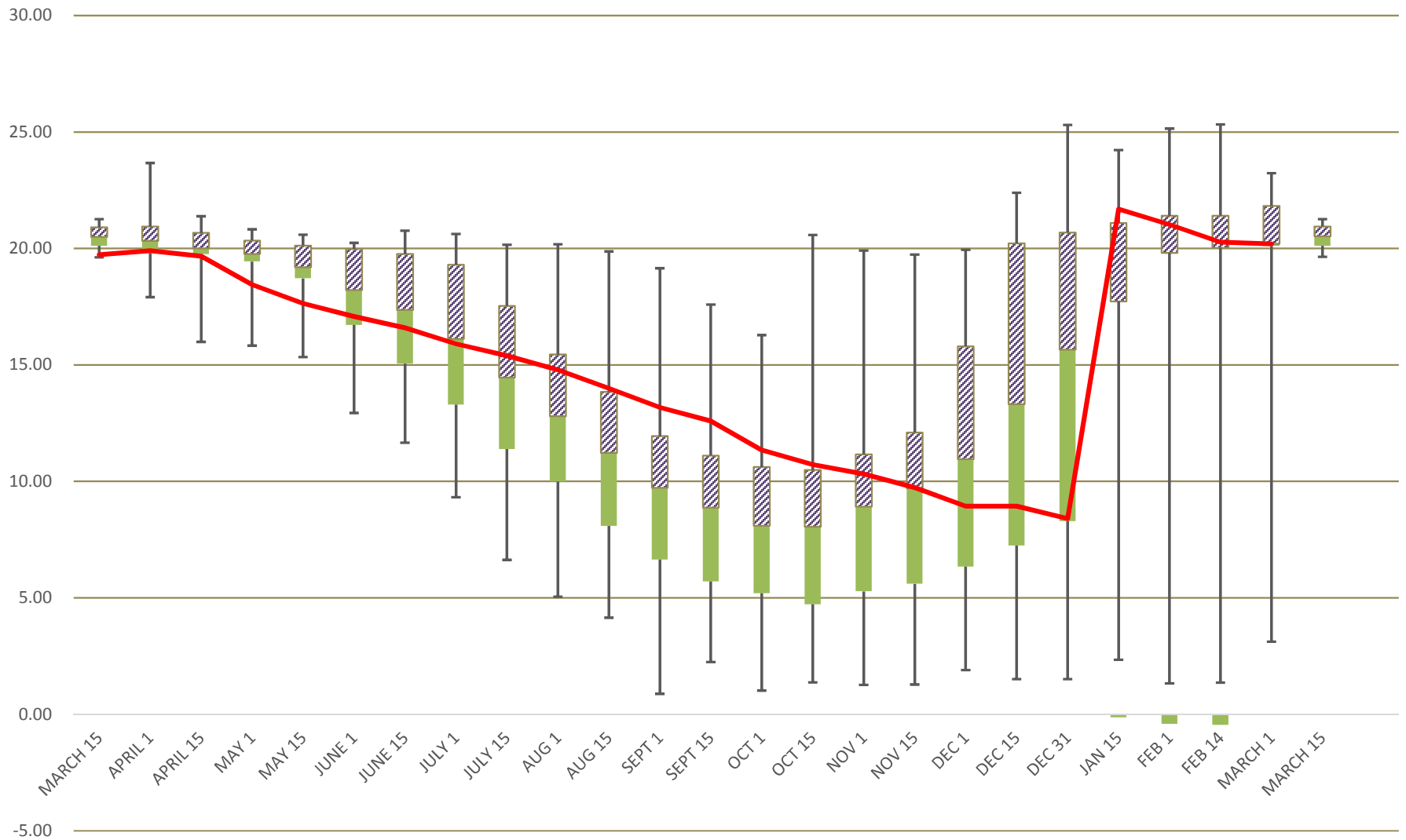
# San Simeon Creek Well Levels

## Last 5 years

March, 2010 - Current



**1988 -2015 Statistical San Simeon Well Level Summary by Month**  
**showing Minimums, Maximums, 25 % Percentile, 75% Percentile**  
**Average Level is the line between the Purple (hatched) and Green (solid) bars**



25th Percentile



75th Percentile

2015 reads





## Voluntary Merger Program At A Glance

BRP Goal for # of Lots Reduced By Merger	592
Total Number of Lots Reduced By Merger	<u>630</u>
Number of Lots to Reduce to Reach Goal	<span style="color: red;">(38)</span>

Fiscal Year 2015-2016 Budget	\$50,000
Current Cost of Merger Program (\$800 each)	\$1,600
Balance Remaining	\$48,400

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Number of Mergers	72	16	23	52	21	11	5	4	1	2			
Number of Lots Reduced	195	85	72	129	74	36	15	15	2	7			
Total Cost Per Year										\$1,600.00			
Current Balance										\$48,400.00			

2009	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Number of Mergers		2	5	10	3	3							23
Number of Lots Reduced		6	10	35	13	8							72

2010	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Number of Mergers	0	19	11	9	2	5			6				52
Number of Lots Reduced	0	40	31	26	4	11			17				129

2011	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Number of Mergers	0	0	2	4	3	7	1	3		1			21
Number of Lots Reduced	0	0	6	19	7	26	6	8		2			74

2012	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Number of Mergers	2	3		1	1	1	1		2				11
Number of Lots Reduced	10	10		2	2	3	3		6				36

2013	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Number of Mergers		1	1	2							1		5
Number of Lots Reduced		2	5	6							2		15

2014	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Number of Mergers								3	1				4
Number of Lots Reduced								9	6				15

2015	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Number of Mergers								1					1
Number of Lots Reduced								2					2

2016	JAN	FEB	MAR	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Number of Mergers		2											2
Number of Lots Reduced		7											7

## Voluntary Merger Program At A Glance

BRP Goal for # of Lots Reduced By Merger	592
Total Number of Lots Reduced By Merger	<u>630</u>
Number of Lots to Reduce to Reach Goal	<span style="color: red;">(38)</span>

Fiscal Year 2015-2016 Budget	\$50,000
Current Cost of Merger Program (\$800 each)	\$1,600
Balance Remaining	\$48,400

P:\Admin\Conservation & Permits\BUILDOUT REDUCTION STUDY\VOLUNTARY MERGERS\At a Glance Reports

Date last updated:	3/2/2016 10:59
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<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line Amt</u>	<u>Line Description</u>
ABALONE COAST ANALYTICAL, INC.	62027	2/4/2016	3,955.00	SWF/GW MONTHLY BSK FEE
ABALONE COAST ANALYTICAL, INC.	62027	2/4/2016	3,955.00	SWF/GROUNDWATER MONITORING
ABALONE COAST ANALYTICAL, INC.	62027	2/4/2016	3,006.00	SWF/MONTHLY BSK FEE
ABALONE COAST ANALYTICAL, INC.	62027	2/4/2016	888.00	SWF/BSK WEEKLY FEE, TURBIDITY, BOD
ABALONE COAST ANALYTICAL, INC.	62027	2/4/2016	180.00	SWF/COLIFORM TUBE, QUANTI TRAY, BSK CHOLRATES
ABALONE COAST ANALYTICAL, INC.	62027	2/4/2016	205.00	SWF/LEACHATE
ABALONE COAST ANALYTICAL, INC.	62176	2/25/2016	205.00	SWF/LEACHATE
ABALONE COAST ANALYTICAL, INC.	62176	2/25/2016	888.00	SWF/BSK WEEKLY FEE/BOD/TOTAL DISSOLVED SOLIDS
ABALONE COAST ANALYTICAL, INC.	62176	2/25/2016	205.00	SWF/SURFACE IMPOUNDMENT
ABALONE COAST ANALYTICAL, INC.	62176	2/25/2016	205.00	SWF/SURFACE IMPOUNDMENT
ABALONE COAST ANALYTICAL, INC.	62176	2/25/2016	20.00	WW/TOTAL SUSPENDED SOLIDS
ABALONE COAST ANALYTICAL, INC.	62176	2/25/2016	25.00	SWF/COLIFORM TESTING
ABALONE COAST ANALYTICAL, INC.	62176	2/25/2016	100.00	SWF/COLIFORM TESTING
ABALONE COAST ANALYTICAL, INC.	62176	2/25/2016	20.00	WW/TOTAL SUSPENDED SOLIDS
ABALONE COAST ANALYTICAL, INC.	62176	2/25/2016	20.00	WW/TOTAL SUSPENDED SOLIDS
ABALONE COAST ANALYTICAL, INC.	62176	2/25/2016	20.00	WW/TOTAL SUSPENDED SOLIDS
ABALONE COAST ANALYTICAL, INC.	62176	2/25/2016	20.00	WW/TOTAL SUSPENDED SOLIDS
			13,917.00	
ACCURATE MAILING SERVICE	62016	2/3/2016	45.00	WD/POSTAGE DEPOSIT REMINDER NOTICES 02/2016
ACCURATE MAILING SERVICE	62016	2/3/2016	45.00	WW/POSTAGE DEPOSIT REMINDER NOTICES 02/2016
ACCURATE MAILING SERVICE	62016	2/3/2016	5.00	WD/MAILING SERVICES REMINDER NOTICES 02/2016
ACCURATE MAILING SERVICE	62016	2/3/2016	5.00	WW/MAILING SERVICES REMINDER NOTICES 02/2016
ACCURATE MAILING SERVICE	62065	2/11/2016	249.25	WD/POWER OUTAGE LETTER MAILING
ADVANTAGE LASER PRODUCTS	62066	2/11/2016	135.00	ADM/CK PRINTER HP 400N MICR TONER
			484.25	
AFLAC (AMER FAM LIFE INS)	62174	2/26/2016	2.93	ADM/MONIQUE MADRID AFLAC CANCELLATION
AGP VIDEO	62067	2/11/2016	775.00	ADM/VIDEO PROD DIST & STRM BRD MTG 01/28/16
AIR POLLUTION CNTRL DIST	62068	2/11/2016	1,568.00	WD/ANNUAL PERMIT EQUIPMENT RENEWAL 1/15/16
AIR POLLUTION CNTRL DIST	62068	2/11/2016	2,744.00	WW/ANNUAL PERMIT EQUIPMENT RENEWAL 1/15/16
			4,312.00	
AIRGAS USA, LLC	62143	2/18/2016	289.86	FD/OXYGEN CYLINDERS
AL'S SEPTIC PUMPING, INC	62029	2/4/2016	355.00	SWF/PUMPING AND DISPOSAL OF SEPTIC WASTE
AL'S SEPTIC PUMPING, INC	62178	2/25/2016	592.50	WD/EVACUATE HOLDING TANK BEHIND HIGH SCHOOL
AL'S SEPTIC PUMPING, INC	62178	2/25/2016	517.50	WD/EVACUATE BLUE BAKER TANK BEHIND HIGH SCHOOL
AL'S SEPTIC PUMPING, INC	62178	2/25/2016	355.00	SWF/PUMPING AND DISPOSAL OF SEPTIC WASTE
			1,820.00	
ALLIANT INSURANCE SERVICES, IN	62028	2/4/2016	17,649.00	SWF/SUSTAINABLE WATER FACILITY CLOSURE PERF BOND
ALLIANT INSURANCE SERVICES, IN	62028	2/4/2016	54,000.00	SWF/SUSTAINABLE WATER FACILY PERFORMANCE BOND
			71,649.00	
ALLSTAR INDUSTRIAL SUPPLY	62069	2/11/2016	85.00	WW/SERVICE SAFETY CABINETS
ALPHA ELECTRICAL SERVICE	62070	2/11/2016	6,650.31	WW/BLOWER SOFT START REPLACEMENT 50% CONTRACT PMT
ALPHA ELECTRICAL SERVICE	62070	2/11/2016	6,933.01	WW/BLOWER SOFT START REPLACE FINAL COMPLETION PMT
ALPHA ELECTRICAL SERVICE	62175	2/24/2016	4,715.32	WD/LIEMERT TANK CONTROL WORK
ALPHA ELECTRICAL SERVICE	62175	2/24/2016	510.41	WW/GRIT CONVEYOR & PUMP FAIL
ALPHA ELECTRICAL SERVICE	62175	2/24/2016	660.00	WW/BLOWER B5 SOFT START FAILURE TO RECONNECT
ALPHA ELECTRICAL SERVICE	62175	2/24/2016	815.00	WW/INFLUENT/EFFLUENT COMMUNICATION TROUBLE SHOOT
ALPHA ELECTRICAL SERVICE	62175	2/24/2016	3,075.61	WD/LIEMERT TANK FILL CONTROL ISSUE
ALPHA ELECTRICAL SERVICE	62175	2/24/2016	2,353.47	WD/RADIO COMMUNICATION REPAIR LIGHTING

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ALPHA ELECTRICAL SERVICE	62175	2/24/2016	2,080.00	WW/RADIO TEST STATION 8
ALPHA ELECTRICAL SERVICE	62175	2/24/2016	(13,583.32)	WW/JANUARY 7 QUOTE BLOWER SOFT START REPLACEMENT
ALPHA ELECTRICAL SERVICE	62177	2/25/2016	2,155.00	WW/RADIO TEST/SOFTWARE SIMULATION TEST STN B
ALPHA ELECTRICAL SERVICE	62177	2/25/2016	2,200.00	WW/RECONFIGURE ISSUES ALARM COMMUNICATIONS STN B
ALPHA ELECTRICAL SERVICE	62177	2/25/2016	528.36	WW/ANTENNA MOUNT WITH CABLE STATION 8
ALPHA ELECTRICAL SERVICE	62177	2/25/2016	1,075.75	WW/STN B LOW ALARM ISSUE/PRESS TRANSDUCER FAILURE
ALPHA ELECTRICAL SERVICE	62177	2/25/2016	507.19	WW/TREATMENT PLANT NEW DIALER CARD FOR ALARMS
ALPHA ELECTRICAL SERVICE	62177	2/25/2016	1,042.59	WD/PINEKNOLLS SERVICE CALL
ALPHA ELECTRICAL SERVICE	62177	2/25/2016	2,054.46	WW/NO COMMUNICATION ON FLOW CHARTS - NEW BATTERY
ALPHA ELECTRICAL SERVICE	62177	2/25/2016	679.98	WD/PINEKNOLLS RADIO REPAIR
ALPHA ELECTRICAL SERVICE	62177	2/25/2016	3,559.50	WW/INTERGRATE ALARM & FLOW DATA ON WEB VIEWER
ALPHA ELECTRICAL SERVICE	62177	2/25/2016	3,677.69	WW/STN B & 8 INFRASTRUCTURE ALARM SIGNAL
ALPHA ELECTRICAL SERVICE	62177	2/25/2016	616.25	WW/B5 FUSE ISSUES ALARM CONNECTION
ALPHA ELECTRICAL SERVICE	62177	2/25/2016	4,260.00	WW/STN B RADIO LINK TO SCADA/DC TO BIG SCREEN
ALPHA ELECTRICAL SERVICE	62177	2/25/2016	846.56	WW/LIFT STATION B TRANSDUCER CABLING
			<u>37,413.14</u>	
ALPHA FIRE & SECURITY ALARM CO	62071	2/11/2016	500.63	F&R/REPLACED ZONE 22 SMOKE DETECTOR VETERAN'S HALL
AT&T	62030	2/4/2016	102.33	WW/ALARM LIFT STATION B4 PHONE SERV THRU 02/24/16
AT&T	62144	2/18/2016	299.67	WD/ALARM AT VAN GORDON WELL FIELD FEB 2016
AT&T/CALNET3	62179	2/25/2016	20.01	WW/ALARM AT LIFT STN 8 924-1548 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	19.85	WW/ALARM AT LIFT STN B3 924-1550 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	19.85	WW/ALARM AT LIFT STN B1 924-1038 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	19.85	WW/ALARM AT LIFT STN B2 924-1068 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	19.99	WW/ALARM AT LIFT STN B 924-1482 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	19.94	WW/ALARM AT LIFT STN A 927-1538 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	19.87	WW/ALARM AT LIFT STN A1 924-1708 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	20.06	WW/FAX LINE 927-0178 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	19.96	WD/TELEMETRY SYSTEM 927-0398 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	37.83	F&R/VET'S HALL ALARM 927-0493 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	19.88	WW/ALARM AT LIFT STN 4 927-1518 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	19.85	WW/ALARM AT LIFT STN 8 927-1591 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	19.87	WD/LIEMEERT PUMP STN 927-1972 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	20.28	ADM/FAX LINE 927-5584 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	295.29	ADM/PHONE SERVICE 927-6223 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	67.94	WD/PHONE AND FAX LINE 927-6226 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	160.58	FD/PHONE SERVICE 927-6240 SVC THRU 02/09/16
AT&T/CALNET3	62179	2/25/2016	135.53	WW/PHONE SERVICE 927-6250 SVC THRU 02/09/16
			<u>1,358.43</u>	
BADGER METER INC.	62180	2/25/2016	30.00	WD/BEACON CELLULAR STANDARD 1MO
BALANCE PUBLIC RELATIONS	62017	2/3/2016	2,833.33	WW/CONSULTING SERVICE: GRANT FUNDING 02/2016
BALANCE PUBLIC RELATIONS	62017	2/3/2016	2,833.33	WD/CONSULTING SERVICE: GRANT FUNDING 02/2016
BALANCE PUBLIC RELATIONS	62017	2/3/2016	2,833.34	SWF/CONSULTING SERVICE: GRANT FUNDING 02/2016
			<u>8,500.00</u>	
BC PUMP SALES & SERVICE, INC.	62072	2/11/2016	8,893.63	WW/T6A3B GORMAN RUPP PUMP
BC PUMP SALES & SERVICE, INC.	62181	2/25/2016	1,078.55	WW/GORMAN RUPP ROTATING ASSEMBLY MAINTENANCE
			<u>9,972.18</u>	
BOB WRIGHT CONSTRUCTION	62108	2/11/2016	1,175.00	WD/DIG UP & REPAIR LEAK THEN HAUL AWAY DEBRIS
BORAH'S AWARDS	62031	2/4/2016	125.87	FD/FIREFIGHTER OF THE YEAR AWARD
BORAH'S AWARDS	62145	2/18/2016	18.60	ADM/DIRECTOR SANDERS NAMEPLATE
			<u>144.47</u>	

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BRENNTAG PACIFIC, INC.	62032	2/4/2016	244.66	WD/SODIUM HYPOCHLORITE
BRENNTAG PACIFIC, INC.	62032	2/4/2016	128.40	WD/SODIUM HYPOCHLORITE
BRENNTAG PACIFIC, INC.	62032	2/4/2016	250.99	WD/SODIUM HYPOCHLORITE
BRENNTAG PACIFIC, INC.	62032	2/4/2016	380.15	WD/SODIUM HYPOCHLORITE
BRENNTAG PACIFIC, INC.	62182	2/25/2016	129.27	WD/SODIUM HYPOCHLORITE
BRENNTAG PACIFIC, INC.	62182	2/25/2016	479.99	WD/SODIUM HYPOCHLORITE
			<u>1,613.46</u>	
BRUMIT DIESEL INC	62146	2/18/2016	213.51	FD/ENGINE 5791 ADSP DRIER CART/PURGE KIT/SP CK VLV
BURTON'S FIRE, INC.	62033	2/4/2016	1,496.68	FD/MAINT & REPAIR ROTOR, HUB SEAL, PADS
BUSINESSPLANS, INC.	62147	2/18/2016	266.00	ADM/MONTHLY HRA PLAN FEB 2016
CAL WATER ENVIRNMT ASSOC (CWEA	62183	2/25/2016	164.00	WW/MEMBERSHIP RENEWAL
CALIF LABOR LAW POSTER SERVICE	62036	2/4/2016	77.25	FD/2016 FEDERAL AND STATE LABOR LAW POSTERS
CALIF SPECIAL DIST ASSN	62078	2/11/2016	20.00	ADM/REGISTRATION ANNUAL MEETING 02/19/16
CALIF SPECIAL DIST ASSN	62141	2/16/2016	20.00	ADM/RICE REGIST FOR ANNUAL MEETING 02/19/16
			<u>40.00</u>	
CAMBRIA HARDWARE CENTER	62088	2/11/2016	73.16	WW/HARDWARE SUPPLIES JANUARY 2016
CAMBRIA HARDWARE CENTER	62088	2/11/2016	53.73	WW/HARDWARE SUPPLIES JANUARY 2016
CAMBRIA HARDWARE CENTER	62088	2/11/2016	36.60	ADM/HARDWARE SUPPLIES JANUARY 2016
CAMBRIA HARDWARE CENTER	62088	2/11/2016	107.10	F&R/HARDWARE SUPPLIES JANUARY 2016
CAMBRIA HARDWARE CENTER	62088	2/11/2016	19.36	F&R/HARDWARE SUPPLIES JANUARY 2016
CAMBRIA HARDWARE CENTER	62088	2/11/2016	34.00	F&R/HARDWARE SUPPLIES JANUARY 2016
CAMBRIA HARDWARE CENTER	62088	2/11/2016	70.04	F&R/HARDWARE SUPPLIES JANUARY 2016
CAMBRIA HARDWARE CENTER	62088	2/11/2016	13.42	FD/HARDWARE SUPPLIES JANUARY 2016
			<u>407.41</u>	
CAMBRIA PINES TREE SVC	62161	2/18/2016	575.00	F&R/CUT DOWN DEAD TREE - VET'S HALL NO CLEAN UP
CAMBRIA PINES TREE SVC	62161	2/18/2016	375.00	F&R/CUT DEAD TREE 601 WARREN ROAD FICALINI RANCH
			<u>950.00</u>	
CAMBRIA ROCK	62203	2/25/2016	920.00	WD/20 YARDS #2 BROWN BASE
CAMBRIA TOWING	62208	2/25/2016	100.00	WD/SAN SIMEON CREEK ROAD WINCH OUT ASSISTANCE
CAMBRIA VILLAGE SQUARE	62026	2/3/2016	3,182.13	ADM/MONTHLY OFFICE LEASE PYMT 1316 TAMSEN 02/2016
CAMBRIA VILLAGE SQUARE	62062	2/4/2016	485.02	ADM/MONTHLY COMMON AREA MAINT & INS NOV/DEC 2015
			<u>3,667.15</u>	
CARMEL & NACCASHA LLP	62018	2/3/2016	10,000.00	ADM/MONTHLY RETAINER 02/2016
CDM CONSTRUCTORS INC.	62035	2/4/2016	368,337.10	SWF/PROJECT 105539 APPLICATION FOR PAYMENT
CDM SMITH INC.	62034	2/4/2016	98.57	SWF/T-1 ENGINEERING CONSULTING SERVICES
CDM SMITH INC.	62034	2/4/2016	294.61	SWF/T-2 ENGINEERING CONSULTING SERVICES
CDM SMITH INC.	62034	2/4/2016	7,494.30	SWF/T-5 LONG TERM PERMIT CONSULTING SERVICES
			<u>7,887.48</u>	
CENTAL COAST WATER BOARD	62075	2/11/2016	200.00	WD/REGIONAL GENERAL PERMIT 5 FOR REPAIR SS CRK RD
CENTRAL COAST COFFEE ROASTING	62074	2/11/2016	103.68	F&R/OFFICE SUPPLIES DARN GOOD COFFEE

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CENTRAL COAST COFFEE ROASTING	62184	2/25/2016	51.84	WW/COFFEE ORDER
CENTRAL COAST COFFEE ROASTING	62184	2/25/2016	77.76	ADM/COFFEE ORDER
			233.28	
CHARTER COMMUNICATIONS	62185	2/25/2016	189.98	FD/MONTHLY INTERNET SERVICE FEBRUARY 2016
CHARTER COMMUNICATIONS	62185	2/25/2016	87.99	F&R/MONTHLY INTERNET SERVICE FEBRUARY 2016
CHARTER COMMUNICATIONS	62185	2/25/2016	185.99	F&R/MONTHLY INTERNET SERVICE FEBRUARY 2016
CHARTER COMMUNICATIONS	62185	2/25/2016	279.99	ADM/MONTHLY INTERNET SERVICE FEBRUARY 2016
CHARTER COMMUNICATIONS	62185	2/25/2016	100.49	WD/MONTHLY INTERNET SERVICE FEBRUARY 2016
CHARTER COMMUNICATIONS	62185	2/25/2016	100.50	WW/MONTHLY INTERNET SERVICE FEBRUARY 2016
			944.94	
COAST ELECTRONICS/RADIO	62148	2/18/2016	367.69	F&R/REMOVE RADIO FROM OLD TRUCK & PUT IN NEW
COAST ELECTRONICS/RADIO	62186	2/25/2016	1,782.23	WD/BASE STATION RADIO WITH EXTERNAL SPEAKER
			2,149.92	
COAST UNIFIED SCHOOL DIST	62076	2/11/2016	36,727.50	WD/ANNUAL LEASE-EASEMENT ACCESS USE FY 2014-2015
COASTAL COPY, LP	62149	2/18/2016	96.47	ADM/USAGE C3503 01/14 - 02/13/16
CONTRACTOR COMPLIANCE AND MON	62037	2/4/2016	28.50	SWF/LABOR COMPLIANCE SERVICE 10/26/2015
CORBIN WILLITS SYSTEMS	62019	2/3/2016	1,224.12	ADM/MONTHLY SUPPORT AGRMT - MOM SOFTWARE 02/2016
COURIER SYSTEMS	62038	2/4/2016	12.00	ADM/DELIVERY TO CARMEL & NACCASHA
CRYSTAL SPRINGS WATER CO.	62077	2/11/2016	57.16	WW/SPRING DRINKING WATER & DISTILLED WATER
CRYSTAL SPRINGS WATER CO.	62077	2/11/2016	10.84	WW/DISTILLED WATER JANUARY 2016
CRYSTAL SPRINGS WATER CO.	62077	2/11/2016	19.36	WW/DRINKING WATER JANUARY 2016
			87.36	
CULLIGAN-KITZMAN WATER	62039	2/4/2016	164.16	FD/WATER SOFTENER/RO SERVICE 12/31/15
CULLIGAN-KITZMAN WATER	62151	2/18/2016	83.90	FD/WATER SOFTENER/RO SERVICE JAN 2016
			248.06	
CYNTHIA FRANCES JACKSON	62012	2/2/2016	100.00	MQ CUSTOMER REFUND
D.J. NIELSON	62013	2/2/2016	146.21	MQ CUSTOMER REFUND
DANIEL RAY ERSHOV	62041	2/4/2016	22.77	FD/REFUND CALPERS CONTRIBUTIONS DUE TO OT WAGES
DAVID CRYE, INC	62150	2/18/2016	67.46	F&R/5.81 TONS RED ROCK & ENVIORNMENTAL FEE
DIANA'S CLEANING SERVICES	62079	2/11/2016	150.00	WW/MONTHLY CLEANING JANUARY 2016
DIANA'S CLEANING SERVICES	62079	2/11/2016	150.00	WD/MONTHLY CLEANING JANUARY 2016
			300.00	
DONNOE & ASSOCIATES, INC.	62040	2/4/2016	418.00	FD/FIRE FIGHTER EXAMS AND TEST BOOKS 1-8
DYER'S DIESELRO INC.	62081	2/11/2016	33.23	WW/BALL JOINT & BALL FOR HYDRAULIC PUMP REPLACED
DYER'S DIESELRO INC.	62187	2/25/2016	297.00	WD/CABLES
DYER'S DIESELRO INC.	62187	2/25/2016	4.46	WD/SERVICE CHARGE
			334.69	
ELAINA M CANO	62107	2/11/2016	500.00	WD/PROTEST OFFICIAL STIPEND
ELAINA M CANO	62107	2/11/2016	500.00	WW/PROTEST OFFICIAL STIPEND
			1,000.00	

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EMERGENCY VEHICLE SPECIALISTS,	62153	2/18/2016	561.80	FD/KENWOOD MOBILE PHONE SERVICE CALL
EMILY A TORLANO	62060	2/4/2016	150.00	FD/REIMB CLASS B COMMERCIAL LICENSE PHYSICAL
EMILY A TORLANO	62170	2/18/2016	13.00	FD/RECRUITMENT TESTS RETURNED TO DONNUE & ASSOC
			163.00	
EMPLOYMENT DEVELOPMENT DEPT UI	62082	2/11/2016	414.00	FD/UNEMPLOYMENT DIRECT COST J WEINSTEIN
ERIC'S EQUIPMENT REPAIR	62152	2/18/2016	470.00	FD/ERG VALVE NOT RESPONDING
ERIC'S EQUIPMENT REPAIR	62152	2/18/2016	(60.25)	FD/07/14/15 CREDIT
			409.75	
FARM SUPPLY COMPANY	62188	2/25/2016	1,432.51	WD/JUTE NETTING, STRAW, WOOD STAKES, BIONET WATTLE
FARM SUPPLY COMPANY	62188	2/25/2016	10.48	WD/WOOD STAKES ADDED TO PREVIOUS ORDER
FARM SUPPLY COMPANY	62188	2/25/2016	296.61	WD/BIONET STRAW WATTLE, WOOD STAKES, JUTE STAPLES
			1,739.60	
FENCE FACTORY, THE	62083	2/11/2016	6,470.00	WW/INSTALL CHAIN LINK FENCE AROUND FACILITY GRNDS
FENCE FACTORY, THE	62083	2/11/2016	52.50	F&R/TEMPORARY FENCE RENTAL 1/27/16-2/26/16
			6,522.50	
FERGUSON ENTERPRISES, INC #135	62042	2/4/2016	643.34	WD/MAINT & REPAIR FLANGES
FERGUSON ENTERPRISES, INC #135	62042	2/4/2016	5,730.93	WD/MAINT & REPAIR
FERGUSON ENTERPRISES, INC #135	62042	2/4/2016	346.01	WD/SERVICE CHARGES FOR JANUARY 2016
FERGUSON ENTERPRISES, INC #135	62084	2/11/2016	330.69	WW/MAINT & REPAIR MEGAFLANGE FLG ADATPER
FERGUSON ENTERPRISES, INC #135	62084	2/11/2016	7.32	WD/SERVICE CHARGES
FERGUSON ENTERPRISES, INC #135	62189	2/25/2016	498.46	WD/MAINT & REPAIR MAIN REPAIR PARTS
FERGUSON ENTERPRISES, INC #135	62189	2/25/2016	9,207.00	WD/MAINT & REPAIR SR3 TREATMENT PLANT REPAIRS
FERGUSON ENTERPRISES, INC #135	62189	2/25/2016	6,987.56	WD/MAINT & REPAIR DISTRIBUTION SYSTEM REPAIR PARTS
FERGUSON ENTERPRISES, INC #135	62189	2/25/2016	870.29	WD/MAINT & REPAIR FIRE HYDRANT REPAIR
			24,621.60	
FGL ENVIRONMENTAL	62043	2/4/2016	20.00	WD/BACTI ANALYSIS
FGL ENVIRONMENTAL	62043	2/4/2016	90.00	BACTI AND SUPPORT ANALYSIS
FGL ENVIRONMENTAL	62043	2/4/2016	90.00	WD/BACTI AND SUPPORT ANALYSIS
FGL ENVIRONMENTAL	62043	2/4/2016	20.00	WD/BACTI ANALYSIS
FGL ENVIRONMENTAL	62043	2/4/2016	110.00	WD/BACTI AND SUPPORT ANALYSIS
FGL ENVIRONMENTAL	62043	2/4/2016	20.00	WD/BACTI ANALYSIS
FGL ENVIRONMENTAL	62043	2/4/2016	20.00	WD/BACTI ANALYSIS
FGL ENVIRONMENTAL	62043	2/4/2016	90.00	WD/BACTI AND SUPPORT ANALYSIS
FGL ENVIRONMENTAL	62043	2/4/2016	100.00	WD/BACTI ANALYSIS
FGL ENVIRONMENTAL	62043	2/4/2016	20.00	WD/BACTI ANALYSIS
FGL ENVIRONMENTAL	62043	2/4/2016	90.00	WD/BACTI AND SUPPORT ANALYSIS
FGL ENVIRONMENTAL	62043	2/4/2016	50.00	WD/BACTI ANALYSIS
FGL ENVIRONMENTAL	62190	2/25/2016	190.00	WD/BACTI AND SUPPORT ANALYSIS 01/21/16
FGL ENVIRONMENTAL	62190	2/25/2016	90.00	WD/BACTI AND SUPPORT ANALYSIS 01/26/16
FGL ENVIRONMENTAL	62190	2/25/2016	20.00	WD/BACTI ANALYSIS 01/26/16
			1,020.00	
FIRST BANKCARD	62085	2/11/2016	-	F&R/C MENDOZA VISA CHARGES JAN 2016
FIRST BANKCARD	62085	2/11/2016	299.99	F&R/ADOBE ACROBAT STANDARD DC
FIRST BANKCARD	62085	2/11/2016	11.34	F&R/SAFETY CHAIN MOUNT AND ROPE HOOK
FIRST BANKCARD	62085	2/11/2016	-	ADM/J GRUBER VISA CHARGES JAN 2016
FIRST BANKCARD	62085	2/11/2016	130.64	ADM/MICROWAVE PURCHASE FOR BREAK ROOM
FIRST BANKCARD	62085	2/11/2016	32.39	ADM/MEETING TO DISCUSS ADMIN TECH II INTERVIEWS
FIRST BANKCARD	62085	2/11/2016	9.25	ADM/MEETING EXPENSE

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FIRST BANKCARD	62085	2/11/2016	152.71	SWF/EIR/MTG WITH LAND CONSERV AND SUPERV GIBSON
FIRST BANKCARD	62085	2/11/2016	-	ADM/M MADRID VISA CHARGES JAN 2016
FIRST BANKCARD	62085	2/11/2016	100.00	WW/BOXWOOD WASTE WATER POSITION POSTING
FIRST BANKCARD	62085	2/11/2016	50.00	ADM/CHAMBER OF COMMERCE INSTALL DINNER - THOMPSON
FIRST BANKCARD	62085	2/11/2016	50.00	ADM/CHAMBER OF COMMERCE INSTALL DINNER - ROBINETTE
FIRST BANKCARD	62085	2/11/2016	50.00	ADM/CHAMBER OF COMMERCE INSTALL DINNER - BAHRINGER
FIRST BANKCARD	62085	2/11/2016	144.51	SWF/EIR MTG/CONSULTANT ACCOMODATIONS RITA GARCIA
FIRST BANKCARD	62085	2/11/2016	19.25	SWF/EIR AD HOC COMMITTEE MEETING
FIRST BANKCARD	62085	2/11/2016	43.30	ADM/DISTRICT CAR FUEL
FIRST BANKCARD	62085	2/11/2016	50.00	ADM/CHAMBER OF COMMERCE INSTAL DINNER - RICE
FIRST BANKCARD	62085	2/11/2016	1,067.25	ADM/SACRAMENTO MEETING WITH OFFICIALS
FIRST BANKCARD	62085	2/11/2016	100.00	WW/BROWN AND CALDWELL WW II RECRUITMENT ADVERT
FIRST BANKCARD	62085	2/11/2016	100.00	WW/BROWN AND CALDWELL WW SUPERVISOR RECRUITMENT
FIRST BANKCARD	62085	2/11/2016	-	ADM/R GRESENS VISA CHARGES JAN 2016
FIRST BANKCARD	62085	2/11/2016	14.99	ADM/MONTHLY ADOBE ACROPRO JAN 2016
FIRST BANKCARD	62085	2/11/2016	59.99	ADM/HIGHTAIL DOCUMENT PROGRAM
			2,485.61	
FOX, FREDERICK	62009	2/2/2016	351.00	ADM/SETTLEMENT OF SMALL CLAIMS CASE 16SCP0004 FIRE
GARCIA HANDYMAN SERVICES	62044	2/4/2016	650.00	F&R/REMOVE OLD ROOF PLYWOOD AND INSTALL SHINGLES
GARCIA HANDYMAN SERVICES	62044	2/4/2016	200.00	F&R/REPAIR VETS HALL GUTTER
			850.00	
GERBER'S AUTO SERVICE	62191	2/25/2016	132.57	WD/REPLACE ENGINE OIL AND FILTER, SMOG INSPECTION
GERBER'S AUTO SERVICE	62191	2/25/2016	97.01	WD/1990 FORD F600 SMOG INSPEC & OIL CHANGE
			229.58	
GIBSON, JOHNATHAN	62046	2/4/2016	250.00	FD/REIMB FIRE MANAGEMENT 2A CLASS 1/11-1/15/16
GRAINGER	62192	2/25/2016	351.53	WW/MAINT & REPAIR CAMLOCK ADAPTERS
GRESENS, ROBERT C.	62020	2/3/2016	45.00	WD/MONTHLY CELL PHONE REIMBURSEMENT 02/2016
GRUBER, JEROME	62021	2/3/2016	45.00	ADM/MONTHLY CELL PHONE REIMBURSEMENT 02/2016
H2O INNOVATION USA, INC.	62047	2/4/2016	540.00	SWF/JANUARY SPMC PACKAGE
H2O INNOVATION USA, INC.	62154	2/18/2016	5,646.00	SWF/BACKWASH FITTING, TORAY UF MEMBRANE
H2O INNOVATION USA, INC.	62154	2/18/2016	54.00	SWF/CATRIDGE FILTER GASKET, CAP ASSEMBLY
H2O INNOVATION USA, INC.	62154	2/18/2016	6,069.00	SWF/SPARE PARTS
H2O INNOVATION USA, INC.	62154	2/18/2016	192.00	SWF/GRUNDFOS GASKET KIT
H2O INNOVATION USA, INC.	62193	2/25/2016	2,917.00	SWF/SPARE PARTS
			15,418.00	
HCI ENVIRONMENTAL & ENGINEERIN	62048	2/4/2016	1,155.00	FD/TWO OIL 55 GAL DRUMS FOR DISPOSAL
HEASTON, BENJAMIN	62194	2/25/2016	340.00	F&R/VET'S HALL SEWER ISSUES AND BROKEN H2O LINE
HOLLINGSWORTH, BILL	62049	2/4/2016	2,013.27	FD/REIMB FIRE MANAGEMENT CLASS 2A 1/11-1/15/16
HOME DEPOT CREDIT SERVICE	62089	2/11/2016	97.01	F&R/MAINT & REPAIR BOX LINERS
HOME DEPOT CREDIT SERVICE	62089	2/11/2016	61.46	F&R/MAINT & REPAIR BOX LINERS INVERTER
			158.47	
INNOVATIVE CONCEPTS	62022	2/3/2016	25.00	ADM/CIS HOSTING & FIRE WEBSITE HOSTING 02/2016
INNOVATIVE CONCEPTS	62022	2/3/2016	25.00	FD/CIS HOSTING & FIRE WEBSITE HOSTING 02/2016
			50.00	



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J B DEWAR	62050	2/4/2016	177.63	FD/10 GALS SMALL ENGINE FUEL
J B DEWAR	62050	2/4/2016	460.04	FD/300 GALS DIESEL
J B DEWAR	62050	2/4/2016	824.46	FD/150 GALS GASOLINE 300 GALS DIESEL
J B DEWAR	62050	2/4/2016	645.01	FD/300 GALS DIESEL
J B DEWAR	62050	2/4/2016	540.67	F&R/200 GALS GASOLINE
J B DEWAR	62155	2/18/2016	756.28	F&R/200 GALS GASOLINE 200 GALS DIESEL
			3,404.09	
JAMES BERGREN	62010	2/2/2016	43.57	MQ CUSTOMER REFUND
JOHN DEERE FINANCIAL	62023	2/3/2016	522.49	F&R/MONTHLY PMT COMPACT UTILITY TRACTOR 02/2016
LEANNA STEMWEDEL	62014	2/2/2016	72.84	MQ CUSTOMER REFUND
LIEBERT CASSIDY WHITMORE	62195	2/25/2016	1,040.00	FD/FIRE NEGOTIATIONS ALS PROFESSIONAL SERVICES
MADRID, MONIQUE	62024	2/3/2016	45.00	ADM/MONTHLY CELL PHONE REIMBURSEMENT 02/2016
MADRID, MONIQUE	62156	2/18/2016	55.20	ADM/HUMAN RESOURCES TRAINING PISMO BCH VET'S HALL
			100.20	
MATTHEW DRAGOUN	62011	2/2/2016	80.00	MQ CUSTOMER REFUND
MCMASTER-CARR SUPPLY CO	62196	2/25/2016	87.50	WW/LARGE PARTICLE SUCTION STRAINER
MCMASTER-CARR SUPPLY CO	62196	2/25/2016	67.77	WD/BURLAP FABRIC
MCMASTER-CARR SUPPLY CO	62196	2/25/2016	38.89	WD/BURLAP SAND BAGS, POLYPROPYLENE SAND BAGS
			194.16	
MENDOZA, CARLOS	62025	2/3/2016	22.50	F&R/MONTHLY CELL PHONE REIMBURSEMNT 02/2016
MENDOZA, CARLOS	62025	2/3/2016	22.50	ADM/MONTHLY CELL PHONE REIMBURSEMNT 02/2016
			45.00	
MICHAEL BAKER INTERNATIONAL	62058	2/4/2016	32,886.40	SWF/PROJECT EIR PROFESSIONAL SERV 9/1-12/31/15
MICHAEL BAKER INTERNATIONAL	62058	2/4/2016	6,584.45	SWF/PROFESSIONAL CONSULTING SERV 8/31-12/31/15
			39,470.85	
MINER'S ACE HARDWARE	62051	2/4/2016	48.51	F&R/FURNACE FILTERS
MINER'S ACE HARDWARE	62051	2/4/2016	29.95	F&R/FLAGGING TAPE, GUAGE DRILL, TACKPULLER
MINER'S ACE HARDWARE	62051	2/4/2016	667.52	F&R/VISE GRIPS,GLOVES,WRENCHES,EXTENSION CORDS
			745.98	
MISSION LINEN SUPPLY	62090	2/11/2016	146.02	WW/LINEN SERVICE AND UNIFORM CLEANING DEC 2015
MISSION LINEN SUPPLY	62090	2/11/2016	98.72	WW/LINEN SERVICE AND UNIFORM CLEANING JAN 2016
MISSION LINEN SUPPLY	62197	2/25/2016	418.01	WD/LINEN SERVICE AND UNIFORM CLEANING JAN 2016
			662.75	
NAPA AUTO PARTS	62052	2/4/2016	64.26	FD/MAINT & REPAIR
NAPA AUTO PARTS	62052	2/4/2016	62.07	WD/MAINT & REPAIR
NAPA AUTO PARTS	62052	2/4/2016	15.85	WD/MAINT & REPAIR
NAPA AUTO PARTS	62052	2/4/2016	119.14	WD/MAINT & REPAIR
NAPA AUTO PARTS	62052	2/4/2016	48.00	FD/MAINT & REPAIR
NAPA AUTO PARTS	62052	2/4/2016	68.10	WD/MAINT & REPAIR
NAPA AUTO PARTS	62052	2/4/2016	9.62	WD/MAINT & REPAIR
NAPA AUTO PARTS	62052	2/4/2016	63.79	FD/MAINT & REPAIR
NAPA AUTO PARTS	62091	2/11/2016	1.66	WW/SERVICE CHARGE AND JOURNAL ADJUSTMENT
NAPA AUTO PARTS	62091	2/11/2016	117.78	WW/MAINT & REPAIR BATTERY AND CORE DEPOSIT
NAPA AUTO PARTS	62091	2/11/2016	7.20	F&R/MAINT & REPAIR

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NAPA AUTO PARTS	62091	2/11/2016	5.31	WD/SERVICE CHARGES
NAPA AUTO PARTS	62091	2/11/2016	42.58	FD/SERVICES CHARGES
NAPA AUTO PARTS	62091	2/11/2016	1.67	FD/MAINT & REPAIR
NAPA AUTO PARTS	62157	2/18/2016	63.79	FD/MOTHERS POLISH POWER
NAPA AUTO PARTS	62157	2/18/2016	24.67	FD/FLEX HANDLE JELLY BLADE
NAPA AUTO PARTS	62198	2/25/2016	22.85	WW/OIL ABSORBENT
NAPA AUTO PARTS	62198	2/25/2016	28.87	WW/NO2 GREASE
			767.21	
NOBLE SAW, INC.	62053	2/4/2016	122.54	FD/MAINT & REPAIR
NOBLE SAW, INC.	62092	2/11/2016	5.66	F&R/MAINT & REPAIR
NOBLE SAW, INC.	62158	2/18/2016	1,093.23	F&R/MS461R CHAINSAW
			1,221.43	
ORKIN	62054	2/4/2016	65.00	FD/PEST CONTROL SERVICE
ORKIN	62159	2/18/2016	65.00	FD/PREVENTATIVE PEST CONTROL SERVICE
			130.00	
PACIFIC GAS & ELECTRIC	62055	2/4/2016	19.71	ADM/ELEC SVC 1316 TAMSEN #203 JAN 2016
PACIFIC GAS & ELECTRIC	62055	2/4/2016	9.85	WD/ELEC SVC 7806 VAN GORDON CREEK RD JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	329.85	WW/ELEC SVC LIFT STATION A JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	134.29	WW/ELEC SVC LIFT STATION 9 JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	138.78	WW/ELEC SVC LIFT STATION B2 JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	224.52	WW/ELEC SVC LIFT STATION A1 JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	429.73	WW/ELEC SVC LIFT STATION B JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	228.74	WW/ELEC SVC LIFT STATION B3 JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	380.94	WW/ELEC SVC LIFT STATION B4 JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	262.04	SWF/ELEC SVC LIFT STN WELL PUMP 9P7 SPRAY FLD 1/16
PACIFIC GAS & ELECTRIC	62095	2/11/2016	19.91	WW/ELEC SVC LIFT STATION 8 JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	11,722.93	WW/ELEC SVC TREATMENT PLANT JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	16.33	WW/ELEC SVC LIFT STATION 4 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	223.55	WW/ELEC SVC LIFT STATION B1 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	163.65	WW/ELEC SVC 900 SAN SIMEON CRK RD JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	1,171.34	SWF/ELEC SVC 990 S SIMEON CRK SWF TR PLANT JAN '16
PACIFIC GAS & ELECTRIC	62095	2/11/2016	21.14	F&R/ELEC SVC WEST VILLAGE REST ROOM JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	14.99	F&R/ELEC SVC EAST VILLAGE REST ROOM JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	1,263.00	ALL/ELEC SVC STREET LIGHTING JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	386.01	F&R/ELEC SVC VETERAN'S HALL JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	566.54	F&R/ELEC SVC 2850 BURTON DRIVE JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	23.39	F&R/ELEC SVC 2850 BURTON DRIVE JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	360.84	F&R/ELEC SVC ADMIN OFFICE JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	103.34	F&R/ELEC SVC RADIO SHACK JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	23.67	WD/ELEC SVC 9110 CHARING LANE JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	373.17	WD/ELEC SVC 1320 SAN SIMEON CRK RD JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	1,272.12	WD/ELEC SVC 1330 SAN SIMEON CRK RD JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	911.36	WD/ELEC SVC 1340 SAN SIMEON CRK RD JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	445.69	WD/ELEC SVC 6425 CAMBRIA PINES RD JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	27.70	WD/ELEC SVC 988 MANOR WAY JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	2,018.09	WD/ELEC SVC 2031 RODEO GROUNDS RD JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	101.71	WD/ELEC SVC 2499 VILLAGE LANE JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	535.01	WD/ELEC SVC 1975 STUART STREET JAN 2016
PACIFIC GAS & ELECTRIC	62095	2/11/2016	2,114.30	WD/ELEC SVC 2820 SANTA ROSA CRK WELL PUMP JAN 2016
PACIFIC GAS & ELECTRIC	62160	2/18/2016	542.19	SWF/ELEC SVC 900 S SIMEON CRK EVAP POND JAN 2016
			26,580.42	
PASO ROBLES FORD	62093	2/11/2016	582.58	WW/2003 FORD SUPER DUTY ALTERNATOR REPLACED

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PATRICIA STRANG	62015	2/2/2016	235.00	MQ CUSTOMER REFUND
PETTY CASH	62094	2/11/2016	44.94	ADM/BOARD MEETING SUPPLIES
PETTY CASH	62094	2/11/2016	51.88	ADM/POSTAGE FEB 2016
			96.82	
PLACER TITLE COMPANY	62096	2/11/2016	679.00	RC/VLM FEES FOR HOMSEY TRUST 024.031.021 & 024
PLACER TITLE COMPANY	62162	2/18/2016	679.00	RC/VLM FEES FOR MAHER APN 023.133.011 & .013
			1,358.00	
POSITIVE PROMOTIONS, INC.	62097	2/11/2016	152.91	FD/PUBLIC EDUCATION SUPPLIES
QUILL CORP	62056	2/4/2016	3.21	ADM/OFFICE SUPPLIES OFFISTAMP BLUE INK
QUILL CORP	62056	2/4/2016	128.99	FD/OFFICE SUPPLIES DELL BLACK TONER
QUILL CORP	62056	2/4/2016	79.54	ADM/OFFICE SUPPLIES CUSTOM VERSADATER STAMP
QUILL CORP	62056	2/4/2016	24.71	ADM/OFFICE SUPPLIES
QUILL CORP	62056	2/4/2016	188.88	ADM/OFFICE SUPPLIES WATER TO POST IT FLAGS
QUILL CORP	62098	2/11/2016	151.32	ADM/OFFICE SUPPLIES WATER, LASER PAPER
QUILL CORP	62098	2/11/2016	16.43	ADM/OFFICE SUPPLIES INSULATED CUPS, PAPER PLATES
QUILL CORP	62199	2/25/2016	44.91	ADM/OFFICE SUPPLIES HP PRINTER INK
QUILL CORP	62199	2/25/2016	213.90	ADM/OFFICE SUPPLIES HP CARTRIDGE CLOROX WIPES
QUILL CORP	62199	2/25/2016	43.18	WD/OFFICE SUPPLIES DOCUMENT HOLDERS
QUILL CORP	62199	2/25/2016	6.36	ADM/OFFICE SUPPLIES BUSINESS CARD HOLDER
QUILL CORP	62199	2/25/2016	42.99	ADM/OFFICE SUPPLIES 4GB DATA STICK
QUILL CORP	62199	2/25/2016	107.39	ADM/OFFICE SUPPLIES STORE N GO USB 8GB
QUILL CORP	62199	2/25/2016	6.41	ADM/OFFICE SUPPLIES
			1,058.22	
RAIN FOR RENT	62057	2/4/2016	818.40	WD/FRESH WATER TANK REPLACEMENT PARTS
RAIN FOR RENT	62200	2/25/2016	818.40	WD/FRESH WATER TANK REPLACEMENT PARTS
			1,636.80	
RETIREE00	62109	2/11/2016	420.67	WD/MONTHLY HEALTH INSUR PREMIUM REIMB MAR '16
RETIREE01	62110	2/11/2016	991.30	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE02	62111	2/11/2016	631.07	F&R/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE04	62112	2/11/2016	409.23	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE05	62113	2/11/2016	420.67	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE06	62114	2/11/2016	142.18	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE07	62115	2/11/2016	147.83	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE08	62116	2/11/2016	420.67	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE09	62117	2/11/2016	147.83	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE10	62118	2/11/2016	147.83	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE11	62119	2/11/2016	147.83	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE12	62120	2/11/2016	1,007.80	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE13	62121	2/11/2016	147.83	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE14	62122	2/11/2016	147.83	F&R/MONTHLY HEALTH INSUR PREM REIMB FOR MAR '16
RETIREE15	62123	2/11/2016	142.12	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE16	62124	2/11/2016	409.23	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE17	62125	2/11/2016	409.23	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE19	62126	2/11/2016	1,007.80	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE20	62127	2/11/2016	147.83	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE21	62128	2/11/2016	142.12	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE22	62129	2/11/2016	298.95	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE23	62130	2/11/2016	409.23	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE24	62131	2/11/2016	147.83	F&R/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE26	62132	2/11/2016	767.35	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE27	62133	2/11/2016	991.30	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16

**CAMBRIA COMMUNITY SERVICES DISTRICT  
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<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line Amt</u>	<u>Line Description</u>
RETIREE28	62134	2/11/2016	420.67	F&R/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE29	62135	2/11/2016	452.77	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE30	62136	2/11/2016	433.14	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE31	62137	2/11/2016	433.14	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE32	62138	2/11/2016	991.30	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE33	62139	2/11/2016	433.14	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
RETIREE34	62140	2/11/2016	991.30	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAR '16
			14,359.02	
REVELES, JOSE	62201	2/25/2016	480.00	F&R/CLEANED CCSD PUBLIC RESTROOMS FROM SHEFIELD CT
REVELES, JOSE	62201	2/25/2016	660.00	F&R/CLEANED CCSD PUBLIC RESTROOMS FROM SHEFIELD CT
			1,140.00	
RICE, MIKE	62202	2/25/2016	370.00	WW/WW FENCE CLEARANCE SLASH BURN BOTH SIDES FENCE
RITTERBUSH REPAIR SERVICE	62163	2/18/2016	450.00	FD/BRAKE INSPECTION MAINT AND REPAIR
RUTAN & TUCKER, LLP	62164	2/18/2016	2,180.00	SWF/LANDWATCH CEQA PETITION - LEGAL SERVICES
SAN LUIS OBISPO COUNTY	62205	2/25/2016	15,000.00	SWF/RETAINER FOR SLO COUNTY LANDWATCH CASE DEFENCE
SAN LUIS PERSONNEL SERVICES, I	62059	2/4/2016	714.38	ADM/ADMIN ASST C NORTON TEMPORARY SERVICES
SAN LUIS PERSONNEL SERVICES, I	62059	2/4/2016	855.00	ADM/ADMIN ASST C NORTON TEMPORARY SERVICES
SAN LUIS PERSONNEL SERVICES, I	62100	2/11/2016	703.13	ADM/ADMIN ASST C NORTON TEMPORARY SERVICES
SAN LUIS PERSONNEL SERVICES, I	62100	2/11/2016	583.44	ADM/SLPS RECRUITMENT COST/BUY OUT OF CONTRACT
SAN LUIS PERSONNEL SERVICES, I	62165	2/18/2016	877.50	ADM/ADMIN ASST C NORTON TEMPORARY SERVICES
SAN LUIS SECURITY SYSTEMS	62099	2/11/2016	126.00	ADM/SECURITY SYSTEM 1316 TAMSEN 3/1-5/31/16
			3,859.45	
SCOTT O'BRIEN FIRE SAFETY	62166	2/18/2016	522.84	WD/ANNUAL EXTINGUISHER MAINT & RECHARGE
SHIELDS CONSULTING GROUP	62167	2/18/2016	321.40	ADM/50% PAYMENT ON SUBMITTAL OF INVOICE
SLO COUNTY	62204	2/25/2016	589.50	WD/CHARGEABLE REPORT WRITING AND CORRESPONDENCE
SOMACH, SIMMONS & DUNN	62101	2/11/2016	2,674.84	SWF/LEGAL SERVICES 11/1 - 11/30/15
SP MAINTENANCE SERVICES, INC.	62103	2/11/2016	450.00	WW/SWEEPING SERVICES
SPARTAN PRECISION	62102	2/11/2016	119.00	F&R/SHARPENING SMALL & LARGE SAW CHAINS
STANLEY CONVERGENT	62206	2/25/2016	462.00	FD/ANNUAL MONITORING CHRGS 01/01-12/31/16
STATE OF CALIFORNIA	62168	2/18/2016	98.00	ADM/FINGERPRINT FEES S SALVI & M BLAND
STATE WATER RESOURCE CONTROL B	62104	2/11/2016	16,654.00	SWF/ANNUAL PERMIT FEE 7/1/15 - 6/30/16
TECHXPRESS, INC.	62142	2/18/2016	2,684.86	ADM/SYNOLOGY RS815 NETWORK & STORAGE/BACKUP
TECHXPRESS, INC.	62169	2/18/2016	3,135.00	ADM/MONTHLY NETGUARD IT SERVICE
TECHXPRESS, INC.	62207	2/25/2016	80.55	ADM/EATON 3S550 550 VOLT WATTS 8 OUTLETS UPS
TECHXPRESS, INC.	62207	2/25/2016	3,135.00	ADM/MONTHLY NETGUARD IT SERVICE
TECHXPRESS, INC.	62207	2/25/2016	166.78	ADM/UPS UNITS AND PRINTER CABLE
			9,202.19	
THE BLUEPRINTER	62073	2/11/2016	213.50	ADM/WINDOW ENVELOPES
THE BLUEPRINTER	62073	2/11/2016	213.50	WD/WINDOW ENVELOPES
THE BLUEPRINTER	62073	2/11/2016	213.50	WW/WINDOW ENVELOPES

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<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line Amt</u>	<u>Line Description</u>
			640.50	
THE DOCUTEAM	62080	2/11/2016	335.15	ADM/DOCUMENT STORAGE 1/1/16-1/31/16
THE GAS COMPANY	62045	2/4/2016	189.59	F&R/GAS SVC VETERAN'S HALL JANUARY 2016
THE GAS COMPANY	62045	2/4/2016	108.24	ADM/GAS SVC 1316 TAMSEN #201 JANUARY 2016
THE GAS COMPANY	62045	2/4/2016	73.96	ADM/GAS SVC 1316 TAMSEN #203 JANUARY 2016
THE GAS COMPANY	62086	2/11/2016	180.58	FD/GAS SVC 2850 BURTON DRIVE JAN 2016
THE GAS COMPANY	62086	2/11/2016	50.88	FD/GAS SVC 5490 HEATH LANE JAN 2016
THE GAS COMPANY	62086	2/11/2016	72.45	WW/GAS SVC 5500 HEATH LANE #B JAN 2016
THE GAS COMPANY	62086	2/11/2016	129.63	WW/GAS SVC 5500 HEATH LANE JAN 2016
			805.33	
THOMAS S. GRAY	62087	2/11/2016	1,375.00	SWF/PUBLIC OUTREACH SERIVCE JANUARY 2016
TRAILER BARN, INC.	62209	2/25/2016	6,822.50	F&R/FLAT BED TRAILER 83X20 TILT 14K
UNITED RENTALS (NA) INC.	62171	2/18/2016	3,795.32	WW/SUPER VAC ASSIST/HOSES AND MISC FITTINGS
UNITED RENTALS (NA) INC.	62210	2/25/2016	263.38	WW/RENTAL 6X20 TANK TRUCK HOSE/STRAINER
UNITED RENTALS (NA) INC.	62210	2/25/2016	200.00	WW/CONFINED SPACE TRAINING
			4,258.70	
USA BLUE BOOK	62061	2/4/2016	656.13	WD/WIKA PRESSURE TRANSMITTER
USA BLUE BOOK	62061	2/4/2016	885.21	WD/HACH DPD AND CHLORINE REAGENT SET
USA BLUE BOOK	62061	2/4/2016	185.12	WD/30' PIPE MOUNT FLOAT SWITCH W/O PLUG
USA BLUE BOOK	62105	2/11/2016	823.83	WW/PORTABLE GROUP LOCKOUT LOCKBOX
USA BLUE BOOK	62105	2/11/2016	1,069.61	WW/ELECTRICAL PLUG/ELECTRICAL LOTO STATIONS
USA BLUE BOOK	62105	2/11/2016	89.83	WW/CONFINED SPACE PERMIT SIGN AND BOOKLETS
USA BLUE BOOK	62105	2/11/2016	690.02	WW/NANO LOK TWIN LEG/ROPE GRAB LANYARD
USA BLUE BOOK	62105	2/11/2016	88.04	WW/CIRCUIT BREAKER LOCKOUT & LOCKOUT LOCKBOX
USA BLUE BOOK	62105	2/11/2016	521.85	WW/KIMWIPES, GOGGLES, AMMONIA REAGNET
USA BLUE BOOK	62105	2/11/2016	379.26	WW/GREASE CHOPPER, DEBRIS GRABBER, POLE
USA BLUE BOOK	62105	2/11/2016	74.12	WW/PORTABLE LOCKOUT LOCK BOX
USA BLUE BOOK	62105	2/11/2016	1,759.16	WW/BALL CHECK VALVE FLOMATIC CAST IRON
USA BLUE BOOK	62105	2/11/2016	164.49	WW/GALLON ROUND UP WEED AND GRASS KILLER CONCENTRT
USA BLUE BOOK	62211	2/25/2016	1,292.28	WD/DECHLORINATION TABLETS BLACK PELICAN CASE
USA BLUE BOOK	62211	2/25/2016	133.62	ww/BUFFERS PH 7.00/PH 10.00/PH 8.00
USA BLUE BOOK	62211	2/25/2016	181.57	WW/DRIERTIE .8 MESH HAMMOND 5 LB
USA BLUE BOOK	62211	2/25/2016	2,103.22	WD/DECHLORINATION BAZOOKA TABLET
			11,097.36	
VERIZON WIRELESS	62172	2/18/2016	132.54	FD/MONTHLY CELL PHONE SERVICE JAN 2016
VERIZON WIRELESS	62172	2/18/2016	36.30	F&R/MONTHLY ON CALL CELL PHONE SERVICE JAN 2016
VERIZON WIRELESS	62172	2/18/2016	67.73	WD/MONTHLY ON CALL CELL PHONE SERVICE JAN 2016
VERIZON WIRELESS	62172	2/18/2016	69.08	WW/MONTHLY ON CALL CELL PHONE SERVICE JAN 2016
VERIZON WIRELESS	62172	2/18/2016	22.97	ADM/MONTHLY CELL PHONE SERVICE JAN 2016
			328.62	
WAYNE'S TIRE, INC.	62063	2/4/2016	2,984.28	FD/REPLACE BACK TIRES ENGINE 5791
WHITE, DENNIS	62064	2/4/2016	425.00	F&R/REMOVED FISCALINI RANCH TREES & TAGGED TREES
WIERENGA, DAVID	62106	2/11/2016	2,347.31	FD/TRAILER 3 SUPP, GRAB N GO BAGS, MEDICAL UPGRADE
WINSOR CONSTRUCTION, INC.	62173	2/18/2016	115.00	F&R/GREEN WASTE DISPOSAL 02/03 - 02/04/16
WINSOR CONSTRUCTION, INC.	62212	2/25/2016	75.00	F&R/GREEN WASTE DISPOSAL 2/19/16
			190.00	

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<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line Amt</u>	<u>Line Description</u>
<i>Accounts Payable Vendor Subtotal</i>			<u><b>832,368.23</b></u>	
AFLAC (AMER FAM LIFE INS)	4510	2/12/2016	143.45	VOLUNTARY INS-PRETAX
AFLAC (AMER FAM LIFE INS)	4510	2/12/2016	26.22	VOLUNTARY INS-PRETAX
AFLAC (AMER FAM LIFE INS)	4525	2/26/2016	54.09	VOLUNTARY INS-PRETAX
AFLAC (AMER FAM LIFE INS)	4525	2/26/2016	22.67	VOLUNTARY INS-PRETAX
			<u>246.43</u>	
AMERITAS	4535	2/29/2016	2,526.24	DENTAL INSURANCE-YER
AMERITAS	4535	2/29/2016	188.37	DENTAL INSURANCE-YER
AMERITAS	4535	2/29/2016	(34.91)	DENTAL INSURANCE-YER
AMERITAS	4535	2/29/2016	(34.91)	DENTAL INSURANCE-YER
AMERITAS	4535	2/29/2016	0.09	DENTAL INSURANCE-YER
AMERITAS	4535	2/29/2016	312.60	DENTAL INSURANCE-YER
			<u>2,957.48</u>	
CAMBRIA COMMUNITY SERVICES DIS	4511	2/12/2016	900.00	MEDICAL REIMBURSEMNT
CAMBRIA COMMUNITY SERVICES DIS	4511	2/12/2016	250.00	MEDICAL REIMBURSEMNT
CAMBRIA COMMUNITY SERVICES DIS	4511	2/12/2016	100.00	MEDICAL REIMBURSEMNT
CAMBRIA COMMUNITY SERVICES DIS	4511	2/12/2016	250.00	MEDICAL REIMBURSEMNT
CAMBRIA COMMUNITY SERVICES DIS	4511	2/12/2016	150.00	MEDICAL REIMBURSEMNT
CAMBRIA COMMUNITY SERVICES DIS	4511	2/12/2016	250.00	MEDICAL REIMBURSEMNT
CAMBRIA COMMUNITY SERVICES DIS	4526	2/26/2016	900.00	MEDICAL REIMBURSEMNT
CAMBRIA COMMUNITY SERVICES DIS	4526	2/26/2016	250.00	MEDICAL REIMBURSEMNT
CAMBRIA COMMUNITY SERVICES DIS	4526	2/26/2016	100.00	MEDICAL REIMBURSEMNT
CAMBRIA COMMUNITY SERVICES DIS	4526	2/26/2016	250.00	MEDICAL REIMBURSEMNT
CAMBRIA COMMUNITY SERVICES DIS	4526	2/26/2016	150.00	MEDICAL REIMBURSEMNT
CAMBRIA COMMUNITY SERVICES DIS	4526	2/26/2016	250.00	MEDICAL REIMBURSEMNT
			<u>3,800.00</u>	
CAMBRIA FIRE FIGHTERS LOCAL 46	4513	2/12/2016	240.00	DUES-FIRE IAFF
CAMBRIA FIRE FIGHTERS LOCAL 46	4529	2/26/2016	240.00	DUES-FIRE IAFF
			<u>480.00</u>	
CAMBRIA FIREFIGHTERS ASSN	4528	2/26/2016	114.24	RESERVE FIREFTR DUES
EMPLOYMENT DEVELOPMENT DP	4512	2/12/2016	2,462.06	STATE INCOME TAX
EMPLOYMENT DEVELOPMENT DP	4512	2/12/2016	623.29	STATE INCOME TAX
EMPLOYMENT DEVELOPMENT DP	4527	2/26/2016	3,443.19	STATE INCOME TAX
EMPLOYMENT DEVELOPMENT DP	4527	2/26/2016	818.35	STATE INCOME TAX
			<u>7,346.89</u>	
H.O.B.-DIRECT DEPOSIT	4514	2/12/2016	2,975.00	Direct Deposit Flat
H.O.B.-DIRECT DEPOSIT	4514	2/12/2016	40,932.82	Direct Deposit Flat
H.O.B.-DIRECT DEPOSIT	4530	2/26/2016	2,975.00	Direct Deposit Flat
H.O.B.-DIRECT DEPOSIT	4530	2/26/2016	52,231.29	Direct Deposit Flat
			<u>99,114.11</u>	
ICMA-VNTGPT TRSFR AGT 457	4516	2/12/2016	1,773.33	457 DEFERRED COMP
ICMA-VNTGPT TRSFR AGT 457	4516	2/12/2016	809.25	457 DEFERRED COMP
ICMA-VNTGPT TRSFR AGT 457	4532	2/26/2016	1,773.33	457 DEFERRED COMP
ICMA-VNTGPT TRSFR AGT 457	4532	2/26/2016	809.25	457 DEFERRED COMP
			<u>5,165.16</u>	
IRS/FEDERAL PARYOLL TAXES	4515	2/12/2016	7,635.42	FEDERAL INCOME TAX

**CAMBRIA COMMUNITY SERVICES DISTRICT  
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<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line Amt</u>	<u>Line Description</u>
IRS/FEDERAL PARYOLL TAXES	4515	2/12/2016	8,699.26	FEDERAL INCOME TAX
IRS/FEDERAL PARYOLL TAXES	4515	2/12/2016	2,034.54	FEDERAL INCOME TAX
IRS/FEDERAL PARYOLL TAXES	4531	2/26/2016	10,716.82	FEDERAL INCOME TAX
IRS/FEDERAL PARYOLL TAXES	4531	2/26/2016	11,275.04	FEDERAL INCOME TAX
IRS/FEDERAL PARYOLL TAXES	4531	2/26/2016	2,636.90	FEDERAL INCOME TAX
			<u>42,997.98</u>	
LINCOLN FINANCIAL GROUP	4536	2/29/2016	175.11	LIFE INSURANCE
LINCOLN FINANCIAL GROUP	4536	2/29/2016	3.32	LIFE INSURANCE
LINCOLN FINANCIAL GROUP	4536	2/29/2016	3.32	LIFE INSURANCE
LINCOLN FINANCIAL GROUP	4536	2/29/2016	6.63	LIFE INSURANCE
LINCOLN FINANCIAL GROUP	4536	2/29/2016	(0.02)	LIFE INSURANCE
			<u>188.36</u>	
PERS HEALTH BENEFIT SERV	4538	2/29/2016	24,510.72	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	4538	2/29/2016	1,289.23	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	4538	2/29/2016	283.20	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	4538	2/29/2016	283.20	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	4538	2/29/2016	106.33	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	4538	2/29/2016	(0.05)	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	4538	2/29/2016	625.00	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	4538	2/29/2016	500.00	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	4538	2/29/2016	1,375.00	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	4538	2/29/2016	750.00	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	4538	2/29/2016	750.00	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	4538	2/29/2016	70.34	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	4538	2/29/2016	4,906.50	MEDICAL INSURANC-YER
			<u>35,449.47</u>	
PERS RETIREMENT SYSTEM	4517	2/12/2016	-	PERS PAYROLL REMITTANCE
PERS RETIREMENT SYSTEM	4517	2/12/2016	13,369.06	PERS PAYROLL REMITTANCE
PERS RETIREMENT SYSTEM	4533	2/26/2016	0.01	PERS PAYROLL REMITTANCE
PERS RETIREMENT SYSTEM	4533	2/26/2016	14,718.49	PERS PAYROLL REMITTANCE
PERS RETIREMENT SYSTEM	4533	2/26/2016	0.03	PERS PAYROLL REMITTANCE
PERS RETIREMENT SYSTEM	4537	2/29/2016	8,790.07	UNFUNDED ACCRUED LIABILTY
PERS RETIREMENT SYSTEM	4537	2/29/2016	2,947.71	UNFUNDED ACCRUED LIABILTY
PERS RETIREMENT SYSTEM	4537	2/29/2016	7,496.68	UNFUNDED ACCRUED LIABILTY
PERS RETIREMENT SYSTEM	4537	2/29/2016	6,234.54	UNFUNDED ACCRUED LIABILTY
PERS RETIREMENT SYSTEM	4537	2/29/2016	2,800.00	UNFUNDED ACCRUED LIABILTY
			<u>56,356.59</u>	
SEIU LOCAL 620	4518	2/12/2016	305.27	SEIU UNION DUES
SEIU LOCAL 620	4534	2/26/2016	350.50	SEIU UNION DUES
			<u>655.77</u>	

*Payroll Payable Vendor Subtotal* 254,872.48

**RECAP OF GRAND TOTALS**

<b><i>Accounts Payable Vendor Subtotal</i></b>	<b>832,368.23</b>
<b><i>Payroll Payable Vendor Subtotal</i></b>	<b>254,872.48</b>
<b>Total Disbursements for February 2016</b>	<b><u>1,087,240.71</u></b>

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**BOARD OF DIRECTORS REGULAR MEETING MINUTES**  
Thursday, February 18, 2016, 12:30 PM

**1. OPENING**

**A. Call to Order**

President Robinette called the meeting to order at 12:40 p.m.

**B. Pledge of Allegiance**

President Robinette led the Pledge of Allegiance.

**C. Establishment of Quorum**

Board of Directors present: President Robinette, Vice President Thompson, Director Bahringer, and Director Sanders. Director Rice arrived at 12:48 p.m.

Staff present: General Manager, Jerry Gruber, District Counsel, Timothy Carmel, Administrative Services Officer/District Clerk, Monique Madrid, District Engineer, Bob Gresens, and Finance Manager, Patrick O'Reilly.

**2. SPECIAL REPORTS**

**A. Sheriff's Department Report**

Commander Taylor was present and provided an update of the Sheriff's Department activities.

**B. Cambria Community Services District Fire Department Report**

Battalion Chief Eric Shalhoob was present and provided an update of Cambria CSD Fire Dept. activities.

**3. ACKNOWLEDGEMENTS AND PRESENTATIONS**

**A. Receive Presentation from Balance Public Relations Senator Dean Florez, Ret. to Update the Board of Directors**

Balance Public Relations' Diane Gonzalez provided a presentation and update of their recent activities in Sacramento.

**B. Receive Presentation from William Skinner with Hitachi Zosen Inova and Carol Florence with Oasis Associates Inc., Regarding Anaerobic Digestion of Organic Waste**

William Skinner and Carol Florence provided a presentation related to the Anaerobic Digestion of Organic Waste. They will provide the video and the Power Point presentation to the Clerk for the record and for distribution. Pat Fenton of Waste Connections also gave a brief outline of the upcoming request for a Franchise Agreement Extension to pay for this State mandated program.

**C. President Robinette to Present a Proclamation to the Historical Society**

President Robinette presented a Proclamation to the Historical Society representative John Ehlers.

**4. AGENDA REVIEW: ADDITIONS/DELETIONS AND PULLED CONSENT ITEMS**

Vice President Thompson asked to pull item 7C for separate consideration.

Director Rice asked to pull items 7D & 7E for separate consideration.

**5. PUBLIC COMMENT**

Public Comment:

None

**6. MANAGER'S AND BOARD REPORTS (Estimated time 15 Minutes total)**

**A. Manager's Report**

**i. General Manager's Report**

General Manager, Jerry Gruber, gave a brief presentation of the Manager's report.

District Engineer, Bob Gresens, provided a brief explanation of the debris removal behind the San Simeon Well Field.



**B. Ad Hoc Committee Reports and Other Related Board Member Reports (Committee Meetings and Board authorized meetings attended)**

Director Bahringer announced that he attended the NCAC meeting.

Director Thompson announced he attended the FFRP meeting. Saturday, February 20, 2016, from 9-12 they will be removing broom on the Fiscalini Ranch Preserve. All are welcome to come out and assist. He also attended the Chamber meeting and Mel McCulloch will be the Chamber President for this coming year.

**7. CONSENT AGENDA**

**A.** Consideration to Approve the Expenditure Report for January 2016

**B.** Consideration to Approve the Minutes from January 28, 2016 Regular Board meeting

**Public Comment: None**

Director Bahringer moved to approve Consent Agenda items 7A and 7B only.

Director Rice seconded the motion.

**Motion Passed Unanimously: 5-Ayes, 0-No's, 0 Absent.**

*Item 7C was pulled and considered separately*

**C.** Consideration to Adopt Resolution 05-2016 Appointing Stanley Cooper to the Parks, Recreation and Open Space Commission and Appointing Teri Lord and Kermit Johanssen as Alternates

**Public Comment: None**

Director Bahringer moved to adopt Resolution 05-2016 Appointing Stanley Cooper to the Parks Recreation and Open Space Commission and Appointing Teri Lord and Kermit Johanssen as Alternates.

Vice President Thompson seconded the motion.

**Roll Call Vote:**

**Director Bahringer-Aye, Vice President Thompson-Aye, Director Rice-Aye, Director Sanders-Aye, President Robinette-Aye.**

**Motion Passed Unanimously; 5-Ayes, 0-No's, 0-Absent.**

*Item 7D was pulled and considered separately.*

**D.** Consideration to Increase Funding Authorization for Contract with Fluid Resources Management for Wastewater Treatment Plant Operational Assistance

**Public Comment: None**

Director Rice moved to approve item 7D to increase the funding Authorization for Contract with Fluid Resources Management for Wastewater Treatment Plant Operational Assistance.

Director Bahringer seconded the motion.

**Roll Call Vote:**

**Director Rice-Aye, Director Bahringer-Aye, Director Sanders-Aye, Vice President Thompson-Aye, President Robinette-Aye**

**Motion Passed Unanimously; 5-Ayes, 0-No's, 0-Absent.**

*Item 7E was pulled and considered separately.*

**E.** Consideration of Adoption of Resolution 03-2016 Declaring Work Completed in Conformance with the Plans and Specifications for the Sustainable Water Facility

**Public Comment: None**

Director Bahringer moved to Adopt Resolution 03-2016 Declaring Work Completed in Conformance with the Plans and Specifications for the Sustainable Water Facility.

Director Sanders seconded the motion.

**Roll Call Vote:**

**Director Bahringer-Aye, Director Sanders-Aye, Director Rice-Aye, Vice President Thompson-Aye, President Robinette-Aye**

**Motion Passed Unanimously 5-Ayes, 0-No's, 0-Absent.**

**8. HEARINGS AND APPEALS**

- A.** Public Hearing Regarding Adoption of Resolution 04-2016 Amending Revised Enhanced Water Conservation Measures, Restrictions on the Use of Potable Water and Maximum Water Use Allotments

General Manager Jerry Gruber introduced the item and turned it over to District Counsel. Mr. Carmel provided a brief explanation of the item.

President Robinette opened the public hearing and received testimony.

**Public Comment: None**

President Robinette closed the public hearing.

Director Bahringer recommended eliminating the surcharges for the next 2 billing periods, Mar/Apr; May/June.

Revision to Resolution: Director Sanders moved to Adopt Resolution 04-2016 as amended by District Counsel as read into the record as follows:  
Change the current number 2 to number 4 and revise number 2 to read "section C of Exhibit "A" is deleted in its entirety", and add number 3 to read, "Enforcement of the surcharge/penalties in Section E of Exhibit "A" shall be suspended for the period for March 1, 2016 through June 30, 2016."

Director Bahringer seconded the motion.

**Roll Call Vote:**

**Director Sanders-Aye, Director Bahringer-Aye, Vice President Thompson-Aye, Director Rice-No, President Robinette-Aye**

**Motion Passed 4-1, 4-Ayes, 1-No (Rice), 0-Absent.**

**9. REGULAR BUSINESS**

- A.** Discussion and Consideration of Adoption of Resolution 02-2016 Approving the CCSD Mid-Year Budget Adjustment for Fiscal Year 2015/2016

General Manager Jerry Gruber introduced the item and turned it over to Finance Manager Patrick O'Reilly. Mr. O'Reilly passed out a revised Exhibit "B," because the last four pages were missing from the original Exhibit "B" to the Resolution, and provided an overview of the budget. The Clerk will use the revised Exhibit "B" for the attachment in Resolution 02-2016.

**Public Comment:**

Jerry McKinnon

Vice President Thompson moved to Adopt Resolution 02-2016 Approving the CCSD Mid-Year Budget Adjustment for Fiscal Year 2015/2016.

President Robinette seconded.

**Roll Call Vote:**

**Vice President Thompson-Aye, President Robinette-Aye, Director Bahringer-Aye, Director Rice-Aye, Director Sanders-Aye**

**Motion Passed Unanimously; 5-Ayes, 0-No's, 0-Absent.**

**10. Second Public Comment: None**

**11. FUTURE AGENDA ITEM(S)**

Public Comment:  
Christina Tobin

**12. ADJOURN TO CLOSED SESSION (Estimated time 60 Minutes)**

President Robinette adjourned the meeting to Closed Session at 4:38 p.m.

Public Comment: None.

- A. CONFERENCE WITH REAL PROPERTY NEGOTIATOR Pursuant to Government Code Section 54956.8  
Property: APN 022-251-019  
Agency Negotiator: Jerry D. Gruber, General Manager and Timothy J. Carmel, District Counsel  
Negotiating Party: San Luis Obispo County  
Under Negotiation: Price and Terms of Payment
  
- B. CONFERENCE WITH LABOR NEGOTIATORS Pursuant to Government Code Section 54957.6  
Agency Designated Representatives: Shelline Bennett and General Manager, Jerry D. Gruber  
Employee Group: International Association of Fire Fighters (IAFF)

DRAFT

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.C.**

FROM: Jerry Gruber, General Manager  
Patrick O'Reilly, Finance Manager

-----  
Meeting Date: March 24, 2016

Subject: Consideration of Adoption of  
Resolution 07-2016 Updating the  
Assignment of Banking Powers  
for the Cambria Community  
Services District

**RECOMMENDATIONS:**

Staff recommends that the Board adopt Resolution 07-2016 updating the banking powers authority as listed in the attached Exhibit A, Authorized Banking Powers, to reflect changes in the CCSD's Board of Directors and the Finance Department staff.

**FISCAL IMPACT:**

None.

**DISCUSSION:**

Heritage Oaks Bank and the Local Agency Investment Fund require an approved Resolution specifying who has been assigned banking powers. Adoption of the attached Resolution will serve to update the assigned banking powers in accordance with established policy and will provide the appropriate authority for the new staff in the Finance Department.

Attachments: Resolution 07-2016  
Exhibit A - Authorized Banking Powers

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BOARD ACTION: Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS: \_\_\_ ROBINETTE \_\_\_ THOMPSON \_\_\_ BAHRINGER \_\_\_ RICE \_\_\_ SANDERS \_\_\_

RESOLUTION  
07-2016

A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CAMBRIA COMMUNITY SERVICES DISTRICT  
UPDATING THE ASSIGNMENT OF BANKING POWERS FOR THE  
CAMBRIA COMMUNITY SERVICES DISTRICT

WHEREAS, the Cambria Community Services District (“CCSD”) has bank accounts at Heritage Oaks Bank (“HOB”), as well as an investment account with the State of California Local Agency Investment Fund (“LAIF”); and

WHEREAS, HOB and LAIF require an approved resolution specifying which banking powers are assigned to CCSD officials and staff; and

WHEREAS, based upon changes in the CCSD’s Board of Directors and Finance Department staff, it is necessary to update the assignment of banking powers for the CCSD’s bank and investment accounts.

NOW THEREFORE, BE IT RESOLVED, by the Board of Directors of the Cambria Community Services District that banking powers are granted to the individuals listed within the attached Exhibit “A,” which is incorporated herein by this reference. This Resolution supersedes all previously adopted Resolutions relating to banking powers.

PASSED AND ADOPTED this 24<sup>th</sup> day of March, 2016.

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Gail Robinette  
President, Board of Directors

ATTEST:

APPROVED AS TO FORM:

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Monique Madrid  
District Clerk

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Timothy J. Carmel  
District Counsel

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXHIBIT "A" TO RESOLUTION 07-2016  
MARCH 24, 2016  
AUTHORIZED BANKING POWERS**

## AGENT'S NAME AND TITLE OR POSITION

A Gail Robinette, President  
 B Jim Bahringer, Director  
 C Amanda Rice, Director  
 D Greg Sanders, Director  
 E Michael Thompson, Vice President  
 F Jerry Gruber, General Manager  
 G Patrick O'Reilly, Finance Manager  
 H Robert Gresens, District Engineer  
 I Mary Cox, Administrative Technician II  
 J Monique Madrid, Administrative Services Officer  
 K Michelle Rodriguez, Administrative Technician II  
 L Stephanie Silva, Administrative Technician II  
 M Chela Norton, Administrative Technician I

<b>Holder of Power</b>	<b>Description of Power</b>	<b>No. of Signatures Required</b>
None	All Powers Listed.	N/A
F,J	Open any deposit or share account(s) in the name of the CCSD.	2
A,B,C,D,E,F,H,J	Endorse Checks and orders for the payment of money or to otherwise withdraw or transfer funds on deposit.	2
F,J	Upon receiving Board of Directors' approval, borrow money on behalf and in the name of the CCSD, sign, execute and deliver promissory notes or other evidence of indebtedness.	2
F,J	Enter into a written lease for the purpose of renting, maintaining, accessing and terminating a safe deposit box.	2
A,B,C,D,E,F	Endorse, assign, transfer, mortgage or pledge bills receivable, warehouse receipts, bills of lading, stocks, bonds, real estate or other property now or hereafter owned or acquired by the CCSD as security for sums borrowed, and to discount the same, unconditionally guarantee the payment of all bills received, negotiated or discounted and to waive demand, presentment, protest, notice of protest and notice of non-payment.	2

<b>Holder of Power</b>	<b>Description of Power</b>	<b>No. of Signatures Required</b>
F,G,J	Transfer LAIF funds into/out of CCSD bank accounts.	N/A
G,I,J	Issue stop-payment of checks and order for payment of money and like activities.	N/A
F,G,H,I,J,K,L,M	Make account inquires and deposits.	N/A
G,I,J,K,L,M	Pick up bank statements.	1
G,I,J	Recurring electronic payment of federal and California payroll taxes.	N/A
G,I,J	Recurring electronic payroll direct deposits.	N/A
G,I,J,K,L,M	Recurring electronic deposits into CCSD accounts.	N/A
G,I,J	Recurring electronic transfers between CCSD accounts.	N/A
G,I,J	Recurring manual transfers between CCSD accounts.	1

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.D.**

FROM: Jerry Gruber, General Manager  
Patrick O'Reilly, Finance Manager

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Meeting Date: March 24, 2016

Subject: Consideration of Adoption of Resolutions 10-2016, 11-2016 and 12-2016 Related to the Application For a Low Interest Loan from the California Clean Water State Revolving Fund for the Fiscalini Water Tank Replacement Project

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**RECOMMENDATIONS:**

It is recommended that the Board of Directors adopt Resolutions 10-2016, 11-2016 and 12-2016, which are required as part of the application process for a low interest loan from the California Clean Water State Revolving Fund to help pay for the Fiscalini Water Tank Replacement Project.

**FISCAL IMPACT:**

Replacement of the Fiscalini Water Tank was one of the components included in the analysis upon which the water rate increase effective March 1, 2016 was based. The increased water rates were structured to provide \$100,000 annually to pay debt service on new debt issued to replace the Fiscalini Water Tank, and other improvements needed in the water facilities. The current interest rate on a loan from the California Clean Water State Revolving Fund is 1.6%, which is substantially lower than other available sources of funds. The CCSD has applied for a loan of \$800,000 which would require annual payments of \$46,767 for twenty years, which is well within the additional funds being generated for debt service.

**DISCUSSION:**

The Fiscalini Water Tank is in immediate need of replacement. The CCSD is currently out to bid for the Fiscalini Water Tank Replacement Project (the "Project").

Staff had determined that a low interest loan may be available for the Project from the California Clean Water State Revolving Fund, which is administered by the State Water Resources Control Board. Staff has prepared the four "packages" which are required to apply for a loan, and the "Financial Security Package" requires that the District adopt three resolutions and include them in the loan application. The following resolutions have been prepared for Board consideration in the format required by the State:



1. Resolution 10-2016 is the "Reimbursement Resolution." This resolution confirms the District's intent to construct the Project, to use the proceeds of the loan for that purpose and that the project qualifies for "tax exempt" status for any bonds issued by the State as a source of funds for the Revolving Loan Fund.
2. Resolution 11-2016 is the "Authorizing Resolution." This resolution authorizes an individual to sign documents associated with the application and any documentation required later. Staff recommends that General Manager Jerry Gruber be authorized under this resolution.
3. Resolution 12-2016 is the "Pledged Revenues and Fund(s) Resolution." This resolution will commit the District to utilizing additional funds received as a result of the March 1, 2016 rate increase to pay the debt service on the loan.

Attachments:            Resolution 10-2016 Reimbursement Resolution  
                                  Resolution 11-2016 Authorizing Resolution  
                                  Resolution 12-2016 Pledged Revenues and Fund(s) Resolution

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 BOARD ACTION:    Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS:    \_\_\_ ROBINETTE \_\_\_ THOMPSON \_\_\_ BAHRINGER \_\_\_ SANDERS \_\_\_ RICE \_\_\_

RESOLUTION NO. 10-2016  
March 24, 2016

CAMBRIA COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
REIMBURSEMENT RESOLUTION

WHEREAS, the Cambria Community Services District (the "Agency") desires to finance the costs of constructing and/or reconstructing certain public facilities and improvements relating to its water system, including the Fiscalini Water Tank Replacement Project (the "Project") and other infrastructure; and

WHEREAS, the Agency intends to finance the construction and/or reconstruction of the Project or portions of the Project with moneys ("Project Funds") provided by the State of California, acting by and through the State Water Resources Control Board (State Water Board); and

WHEREAS, the State Water Board may fund the Project Funds with proceeds from the sale of obligations the interest upon which is excluded from gross income for federal income tax purposes (the "Obligations"), and

WHEREAS, prior to either the issuance of the Obligations or the approval by the State Water Board of the Project Funds the Agency desires to incur certain capital expenditures (the "Expenditures") with respect to the Project from available moneys of the Agency; and

WHEREAS, the Agency has determined that those moneys to be advanced on and after the date hereof to pay the Expenditures are available only for a temporary period and it is necessary to reimburse the Agency for the Expenditures from the proceeds of the Obligations.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cambria Community Services District as follows:

1. The Agency hereby states its intention and reasonably expects to reimburse Expenditures paid prior to the issuance of the Obligations or the approval by the State Water Board of the Project Funds.
2. The reasonably expected maximum principal amount of the Project Funds is \$800,000.
3. This Resolution is being adopted no later than 60 days after the date on which the Agency will expend moneys for the construction portion of the Project costs to be reimbursed with Project Funds.
4. Each Agency expenditure will be of a type properly chargeable to a capital account under general federal income tax principles.
5. To the best of our knowledge, this Agency is not aware of the previous adoption of official intents by the Agency that have been made as a matter of

course for the purpose of reimbursing expenditures and for which tax-exempt obligations have not been issued.

6. This Resolution is adopted as official intent of the Agency in order to comply with Treasury Regulation §1.150-2 and any other regulations of the Internal Revenue Service relating to the qualification for reimbursement of Project costs.
7. All the recitals in this Resolution are true and correct and this Agency so finds, determines and represents.

PASSED AND ADOPTED THIS 24<sup>TH</sup> day of March, 2016.

AYES:

NOES:

ABSENT:

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Gail Robinette, President  
Board of Directors

APPROVED AS TO FORM:

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Timothy J. Carmel  
District Counsel

#### CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the Cambria Community Services District held on March 24, 2016.

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Monique Madrid  
District Clerk

Seal:

RESOLUTION NO. 11-2016  
March 24, 2016

CAMBRIA COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
AUTHORIZING RESOLUTION

WHEREAS, the Cambria Community Services District (the "Entity") desires to finance the costs of constructing and/or reconstructing certain public facilities and improvements relating to its water system, including the Fiscalini Water Tank Replacement Project (the "Project"); and other infrastructure, and

WHEREAS, the Agency intends to finance the construction and/or reconstruction of the Project or portions of the Project with moneys ("Project Funds") provided by the State of California, acting by and through the State Water Resources Control Board (State Water Board);

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cambria Community Services District that the General Manager (the "Authorized Representative") or designee is hereby authorized and directed to sign and file, for and on behalf of the Entity, a Financial Assistance Application for a financing agreement from the State Water Resources Control Board for the planning, design, and construction of the Fiscalini Water Storage Tank (the "Project"). This Authorized Representative, or his/her designee, is designated to provide the assurances, certifications, and commitments required for the financial assistance application, including executing a financial assistance agreement from the State Water Resources Control Board and any amendments or changes thereto.

*[Remainder of page left intentionally blank.]*

The Authorized Representative, or his/her designee, is designated to represent the Entity in carrying out the Entity's responsibilities under the financing agreement, including certifying disbursement requests on behalf of the Entity and compliance with applicable state and federal laws.

PASSED AND ADOPTED THIS 24<sup>TH</sup> day of March, 2016.

AYES:

NOES:

ABSENT:

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Gail Robinette, President  
Board of Directors

APPROVED AS TO FORM:

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Timothy J. Carmel  
District Counsel

#### CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the Cambria Community Services District held on March 24, 2016.

---

Monique Madrid  
District Clerk

Seal:

RESOLUTION NO. 12-2016  
March 24, 2016

CAMBRIA COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS  
PLEDGED REVENUES AND FUNDS(s) RESOLUTION

WHEREAS, the Cambria Community Services District (the "Entity") desires to finance the costs of constructing and/or reconstructing certain public facilities and improvements relating to its water system, including a certain water storage tank and other infrastructure (the "Project"); and

WHEREAS, the Agency intends to finance the construction and/or reconstruction of the Project or portions of the Project with moneys ("Project Funds") provided by the State of California, acting by and through the State Water Resources Control Board (State Water Board).

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cambria Community Services District that the Entity hereby dedicates and pledges revenues raised as a result of the water rate increase implemented March 1, 2106 in the Water Fund to payment of any and all Clean Water State Revolving Fund and/or Water Recycling Funding Program financing for Fiscalini Water Tank Replacement Project – [CWSRF Project number yet to be assigned] (the "Project"). The Entity commits to collecting such revenues and maintaining such fund(s) throughout the term of such financing and until the Entity has satisfied its repayment obligation thereunder unless modification or change is approved in writing by the State Water Resources Control Board. So long as the financing agreement(s) are outstanding, the Entity's pledge hereunder shall constitute a lien in favor of the State Water Resources Control Board on the foregoing fund(s) and revenue(s) without any further action necessary. So long as

*[Remainder of page left intentionally blank.]*

the financing agreement(s) are outstanding, the Entity commits to maintaining the fund(s) and revenue(s) at levels sufficient to meet its obligations under the financing agreement(s).

PASSED AND ADOPTED THIS 24<sup>TH</sup> day of March, 2016.

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
Gail Robinette, President  
Board of Directors

APPROVED AS TO FORM:

\_\_\_\_\_  
Timothy J. Carmel  
District Counsel

#### CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the Cambria Community Services District held on March 24, 2016.

\_\_\_\_\_  
Monique Madrid  
District Clerk

Seal:

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **9.A.**

FROM: Jerry Gruber, General Manager  
Monique Madrid, Administrative Services Officer

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Meeting Date: March 24, 2016      Subject: Discussion and Consideration of  
Ratification and Approval of Submittal of  
Applications for Grants for the CCSD  
Fire Department

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**Recommendations:**

Staff recommends that the Board of Directors discuss and consider three grant opportunities for the CCSD Fire Department, ratify two grant applications previously submitted and approve a third grant application submittal. Captain Emily Torlano will also make a presentation regarding the grants, and their fiscal impacts to assist the Board's consideration.

**Fiscal Impact:**

Two grant applications have been submitted to the Assistance to Firefighters Grant Program (AFG) and one application is in progress. Each grant requires a 5% match by the applicant. The fiscal impact to the Cambria Community Services District is as follows:

*Type 1 Urban Interface Engine*

Federal Share \$596,353

CCSD Share \$29,817

*Firefighter Personal Protective Equipment*

Federal Share \$58,334

CCSD Share \$2,916

*Fire Prevention and Public Education*

Federal Share \$68,368

CCSD Share \$3,418

**Discussion:**

In November, 2015, the Board of Directors adopted the CCSD Policy on Applying for Grants (the "Policy"), which established guidelines regarding future grant applications. Included in the Policy was a provision that grants that could have a significant financial impact on the CCSD were to be submitted to appropriate Board subcommittees for review, and then to the Board of Directors for approval prior to submission of the application. Two of the grants under discussion today, entitled the *Vehicle Acquisition Grant* and the *Firefighter Personal Protective Equipment (PPE) Grant*, were applied for on January 15, 2016 due to the short application time frame. Fire Department staff had invested a considerable amount of time working on the applications pursuant to the General Manager's authorization prior to the Board's adoption of the Policy and staff is now asking the Board to ratify the applications. The third grant, entitled



the *Fire Prevention and Public Education Grant*, has not yet been submitted, and staff is asking the Board to authorize its submittal when the application period opens.

Under the United States Department of Homeland Security, the Federal Emergency Management Agency (FEMA) set aside \$306,000,000 in funding to enhance the safety of the public and firefighters.

If awarded, the *Vehicle Acquisition Grant* will provide funding for a Type 1 Urban Interface Engine. This new engine will replace the Fire Department's 1988 open-cab engine and meet NFPA 1906 requirements increasing firefighter and civilian safety. The open-cab engine will be permanently removed from emergency service as a condition of the grant terms, and Engine 5791 will become the second-out engine.

The *Firefighter Personal Protective Equipment (PPE) Grant*, if funded, will replace all aging and expired structural and wildland firefighting PPE, including 25 complete sets of structural turnouts, helmets, gloves, wildland fire shelters, wildland coat and wildland pants; allowing the Cambria Fire Department to meet OSHA and NFPA standards.

Funding of the *Fire Prevention and Public Education Grant* would supply the Cambria Fire Department staff with the tools needed to establish a comprehensive Public Education and Fire Prevention Program. If awarded, this grant will provide funding to complete 40 Commercial Occupancies preplans, as well as three tablets and preplan software required to run the program. Additionally, this grant covers the cost of 1,000 smoke detectors, 200 carbon monoxide detectors, and the printing of fire safety outreach brochures for the community. Furthermore, it will provide funds for personnel costs for staff to conduct Home Safety Inspections designed specifically to reduce defensible space hazards outside and fire/life safety hazards inside the home. Finally, the grant will provide a fully animated fire truck robot that moves, speaks, listens and sounds its siren by remote control. The truck will be used to augment the existing Public Education Program at school assemblies, station tours, parades, and other community outreach events.

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BOARD ACTION: Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS:\_\_\_ROBINETTE\_\_\_ THOMPSON \_\_\_ BHRINGER \_\_\_ RICE\_\_\_ SANDERS\_\_\_

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **9.B.**

FROM: Jerry Gruber, General Manager

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Meeting Date: March 24, 2016      Subject: Discussion and Consideration  
Regarding Reactivation of the Land  
Conservancy of San Luis Obispo  
County Lot Retirement Program,  
Adoption of Resolution 08-2016  
Authorizing Acceptance of Lots, and  
Appointment of Citizens Committee to  
Review Funding Options for Lot  
Acquisition for the Buildout Reduction  
Program

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**RECOMMENDATIONS:**

Staff recommends that the Board of Directors discuss and consider: 1) Reactivating the Lot Retirement Program with the Land Conservancy of San Luis Obispo County (LCSLO); 2) Adoption of Resolution 08-2016 accepting 52 lots; and 3) Appointing a citizens committee to review funding options for future lot acquisitions for the Buildout Reduction Program (BRP).

**FISCAL IMPACT:**

The deferral of acceptance of proposed lot transfers from LCSLO in 2012 was based upon concerns regarding long term funding required to maintain the transferred lots. Accordingly, funding options to pay for ongoing maintenance costs will need to continue to be evaluated in relation to accepting the lots, reactivating the Lot Retirement Program and acquiring additional lots in the future. Any costs associated with accepting the lots from LCSLO can be paid for with the funds allocated for lot mergers in the Mid-Year Budget.

**DISCUSSION:**

Staff has recently had discussions with Daniel Bohlman, Conservation Director of LCSLO, regarding reactivating LCSLO's Lot Retirement Program, as well as the issue of the CCSD accepting the transfer of 52 lots from LCSLO. In January, 2012, after review of recommendations from the Lot Transfer Citizens Committee, the Board of Directors adopted Resolution 04-2012, deferring acceptance of the proposed lot transfers due to concerns about long term funding needed to adequately maintain the transferred lots.

As the Board is aware, the CCSD is now engaged in a process of seeking a regular Coastal Development Permit for the Sustainable Water Facility (SWF). The North Coast Area Plan (NCAP) contains provisions relating to LCSLO's promotion of the Transfer of Development Credits Program within Cambria, as well as implementation of the CCSD's BRP through the acquisition of vacant lots and retirement of development rights. In addition, it is anticipated that regulatory agencies will give consideration to the requirement in the NCAP "That reasonable progress is being made to implement a build out reduction program within the boundaries of the CCSD," as part of their consideration of the regular Coastal Development Permit.

Although the District deferred acceptance of lots in 2012, LCSLO has a long history going back to 1984 relating to acquiring parcels in Cambria to protect the habitat of the Monterey Pine forest, primarily using revolving loans and grants from the California State Coastal Conservancy. In 2002, LCSLO transferred 86 vacant parcels in the Lodge Hill Area to the

CCSD. In 2006, the Land Conservancy deeded an additional 24 lots to the District. When lots are accepted from LCSLO, conservation easements running in favor of LCSLO are recorded against the lots to retire them from future development. Therefore, 110 lots were retired as part of the 2002 and 2006 transfers, and another 52 are now proposed for transfer through the adoption of the Resolution on today's agenda.

In addition to retirement of those 162 lots, the CCSD's other active programs to reduce the number of buildable lots in Cambria have also resulted in a significant reduction over the years. Under the CCSD Voluntary Merger Program, 623 lots have been merged through 2015. In addition, whenever a Single-Family Residential position is transferred, pursuant to Section 8.04.010 of the CCSD Municipal Code (which can consist of transferring active meters, as well as positions on the Wait Lists), all lots on the parcel receiving the position must be merged, and the parcel from which the position is transferred, or an alternate parcel, must be restricted from receiving any future water service in perpetuity and is thereby effectively retired from development (reference CCSD Municipal Code Section 8.04.100).

At this time, staff believes it is appropriate to renew the District's relationship with LCSLO. As noted, CCSD has had a successful long term partnership with LCSLO that staff believes is an important component of meeting the requirements of the NCAP supplemental water supply standards. Accordingly, staff is recommending that the Board direct staff to work with representatives of LCSLO regarding reactivating the Lot Retirement Program and accept the previously deferred lot transfers. The lots to be transferred to the CCSD were acquired through a grant from the Coastal Conservancy, which has approved the proposed transfer.

Resolution 08-2016 has been prepared to provide for the acceptance of the 52 lots, which will include authorizing execution of conservation easements on the lots, as well as any related memorandums of understanding needed to facilitate the transfers. Staff believes that renewing the partnership with LCSLO on a long term basis going forward is a significant part of implementing the BRP. Working together, staff believes this partnership can be a way to jointly identify and pursue grants and other funding sources to acquire, retire development rights and maintain lots in the future.

In addition to working with LCSLO, staff recommends that the Board of Directors appoint a citizens committee to consider and make recommendations on additional funding options for future lot acquisitions. This could include such approaches as utilizing the CCSD's authority to acquire real property in connection with its park and recreation activities for open space and related recreational purposes. Such lot acquisitions could, for example, potentially be funded through approval of a special tax by the electorate in compliance with the requirements of Proposition 218. Also, while the District doesn't have land use authority, other options, such as an open space impact fee, should be reviewed. Any fee imposed would require supporting studies and demonstration of a nexus to new development. Also, assessment districts, although sometimes problematic in showing required special benefits and proportionality, should be evaluated as a funding option. In order to facilitate this process, staff will also explore retaining specialized consultant services in municipal finance to assist and report back to the Board of Directors.

Attachment: Resolution 08-2016

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BOARD ACTION: Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS: \_\_ROBINETTE\_\_ THOMPSON \_\_BAHRINGER\_\_ SANDERS \_\_RICE

RESOLUTION NO. 08-2016  
March 24, 2016

RESOLUTION OF THE BOARD OF DIRECTORS OF  
CAMBRIA COMMUNITY SERVICES DISTRICT  
AUTHORIZING THE GENERAL MANAGER TO ACCEPT BY  
GRANT DEED 52 LOTS HELD BY THE LAND CONSERVANCY  
OF SAN LUIS OBISPO COUNTY AND EXECUTE RELATED DOCUMENTS

WHEREAS, the Cambria Community Services District, is a special services district organized and existing pursuant to California law; and

WHEREAS, the Cambria Community Services District has a need to reduce the District's water demand; and

WHEREAS, the town of Cambria is characterized by its rare Monterey Pine forest; and

WHEREAS, the Land Conservancy of San Luis Obispo County, a non-profit organization, has been active in retiring vacant lots in Cambria for over thirty years, and is thereby simultaneously both reducing the District's demand for water and protecting the Monterey Pine forest; and

WHEREAS, one of the long-term goals of the Land Conservancy of San Luis Obispo County's lot purchase program in Cambria is for those lots to ultimately go into public ownership; and

WHEREAS, once the lots have been transferred into public ownership, they will be protected forever by a Conservation Easement in favor of the Land Conservancy of San Luis Obispo County.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cambria Community Services District as follows:

1. The General Manager is authorized and directed to accept the real property set forth in Exhibit A, attached hereto and incorporated herein by this reference.
2. The General Manager and his or her designee are hereby authorized to execute any document necessary, including Conservation Easements, Memorandums of Understanding and to take any other reasonably necessary action to consummate the transactions contemplated herein.

*[Remainder of page left intentionally blank.]*

The foregoing Resolution was adopted at a Regular Meeting of the Board of Directors of the Cambria Community Services District held on March 24, 2016.

PASSED AND ADOPTED THIS 24<sup>th</sup> DAY OF March 2016.

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Gail Robinette  
President, Board of Directors

ATTEST:

APPROVED AS TO FORM:

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Monique Madrid  
District Clerk

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Timothy J. Carmel  
District Counsel

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **9.C.**

FROM: Bob Gresens, District Engineer

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Meeting Date: March 24, 2016

Subject: Discussion and Consideration to Approve an Amendment to the Agreement with Michael Baker International for Preparation of the Sustainable Water Facility EIR

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**RECOMMENDATIONS:**

Staff recommends the Board approve Amendment No. 2 to the January 7, 2015 Agreement for Consulting Services with Michael Baker International (“MBI”) (“Amendment No. 2”) for preparation of an Environmental Impact Report for the Sustainable Water Facility to support the project’s Regular Coastal Development Permit application; and to authorize the General Manager to execute the amendment.

**FISCAL IMPACT:**

The District’s San Simeon Creek Capital Projects budget has uncommitted funds totaling \$411,147, which includes a 5% grant retention of \$219,113 that the District is currently in the process of requesting. Therefore, the current total amount of cash on hand is the difference between \$411,147 and \$219,113, or \$192,034. The total projected revenues equal \$13,321,256, and total approved expenditures equal \$12,910,109.

Staff is recommending approval of the following additional work requests with MBI, which are attached as exhibits to, and incorporated into, Amendment No. 2:

1. Additional Work Request 2 – EIR restructuring, additional meetings and conference calls: \$83,280;
2. Additional Work Request 3 – Buildout Reduction Program (“BRP”) review, assessment, and recommendations for improvement: \$38,300.

The total for both additional work requests is \$121,580. Amendment No. 2 would bring the current total cash on hand, not counting the aforementioned grant retention, to \$70,454.

**DISCUSSION:**

The need for approval of several out of scope work items has been identified by MBI to ensure a comprehensive environmental analysis for the Sustainable Water Facility’s regular coastal development permit application, and to further develop and refine the BRP. On May 14, 2015 your Board approved Contract Amendment 1, which provided additional consulting services associated with protecting birds at the evaporation pond; permitting and resource agency discussion on proposed improvements to the method of supplying surface water into to the San Simeon Creek lagoon channel; and, completing an interagency regulatory meeting (previously identified as an optional task within the original contract). This currently proposed Contract

Amendment 2 is to refocus the EIR on a facility than can be operated whenever needed by the CCSD to make the most efficient use of the CCSD's investment in this facility, while optimizing the use of limited water resources. This results in an additional effort to tier the current project-level EIR from an earlier 2008 Water Master Plan Programmatic EIR, including that earlier EIR's Buildout Reduction Program mitigation measure. In accomplishing this, MBI has identified several out of scope or additional work items associated with redrafting various project-level EIR sections, additional meetings and conference calls, and further developing and refining the BRP. A detailed description on each cost item can be found within each of the Additional Work Requests.

Attachments:

Amendment No. 2 to the January 7, 2015 Agreement with Michael Baker International (MBI)

-----  
BOARD ACTION:    Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS:    \_\_\_ ROBINETTE \_\_\_ THOMPSON \_\_\_ BAHRINGER \_\_\_ RICE \_\_\_ SANDERS \_\_\_

AMENDMENT NO. 2

AGREEMENT FOR CONSULTING SERVICES  
ENVIRONMENTAL IMPACT REPORT FOR EMERGENCY WATER SUPPLY PROJECT -  
REGULAR COASTAL DEVELOPMENT PERMIT  
RBF CONSULTING, A DIVISION OF MICHAEL BAKER INTERNATIONAL

This Amendment No. 2 ("Amendment No. 2") to the Consulting Services Agreement dated January 7, 2015 ("Agreement") is made and entered into by and between the Cambria Community Services District, a political subdivision of the State of California, hereinafter referred to as "DISTRICT," and Michael Baker International (previously referred to as RBF Consulting, a Michael Baker International Company), hereinafter referred to as "CONSULTANT."

WITNESSETH

WHEREAS, there now exists an agreement between DISTRICT and CONSULTANT dated January 7, 2015 for preparation of an Environmental Impact Report (EIR) to support the District's regular coastal development permitting process for its Emergency Water Supply Project (which is now referred to as the "Sustainable Water Facility"); and

WHEREAS, said Agreement is for a maximum of \$250,080 for preparation of the EIR, which includes the cost of Amendment No. 1 that was approved by the District Board on May 14, 2015; and

WHEREAS, by this Amendment No. 2, DISTRICT and CONSULTANT desire to modify the terms of said Agreement to provide additional compensation to cover additional consulting services.

NOW, THEREFORE, the parties hereto agree as follows:

1. In addition to the tasks, terms and provisions CONSULTANT is required to perform under Section 2 of the Agreement, as previously amended, CONSULTANT shall perform the work described in the "Additional Work Request Summary 2" attached hereto as Exhibit "A," and "Additional Work Request Summary 3" attached hereto as Exhibit "B," both of which are incorporated herein by this reference.
2. In consideration of the additional services to be provided, the not to exceed amount contained in Section 5 of the Agreement, as previously amended, is hereby increased by \$121,580 for a new total not to exceed amount of \$371,660.
3. Except as modified herein, all provisions of the Agreement shall remain in full force and effect.

[Signatures on following page.]



**CAMBRIA COMMUNITY  
SERVICES DISTRICT**

**CONSULTANT**

By: \_\_\_\_\_  
Jerry Gruber, General Manager

By: \_\_\_\_\_

Attest:

Its: \_\_\_\_\_

\_\_\_\_\_  
Monique Madrid, District Clerk

Approved As To Form:

\_\_\_\_\_  
Timothy J. Carmel, District Counsel

## **ADDITIONAL WORK REQUEST 2** **EIR COMPLETION & RESTRUCTURING**

Michael Baker International (Michael Baker) has provided this Additional Work Request (AWR) to address EIR completion and EIR restructuring/repurposing, as described below.

### **I EIR COMPLETION**

The following Scope of Work is prepared to address the cost overruns pursuant to the January 7, 2015 Scope of Work. Specifically, additional funding is necessary due to cost overruns associated with the EIR Project Description, Hydrology and Water Quality analysis, Project Management, and meetings/conference calls.

#### **Task 1.0 EIR Project Description**

Task 2.1 of the January 7, 2015 Scope of Work assumed 28 hours to prepare the EIR Project Description Section. Due to a significantly more detailed section than anticipated, multiple rounds of comments from the Project Team and revisions to the section, and changes to Project operations and characteristics, the budgeted hours were expended. An additional 16 hours is requested to address this overrun.

***Task 1 Budget Estimate: \$3,040***

#### **Task 2.0 EIR Hydrology and Water Quality Section**

Task 3.7 of the January 7, 2015 Scope of Work assumed 24 hours to address hydrology and water quality in the EIR Effects Found Not to be Significant Section. Due to the NOP comment letters and the complexity concerning this issue, Michael Baker has prepared a stand-alone EIR section. This section will be further coordinated with a technical memorandum prepared by CDM Smith under separate contract with the CCSD that further addresses the Project's lagoon water design feature. Key to this section is an analysis of the Project's potential to impact groundwater supplies or substantially interfere with groundwater recharge, which is based on CDM Smith's hydrogeological study, which will become an Appendix to the EIR. This section also addresses the Project's potential to: violate water quality standards or waste discharge requirements (short- and long-term effects); result in alterations to drainage patterns; and exposure to potential flood hazards. The Project's impact analyses consider compliance with the established regulatory framework, which includes NPDES, NCAP, LCP, CZLUO, and E-CDP requirements. An additional 16 hours is requested to address this overrun.

***Task 2 Budget Estimate: \$2,860***

#### **Task 3.0: EIR Project Management**

Task 6.1 of the January 7, 2015 Scope of Work assumed 68 hours over 12 months, which have been expended. Mr. Glenn Lajoie (GL) and Ms. Rita Garcia (RG), will continue to be responsible for management and supervision of the EIR Project Team. This Task assumes an additional 36 hours Project Management over six (6) months.

***Task 3 Budget Estimate: \$8,550***

## Task 4.0: EIR Meetings and Conference Calls

### Task 4.1: EIR Meetings

Task 6.2 of the January 7, 2015 Scope of Work assumed 36 hours of public hearing attendance time, of which 16 hours have been expended (NOP Scoping Meeting) and 20 hours remain. The remaining 20 hours will be reserved for public hearing attendance.

Mr. Lajoie, and/or Ms. Garcia, will attend future staff meetings, as necessary. Specifically, it was suggested at the January 8, 2016 EIR Working Group Meeting that the Group meet regularly to ensure they are kept up to date regarding key Project matters, and that the Project stays on Schedule and Budget. To this end, this Task assumes four (4) in-person meetings with the CCSD, as outlined below. This scope assumes an initial budget of 128 hours of EIR Work Group meetings, including preparation, attendance, and follow-up, based on the following: 4 meetings x 32 man-hours each = 128 hours.

- 1 January 8, 2016 EIR Group Meeting (GL/RG); and
- 3 EIR Working Group Meetings (GL/RG).

Should the CCSD determine that additional meetings beyond those outlined above are necessary, services will be provided under a separate Scope of Work on a time and materials basis. The estimated cost for additional meetings is approximately \$7,800 per person (approximately 16 man-hours), excluding other direct costs.

### Task 4.2: EIR Conference Calls

Task 6.2 of the January 7, 2015 Scope of Work assumed 18 one-hour conference calls to provide progress reports, resolve issues, and receive any necessary direction from the CCSD. This budget has been exceeded due to weekly and other conference calls. To date, approximately 32 conference calls (3 calls with 2 staff), have taken place, including the weekly Project conference calls, among others:

- |             |             |                 |
|-------------|-------------|-----------------|
| • 02/19/15; | • 09/02/15; | • 10/30/15;     |
| • 02/20/15; | • 09/04/15; | • 11/04/15;     |
| • 02/24/15; | • 09/09/15; | • 11/10/15;     |
| • 03/02/15; | • 09/14/15; | • 11/11/15;     |
| • 03/05/15; | • 09/16/15; | • 11/18/15;     |
| • 04/06/15; | • 09/23/15; | • 12/02/15;     |
| • 06/03/15; | • 09/30/15; | • 12/09/15;     |
| • 08/05/15; | • 10/07/15; | • 12/16/15;     |
| • 08/12/15; | • 10/14/15; | • 01/16/16; and |
| • 08/19/15; | • 10/21/15; | • 01/13/16.     |
| • 08/26/15; | • 10/28/15; |                 |

An estimated 35 conference call man-hours have taken place to date, thus, 17 one-hour calls are in excess of the approved 18 calls. Therefore, this scope assumes a budget of 30 hours of conference calls, based on the following:

- 17 past conference calls x 1 man-hour (RG) each = 17 hours;
- 10 future bi-weekly conference calls x 1 man-hour (RG) each = 10; and
- 3 future weekly conference calls x 1 man-hour (GL) each = 3.

*Task 4 Budget Estimate: \$38,135*

## **II EIR RESTRUCTURING**

The following Scope of Work is prepared in response to CCSD's direction to Michael Baker (at the January 8, 2016 EIR Working Group Meeting) to update the work program for: 1) revising the EIR pursuant to the Project's "repurposing/rebranding;" and 2) preparing a tiered Subsequent EIR.

### **Task 1.0 Project Repurposing/Rebranding**

The January 7, 2015 Scope of Work was intended to evaluate an emergency water supply project that was permitted by the County of San Luis Obispo in response to the CCSD's declared Stage 3 water shortage emergency condition. The CCSD recently communicated to Michael Baker that the Project's purpose and objectives are to provide water not only during emergency conditions, but a facility that can be operated as needed by the CCSD throughout the year to make the most efficient use of this investment (including the possible avoidance of future water shortage emergencies), and the facility's inherent ability to reuse wastewater for indirect potable use, thus optimizing the area's local water supplies. The EIR would evaluate use of the facility to supply water to existing and future customers and as set forth in the County North Coast Area Plan (NCAP) and the CCSD's Water Master Plan (WMP), and as further directed by the CCSD Board on April 6, 2012. The Project rebranding (Emergency Water Supply Project to Sustainable Water Facility) was formally communicated to Michael Baker by Mr. Tim Carmel via a December 8, 2015 email. The Project repurposing was further clarified at the January 8, 2016 EIR Working Group Meeting. It is noted, the EIR Project Purpose and Objectives have undergone multiple iterations to date, and require further revisions/discussions to reflect the recent rebranding/repurposing. This Task also includes evaluating the Project for consistency with NCAP policies and standards. Discussions concerning the short-term emergency nature of the Project included in the following EIR Sections require revisions:

- 1.0, Executive Summary;
- 3.0, Project Description;
- 5.2, Air Quality;
- 5.5, Hydrology;
- 5.7, Noise;
- 6.0, Growth Inducement;
- 8.0, Effects Found Not to be Significant; and
- GHG/Climate Change.

*Task 1 Budget Estimate: \$10,085*

### **Task 2: Tiered Subsequent EIR**

"Tiering" refers to using the analysis of general matters contained in a broader EIR (in this case the Cambria Water Master Plan Program EIR (WMP PEIR)) with later EIRs on narrower projects. Once a first-tier EIR (WMP PEIR) has been certified for a program, the significant environmental effects of a later development project are examined using a tiered EIR. To this end, this task involves restructuring the current EIR to serve as a second-tier EIR, and specifically a Subsequent

EIR.<sup>1</sup> Where appropriate, this EIR will tier off of the CCSD's WMP PEIR, concentrating this EIR on the issues specific to the Sustainable Water Facility Project. The general discussions from the broader WMP PEIR will be incorporated by reference and the conclusions relevant to the Project will be summarized. The WMP PEIR mitigation measures will be analyzed to determine whether they are applicable to the Project (or can be replaced with new measures).

Pursuant to the CEQA Guidelines, the discussion of significant cumulative impacts is required to include either: A) a list of past, present, and probable future projects producing related or cumulative impacts; or B) a summary of projections contained in an adopted local, regional or statewide plan, or in an adopted or certified prior environmental document for such a plan (such as the WMP PEIR). At present, the current EIR's approach to cumulative impact analysis is pursuant to "A" above. Given the Project EIR will be restructured to serve as a second-tier EIR, as described above, this Task assumes the revised EIR's approach to cumulative impact analysis will be a hybrid approach, pursuant to both "A" and "B" above. Therefore, this Task includes revising the Basis of Cumulative Analysis Section and each of the environmental analysis sections. Michael Baker requests CCSD Counsel's concurrence with this approach. It is anticipated the following EIR Sections will be revised:

- 2.0, Introduction;
- 3.0, Project Description;
- 4.0, Basis for Cumulative Analysis;
- 5.0, Environmental Analysis;
- 5.1, Aesthetics;
- 5.2, Air Quality;
- 5.3, Biological Resources;
- 5.4, Cultural Resources;
- 5.5, Hydrology & Water Quality;
- 5.6, Land Use & Planning;
- 5.7, Noise;
- 6.0, Growth Inducement; and
- 8.0, Effects Found Not to be Significant.
- Geology & Soils; and
- GHG/Climate Change.

Task 3.11 of the January 7, 2015 Scope of Work involved preparation of Administrative Public Review DEIR #1 and submittal for review. Once the Tasks outlined in this Scope of Work are completed, the Administrative Public Review DEIR will again be prepared to undergo CCSD/Counsel/County review. Therefore, this Task includes restoring the January 7, 2015 Task 3.11 budget.

***Task 2 Budget Estimate: \$18,610***

#### **Other Direct Costs**

Other direct costs apply to travel, photocopy, delivery, and other similar incidental expenses.

***Other Direct Costs Budget Estimate: \$2,000***

**AWR2 TOTAL FEE: \$83,280 (Budget Detail is attached)**

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<sup>1</sup> Pursuant to CEQA Guidelines Section 15162, *Subsequent EIRs and Negative Declarations*, Michael Baker recommends a Subsequent EIR given that substantial changes occurred concerning the Project, which will require major revisions of the WMP PEIR. Additionally, new information of substantial importance, which was not known and could not have been known at the time the WMP PEIR was certified, shows the Project may have one or more significant effects requiring further environmental analysis (e.g., the use of an evaporation pond for brine disposal), that were not discussed in the WMP PEIR.

CAMBRIA SUSTAINABLE WATER FACILITY					AWR2	
EIR RESTRUCTURING & COMPLETION					BUDGET DETAIL	
TASK	GL	RG	EA	Total Hours	Total Cost	
	250	235	160			
<b>I EIR COMPLETION</b>				0	\$0	
<b>1.0 Project Description Section</b>	2	4	10	16	\$3,040	
<b>2.0 Hydrology &amp; Water Quality Section</b>		4	12	16	\$2,860	
<b>3.0 EIR Project Management</b>	6	30		36	\$8,550	
<b>4.0 EIR Meetings &amp; Conference Calls</b>				0	\$0	
4.1 EIR Meetings	64	64		128	\$31,040	
4.2 EIR Conference Calls	3	27		30	\$7,095	
<i>Subtotal Task 4.0</i>	67	91	0	158	\$38,135	
<b>SUBTOTAL EIR COMPLETION</b>	75	129	22	226	\$52,585	
<b>II EIR RESTRUCTURING</b>				0	\$0	
<b>1.0 Project Repurposing/Rebranding</b>				0	\$0	
1.1 Executive Summary		1	2	3	\$555	
1.2 Project Description	2	8		10	\$2,380	
1.3 Environmental Analysis				0	\$0	
A. Air Quality		1	6	7	\$1,195	
B. Hydrology & Water Quality		4	8	12	\$2,220	
C. Noise		1	4	5	\$875	
1.4 Growth Inducement		2	4	6	\$1,110	
1.5 Effects Found Not to be Significant		1	4	5	\$875	
A. GHG/Climate Change		1	4	5	\$875	
<i>Subtotal Task 1.0</i>	2	19	32	53	\$10,085	
<b>2.0 Tiered Subsequent EIR</b>				0	\$0	
2.1 Introduction & Purpose		1	6	7	\$1,195	
2.2 Project Description		1	2	3	\$555	
2.3 Basis for Cumulative Analysis		2	6	8	\$1,430	
2.4 Environmental Analysis		1	1	2	\$395	
A. Aesthetics		1	3	4	\$715	
B. Air Quality		1	6	7	\$1,195	
C. Biological Resources		1	3	4	\$715	
D. Cultural Resources		1	3	4	\$715	
E. Hydrology & Water Quality		1	3	4	\$715	
F. Land Use & Planning		1	3	4	\$715	
G. Noise		1	4	5	\$875	
2.5 Growth Inducement	2	4	8	14	\$2,720	
2.6 Effects Found Not to be Significant		2	4	6	\$1,110	
A. Geology & Soils		1	3	4	\$715	
B. GHG/Climate Change		1	4	5	\$875	
2.7 Admn. Public Review DEIR #1		6	16	22	\$3,970	
<i>Subtotal Task 2.0</i>	2	26	75	103	\$18,610	
<b>SUBTOTAL EIR RESTRUCTURING</b>	4	45	107	156	\$28,695	
<b>TOTAL HOURS</b>	<b>79</b>	<b>174</b>	<b>129</b>	<b>382</b>		
<b>*Percent of Total Labor (Hours)</b>	21%	46%	34%	100%		
<b>TOTAL LABOR COSTS</b>	<b>\$19,750</b>	<b>\$40,890</b>	<b>\$20,640</b>		<b>\$81,280</b>	
Reimbursables & ODC					\$2,000	
<b>TOTAL COSTS</b>					<b>\$83,280</b>	

NOTES: GL = Glenn Lajoie; RG = Rita Garcia; EA = Environmental Analyst.

## **ADDITIONAL WORK REQUEST 3** **BUILDOUT REDUCTION PROGRAM**

Michael Baker International (Michael Baker) has provided the following Additional Work Request (AWR3), which was prepared as a result of CCSD's direction to Michael Baker (at the January 8, 2016 EIR Working Group Meeting) to assess the WMP PEIR's BRP, provide an update to its associated Mitigation and Monitoring and Reporting Program (MMRP), and make recommendations for refinement and improvement.

### **TASK 1: BUILDOUT REDUCTION PROGRAM PROJECT**

The CCSD's Buildout Reduction Program (BRP) was developed to mitigate the potential growth-inducing impacts<sup>2</sup> of an increased water supply. The BRP has similarly been identified as dominant key feature in addressing issues concerning the SWF's potential growth-inducing impacts. To this end, Michael Baker has been tasked with reviewing, assessing, refining, and improving the BRP and its associated MMRP (BRP Project). This includes acknowledging the background and history related to County and CCSD policy, continued and ongoing BRP operations, and long-term programming. This Task also includes an analysis of the CCSD/County programs (Voluntary Lot Merger and Transfer of Development Credits) used to reduce the number of buildable lots.

The San Luis Obispo County Land Conservancy (Conservancy) has been identified as a key entity concerning the BRP. Therefore, this Task includes collaboration with the Conservancy concerning the BRP update, particularly concerning conservation easements and purchase of lands.

It is assumed the CCSD/County Staff will be available for consultation and to facilitate the documentation necessary for completion of this Task. It is noted, given the uncertainty regarding the availability of CCSD/County staff and the complexity of this Task, Michael Baker has conservatively budgeted a total of 60 hours. Should the level of effort exceed our estimate, Michael Baker will submit additional funding requests to the CCSD.

***Task 1 Budget Estimate: \$12,900***

### **TASK 2: BRP PROJECT MANAGEMENT**

Mr. Glenn Lajoie (GL), AICP, and Ms. Rita Garcia (RG), will be responsible for management and supervision of the BRP Project efforts. This Task assumes 24 hours Project Management over six (6) months.

***Task 2 Budget Estimate: \$5,700***

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<sup>2</sup> To ensure the limit of residential connections (4,650) is not exceeded, the BRP's goal is to retire/merge enough potential building sites in Cambria so that the remaining number of suitable building sites roughly match the 864 (total) additional outstanding residential water connections that have been approved by the CCSD. To accomplish this goal, the BRP estimated that 3,357 residential lots would need to be retired/merged.

### **TASK 3: BRP PROJECT MEETINGS AND CONFERENCE CALLS**

#### **Task 3.1: BRP Project Meetings**

As noted above, the Conservancy has been identified as a key entity concerning implementation of the BRP. At the January 8, 2016 EIR Working Group Meeting, it was suggested that Michael Baker, the CCSD, and the Conservancy meet to further explore expanding the Conservancy's participation in the BRP. Therefore, this Task includes BRP Project meetings with the CCSD, as well as the Conservancy.

Mr. Lajoie and Ms. Garcia will attend all meetings with CCSD and the County, as necessary to ensure the BRP Project Team is kept up to date regarding the progress of the BRP Update, and that it stays on Schedule and Budget. To this end, this Task assumes three (3) in-person meetings with the CCSD and County staff, as outlined below. This scope assumes an initial budget of 48 hours of BRP Project meetings, including preparation, attendance, and follow-up, based on the following: 2 meetings x 16 man-hours = 32 hours plus 1 meeting x 32 man-hours each = 32 hours, for total of 64 hours.

- 1 January 20, 2016 SLO Conservancy Meeting (GL);
- 1 February 4, 2016 Baker/CCSD Meeting (GL); and
- 1 Additional Meeting to be Determined (GL/RG).

Should the CCSD determine that additional meetings beyond those outlined above are necessary, services will be provided under a separate Scope of Work on a time and materials basis. The estimated cost for additional meetings is approximately \$7,800 per person (approximately 16 man-hours), excluding other direct costs.

#### **Task 3.2: BRP Project Conference Calls**

This scope assumes a budget of 8 hours of conference calls, based on the following:

- 4 BRP Update conference calls x 2 man-hours (RG/GL) each = 8 hours.

***Task 3 Budget Estimate: \$17,700***

***Other Direct Costs Budget Estimate: \$2,000***

**AWR3 TOTAL FEE: \$38,300 (Budget Detail is attached)**



<b>CAMBRIA SUSTAINABLE WATER FACILITY</b>					<b>AWR3</b>	
<b>BUILDOUT REDUCTION PROGRAM (BRP) PROJECT</b>					<b>BUDGET DETAIL</b>	
<b>TASK</b>	<b>GL</b>	<b>RG</b>	<b>EA</b>	<b>Total</b>	<b>Total</b>	
	<b>250</b>	<b>235</b>	<b>160</b>	<b>Hours</b>	<b>Cost</b>	
<b>1.0 BRP UPDATE</b>	20	20	20	60	\$12,900	
<b>2.0 BRP UPDATE PROJECT MANAGEMENT</b>	4	20		24	\$5,700	
<b>3.0 BRP UPDATE MEETINGS &amp; CONFERENCE CALLS</b>				0	\$0	
3.1 BRP Update Meetings	48	16		64	\$15,760	
3.2 EIR Conference Calls	4	4		8	\$1,940	
<i>Subtotal Task 3.0</i>	52	20	0	72	\$17,700	
<b>TOTAL HOURS</b>	<b>76</b>	<b>60</b>	<b>20</b>	<b>156</b>		
<b>*Percent of Total Labor (Hours)</b>	49%	38%	13%	100%		
<b>TOTAL LABOR COSTS</b>	<b>\$19,000</b>	<b>\$14,100</b>	<b>\$3,200</b>		<b>\$36,300</b>	
Reimbursables & ODC					\$2,000	
<b>TOTAL COSTS</b>					<b>\$38,300</b>	

NOTES: GL = Glenn Lajoie; RG = Rita Garcia; EA = Environmental Analyst.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **9.D.**

FROM: Jerry Gruber, General Manager  
Patrick O'Reilly, Finance Manager

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Meeting Date: March 24, 2016

Subject:

Receive the Comprehensive  
Annual Financial Report for  
Fiscal Year 2014/2015

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**RECOMMENDATIONS:**

Staff recommends the Board receive the Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2014/2015 presented by Crosby Company, Certified Public Accountant.

**FISCAL IMPACT:**

While the final billing has not been received, staff has been advised that the cost will not exceed the contract amount of \$14,500 (the contract allows for additional charges if the CCSD's records are not in good order and/or additional audit procedures other than as normally required are needed). \$15,000 was budgeted. It is also noted that Robert (Bob) Crosby, CPA, provided additional services for CCSD Staff at no additional cost during the past year.

**DISCUSSION:**

A draft of the CCSD's CAFR for the fiscal year ended June 30, 2015 is attached for review. Bob Crosby, CPA, will present a brief summary of the audit and respond to questions and comments from the Board of Directors.

The fourth section of the Independent Auditors' Report is the auditors' opinion of the CCSD's financial statements and adequacy of internal controls. The auditors issued an unqualified opinion, which states that as of June 30, 2015, the financial statements present fairly, in all material respects, the financial position of the governmental and business-type activities of the CCSD.

The CCSD implemented the requirements of the Governmental Accounting Standards Board Statement (GASB) No. 34 as of the fiscal year ended June 30, 2004. A component of GASB 34 is a Management Discussion and Analysis (MD&A), which is incorporated in the CAFR. It is not a required component of the financial statements, but becomes supplemental information required by GASB. While the auditor is not responsible for the MD&A, he does apply certain limited procedures to it.

The CCSD implemented the requirements of the GASB No. 45 as of the fiscal year ended June 30, 2010, which required an Other Post Employment Benefits (OPEB) analysis.

While the General Fund had \$129,101 more in expenditures than revenues, it had a decrease in its Cash and Investments balance of \$426,071. The difference is mainly the result of loaning cash to the Water Fund for expenditures for the Sustainable Water Facility. Both of the CCSD enterprise funds had a net operating loss (Water's was \$487,342 and Wastewater's was \$505,455). The Water Fund had a net negative cash flow for the fiscal year of \$1,279,184 and the Wastewater Fund had a positive cash flow of \$258,228. The main reasons for the negative cash flow in the Water Fund was related to large expenditures on capital assets and the net operating loss. The main reasons for the positive cash flows in the Wastewater Fund, while incurring net operating losses, is due to depreciation (an expense not directly related to cash spent during the 2014/2015 fiscal year). These are detailed on the STATEMENT OF CASH FLOWS on page 10 of the CAFR.

Attachment: FY 2014/2015 CAFR

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BOARD ACTION: Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS: \_\_\_ ROBINETTE \_\_\_ THOMPSON \_\_\_ BAHRINGER \_\_\_ RICE \_\_\_ SANDERS

**CAMBRIA  
COMMUNITY SERVICES DISTRICT**

Independent Auditor's Report  
and  
Financial Statements

For the Year Ended  
June 30, 2015

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2015

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## Independent Auditor's Report

To the Management of  
Cambria Community Services District  
Cambria, California 93428

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the Cambria Community Services District (CCSD), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the CCSD's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Opinion**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District, as of June 30, 2015, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **INDEPENDENT AUDITOR'S REPORT**

(Continued)

### **Emphasis of Matter**

#### ***Implementation of New Accounting Standards***

As disclosed in Note 1 to the financial statements, the District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No.68*, during the fiscal year 2015.

### **Other Matters**

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages i through xii, the Budgetary Comparison Information on page 31, and the Schedule of Funding Progress, Schedule of the District's Proportionate Share of the Net Pension Liability, and Schedule of Contributions, listed on pages 33 through 35, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**CROSBY COMPANY**  
**Certified Public Accountant**  
**San Luis Obispo, California**

December 23, 2015

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2015**

Our discussion and analysis of the Cambria Community Services District’s (CCSD) financial performance provides an overview of the CCSD’s financial activities for the fiscal year ended June 30, 2015. The Management’s Discussion & Analysis is to be read in conjunction with the CCSD’s financial statements, which follow this section.

The Cambria Community Services District is a multi-purpose special district formed on December 9, 1976. Formation took place under the Community Services District Law, Section 61000, et. seq. of the California Government Code. At the time of formation it absorbed and combined the responsibilities of five existing special districts. These independently operated districts were as follows:

- The Cambria Community Services District - Moonstone Beach Drive area
- The Cambria County Water District
- The Cambria Fire Protection District
- The Cambria Garbage Disposal District
- San Luis Obispo County Service Area No. 6 - Street Lighting Service

The CCSD is a political subdivision of the State of California and operates under a Board of Directors-Manager form of government. A five-member Board of Directors governs it with each member serving a four-year term. The CCSD has a population of 6,400 residents within its boundaries. Tourism in the summer months and on holiday weekends creates seasonal increases in the population. The CCSD provides the following services:

- Water
- Wastewater
- Fire Protection
- Facilities and Resources
- Parks and Recreation
- Resource Conservation
- Administration

**Fund Financial Statements**

The accounting system of the CCSD is organized and operated on a fund basis. A fund is considered a separate self-balancing entity with assets, liabilities, fund equity, revenues, and expenditures/expenses.



**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2015**

The basis of accounting depends on the fund. Basis of accounting refers to “when” revenues and expenses are recognized in the accounts and reported in the financial statements.

Governmental funds use the modified-accrual basis of accounting. Revenues are recognized when measurable and available as net current assets. Measurable means the amounts can be estimated or determined. Available means the amounts were collected during the reporting period or soon enough to finance the expenditures accrued for the reporting period.

Enterprise or business-like funds use the accrual basis of accounting. Revenues, expenses, assets and liabilities are recognized when the event happens.

**Financial Statements**

There are two government-wide financial statements that include all of the CCSD's funds. These are:

- STATEMENT OF NET POSITION
- STATEMENT OF ACTIVITIES

The Statement of Net Position was previously the Statement of Net Assets and includes all of the CCSD's assets and liabilities, with the difference between the two reported as net assets. (The governmental Accounting Standards Board (GASB) sets the standards for government entities' financial statement reporting. As stated in NOTE 6: STATEMENT OF NET POSITION, the CCSD adopted GASB 63 and GASB 65 as of June 30, 2013. One effect of adopting the new standards was to change the Statement of Net Assets to the Statement of Net Position.

The Net Position may be displayed in the following categories:

- Invested in Capital Assets, Net of Related Debt
- Restricted
- Unrestricted

The Statement of Net Position provides the basis for computing rate of return, evaluating the capital structure of the CCSD and assessing the liquidity and financial flexibility of the CCSD.

The Statement of Activities includes all of the CCSD's individual functions presented using the accrual basis of accounting. One objective of the Statement of Activities is to report the relative financial burden of each of the CCSD's functions.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2015**

The remainder of the CCSD's financial statements is grouped into 2 categories:

- Governmental Activities
- Business-Type Activities

**Governmental Activities**

Governmental activities include the following fund:

- General Fund

The General Fund includes the following Departments:

- Fire Department
- Administration
- Facilities and Resources
- Parks and Recreation

The CCSD's financial statements for governmental activities include six components:

- BALANCE SHEET
- RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
- STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
- RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
- NOTES TO THE FINANCIAL STATEMENTS
- STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - Budget and Actual-Governmental Funds (Shown as Other Required Supplemental Information)

The Balance Sheet-Governmental Funds first presents the CCSD's assets (resources it controls that enable it to provide services), liabilities (financial obligations) and fund balance (in essence, what would be left over if the assets were used to satisfy the liabilities). The assets and liabilities are current in nature. Notably absent are capital assets. This is due to the statement being presented using the modified accrual basis of accounting. Fund balance is the difference between assets and liabilities. Fund balance is reported in up to five classifications to clarify Fund Balance reported as well as to provide additional information, as follows:

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2015**

- Nonspendable-amounts that are not in a spendable form, such as Prepaid Expenses or Deposits.
- Restricted-amounts constrained to specific purposes by their providers through constitutional provisions or legislation.
- Committed-amounts constrained to specific purposes by the government itself using its highest level of decision-making authority.
- Assigned-amounts a government intends to use for a specific purpose.
- Unassigned-amounts that are available for any purpose. These amounts are only found in the general fund.

The Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position is the final component of the Balance Sheet. The reconciling items explain the differences in the accounting bases (the presence of capital assets and long-term liabilities in the government-wide financial statements, but their absence in the governmental funds).

The Statement of Revenues, Expenditures, and Changes in Fund Balances is the governmental funds' income statement, tracking the flow of resources in as Revenues and out as Expenditures. Revenues and Expenditures are not the only resources that flow in and out. Other financing sources (uses) identify transfers in and out of the governmental funds. Besides the fact that transfers are neither revenues nor expenditures, they are shown separately to assist the statement reader in assessing the balance between ongoing revenues and expenditures related to the basic operations of the CCSD. For this same reason, special items such as prior period adjustments (corrections of material errors related to a prior period or periods) are shown separately.

The Reconciliation of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities describes the differences between change in fund balance and change in governmental activities net position in the government-wide statement of activities. Items are individually described.

The Notes to the Financial Statements are disclosures presented to assist the reader in understanding the information found in the financial statements.

The Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget and Actual-Governmental Funds compares the budgeted amounts to the actual amounts.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2015**

**Business-Type Activities**

Business-type activities include the following funds:

- Water Fund
- Wastewater (Sewer) Fund

The Water Fund includes the following Departments:

- Water
- Resource Conservation

The CCSD's financial statements for business-type activities include four components:

- STATEMENT OF NET POSITION-Proprietary Funds
- STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION-Proprietary Funds
- STATEMENT OF CASH FLOWS-Proprietary Funds
- NOTES TO THE FINANCIAL STATEMENTS

The Statement of Net Position includes all of the proprietary funds' assets and liabilities, with the difference between the two reported as net assets. Net position may be displayed in the following categories:

- Invested in Capital Assets, Net of Related Debt
- Restricted
- Unrestricted

The Statement of Net Position provides the basis for computing rate of return, evaluating the capital structure of the Water and Wastewater Funds and assessing their liquidity and financial flexibility.

The Statement of Revenues, Expenditures, and Changes in Net Position presents information which shows how the Water and Wastewater Fund's net assets changed during the year. All of the current year's revenues and expenditures are recorded when the underlying transaction occurs, regardless of the timing of the related cash flows. The Statement of Revenues, Expenditures, and Changes in Fund Balance measures the success of the CCSD's operations over the past year and determines whether the CCSD has recovered its costs through user fees, property taxes and other changes.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2015**

The Statement of Cash Flows provides information regarding the Water and Wastewater Fund's cash receipts and cash disbursements during the fiscal year. The statement reports cash activity in three categories:

- Operating Activities
- Capital and Related Financing Activities
- Investing and Non-Operating Activities

**Notes to the Financial Statements**

The Notes to the Financial Statements are disclosures presented to assist the reader in understanding the information found in the financial statements.

NOTE 1 is required in all financial statements, even in cases where only the minimum notes are given. It provides a brief description of the CCSD; which financial statements are provided; how activity is recorded/reported; the accounting basis on which the financial statements are presented; certain financial policies of the CCSD, such as its capitalization policy and some definition of terms.

NOTE 2 provides information related to the CCSD's cash and investments such as how much cash is on-hand, how much is in the CCSD's bank accounts and how much is held in the Local Agency Investment Fund (LAIF). LAIF is a voluntary program offered to California's local governments to allow them to participate in a major portfolio. It is administered by the California State Treasurer. It has the same objectives in its investment policy as does the CCSD (Safety, Liquidity and Yield, in that order). LAIF does not invest in securities or derivatives and no agency has ever lost funds invested in LAIF. It is not subject to seizure by the State of California. On June 30, 2015, the fair market value of LAIF's investments was slightly in excess of the cost plus accrued interest of those assets. 50% of LAIF's funds were invested in United States Treasury Bills/Notes.

NOTE 3 provides additional information on the CCSD's Property, Plant and Equipment (Fixed Assets). This is mainly in the form of showing the amounts added and deleted for a given fiscal year by type of asset.

NOTE 4 provides additional information on the CCSD's accrued liabilities.

NOTE 5 provides additional information on the CCSD's Long-Term Debt such as original balances, interest rates and annual amounts due through the end of the terms of the debt.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2015**

NOTE 6 has been expanded to include all of the pension disclosures required by the Governmental Accounting Standards Board (GASB) Statements 43, 45 and 68.

While the note is titled Defined Benefit Pension Plan, it also includes the Post-Employment Benefits (OPEB) offered to the District's retirees in the form of healthcare benefits. The amount shown is based on an actuarial prepared "in-house" as of June 30, 2015. The District is required to do an actuarial calculation every third year and the next one will be done for the fiscal year ending June 30, 2018. The actuarial is based on the number of employees, retirees and their spouses as well as their ages (and presumed life spans) and presumed retirement dates as of June 30, 2014. The estimated costs are projected forward through the year 2057. (It should be noted that while there were 24 eligible employees as of June 30, 2011, there were 22 eligible employees as of June 30, 2014 although there were unfilled vacancies). The CCSD currently operates on a "pay as you go" basis for OPEB. Current retiree costs are fully paid, but nothing is specifically set-aside for future benefits.

NOTE 7 indicates that a prior period adjustment was required to record the implementation of the net pension liability required by GASB 68. This footnote summarizes the restatement of the beginning net position.

NOTE 8 provides information related to agreements with other government entities for mutual aid and the use of property.

**Required Supplemental Information**

This section contains The STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - Budget and Actual-Governmental Funds.

**Other Required Supplemental Information**

This section contains the SCHEDULE OF FUNDING PROGRESS for Other Post Employment Benefits. It also contains two new schedules, the SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY and the SCHEDULE OF CONTRIBUTORS, both required by GASB 68 for the District's Net Pension Liability.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2015**

Because the Fire Suppression Benefit Assessment is a parcel assessment, it is not impacted by property value fluctuations. If approved by the CCSD Board of Directors, it can increase by the annual increase in the consumer price index, up to a maximum of 5.4%. It increased by \$8,340 (2.0%) from fiscal year 2013-2014 to fiscal year 2014-2015. It represents 25% of the Fire Department’s revenue in the CCSD’s fiscal year 2014-2015 Budget.

The economic situation also may have been impacting utility sales for the last several years, although this is not as readily discernable as with property tax revenue. Water and sewer sales decreased at the start of the economic downturn in fiscal year 2007-2008, staying depressed until the 2011-2012 fiscal year at which time they rebounded significantly, although they remained slightly below their highest level, which occurred in fiscal year 2006-2007.

Environmental factors also substantially impacted utility sales during fiscal year 2014-2015. Because of persistent drought conditions in California and a predicted shortage of water availability, in January 2014 the District declared a Stage 3 Water Emergency and implemented a Stage 3 Water Conservation plan in the District which included the imposition of water use restrictions. It was anticipated that the restrictions would result in a 20% reduction in water use in the community. The actual reduction in water use was almost 40% for the last four months of the fiscal year 2013-2014 and in all of fiscal year 2014-2015. The reduced water consumption resulted in a decrease in water sales for fiscal year 2014-2015 of 27% and a decrease in sewer sales for the year of 7.2%.

Also in January 2014, the District began planning and developing an emergency water supply project that would preclude future similar water shortages. The project selected is comprised of a brackish water desalination plant and related equipment capable of converting available brackish water into reusable water which is diverted back into the ground for use as potable water. The system is expected to eliminate the need for any future water emergency condition in the District.

In anticipation of this project, the District also authorized a “Water and Sewer Plan Rate Study to evaluate the existing rate structure in the District and develop a proposed rate structure that would promote water conservation and fund construction of the emergency water supply project. In July 2014, the District adopted a special surcharge to water rates that generated \$897,000 during fiscal year 2014-2015 in additional revenue to fund the emergency water supply project.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2015**

Once the increased water rates were approved, the District borrowed \$8,939,000 in a private placement loan from Western Alliance Bank Corporation in August 2014 to help pay for the Emergency Water Supply Project. CCSD also applied for a Proposition 84 Integrated Regional Water Management Grant as part of San Luis Obispo County's DWR submittal to help finance the same project. Those grant funds are provided by the State but administered by the County of San Luis Obispo. CCSD was approved for more than \$4 million dollars in grant funds. Expenditures for the construction and permitting for the Sustainable Water Facility project were budgeted for \$12,736,588 so the total of the loan received and the approved grant exceeded that budget. CCSD received the loan proceeds in August 2014 and anticipated receiving the grant funds during the summer of 2015 which would have coincided with expenditures on the project. However, in September of 2015, CCSD realized that a new Groundwater Management Plan was required in order to comply with the requirements of the grant. The receipt of grant funds were delayed until the Groundwater Management Plan was adopted in November 2015. Grant funds of \$4,163,142 were received by CCSD on December 17, 2015. Between the summer of 2015 and the receipt of the grant funds in December 2015, expenditures on the Sustainable Water Facility were funded by loans from the CCSD General Fund to the CCSD Water Fund. Expenditures of \$10,254,853 had been incurred at June 30, 2015.

Two significant factors other than the general economic situation and the current drought, impact the financial strength of the CCSD. They are:

- Minimal capacity fee revenue; and
- Stagnate customer base

These conditions present significant fiscal challenges to the CCSD. Having only minimal capital revenue has resulted in most enterprise funds' capital outlays being financed by operating revenue or by transfers from the General Fund after fiscal year 2005-2006. A stagnate customer base results in little or no growth in revenue as well as in lost economies of scale. To meet these challenges, the CCSD increased water fees by 9.75% and sewer fees by 15% as of July 1, 2009 and reduced staffing and employee benefits costs as well as reducing other operating costs. While a hiring freeze imposed by the Board of Directors has since been reversed, the following staff positions have been eliminated: the Assistant General Manager, Assistant Fire Chief, Assistant Finance Manager, Administrative Technician (Fire Department) and an Administrative



**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2015**

Technicians (Finance). Reduced retirement formulas have been adopted for new employees and all newly hired employees contribute the full employee portion to their pensions. For existing employees, all employee groups are now paying a portion of their retirement benefit and management/confidential employees and SEIU employees will be paying the full employee portion to their pensions within two years. Greater cost-sharing for medical insurance is also being paid by management/confidential employees and SEIU employees. After increasing from \$2,563,201 in fiscal year 2007-2008 to \$2,566,283 in fiscal year 2008-2009, total salaries and wages decreased to \$2,386,305 in fiscal year 2009-2010, to \$2,299,794 (this figure does not include the severance pay paid to the previous General Manager) in fiscal year 2010-2011 and to \$2,228,801 in fiscal year 2011-2012. Total salaries and wages increased to \$2,281,216 in fiscal year 2012-2013, to \$2,393,418 in fiscal year 2013-2014 but then decreased to \$2,285,226 in fiscal year 2014-2015 which is still a net decrease of \$281,057 or 11.0% over the last six fiscal years. The preceding amounts include all salaries and wages, including any capitalized amounts.

Retirement is the most expensive employee benefit of the CCSD. The annual pension cost decreased from \$675,070 in fiscal year 2007-2008 to \$647,662 in fiscal year 2008-2009, to \$628,216 in fiscal year 2009-2010, and to \$553,184 in fiscal year 2010-2011. While it increased to \$568,541 in fiscal year 2011-2012 and to \$598,842 in fiscal year 2012-2013, and it decreased in fiscal year 2013-2014 to \$552,184. In fiscal year 2014-2015 it decreased to \$509,753 which represents a decrease of \$165,317, or 32.4% over the five year period. There are various factors that will impact the retirement rates and cost in the future. While such factors as total salaries, inflation rates and returns on investments are always involved and the agreements with employees to institute a second tier of retirement rates for newly hired employees and for current employees to pay a greater portion of their retirement contributions will serve to lower rates, there are 2 other factors that will impact the retirement rates for employees hired under the first tier formula in the short term (one of which will impact the rates permanently). The first item is a recently CalPERS approved methodology for amortization and smoothing. These are outlined in CalPERS Circular Letter 200-019-13. This policy change calls for increasing retirement rates from fiscal year 2015-2016 through fiscal year 2019-2020 with the projected increases for Safety (Fire Department) employees being 2.38% in fiscal year 2015-2016 rising to 11.9% in fiscal year 2019-2020. For Miscellaneous employees (all other departments) being 1.28% in fiscal year 2015-2016 rising to 6.4% in fiscal year 2019-2020. After fiscal year 2019-2020, the increases will be deleted. The second item is the retirement of the CCSD's Side Funds. "Side Fund" is the term used by CalPERS "to account for the difference between the funded status of the (entity's) pool and the funded status of the (entity's) plan, in addition to your existing unfunded liability". It is the 'catch-up' required when a higher formula plan is adopted by an entity. For fiscal year 2013-2014, paying the Safety Side Fund adds 4.343% to the Net Employer Contribution rate of 30.492% and paying the Miscellaneous Side Fund adds 11.484% to

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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the Net Employer Contribution rate of 27.208%. The final year for paying the Safety Side Fund is fiscal year 2014/2015 and the final year for paying the Miscellaneous Side Fund is fiscal year 2016/2017 at which time, contribution rates should decrease by the Side Fund rates.

Employee health insurance is the second most expensive employee benefit of the CCSD. The annual employee medical insurance cost decreased from \$349,459 in fiscal year 2007-2008 to \$341,026 in fiscal year 2008-2009, to \$242,246 in fiscal year 2009-2010 (approximately \$48,400 of this decrease was due to a two-month premium "holiday" from paying monthly premiums due to excess profits of the provider), increased to \$253,951 in fiscal year 2010-2011, decreased to \$244,632 in fiscal year 2011-2012, increased to \$281,801 in fiscal year 2012-2013, decreased to \$262,217 in fiscal year 2013-2014 and increased to \$282,501 in fiscal year 2014-2015. This is an overall decrease of \$66,958 or 23.7%. The CCSD changed the insurance plan from a PPO to a HMO January 1, 2010, which reduced its contribution (employees staying in the PPO paid all of the excess cost). Agreements with management/confidential employees and SEIU employees provide for increased premium contributions to be made by employees.

Retiree health insurance is the third most expensive employee benefit of the CCSD. It increased from \$174,820 in fiscal year 2007-2008 to \$178,943 in fiscal year 2008-2009, it decreased to \$148,546 in fiscal year 2009-2010 (approximately \$35,700 of this decrease was due to a two-month premium "holiday" from paying monthly premiums due to excess profits of the provider), it increased to \$209,186 in fiscal year 2010-2011, increased to \$270,349 in fiscal year 2011-2012 and decreased to \$240,734 in fiscal year 2012-2013, decreased again in fiscal year 2013-2014 to \$222,500 and decreased again in fiscal year 2014-2015 to \$193,393. This is an overall increase of \$18,573 or 9.6% since fiscal year 2007-2008. Agreements with management/confidential employees and SEIU employees provide for increased premium contributions to be made by retirees and newly hired employees will receive a reduced health insurance premium benefit equal to the Public Employees' Medical and Hospital Care Act (PEMHCA) minimum, which is currently \$115. These changes are expected to result in a great reduction of retiree health insurance costs in the future.

After decreasing for several years, the CCSD's total Cash and Investments was \$4,265,148 as of June 30, 2009. It increased to \$4,499,040 as of June 30, 2010, decreased to \$4,386,277 as of June 30, 2011 (however, while the balance decreased \$112,763, it would have increased by \$293,084 if the capital lease for the fire pumper had not been paid off early and the severance package for the prior general manager had not occurred), increased to \$4,654,815 as of June 30, 2012, increased to \$4,890,266 as of June 30, 2013, decreased to \$3,877,738 as of June 30, 2014 and decreased again to \$2,446,332 as of June 30, 2015.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2015**

Personnel costs represent 52.7% of the CCSD's operating expenditures for fiscal year 2014-2015. Several steps, the most significant being discussed above, have been taken to control these costs. While some costs will continue to increase, at least in the short-term future, the overall cost structure has been greatly improved and personnel costs appear to be sustainable.

While personnel costs are the largest category of expenditures, another cost area warrants discussion as the costs are rising rapidly plus the underlying exposure has the potential to greatly impact the CCSD's economic viability. These are the maintenance and repair costs. While these costs range from copier repairs to vehicle repairs to pump repairs, the vast majority are related to maintenance and repair costs of the water and sewer infrastructure. The total maintenance and repair costs were \$296,877 in fiscal year 2008-2009. They increased to \$380,638 in fiscal year 2009-2010, increased to \$419,797 in fiscal year 2010-2011, increased to \$530,902 in 2011-2012, increased to \$798,283 in fiscal year 2012-2013, increased to \$1,023,755 in fiscal year 2013-2014 and decreased in fiscal year 2014-2015 to \$627,992. Despite all of these expenditures, there is still significant deferred maintenance in both the Water and Wastewater Funds.

Related to the increase in maintenance and repair costs is the increase in capital outlay costs. Capital outlay involves either the purchase of new fixed assets or the betterment of existing fixed assets. As with maintenance and repair costs, these costs can range from the purchase of a copier to a fire engine to a new water or sewer infrastructure and, as with maintenance and repair costs, the vast majority are related to the water and sewer departments. These costs do not include capital improvement projects, which are multi-year projects that usually have very high costs, such as a new water tank. The total capital outlay costs were \$82,298 in fiscal year 2009-2010, decreased to \$28,243 in fiscal year 2010-2011, increased to \$182,859 in 2011-2012, increased to \$200,766 in fiscal year 2012-2013, increased to \$324,345 in fiscal year 2013-2014 and increased again in fiscal year 2014-2015 to \$438,611. This is a 433% increase in five years.

Even with the large increases noted above, a large number of projects necessary to maintain water and sewer services have been identified and these costs have the possibility of creating serious economic consequences for the CCSD.

The Board of Directors approved the operating budget for fiscal year 2015-2016 on June 25, 2015. Projected activity for all funds is as follows: Water-a deficit of \$412,446 (the \$45,987 is expected to be transferred from reserves); Wastewater (Sewer)-a deficit of \$207,316 (the \$207,316 is expected to be transferred from reserves); Governmental (General)-zero balance.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**BOARD OF DIRECTORS AND ADMINISTRATION**  
June 30, 2015

BOARD OF DIRECTORS

<u>NAME</u>	<u>TERM EXPIRES</u>
Gail Robinette, President	December 2016
Muril Clift, Vice President	December 2016
Jim Bahringer, Director	December 2018
Amanda Rice, Director	December 2016
Michael Thompson, Director	December 2018

ADMINISTRATION

Jerry Gruber	General Manager
Tim Carmel	District Counsel

# CAMBRIA COMMUNITY SERVICES DISTRICT

## STATEMENT OF NET POSITION

June 30, 2015

ASSETS	Primary Government		
	Governmental Activities	Business-type Activities	Total
Cash and investments	\$ 1,474,595	\$ 956,116	\$ 2,430,711
Receivables:			
Interest receivable	1,213		1,213
Taxes	54,953		54,953
Other	20,949	722,755	743,704
Prepaid costs	140,977	16,763	157,740
Note receivable	3,537		3,537
Due from other funds	2,737,310		2,737,310
Intangible-water master plan, net of amortization		1,396,452	1,396,452
Capital assets:			
Nondepreciable	15,243,669	17,963,671	33,207,340
Depreciable, net	1,136,909	11,099,838	12,236,747
Total capital assets, net of depreciation	16,380,578	29,063,509	45,444,087
Total assets	\$ 20,814,112	\$ 32,155,595	\$ 52,969,707
Deferred Outflows of Resources - Deferred Pensions	\$ 7,124	\$ 15,137	\$ 22,261
<b>LIABILITIES</b>			
Accounts payable	\$ 46,821	\$ 325,328	\$ 372,149
Accrued expenses	271,041	158,670	429,711
Accrued interest payable		163,398	163,398
Refundable deposits	4,874	43,549	48,423
Deferred revenue	4,537	92,740	97,277
Due to other funds		2,737,310	2,737,310
Long-term liabilities			
Net pension liability	1,809,089	2,047,604	3,856,693
Due within one year	28,315	599,111	627,426
Due within more than one year	428,780	9,729,431	10,158,211
Total liabilities	\$ 2,593,457	\$ 15,897,141	\$ 18,490,598
Deferred Inflows of Resources - Deferred Pensions	\$ 561,645	\$ 550,101	\$ 1,111,746
<b>NET POSITION</b>			
Invested in capital assets-net of related debt	16,274,711	18,650,671	34,925,382
Unrestricted (deficit)	1,391,423	(2,927,181)	(1,535,758)
Total net position	\$ 17,666,134	\$ 15,723,490	\$ 33,389,624

The accompanying notes are an integral part of these financial statements

# CAMBRIA COMMUNITY SERVICES DISTRICT

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2015

<u>Functions/Programs</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Position</u>		<u>Primary Government</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
<b>Primary government:</b>						
Governmental activities:						
Administration	\$ 1,539,375	\$ 1,209,659	\$ -	\$ (329,716)		\$ (329,716)
Fire	2,082,367	15,913		(2,066,454)		(2,066,454)
Parks and recreation	7,544			(7,544)		(7,544)
Facilities and resources	632,909			(632,909)		(632,909)
Total governmental activities	4,262,195	1,225,572		(3,036,623)		(3,036,623)
Business-type activities:						
Water	2,730,885	2,242,086			\$ (488,799)	(488,799)
Wastewater	2,323,545	1,751,679			(571,866)	(571,866)
Total business-type activities	5,054,430	3,993,765			(1,060,665)	(1,060,665)
Total primary government	\$ 9,316,625	\$ 5,219,337	\$ -	(3,036,623)	(1,060,665)	(4,097,288)
General revenues:						
Taxes:						
Property taxes and assessments				2,477,587		2,477,587
Availability charges					292,870	292,870
Connection fees					8,185	8,185
Franchise taxes				74,684		74,684
Investment income				37,130	2,991	40,121
Other income				35,107		35,107
Total general revenues, investment and other income				2,624,508	304,046	2,928,554
Change in net position				(412,115)	(756,619)	(1,168,734)
Net position - beginning restated for 2015				18,078,249	16,480,109	34,558,358
Net position - ending				\$ 17,666,134	\$ 15,723,490	\$ 33,389,624

The accompanying notes are an integral part of these financial statements

# CAMBRIA COMMUNITY SERVICES DISTRICT

## BALANCE SHEET Governmental Funds June 30, 2015

### ASSETS

Cash and investments	\$	1,474,595
Receivables:		
Interest		1,213
Taxes		54,953
Other		20,949
Prepaid items		140,977
Note receivable		3,537
Amount due from other funds		2,737,310
Total assets	\$	4,433,534

### LIABILITIES AND FUND BALANCES

#### Liabilities:

Accounts payable	\$	46,821
Accrued expenses		271,041
Refundable deposits		4,874
Deferred revenue		4,537
Total liabilities		327,273

#### Fund balances:

Nonspendable		144,514
Assigned		3,961,747
Total fund balances		4,106,261
Total liabilities and fund balances	\$	4,433,534

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 June 30, 2015

**Total fund balances - government funds**

\$ 4,106,261

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

16,380,578

Long-term liabilities and compensated absences have not been included in the governmental funds activity:

    Net pension liabilities

(2,363,610)

    Compensated absences

(378,819)

    Loans payable

(78,276)

**Net position of governmental activities**

\$ 17,666,134



# CAMBRIA COMMUNITY SERVICES DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES Governmental Funds For the Year Ended June 30, 2015

	<u>General Fund</u>
<b>Revenues:</b>	
Property taxes and assessments	\$ 2,477,587
Weed abatement	15,913
Franchise fees	74,684
Use of money and property	37,130
Charges for administrative services	1,209,659
Other	35,107
Total revenues	3,850,080
<b>Expenditures:</b>	
<b>Current:</b>	
Administration	1,488,549
Fire	1,844,513
Parks and Recreation	8,112
Facilities and Resources	596,654
<b>Debt service:</b>	
Principal	27,591
Interest and other charges	2,966
<b>Capital outlay</b>	10,796
Total expenditures	3,979,181
<b>Net change in fund balance</b>	(129,101)
<b>Fund balance at beginning of year</b>	4,235,362
<b>Fund balance at end of year</b>	\$ 4,106,261

The accompanying notes are an integral part of these financial statements

## CAMBRIA COMMUNITY SERVICES DISTRICT

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENT FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended June 30, 2015

<b>Net change in governmental fund balances</b>	<b>\$ (129,101)</b>
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, pension expense is measured as the change in net pension liability and the amortization of deferred outflows and inflows related to pensions. This amount represents the change in pension related amounts.</p>	(35,887)
<p>Loan proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the statement of net position. In the current period, these amounts are:</p>	
Repayment of loans payable	27,591
<p>In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amount paid).</p>	(154,050)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and expensed as depreciation expense. In the current period, these amounts are:</p>	
Capital outlay	\$ 10,796
Depreciation expense	(131,464)
Combined adjustment for capital outlay and depreciation	(120,668)
<b>Change in Net Position of Governmental Activities</b>	<b>\$ (412,115)</b>

# CAMBRIA COMMUNITY SERVICES DISTRICT

## STATEMENT OF NET POSITION

Proprietary Funds

June 30, 2015

	Business-type Activities		
	Enterprise Funds		
<b>ASSETS</b>	Water Fund	Wastewater Fund	Totals
<b>Current assets:</b>			
Cash and investments	\$ 395,110	\$ 561,006	\$ 956,116
Accounts receivable, net of allowance	399,874	322,881	722,755
Prepaid expense	9,174	7,589	16,763
Total current assets	804,158	891,476	1,695,634
<b>Noncurrent assets:</b>			
Capital assets:			
Construction in progress	15,467,875	221,417	15,689,292
Land	898,949	1,375,430	2,274,379
Plant and facilities	18,027,236	23,860,581	41,887,817
Machinery and equipment	522,802	963,340	1,486,142
Less: accumulated depreciation	(12,624,059)	(19,650,062)	(32,274,121)
Total noncurrent assets	22,292,803	6,770,706	29,063,509
<b>Other assets:</b>			
Intangible-water master plan, net \$214,838 amortization	1,396,452		1,396,452
Total other assets	1,396,452		1,396,452
Total assets	\$ 24,493,413	\$ 7,662,182	\$ 32,155,595
Deferred Outflows of Resources - Deferred Pensions	\$ 7,791	\$ 7,346	\$ 15,137
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 290,448	\$ 34,880	\$ 325,328
Accrued expenses	78,774	79,896	158,670
Accrued interest payable	150,526	12,872	163,398
Refundable deposits	43,549		43,549
Deferred revenue	92,740		92,740
Due to other funds	2,047,696	689,614	2,737,310
Current portion of noncurrent liabilities	312,779	286,332	599,111
Total current liabilities	3,016,512	1,103,594	4,120,106
<b>Noncurrent liabilities:</b>			
Net pension liability	1,053,914	993,690	2,047,604
Compensated absences	93,764	47,528	141,292
Loan payable, less current portion		8,755	8,755
Note payable, less current portion	8,494,384	1,085,000	9,579,384
Total noncurrent liabilities	9,642,062	2,134,973	11,777,035
Total liabilities	\$ 12,658,574	\$ 3,238,567	\$ 15,897,141
Deferred Inflows of Resources - Deferred Pensions	\$ 283,140	\$ 266,961	\$ 550,101
<b>NET POSITION</b>			
Invested in capital assets - net of related debt	\$ 13,485,640	\$ 5,390,619	\$ 18,876,259
Unrestricted (deficit)	(1,926,150)	(1,226,619)	(3,152,769)
Total net position	\$ 11,559,490	\$ 4,164,000	\$ 15,723,490

The accompanying notes are an integral part of these financial statements

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
Proprietary Funds  
For the Year Ended June 30, 2015

	Business-type Activities		Totals
	Enterprise Funds		
	Water Fund	Wastewater Fund	
<b>Operating revenues:</b>			
Utility sales	\$ 1,543,444	\$ 1,751,528	\$ 3,294,972
Service charges and fees	698,642	151	698,793
Total operating revenues	<u>2,242,086</u>	<u>1,751,679</u>	<u>3,993,765</u>
<b>Operating expenses:</b>			
Salaries and wages	489,725	331,930	821,655
Payroll taxes and benefits	284,087	230,187	514,274
Maintenance and repairs	227,446	239,024	466,470
Office supplies, publications, and dues	24,974	19,983	44,957
Licenses and fees	20,299	104,161	124,460
Rent	36,167	487	36,654
Professional services	131,898	41,816	173,714
Operating supplies	209,929	46,967	256,896
Employee travel and training	3,243	12,698	15,941
Retrofit and rebate program	21,505		21,505
Utilities	129,609	184,153	313,762
General and administrative overhead	448,333	392,818	841,151
Amortization	107,419		107,419
Depreciation	594,794	652,910	1,247,704
Total expenses	<u>2,729,428</u>	<u>2,257,134</u>	<u>4,986,562</u>
Net operating loss	<u>(487,342)</u>	<u>(505,455)</u>	<u>(992,797)</u>
<b>Non-operating revenues (expenses):</b>			
Availability charges	177,474	115,396	292,870
Connection fees	8,185		8,185
Investment income		2,991	2,991
Interest expense	(1,457)	(66,411)	(67,868)
Total non-operating revenues (expenses)	<u>184,202</u>	<u>51,976</u>	<u>236,178</u>
<b>Change in net assets</b>	<u>(303,140)</u>	<u>(453,479)</u>	<u>(756,619)</u>
<b>Net position at beginning of year (as restated)</b>	<u>11,862,630</u>	<u>4,617,479</u>	<u>16,480,109</u>
<b>Net position at end of year</b>	<u>\$ 11,559,490</u>	<u>\$ 4,164,000</u>	<u>\$ 15,723,490</u>

The accompanying notes are an integral part of these financial statements

# CAMBRIA COMMUNITY SERVICES DISTRICT

## STATEMENT OF CASH FLOWS

Proprietary Funds

For the Year Ended June 30, 2015

	Business-type Activities		Totals
	Enterprise Funds		
	Water Fund	Wastewater Fund	
<b>Cash flows from operating activities:</b>			
Cash received from operating revenue	\$ 2,080,339	\$ 1,749,000	\$ 3,829,339
Payments to suppliers	(1,185,296)	(1,191,191)	(2,376,487)
Payments to employees	(489,725)	(331,930)	(821,655)
Net cash provided by operating activities	405,318	225,879	631,197
<b>Cash flows from non-capital financing activities:</b>			
Proceeds from interfund loan		689,614	689,614
Interfund loan paid	(204,211)		(204,211)
Net cash provided (used) by non-capital financing activities	(204,211)	689,614	485,403
<b>Cash flows from capital and related financing activities:</b>			
Proceeds from note payable	8,939,000		8,939,000
Principal paid on capital debt	(199,111)	(303,717)	(502,828)
Interest paid on capital debt	(1,457)	(66,411)	(67,868)
Purchase of capital assets	(10,384,496)	(386,775)	(10,771,271)
Change in net pension liability	(19,886)	(18,749)	(38,635)
Standby availability	177,474	115,396	292,870
Connection fees	8,185	-	8,185
Net cash used by capital and related financing activities	(1,480,291)	(660,256)	(2,140,547)
<b>Cash flows from investing and non-operating activities:</b>			
Investment income	-	2,991	2,991
Net cash provided by investing and non-operating activities	-	2,991	2,991
<b>Net change in cash</b>	(1,279,184)	258,228	(1,020,956)
<b>Cash and cash equivalents-beginning</b>	1,674,294	302,778	1,977,072
<b>Cash and cash equivalents-end</b>	\$ 395,110	\$ 561,006	\$ 956,116
<b>Reconciliation of operating loss to net cash provided by operating activities:</b>			
Operating loss	\$ (487,342)	\$ (505,455)	\$ (992,797)
Adjustments to reconcile operating loss to net cash used by operating activities:			
Depreciation	594,794	652,910	1,247,704
Amortization	107,419		107,419
Net changes in assets and liabilities:			
Increase in accounts receivable	(161,748)	(2,678)	(164,426)
Decrease in prepaid expense	9,474	3,512	12,986
Increase in accounts payable	101,860	2,192	104,052
Increase in accrued expenses	44,220	79,896	124,116
Increase (decrease) in accrued interest payable	150,214	(1,715)	148,499
Increase in refundable deposits	2,091		2,091
Increase (decrease) in compensated absences	44,336	(2,783)	41,553
<b>Net cash provided by operating activities</b>	\$ 405,318	\$ 225,879	\$ 631,197

The accompanying notes are an integral part of these financial statements

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Reporting Entity**

The Cambria Community Services District (CCSD) is a multi-purpose special district established on December 9, 1976. CCSD is a political subdivision of the State of California and operates under a Board of Directors-Manager form of government. CCSD provides water, wastewater, fire protection, parks and recreation, open space, street lighting, conservation and general administrative services.

There are no component units included in this report which meet the criteria of Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity as amended by GASB Statement No. 39.

#### **Basis of Accounting, Measurement Focus, and Financial Statements Presentation**

The basic financial statements of CCSD are composed of the following:

- Government-Wide and Fund Financial Statements
- Fund Financial Statements
- Notes to the Financial Statements

#### **Government-Wide Financial Statements**

Government-wide financial statements display information about the reporting government as a whole. These Statements include separate columns for the governmental activities and business-type activities of the primary government (including its blended component units), as well as its discreetly presented component units. Eliminations have been made in the Statement of Activities so that certain allocated expenses are recorded only once (by the function to which they were allocated). However, general government expenses have not been allocated as indirect expenses to the various functions of CCSD.

Government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the economic resources measurement focus, all (both current and long-term) economic resources and obligations of the reporting government are reported in the government-wide financial statement. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Under the accrual basis of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains losses, assets, and liabilities resulting from non-exchange transaction are recognized in accordance with the requirements of GASB Statement number 33.

Program revenues include charges for services, special assessments, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** **(continued)**

#### **Basis of Accounting, Measurement Focus, and Financial Statements Presentation (continued)**

##### Fund Financial Statements

The underlying accounting system of CCSD is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government are presented after the government-wide financial statements. These statements display information about major funds individually and non-major funds in the aggregate for governmental and enterprise funds.

##### Governmental Funds

In the fund financial statements, governmental funds are presented using the modified – accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Measurable means that the amounts can be estimated, or otherwise determined. Available means that the amounts were collected during the reporting period or soon enough thereafter to be available to finance the expenditures accrued for the reporting period. Revenue recognition is subject to the measurable and availability criteria for the governmental funds in the fund financial statements. Exchange transactions are recognized as revenues in the period in which they are earned (i.e., the related goods or services are provided). Locally imposed derived tax revenues are recognized as revenues in the period in which the underlying exchange transaction upon which they are based takes place. Imposed non-exchange transactions are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues in the period for which they were imposed. If the period of use is not specified, they are recognized as revenues when an enforceable legal claim to the revenues arises or when they are received, whichever occurs first. Government-mandated and voluntary non-exchange transactions are recognized as revenues when all applicable eligibility requirements have been met.

In the fund financial statements, governmental funds are presented using the current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is considered to be a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** **(continued)**

#### **Basis of Accounting, Measurement Focus, and Financial Statements Presentation (continued)**

Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources," since they do not represent net current assets. Recognition of governmental fund type revenue represented by non-current receivables are deferred until they become current receivables. Non-current portions of other long-term receivables are offset by fund balance reserve accounts. Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the fiscal year that resources were expended, rather than as capital assets. The proceeds of long-term debt are recorded as an other financing sources rather than as a fund liability. Amounts paid to reduce long-term indebtedness are reported as fund expenditures.

When both restricted and unrestricted resources are combined in a fund, expenditures/expenses are considered to be paid first from restricted resources, and then from unrestricted resources.

CCSD reports the following major governmental fund:

**General Fund:** is the primary operating fund of CCSD. It is used to account for all financial resources except those required to be accounted for in another fund.

CCSD reports the following major proprietary funds:

**Water Fund:** accounts for the activities of CCSD's water operations.

**Wastewater Fund:** accounts for activities of CCSD's sewer operations.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, and producing and delivering goods in connection with proprietary funds' principal ongoing operations. The principal operating revenues of the Water and Wastewater Funds are charges to customers. Operating expenses for the Water and Wastewater Funds include non-capital expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.



# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** **(continued)**

#### **Budgets and Budgetary Accounting**

An annual budget is adopted by the Board of Directors at the start of each fiscal year. Any changes or revisions to that budget throughout the year must be approved by the Board of Directors.

#### **Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### **Encumbrances**

Encumbrance accounting is used for the General Fund. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities for payments are incurred. Encumbrances are no longer reported as a separate fund balance category on the balance sheet. Encumbrances do not lapse at the close of the fiscal year but are carried forward until liquidated.

#### **Cash and Cash Equivalents**

For purposes of the statement of cash flows, CCSD considers all highly liquid investments with a maturity of three months or less to be cash and cash equivalents.

#### **Investments**

Investments are stated at fair value.

#### **Accounts Receivable**

CCSD water and wastewater charges are billed bimonthly for all residential and commercial customers. Customer accounts receivable are placed on the tax roll when the receivable is deemed uncollectible by CCSD. Management has determined that an allowance for doubtful accounts is zero and not considered necessary since it would not be material.

#### **Prepaid Expenses**

Payments made to vendors for services that will benefit periods beyond June 30, 2014, are recorded as prepaid expenses.

#### **Property Taxes**

The County of San Luis Obispo bills and collects property taxes for CCSD. The County charges CCSD for these services. Tax revenues are recognized as soon as the County indicates that they are due to the CCSD.

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** **(continued)**

#### **Property, Plant and Equipment**

General capital assets generally result from expenditures in governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements.

All capital assets are valued at historical cost or estimated historical cost, if actual costs are not available. Donated fixed assets are stated at their fair market value on the date donated. CCSD currently maintains a capitalization threshold of \$5,000 and an estimated useful life exceeding two years. Improvements are capitalized and the cost of normal maintenance and repairs that do not add to the value of the net asset or materially extend the asset's life are not.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method in the applicable governmental or business-type activity column in the government-wide financial statements. Depreciation is charged as an expense against operations and accumulated depreciation is reported on the respective statement of net assets. The estimated useful lives are as follows:

Equipment	3 to 10 years
Improvements	5 to 20 years

#### **Compensated Absences**

The accrual for vacation/sick time earned but not taken by staff employees was calculated based on actual vacation/sick days and applied to the individual employees' hourly rate.

#### **Long-term Obligations**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities fund type statement of net assets. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing sources.

#### **Concentrations**

CCSD will provide water/wastewater services to customers located in the County of San Luis Obispo. Consequently, its ability to collect amounts due from customers may be affected by economic fluctuations, within this region and within the State of California as a whole.

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** **(continued)**

#### **Interfund Transactions**

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenses/expenditures in the reimbursing fund and as reductions of expenses/expenditures in the fund that is reimbursed.

With the exception of the loan between the general fund and the water fund, all other interfund transactions except quasi-external transactions and reimbursements are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

#### **Intergovernmental Revenues**

For governmental funds, intergovernmental revenues, such as contributions awarded on a non-reimbursement basis, are recorded as receivables and revenues when measurable and available.

#### **Fund Balances**

Fund balance can now be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Non-spendable fund balance – amounts that are not in a spendable form are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- Unassigned fund balance – amounts that have no specific restrictions, commitments or assignments.

If restricted and unrestricted assets are available for the same purpose, the restricted assets will be used before unrestricted assets.

#### **Net Position**

Net position presents the difference between assets and liabilities in the statement of net position. Net position invested in capital assets is reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are legal limitations imposed on their use by external restrictions by creditors, grantors, laws or regulations of other governments.

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** **(continued)**

#### ***Going Concern***

The net position for the business-type activities recorded a deficit at year end, indicated a possible going concern problem. This deficit resulted from the capitalization of an emergency water supply project in order to provide water to the community, due to the drought. State funding for this project was delayed until a groundwater management plan could be approved in December 2015. The resulting grant corrected the deficit in the 2015/2016 fiscal year.

#### ***Pensions***

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### ***Effect of New Governmental Accounting Standards Board (GASB) Pronouncements***

Effective This Fiscal Year:

GASB Statement #68 – In June 2012, GASB issued Statement #68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement #27*. This Statement replaces the requirements of Statements #27 and #50 related to pension plans that are administered through trust or equivalent arrangements. The requirements of Statements #27 and #50 remain applicable for pensions that are not administered as trusts or equivalent arrangements. The requirements of this Statement are effective for financial statements for fiscal years beginning after June 15, 2014. The District implemented this statement effective July 1, 2014.

GASB Statement #69 – In January 2013, GASB issued Statement #69, *Government Combinations and Disposals of Government Operations*. This Statement is effective for periods beginning after December 31, 2013. This Statement was effective July 1, 2014. The District has determined that this Statement does not have a material impact on the financial statements.

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** **(continued)**

#### **Future Government Accounting Standards Board (GASB) Statements**

GASB Statements Nos. 72-77 listed below will be implemented in future financial statements:

Statement No. 72	Accounting and Financial Reporting for Fair Value Measurement and Application	The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2015.
Statement No. 73	Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68	The provisions of this Statement are effective for financial statements beginning after June 15, 2015.
Statement No. 74	Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans	The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2016.
Statement No. 75	Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions	The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2016.
Statement No. 76	The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments	The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2015.
Statement No. 77	Tax Abatement Disclosures	The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2015.

**CAMBRIA COMMUNITY SERVICES DISTRICT**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

**NOTE 2: CASH AND INVESTMENTS**

CCSD pools idle cash from all funds for the purpose of increasing income through investment. Earnings from such investments are allocated to the respective funds on the basis of applicable cash balances of each fund.

The values of cash and investments at June 30, 2015 are summarized as follows:

Petty cash	\$	600
Demand deposits		876,522
Cash and investments with:		
Local Agency Investment Fund (LAIF)		<u>1,553,589</u>
Total cash and investments	\$	<u><u>2,430,711</u></u>

The California Government Code requires California banks and savings and loan associations to secure a district's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of a district's deposits. California law also allows financial institutions to secure district deposits by pledging first trust deed mortgage notes having a value of 150% of a district's total deposits. CCSD may waive collateral requirements for deposits which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC).

**Credit Risk, Carrying Amount, and Market Value**

Cash is classified in three categories of credit risk as follows:

- Category 1 -insured or collateralized with securities held by the entity or by its agent in the entity's name;
- Category 2 -collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name; and
- Category 3 -uncollateralized.

At June 30, 2014, the carrying amounts of the CCSD's cash demand deposits were \$876,522. The bank's balances were \$968,714. This difference is due to the normal deposits in transit and outstanding checks. CCSD cash deposits by category as of June 30, 2015, were as follows:

	<u>1</u>	Category <u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>
Bank accounts	\$ <u>968,714</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>968,714</u>	\$ <u>876,522</u>

**NOTE 3: PROPERTY, PLANT AND EQUIPMENT**

See Auditor's report

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

summary of capital assets by major classifications is as follows:

<b><u>Governmental activities:</u></b>	<b>Balance June 30, 2014</b>	<b>Additions</b>	<b>Obsolete Assets/ Reclassified</b>	<b>Balance June 30, 2015</b>
Non-depreciable capital assets				
Land	\$ 14,990,732	\$ -	\$ -	\$ 14,990,732
Construction in progress	242,141	10,796		252,937
	<hr/>	<hr/>	<hr/>	<hr/>
Total nondepreciable Capital assets	15,232,873	10,796		15,243,669
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciable capital assets				
Buildings and improvements	1,753,270			1,753,270
Equipment	1,831,089			1,831,089
	<hr/>	<hr/>	<hr/>	<hr/>
Total depreciable capital assets	3,584,359			3,584,359
Less accumulated depreciation	(2,315,986)	(131,464)		(2,447,450)
Net depreciable capital assets	1,268,373	(131,464)	-	1,136,909
	<hr/>	<hr/>	<hr/>	<hr/>
Net capital assets	\$ 16,501,246	\$ (120,668)	\$ -	\$ 16,380,578
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Business-type activities:</u></b>				
Non-depreciable capital assets				
Land	\$ 2,274,379	\$ -	\$ -	\$ 2,274,379
Construction in progress	5,171,748	10,517,544		15,689,292
	<hr/>	<hr/>	<hr/>	<hr/>
Total non-depreciable capital assets	7,446,127	10,517,544		17,963,671
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciable capital assets				
Buildings and facilities	41,398,359	220,088		41,618,447
Machinery and equipment	1,721,873	33,639		1,755,512
	<hr/>	<hr/>	<hr/>	<hr/>
Total depreciable capital assets	43,120,232	253,727		43,373,959
Less accumulated depreciation	(31,026,417)	(1,247,704)		(32,274,121)
Net depreciable capital assets	12,093,815	(993,977)		11,099,838
	<hr/>	<hr/>	<hr/>	<hr/>
Net capital assets	\$ 19,539,942	\$ 9,523,567	\$ -	\$ 29,063,509
	<hr/>	<hr/>	<hr/>	<hr/>

Depreciation expense for all funds was \$1,379,168 for the year ended June 30, 2015.

### **NOTE 4: ACCRUED EXPENSES**

See Auditor's report

**CAMBRIA COMMUNITY SERVICES DISTRICT**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

Accrued expenses as of June 30, 2015, are summarized as follows:

Salaries payable	\$	162,506
Other post employment benefits (OPEB) payable		267,205
 Total accrued liabilities	 \$	 <u><u>429,711</u></u>

**NOTE 5: LONG-TERM DEBT**

**Loan Payable**

On February 17, 2006, the CCSD entered into a loan agreement for \$1,897,500 with the Municipal Finance Corporation to advance refund its 1995 water and wastewater bonds. The interest rate on the loan was 4.5%. At June 30, 2015, the loan payable principal balance outstanding was \$0. The loan allocated 65% to water operations and 35% to wastewater operations. The final loan payment was due May 1, 2015.

On November 1, 2012, the CCSD entered into a loan agreement for \$102,000 with the Municipal Finance Corporation to purchase vehicles. The interest rate on the loan is 3.25%. At June 30, 2015, the loan payable principal balance outstanding was \$52,630. The loan is allocated 34.3% to the general fund, 32.95% to water operations, and 32.75% to wastewater operations. The loan payable is due April 1, 2017.

On July 31, 2013, the CCSD entered into a loan agreement for \$31,350 with John Deere Finance to purchase a vehicle. The interest rate on the loan is 0.0%. At June 30, 2015, the loan payable principal balance outstanding was \$19,333. The loan payable is due July 30, 2018.

On October 30, 2013, the CCSD entered into a loan agreement for \$53,612 with Municipal Finance Corporation to purchase vehicles. The interest rate on the loan is 3.5%. At June 30, 2015, the loan payable principal balance outstanding was \$40,893. The loan is allocated 65.71% to the fire operations and 34.29% for general fund administration.

The loan payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 45,329	\$ 3,142	\$ 48,471
2017	46,631	1,840	48,471
2018	20,373	493	20,866
2019	523		523
 Totals	 \$ 112,856	 \$ 5,475	 \$ 118,331

**NOTE 5: LONG-TERM DEBT (continued)**



# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### Notes Payable:

A State Water Resource Control Board (SWRCB) note payable totaling \$2,512,330 was issued on September 13, 1994, with an interest rate at 3 percent. At June 30, 2015, the note payable principal balance outstanding was \$168,851. Note principal payments are due annually on May 28<sup>th</sup> through 2016.

A City National Bank note payable totaling \$1,585,000 was issued on September 23, 2010 with an interest rate at 4.5 percent. At June 30, 2015, the note payable principal balance outstanding was \$1,194,000. Note principal payments are due annually on September 23<sup>rd</sup> through 2023.

A TPB Investments, Inc. note payable totaling \$8,939,000 was issued on August 7, 2014 with an interest rate at 4.11 percent. At June 30, 2015, the note payable principal balance outstanding was \$8,789,819. Note principal payments are due semiannually on February 1<sup>st</sup> and August 1<sup>st</sup> through 2034.

The note payments are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 582,097	\$ 415,049	\$ 997,146
2017	427,861	392,339	820,200
2018	444,893	374,029	818,922
2019	468,465	354,859	823,324
2020	486,604	334,806	821,410
2021-2025	2,599,488	1,346,536	3,946,024
2026-2030	2,459,119	838,008	3,297,127
2031-2035	2,684,143	283,272	2,967,415
Totals	\$ 10,152,670	\$ 4,338,898	\$ 14,491,568

Total future debt service payments by activity are as follows:

Fiscal Year Ending June 30,	Governmental Activities		Business-type Activities		Total
	Principal	Interest	Principal	Interest	
2016	\$ 28,315	\$ 2,019	\$ 599,111	\$ 416,172	\$ 1,045,617
2017	29,065	1,269	445,427	392,910	868,671
2018	20,373	493	444,893	374,029	839,788
2019	523		468,465	354,859	823,847
2020			486,604	334,806	821,410
2021-2025			2,599,488	1,346,536	3,946,024
2026-2030			2,459,119	838,008	3,297,127
2031-2035			2,684,143	283,272	2,967,415
Totals	\$ 78,276	\$ 3,781	\$ 10,187,250	\$ 4,340,592	\$ 14,609,899

### **NOTE 5: LONG-TERM DEBT (continued)**

See Auditor's report

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### Changes in long-term liabilities

The following is a summary of long-term liabilities activity for the fiscal year ended June 30, 2015:

	Balance June 30, 2014	Additions	Reductions	Balance June 30, 2015	Current
<b>Governmental activities:</b>					
Loans payable	\$ 105,867	\$ -	\$ (27,591)	\$ 78,276	\$ 28,315
Compensated absences	224,769	154,050		378,819	
Governmental activity Long-term liabilities	\$ 330,636	\$ 154,050	\$ (27,591)	\$ 457,095	\$ 28,315
 <b>Business-type activities:</b>					
Loan payable	\$ 115,158	\$ -	\$ (80,578)	\$ 34,580	\$ 17,014
Notes payable	1,635,920	8,939,000	(422,250)	10,152,670	582,097
Compensated absences	99,739	41,553		141,292	
Business-type activity Long-term liabilities	\$ 1,850,817	\$ 8,980,553	\$ (502,828)	\$ 10,328,542	\$ 599,111

### NOTE 6: DEFINED BENEFIT PENSION PLAN

See Auditor's report

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **A. General Information about the Pension Plans**

**Plan Descriptions** - All qualified regular and introductory employees of the District participate in a cost-sharing multiple employer defined benefit pension plans, administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**Benefits Provided** - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. New members employed after January 1, 2013 are designated as PEPRA Miscellaneous and are subject to the provisions of California Government Code 7522 et seq. and AB 197. All other members employed prior to January 1, 2013 are designated as Miscellaneous First Tier Plan or Miscellaneous Second Tier Plan.

**Contributions** - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2014, depending on the plan, the active employee contribution rate ranges between 6.88% and 8.986% of annual pay, and the employer's contribution rate ranges between 8.049% and 30.492% of annual payroll.

### **B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

As of June 30, 2015, the District reported net pension liabilities of \$3,856,693 for its proportionate shares of the net pension liability of the Plan.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2014, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2013 and June 30, 2014 was as follows:

### **NOTE 6: DEFINED BENEFIT PENSION PLAN (continued)**

See Auditor's report

**CAMBRIA COMMUNITY SERVICES DISTRICT**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

	<u>Amount</u>	
Proportion – June 30, 2013	\$	4,948,926
Proportion – June 30, 2014	\$	3,856,693

For the year ended June 30, 2015, the District recognized pension expense of \$743,022. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows for Resources</u>		<u>Deferred Inflows of Resources</u>	
Pension contributions subsequent to measurement date	\$	0	\$	0
Differences between actual and expected experience		0		1,039,994
Change in employer's proportion and differences between the employer's contributions and employer's proportionate share of contributions		<u>22,261</u>		<u>71,752</u>
Total	\$	<u><u>22,261</u></u>	\$	<u><u>1,111,746</u></u>

The \$22,261 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	<u>Deferred Outflows/(Inflows) for Resources</u>	
2016	\$	(277,673)
2017		(277,673)
2018		(274,139)
2019		(260,000)
2020		(0)

**NOTE 6: DEFINED BENEFIT PENSION PLAN (continued)**

See Auditor's report

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **C. Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

For the measurement period ending June 30, 2014 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2013 total pension liability. Both the June 30, 2013 total pension liability and the June 30, 2014 total pension liability were based on the following actuarial assumptions:

<b>Actuarial Cost Method:</b>	Entry Age Normal in accordance with the requirements of GASB Statement #68
<b>Actuarial Assumptions:</b>	
Discount Rate	7.5%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.5% Net of Pension Plan Investment and Administration Expenses; Includes Inflation
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

All other actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality and retirement rates.

### **D. Discount Rate**

The discount rate used to measure the total pension liability was 7.50%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

### **NOTE 6: DEFINED BENEFIT PENSION PLAN (continued)**

See Auditor's report

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations, as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1- 10 (a)</u>	<u>Real Return Years 11+ (b)</u>
Global Equity	47.00%	5.25%	5.71%
Global Fixed Income	19.00%	0.99%	2.43%
Inflation Sensitive	6.00%	0.45%	3.36%
Private Equity	12.00%	6.83%	6.95%
Real Estate	11.00%	4.50%	5.13%
Infrastructure and Forestland	3.00%	4.50%	5.09%
Liquidity	2.00%	-0.55%	-1.05%
Total	<u>100%</u>		

(a) An expected inflation of 2.5% used for this period.

(b) An expected inflation of 3.0% used for this period.

### **NOTE 6: DEFINED BENEFIT PENSION PLAN (continued)**

See Auditor's report

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

### **E. Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 7.5%, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (6.5% or 1% point higher (8.5%) than the current rate

	<b>Discount Rate 1% (6.5%)</b>	<b>Current Discount Rate (7.5%)</b>	<b>Discount Rate 1% (8.5%)</b>
Plans' Net Pension Liability/(Asset)	\$ <u>6,380,962</u>	\$ <u>3,856,693</u>	\$ <u>1,765,175</u>

### **F. Post-employment Benefits**

In addition to pension benefits, the District provides post-retirement health care benefits through the California Public Employees' Retirement System. Employees who retire on or after attaining age 50 and are vested, are eligible for District paid health insurance.

For employees hired prior to October 1, 2012, the District's financial obligation is to pay 85% of the cost of coverage for the eligible retiree and any eligible dependents. For employees hired on or after October 1, 2012, the District's financial obligation is to pay the CALPERS minimum health contribution only.

On July 1, 2015, the District conducted an actuarial valuation based on the Alternative Measurement Method to determine the required funding for this health care benefits program.

The actuarial accrued liability for the District's retiree health benefits program on this measurement date was determined to be \$1,227,041. This value is based on a discount rate of 5.5% and an inflation rate of 3.3%. The District's funding policy is to pay current year costs only. Currently 31 retired employees are receiving paid health care benefits totaling \$15,207 per month.

Below are the required disclosures for this plan:

Number of active participants		22
Employer's actuarially required contributions	\$	242,785
Employer's actual contributions	\$	193,758
Actuarial Accrued Liability(AAL)	\$	2,417,964
Actuarial Valuation of Assets(AVA)	\$	-
Unfunded Actuarial Accrued Liability(UAAL)=(AAL less AVL)	\$	2,417,964
Funded Ratio(AVA/AAL)		0%
Estimated Payroll	\$	2,401,516
UAAL as a Percentage of Covered Payroll		153%

### **NOTE 7: PRIOR PERIOD ADJUSTMENT**

See Auditor's report

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

A total prior period adjustment of \$4,948,926 was made to decrease the governmental activities' beginning net position. The adjustment was made to reflect the prior period costs related to the implementation of the net pension liability. The restatement of beginning position is summarized as follows:

Net Position – July 1, 2014	\$	39,807,284
Net Pension Liability Adjustment		<u>(4,948,926)</u>
Net Position – July 1, 2014 (Restated)	\$	<u>34,558,358</u>

### **NOTE 8: JOINT POWERS AGENCIES**

The Cambria Community Services District participates in a joint venture under a Joint Power Agency (JPA), the Special District Risk Management Authority (SDRMA). The SDRMA was established to provide general liability, workers compensation, automobile, errors and omission, and property loss coverage to special districts. The SDRMA is administered by a Board of Directors, consisting of seven members elected by districts participating. The Board is responsible for establishing premium rates and making budgeting decisions.

Coverage under current policies includes property loss, general liability, auto liability and comprehensive/collision, and public officials' and employees' errors and omissions. Claims over the self-insured amounts are covered by the SDRMA within the limits of the policy. Each member district is assessed a premium in accordance with the JPA agreement creating the agency.

CCSD is also participating in two separate Joint Powers Agreements. The first is an agreement with the City of Morro Bay, the Cayucos Fire District, and the South Bay Fire Department to operate an air fill compressor station for the respective fire departments. CCSD pays their share of the member contributions due on an annual basis, not to exceed \$1,000 per year. There is no contingent liability for CCSD at June 30, 2015.

The second is an agreement with the Coast Unified School District (CUSD) to lease property for the operation of the Santa Rosa Creek Well #4, the CUSD water well, pump, and distribution facilities for the purpose of securing the conveying groundwater. CCSD pays CUSD an annual fee for the easement and access to the site operation and maintenance repairs. On November 15, 2012, a new agreement was subsequently negotiated including a new initial annual payment of \$34,592. The agreement also provides for an annual adjustment for inflation based on the Consumer Price Index (CPI), with a cap on such increases of 4%. The annual fee for fiscal year ending 2015 was \$36,167.



**REQUIRED  
SUPPLEMENTAL INFORMATION**

# CAMBRIA COMMUNITY SERVICES DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Budget and Actual - Governmental Funds  
For the Year Ended June 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes and assessments	\$ 2,379,030	\$ 2,379,030	\$ 2,477,587	\$ 98,557
Weed abatement	10,000	10,000	15,913	5,913
Franchise fees	72,400	72,400	74,684	2,284
Use of money and property	28,401	28,401	37,130	8,729
Charges for administrative services	1,229,279	1,229,279	1,209,659	(19,620)
Other	4,005	4,005	35,107	31,102
<b>Total revenues</b>	<b>3,723,115</b>	<b>3,723,115</b>	<b>3,850,080</b>	<b>126,965</b>
<b>Expenditures:</b>				
Administration	1,435,565	1,435,565	1,488,549	(52,984)
Fire	1,714,504	1,714,504	1,844,513	(130,009)
Parks and Recreation	7,616	7,616	8,112	(496)
Facilities and Resources	521,896	521,896	596,654	(74,758)
Debt service:				
Principal/interest and other charges	30,332	30,332	30,557	(225)
Capital outlay	13,100	13,100	10,796	2,304
<b>Total expenditures</b>	<b>3,723,013</b>	<b>3,723,013</b>	<b>3,979,181</b>	<b>(256,168)</b>
<b>Net change in fund balance</b>	<b>\$ 102</b>	<b>\$ 102</b>	<b>(129,101)</b>	<b>\$ (129,203)</b>
<b>Fund balance at beginning of year</b>			4,235,362	
<b>Fund balance at end of year</b>			<b>\$ 4,106,261</b>	

The accompanying notes are an integral part of these financial statements

**OTHER REQUIRED  
SUPPLEMENTAL INFORMATION**

# CAMBRIA COMMUNITY SERVICES DISTRICT

## OTHER REQUIRED SUPPLEMENTARY INFORMATION -

### SCHEDULE OF FUNDING PROGRESS

For the Year Ended June 30, 2015

#### OTHER POST EMPLOYMENT BENEFITS (OPEB) PLAN

The schedule of funding progress below shows the recent history of the actuarial value of assets, actuarial accrued liability, their relationship, and the relationship of the unfunded actuarial accrued liability (UAAL) to payroll for the District's OPEB plan.

#### FUNDED PROGRESS OF THE OPEB PLAN

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<u>Actuarial Valuation Date</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Actuarial Value of Assets</u>	<u>Unfunded Liability (Excess Assets) (UAAL)</u>	<u>Funded Status</u>	<u>Annual Covered Payroll</u>	<u>UAAL as a Percentage of Payroll</u>
7/1/2015	\$ 2,417,964	\$ -	\$ 2,417,964	0%	\$ 2,401,516	101%
7/1/2012	\$ 3,654,534	\$ -	\$ 3,654,534	0%	\$ 2,202,284	166%
1/1/2010	\$ 4,615,089	\$ -	\$ 4,615,089	0%	\$ 2,386,307	193%

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION**  
**LIABILITY**  
**LAST TEN YEARS\***  
**As of June 30, 2015**

	<b>June 30, 2014</b>
Proportion of the net pension liability	0.02066%
Proportionate share of the net pension liability	\$3,856,693
Covered- employee payroll	\$2,097,466
Proportionate Share of the net pension liability as percentage of covered-employee payroll	183.87%
Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	81%
Proportionate Share of Aggregate Employer Contributions	\$413,459

**Notes to Schedule:**

**Benefit Changes:** The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2013 as they have minimal cost impact.

**Changes in assumptions:** None

\* Fiscal year 2015 was the 1<sup>st</sup> year of implementation, therefore only one year is shown. Additional years will be presented as they become available.

The accompanying notes are an integral part of these financial statements

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**SCHEDULE OF CONTRIBUTIONS**  
**LAST TEN YEARS\***  
**As of June 30, 2015**

	<b>2013 – 2014</b>
Actuarially determined contributions	\$ 506,637
Contributions in relation to the actuarially determined contributions	(506,637)
Contribution deficiency (excess)	\$ -0-
Covered- employee payroll	\$ 2,097,466

Contributions as a percentage of covered-employee payroll	24.15%
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**Notes to Schedule:**

Valuation date:	6/30/2013
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Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll
Asset valuation method	Market value
Inflation	2.75%
Salary increases	Varies by Entry Age and Service
Investment rate of return	7.5% net of pension plan investment expense, including inflation

\* Fiscal year 2015 was the 1<sup>st</sup> year of implementation, therefore only one year is shown. Additional years will be presented as they become available.

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