

Pursuant to Governor Newsom's Executive Order N-29-20, members of the Board of Directors and staff will participate in this meeting via a teleconference. Members of the public can submit written comments to the Board Secretary at boardcomment@camabriacsd.org.



CAMBRIA COMMUNITY SERVICES DISTRICT

Thursday, March 18, 2021 - 2:00 PM

AGENDA

REGULAR MEETING OF THE CAMBRIA COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS

Please click the link below to join the webinar:

<https://zoom.us/j/93107388079?pwd=SmRxUFkSEl1UThMeWxtbHV3cHF3dz09>

Passcode: 703754

Or iPhone one-tap:

US: +16699006833,,93107388079# or +13462487799,,93107388079#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 346 248 7799 or +1 253 215 8782 or +1 929 205 6099 or +1 301 715 8592 or +1 312 626 6799

Webinar ID: 931 0738 8079

International numbers available: <https://zoom.us/u/ai9Su7jEt>

1. OPENING

- A. Call to Order
- B. Pledge of Allegiance
- C. Establishment of Quorum
- D. Report from Closed Session
- E. President's Report
- F. Agenda Review: Additions/Deletions

2. PUBLIC SAFETY

- A. Sheriff's Department Report
- B. CCSD Fire Chief's Report

3. PUBLIC COMMENT

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. Future agenda items can be suggested at this time. 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.

4. CONSENT AGENDA

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 Adopt the February 2021 Expenditure Report
- B.** Consideration to Adopt the February 11, 2021 and February 18, 2021 Regular Meeting Minutes
- C.** Consideration of Adoption of Resolution 09-2021 Regarding the Continued Local State of Emergency Declaration

5. REGULAR BUSINESS

- A.** Discussion and Consideration of Strategic Plan Status Report and Update
- B.** Receive and File Fiscal Year 2018-2019 Independent Auditor's Report
- C.** Presentation Regarding Dark Skies Initiative and Discussion and Consideration of Request for Letter of Support
- D.** Review, Discussion and Consideration to Approve the Proposed Goals and Objectives of the Parks, Recreation and Open Space Commission
- E.** Discussion and Consideration of a Letter Opposing the Repeal of the Ordinance to Regulate Polystyrene

6. MANAGER REPORTS

- A.** Public Comment: The President will be asking for Public Comment before the Reports
- B.** General Manager's Report
- C.** Finance Manager's Report
- D.** Utilities Report

7. BOARD MEMBER, COMMITTEE AND LIAISON REPORTS

- A.** Public Comment: The President will be asking for Public Comment before the reports
- B.** Finance Committee's Report
- C.** Policy Committee's Report
- D.** Resources and Infrastructure Committee's Report
- E.** Other Liaison Reports and Ad Hoc Committee Reports

8. FUTURE AGENDA ITEM(S)

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.

9. ADJOURN

Cambria CSD

Monday, March 1, 2021

Time Period: (Month)	February 1- February 28, 2021	Avila	Cayucos	Cambria	Los Osos	San Simeon
Calls For Service:	55					
CFS: Last Year	51					
<hr/>						
Assault/Battery:						
CFS	2					
Disturbance:						
CFS	14					
Burglary:						
CFS	1					
Theft:						
CFS	0					
Vandalism						
CFS	1					
Mail Theft:						
CFS	3					
Phone Scam:						
CFS	3					
Suspicious Circs:						
CFS	2					
Enforcement Stops:						
CFS	26					
Preventative Patrol Activity:						
CFS	11					

Notable:



Cambria CSD Fire Department

March 18th, 2021 CCSD Board Meeting

February 2021

Prevention and Education

- 0 Rough-in sprinkler inspections
- 1 Fire final inspections
 - 6700 Moonstone
- 4 Fire plan reviews
 - 1945 Windsor ○ 2158 Windsor
 - 688 Randall ○ 2591 Windsor
- 0 Engine company commercial fire and life safety inspections were conducted
- 0 Public education events
- 0 Fire Engine and Station tours

Meetings and Affiliations

- | | |
|--------------------------------|--|
| • Weekly operational briefings | February 0900 Cambria |
| • Weekly liaison briefings | February 1100 Cambria |
| • CCSD Managers mtg | February 2 nd 0830 Cambria |
| • County Fire Chief mtg | February 3 rd , 0900 Cambria |
| • CCSD Managers mtg | February 9 th , 0830 Cambria |
| • Firesafe Focus Group mtg | February 10 th , 1500 Cambria |
| • CCSD Board mtg | February 11 th , 1400 Cambria |
| • CCSD Managers mtg | February 16 th , 0830 Cambria |
| • Prevention Officers mtg | February 18 th , 0900 Cambria |
| • CCSD Board mtg | February 18 th , 1400 Cambria |
| • CCSD Managers mtg | February 23 rd , 0830 Cambria |

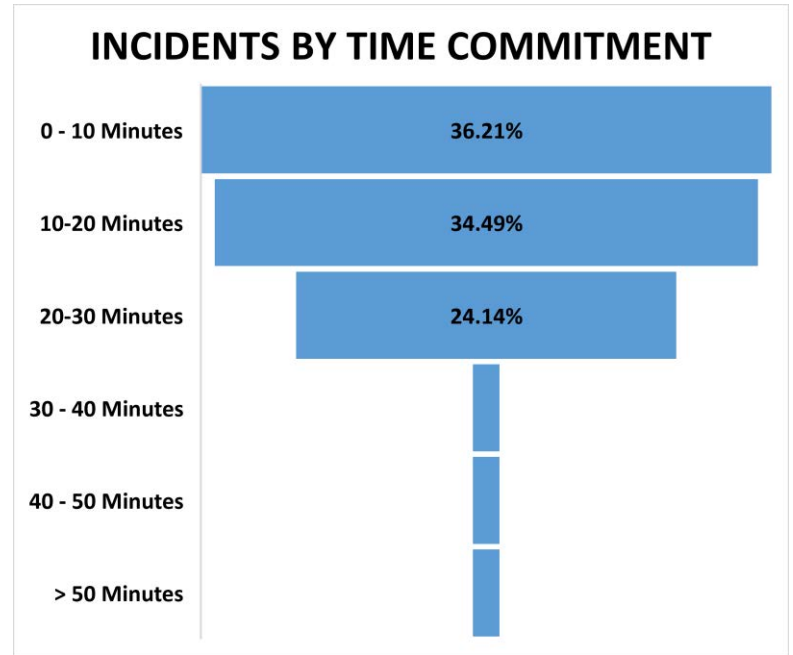
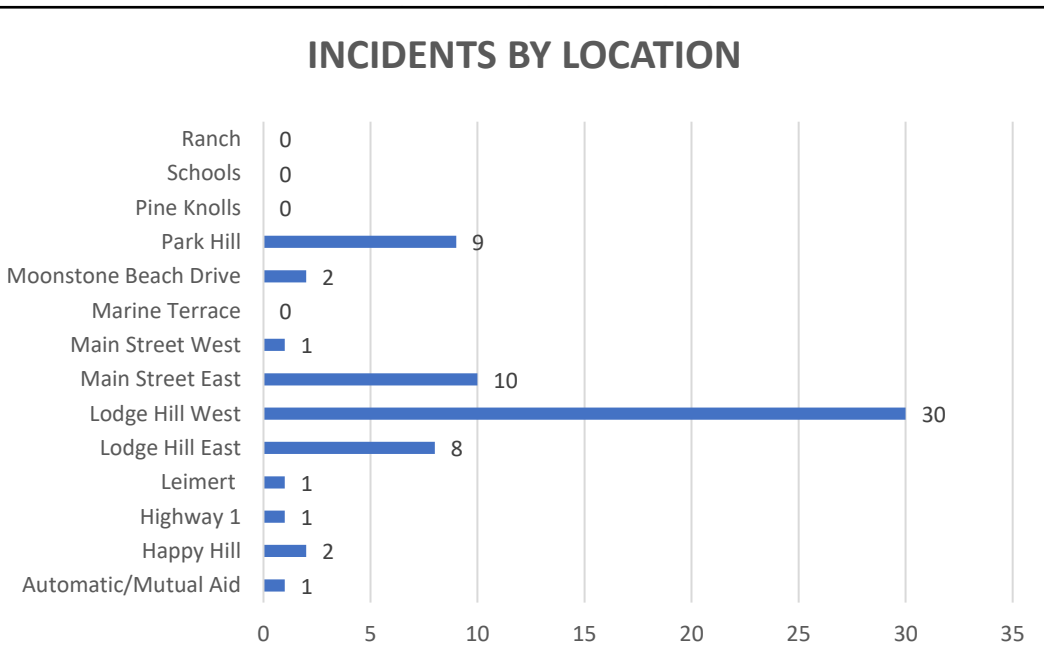
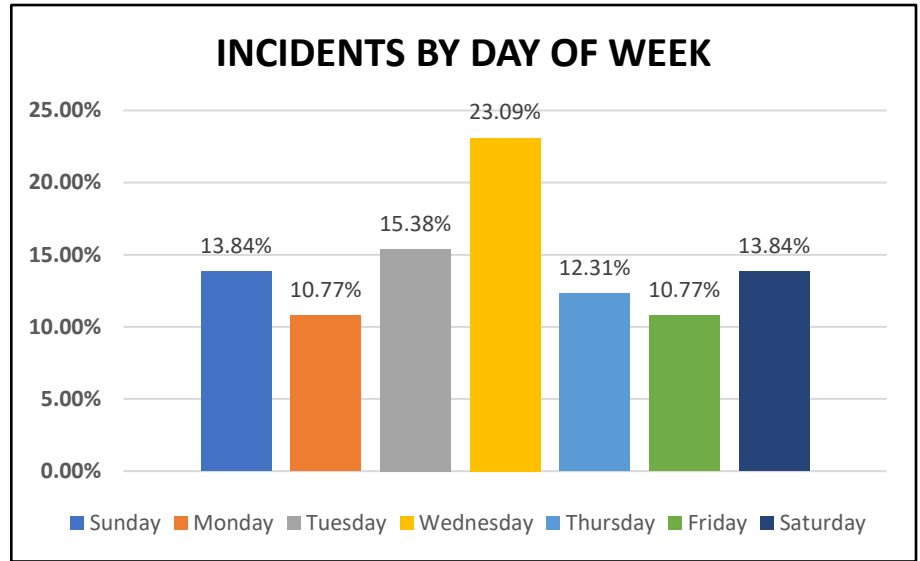
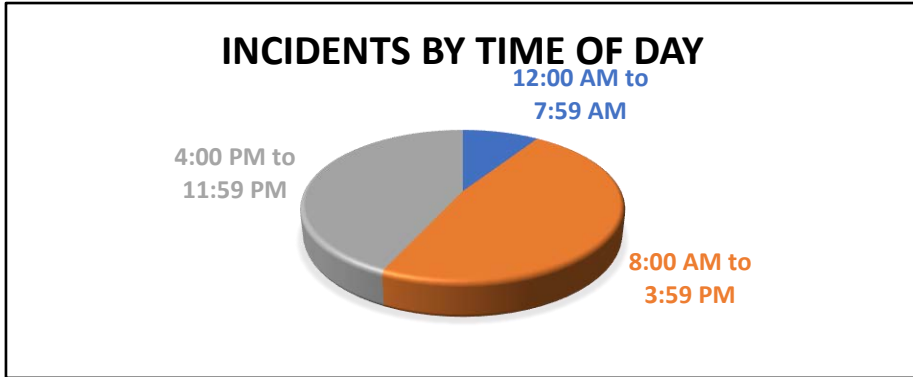
Operations and News

- SLO County EOC opened and running for Covid-19 Disaster Declaration
- Weekly coordination between EOC, Public Health, County Fire Chiefs
- Station is closed to the public, all public events, prevention activities and educational tours are cancelled
- Training for the month of February was primarily focused on the following – Company officer review, annual CPAT, command and control, high hazard fire areas

Grant Updates

- Awarded AFG Supplemental – Covid 19 PPE (equipment purchase in process)
- AFG Grant submitted for emergency equipment
- AFG SAFER Grant application in process

Fire Statistics are attached for your review



**CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF FEBRUARY 2021**

VENDOR	CHECK NO.	CHECK DATE	LINE NO.	LINE AMOUNT	DESCRIPTION	ACCOUNT NUMBER
ABALONE COAST ANALYTICAL, INC.	73042	2/9/2021	1	90.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	73042	2/9/2021	1	122.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	73042	2/9/2021	1	90.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	73042	2/9/2021	1	97.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	73105	2/23/2021	1	397.00	WW/VARIOUS LAB TESTS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	73105	2/23/2021	1	120.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	73105	2/23/2021	1	90.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	73105	2/23/2021	1	90.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	73105	2/23/2021	1	127.00	WW/TOTAL SUSPENDED SOLIDS, QUANTI TRAY DW	12 6091 12
				1,223.00		
ACCURATE MAILING SERVICE	73158	2/25/2021	1	46.41	WD/POSTAGE FOR LATE NOTICES	11 6051 11
ACCURATE MAILING SERVICE	73158	2/25/2021	2	46.41	WW/POSTAGE FOR LATE NOTICES	12 6051 12
ACCURATE MAILING SERVICE	73158	2/25/2021	3	9.56	WD/MAILING LATE NOTICES	11 6080M 11
ACCURATE MAILING SERVICE	73158	2/25/2021	4	9.56	WW/MAILING LATE NOTICES	12 6080M 12
				111.94		
AGP VIDEO	73106	2/23/2021	1	2,093.75	ADM/VIDEO CONF SVCS 1/14, 15, 19, 21 & 27	01 6086 09
ALL WAYS CLEAN	73077	2/16/2021	1	216.00	F&R/MONTHLY CLEANING VETS HALL FEB 2021	01 6033V 02
ALL WAYS CLEAN	73077	2/16/2021	1	152.00	F&R/MONTHLY OFFICE CLEANING FEB 2021	01 6080M 02
ALL WAYS CLEAN	73077	2/16/2021	2	368.33	WW/MONTHLY OFFICE CLEANING FEB 2021	12 6033B 12
ALL WAYS CLEAN	73077	2/16/2021	1	240.30	ADM/MONTHLY OFFICE CLEANING FEB 2021	01 6033B 09
ALL WAYS CLEAN	73077	2/16/2021	1	803.00	F&R/MONTHLY CLEANING PUBLIC RESTROOMS FEB 2021	01 6080M 02
				1,779.63		
ALPHA ELECTRICAL SERVICE	73043	2/9/2021	1	356.00	WW/SERVICE CALL GENERATOR ISSUE LIFT STN B-3	12 6033Z 12
ALPHA ELECTRICAL SERVICE	73043	2/9/2021	1	362.50	WW/SERVICE CALL MOTOR AT LIFT STN HARVEY/SHERWOOD	12 6033Z 12
ALPHA ELECTRICAL SERVICE	73108	2/23/2021	1	297.50	WW/SERVICE CALL GENERATOR ISSUE LS B3	12 6033Z 12
				1,016.00		
AMERICAN WATER WORKS ASSOCIATI	73000	2/1/2021	1	880.00	WD/REGIST BACKFLOW COURSE ASTEVENTON 2/27/21	11 6120E 11
AMERICAN WATER WORKS ASSOCIATI	73000	2/1/2021	2	285.00	WD/EXAM FEE BACKFLOW ASSEMBLY ASTEVENTON 2/27/21	11 6120E 11
				1,165.00		
ANDREW THOMSON	73039	2/4/2021	1	9,576.38	WD/SCADA IT EQUIP UPGRADE PMT #1	11 6170 11
ANDREW THOMSON	73039	2/4/2021	2	(478.82)	WD/SCADA IT EQUIP UPGRADE PMT #1 5% RETENTION	11 6170 11
ANDREW THOMSON	73039	2/4/2021	1	4,979.72	WD/SCADA IT EQUIP UPGRADE PMT #2	11 6170 11
ANDREW THOMSON	73039	2/4/2021	2	(248.99)	WD/SCADA IT EQUIP UPGRADE PMT #2 5% RETENTION	11 6170 11
ANDREW THOMSON	73039	2/4/2021	1	14,500.00	WD/SCADA IGNITION UPGRADE 12/21/20 - 1/7/21	11 6170 11
ANDREW THOMSON	73039	2/4/2021	1	720.00	WD/TROUBLESHOOT FLOW METER ISSUES	11 6037 11
ANDREW THOMSON	73039	2/4/2021	1	3,960.00	WD/SCADA IGNITION UPGRADE 1/10-1/14/21	11 6170 11
ANDREW THOMSON	73039	2/4/2021	1	990.00	WD/SCADA IGNITION UPGRADE 1/18,19/21	11 6170 11
				33,998.29		
AT&T	73044	2/9/2021	1	243.84	WW/ALARM AT LIFT STN B-4	12 6060P 12
AT&T	73109	2/23/2021	1	300.08	WD/WELL HEAD ZONE TO ZONE TRANSMISSION	11 6060P 11
				543.92		
AT&T MOBILITY	73045	2/9/2021	1	66.12	FD/MONTHLY CELL SERVICE	01 6060C 01
AT&T/CALNET3	73036	2/4/2021	1	23.02	WW/ALARM AT LIFT STN A	12 6060P 12
AT&T/CALNET3	73036	2/4/2021	1	23.01	WW/ALARM AT LIFT STN B3	12 6060P 12
AT&T/CALNET3	73036	2/4/2021	1	34.30	FD/228 CENTER ST	01 6060P 01
AT&T/CALNET3	73036	2/4/2021	1	23.01	WW/ALARM AT LIFT STN B1	12 6060P 12
AT&T/CALNET3	73036	2/4/2021	1	23.02	WW/ALARM AT LIFT STN B2	12 6060P 12
AT&T/CALNET3	73036	2/4/2021	1	23.01	WW/ALARM AT LIFT STN B	12 6060P 12
AT&T/CALNET3	73036	2/4/2021	1	23.13	WW/ALARM AT LIFT STN 9	12 6060P 12
AT&T/CALNET3	73036	2/4/2021	1	23.00	WW/ALARM AT LIFT STN A1	12 6060P 12
AT&T/CALNET3	73036	2/4/2021	1	23.02	WW/FAX LINE	12 6060P 12
AT&T/CALNET3	73036	2/4/2021	1	23.19	WD/TELEMETRY SYSTEMS	11 6060P 11
AT&T/CALNET3	73036	2/4/2021	1	44.27	F&R/FIRE ALARMS AT VETS HALL	01 6060P 02
AT&T/CALNET3	73036	2/4/2021	1	23.00	WW/ALARM AT LIFT STN 4	12 6060P 12
AT&T/CALNET3	73036	2/4/2021	1	23.01	WW/ALARM AT LIFT STN 8	12 6060P 12
AT&T/CALNET3	73036	2/4/2021	1	22.98	WD/LEIMERT PUMP STN	11 6060P 11
AT&T/CALNET3	73036	2/4/2021	1	23.33	ADM/OFFICE FAX LINE	01 6060P 09

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AT&T/CALNET3	73036	2/4/2021	1	23.98	F&R/RODEO GROUNDS RD	01 6060P 02
AT&T/CALNET3	73036	2/4/2021	1	54.20	WW/HEATH LANE PHONE	12 6060P 12
				456.48		
BADGER METER INC.	73089	2/17/2021	1	30.00	WD/ORION CELLULAR SVC JAN 2021	11 6031M 11
BLACKBURN, DELON	73090	2/17/2021	1	150.00	WW/REIMB SAFETY PRESCRIPTION GLASSES PER MOU	12 6048 12
BLAND, MELISSA	73018	2/3/2021	1	33.33	WD/MONTHLY CELL PHONE & INTERNET REIMB	11 6060C 11
BLAND, MELISSA	73018	2/3/2021	2	33.33	WW/MONTHLY CELL PHONE & INTERNET REIMB	12 6060C 12
BLAND, MELISSA	73018	2/3/2021	3	33.34	SWF/MONTHLY CELL PHONE & INTERNET REIMB	39 6060C 25
				100.00		
BRENNTAG PACIFIC, INC.	73110	2/23/2021	1	419.93	WD/CHEMICALS	11 6091C 11
BRENNTAG PACIFIC, INC.	73110	2/23/2021	1	194.29	WD/CHEMICALS	11 6091C 11
BRENNTAG PACIFIC, INC.	73110	2/23/2021	1	220.32	WD/CHEMICALS	11 6091C 11
				834.54		
BREZDEN PEST CONTROL, INC.	73003	2/3/2021	1	75.00	F&R/SQUIRREL CONTROL VETS HALL	01 6033V 02
BREZDEN PEST CONTROL, INC.	73003	2/3/2021	1	85.00	ADM/SPRAY AND DEWEB	01 6033B 09
BREZDEN PEST CONTROL, INC.	73003	2/3/2021	1	75.00	F&R/SQUIRREL CONTROL VETS HALL	01 6033V 02
BREZDEN PEST CONTROL, INC.	73159	2/25/2021	1	85.00	ADM/SPRAY AND DEWEB	01 6033B 09
				320.00		
BURKEY, MICHAEL A	73019	2/3/2021	1	45.00	FD/MONTHLY CELL PHONE REIMBURSEMENT	01 6060C 01
CAMBRIA AUTO SUPPLY LP	73088	2/17/2021	1	130.72	F&R/BATTERY	01 6033Z 02
CAMBRIA AUTO SUPPLY LP	73088	2/17/2021	1	4.43	WD/BULB	11 6041N 11
CAMBRIA AUTO SUPPLY LP	73088	2/17/2021	1	73.25	FD/BRAKE PADS & FLUID	01 6041L 01
				208.40		
CAMBRIA BUSINESS CENTER	73046	2/9/2021	1	9.54	WD/FEDEX SHIPPING	11 6051 11
CAMBRIA BUSINESS CENTER	73046	2/9/2021	2	9.53	WW/FEDEX SHIPPING	12 6051 12
CAMBRIA BUSINESS CENTER	73046	2/9/2021	3	168.46	SWF/FEDEX SHIPPING	39 6051 25
				187.53		
CAMBRIA HARDWARE CENTER	73100	2/18/2021	1	36.37	F&R/GLOVES	01 6090 02
CAMBRIA HARDWARE CENTER	73100	2/18/2021	1	97.55	F&R/COUPLER, GLOVES	01 6033B 02
CAMBRIA HARDWARE CENTER	73100	2/18/2021	1	22.51	F&R/32 GAL CAN	01 6033B 02
CAMBRIA HARDWARE CENTER	73100	2/18/2021	1	7.49	F&R/TAPE	01 6033B 02
CAMBRIA HARDWARE CENTER	73100	2/18/2021	1	143.63	F&R/FLOOR SQUEEGEE, RAIN GEAR	01 6033B 02
CAMBRIA HARDWARE CENTER	73100	2/18/2021	1	97.45	F&R/SANDBAGS	01 6090 02
CAMBRIA HARDWARE CENTER	73100	2/18/2021	1	16.07	F&R/LYNCH PIN, GLOVES	01 6090 02
CAMBRIA HARDWARE CENTER	73101	2/18/2021	1	8.11	SWF/MISC REPAIR PARTS	39 6090 25
CAMBRIA HARDWARE CENTER	73101	2/18/2021	1	0.54	SWF/MISC REPAIR PARTS	39 6090 25
CAMBRIA HARDWARE CENTER	73101	2/18/2021	1	23.69	WD/MISC DEPT SUPPLIES	11 6090 11
CAMBRIA HARDWARE CENTER	73101	2/18/2021	1	4.91	WD/MISC DEPT SUPPLIES	11 6090 11
CAMBRIA HARDWARE CENTER	73101	2/18/2021	1	(2.35)	WD/RETURN SPADE BIT	11 6090 11
CAMBRIA HARDWARE CENTER	73101	2/18/2021	1	2.35	WD/SPADE BIT	11 6090 11
CAMBRIA HARDWARE CENTER	73101	2/18/2021	1	57.46	WW/LUMBER	12 6033Z 12
CAMBRIA HARDWARE CENTER	73101	2/18/2021	1	(57.46)	WW/CREDIT LUMBER. CHARGED TO WRONG ACCOUNT	12 6033Z 12
CAMBRIA HARDWARE CENTER	73102	2/18/2021	1	22.42	FD/CORD, PLUG, CONNECTOR	01 6041L 01
CAMBRIA HARDWARE CENTER	73102	2/18/2021	1	79.32	FD/GLOVES	01 6220P 01
CAMBRIA HARDWARE CENTER	73103	2/18/2021	1	2.13	ADM/WALL PLATE	01 6033B 09
CAMBRIA HARDWARE CENTER	73103	2/18/2021	1	0.63	ADM/WALL PLATE	01 6033B 09
CAMBRIA HARDWARE CENTER	73103	2/18/2021	1	28.39	F&R/FLOOR SQUEEGEE, CAR WASH SOLUTION AND BRUSH	01 6090 02
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	23.86	WW/QUICKCRETE, BUCKET, GLUE	12 6032C 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	13.16	WW/TAPE	12 6050 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	16.02	WW/KEY	12 6050 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	13.93	WW/BLADE	12 6032T 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	111.12	WW/QUICKCRETE, TROWEL, STAKES	12 6032M 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	28.68	WW/PUTTY KNIVES, QUICKCRETE	12 6032M 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	19.92	WW/QUICKCRETE	12 6032M 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	5.34	WW/KEYS	12 6050 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	12.84	WW/TAPE	12 6050 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	4.28	WW/CLAMP	12 6032L 12

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FOR THE MONTH OF FEBRUARY 2021**

VENDOR	CHECK NO.	CHECK DATE	LINE NO.	LINE AMOUNT	DESCRIPTION	ACCOUNT NUMBER
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	35.36	WW/PAINT, DROP CLOTH	12 6032T 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	13.93	WW/EXHAUST FLUID	12 6041V 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	182.40	WW/DETERGENT, SEALANT, RUST DESTROYER	12 6032T 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	26.59	WW/MISC PART	12 6032T 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	66.34	WW/BUCKETS, TARP, BUNGEE CORD	12 6032L 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	5.35	WW/CAN WITH LID	12 6032L 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	263.93	WW/LUMBER, SCREWS	12 6033Z 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	57.46	WW/LUMBER	12 6033Z 12
CAMBRIA HARDWARE CENTER	73104	2/18/2021	1	38.60	WW/GAS CAN	12 6032T 12
				1,530.32		
CAMBRIA TOWING	73086	2/16/2021	1	50.00	F&R/TOW TO GERBER'S AUTO 1999 FORD F150	01 6033Z 02
CAMBRIA VILLAGE SQUARE	73033	2/3/2021	1	2,553.03	ADM/MONTHLY OFFICE LEASE PMT 1316 TAMSON	01 6075 09
CAMBRIA VILLAGE SQUARE	73041	2/4/2021	1	475.02	ADM/NOV-DEC 2020 OUTSIDE MAINT	01 6033G 09
				3,028.05		
CARMEL & NACCASHA LLP	73123	2/23/2021	1	5,272.50	ADM/LEGAL SERVICES GENERAL JAN 2021	01 6080K 09
CARMEL & NACCASHA LLP	73123	2/23/2021	1	1,880.00	ADM/MONTHLY SVCS PRIV & CONF JAN 2021	01 6080L 09
CARMEL & NACCASHA LLP	73123	2/23/2021	2	1,420.00	SWF/MONTHLY SVCS PRIV & CONF JAN 2021	40 1829I 30
CARMEL & NACCASHA LLP	73123	2/23/2021	3	40.00	ADM/MONTHLY SVCS PRIV & CONF JAN 2021	01 6080L 09
CARMEL & NACCASHA LLP	73123	2/23/2021	1	11,100.00	ADM/MONTHLY RETAINER FOR LEGAL SERVICES MAR 2021	01 6080K 09
				19,712.50		
CASTELLANOS, MICHAEL	73020	2/3/2021	1	45.00	FD/MONTHLY CELL PHONE REIMBURSEMENT	01 6060C 01
CASTELLANOS, MICHAEL	73111	2/23/2021	1	31.00	FD/REIMB FOR CPR RECERTIFICATION	01 6120A 01
				76.00		
CENTRAL COAST COFFEE ROASTING	73004	2/3/2021	1	165.24	F&R/COFFEE FOR OFFICE	01 6090 02
CENTRAL COAST COFFEE ROASTING	73047	2/9/2021	1	55.08	WW/COFFEE FOR OFFICE	12 6050 12
				220.32		
CHARTER COMMUNICATIONS	73005	2/3/2021	1	279.07	F&R/ETHERNET SERVICES VETS HALL	01 6060I 02
CHARTER COMMUNICATIONS	73005	2/3/2021	2	140.09	F&R/ETHERNET SERVICES RODEO GROUNDS RD	01 6060I 02
CHARTER COMMUNICATIONS	73005	2/3/2021	3	235.29	ADM/ETHERNET SERVICES TAMSON DR	01 6060I 09
CHARTER COMMUNICATIONS	73005	2/3/2021	4	275.95	WD/ETHERNET SERVICES HEATH LANE	11 6060I 11
CHARTER COMMUNICATIONS	73005	2/3/2021	5	275.94	WW/ETHERNET SERVICES HEATH LANE	12 6060I 12
CHARTER COMMUNICATIONS	73112	2/23/2021	1	39.99	F&R/BUSINESS VOICE FOR RODEO GROUNDS RD	01 6060I 02
CHARTER COMMUNICATIONS	73112	2/23/2021	1	162.50	FD/BUSINESS INTERNET	01 6060I 01
CHARTER COMMUNICATIONS	73112	2/23/2021	2	162.50	ADM/BUSINESS INTERNET	01 6060I 09
CHARTER COMMUNICATIONS	73112	2/23/2021	3	162.50	WD/BUSINESS INTERNET	11 6060I 11
CHARTER COMMUNICATIONS	73112	2/23/2021	4	162.50	WW/BUSINESS INTERNET	12 6060I 12
CHARTER COMMUNICATIONS	73112	2/23/2021	5	490.00	ADM/BUSINESS VOICE	01 6060I 09
CHARTER COMMUNICATIONS	73112	2/23/2021	1	174.97	WW/BUSINESS INTERNET & VOICE	12 6060I 12
				2,561.30		
CIO SOLUTIONS, LP	73021	2/3/2021	1	2,957.98	ADM/MONTHLY BILLING FOR FEB 2021	01 6044 09
CIO SOLUTIONS, LP	73048	2/9/2021	1	422.50	F&R/RELOCATE IT EQUIP TO VETS HALL	01 6033Z 02
CIO SOLUTIONS, LP	73069	2/10/2021	1	944.27	WD/MICROSOFT TABLET, COVER, DOCKING STN MGERSENY	11 6045 11
CIO SOLUTIONS, LP	73069	2/10/2021	2	944.27	WW/MICROSOFT TABLET, COVER, DOCKING STN MGERSENY	12 6045 12
				5,269.02		
CIT BANK, N.A.	73049	2/9/2021	1	333.42	FD/MONTHLY IP PHONE	01 6060P 01
CIT BANK, N.A.	73049	2/9/2021	2	206.40	ADM/MONTHLY IP PHONE	01 6060P 09
CIT BANK, N.A.	73049	2/9/2021	3	113.97	WD/MONTHLY IP PHONE	11 6060P 11
CIT BANK, N.A.	73049	2/9/2021	4	113.97	WW/MONTHLY IP PHONE	12 6060P 12
				767.76		
CITIES DIGITAL, INC.	73113	2/23/2021	1	363.30	ADM/DOCUSIGN LICENSE HDODSON	01 6044 09
CIVIL DESIGN STUDIO INC.	73160	2/25/2021	1	3,045.00	PROS/MISC ENG SVCS FISCALINI RANCH RESTROOM	01 6170 16
CLEVELAND BIOLOGICAL, LLC	73006	2/3/2021	1	2,082.50	WD/BIO MONITRNG & RPTG 8/31 - 9/25/20	11 6080M 11
CLEVELAND BIOLOGICAL, LLC	73006	2/3/2021	2	1,147.50	WW/BIO MONITRNG & RPTG 8/31 - 9/25/20	12 6080M 12
CLEVELAND BIOLOGICAL, LLC	73006	2/3/2021	1	3,860.00	SWF/BIO MONITRNG & REPTG FOR AMP 11/8/20,11/22/20	39 6091E 25
CLEVELAND BIOLOGICAL, LLC	73006	2/3/2021	1	3,860.00	SWF/BIO MONITRNG & RPTG FOR AMP 12/6/20,12/20/20	39 6091E 25

**CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF FEBRUARY 2021**

VENDOR	CHECK NO.	CHECK DATE	LINE NO.	LINE AMOUNT	DESCRIPTION	ACCOUNT NUMBER
				10,950.00		
COAST UNIFIED SCHOOL DIST	73114	2/23/2021	1	42,126.74	WD/2019/20 ANNUAL LEASE SR4 WELL SITE AT CUHS	11 6078 11
CORBIN WILLITS SYSTEMS INC.	73022	2/3/2021	1	1,273.57	ADM/MONTHLY SUPPORT AGMT MOM SOFTWARE 02/21	01 6044 09
CULLIGAN-KITZMAN WATER	73007	2/3/2021	1	90.00	FD/RO SERVICE HICAP SOFTENER	01 6033B 01
DAVID KEITH TODD CONSULTING EN	73174	2/25/2021	1	1,430.00	SWF/PROFESSIONAL SVC FOR PERMITTING 12/1-12/31/20	40 6910 30
DELIVER-IT, LLC	73050	2/9/2021	1	7.00	WD/DELIVERY OF LAPTOP FROM CIO SOLUTIONS	11 6051 11
DELIVER-IT, LLC	73050	2/9/2021	2	7.00	WW/DELIVERY OF LAPTOP FROM CIO SOLUTIONS	12 6051 12
DELIVER-IT, LLC	73163	2/25/2021	1	7.00	WD/DELIVERY OF LAPTOP TO CIO SOLUTIONS	11 6051 11
DELIVER-IT, LLC	73163	2/25/2021	2	7.00	WW/DELIVERY OF LAPTOP TO CIO SOLUTIONS	12 6051 12
				28.00		
DIGITAL DEPLOYMENT, INC	73008	2/3/2021	1	200.00	ADM/STREAMLINE MONTHLY WEB MEMBER FEE JAN 2021	01 6011W 09
DIGITAL DEPLOYMENT, INC	73162	2/25/2021	1	200.00	ADM/STREAMLINE MONTHLY WEB MEMBER FEE FEB 2021	01 6011W 09
				400.00		
EMERGENCY PRODUCTS & RESEARCH	73070	2/10/2021	1	97.94	FD/DEPARTMENT SUPPLIES	01 6090 01
EMERGENCY PRODUCTS & RESEARCH	73070	2/10/2021	2	195.88	ADM/DEPARTMENT SUPPLIES	01 6090 09
				293.82		
EMILY A TORLANO	73032	2/3/2021	1	45.00	FD/MONTHLY CELL PHONE REIMBURSEMENT	01 6060C 01
FAMCOM PIPE & SUPPLY, INC.	73037	2/4/2021	1	617.70	WD/REPAIR PARTS	11 6031L 11
FAMCOM PIPE & SUPPLY, INC.	73037	2/4/2021	1	39.00	SWF/REPAIR PARTS	39 6090 25
FAMCOM PIPE & SUPPLY, INC.	73037	2/4/2021	2	1,429.47	WD/REPAIR PARTS	11 6090 11
FAMCOM PIPE & SUPPLY, INC.	73037	2/4/2021	3	1,138.00	WD/REPAIR PARTS	11 6035L 11
FAMCOM PIPE & SUPPLY, INC.	73037	2/4/2021	1	102.36	WD/SERVICE LINE FOR METER INSTALL/REPAIR	11 6090 11
FAMCOM PIPE & SUPPLY, INC.	73037	2/4/2021	1	2,316.63	WD/BACKFLOW DEVICE 4"	11 6036 11
FAMCOM PIPE & SUPPLY, INC.	73164	2/25/2021	1	129.30	WD/CLAMPS	11 6090 11
FAMCOM PIPE & SUPPLY, INC.	73164	2/25/2021	1	791.69	WW/MISC PARTS AND MATERIALS	12 6032T 12
				6,564.15		
FGL ENVIRONMENTAL INC.	73009	2/3/2021	1	954.00	WW/INORGANIC ANALYSIS 10/6/20	12 6091 12
FGL ENVIRONMENTAL INC.	73009	2/3/2021	1	157.00	WW/INORGANIC ANALYSIS 12/8/20	12 6091 12
FGL ENVIRONMENTAL INC.	73009	2/3/2021	1	112.00	WD/BACTI & SUPPORT ANALYSIS 12/22/20	11 6091 11
FGL ENVIRONMENTAL INC.	73009	2/3/2021	1	112.00	WD/BACTI & SUPPORT ANALYSIS 12/29/20	11 6091 11
FGL ENVIRONMENTAL INC.	73009	2/3/2021	1	150.00	WD/BACTI ANALYSIS 1/5/21	11 6091 11
FGL ENVIRONMENTAL INC.	73009	2/3/2021	1	136.00	WD/BACTI & SUPPORT ANALYSIS 1/5/21	11 6091 11
FGL ENVIRONMENTAL INC.	73009	2/3/2021	1	112.00	WD/BACTI & SUPPORT ANALYSIS 1/12/21	11 6091 11
FGL ENVIRONMENTAL INC.	73165	2/25/2021	1	197.00	WW/INORGANIC & SUPPORT ANALYSIS 1/5/21	12 6091 12
FGL ENVIRONMENTAL INC.	73165	2/25/2021	1	136.00	WW/INORGANIC ANALYSIS 1/5/21	12 6091 12
FGL ENVIRONMENTAL INC.	73165	2/25/2021	1	112.00	WD/BACTI & SUPPORT ANALYSIS 1/19/21	11 6091 11
FGL ENVIRONMENTAL INC.	73165	2/25/2021	1	112.00	WD/BACTI & SUPPORT ANALYSIS 1/26/21	11 6091 11
				2,290.00		
FIRST BANKCARD	73068	2/10/2021	1	-	ADM/J WEIGOLD VISA CHARGES	01 6044 09
FIRST BANKCARD	73068	2/10/2021	2	108.00	ADM/DOCUSIGN SUBSCRIPTION	01 6044 09
FIRST BANKCARD	73068	2/10/2021	3	(108.00)	ADM/CREDIT DOCUSIGN SUBSCRIPTION DIDN'T NEED	01 6044 09
FIRST BANKCARD	73068	2/10/2021	4	389.90	ADM/ZOOM VIDEO SERVICES	01 6115 09
FIRST BANKCARD	73068	2/10/2021	1	-	WD/WW/R DIENZO VISA CHARGES	11 6045 11
FIRST BANKCARD	73068	2/10/2021	2	747.45	WD/COLD MIX FOR EMERGENCY REPAIR	11 6031R 11
FIRST BANKCARD	73068	2/10/2021	3	49.50	WD/WINDOWS 10 PRO MGERSENY	11 6045 11
FIRST BANKCARD	73068	2/10/2021	4	49.50	WW/WINDOWS 10 PRO MGERSENY	12 6045 12
FIRST BANKCARD	73068	2/10/2021	1	-	FD/W HOLLINGSWORTH VISA CHARGES	01 6054 01
FIRST BANKCARD	73068	2/10/2021	2	13.30	FD/NAME TAGS	01 6220P 01
FIRST BANKCARD	73068	2/10/2021	3	28.00	FD/FULCRUM MONTHLY SUBSCRIPTION	01 6054 01
				1,277.65		
GERBER'S AUTO SERVICE	73010	2/3/2021	1	45.75	F&R/SMOG INSPECTION 2012 FORD F350SD	01 6041L 02
GERBER'S AUTO SERVICE	73051	2/9/2021	1	670.17	WW/TWO TIRES 1989 STEP VAN	12 6041L 12
GERBER'S AUTO SERVICE	73071	2/10/2021	1	547.47	FD/DIAGNOSE & REPLACE EGR VALVE '03 FORD F350XLT	01 6041L 01
GERBER'S AUTO SERVICE	73071	2/10/2021	1	479.72	F&R/INSPECT FOR FLOOD DAMAGE 1999 FORD F150	01 6033Z 02

**CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF FEBRUARY 2021**

VENDOR	CHECK NO.	CHECK DATE	LINE NO.	LINE AMOUNT	DESCRIPTION	ACCOUNT NUMBER
GERBER'S AUTO SERVICE	73091	2/17/2021	1	149.14	WW/REPLACE BELTS 1989 CHEVY STEP VAN	12 6041L 12
				1,892.25		
GIBSON, JOHNATHAN	73026	2/3/2021	1	45.00	FD/MONTHLY CELL PHONE REIMBURSEMENT	01 6060C 01
GORDON & CHRISTINE HEINRICH	73052	2/9/2021	1	500.00	WD/REF ASNMT DEP BAL APN 024.022.055 - HEINRICH	11 2420 11
GORDON & CHRISTINE HEINRICH	73052	2/9/2021	2	(231.90)	WD/REF ASNMT DEP BAL APN 024.022.055 - HEINRICH	11 4124 10
				268.10		
GRAINGER	73092	2/17/2021	1	28.61	WW/COUPLING INSERTS	12 6032T 12
GRAINGER	73092	2/17/2021	1	71.49	WW/COUPLING FLANGES	12 6032T 12
GRAINGER	73166	2/25/2021	1	484.56	WW/BLOWERS	12 6032L 12
				584.66		
GREEN, JAMES R	73027	2/3/2021	1	61.95	WD/REIMB FOR FUEL PURCHASED 1/23/21	11 6096 11
GREEN, JAMES R	73027	2/3/2021	2	10.35	WD/REIMB FOR FUEL PURCHASED 1/25/21	11 6096 11
GREEN, JAMES R	73027	2/3/2021	1	80.00	WD/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	11 6060C 11
GREEN, JAMES R	73027	2/3/2021	2	20.00	SWF/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	39 6060C 25
				172.30		
GROSSKREUTZ, BENJAMIN M.	73115	2/23/2021	1	133.71	WD/REIMB SAFETY PRESCRIPTION GLASSES PER MOU	11 6048 11
HALEY DODSON	73024	2/3/2021	1	100.00	ADM/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	01 6060C 09
HD SUPPLY FACILITIES MAINTENAN	73015	2/3/2021	1	389.08	WW/TELESCOPING POLE	12 6032C 12
HOLLINGSWORTH, WILLIAM	73028	2/3/2021	1	55.00	FD/MONTHLY INTERNET REIMBURSEMENT	01 6060C 01
HOME DEPOT CREDIT SERVICE	73053	2/9/2021	1	94.90	F&R/MISC SHOP SUPPLIES	01 6090 02
HOME DEPOT CREDIT SERVICE	73053	2/9/2021	1	177.81	WD/MISC DEPT SUPPLIES	11 6090 11
HOME DEPOT CREDIT SERVICE	73079	2/16/2021	1	131.48	WD/FITTINGS AND TOOLS	11 6033Z 11
				404.19		
INDEPENDENT ELECTRIC SUPPLY IN	73055	2/9/2021	1	52.08	F&R/EMERGENCY LIGHTS	01 6033V 02
INNOVATIVE CONCEPTS	73056	2/9/2021	1	25.00	FD/BUSINESS WEBSITE HOSTING	01 6044 01
INNOVATIVE CONCEPTS	73056	2/9/2021	2	25.00	ADM/BUSINESS WEBSITE HOSTING	01 6044 09
				50.00		
INSIGHT ENVIRONMENTAL, INC.	73072	2/10/2021	1	525.00	F&R/ASBESTOS TESTING AT SHOP	01 6033Z 02
J B DEWAR INC.	73002	2/3/2021	1	258.27	F&R/FUEL NOZZLE	01 6096 02
J B DEWAR INC.	73002	2/3/2021	1	1,898.12	FD/221.50 GALS GAS; 342.20 GALS DIESEL	01 6096 01
J B DEWAR INC.	73002	2/3/2021	1	2,152.85	F&R/461.70 GALS GAS; 193.50 GALS DIESEL	01 6096 02
J B DEWAR INC.	73002	2/3/2021	1	1,338.69	F&R/322.90 GALS GAS; 99.10 GALS DIESEL	01 6096 02
J B DEWAR INC.	73067	2/10/2021	1	74.73	FD/DIESEL EXHAUST FLUID	01 6096 01
J B DEWAR INC.	73099	2/18/2021	1	1,047.71	FD/284.00 GALS DIESEL	01 6096 01
J B DEWAR INC.	73099	2/18/2021	1	2,112.38	F&R/461.10 GALS GAS; 156.60 GALS DIESEL	01 6096 02
				8,882.75		
JOHN ALLCHIN	73017	2/3/2021	1	100.00	WW/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	12 6060C 12
JOHN F WEIGOLD, IV	73034	2/3/2021	1	100.00	ADM/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	01 6060C 09
JULIE HUHN LLC	73054	2/9/2021	1	367.75	FD/FACE MASKS	01 6048 01
KEVIN L HANLEY	73161	2/25/2021	1	875.00	F&R/REPAIR, SAND AND REFINISH VET'S HALL FLOOR	01 6033V 02
L.N. CURTIS & SONS	73094	2/17/2021	1	420.42	FD/PATCHES	01 6220P 01
LIBERTY COMPOSTING, INC.	73080	2/16/2021	1	4,895.23	WW/TIPPING FEES BIOSOLIDS JAN 2021	12 6032S 12
LIFE-ASSIST, INC.	73057	2/9/2021	1	87.88	FD/EMERGENCY MEDICAL SUPPLIES	01 6089 01
LIFE-ASSIST, INC.	73057	2/9/2021	1	474.90	FD/N95 MASKS - PPE GRANT	01 6089A 01
LIFE-ASSIST, INC.	73093	2/17/2021	1	147.86	FD/EMERGENCY MEDICAL SUPPLIES	01 6089 01
LIFE-ASSIST, INC.	73093	2/17/2021	1	192.28	FD/HAND SANITIZER - PPE GRANT	01 6089A 01

**CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF FEBRUARY 2021**

VENDOR	CHECK NO.	CHECK DATE	LINE NO.	LINE AMOUNT	DESCRIPTION	ACCOUNT NUMBER
				902.92		
MALONEY, RYAN S	73029	2/3/2021	1	45.00	FD/MONTHLY CELL PHONE REIMBURSEMENT	01 6060C 01
MARC KAUSEN	73167	2/25/2021	1	189.00	WD/REFUND REMODEL FEES; PROJ WITHDRAWN 1970 OGDEN 11	4050 10
MARC KAUSEN	73167	2/25/2021	2	<u>1,890.00</u>	WD/REFUND REMODEL FEES; PROJ WITHDRAWN 1970 OGDEN 11	4110 10
				2,079.00		
MARILYN MCGUIRE SNIDER	73073	2/10/2021	1	3,250.00	ADM/FEE FOR STRATEGIC PLNG WRKSHP VIA ZOOM 1/19/21	01 6080M 09
MCCRAIN, DAN	73030	2/3/2021	1	45.00	FD/MONTHLY CELL PHONE REIMBURSEMENT	01 6060C 01
MCCREARY, WILLIAM	73116	2/23/2021	1	250.00	WD/REF ASNMT DEP BAL APN 024-062-045 MCCREARY	11 2420 11
MCCREARY, WILLIAM	73116	2/23/2021	2	<u>(115.95)</u>	WD/REF ASNMT DEP BAL APN 024-062-045 MCCREARY	11 4124 10
				134.05		
MED-STOP MEDICAL CLINIC, INC.	73011	2/3/2021	1	851.00	FD/POST OFFER PHYSICAL	01 6125 01
MED-STOP MEDICAL CLINIC, INC.	73117	2/23/2021	1	965.00	FD/PHYSICALS, EMQ REVIEWS	01 6080M 01
MED-STOP MEDICAL CLINIC, INC.	73117	2/23/2021	1	<u>763.00</u>	FD/PHYSICAL, EMQ REVIEW	01 6080M 01
				2,579.00		
MENDOZA, CARLOS	73031	2/3/2021	1	100.00	F&R/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	01 6060C 02
MICHELLE DYER	73107	2/23/2021	1	207.64	WD/RAIN BOOTS & PANTS	11 6094 11
MICHELLE DYER	73107	2/23/2021	1	<u>2,190.22</u>	WW/GLOVES, FILTERS, SMALL MOTOR	12 6032T 12
				2,397.86		
MINER'S ACE HARDWARE	73012	2/3/2021	1	59.19	WD/CONCRETE MIX	11 6031R 11
MINER'S ACE HARDWARE	73095	2/17/2021	1	27.82	F&R/GLOVES	01 6090 02
MINER'S ACE HARDWARE	73168	2/25/2021	1	<u>122.68</u>	F&R/MISC DEPT SUPPLIES	01 6090 02
				209.69		
MISSION LINEN SUPPLY	73058	2/9/2021	1	8.40	WD/TOWELS	11 6033B 11
MISSION LINEN SUPPLY	73058	2/9/2021	1	8.40	WD/TOWELS	11 6033B 11
MISSION LINEN SUPPLY	73058	2/9/2021	1	8.40	WD/TOWELS	11 6033B 11
MISSION LINEN SUPPLY	73058	2/9/2021	1	<u>8.40</u>	WD/TOWELS	11 6033B 11
				33.60		
MORTIMER FERNANDEZ-LOPEZ	73081	2/16/2021	1	5,187.00	F&R/REPLACE DAMAGED GATE OPERATOR RODEO GRNDS RD	01 6033Z 02
MOSS, LEVY & HARTZHEIM LLP	73118	2/23/2021	1	1,000.00	ADM/AUDIT SERVICES FOR FY 18/19	01 6080A 09
NAVIA BENEFIT SOLUTIONS, INC.	73169	2/25/2021	1	329.00	ADM/CAFETERIA PLAN ADMINISTRATION FEB 2021	01 6086 09
OASIS EQUIPMENT RENTAL	73038	2/4/2021	1	1,212.00	F&R/DUMP TRAILER RENTAL	01 6033E 02
OFFICE DEPOT CORPORATE	73059	2/9/2021	1	192.99	ADM/COPY PAPER	01 6050 09
OFFICE1	73082	2/16/2021	1	360.31	ADM/COPIER CONTRACT BASE & OVERAGE CHARGES	01 6044 09
OFFICE1	73082	2/16/2021	1	<u>131.77</u>	FD/COPIER CONTRACT BASE & OVERAGE CHARGES	01 6044 01
				492.08		
ORKIN	73170	2/25/2021	1	65.00	FD/PREVENTIVE PEST CONTROL FIRE STATION	01 6033B 01
PACIFIC GAS & ELECTRIC	73075	2/11/2021	1	17,704.51	WW/ELEC SVC VARIOUS LIFT STATIONS	12 6060E 12
PACIFIC GAS & ELECTRIC	73075	2/11/2021	1	65.62	WW/ELEC SVC SAN SIMEON CRK RD	12 6060E 12
PACIFIC GAS & ELECTRIC	73075	2/11/2021	1	691.60	SWF/ELEC SVC SAN SIMEON CRK RD UNIT 1	39 6060E 25
PACIFIC GAS & ELECTRIC	73075	2/11/2021	1	9.85	WD/ELEC SVC VAN GORDON CRK RD	11 6060E 11
PACIFIC GAS & ELECTRIC	73075	2/11/2021	1	27.35	F&R/ELEC SVC WEST VILLAGE RESTROOMS	01 6060E 02
PACIFIC GAS & ELECTRIC	73075	2/11/2021	2	27.80	F&R/ELEC SVC EAST VILLAGE RESTROOMS	01 6060E 02
PACIFIC GAS & ELECTRIC	73075	2/11/2021	3	1,132.33	F&R/ELEC SVC STREET LIGHTING	01 6060E 02
PACIFIC GAS & ELECTRIC	73075	2/11/2021	4	248.51	F&R/ELEC SVC VETS HALL	01 6060E 02
PACIFIC GAS & ELECTRIC	73075	2/11/2021	5	672.04	FD/ELEC SVC 2850 BURTON DR	01 6060E 01
PACIFIC GAS & ELECTRIC	73075	2/11/2021	6	357.90	ADM/ELEC SVC 1316 TAMSON	01 6060E 09
PACIFIC GAS & ELECTRIC	73075	2/11/2021	7	176.74	ADM/ELEC SVC RADIO SHACK	01 6060E 09
PACIFIC GAS & ELECTRIC	73075	2/11/2021	1	8,536.43	WD/ELEC SVC VARIOUS WELLS	11 6060E 11

**CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF FEBRUARY 2021**

VENDOR	CHECK NO.	CHECK DATE	LINE NO.	LINE AMOUNT	DESCRIPTION	ACCOUNT NUMBER
PACIFIC GAS & ELECTRIC	73075	2/11/2021	1	1,606.45	WD/ELEC SVC 2820 SANTA ROSA CRK RD	11 6060E 11
PACIFIC GAS & ELECTRIC	73075	2/11/2021	1	48.19	SWF/ELEC SVC SAN SIMEON CRK RD UNIT 2	39 6060E 25
				31,305.32		
PAMELA DUFFIELD	73025	2/3/2021	1	100.00	ADM/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	01 6060C 09
PASO ROBLES FORD	73171	2/25/2021	1	62.23	WD/OIL CHANGE & INSPECTION 2012 FORD F250	11 6041L 11
PASO ROBLES FORD	73171	2/25/2021	1	57.27	SWF/OIL CHANGE & INSPECTION 2018 FORD F150	39 6041L 25
				119.50		
PLACER TITLE COMPANY	73087	2/16/2021	1	679.00	WD/VLM DEP ESCROW FOR APNS 023-271-044,043 & 002	11 6080V 11
PLACER TITLE COMPANY	73119	2/23/2021	1	679.00	WD/VLM DEP FOR APNS 024-221-037,-029,-016 KERSHAW	11 6080V 11
				1,358.00		
RANGE MASTER	73060	2/9/2021	1	67.87	FD/TACTICAL SHIRT DMCCRAIN	01 6094 01
RAY DIENZO	73023	2/3/2021	1	33.33	WD/MONTHLY CELL PHONE & INTERNET REIMB	11 6060C 11
RAY DIENZO	73023	2/3/2021	2	33.33	WW/MONTHLY CELL PHONE & INTERNET REIMB	12 6060C 12
RAY DIENZO	73023	2/3/2021	3	33.34	SWF/MONTHLY CELL PHONE & INTERNET REIMB	39 6060C 25
				100.00		
READY REFRESH BY NESTLE	73061	2/9/2021	1	161.21	WW/DRINKING WATER	12 6050 12
RETIREE00	73124	2/23/2021	1	451.95	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE01	73125	2/23/2021	1	451.95	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE02	73126	2/23/2021	1	522.71	F&R/MONTHLY HEALTH INSUR REIMB	01 5121 02
RETIREE04	73127	2/23/2021	1	154.47	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE05	73128	2/23/2021	1	505.13	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE06	73129	2/23/2021	1	154.47	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE07	73130	2/23/2021	1	154.47	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE08	73131	2/23/2021	1	121.83	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE09	73132	2/23/2021	1	154.47	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE10	73133	2/23/2021	1	154.47	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE11	73134	2/23/2021	1	154.47	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE12	73135	2/23/2021	1	1,149.29	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE13	73136	2/23/2021	1	154.47	FD/MONTHLY HEALTH INSUR REIMB	01 5121 01
RETIREE14	73137	2/23/2021	1	154.47	F&R/MONTHLY HEALTH INSUR REIMB	01 5121 02
RETIREE15	73138	2/23/2021	1	181.06	FD/MONTHLY HEALTH INSUR REIMB	01 5121 01
RETIREE16	73139	2/23/2021	1	505.13	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE17	73140	2/23/2021	1	451.95	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE19	73141	2/23/2021	1	451.95	FD/MONTHLY HEALTH INSUR REIMB	01 5121 01
RETIREE20	73142	2/23/2021	1	154.47	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE21	73143	2/23/2021	1	181.06	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE22	73144	2/23/2021	1	451.95	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE24	73145	2/23/2021	1	181.06	F&R/MONTHLY HEALTH INSUR REIMB	01 5121 02
RETIREE26	73146	2/23/2021	1	839.63	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE27	73147	2/23/2021	1	820.19	FD/MONTHLY HEALTH INSUR REIMB	01 5121 01
RETIREE28	73148	2/23/2021	1	451.95	F&R/MONTHLY HEALTH INSUR REIMB	01 5121 02
RETIREE30	73149	2/23/2021	1	503.14	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE31	73150	2/23/2021	1	154.47	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE32	73151	2/23/2021	1	820.19	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE33	73152	2/23/2021	1	522.71	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE34	73153	2/23/2021	1	159.70	FD/MONTHLY HEALTH INSUR REIMB DEC 2020 COVERAGE	01 5121 01
RETIREE34	73153	2/23/2021	2	154.47	FD/MONTHLY HEALTH INSUR REIMB JAN 2021 COVERAGE	01 5121 01
RETIREE34	73153	2/23/2021	3	154.47	FD/MONTHLY HEALTH INSUR REIMB FEB 2021 COVERAGE	01 5121 01
RETIREE34	73153	2/23/2021	4	154.47	FD/MONTHLY HEALTH INSUR REIMB MAR 2021 COVERAGE	01 5121 01
RETIREE34	73153	2/23/2021	5	(458.36)	FD/MONTHLY HEALTH INSUR REIMB DEC 2020 PMT ADJ	01 5121 01
RETIREE36	73154	2/23/2021	1	667.76	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE37	73155	2/23/2021	1	55.31	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE37	73155	2/23/2021	2	719.06	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE37	73155	2/23/2021	3	331.88	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE38	73156	2/23/2021	1	1,587.85	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE39	73157	2/23/2021	1	522.71	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
				15,158.85		
RICHARDS, WATSON & GERSHON	73064	2/9/2021	1	1,162.50	ADM/REIMB APPRAISAL SVCS	01 6080L 09

**CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF FEBRUARY 2021**

VENDOR	CHECK NO.	CHECK DATE	LINE NO.	LINE AMOUNT	DESCRIPTION	ACCOUNT NUMBER
RICK'S HOME IMPROVEMENT	73062	2/9/2021	1	250.00	WD/REFUND BAL OF REMODEL DEPOSIT 1945 WINDSOR	11 2420 11
RICK'S HOME IMPROVEMENT	73062	2/9/2021	2	(28.00)	FD/REFUND BAL OF REMODEL DEPOSIT 1945 WINDSOR	01 4373 01
RICK'S HOME IMPROVEMENT	73062	2/9/2021	3	(3.00)	FD/REFUND BAL OF REMODEL DEPOSIT 1945 WINDSOR	01 4390 01
RICK'S HOME IMPROVEMENT	73062	2/9/2021	4	<u>(60.00)</u>	WD/REFUND BAL OF REMODEL DEPOSIT 1945 WINDSOR	11 4050 11
				159.00		
ROSS' LADDER SERVICE	73063	2/9/2021	1	232.00	FD/TEST & INSPECT LADDERS, INSTALL HEAT SENSORS	01 6040 01
RUTAN & TUCKER, LLP	73172	2/25/2021	1	7,183.82	SWF/PROFESSIONAL SERVICES JAN 2021	40 1829I 30
RUTAN & TUCKER, LLP	73172	2/25/2021	1	<u>3,023.22</u>	ADM/PROFESSIONAL SERVICES JAN 2021	01 6080L 09
				10,207.04		
SAN LUIS SECURITY SYSTEMS	73096	2/17/2021	1	126.00	ADM/QUARTERLY SECURITY MONITORING MAR-MAY 2021	01 6048 09
SCOTT O'BRIEN FIRE & SAFETY CO	73013	2/3/2021	1	370.57	FD/ANNUAL FIRE EXTINGUISHER MAINTENANCE	01 6090 01
SDRMA	73083	2/16/2021	1	1,000.00	F&R/CLAIM PR1920008094-0001 PROPERTY DEDUCTIBLE	01 6033L 02
SETH SUTHERLAND	73014	2/3/2021	1	4,860.00	WD/GIS SYS MAINT & UPDATES JAN - DEC 2020	11 6080G 11
SLO COUNTY	73120	2/23/2021	1	728.60	WD/CHARGEABLE REPORT WRITING/CORRESPONDENCE	11 6055 11
SOCORRO SIMONS	73016	2/3/2021	1	76.96	MQ CUSTOMER REFUND	11 2005
SOLENIS LLC	73097	2/17/2021	1	4,961.17	WW/PRAESTOL K SLUDGE POLYMER	12 6032S 12
SOUTH COAST EMERGENCY VEHICLE	73173	2/25/2021	1	1,601.36	FD/PUMPER TRUCK #5792 REPAIRS	01 6041L 01
STATE WATER RES.CTRL.BRD.	73076	2/16/2021	1	155.00	WW/PLANT OPERATOR GRADE 2 EXAM FEES TREAPEER	12 6054 12
STATE WATER RES.CTRL.BRD.	73084	2/16/2021	1	<u>120.00</u>	WW/PLANT OPERATOR GRADE 1 EXAM FEES BBIVENS	12 6054 12
				275.00		
STEVENTON, ADAM	73001	2/1/2021	1	826.74	WD/TRAVEL ADV AWWA TRAINING & EXAM 2/27/21	11 6120E 11
TEMPLETON UNIFORMS	73085	2/16/2021	1	134.90	FD/NOMEX SHIRT RPACCIORINI	01 6094 01
THE BLUEPRINTER	73078	2/16/2021	1	172.70	WD/PRINTING UTILITY BILLS	11 6053 11
THE BLUEPRINTER	73078	2/16/2021	2	172.70	WW/PRINTING UTILITY BILLS	12 6053 12
THE BLUEPRINTER	73078	2/16/2021	3	294.16	WD/PRINTING ENVELOPES	11 6053 11
THE BLUEPRINTER	73078	2/16/2021	4	<u>294.16</u>	WW/PRINTING ENVELOPES	12 6053 12
				933.72		
THE GAS COMPANY	73066	2/10/2021	1	166.25	F&R/GAS SVC VETS HALL	01 6060G 02
THE GAS COMPANY	73066	2/10/2021	1	47.55	ADM/GAS SVC TAMSON DR	01 6060G 09
THE GAS COMPANY	73066	2/10/2021	1	495.77	FD/GAS SVC 2850 BURTON DR	01 6060G 01
THE GAS COMPANY	73066	2/10/2021	1	95.99	WW/GAS SVC 5500 HEATH LANE #B	12 6060G 12
THE GAS COMPANY	73066	2/10/2021	1	50.54	FD/GAS SVC 5490 HEATH LANE	01 6060G 01
THE GAS COMPANY	73066	2/10/2021	1	<u>245.10</u>	WW/GAS SVC 5500 HEATH LANE	12 6060G 12
				1,101.20		
THE TRIBUNE	73121	2/23/2021	1	208.12	ADM/STANDING COMMITTEE VACANCY AD	01 6011I 09
TSUBOI DESIGN	73065	2/9/2021	1	1,850.00	ADM/STRAT PLNG MTG RECORDING & TRANSCRIPTION SVCS	01 6080M 09
TYLER TECHNOLOGIES, INC	73098	2/17/2021	1	7,750.00	ADM/FINANCIAL MGMT CONFIG, CONVERSION	01 6170 09
TYLER TECHNOLOGIES, INC	73098	2/17/2021	1	3,200.00	ADM/PERSONNEL MGMT CONFIG	01 6170 09
TYLER TECHNOLOGIES, INC	73098	2/17/2021	1	<u>3,600.00</u>	ADM/PERSONNEL MGMT CONFIG	01 6170 09
				14,550.00		
US BANK EQUIPMENT FINANCE	73040	2/4/2021	1	199.53	ADM/COPIER LEASE PAYMENT	01 6044 09
US BANK EQUIPMENT FINANCE	73040	2/4/2021	2	<u>109.85</u>	FD/COPIER LEASE PAYMENT	01 6044 01
				309.38		
VERIZON WIRELESS	73175	2/25/2021	1	216.39	FD/MONTHLY ON-CALL CELL PHONES AND TABLETS	01 6060C 01
VERIZON WIRELESS	73175	2/25/2021	2	48.13	F&R /MONTHLY ON-CALL CELL PHONES AND TABLETS	01 6060C 02

**CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF FEBRUARY 2021**

VENDOR	CHECK NO.	CHECK DATE	LINE NO.	LINE AMOUNT	DESCRIPTION	ACCOUNT NUMBER
VERIZON WIRELESS	73175	2/25/2021	3	42.89	WD/MONTHLY ON-CALL CELL PHONES AND TABLETS	11 6060I 11
VERIZON WIRELESS	73175	2/25/2021	4	83.99	WD/MONTHLY ON-CALL CELL PHONES AND TABLETS	11 6060C 11
VERIZON WIRELESS	73175	2/25/2021	5	42.90	WW/MONTHLY ON-CALL CELL PHONES AND TABLETS	12 6060I 12
VERIZON WIRELESS	73175	2/25/2021	6	74.12	WW/MONTHLY ON-CALL CELL PHONES AND TABLETS	12 6060C 12
				508.42		
VITAL RECORDS CONTROL	73074	2/10/2021	1	623.19	ADM/BOX STORAGE PICK UP & DELIVERY	01 6080M 09
WESTERN EQUIPMENT FINANCE, INC	73035	2/3/2021	1	305.34	F&R/TORO TX 1000 DINGO WIDE TRACK FEB 2021 PRINC	01 2520 02
WESTERN EQUIPMENT FINANCE, INC	73035	2/3/2021	2	34.51	F&R/TORO TX 1000 DINGO WIDE TRACK FEB 2021 INT	01 6180H 02
				339.85		
WRIGHT, EDWARD AND ROBIN	73122	2/23/2021	1	250.00	WD/REF ASNMT DEP BAL APN 024-062-045 WRIGHT	11 2420 11
WRIGHT, EDWARD AND ROBIN	73122	2/23/2021	2	(115.95)	WD/REF ASNMT DEP BAL APN 024-062-045 WRIGHT	11 4124 10
				134.05		
ZOLL MEDICAL CORPORATION	73176	2/25/2021	1	350.92	FD/EMERGENCY MEDICAL SUPPLIES	01 6089 01
Accounts Payable Vendor Subtotal				284,290.25		
Fire Department Accounts Payable Subtotal				15,460.09		
Facilities & Resources Accounts Payable Subtotal				24,995.87		
Administration Accounts Payable Subtotal				62,960.17		
Water Accounts Payable Subtotal				116,193.45		
Wastewater Accounts Payable Subtotal				45,827.00		
SWF Operations Accounts Payable Subtotal				8,819.85		
SWF Capital Accounts Payable Subtotal				10,033.82		
Accounts Payable Vendor Subtotal				284,290.25		
AMERITAS LIFE INSURANCE GROUP	7024	2/28/2021	1	4,029.56	DENTAL INSURANCE-YER	01 2150
AMERITAS LIFE INSURANCE GROUP	7024	2/28/2021	2	(122.96)	DENTAL INSURANCE-YER	12 5102 09
AMERITAS LIFE INSURANCE GROUP	7024	2/28/2021	1	599.44	DENTAL INSURANCE-YER	01 2150
				4,506.04		
CALIFORNIA STATE DISBURSEMENT	7014	2/19/2021	1	549.85	GARNISH-CHILD SUPPOR	01 2163
CAMBRIA COMMUNITY SERVICES DIS	7006	2/5/2021	1	1,390.00	MEDICAL REIMBURSEMNT	01 2171
CAMBRIA COMMUNITY SERVICES DIS	7006	2/5/2021	2	200.00	MEDICAL REIMBURSEMNT	01 5122 01
CAMBRIA COMMUNITY SERVICES DIS	7006	2/5/2021	3	50.00	MEDICAL REIMBURSEMNT	01 5122 02
CAMBRIA COMMUNITY SERVICES DIS	7006	2/5/2021	4	300.00	MEDICAL REIMBURSEMNT	01 5122 09
CAMBRIA COMMUNITY SERVICES DIS	7006	2/5/2021	5	200.00	MEDICAL REIMBURSEMNT	11 5122 11
CAMBRIA COMMUNITY SERVICES DIS	7006	2/5/2021	6	200.00	MEDICAL REIMBURSEMNT	12 5122 12
CAMBRIA COMMUNITY SERVICES DIS	7015	2/19/2021	1	1,390.00	MEDICAL REIMBURSEMNT	01 2171
CAMBRIA COMMUNITY SERVICES DIS	7015	2/19/2021	2	200.00	MEDICAL REIMBURSEMNT	01 5122 01
CAMBRIA COMMUNITY SERVICES DIS	7015	2/19/2021	3	50.00	MEDICAL REIMBURSEMNT	01 5122 02
CAMBRIA COMMUNITY SERVICES DIS	7015	2/19/2021	4	300.00	MEDICAL REIMBURSEMNT	01 5122 09
CAMBRIA COMMUNITY SERVICES DIS	7015	2/19/2021	5	200.00	MEDICAL REIMBURSEMNT	11 5122 11
CAMBRIA COMMUNITY SERVICES DIS	7015	2/19/2021	6	200.00	MEDICAL REIMBURSEMNT	12 5122 12
				4,680.00		
CAMBRIA FIRE FIGHTERS LOCAL 46	7008	2/5/2021	1	240.00	DUES-FIRE IAFF	01 2160
CAMBRIA FIRE FIGHTERS LOCAL 46	7018	2/19/2021	1	240.00	DUES-FIRE IAFF	01 2160
				480.00		
CAMBRIA FIREFIGHTERS ASSN	7017	2/19/2021	1	65.10	RESERVE FIREFTR DUES	01 2160
EMPLOYMENT DEVELOPMENT DP	7007	2/5/2021	1	4,077.59	STATE INCOME TAX	01 2110
EMPLOYMENT DEVELOPMENT DP	7007	2/5/2021	1	1,431.88	STATE INCOME TAX	01 2130
EMPLOYMENT DEVELOPMENT DP	7016	2/19/2021	1	(52.31)	STATE INCOME TAX	01 2110
EMPLOYMENT DEVELOPMENT DP	7016	2/19/2021	1	4,498.68	STATE INCOME TAX	01 2110
EMPLOYMENT DEVELOPMENT DP	7016	2/19/2021	1	(9.51)	STATE INCOME TAX	01 2130
EMPLOYMENT DEVELOPMENT DP	7016	2/19/2021	1	1,613.59	STATE INCOME TAX	01 2130
				11,559.92		
ICMA-VNTGPT TRSFR AGT 457	7011	2/5/2021	1	5,602.52	457 YEE CONTRIBUTION	01 2141

**CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF FEBRUARY 2021**

VENDOR	CHECK NO.	CHECK DATE	LINE NO.	LINE AMOUNT	DESCRIPTION	ACCOUNT NUMBER
ICMA-VNTGPT TRSFR AGT 457	7011	2/5/2021	1	900.00	457 YEE CONTRIBUTION	01 2141
ICMA-VNTGPT TRSFR AGT 457	7011	2/5/2021	1	320.00	457 YEE CONTRIBUTION	01 2141
ICMA-VNTGPT TRSFR AGT 457	7021	2/19/2021	1	5,929.62	457 YEE CONTRIBUTION	01 2141
ICMA-VNTGPT TRSFR AGT 457	7021	2/19/2021	1	900.00	457 YEE CONTRIBUTION	01 2141
				<u>13,652.14</u>		
IRS/FEDERAL PAYROLL TAXES	7010	2/5/2021	1	11,461.57	FEDERAL INCOME TAX	01 2100
IRS/FEDERAL PAYROLL TAXES	7010	2/5/2021	1	15,019.52	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	7010	2/5/2021	1	3,512.58	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	7020	2/19/2021	1	(174.38)	FEDERAL INCOME TAX	01 2100
IRS/FEDERAL PAYROLL TAXES	7020	2/19/2021	1	11,988.33	FEDERAL INCOME TAX	01 2100
IRS/FEDERAL PAYROLL TAXES	7020	2/19/2021	1	(98.28)	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	7020	2/19/2021	1	16,897.28	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	7020	2/19/2021	1	(22.98)	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	7020	2/19/2021	1	3,934.40	FEDERAL INCOME TAX	01 2120
				<u>62,518.04</u>		
PERS HEALTH BENEFIT SERV	7027	2/28/2021	1	33,914.48	MEDICAL INSURANC-YER	01 2151
PERS HEALTH BENEFIT SERV	7027	2/28/2021	2	97.25	MEDICAL INSURANC-YER	01 5103 09
PERS HEALTH BENEFIT SERV	7027	2/28/2021	3	290.00	MEDICAL INSURANC-YER	01 5121 01
PERS HEALTH BENEFIT SERV	7027	2/28/2021	4	715.00	MEDICAL INSURANC-YER	01 5121 02
PERS HEALTH BENEFIT SERV	7027	2/28/2021	5	1,573.00	MEDICAL INSURANC-YER	01 5121 09
PERS HEALTH BENEFIT SERV	7027	2/28/2021	6	858.00	MEDICAL INSURANC-YER	11 5121 11
PERS HEALTH BENEFIT SERV	7027	2/28/2021	7	1,001.00	MEDICAL INSURANC-YER	12 5121 12
PERS HEALTH BENEFIT SERV	7027	2/28/2021	8	51.45	MEDICAL INSURANC-YER	01 5121 09
PERS HEALTH BENEFIT SERV	7027	2/28/2021	1	6,608.04	MEDICAL INSURANC-YER	01 2151
				<u>45,108.22</u>		
PERS RETIREMENT SYSTEM	7012	2/5/2021	1	(0.01)	PERS PAYROLL REMITTANCE	01 5109 09
PERS RETIREMENT SYSTEM	7012	2/5/2021	2	21,730.33	PERS PAYROLL REMITTANCE	01 2140
PERS RETIREMENT SYSTEM	7022	2/19/2021	1	-	PERS PAYROLL REMITTANCE	01 5109 09
PERS RETIREMENT SYSTEM	7022	2/19/2021	2	-	PERS PAYROLL REMITTANCE	01 2140
PERS RETIREMENT SYSTEM	7022	2/19/2021	1	24,284.24	PERS PAYROLL REMITTANCE	01 2140
PERS RETIREMENT SYSTEM	7022	2/19/2021	2	0.01	PERS PAYROLL REMITTANCE	01 5109 09
PERS RETIREMENT SYSTEM	7026	2/28/2021	1	9,359.34	UNFUNDED ACCRUED LIAB-SAF	01 5109 01
PERS RETIREMENT SYSTEM	7026	2/28/2021	1	10,049.03	UNFUNDED ACCRUED LIAB-MIS	01 5109 09
PERS RETIREMENT SYSTEM	7026	2/28/2021	2	3,207.74	UNFUNDED ACCRUED LIAB-MIS	01 5109 02
PERS RETIREMENT SYSTEM	7026	2/28/2021	3	6,216.77	UNFUNDED ACCRUED LIAB-MIS	11 5109 11
PERS RETIREMENT SYSTEM	7026	2/28/2021	4	7,409.03	UNFUNDED ACCRUED LIAB-MIS	12 5109 12
PERS RETIREMENT SYSTEM	7026	2/28/2021	5	1,504.52	UNFUNDED ACCRUED LIAB-MIS	39 5109 25
				<u>83,761.00</u>		
PPBI-DIRECT DEPOSIT	7009	2/5/2021	1	1,195.00	Direct Deposit Flat	01 2152
PPBI-DIRECT DEPOSIT	7009	2/5/2021	1	73,381.86	Direct Deposit Flat	01 2152
PPBI-DIRECT DEPOSIT	7019	2/19/2021	1	1,195.00	Direct Deposit Flat	01 2152
PPBI-DIRECT DEPOSIT	7019	2/19/2021	1	89,457.55	Direct Deposit Flat	01 2152
				<u>165,229.41</u>		
SEIU LOCAL 620	7013	2/5/2021	1	372.85	SEIU UNION DUES	01 2160
SEIU LOCAL 620	7023	2/19/2021	1	383.40	SEIU UNION DUES	01 2160
				<u>756.25</u>		
THE LINCOLN NATIONAL LIFE INSU	7025	2/28/2021	1	280.24	LIFE INSURANCE	01 2164
				Payroll Payable Subtotal		
				393,146.21		
TOTAL DISBURSEMENTS FOR FEBRUARY 2021				677,436.46		

CAMBRIA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS REGULAR MEETING MINUTES
Thursday, February 11, 2021 2:00 PM

1. OPENING

A. Call to Order

President Steidel called the meeting to order at 2:03 p.m.

B. Pledge of Allegiance

President Steidel led the Pledge of Allegiance.

C. Establishment of Quorum

A quorum was established.

Directors present via Zoom: Cindy Steidel, Donn Howell, Harry Farmer, Karen Dean and Tom Gray.

Staff present via Zoom: General Manager John F. Weigold, IV, District Counsel Timothy Carmel, Finance Manager Pamela Duffield, Fire Chief William Hollingsworth, Facilities & Resources Supervisor Carlos Mendoza, Utilities Department Manager/District Engineer Ray Dienzo and Board Secretary Ossana Terterian.

D. Report from Closed Session

District Counsel reported that at the January 27, 2021 special meeting, the Board of Directors voted to approve the settlement agreement and release of claims in the CCSD vs. CDM Smith case. The motion to approve the settlement agreement and release of claims was made by President Steidel, seconded by Director Gray and the vote was 5-0. The agreement's material terms are payment by CDM Smith of \$1.75M in exchange for dismissal of the lawsuit. The link to the settlement agreement is posted on the District's Website.

E. Agenda Review: Additions/Deletions

President Steidel asked for any additions or deletions. There were none.

2. COMMISSION REPORT

A. PROS Chairman's Report

PROS Chairman Steve Kniffen provided a report on the skatepark.

3. PUBLIC COMMENT

Public Comment:
Claudia Harmon Worthen, Cambria

4. CONSENT AGENDA

A. Consideration of Adoption of a Resolution Amending the Board Bylaws

Director Farmer motioned to amend to replace the wording “District Clerk” with “Board Secretary.”

Director Farmer moved to adopt the Board Bylaws by Resolution 06-2021.

Director Gray seconded the motion.

Motion Passed Unanimously Ayes – 5 (Steidel, Howell, Farmer, Dean, Gray) Nays– 0 Absent – 0

5. REGULAR BUSINESS

A. Discussion and Consideration Regarding Adoption of CCSD Strategic Plan, and Board Goals and Objectives

Mr. Weigold introduced the item and provided a brief summary.

Public Comment:
David Pierson, Cambria
Dennis Dudzik, Cambria

Director Gray moved to adopt as changed the Six-Month Strategic Objectives – the changes discussed were the wording on Page 15 Item #1 to change wording from “Analyze” to “Assess”; Page 15 Item #2 to change wording from “Develop a social media policy and present to the Board” to “Develop a template improving public communication through social media” and to change the Lead from Harry Farmer to Karen Dean on Page 17 Item #1 on the Three Year Goal: Achieve a Balanced Policy for Growth and Resources.

Director Dean seconded the motion.

Motion Passed Unanimously Ayes – 5 (Steidel, Howell, Farmer, Dean, Gray) Nays– 0 Absent – 0

B. Discussion and Consideration of Adoption of Draft Policy on Grants

Mr. Weigold introduced the item and provided a brief summary.

Vice President Howell moved to amend the policy by spelling out SST as “Sustainable Solutions Turnkey” Program and to add the sentence in Section 2170.2.1 after the first sentence to read “Applications for Grants that require matching funds shall be approved by the Board of Directors prior to submission.”

Director Dean seconded the motion.

Motion Passed Unanimously Ayes – 5 (Steidel, Howell, Farmer, Dean, Gray) Nays– 0 Absent – 0

President Steidel suggested a break from 3:34-3:40pm. All agreed.

6. MANAGER REPORTS

A. Public Comment: The President will be asking for Public Comment before the reports

Public Comment:
Christine Heinrichs, Cambria

B. General Manager's Report

Mr. Weigold provided a summary of the General Manager's Report.

C. Finance Manager's Report

Ms. Duffield provided a summary of the Finance Manager's Report.

D. Utilities Report

Public Comment: Elizabeth Bettenhausen (submitted by written email)

Mr. Dienzo provided a summary of the Utilities Report.

7. BOARD MEMBER, COMMITTEE AND LIAISON REPORTS

A. Public Comment: The President will be asking for Public Comment before the reports –

There was no public comment.

B. Finance Committee's Report

Director Gray stated that they are in the process of considering 2nd quarter budget adjustments, which will be considered next Thursday.

C. Policy Committee's Report

Vice President Howell said that he won't be taking up time today unless there are questions and will take the same report and update it for next time.

D. Resources and Infrastructure Committee's Report

Director Dean will be combining the report with next week's report in the interest of time.

E. Other Liaison Reports and Ad Hoc Committee Reports

Director Dean will be talking about one thing relating to NCAC. She wanted to give a heads up that a guest speaker will be talking at NCAC who will discuss future plans for Highway 1. His name is John Olejnik and he will discuss a sustainable highway project on Highway 1 and will be discussing the Rat Creek landslide next Wednesday.

Director Farmer wanted to mention FFRP. They had an annual meeting and John Nixon was elected the new President. They had their monthly meeting and the main discussion was providing funding for the maintenance of the ranch. As a result, FFRP has decided to give more money to Carlos and what he does at the ranch. They had offered \$14,000 but increased it to \$34,000. They also had a special meeting after the

deluge and approved paying the \$9,000 bill for the work that was done by the local tree service to remove trees that had fallen in front of trails. Kudos to folks at FFRP that are helping to pay for costs that normally the District would be paying.

8. FUTURE AGENDA ITEM(S)

President Steidel asked for any future agenda items.

President Steidel would like to move for a future agenda item for discussion and consideration in the establishment of a Board ad hoc that she had mentioned earlier relative to forestry and forest conservation. She will formulate specific wording along with Vice President Howell for the first meeting in March.

Director Dean inquired about the discussion of the name of the water facility. President Steidel stated that she and Vice President Howell have had conversations about it and are trying to find time to have that conversation. There are other items in the upcoming months, but this item hasn't dropped off the table.

At 4:55pm, Vice President Howell moved to extend the meeting until 5:30pm.

Director Dean seconded the motion.

Motion Passed Unanimously Ayes- 5 (Steidel, Howell, Farmer, Dean, Gray) Nays- 0 Absent - 0

The Board will continue to discuss the UWMP issue at a later date.

Vice President Howell stated that Claudia Harmon would like the Board to consider a letter of support for dark skies and would like it to address the issue sometime in March - President Steidel asked that she provide a description of what she wants in the letter.

9. ADJOURN TO CLOSED SESSION

A. Public Comment

President Steidel asked for public comment. There was none.

President Steidel adjourned the meeting to closed session at 5:00 p.m.

B. CONFERENCE WITH REAL PROPERTY NEGOTIATORS Pursuant to Government Code 54956.8

Property: 2284 Center Street (APN: 013-264-021)

Agency Negotiators: John F. Weigold, IV, General Manager

Negotiating Party: Cambria Historical Society

Under Negotiation: Price and Terms of Payment

C. PUBLIC EMPLOYEE PERFORMANCE EVALUATION, pursuant to Government

Code Section 54957(b)(2)

Title: General Manager

For further detail on the CCSD meeting, please visit the district's website to review the meeting recording or visit SLO-Span's website: <https://slo-span.org/static/meetings-CCSD.php>. CCSD written comments can be reviewed on the district's meeting webpage.

CAMBRIA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS REGULAR MEETING MINUTES
Thursday, February 18, 2021 2:00 PM

1. OPENING

A. Call to Order

President Steidel called the meeting to order at 2:00 p.m.

B. Pledge of Allegiance

President Steidel led the Pledge of Allegiance.

C. Establishment of Quorum

A quorum was established.

Directors present via Zoom: Cindy Steidel, Donn Howell, Harry Farmer, Karen Dean and Tom Gray.

Staff present via Zoom: General Manager John F. Weigold, IV, District Counsel Timothy Carmel, Finance Manager Pamela Duffield, Fire Chief William Hollingsworth, Facilities & Resources Supervisor Carlos Mendoza, Utilities Department Manager/District Engineer Ray Dienzo and Board Secretary Ossana Terterian.

D. Report from Closed Session

District Counsel reported that the Board of Directors discussed the General Manager's performance and the possible sale of some of the District's real property. There was no reportable action.

E. President's Report

President Steidel highlighted the efforts of the District staff, some of whom worked around the clock to ensure the operation and safety of our essential services. She also thanked the General Manager for the preplanning with the staff. President Steidel made the following comments: There was no way to anticipate the significance of the storm, but prior review by staff and backup planning made a difference to the community. Staff also provided backup to each other, working beyond their defined jobs. Our District's essential services were maintained without interruption. Some of our neighbors experienced more significant impacts than others, but the impacts were significant to many. Neighbors provided help to each other – this is a bonded community and we should all be proud.

The President talked about the strategic planning and working well together to help all the residents. She talked about businesses adjusting to the pandemic - to eat locally and wear masks; and also provided an update on the vaccination shot availability.

F. Agenda Review: Additions/Deletions

President Steidel asked for any additions or deletions. There were none.

2. PUBLIC SAFETY

A. Sheriff's Department Report

Commander MacDonald was present via phone to provide a summary of the Sheriff Department's Report.

B. CCSD Fire Chief's Report

Chief Hollingsworth provided a report on recent activities in Cambria.

3. PUBLIC COMMENT

Public Comment:

Christine Heinrichs, Cambria
Cynthia Repogle, Oceano CSO Director
Elizabeth Bettenhausen, Cambria
Tina Dickason, Cambria
Juli Amodei, Cambria

4. CONSENT AGENDA

A. Consideration to Adopt the January 2021 Expenditure Report

B. Consideration to Adopt the January 14, 2021 and January 21, 2021 Regular Meeting Minutes and January 15, 2021, January 19, 2021 and January 27, 2021 Special Meeting Minutes

C. Consideration of Adoption of Resolution 07-2021 Regarding the Continued Local State of Emergency Declaration

D. Consideration of Ad Hoc Committee's Recommended Updates to Standing Committee Bylaws

E. Consideration of Adoption of Resolution 08-2021 Amending the District Salary Schedule and Establishing a Pay Schedule for the Position of Administrative Analyst - HR & IT

Director Gray moved to amend the January 14, 2021 - item 5 A - Minutes to add the words to amend and include the appointment of 2 directors – “and to have it constituted by President Steidel and Director Dean.”

Vice President Howell accepted the amendment. The mover accepted the friendly amendment and the original second also accepted the amendment.

Director Dean requested to pull Item 4D for discussion. In reviewing the amendments made to the standing committee bylaws, Director Howell and Director Dean realized that Section 2.4 was not very clear about the pool of applicants that they would be appointing the vacancy replacements from. So, they would like to adjust 2.3.d slightly to read “Prior to the beginning of a term, or in the event of a vacancy during an unexpired term, the CCSD shall invite applications for Committee membership.” So that it's clear

that the pool of applicants from which they're filling vacancies will include new applicants as well as the ones that already applied.

Director Dean moved to adopt the consent agenda item 4D as updated.

Director Gray seconded the motion.

Motion Passed Unanimously Ayes – 5 (Steidel, Howell, Farmer, Dean, Gray) Nays– 0 Absent – 0

Director Dean moved to adopt the consent agenda items A, B, C and E.

Director Gray seconded the motion.

Motion Passed Unanimously Ayes – 5 (Steidel, Howell, Farmer, Dean, Gray) Nays– 0 Absent – 0

5. REGULAR BUSINESS

A. Discussion and Consideration to Fill Seats on the Finance, Policy and Resources & Infrastructure Standing Committees

Mr. Weigold introduced the item and provided a summary.

Public Comment: There was none.

For the Finance Committee Director Gray recommended the existing committee members: Marvin Corne, Dewayne Lee, Mary Maher, Cheryl McDowell, and Ted Siegler.

Vice President Howell moved that individuals named by Director Gray be appointed for a two-year term on the Finance Committee.

Director Dean seconded the motion.

Motion Passed Unanimously Ayes – 5 (Steidel, Howell, Farmer, Dean, Gray) Nays– 0 Absent – 0

For the Policy Committee, Vice President Howell stated that the four members of the present committee have expressed a desire to stay. They are Claudia Harmon Worthen, Leslie Richards, Ted Key, and Gordon Heinrichs. To fill the vacancy, he had a good conversation with Stephen Boyett and he can make a good addition to the committee. He would like to nominate him to the committee.

Director Dean moved to accept Vice President Howell's recommendation.

Director Farmer seconded the motion.

Motion Passed Unanimously Ayes – 5 (Steidel, Howell, Farmer, Dean, Gray) Nays– 0 Absent – 0

Stephen Boyett said that he was excited to join the committee.

For the Resources & Infrastructure Committee, Director Dean stated that three committee members would like to continue to serve, that would be Brad Fowles, Jim Webb, and David

Pierson. They have been great contributors to the committee and she'd like to keep them. She has 2 vacancies that she'd like to fill and 4 applications. She would like to have Steven Siebuhr and Michael Thomas fill the vacancies.

Director Gray moved to accept Director Dean's recommendations.

Director Farmer seconded the motion.

Motion Passed Unanimously Ayes – 5 (Steidel, Howell, Farmer, Dean, Gray) Nays– 0 Absent – 0

Mr. Siebuhr is looking forward to helping the District with Water and Wastewater.

Director Steidel thanked him and all for volunteering his time to help the District.

B. Discussion and Consideration of Strategic Plan Status Report and Update

Mr. Weigold introduced the item and provided a summary.

No updates were made since the report was recently updated last week. He stated that as we go along, we will be updating the report monthly going forward. The few changes made were written in red.

Public Comment: There was none.

Vice President Howell moved to accept the General Manager's Report regarding the six-month strategic objectives along with the status report as presented.

Director Gray seconded the motion.

Motion Passed Unanimously Ayes – 5 (Steidel, Howell, Farmer, Dean, Gray) Nays– 0 Absent – 0

Director Dean made a comment that she saw Mr. Thomas was listening in and asked if he'd like to say a few words. He introduced himself and said it would be a great honor to join the Community of Cambria.

Director Steidel thanked him for volunteering his time to help with the district.

C. Discussion and Consideration of Draft Policy on Encampments on District Property

Mr. Weigold introduced the item and provided a summary.

Vice President Howell said that the main purpose is not to bring it to vote today, but to hear the Board Members' reactions. He asked District Counsel to read the change that had been made to the item and see what comments the Board might have. District Counsel read Section 2225.3.1, he changed the 2nd sentence to read "Thus, after providing proper notice and appropriately storing personal property and belongings, all illegal homeless encampments shall be removed from District property promptly." He struck the words "upon discovery" because you need time to notice and you need time to remove belongings and store them. In the following sentence, he struck the words "intent and"; and now the sentence reads "and cleaned sites shall be restored to

their original condition.” Courts have made it clear that you have to give proper notice and store belongings before you clean the encampments. A Caltrans case just settled a few weeks ago regarding the same.

Public Comment: There was none.

Vice President Howell moved to send the item back to the committee and bring it back at a later date.

Director Dean seconded the motion.

Motion Passed Unanimously Ayes – 5 (Steidel, Howell, Farmer, Dean, Gray) Nays– 0 Absent – 0

D. Discussion and Consideration of Second Quarter Budget Report FY 2020/2021

Mr. Weigold introduced the item and provided a summary and turned it over to Ms. Duffield who provided additional information.

Public Comment:
Elizabeth Bettenhausen, Cambria

Vice President Howell moved to accept the report as presented by Finance Manager, Ms. Duffield.

Director Farmer seconded the motion.

Motion Passed Unanimously Ayes – 5 (Steidel, Howell, Farmer, Dean, Gray) Nays– 0 Absent – 0

President Steidel suggested a small break from 3:50 p.m. to 3:55 p.m.

6. MANAGER REPORTS

A. Public Comment: The President will be asking for Public Comment before the reports

Public Comment:
Christine Heinrichs, Cambria
Elizabeth Bettenhausen, Cambria

B. General Manager's Report

Mr. Weigold provided a summary of the General Manager's Report.

C. Finance Manager's Report

Ms. Duffield provided a summary of the Finance Manager's Report.

D. Utilities Report

Mr. Dienzo provided a summary of the Utilities Report.

7. BOARD MEMBER, COMMITTEE AND LIAISON REPORTS

A. Public Comment: The President will be asking for Public Comment before the reports

B. Finance Committee's Report

Director Gray reported that the Finance Committee took care of the Quarterly Budget Update which is on the agenda and that's all there is to report.

C. Policy Committee's Report

Vice President Howell reported that the Policy Committee doesn't have much to report other than some hot issues that they needs to work on. Meeting is next week – at that time they'll be reviewing their work and have asked Amanda Rice to hear what she has to say regarding her 8 years with policy. Hoping for a presentation and the committee will discuss what makes for good policy. Wants it to be more of a kickoff.

D. Resources and Infrastructure Committee's Report

Director Dean reported that the Resources & Infrastructure Committee met in January and discussed the contract with Todd Groundwater and Piezometers and forwarded it to Finance. This coming Monday there will be a meeting.

E. Other Liaison Reports and Ad Hoc Committee Reports

Director Dean has NCAC updates from the last two months. There were 2 speakers – Sarah Gravel of SLO County Public Works spoke about flooding that occurred in the West Village in 1995 and the 3 projects that had been done to prevent flooding in the future. Floodwall is being considered in the future between the Santa Rosa Creek and Highway 1 to prevent water from flowing over the highway. The wall is proposed to be 2 feet higher than the highway. A PowerPoint presentation is available on NCAC website. The 2nd speaker, Celeste Goyer from Smartshare Housing Solutions, talked about their program of matching up people to share homes, which could help seniors living alone and also provide an affordable place to live for those who may be facing homelessness. More can be learned on this program by going to Homeshareslo.org. Also last night, at the NCAC meeting, John Olajnek, senior transportation planner from Caltrans, gave a presentation on the Big Sur Highway 1 sustainable transportation demand management project. Updated presentation on one given previously at the Vets' Hall. This project is working on ways to limit the impact of tourism traffic between Carmel and our area along Highway 1 Scenic Route. This information is also on the NCAC website. Also some legislative reports that are pending.

Director Dean and Director Farmer have been gathering data on the existing commitment list and intent to serve letters and will have another discussion between themselves, District Counsel, the General Manager and Mr. Dienzo. They will make a report after those discussions.

Director Farmer has a few reports from the last two months' worth. Regarding the FFRP, he already talked about the increase in the amount of money they want to give and paid for the entire cost of removing trees. And John Nixon is the new board chairman of the FFRP. Regarding the Forest Committee, ongoing concern about trees being cut down as

houses are being build, even though there is a moratorium. There is concern about hiring a forest manager and ecologist. He gave an update from the Healthcare District about vaccinations. CCHD is soliciting proposals for a primary care facility in Cambria.

8. FUTURE AGENDA ITEM(S)

President Steidel asked for any future agenda items.

Director Dean referred to P. 35 – Regular Business 5A, renaming the SWF, and bringing it back to the March 11th meeting, Director Farmer seconded it.

Vice President Howell asked about Cynthia Repogle regarding a Styrofoam ordinance and that she has asked for a letter of support. He thinks that the Board needs to have a meeting, possibly a special meeting given the timeline. President Steidel said that the matter is being considered at a much higher level, but there is more than we know right now, and maybe because of COVID-19 there is a bigger issue. Additional information was requested from GM Weigold in order to determine how to proceed.

9. ADJOURN

President Steidel adjourned the meeting at 5:30 pm.

For further detail on the CCSD meeting, please visit the District's website to review the meeting recording or visit SLO-Span's website: <https://slo-span.org/static/meetings-CCSD.php>. CCSD written comments can be reviewed on the District's meeting webpage.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **4.C.**

FROM: John F. Weigold, IV, General Manager

Meeting Date: March 18, 2021	Subject: Consideration of Adoption of Resolution 09-2021 Regarding the Continued Local State of Emergency Declaration
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RECOMMENDATIONS:

It is recommended that the Board of Directors consider adoption of Resolution 09-2021 declaring a continued local state of emergency in the Cambria Community Services District due to the coronavirus pandemic.

FISCAL IMPACT:

The District continues to work with customers challenged with paying for their water and wastewater utility services, due to the impact of the COVID-19. Listed below is a recap of the billing cycle, the number & dollar amount of late customers and the number & dollar amount of customers on a payment plan, as of March 4, 2021:

Billing Cycle	Late #	\$	Pmt Pln	\$
Nov-Dec 2019	2	1,283.09	0	-
Jan-Feb 2020	3	466.91	0	-
Mar-Apr 2020	5	1,104.90	0	-
May-June 2020	9	2,167.69	1	291.96
Jul-Aug 2020	29	8,030.58	0	-
Sep-Oct 2020	34	11,936.30	1	962.16
Nov-Dec 2020	103	29,770.32	12	4,105.07
	185	54,759.79	14	5,359.19

The overall fiscal impacts and any potential FEMA grant reimbursement associated with the COVID-19 are unknown at this time.

DISCUSSION:

As the Board is aware, the State and County of San Luis Obispo have adopted a number of executive orders declaring a public health emergency and imposing restrictions on the general population to help control the spread of the COVID-19 virus. The Board of Directors adopted Resolution 52-2020 on November 19, 2020, which requires the Board to determine whether a local state of emergency continues to exist once a month. As the COVID-19 virus continues to ravage the State and country, it is recommended that the Board adopt Resolution 09-2021 declaring a continued local state of emergency.

Attachment: Resolution 09-2021

**RESOLUTION 09-2021
March 18, 2021**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CAMBRIA COMMUNITY SERVICES DISTRICT DECLARING A CONTINUED LOCAL STATE OF EMERGENCY DUE TO THE CORONAVIRUS (COVID 19) PANDEMIC

WHEREAS, on March 23, 2020 The Board of Directors (“Board”) adopted Resolution 09-2020 declaring a state of emergency to exist in the Cambria Community Services District as a result of the coronavirus pandemic; and

WHEREAS, on November 20, 2020, the Board adopted Resolution 52-2020, which requires the Board to determine whether a local state of emergency continues to exist within the District once per month.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the Cambria Community Services District that a local state of emergency continues to exist in the Cambria Community Services District as a result of the coronavirus pandemic.

PASSED AND ADOPTED THIS 18th day of March 2021.

Cindy Steidel, President
Board of Directors

ATTEST:

APPROVED AS TO FORM:

Ossana Terterian
Board Secretary

Timothy J. Carmel
District Counsel

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **5.A.**

FROM: John F. Weigold IV, General Manager

Meeting Date: March 18, 2021Subject: Discussion and Consideration of
Strategic Plan Status Report and
Update

RECOMMENDATIONS:

Staff recommends that the Board of Directors discuss and consider the monthly updates to the Strategic Plan.

FISCAL IMPACT:

There is no fiscal impact associated with this item.

DISCUSSION:

The Board held a special meeting on January 15th and adjourned to January 19th to develop a strategic plan, which included the development of goals for the next three years and underlying objectives to be largely accomplished over the next six months. Staff recommends that the Board discuss and consider the Strategic Plan status report and update the report as necessary. The Board will review the progress of the goals and objectives monthly and will hold a comprehensive Strategic Plan update session in late June 2021 during a special meeting.

Staff recommends the Board review, discuss and consider the monthly updates to the Strategic Plan.

Attachment: 2021 Strategic Plan and Board Goals and Objectives

C A M B R I A C O M M U N I T Y S E R V I C E S D I S T R I C T
S I X - M O N T H S T R A T E G I C O B J E C T I V E S

19 January 2021 – 1 July 2021

THREE-YEAR GOAL: INCREASE AND IMPROVE COMMUNICATION WITH THE PUBLIC						
WHEN	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1. At the April 8, 2021 CCSD Board meeting	Administrative Analyst – HR & IT – lead, CCSD Dir. Tom Gray, Vice Chair Policy Committee Gordon Heinrichs	Assess the website for community accessibility to information important for them to know and report results to the Board and staff		X		Initial meeting on 3/8. Follow up meeting scheduled for 3/15.
2. At the April 15, 2021 Board meeting	General Manager John Weigold IV, with input from the Policy Committee	Develop a template improving public communication through social media.				
3. April 15 2021	Administrative Analyst – HR & IT - lead, General Manager John Weigold IV, Fire Chief William Hollingsworth, Facilities & Resources Manager Carlos Mendoza	Expand the existing format within the website for the public to communicate with staff and share with the Board and staff.	X			Initial meeting held 3/10. Task complete.
4. FOR FUTURE CONSIDERATION		Develop a newsletter for the public that is distributed regularly and the process(es) for distributing it.				

THREE-YEAR GOAL: ACHIEVE AND SUSTAIN ADEQUATE FINANCIAL RESOURCES TO FULFILL THE MISSION						
WHEN	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1. April 1, 2021	GM John Weigold IV and Finance Manager Pamela Duffield, co-leads, working with the Finance Committee	Identify underfunded, under-resourced and under-staffed services		X		Finance Committee Ad-Hoc created 2/23/2021 to identify underfunded, under-resourced and under-staffed services.
2. June 1, 2021	GM John Weigold IV and Finance Manager Pamela Duffield, co-leads, working with the Finance Committee	Identify funding resources and structural changes to meet unmet services needs				
3. July 1, 2021	GM John Weigold IV and Finance Manager Pamela Duffield	Complete the Tyler Financial System implementation		X		In progress

THREE-YEAR GOAL: ACHIEVE A BALANCED POLICY FOR GROWTH AND RESOURCES						
WHEN	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1. At the April 15, 2021 CCSD Board meeting	The Resources and Infrastructure Committee's ad hoc Committee on Water Conservation (CCSD Director Karen Dean – lead)	Identify public water conservation measures and best practices and bring recommendations to the Board for sharing with the public.				
2. At the May 13, 2021 CCSD Board meeting	The Resources and Infrastructure Committee (former CCSD Director David Pierson – lead)	Identify additional sources of water and share the results with the Board.				

THREE-YEAR GOAL: DEVELOP AND IMPLEMENT A LONG-TERM INFRASTRUCTURE AND RESOURCES PLAN						
WHEN	WHO	WHAT	STATUS			COMMENTS
			DONE	ON TARGET	REVISED	
1. At the April 12, 2021 Resources and Infrastructure Committee meeting	General Manager John Weigold IV – lead, Finance Director Pam Duffield and Utilities Manager Ray Dienzo	Update the short-term CIP (Capital Improvement Plan) and present it to the Resources and Infrastructure Committee for review.		X		In progress
2. May 1, 2021	Utilities Manager Ray Dienzo and Finance Director Pam Duffield	Coordinate the conversion of Plan-It to Tyler Incode Asset Management Module for the purpose of asset management for ALL CCSD departments.				
3. At the June 14, 2021 Resources and Infrastructure Committee meeting	General Manager John Weigold IV – lead, Finance Director Pam Duffield and Utilities Manager Ray Dienzo	Update and extend the long-term CIP (Capital Improvement Plan) and present it to the Resources and Infrastructure Committee for review.				

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **5.B.**FROM: John F. Weigold IV, General Manager
Pamela Duffield, Finance Manager

Meeting Date: March 18, 2021

Subject: Receive and File Fiscal Year
2018-2019 Independent
Auditor's Report**RECOMMENDATIONS:**

Staff recommends the Board receive and file the attached Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2019 presented by Mr. Alex Hom, CPA, from Moss Levy & Hartzheim LLP.

FISCAL IMPACT:

An amendment to the Consultant Services Agreement was approved by the Board on January 14, 2021, for professional independent audit services to be provided by Moss, Levy & Hartheim LLP. This agreement includes \$18,750 for audit services of FY 2018/19 and \$19,400 for FY 2019/20 financial records.

DISCUSSION:

The Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2019 the ("Audit Report") is attached for review. Mr. Alex Hom, CPA, from Moss, Levy & Hartzheim LLP, will be available via Zoom for a summary of the Audit Report and respond to questions and comments from the Board.

The Audit Report contains the auditor's opinion of the CCSD's financial statements and adequacy of internal controls. The auditor issued an unqualified opinion, which states that as of June 30, 2019, the financial statements present fairly, in all material respects, the financial position of the governmental and business-type activities of the CCSD.

As shown on page 16 of the Audit Report, the General Fund had revenues of \$5,256,862, expenditures of \$5,173,018 and other financing sources of \$18,500, resulting in an increase to fund balance of \$102,344.

As shown on page 19 of the Audit Report, the Water Fund had total operating and non-operating revenues of \$3,817,554 and expenditures of \$4,084,116, resulting in a decrease in net position of \$266,562. It should be noted that these Water Fund revenues/expenses include both Water Operating, Water SWF Operating and Water SWF Capital funds.

As shown on page 19 of the Audit Report, the Wastewater Fund had total operating and non-operating revenues of \$2,403,604 and expenditures of \$2,608,054, resulting in a decrease in net assets of \$204,450.

As shown on page 3 of the Audit Report, the District had a total of \$3,136,367 in cash on hand at June 30, 2019. That cash is distributed to the three funds as shown below:

CCSD FINANCIAL AUDIT JUNE 30, 2019	
FUND	CASH BALANCE
GENERAL FUND	\$2,977,298
WASTEWATER FUND	\$0
WATER FUND	\$159,069
TOTAL	\$3,136,367

Inter-Fund Loans due to the General Fund on June 30, 2019 are shown below:

WASTEWATER FUND	\$579,777
WATER FUND	\$157,726
TOTAL DUE TO GENERAL FUND	\$737,503

CAMBRIA COMMUNITY SERVICES DISTRICT
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2019

CAMBRIA COMMUNITY SERVICES DISTRICT
TABLE OF CONTENTS
JUNE 30, 2019

TABLE OF CONTENTS

	<u>Page</u>
Table of Contents	i
FINANCIAL SECTION	
Independent Auditor's Report.....	1
Management's Discussion and Analysis.....	3
Basic Financial Statements:	
Government-Wide Financial Statements	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements	
Balance Sheet – Governmental Funds.....	14
Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position	15
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities – Governmental Funds	17
Statement of Net Position – Proprietary Funds	18
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds	19
Statement of Cash Flows – Proprietary Funds.....	20
Notes to Basic Financial Statements	22

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – General Fund.....	43
Schedule of Changes in the OPEB Liability and Related Ratios	44
Schedule of OPEB Contributions	45
Schedule of Proportionate Share of Net Pension Liability	46
Schedule of Pension Contributions	47

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Directors of Cambria Community Services District
Cambria, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Cambria Community Services District (District), as of and for the fiscal year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District'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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our 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. Those standards require that we 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 auditors' 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, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of Cambria Community Services District, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter*Changes in Accounting Principles*

As discussed in Note 1 to the basic financial statements effective July 1, 2018, the Cambria Community Services District adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. Our opinion is not modified with respect to this matter.

COVID-19 Pandemic

As discussed in Note 11 to the basic financial statements in March 2020, the World Health Organization has declared COVID-19 to constitute a "Public Health Emergency of International Concern." Given the uncertainty of the situation, the duration of any financial impact cannot be reasonably estimated at this time. Our opinion is not modified to this matter.

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 3 through 10, the budgetary comparison information on page 43, the schedule of changes in OPEB liability and related ratios on page 44, the schedule of OPEB contributions on page 45, the schedule of proportionate share of net pension liability on pages 46, and the schedule of pension contributions on pages 47 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. We 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries of the basis financial statements, and other knowledge we obtained during our audit of the basic financial statements. We 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 17, 2021, on our consideration of the Cambria Community Services District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Moss, Remy & Haugheim LLP

Santa Maria, California
February 17, 2021

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

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, 2019. 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 approximately 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.

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.

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

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 the CCSD's funds:

- Statement of Net Position
- Statement of Activities

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 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.

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 Fund Balance Sheet to the Statement of Net Position
- Statement of Revenues, Expenditures and Changes in Fund Balance

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

- Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities
- Notes to the Financial Statements
- Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual-Governmental Fund (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:

- 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 Fund 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 Balance 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.

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

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

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
- Sustainable Water Facility

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 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 shows how the Water and Wastewater Fund's net assets changed during the year. All 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 charges.

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:

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

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

Required Supplementary Information

This section contains the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund.

This section also contains the Schedule of Changes in the OPEB Liability and Related Ratios, Schedule of OPEB Contributions, Schedule of the Proportionate Share of the Net Pension Liability, and the Schedule of Contributions, as required by GASB 75.

Overview of Activities During Fiscal Year Ending June 30, 2019

The Fire Suppression Benefit Assessment is a parcel assessment, it is not impacted by property value fluctuations. If approved annually 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%. This parcel assessment increased by \$14,198 (3.1%) from fiscal year 2017-2018 to fiscal year 2018-2019. This parcel assessment represents 20% of the Fire Department's revenue in the CCSD's fiscal year 2018-2019 Budget.

The Water and Wastewater Standby or Availability Charge is a parcel assessment, based on parcel size. If approved annually by the CCSD Board of Directors, this parcel assessment generates approximately \$177,654 for Water Fund and \$115,517 for Wastewater Fund in revenue. This revenue is used for capital outlay and major maintenance projects in both the Water and Wastewater Funds.

A rate analysis for Water, Sustainable Water Facility (SWF) and Wastewater user fees and charges was completed in July 2018. The CCSD Board adopted a 3-year user fee & charges rate increase, with the first increase effective November 1, 2018. The increase in user fees and charges are to provide adequate support of operations & maintenance costs, capital improvements funding for an aging infrastructure and two months of operating the SWF.

As of June 30, 2019, advances receivable from the General Fund to Water Fund total \$157,726 and Wastewater Fund total \$579,777 (see Note #3).

For active employees, there are two different employee represented groups, International Association of Firefighters (IAFF), Service Employees International Union (SEIU) and the non-represented Management/Confidential (MCE) employees.

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

The following table shows the year to year increases and decreases in total salaries and wages:

Fiscal Year	Wages and Salaries	Year-to-Year Increase / (Decrease)
2014-2015	\$ 2,285,226	N/A
2015-2016	\$ 2,199,011	\$ (86,215)
2016-2017	\$ 2,866,485	\$ 667,474
2017-2018	\$ 3,363,441	\$ 496,956
2018-2019	\$ 3,141,181	\$ (222,260)

The employees in each of these groups are paying the full employee portion of their pension, based upon their CalPERS service history, and cost-sharing of medical and dental insurance premiums.

Retirement is the most expensive employee benefit of the CCSD. The annual pension cost increased from \$552,669 in fiscal year 2017-2018 to \$603,260 in fiscal year 2018-2019. There are various factors that will impact the retirement rates and cost in the future including total salaries, inflation rates, returns on investments and the three agreement tiers with employees. The reporting requirements for pension plan was amended by GASB No. 67 & 68. To comply with these changes, a prior period adjustment is required as well as implementing those changes into the current period reporting (see Note 7 and 12).

Employee health insurance is the second most expensive employee benefit of the CCSD. The annual employee medical insurance cost decreased from \$441,103 in fiscal year 2017-2018 to \$396,382 in fiscal year 2018-2019. This is an overall decrease of \$44,721 or 10%. Agreements with MCE, SEIU and IAFF employees have also increased premium contributions made by employees.

Retiree health insurance is the third most expensive employee benefit of the CCSD. It increased from \$209,125 in fiscal year 2017-2018 to \$222,442 in fiscal year 2018-2019. This is an overall increase of \$13,317 or 6%. Agreements with MCE, SEIU and IAFF employees increased premium contributions to be made by retirees. 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 \$136. These changes are expected to result in a significant reduction of retiree health insurance costs in the future. The reporting requirements for Other Post-Employment Benefits (OPEB) was amended by GASB No. 75. To comply with these changes, a prior period adjustment is required as well as implementing those changes into the current period reporting (see Note 8 and 12).

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

Personnel costs represent 46% of the CCSD's expenditures for fiscal year 2018-2019. Several steps, the most significant being discussed above, have been taken to control these costs.

Maintenance and repair costs decreased from \$917,135 for fiscal year 2017-2018 to \$620,496 for fiscal year 2018-2019. These costs range from building repairs, to vehicle repairs to pump repairs, the vast majority are related to maintenance and repair costs of the water and sewer infrastructure.

The following table shows the year-to-year increases and decreases in the CCSD's total maintenance and repair costs:

Fiscal Year	Total Maintenance and Repair Costs	Year-to-Year Increase / (Decrease)
2014-2015	\$ 627,992	N/A
2015-2016	\$ 1,009,841	\$ 381,849
2016-2017	\$ 895,109	\$ (114,732)
2017-2018	\$ 917,135	\$ 22,026
2018-2019	\$ 620,496	\$ (296,639)

There continues to be significant deferred maintenance in the Water and Wastewater Funds. The adopted increase in user fees & charges will assist in funding the deferred maintenance in the Water and Wastewater Funds. CCSD continues to explore funding opportunities to address the General Fund's deferred maintenance of the Veteran's Hall and the ongoing maintenance of the Fiscalini Ranch and Open Space Lots.

The following table shows the year-to-year increases and decreases in the CCSD's total cash and investments:

Fiscal Year	Total Cash and Investments	Year-to-Year Increase / (Decrease)
2014-2015	\$ 2,446,332	N/A
2015-2016	\$ 4,980,787	\$ 2,534,455
2016-2017	\$ 3,332,139	\$ (1,648,648)
2017-2018	\$ 3,756,352	\$ 424,213
2018-2019	\$ 3,136,367	\$ (619,985)

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2019**

The Board of Directors approved the operating budget for fiscal year 2019-2020 on August 15, 2019. Projected activity for all funds is as follows:

- Water: a surplus of \$195,003;
- Sustainable Water Facility: a deficit of \$127,820 to be funded from Water Fund reserves;
- Wastewater (Sewer): \$0 surplus/deficit
- General Fund (Governmental): surplus of \$17,767

53
CAMBRIA COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION
June 30, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 2,977,298	\$ 159,069	\$ 3,136,367
Accounts receivable, net	49,404	1,182,392	1,231,796
Note receivable	1,516		1,516
Prepaid expenses	4,707	4,002	8,709
Internal balances	1,255,479	(1,255,479)	
Capital assets:			
Non Depreciable:	14,990,732	8,071,665	23,062,397
Depreciable:	2,201,792	16,438,808	18,640,600
Intangible asset		966,777	966,777
Total assets	<u>21,480,928</u>	<u>25,567,234</u>	<u>47,048,162</u>
DEFERRED OUTFLOW OF RESOURCES			
Deferred pensions	1,042,983	542,449	1,585,432
Deferred OPEB	1,199,243	645,746	1,844,989
Total deferred outflow or resources	<u>2,242,226</u>	<u>1,188,195</u>	<u>3,430,421</u>
LIABILITIES			
Accounts payable		40,970	40,970
Accrued liabilities	51,118	20,868	71,986
Accrued interest payable	5,237	135,884	141,121
Unearned revenue	1,516		1,516
Deposits	15,328	125,526	140,854
Noncurrent liabilities:			
Due within one year	135,056	509,084	644,140
Due in more than one year	7,995,476	12,883,184	20,878,660
Total liabilities	<u>8,203,731</u>	<u>13,715,516</u>	<u>21,919,247</u>
DEFERRED INFLOW OF RESOURCES			
Deferred pensions	253,140	200,019	453,159
Total deferred inflow or resources	<u>253,140</u>	<u>200,019</u>	<u>453,159</u>
NET POSITION			
Net investment in capital assets	16,782,735	17,155,140	33,937,875
Unrestricted	(1,516,452)	(3,577,743)	(5,094,195)
Total net position	<u>\$ 15,266,283</u>	<u>\$ 13,577,397</u>	<u>\$ 28,843,680</u>

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT

STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2019

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Contributions and Grants</u>
Governmental activities:			
Administration	\$ 2,291,765	\$ 2,069,249	\$
Fire	2,270,528	54,110	
Parks and recreation	31,063		
Facilities and resources	699,317	28,182	
Interest on long-term debt	18,432		
Depreciation (unallocated)	86,158		
Total governmental activities	<u>5,397,263</u>	<u>2,151,541</u>	
Business-type activities:			
Water	4,465,331	4,017,028	
Wastewater	2,674,856	2,354,889	
Total business-type activities	<u>7,140,187</u>	<u>6,371,917</u>	
Total governmental	<u>\$ 12,537,450</u>	<u>\$ 8,523,458</u>	<u>\$</u>

General Revenues:

Taxes:

Property

Availability charges

Franchise fees

Investment income

Other general revenues

Total general revenues

Change in net position

Net position - beginning of fiscal year

Prior period adjustment

Net position - beginning of fiscal year - adjusted

Net position - end of fiscal year

The notes to basic financial statements are an integral part of this statement.

<u>Capital Contributions and Grants</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ -	\$ (222,516)	\$ -	\$ (222,516)
	(2,216,418)		(2,216,418)
	(31,063)		(31,063)
	(671,135)		(671,135)
	(18,432)		(18,432)
	(86,158)		(86,158)
	<u>(3,245,722)</u>		<u>(3,245,722)</u>
		(448,303)	(448,303)
		<u>(319,967)</u>	<u>(319,967)</u>
		(768,270)	(768,270)
<u>\$</u>	<u>(3,245,722)</u>	<u>(768,270)</u>	<u>(4,013,992)</u>
	2,899,108		2,899,108
		293,171	293,171
	86,289		86,289
	44,191	4,087	48,278
	<u>75,733</u>		<u>75,733</u>
	<u>3,105,321</u>	<u>297,258</u>	<u>3,402,579</u>
	<u>(140,401)</u>	<u>(471,012)</u>	<u>(611,413)</u>
	17,318,364	16,045,102	33,363,466
	<u>(1,911,680)</u>	<u>(1,996,693)</u>	<u>(3,908,373)</u>
	<u>15,406,684</u>	<u>14,048,409</u>	<u>29,455,093</u>
<u>\$</u>	<u>15,266,283</u>	<u>\$ 13,577,397</u>	<u>\$ 28,843,680</u>

56
CAMBRIA COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUND
BALANCE SHEET
June 30, 2019

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 2,977,298
Accounts receivable	49,404
Note receivable	1,516
Prepaid expenditures	4,707
Due from other funds	517,976
Advances receivable	<u>737,503</u>
Total assets	<u>\$ 4,288,404</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accrued liabilities	\$ 51,118
Deposits	15,328
Unearned revenue	<u>1,516</u>
Total liabilities	<u>67,962</u>
Fund Balances:	
Nonspendable	742,210
Assigned	<u>3,478,232</u>
Total fund balances	<u>4,220,442</u>
Total liabilities and fund balances	<u>\$ 4,288,404</u>

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2019

Total fund balances - governmental funds \$ 4,220,442

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$	20,125,369	
Accumulated depreciation		<u>(2,932,845)</u>	
			Net 17,192,524

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported.

Long-term liabilities relating to governmental activities consist of:

Compensated absences payable	\$	222,834	
Loans payable		409,789	
Other post employment benefits obligation		4,075,542	
Net pension liability		<u>3,422,367</u>	
			Total (8,130,532)

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In governmental-wide statement of activities, it is recognized in the period that it is incurred. (5,237)

Deferred outflows and inflows relating to pensions and OPEB: In governmental funds, deferred outflows and inflows of resources relating to pensions and OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions and OPEB are reported.

Deferred inflows of resources relating to pensions	\$	(253,140)	
Deferred outflows of resources relating to pensions		1,042,983	
Deferred outflows of resources relating to OPEB		<u>1,199,243</u>	
			<u>1,989,086</u>

Total net position - governmental activities \$ 15,266,283

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT

GOVERNMENTAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Fiscal Year Ended June 30, 2019

	<u>General Fund</u>
Revenues:	
Property taxes and assessments	\$ 2,899,108
Weed abatement	39,610
Franchise fees	86,289
Use of money and property	72,373
Charges for administrative services	2,069,249
Miscellaneous income	<u>90,233</u>
 Total revenues	 <u>5,256,862</u>
Expenditures:	
Administration	2,080,465
Fire	2,142,438
Parks and recreation	31,063
Facilities and resources	657,413
Debt service:	
Principal	131,065
Interest	13,195
Capital outlay	<u>117,379</u>
 Total expenditures	 <u>5,173,018</u>
 Excess of revenues over (under) expenditures	 <u>83,844</u>
Other Financing Sources	
Proceeds from loan payable	<u>18,500</u>
 Total other financing sources	 <u>18,500</u>
 Change in fund balance	 102,344
 Fund balance - July 1	 <u>4,118,098</u>
 Fund balance - June 30	 <u>\$ 4,220,442</u>

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2019

Total net change in fund balances - governmental funds	\$ 102,344
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital outlay of \$117,379 is more than depreciation expense \$(86,158) in the period.	31,221
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 amounts paid). This fiscal year, vacation used exceeded the amounts earned by \$133,435.	133,435
In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	(5,237)
In governmental funds, repayments of long-term debt are reported as expenditures. In government-wide statements, repayments of long-term debt are reported as reductions of liabilities.	131,065
In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt were:	(18,500)
In the statement of activities, postemployment benefits 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 amounts paid). This fiscal year, the difference between accrual-basis postemployment benefit costs and actual employer contributions was:	(367,723)
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	(147,006)
Changes in net position - governmental activities	<u>\$ (140,401)</u>

The notes to basic financial statements are an integral part of this statement.

60
CAMBRIA COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2019

	Water Fund	Wastewater Fund	Totals
ASSETS			
Current assets:			
Cash and investments	\$ 159,069	\$ -	\$ 159,069
Accounts receivable, net	740,753	441,639	1,182,392
Prepaid expenses	4,002		4,002
Total current assets	<u>903,824</u>	<u>441,639</u>	<u>1,345,463</u>
Noncurrent assets:			
Nondepreciable	6,820,620	1,251,045	8,071,665
Capital assets, net of accumulated depreciation	13,047,180	3,391,628	16,438,808
Intangible - water master plan	966,777		966,777
Total noncurrent assets	<u>20,834,577</u>	<u>4,642,673</u>	<u>25,477,250</u>
Total assets	<u>21,738,401</u>	<u>5,084,312</u>	<u>26,822,713</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	305,065	237,384	542,449
Deferred OPEB	276,749	368,997	645,746
Total deferred outflows of resources	<u>581,814</u>	<u>606,381</u>	<u>1,188,195</u>
LIABILITIES			
Current liabilities:			
Accounts payable	40,970		40,970
Accrued liabilities	11,581	9,287	20,868
Accrued interest payable	126,950	8,934	135,884
Deposits payable	125,526		125,526
Due to other funds		517,976	517,976
Loan payable - current portion	377,084	132,000	509,084
Total current liabilities	<u>682,111</u>	<u>668,197</u>	<u>1,350,308</u>
Noncurrent liabilities:			
Advances payable	157,726	579,777	737,503
Compensated absences	26,864	35,279	62,143
Loans payable	7,220,026	593,000	7,813,026
OPEB payable	940,510	1,254,011	2,194,521
Net pension liability	1,167,507	908,484	2,075,991
Total noncurrent liabilities	<u>9,512,633</u>	<u>3,370,551</u>	<u>12,883,184</u>
Total liabilities	<u>10,194,744</u>	<u>4,038,748</u>	<u>14,233,492</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	112,488	87,531	200,019
Total deferred inflows of resources	<u>112,488</u>	<u>87,531</u>	<u>200,019</u>
NET POSITION			
Net investment in capital assets	13,237,467	3,917,673	17,155,140
Unrestricted (deficit)	(1,224,484)	(2,353,259)	(3,577,743)
Total net position	<u>\$ 12,012,983</u>	<u>\$ 1,564,414</u>	<u>\$ 13,577,397</u>

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2019

	Water Fund	Wastewater Fund	Totals
Operating Revenues:			
Utility	\$ 1,819,007	\$ 2,352,309	\$ 4,171,316
Service charges and fees	2,126,425		2,126,425
Miscellaneous	71,596	2,580	74,176
Total operating revenues	<u>4,017,028</u>	<u>2,354,889</u>	<u>6,371,917</u>
Operating Expenses:			
Salaries and wages	567,444	453,642	1,021,086
Payroll taxes and benefits	420,791	392,227	813,018
Maintenance and repairs	256,207	207,255	463,462
Office supplies, publications, and dues	19,412	20,534	39,946
Licenses and fees	70,361	89,255	159,616
Rent	40,150		40,150
Professional services	130,340	11,381	141,721
Operating supplies	184,112	43,324	227,436
Employee travel and training	6,687	5,248	11,935
Utilities	160,178	251,374	411,552
General and administrative overhead	1,000,890	525,352	1,526,242
Amortization	107,419		107,419
Depreciation	1,120,125	608,462	1,728,587
Total operating expenses	<u>4,084,116</u>	<u>2,608,054</u>	<u>6,692,170</u>
Operating income (loss)	<u>(67,088)</u>	<u>(253,165)</u>	<u>(320,253)</u>
Non-Operating Revenues (Expenses):			
Availability charges	177,654	115,517	293,171
Investment income	4,087		4,087
Interest expense	(381,215)	(66,802)	(448,017)
Total non-operating revenues (expenses)	<u>(199,474)</u>	<u>48,715</u>	<u>(150,759)</u>
Change in net position	<u>(266,562)</u>	<u>(204,450)</u>	<u>(471,012)</u>
Net position - July 1	13,237,022	2,808,080	16,045,102
Prior period adjustment	(957,477)	(1,039,216)	(1,996,693)
Net position - July 1 - adjusted	<u>12,279,545</u>	<u>1,768,864</u>	<u>14,048,409</u>
Net position - June 30	<u>\$ 12,012,983</u>	<u>\$ 1,564,414</u>	<u>\$ 13,577,397</u>

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2019

	Water Fund	Wastewater Fund	Totals
Cash Flows From Operating Activities:			
Receipts from customers	\$ 3,901,035	\$ 2,278,746	\$ 6,179,781
Payments to suppliers	(2,241,527)	(1,213,716)	(3,455,243)
Payments to employees	(887,905)	(707,564)	(1,595,469)
Net cash provided by operating activities	<u>771,603</u>	<u>357,466</u>	<u>1,129,069</u>
Cash Flows From Capital and Related Financing Activities:			
Acquisition of capital assets	(200,030)	(276,671)	(476,701)
Proceeds from loan payable	74,871		74,871
Principal paid on debt	(349,483)	(128,000)	(477,483)
Interest paid on debt	(319,633)	(63,860)	(383,493)
Net cash (used) by capital and related financing activities	<u>(794,275)</u>	<u>(468,531)</u>	<u>(1,262,806)</u>
Cash Flows from Noncapital Financing Activities:			
Availability charges	177,654	115,517	293,171
Principal paid on advances from General Fund		(4,452)	(4,452)
Net cash provided by noncapital financing activities	<u>177,654</u>	<u>111,065</u>	<u>288,719</u>
Cash Flows From Investing Activities:			
Interest income	4,087		4,087
Net cash provided by investing activities	<u>4,087</u>		<u>4,087</u>
Net increase in cash and cash equivalents	159,069		159,069
Cash and cash equivalents - July 1			
Cash and cash equivalents - June 30	<u>\$ 159,069</u>	<u>\$ -</u>	<u>\$ 159,069</u>
Reconciliation to Statement of Net Position:			
Cash and investments	<u>\$ 159,069</u>	<u>\$ -</u>	<u>\$ 159,069</u>

(Continued)

The notes to basic financial statements are an integral part of this statement.

CAMBRIA COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (Continued)
For the Fiscal Year Ended June 30, 2019

	Water Fund	Wastewater Fund	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$ (67,088)	\$ (253,165)	\$ (320,253)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation expense	1,120,125	608,462	1,728,587
Amortization expense	107,419		107,419
Change in assets, liabilities, deferred inflows of resources, and deferred outflows of resources:			
Receivables, net	(131,807)	(76,143)	(207,950)
Prepaid expenses	(647)		(647)
Deferred outflows- pension	47,260	36,774	84,034
Deferred outflows- OPEB	(276,749)	(368,997)	(645,746)
Due to other funds	(366,861)	(44,258)	(411,119)
Accounts payable	(5,682)	(15,735)	(21,417)
Accrued liabilities	(3,760)	(2,716)	(6,476)
Deposits payable	15,814		15,814
Compensated absences	(2,540)	10,937	8,397
OPEB payable	361,608	482,142	843,750
Net pension liability	(72,020)	(56,042)	(128,062)
Deferred inflows- pension	46,531	36,207	82,738
Net cash provided (used) by operating activities	<u>\$ 771,603</u>	<u>\$ 357,466</u>	<u>\$ 1,129,069</u>

The notes to basic financial statements are an integral part of this statement.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Financial Reporting Entity

The Cambria Community Services District (District) is a multi-purpose special district established on December 9, 1976. The District is a political subdivision of the State of California and operates under a Board of Directors-Manager form of government. The District 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 Statements No. 39, No. 61, and No. 80.

B. Basis of Presentation

Fund Financial Statements:

The fund financial statements provide information about the District's funds. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories with each major fund displayed in a separate column.

Major Funds

The District reported the following major governmental funds in the accompanying financial statements:

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

The District reports the following major proprietary funds in the accompanying financial statements:

Water Fund - This fund accounts for the operation and maintenance of the District's water distribution system.

Wastewater Fund – This fund accounts for the operation and maintenance of the District's wastewater system.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item "b" below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds are accounted for using a "current financial resources" measurement focus. With this measurement focus, only current assets and current liabilities generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. All proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and all liabilities (whether current or non-current) associated with the operation of these funds are reported. Proprietary fund equity is classified as net position.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Basis of Accounting

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District defines available to be within 60 days of fiscal year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for principal and interest on long term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent that they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds for governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual include taxes, intergovernmental revenues, interest, and charges for services. Certain indirect costs are included in program expenses reported for individual functions and activities.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. 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 a proprietary fund's principal revenues and expenses. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Property Taxes

The County levies, bills, and collects property taxes and special assessments for the District. Property taxes levied are recorded as revenue in the fiscal year of levy, due to the adoption of the "alternate method of property tax distribution," known as the Teeter Plan, by the District and the County. The Teeter Plan authorizes the Auditor/Controller of the County to allocate 100% of the secured property taxes billed, excluding unitary tax (whether paid or unpaid). The County remits tax monies to the District every month and twice a month in December and April. The final amount which is "teetered" is remitted in August each year.

Tax collections are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls, which constitute a lien against the property, may be paid in two installments; the first is due November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the tax becomes delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payment.

Property valuations are established by the Assessor of the County for the secured and unsecured property tax rolls. Under the provisions of Article XIII A of the State Constitution, properties are assessed at 100% of purchase price or value in 1978 whichever is later. From this base assessment, subsequent annual increases in valuation are limited to a maximum of 2 percent. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Tax levy dates are attached annually on January 1 preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property, as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Investments

The District pools the cash of all funds, except for monies that are reserved for specific purposes. The cash and investments balance in each fund represents that fund's equity share of the District's cash and investment pool.

Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on month-end balances. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

The District's investments are carried at fair value. The fair value of equity and debt securities is determined based on sales prices or bid-and-asked quotations from Securities and Exchange Commission (SEC) registered securities exchanges or NASDAQ dealers. Changes in fair value are allocated to each participating fund.

For purposes of the statement of cash flows, the District has defined cash and cash equivalents to be change and petty cash funds, equity in the District's cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

F. Accounts and Interest Receivable

In the government-wide statements, receivables consist of all revenues earned at fiscal year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable, and estimated refunds due. Major receivable balances for the governmental activities may include sales taxes, property taxes, grants, and other fees, if any. Business-type activities report utilities as their major receivables.

In the fund financial statements, material receivables in governmental funds may include revenue accruals such as franchise tax, grants, service charges and other similar intergovernmental revenues that are both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with the modified accrual basis of accounting, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned and if paid within 60 days since they would be considered both measurable and available. Proprietary fund material receivables consist of all revenues earned at fiscal year-end and not yet received. Utility accounts receivable and interest earnings comprise the majority of proprietary fund receivables. The fiduciary fund receivables primarily consist of tax assessments.

G. Prepaid Items

Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

H. Restricted Assets

Funds that are under the control of external parties are restricted.

I. Capital Assets

The accounting treatment over property, plant, and equipment depends on whether the assets are used in governmental fund operations or proprietary fund operations. The presentation and recording of governmental assets are described below.

Government-Wide Statements

In the government-wide financial statements, capital assets with a historical cost of \$5,000 or more are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, if any, which are recorded at their estimated fair value at the date of donation. Estimated historical cost was used to value the majority of the assets.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets (Continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is expensed over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Improvements other than buildings	5-20 years
Equipment and systems	3-10 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are capitalized when purchased.

J. Accumulated Compensated Absences

Compensated absences comprise unused vacation leave, sick leave, and compensatory time off, which are accrued as earned. Vacation can accrue no more than a maximum of two times their annual entitlement to vacation pay. Upon termination, all accumulated vacation hours can be paid for the regular employees. The District's liability for the current and long-term portions of compensated absences is shown in the government-wide Statement of Net Position for both governmental funds and proprietary funds. Only proprietary funds reflect the long-term portion in the fund financials report, the Statement of Net Position. The short-term portion is reflected for both governmental and proprietary funds in the fund financial statements. Computation was based on rates in effect as of the fiscal year-end.

K. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing source, and the proprietary fund types report long-term debt and other long-term obligations as liabilities.

L. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has two items which qualify for reporting in this category, refer to Note 7 and Note 8 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 7 for a detailed listing of the deferred inflows of resources the District has recognized.

M. Interfund Transactions

Following is a description of the three basic types of interfund transactions that can be made during the fiscal year and the related accounting policies:

1. Interfund services provided and used - transactions for services rendered or facilities provided. These transactions are recorded as revenues in the receiving fund and expenditures in the disbursing fund.
2. Reimbursements (expenditure transfers) - transactions to reimburse a fund for specific expenditures incurred for the benefit of another fund. These transactions are recorded as expenditures in the disbursing fund and a reduction of expenditures in the receiving fund.
3. Transfers - all interfund transactions which allocate resources from one fund to another fund. These transactions are recorded as transfers in and out.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Equity Classifications

Government-Wide Statements

GASB Statement No. 63 requires that the difference between assets and the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is *net investment in capital assets* consist of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. *Restricted net position* is the portion of the net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. *Unrestricted net position* consists of net position that does not meet the definition of net investments in capital assets or restricted net position.

O. Fund Balances

Fund balance of the governmental fund is classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 84 "Fiduciary Activities"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 87 "Leases"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2020.
Statement No. 90 "Majority Equity Interests-an Amendment of GASB Statements No. 14 and No. 61"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 91 "Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.

Q. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California Public Employees' Retirement System (CALPERS) (Plan) and additions to/deductions from the Plan's 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.

R. Use of Estimates

The financial statements have been prepared in accordance with principles generally accepted in the United States of America and necessarily include amounts based on estimates and assumptions by Management. Actual results could differ from these amounts.

S. Other Postemployment Benefits (OPEB)

For the purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

T. New Accounting Pronouncements

For the fiscal year ended June 30, 2019, the District implemented Governmental Accounting Standards Board (GASB) Statement No.75, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions." This Statement is effective for periods beginning after June 15, 2017. The objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pension. Implementation of the GASB Statements No. 75 and the impact on the District's financial statements are explained in Note 8 – Other Postemployment Benefits and Note 12 – Prior Period Adjustments.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 2 – CASH AND INVESTMENTS

Investments are carried at fair value in accordance with GASB Statement No. 31. On June 30, 2019, the District had the following cash and investments on hand:

Cash on hand	\$ 600
Cash in checking accounts	1,252,368
Cash in money market account	563,300
Local Agency Investment Fund (LAIF)	1,320,099
Total	<u>\$ 3,136,367</u>

Cash and investments listed above are presented on the accompanying basic financial statements, as follows:

Cash and investments	\$ 3,136,367
Total	<u>\$ 3,136,367</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District had investments in the Local Agency Investment Fund which is measured under Level 2.

Investments Authorized by the California Government Code

The table below identifies the investment types the District has that are authorized for the District by the California Government Code or the District's investment policy, whichever more restrictive, that addresses interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage Of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
Federal Agency Securities	N/A	None	None
Bankers' Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase and Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	5 years	15%	10%
Money Market Mutual Funds	N/A	None	None
Mortgage Pass-Through Securities	N/A	20%	None
County Pooled Investment Fund	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
State Registered Warrants, Notes, or Bonds	5 years	None	None
Notes and Bonds of other Local California Agencies	5 years	None	None

Disclosure Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment is, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District's interest rate risk is mitigated is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 2 – CASH AND INVESTMENTS (Continued)

Disclosure Relating to Interest Rate Risk (Continued)

Information about the sensitivity of the fair values of the District's investments to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2019:

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months or Less	13-24 Months	25-60 Months	More than 60 Months
State Investment Pool (LAIF)	\$ 1,320,099	\$ 1,320,099	\$ -	\$ -	\$ -
	<u>\$ 1,320,099</u>	<u>\$ 1,320,099</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by nationally recognized statistical rating organizations. Presented below is the minimum rating required by (where applicable) the California Government Code, the investment policy, or debt agreements, and the actual rating as of the fiscal year ended June 30, 2019 for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	Rating as of Fiscal Year End			Not Rated
			AAA	AA+	AA-	
State Investment Pool (LAIF)	\$ 1,320,099	N/A	\$ -	\$ -	\$ -	\$ 1,320,099
	<u>\$ 1,320,099</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,320,099</u>

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Deposits are insured up to \$250,000.

At June 30, 2019, none of the District's deposits with financial institutions in excess of Federal depository insurance limits were held in uncollateralized accounts.

Investment in State Pool (LAIF)

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 3 – INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Due From/Due to Other Funds

Individual fund interfund receivable and payable balances at June 30, 2019, are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Fund:		
General Fund	\$ 517,976	\$ -
Proprietary Funds:		
Wastewater Fund	<u> </u>	<u>517,976</u>
Totals	<u>\$ 517,976</u>	<u>\$ 517,976</u>

Advances receivable and payable

Advances receivable and payable constitute long-term borrowing between funds. Each advance carries a state interest rate and has schedule debt service payments. Interfund advances receivable and payable at June 30, 2019, are as follows:

<u>Fund</u>	<u>Advances Receivables</u>	<u>Advances Payables</u>
Major Governmental Fund:		
General Fund	\$ 737,503	\$ -
Proprietary Funds:		
Water Fund	<u> </u>	157,726
Wastewater Fund	<u> </u>	<u>579,777</u>
Totals	<u>\$ 737,503</u>	<u>\$ 737,503</u>

NOTE 4 – CAPITAL ASSETS

Governmental activities:

	<u>Balance at July 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2019</u>
Capital assets not being depreciated				
Land	\$ 14,990,732	\$ -	\$ -	\$ 14,990,732
Total capital assets not being depreciated	<u>\$ 14,990,732</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,990,732</u>
Capital assets being depreciated				
Buildings, structures, and improvements	\$ 2,423,663	\$ -	\$ -	\$ 2,423,663
Equipment	2,593,595	117,379	<u> </u>	2,710,974
Total capital assets being depreciated	<u>5,017,258</u>	<u>117,379</u>	<u> </u>	<u>5,134,637</u>
Less accumulated depreciation	<u>2,846,687</u>	<u>86,158</u>	<u> </u>	<u>2,932,845</u>
Total capital assets being depreciated, net	<u>\$ 2,170,571</u>	<u>\$ 31,221</u>	<u>\$ -</u>	<u>\$ 2,201,792</u>
Net capital assets	<u>\$ 17,161,303</u>	<u>\$ 31,221</u>	<u>\$ -</u>	<u>\$ 17,192,524</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 4 – CAPITAL ASSETS (Continued)

Business-type activities:

	Balance at July 1, 2018	Additions	Deletions	Transfers	Prior Period Adjustment	Balance at June 30, 2019
Capital assets not being depreciated						
Land	\$ 1,821,427	\$ -	\$ -	\$ -	\$ -	\$ 1,821,427
Construction in progress	6,227,590	74,716		(13,365)	(38,703)	6,250,238
Total capital assets not being depreciated	<u>\$ 8,049,017</u>	<u>\$ 74,716</u>	<u>\$ -</u>	<u>\$ (13,365)</u>	<u>\$ (38,703)</u>	<u>\$ 8,071,665</u>
Capital assets being depreciated						
Building and improvements	\$ 53,747,110	\$ 45,173	\$ -	\$ -	\$ 36,629	\$ 53,828,912
Plant and equipment	1,709,986	356,812		13,365		2,080,163
Total capital assets being depreciated	<u>55,457,096</u>	<u>401,985</u>		<u>13,365</u>	<u>36,629</u>	<u>55,909,075</u>
Less accumulated depreciation	<u>37,730,386</u>	<u>1,728,587</u>			<u>11,294</u>	<u>39,470,267</u>
Total capital assets being depreciated, net	<u>\$ 17,726,710</u>	<u>\$ (1,326,602)</u>	<u>\$ -</u>	<u>\$ 13,365</u>	<u>\$ 25,335</u>	<u>\$ 16,438,808</u>
Net capital assets	<u>\$ 25,775,727</u>	<u>\$ (1,251,886)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (13,368)</u>	<u>\$ 24,510,473</u>

Governmental Activities:

Unallocated	\$ 86,158
Total governmental activities depreciation expense	<u>\$ 86,158</u>

Business-type Activities:

Water services	\$ 1,120,125
Wastewater services	608,462
Total business-type activities depreciation expense	<u>\$ 1,728,587</u>

NOTE 5 – LONG-TERM LIABILITIES

The following is a summary of changes in the District's long-term liabilities for the fiscal year ended June 30, 2019:

	Balance at July 1, 2018	Additions	Reductions	Prior Period Adjustment	Balance at June 30, 2019	Current Portion
Governmental Activities:						
Compensated absences	\$ 550,545	\$ 129,565	\$ 263,000	\$ (194,276)	\$ 222,834	\$ -
Loans payable	522,354	18,500	131,065		409,789	135,056
Other post employment benefits obligation		1,722,701	155,735	2,508,576	4,075,542	
Net pension liability	4,380,085	303,788	420,319	(841,187)	3,422,367	
Total Governmental Activities	<u>\$ 5,452,984</u>	<u>\$ 2,174,554</u>	<u>\$ 970,119</u>	<u>\$ 1,473,113</u>	<u>\$ 8,130,532</u>	<u>\$ 135,056</u>
Business-Type Activities:						
Compensated absences	\$ 78,316	\$ 84,351	\$ 75,954	\$ (24,570)	\$ 62,143	\$ -
Loans payable	8,724,722	74,871	477,483		8,322,110	509,084
Other post employment benefits obligation	95,667	927,607	83,857	1,255,104	2,194,521	
Net pension liability	1,362,866	113,912	241,974	841,187	2,075,991	
Total Business-Type Activities	<u>\$ 10,261,571</u>	<u>\$ 1,200,741</u>	<u>\$ 879,268</u>	<u>\$ 2,071,721</u>	<u>\$ 12,654,765</u>	<u>\$ 509,084</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 6 – LOANS PAYABLE

Governmental Activities

John Deere Finance

On July 1, 2013, the District 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%. The amount was paid off in fiscal year ending June 30, 2019.

Ford Motor Credit Company

On February 26, 2016, the District entered in a loan agreement for \$33,157 with Ford Motor Credit Company to purchase a vehicle. The interest rate on the loan is 5.95%. At June 30, 2019 the principal balance outstanding was \$11,525. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2020	\$ 7,153	\$ 493	\$ 7,646
2021	4,372	87	4,459
Total	<u>\$ 11,525</u>	<u>\$ 580</u>	<u>\$ 12,105</u>

Municipal Finance Corporation (Direct borrowing)

On August 25, 2016, the District entered into a loan agreement with the Municipal Finance Corporation to purchase a fire engine. The interest rate on the loan is 2.35%. In the event of default, all remaining principal becomes due. At June 30, 2019, the principal balance outstanding was \$382,027. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2020	\$ 124,396	\$ 8,978	\$ 133,374
2021	127,319	6,054	133,373
2022	130,312	3,062	133,374
Total	<u>\$ 382,027</u>	<u>\$ 18,094</u>	<u>\$ 400,121</u>

Western Financial Corporation

On November 1, 2018, the District entered into a loan agreement with Western Financial Corporation to purchase an utility vehicle. The interest rate on the loan is 3.90%. At June 30, 2019, the principal outstanding was \$16,237. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2020	\$ 3,507	\$ 571	\$ 4,078
2021	3,646	432	4,078
2022	3,791	287	4,078
2023	3,942	136	4,078
2024	1,351	11	1,362
Total	<u>\$ 16,237</u>	<u>\$ 1,437</u>	<u>\$ 17,674</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 6 – LOANS PAYABLE (Continued)

Business Type Activities

Ford Motor Company

On October 5, 2017, the District entered into a loan agreement with Ford Motor Company to purchase a 2017 Ford F-250 for the Water Department. The interest rate on the loan was 3.54%. At June 30, 2019, the principal balance outstanding was \$17,885. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2020	\$ 8,726	\$ 885	\$ 9,611
2021	9,159	453	9,612
Total	<u>\$ 17,885</u>	<u>\$ 1,338</u>	<u>\$ 19,223</u>

Municipal Finance Corporation (Direct borrowing)

On November 15, 2018, the District entered into a loan agreement with Municipal Finance Corporation for \$74,871 to purchase a Ford 650 Dump Truck. The interest rate on the loan was 4.25%. In the event of default, all remaining principal becomes due. At June 30, 2019, the principal balance outstanding was \$74,871. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2020	\$ 13,754	\$ 3,182	\$ 16,936
2021	14,339	2,597	16,936
2022	14,948	1,988	16,936
2023	15,584	1,352	16,936
2024	16,246	690	16,936
Total	<u>\$ 74,871</u>	<u>\$ 9,809</u>	<u>\$ 84,680</u>

City National Bank

On September 23, 2010, the District entered into a loan agreement with City National Bank for \$1,585,000 with an interest rate at 4.55% to refinance the 1999 Installment Purchase Agreement with the California Statewide Communities Development Authority. The amount is secured by the revenue of the wastewater system. At June 30, 2019, the principal balance outstanding was \$725,000. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2020	\$ 132,000	\$ 29,985	\$ 161,985
2021	136,000	23,885	159,885
2022	145,000	17,495	162,495
2023	149,000	10,806	159,806
2024	163,000	3,708	166,708
Total	<u>\$ 725,000</u>	<u>\$ 85,879</u>	<u>\$ 810,879</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 6 – LOANS PAYABLE (Continued)

Business Type Activities (Continued)

TPB Investments, Inc.

On August 7, 2014, the District entered into a loan agreement with TPB Investments, Inc. for \$8,939,000 with an interest rate at 4.11% to finance improvements to the Water System. The amount is secured by the net revenues of the Water System. At June 30, 2019, the principal outstanding was \$7,504,354. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2020	\$ 354,604	\$ 304,822	\$ 659,426
2021	369,327	290,098	659,425
2022	384,662	274,763	659,425
2023	400,634	258,791	659,425
2024	417,270	242,156	659,426
2025-2029	2,361,081	936,045	3,297,126
2030-2034	2,893,702	403,426	3,297,128
2035	323,074	6,639	329,713
Total	<u>\$ 7,504,354</u>	<u>\$ 2,716,740</u>	<u>\$ 10,221,094</u>

NOTE 7 – PENSION PLANS

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District 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 1959 Survivor Benefit, or the Pre-Retirement Option Settlement. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2019, are summarized as follows:

	Miscellaneous		
	Classic	2nd Tier	PEPRA
Hire Date	Member Hired Prior to January 1, 2013	On or after December 28, 2012	New Member Hired On or after January 1, 2013
Benefit formula	2.0% @ 55	3.0% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-63	50-63	52-67
Required employee contribution rates	8%	7%	6.25%
Required employer contribution rates	13.439% + \$231,363	7.634% + \$61	6.842% + \$441

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 7 – PENSION PLANS (Continued)

A. General Information about the Pension Plans (Continued)

The Plans' provisions and benefits in effect at June 30, 2019, are summarized as follows:

	Safety		
	Classic	2nd Tier	PEPRA
Hire Date	Member Hired Prior to January 1, 2013	On or after December 28, 2012	New Member Hired On or after January 1, 2013
Benefit formula	3.0% @ 50	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50	55	57
Required employee contribution rates	9%	9%	12%
Required employer contribution rates	20.556% + \$69,680	17.614% + \$1,187	12.141% + \$180

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 Plan is 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. Contributions to the pension plan from the District were \$385,253 for the Miscellaneous Plan and \$218,007 for the Safety Plan for the fiscal year ended June 30, 2019.

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

At June 30, 2019, the District reported net pension liabilities for its proportionate shares of the net position liability was \$4,125,589 for the Miscellaneous Plan and \$1,372,769 for the Safety Plan. The net pension liability was measured as of June 30, 2018 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 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 Pension Plan participants, actuarially determined. At June 30, 2018, the District's proportion was as follows:

	Miscellaneous	Safety
Proportion-June 30, 2017	0.111111%	0.02281%
Proportion-June 30, 2018	0.10947%	0.02340%
Change-Increase (Decrease)	-0.00164%	0.00059%

For the fiscal year ended June 30, 2019, the District recognized pension expense of \$788,973. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 7 – PENSION PLANS (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 603,260	\$ -
Changes in assumptions	605,022	133,441
Differences between expected and actual experience	187,788	53,978
Net difference between projected and actual earnings on retirement plan investments	29,690	
Adjustment due to differences in proportion	120,338	170,008
Changes in proportion and differences between District contributions and proportionate share of contributions	39,334	95,732
	<u>\$ 1,585,432</u>	<u>\$ 453,159</u>

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

\$603,260 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expenses as follows:

Fiscal year ending June 30,	Amount
2020	\$ 496,489
2021	283,592
2022	(204,452)
2023	(46,616)
	<u>\$ 529,013</u>

Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous and Safety
Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Mortality (1)	Derived using CalPERS' Membership Data for all Funds

- (1) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the 2017 experience study report.

NOTE 7 – PENSION PLANS (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Change in Assumptions

In December 2017, the CalPERS board adopted new mortality assumptions for plans participating in the Public Employees' Retirement Fund (PERF). The mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90 percent scale MP 2016 published by the Society of Actuaries. The inflation assumption was reduced from 2.75 percent to 2.50 percent. The assumptions for individual salary increases and overall payroll growth were reduced from 3.00 percent to 2.75 percent.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), 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 of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

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 2022. 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 No. 67 and No. 68 calculations through at least the 2021-22 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

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 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 were 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	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	<u>100.0%</u>		

(a) An expected inflation of 2.00% was used for this period.

(b) An expected inflation of 2.92% was used for this period.

NOTE 7 – PENSION PLANS (Continued)

B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in Discount Rate

The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.15 percent) or 1- percentage point higher (8.15 percent) than the current rate:

	<u>Miscellaneous</u>	<u>Safety</u>
1% Decrease	6.15%	6.15%
Net Pension Liability	\$ 6,338,045	\$ 2,270,249
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$ 4,125,589	\$ 1,372,769
1% Increase	8.15%	8.15%
Net Pension Liability	\$ 2,299,244	\$ 637,445

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2019, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2019.

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS

Plan Description

Plan administration. The District sponsors healthcare coverage under the California Public Employees Medical and Hospital Care Act ("PEMHCA"), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits provided. Employees may retire directly from the District under CalPERS and receive a District contribution. The District contributes the PEMHCA minimum employer contribution. The contribution is \$136.00 per month for retirees in 2019. Survivor benefits are available.

Employees hired before October 1, 2012 are eligible for a supplemental benefit. The District contribution is limited to 85% of the lowest cost PERS health plan, including the PEMHCA minimum. The supplemental benefit includes dependents and will continue for the lifetime of the employee and, if eligible, the surviving spouse.

Employees Covered

As of the June 30, 2019 actuarial valuation, the following current and former employees were covered by the benefit terms under the District's Plan:

Active plan members	27
Inactive employees or beneficiaries currently receiving benefits	33
Total	<u>60</u>

The District currently finances benefits on a pay-as-you-go basis.

CAMBRIA COMMUNITY SERVICES DISTRICT
⁸¹
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (Continued)

OPEB Liability

The District's OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the OPEB liability was determined by an actuarial valuation dated June 30, 2019, standard actuarial update procedures were used to project/discount from the valuation date to the measurement date.

Actuarial assumptions. The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.00%
Inflation rate	3.00%
Medical cost trend rate	6.00% for 2019 and decreasing 0.10 percent each year to an ultimate rate of 5.00 percent for 2020 and later years

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.

Actuarial assumptions used in the June 30, 2019 valuation were based on a review of plan experience during the period July 1, 2018 to June 30, 2019.

The long-term expected rate of return on OPEB 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 investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. To achieve the goal set by the investment policy, plan assets will be managed to earn, on a long-term basis, a rate of return equal to or in excess of the target rate of return of 3.13 percent.

Discount rate. GASB 75 requires a discount rate that reflects the following:

- a) The long-term expected rate of return on OPEB plan investments — to the extent that the OPEB plan's fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher — to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the District's total OPEB liability is based on these requirements and the following information:

Reporting Date	Measurement Date	Long Term Expected Return of Plan Investments	Municipal 20 Year High Grade Rate Index	Discount Rate
June 30, 2018	June 30, 2018	4.00%	3.62%	5.50%
June 30, 2019	June 30, 2019	4.00%	3.13%	3.13%

Change of assumptions. For the June 30, 2019 measurement date, the discount rate was decreased from 5.50% to 3.13%.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (Continued)

Changes in the OPEB Liability

	Total OPEB Liability
Balance at June 30, 2018 (Audit Report)	\$ 95,667
Prior period adjustment	3,763,680
Balance at June 30, 2018 (Valuation Date June 30, 2019)	<u>3,859,347</u>
Changes recognized for the measurement period:	
Service cost	95,650
Interest	211,024
Difference between expected and actual experience	754,233
Changes of assumptions	1,589,401
Benefit payments	<u>(239,592)</u>
Net Changes	<u>2,410,716</u>
Balance at June 30, 2019 (Measurement Date June 30, 2019)	<u><u>\$ 6,270,063</u></u>

Sensitivity of the OPEB liability to changes in the discount rate. The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.13 percent) or 1-percentage-point higher (4.13 percent) than the current discount rate:

	1% Decrease 2.13%	Current Rate 3.13%	1% Increase 4.13%
OPEB Liability	\$ 7,214,120	\$ 6,270,063	\$ 5,506,648

Sensitivity of the OPEB liability to changes in the healthcare trend rates. The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1-percentage point lower (5.00 percent) or 1-percentage-point higher (7.00 percent) than the current healthcare cost trend rates:

	1% Decrease (5.00%)	Healthcare Cost Trend Rate (6.00%)	1% Increase (7.00%)
OPEB Liability	\$ 5,475,880	\$ 6,270,063	\$ 7,258,694

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (Continued)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2019, the District recognized OPEB expense of \$805,319. As of the fiscal year ended June 30, 2019, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 593,758	\$ -
Change in assumptions	1,251,231	
	<u>\$ 1,844,989</u>	<u>\$ -</u>

The amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expenses as follows:

<u>Fiscal year Ending June 30,</u>	<u>Amount</u>
2020	\$ 498,645
2021	498,645
2022	498,645
2023	349,054
	<u>\$ 1,844,989</u>

NOTE 9 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Excess of expenditures over appropriations in individual funds is as follows:

<u>Fund</u>	<u>Excess Expenditures</u>
General Fund:	
Administration	\$ 265,464
Fire	75,730
Debt service:	
Principal	3,260

NOTE 10 – CONTINGENCIES AND COMMITMENTS

According to the District's staff and attorney, no contingent liabilities are outstanding and no lawsuits are pending of any real financial consequence.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 11 – SUBSEQUENT EVENT

Subsequent to fiscal year-end, the District may be negatively impacted by the effects of the worldwide COVID-19 pandemic. The District is closely monitoring its operations, liquidity, and reserves and is actively working to minimize the current and future impact of this situation. As of the date of the issuance of these financial statements, the full impact to the District's financial position is not known.

On January 27, 2021, the District reached a settlement agreement with CDM Smith in which the District will receive \$1,750,000 within 30 days of the settlement agreement.

NOTE 12 – PRIOR PERIOD ADJUSTMENTS

	Statement of Activities		Fund Statements		
	Governmental Activities	Business-type Activities	General Fund	Water Fund	Wastewater Fund
To record restatement of OPEB liability due to implementation of GASB Statement No. 75.	\$ (2,508,576)	\$ (1,255,104)	\$ -	\$(538,711)	\$ (716,393)
To correct amounts for Net Pension Liability and related deferred outflows and inflows.	402,620	(752,791)		(416,185)	(336,606)
To correct accrued compensation to remove error in calculation of sick leave	194,276	24,570		10,787	13,783
To correct fixed assets in Construction in Progress.		(13,368)		(13,368)	
	<u>\$ (1,911,680)</u>	<u>\$ (1,996,693)</u>	<u>\$ -</u>	<u>\$(957,477)</u>	<u>\$ (1,039,216)</u>

SUPPLEMENTARY INFORMATION

CAMBRIA COMMUNITY SERVICES DISTRICT**GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE****BUDGET AND ACTUAL**

For the Fiscal Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Revenues:				
Property taxes and assessments	\$ 2,904,246	\$ 2,888,200	\$ 2,899,108	\$ 10,908
Weed abatement	17,700	18,000	39,610	21,610
Franchise fees	70,600	85,000	86,289	1,289
Intergovernmental	75,800			
Use of money and property	33,460	43,460	72,373	28,913
Charges for administrative services	1,880,840	1,859,359	2,069,249	209,890
Miscellaneous income	73,100	20,605	90,233	69,628
Total revenues	5,055,746	4,914,624	5,256,862	342,238
Expenditures:				
Administration	1,877,865	1,815,001	2,080,465	(265,464)
Fire	2,048,250	2,066,708	2,142,438	(75,730)
Parks and recreation	70,513	46,026	31,063	14,963
Facilities and resources	630,814	669,995	657,413	12,582
Debt service:				
Principal	142,205	127,805	131,065	(3,260)
Interest	7,835	19,754	13,195	6,559
Capital outlay	137,750	130,758	117,379	13,379
Total expenditures	4,915,232	4,876,047	5,173,018	(296,971)
Excess of revenues over (under) expenditures	140,514	38,577	83,844	45,267
Other Financing Sources (Uses):				
Proceeds from loan payable			18,500	18,500
Total other financing sources (uses)			18,500	18,500
Change in fund balance	140,514	38,577	102,344	63,767
Fund balance - July 1	4,118,098	4,118,098	4,118,098	
Fund balance - June 30	\$ 4,258,612	\$ 4,156,675	\$ 4,220,442	\$ 63,767

CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS
 Last 10 Years*
 As of June 30, 2019

	<u>2019</u>
Total OPEB Liability	
Service cost	\$ 95,650
Interest on the total OPEB liability	211,024
Actual and expected experience difference	754,233
Changes in assumptions	1,589,401
Benefit payments	<u>(239,592)</u>
Net change in total OPEB Liability	2,410,716
Total OPEB liability - beginning	<u>3,859,347</u>
Total OPEB liability - ending	<u>\$ 6,270,063</u>
	Covered payroll: \$ 1,030,435
	Total OPEB Liability as a percentage of covered payroll: 608.49%

*- Fiscal year 2019 was the 1st year of implementation, therefore only one year is shown.

CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF OPEB CONTRIBUTIONS
Last 10 Years*
As of June 30, 2019

The District's contribution for the fiscal year ended June 30, 2019 was \$222,442. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2019, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

*- Fiscal year 2019 was the 1st year of implementation, therefore only one year is shown.

CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Last 10 Years*
 As of June 30, 2019

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Proportion of the net pension liability	0.05706%	0.05791%	0.05925%	0.06100%
Proportionate share of the net pension liability	\$ 5,498,358	\$ 5,742,951	\$ 5,126,647	\$ 4,186,773
Covered payroll	\$ 2,510,899	\$ 2,067,201	\$ 2,122,598	\$ 1,979,000
Proportionate share of the net pension liability as percentage of covered payroll	219.0%	277.8%	241.5%	211.6%
Plan's total pension liability	\$ 38,944,855,364	\$ 37,161,348,332	\$ 33,358,627,624	\$ 31,771,217,402
Plan's fiduciary net position	\$ 29,308,589,559	\$ 27,244,095,376	\$ 24,705,532,291	\$ 24,907,305,871
Plan fiduciary net position as a percentage of the total pension liability	75.26%	73.31%	74.06%	78.40%
	<u>2015</u>			
Proportion of the net pension liability	0.06198%			
Proportionate share of the net pension liability	\$ 3,856,693			
Covered payroll	\$ 2,097,466			
Proportionate share of the net pension liability as percentage of covered payroll	183.9%			
Plan's total pension liability	\$ 30,829,966,631			
Plan's fiduciary net position	\$ 24,607,502,515			
Plan fiduciary net position as a percentage of the total pension liability	79.82%			

Notes to Schedule:

Changes in assumptions

In 2018, inflation was changed from 2.75 percent to 2.50 percent and individual salary increases and overall payroll growth was reduced from 3.00 percent to 2.75 percent.

In 2017, as part of the Asset Liability Management review cycle, the discount rate was changed from 7.65 percent to 7.15 percent.

In 2016, the discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected ages of general employees.

*- Fiscal year 2015 was the 1st year of implementation, thus only five years are shown.

CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2019

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution (actuarially determined)	\$ 603,260	\$ 552,669	\$ 662,293	\$ 574,845
Contribution in relation to the actuarially determined contributions	603,260	552,669	662,293	574,845
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,020,074	\$ 2,510,899	\$ 2,067,201	\$ 2,122,598
Contributions as a percentage of covered payroll	19.98%	22.01%	32.04%	27.08%
	<u>2015</u>			
Contractually required contribution (actuarially determined)	\$ 486,960			
Contribution in relation to the actuarially determined contributions	486,960			
Contribution deficiency (excess)	<u>\$ -</u>			
Covered payroll	\$ 1,979,000			
Contributions as a percentage of covered payroll	24.61%			

Notes to Schedule

Valuation Date:	6/30/2014
Actuarial cost method	Entry Age Normal
Asset valuation method	5-year smoothed market
Amortization method	The unfunded actuarial accrued liability is amortized over an open 17 year period as a level percentage of payroll.
Discount rate	7.50%
Amortization growth rate	3.75%
Price inflation	3.25%
Salary increases	3.75% plus merit component based on employee classification and years of service
Mortality	Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females.
Valuation Date:	6/30/2016 6/30/2015
Discount Rate:	7.375% 7.65%

*- Fiscal year 2015 was the 1st year of implementation, thus only five years are shown.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **5.C.**

FROM: John F. Weigold IV, General Manager

Meeting Date: March 18, 2021	Subject: Presentation Regarding Dark Skies Initiative and Discussion and Consideration of Request for Letter of Support
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RECOMMENDATIONS:

Staff recommends that the Board receive a presentation from Beautify Cambria and discuss and consider the Dark Skies Initiative and the request for a letter of support.

FISCAL IMPACT:

There is no fiscal impact associated with this item.

The District pays monthly electricity bills for 112 streetlights, of which 38 are District owned and 74 are PG&E owned. The monthly cost is approximately \$1,100 per month or \$13,200 annually.

DISCUSSION:

Claudia Harmon, as part of Beautify Cambria's Dark Skies Initiative, will make a presentation to the Board regarding the Dark Skies Initiative. Following the presentation, Staff recommends that the Board discuss and consider a letter of support for the Dark Skies Initiative.

Beautify Cambria's Dark Sky Initiative committee will give a presentation to the CCSD Board regarding outdoor lighting. The organization aims to educate the Board and the community about their effort to certify Cambria as an International Dark Sky Community, codified by the International Dark Sky Association (IDA, darksky.org). Part of the certification process requires the update of Cambria's outdoor lighting code as dark sky friendly and energy efficient. To date, Beautify Cambria has received Dark Sky Initiative support letters from the North Coast Advisory Council (NCAC), Bruce Gibson, Supervisor, the San Luis Obispo Board of Supervisors, Greenspace, and the Forest Committee, among others.

Attachments: Draft CCSD IDA letter
BCA-NCAC Dark Skies Brochure

[DATE]

Adam Dalton
International Dark Sky Places Program Manager
International Dark Sky Association
3223 North First Avenue
Tucson, AZ 85719

Dear Mr. Dalton,

The Cambria Community Services District (CCSD) fully supports Beautify Cambria's efforts to secure certification as an IDA international Dark Sky community.

The CCSD is an independent special district that provides water, wastewater treatment, solid waste disposal, fire protection and street lighting services, and maintains related community services such as parks and transit.

Situated on the Pacific coast with no major sources of light pollution nearby, Cambria is uniquely positioned to promote awareness of dark skies as a precious natural resource. Beautify Cambria's initiative not only educates residents on the importance of appropriate night lighting, but helps inform our many visitors, who can experience the benefits of a dark sky-friendly community and take that understanding home.

From our perspective as a Community Services District, the requirements for certification provide benefits for our agency and ratepayers, including increased night-time safety and monetary savings. They also inform our approach to stewardship of the natural areas under our jurisdiction, such as the Fiscalini Ranch Preserve, home to a diverse variety of wildlife.

We applaud your efforts to preserve and expand access to starry skies around the world and look forward to your approval of Cambria as an international Dark Sky Community.

Sincerely,
Board of Directors
[NAMES & TITLES]

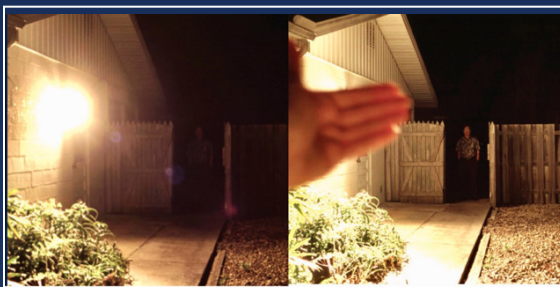
A Dark Sky Community

Led by Beautify Cambria, and with support from NCAC, SLO County and other organizations, Cambria (joined by neighboring coastal towns) is pursuing certification as an International Dark Skies Community.

Certification is issued by The International Dark-Sky Association (IDA), which leads the way globally in protecting and preserving the nighttime environment.

The need to protect and restore dark skies is more urgent than ever. The negative impacts of light pollution, consistently confirmed by emerging evidence, affect the environment, wildlife and habitat, human health and heritage, and our visual access to the cosmos.

We will be updating the county code to reflect the new LED lumens standards, and we work with county code enforcement to educate homeowners to ensure that they are in compliance with outdoor lighting statutes.



Excessive light does not enhance security. With the light shielded, the figure at the gate becomes visible.

darksky.org
beautifycambria.org/projects/dark-skies/

CZLUO 23.04.320 WHAT DOES THE CODE SAY?

b. Light directed onto lot: Light sources are to be designed and adjusted to direct light away from any road or street, and away from any dwelling outside the ownership of the applicant.

c. Minimization of light intensity: No light or glare shall be transmitted or reflected in such concentration or intensity as to be detrimental or harmful to persons, or to interfere with the use of surrounding properties or streets.

d. Light sources to be shielded:

(1) Ground illuminating lights: Any light source used for ground area illumination except incandescent lamps of 150 watts or less and light produced directly by the combustion of natural gas or other fuels, shall be shielded from above in such a manner that the edge of the shield is level with or below the lowest edge of the light source. Where any light source intended for ground illumination is located at a height greater than eight feet, the required shielding is to extend below the lowest edge of the light source a distance sufficient to block the light source from the view of any residential use within 1,000 feet of the light fixture.

(2) Elevated feature illumination: Where lights are used for the purpose of illuminating or accenting building walls, signs, flags, architectural features, or landscaping, the light source is to be shielded so as not to be directly visible from off-site.

SLO County code enforcement
805 781 5705



“Remember to look up at the stars and not down at your feet. Try to make sense of what you see and wonder about what makes the universe exist.”

—Stephen Hawking

WHAT YOU CAN DO TO HELP SAVE OUR STARS!

- Use fully shielded fixtures so lights shine down not up.
- Install timers and turn off lights when not in use.
- Cut glare by using the right amount of light. Too much is wasteful and impairs vision.
- Use long-wavelength lights with a red or yellow tint to minimize negative health effects.
- Avoid light trespass by directing light only where needed.

WHY DARK SKIES MATTER

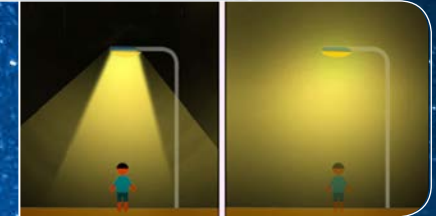


1. Artificial Lights Disrupt Ecosystems

Light pollution has a drastic effect on nocturnal animals. Predators use light to hunt, and prey species use darkness as cover. Glare from artificial lights impact wetland habitats that are home to amphibians whose nighttime croaking is part of the breeding ritual. Artificial lights disrupt this activity, interfering with reproduction and reducing populations. Birds that migrate or hunt at night navigate by moonlight and starlight can be forced of course by artificial light. Artificial lights can create a fatal attraction for insects, and declining insect populations negatively impact all species that rely on insects for food or pollination.

2. Light Pollution Wastes Energy & Money

It's estimated that least 30% of outdoor lighting in the U.S. is wasted, mostly by lights that aren't shielded. That adds up to \$3.3 billion and the release of 21 million tons of CO2 per year! Shielded lights direct light to where it's needed, reduce glare and spillover, and save energy.

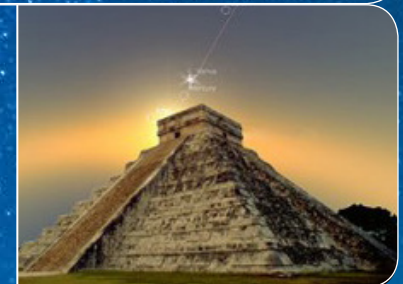


3. Dumb Lighting Doesn't Make You Safer

There is no clear evidence that increased outdoor lighting deters crimes. A 2015 study found that streetlights don't prevent accidents or crime, but do cost a lot of money. A further study showed a correlation between brightly lit alleyways and increased crime. In fact, most property crime occurs in daytime. And some crimes like vandalism and graffiti actually thrive on night lighting. Smart lighting that directs light where it's needed creates a balance between safety and starlight.

4. Preserving Our Night Sky Heritage

The nighttime environment is a precious natural resource for all life on Earth, but the glow of uncontrolled outdoor lighting has hidden the stars and changed our perception of the night. Our ancestors experienced a sky brimming with stars – one that inspired science, religion, philosophy, art and literature. Experiencing the night sky provides perspective, inspiration, and leads us to reflect on our humanity and place in the universe.



Cool
White

Neutral
White

Warm
White

5. Artificial Light Negatively Affects Human Health

Artificial light at night can negatively affect human health, increasing risks for obesity, depression, sleep disorders, diabetes, breast cancer and more. It can disrupt our circadian rhythm – governed by the day-night cycle. — that causes our bodies to produce the hormone melatonin, which has antioxidant properties, induces sleep, boosts the immune system, lowers cholesterol, and helps the functioning of the thyroid, pancreas, ovaries, testes and adrenals. Artificial light, especially blue light, suppresses melatonin.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **5.D.**

FROM: John F. Weigold IV, General Manager

Meeting Date: March 18, 2021Subject: Review, Discussion and Consideration to
Approve the Proposed Goals and
Objectives of the Parks, Recreation
and Open Space Commission

RECOMMENDATIONS:

Staff recommends that the Board of Directors review, discuss, and consider approval of the proposed 2021 Parks Recreation and Open Space ("PROS") Commission Goals and Objectives.

FISCAL IMPACT:

No new fiscal impacts have been identified by the recommended action.

DISCUSSION:

The PROS Commission met on January 5, 2021 and discussed its 2021 goals and objectives. The 2021 proposed goals and objectives are as follows:

1. Work to develop Skatepark.
2. Work to create and establish East Ranch recreational purposes.
3. Work to secure funding outside the regular CCSD funding sources.

Staff recommends the Board approve the 2021 PROS Commission goals and objectives and/or provide additional direction to the PROS Commission.

Attachment: Proposed PROS Commission 2021 Goals & Objectives

CAMBRIA COMMUNITY SERVICES DISTRICT

DIRECTORS:

CINDY STEIDEL, President
DONN HOWELL, Vice President
HARRY FARMER, Director
KAREN DEAN, Director
TOM GRAY, Director

**OFFICERS:**

JOHN F. WEIGOLD IV, General Manager
TIMOTHY J. CARMEL, District Counsel

1316 Tamsen Street, Suite 201 • P.O. Box 65 • Cambria CA 93428
Telephone (805) 927-6223 • Facsimile (805) 927-5584

PROS 2021 Goals & Objectives

Approved by PROS on 1/5/2021

1. Work to develop Skatepark.
2. Work to create and establish East Ranch recreational purposes.
3. Work to secure funding outside the regular CCSD funding sources.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **5.E.**

FROM: John F. Weigold IV, General Manager

Meeting Date: March 18, 2021Subject: Discussion and Consideration of
a Letter Opposing the Repeal of the
Ordinance to Regulate Polystyrene

RECOMMENDATIONS:

Staff recommends that the Board of Directors discuss and consider a letter opposing the proposed repeal of an ordinance to regulate polystyrene.

FISCAL IMPACT:

No immediate impact.

DISCUSSION:

The Integrated Waste Management Authority (IWMA) enacted countywide Ordinance 2019-1 in late 2019, prohibiting the use of polystyrene and EPS products which are not recyclable or biodegradable, such as "styrofoam" takeout containers. The IWMA now seeks to repeal the ordinance and the second public hearing on this matter will be heard at IWMA's meeting on April 14, 2021. More information on this subject may be found at <https://iwma.com/poly>.

Staff recommends that the Board discuss and consider opposing the repeal of IWMA Ordinance 2019-1.

Attachment: Letter Opposing Repeal of IWMA Ordinance 2019-1

CAMBRIA COMMUNITY SERVICES DISTRICT

DIRECTORS:

CINDY STEIDEL, President
 DONN HOWELL, Vice President
 HARRY FARMER, Director
 KAREN DEAN, Director
 TOM GRAY, Director

**OFFICERS:**

JOHN F. WEIGOLD IV, General Manager
 TIMOTHY J. CARMEL, District Counsel

SR 5 E Att 01

1316 Tamsen Street, Suite 201 • P.O. Box 65 • Cambria CA 93428
 Telephone (805) 927-6223 • Facsimile (805) 927-5584

March 18, 2021

To whom it may concern:

At its March 18, 2021 board meeting, the Cambria Community Services District (CCSD) Board of Directors voted to be in support of IWMA's (Integrated Waste Management Authority) Ordinance 2019-1 to regulate polystyrene and oppose repealing the ordinance.

The IWMA was on the right track when it enacted the countywide Ordinance 2019-1 prohibiting use of polystyrene and EPS products which are not recyclable or biodegradable, such as "styrofoam" takeout containers.

We write this letter to oppose repealing Ordinance 2019-1 and hope that we are not too late in having the voices of our community heard.

Sincerely,

Cindy Steidel
 Board President
 Cambria Community Services District

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **6.B.**

FROM: John F. Weigold, IV, General Manager

Meeting Date: March 18, 2021Subject: General Manager's Report

GENERAL MANAGER:

The District continues its mission of providing water, wastewater treatment, emergency response, facilities, and administrative services. In addition to the daily operations of the Cambria Community Services District (CCSD), the following is an update on some of our current ongoing projects:

Storm Damage

Staff has been working closely with San Luis Obispo (SLO) County and documenting damage costs as a result of the storm on January 27 & 28, 2021. Staff has obtained three quotes for each item of damage, which currently totals over \$400,000. A Local Proclamation of Emergency was declared by SLO County on February 4, 2021, but the State damage has not reached a threshold for a national disaster declaration. As a result of the County disaster declaration our insurance deductible rose to \$500,000. Since the District may not learn the result of any claims for a long period of time, staff plans to proceed to incorporate repairs into the current and future CCSD budgets. Staff has made initial efforts to remediate and repair only those damaged structures and equipment that resulted in issues related to safety, health and security.

Sustainable Water Facility (SWF) Litigation Update

The litigation surrounding the SWF Construction was settled on January 27, 2021, in the amount of \$1,750,000. These settlement funds were received by the District on February 22, 2021 and will be held in the LAIF account (savings reserve) until allowable uses of these funds are determined. This is also discussed in the Finance Manager's Report (Item 6.C.). The SWF construction project is ongoing, and the costs continue as the CDP permitting is in process. As of February 28, 2021, the total cost of the SWF construction is \$12,728,497 of which \$4,382,255 was in grant funding and \$8,946,242 in loan funding. In addition to the ongoing construction, the SWF plant also requires an annual budget for operational costs, which include maintenance & operations, debt service and reserves for 2-months of operating the SWF plant. The annual budget for the SWF operations is approximately \$1,163,000, of which \$659,500 is for debt service (repayment of loan principal/interest). The SWF loan repayments began in February 2015 and since that time \$2,158,577 has been paid in principal and \$2,127,688 in interest. The remaining balance on the SWF loan is \$6,780,423 with a final payoff date of August 2034.

Skatepark

Staff is working with District Counsel and the prospective skatepark designer to work out final contract issues prior to proceeding with the initial skatepark design. There was a change in design cost due to added scope and additional civil engineering work, as stormwater will need to be captured and dispersed into the ground on-site.

California Environmental Quality Act (CEQA)

I attended a two-day, six-hour CEQA training course in order to enhance the District's understanding of the issuance of future permits and project approvals.

COVID-19

Staff continues to operate according to County Health Department regulations. Utility Department operators and Fire Department personnel have received COVID-19 vaccinations as part of the SLO County Health Department vaccine distribution plan.

Regulatory Compliance

The District continues to provide all required regulatory reporting on or ahead of schedule.

Grants

Staff has submitted an application for a SAFER grant for the Fire Department, which would fund additional full time firefighters for the department.

HUMAN RESOURCES:

COVID-19

There were no extraordinary actions taken by the General Manager this month related to the COVID-19 pandemic, as authorized by Resolutions 09-2020 and 52-2020.

Harassment Prevention Training

In 2018, the California legislature passed SB 1343 expanding the requirement for who has to receive sexual harassment prevention training, largely in response to the #MeToo movement. The law requires employers with five or more employees to provide harassment prevention training to all employees. Supervisors must receive two hours of training every two years or within 6 months of their assumption of a supervisory position. Non-supervisory staff must participate in a one-hour course every two years. Staff and Directors completed the training in 2019 and are in the process of completing harassment prevention training through TargetSolutions.

RISK MANAGEMENT:

Storm Damage

Haley Dodson continues to work with each department regarding damages from the storm on January 27 and January 28.

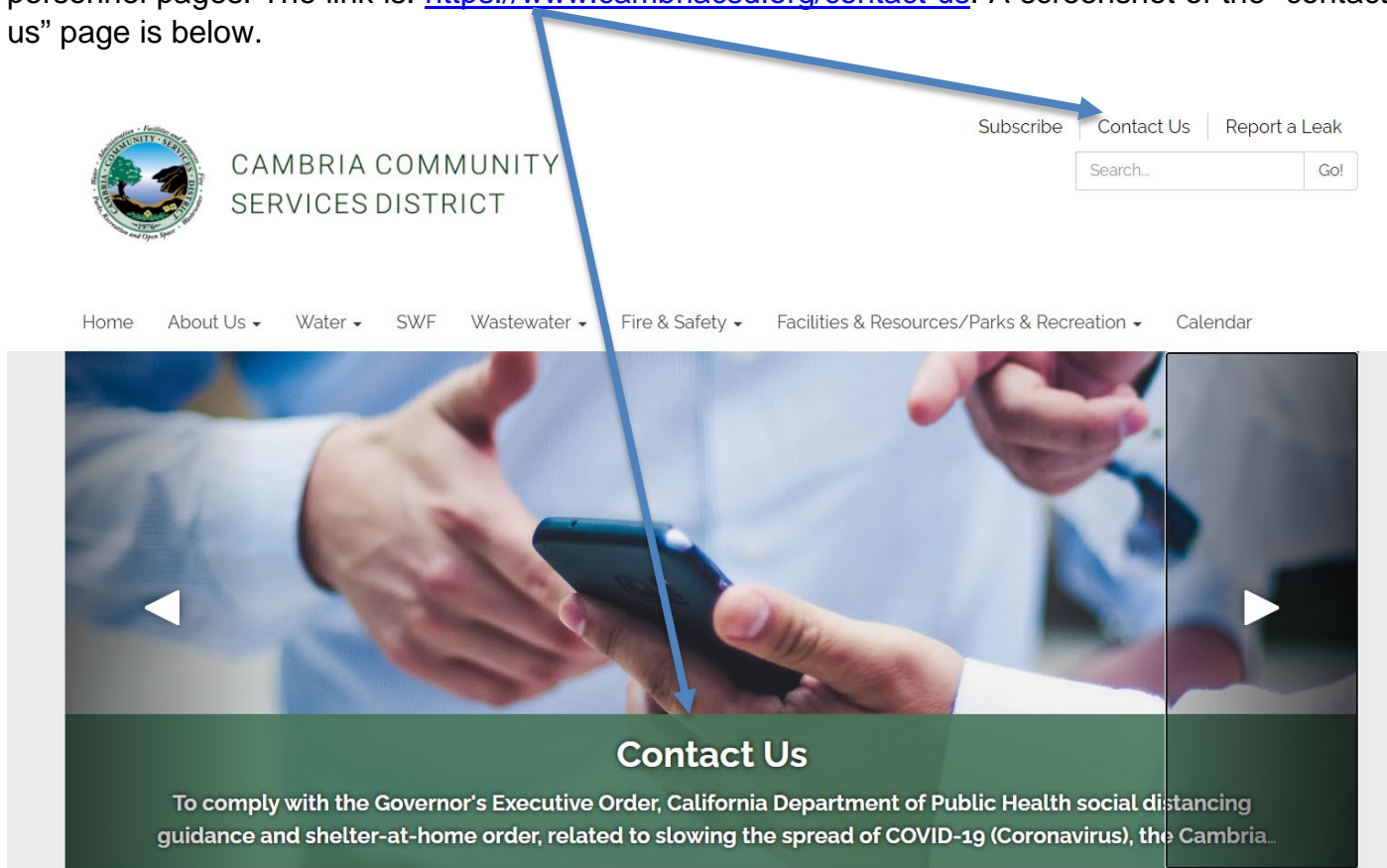
INFORMATION TECHNOLOGY:

Tyler Incode

CIO Solutions is supporting the installation and user support of the Tyler Incode software and associated equipment for the ongoing software implementation.

Contact Us Form on CCSD Website

The General Manager, Fire Chief and Administrative Analyst – HR & IT met to discuss the Strategic Objective regarding increasing and improving communication with the public. Members of the public have the ability to contact every Department on the CCSD website. The Administrative Analyst expanded the “contact us” form throughout the website, to enable the public to communicate with staff. The “contact us” page is located on the homepage carousel as well as the department and personnel pages. The link is: <https://www.cambriacsd.org/contact-us>. A screenshot of the “contact us” page is below.



Fire Department Customer Satisfaction Surveys on CCSD Website

Two new pages were created for members of the public who have received service from the Cambria Fire Department to evaluate the Cambria Fire Department’s level of service. The Cambria Fire Department values community feedback and will use it to continually improve customer service. The Customer Satisfaction Surveys link is:

<https://www.cambriacsd.org/fire-department-customer-satisfaction-surveys>

Screenshots of the Fire Department Customer Satisfaction Surveys are below.

THIS ITEM APPEARS ONCONTACT FIRE
DEPARTMENT

Fire Department Customer Satisfaction Surveys

The Cambria Fire Department takes great pride in providing the best possible service to all our customers at every opportunity including Paramedic, Fire, Rescue, Prevention and Public Education. If you have received service from the Fire Department, we ask that you evaluate our level of service. Please take a minute to complete one of our Customer Satisfaction Surveys by following the links below. We value your feedback and will use it to continually improve our customer service.



Fire Customer Satisfaction Survey

We are constantly seeking ways to improve service to our customers. If you have received assistance from the Cambria Fire Department, we ask that you evaluate our level of service. Please take a minute to provide some feedback by completing the following survey. Any additional comments you may have can be submitted below or by sending an email to the Fire Department.

[READ MORE »](#)



Fire Prevention Satisfaction Survey

We are constantly seeking ways to improve service to our customers. Therefore, we ask that you evaluate our level of service by completing this survey. Our mission is to provide the best possible service to all customers at every opportunity. Any additional comments you may have can be submitted below or by sending an email to the Fire Department.

[READ MORE »](#)

FACILITIES & RESOURCES:

Please refer to the attached report.

Attachments:

Facilities and Resources Report

Public Record Requests and Responses

Facilities and Resources Supervisor Report



- Staff has been spending a significant amount of time doing clean up work due to the January storms.
- Offices, restroom and kitchen have now been gutted 4' from the floor.
- Equipment and tools continue to be pressure washed and cleaned.
- Entire shop was cleared out and pressure washed



- CCSD Staff and FFRP Volunteers worked through out the month of February to open up the rest of the trail system that was closed do to flooding, access issues and dead trees.
- As of the beginning of March all of the Fiscalini Ranch trails were reopened to the public.
- The Santa Rosa Creek Trail (outside Fiscalini Ranch) remains closed do to approximately 1200 feet of trail being washed out.



Main Hall and Dining Room floors were refinished. SLO County paid for the majority of the work due to damage from the November elections.



Public Record Requests and Responses

The District responded to three (3) Public Record Requests since February 18, 2021 by the following citizens:

02/14/21 John Paul Drayer - A copy of the Cambria CSD's most current test of Racial Polarization to prove compliance with the State & Federal Civil Rights Voting Acts to use an at large local election by precinct of protected voters by race, ethnic group, language, 2 races, and 3 or more races of voters.

On 02/24/21, the CCSD responded to John Paul Drayer's 02/14/21 Public Records Request with the following:

We are unable to locate any records that are responsive to your request.

02/04/21 Gregg Berge - Please let this email serve as my formal request for public documents under the California Public Records Act (the "CPRA").

Documents requested:

1). Please provide the list of the issued intent to serve letters by APN along with any copies of the intent to serve letters for the annual allocations of(8) eight intent to serve letters allowed by the County of San Luis Obispo under Title 26 (AKA: San Luis Obispo County Growth Management Ordinance).

The growth Management Ordinance provides for the issuance of up to eight per any calendar year (with four to be issued under Tract 1804) for either intent to serve or grandfathered meters on file with the CCSD.

Please provide the eight issued (Intent to Serve) or meter allocations for each year since the passage of the Growth Management Ordinance (Title 26 as amended) since October 23, 1990. Let me know if you need further clarity in regards to this formal request in writing.

Thank you for your cooperation in this matter and please confirm receipt of this CPRA request and the disposition of this request by email to: thebergegroup@gmail.com. Thank you, Gregg Berge

The District's response on 2/12/21 was as follows:

Due to the voluminous number of records you requested and the need to review our files to determine if anything responsive exists, a fourteen (14) day extension until February 26, 2021 is needed to search our files. You will be notified if records have been identified and are available earlier.

The District's response on 2/26/21 is as follows:

The District has searched and found the enclosed records responsive to your request.

Exhibit "B" Existing Commitments; ITS Letters - Redacted

02/20/21 Elizabeth Bettenhausen - The Agenda of the CCSD Board of Directors on 17 Dec. 2015, Item 9.D. states, "Given the nature of the facility, as well as the fact that the CCSD is seeking a regular CDP, staff believes it is now more appropriate to refer to the facility as the Sustainable Water Facility." The Minutes of the meeting state, "President Robinette recommended that she and Director Sanders serve on an EIR Ad Hoc Committee for the Sustainable Water Facility. "Vice President Thompson moved to approve the recommendation on the committee members as recommended. "Director Sanders seconded the motion. "Motion Passed Ayes -3, Nays -1, Absent -1 "Roll Call Vote: Ayes: Robinette, Sanders, Thompson Nays: Rice Absent: Bahringer"

Please send me the links to **any and all official actions** of the Board of Directors of the CCSD to change the name of the Emergency Water Supply Project to the Sustainable Water Facility, to adopt the name "Sustainable Water Facility," and/or to stop designating the project as the "Emergency Water Supply Project."

On 03/02/21, the CCSD responded to Elizabeth Bettenhausen's 02/20/21 Public Records Request with the following:

After checking our files, the only identifiable documents specific to your request are the links below that were discussions found from the Board agendas:

<https://www.cambriacsd.org/files/f5fa073c9/2021+01+21+Regular+Meeting+Agenda+Packet+Reduced.pdf> (Look at item 5A) And

<https://www.cambriacsd.org/files/254c7c7a4/2015+12+17+Regular+Meeting+Agenda+Packet+posted.pdf> (Look at Item 9D)

I invite you to contact me to discuss your request further, if necessary.

BOARD OF DIRECTORS' MEETING – MARCH 18, 2021

FINANCE MANAGER'S REPORT

EXPENDITURE REPORT FOR THE MONTH OF FEBRUARY 2021

The Expenditure Report for the month of February 2021 is being submitted to the CCSD Board of Directors in today's meeting (see Agenda Item 4.A.). The report includes a detailed listing and monthly sub-total for each Accounts Payable Vendor, and a summary of each department's monthly expenditures.

CCSD DIRECTOR MEETINGS & COMPENSATION FOR THE MONTH OF FEBRUARY 2021

CCSD Directors may receive compensation of \$100 for each meeting attended, up to a maximum compensation of \$600 in each month, per the CCSD Board Bylaws. The table below shows the meeting month, number of meetings attended and the total compensation for each CCSD Director.

Director Name	Meeting Month	Number of	Amt Per	Total
Farmer, Harry	Nov-20 & Jan 21	12	\$ 100.00	\$ 1,200.00
Howell, Donn	Jan-21	6	\$ 100.00	\$ 600.00
Steidel, Cynthia	Dec-20	6	\$ 100.00	\$ 600.00
Dean, Karen	Jan-21	6	\$ 100.00	\$ 600.00
Gray, Tom	Jan-21	6	\$ 100.00	\$ 600.00
Total		36		\$ 3,600.00

AVAILABLE CASH BALANCES AS OF FEBRUARY 2021

The total available cash is listed as follows:

Account Type	Balance
Main Checking	\$ 1,576,443.49
Money Market	\$ 2,037,654.14
Local Agency Investment Fund (LAIF)	\$ 3,860,513.71
Total	\$ 7,474,611.34

Available cash is defined as the balance in the Main Checking Account, less outstanding checks, plus Money Market Account, plus Local Agency Investment Fund (LAIF). The total available cash as of February 28, 2021 was \$7,474,611.34.

The total available cash in all restricted accounts are listed as follows:

Account Type (Restricted)	Balance
Payroll	\$ 217,169.26
Veterans Hall	\$ 6,480.05
Health Reimbursement Account (HRA)	\$ 74,315.14
Total	\$ 297,964.45

The significant increase in the LAIF account balance of \$2,500,000 is due to the transfer of excess property tax revenues of \$750,000 and receipt of SWF litigation settlement funds of

\$1,750,000. Staff is reviewing how the SWF settlement funds can be used. Once this information is known, staff will return to the Board for discussion & direction on programming these funds for use.

At this time, the CCSD has adequate resources to meet its cash commitments. Staff will continue to be frugal in purchases, postpone non-critical purchases and carefully monitor their respective budget(s).

Staff submitted a reimbursement request for COVID-19 costs to FEMA. The next step in the process is for FEMA to determine if the costs submitted are eligible for reimbursement, which continues to be under review. Staff will report on the outcome as information becomes available.

In late January 2021, CCSD facilities and equipment were damaged by the significant rain and windstorm activity. The total costs are still under evaluation, as damages are still being assessed. The initial estimate is projected to be \$400,000 or greater. Staff is continuing to work with County of San Luis Obispo Office of Emergency Services to determine if State or Federal disaster relief will be granted.

NEW FINANCIAL SYSTEM UPGRADE - STATUS

Staff and the Tyler Ad-hoc Committee have continued routine conference calls with Tyler Technologies, in developing the next steps required for implementation. During February, the background configuration for the financial modules was completed, Utility Billing background configuration and power user training of Finance staff began.

ANNUAL AUDIT – STATUS

The FY 2018/2019 final audit is on today's agenda, for the Board's review. Staff will work with the Auditor, to begin the FY 2019/2020 financial audit.

Utilities Report for March 2021

Department Activities for the Month of February

Wastewater Treatment Plant (WWTP)

Staff accompanied CalOES staff this month to assess damage from January's rain event. Staff is soliciting quotes for related repairs to determine the full cost to the District.

Processing at the plant has equalized since the storm's inundation. Wastewater staff debriefed regarding lessons learned from this event and documented future preventative measures for improved wet weather preparedness.

Several buildings at the plant were prepped for painting which will happen in March during breaks in rainfall. This will complete the painting project budgeted for Fiscal Year 2020-21.

Collection System

Tristan Reaper passed his commercial driving test this month, enabling him to drive the vector truck for the Department. Congratulations to Tristan for passing this very challenging test! Ben Bivens will take his test this month. Upon successful examination, both collection system workers will be able to drive the vector truck.



Tristan, Ben, and Megan are improving utilization of our GIS platform, Diamond Maps, by transitioning data related to jetting of sewer lines from Excel to GIS. This gives the Department access to maintenance information out in the field, as well as back at the office. Diamond Maps is serving as a good tool to improve the Department's asset management system. In this example, lines in the system that still require jetting are color coded red, while those that have been jetted are shown in green.

Figure A - Screenshot of sewer line preventative maintenance layer in GIS

Tech Talk Topic – Inflow & Infiltration

During the recent major storm, our Wastewater Treatment Plant saw sewer flows increase to 2.7 million gallons per day (MGD); compared with 0.452 MGD the day before the rains started. Why?

These increased flows are attributed to what we call in the wastewater industry: Inflow and Infiltration (I/I).

Infiltration is groundwater that enters sewer pipes, manholes or sewer laterals through holes, breaks, joint failures, connection failures and other openings. There is a daily component of infiltration in our sewer flows which often exhibits seasonal variation in response to groundwater levels. Prolonged rainfall can trigger a rise in groundwater levels and increased infiltration flows. Infiltration is related to the total amount of piping in the ground and not any specified water-use component.

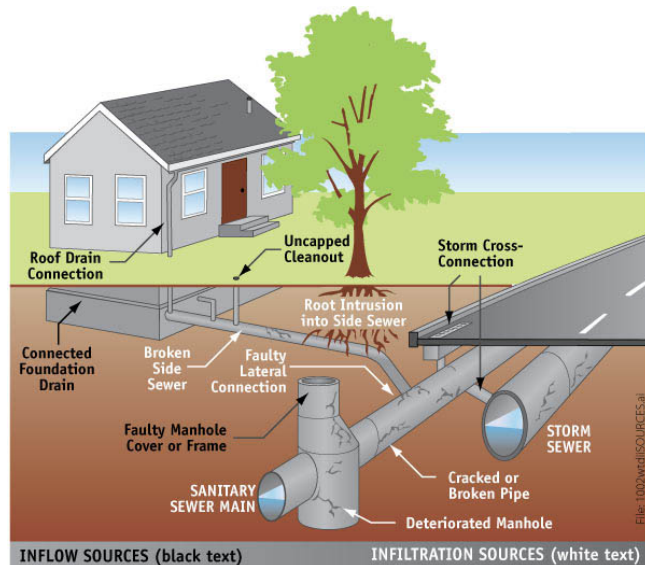


Figure B - Inflow & Infiltration Sources

Inflow is storm surface water run-off that enters the wastewater system from yard-, roof-, and footing drains, from cross-connections with storm drains and downspouts, and through holes or joints in manhole covers.

High I/I flows are characteristic of an aging collection system. Within the last 3 years, staff replaced several manhole lids and raised the grade of some manholes. Although these improvements reduced the inflow by over 100,000 gallons per day, we acknowledge that more will need to be done. Investigating I/I are tasks that our collection system workers will continue to undertake, and we will prioritize repairs as part of our capital improvement program.

Water Department

As was done with Wastewater facilities, Water staff also accompanied CalOES to assess water system damage from January's rain event. Quotes for repairs are also being solicited to determine the full cost to the District.

The Water Department replaced several Windows 7 computers to improve its SCADA network. Windows 7 machines are vulnerable to security flaws because Microsoft no longer supports that operating system. The Windows 7 machines were purchased in 2013, which is beyond the recommended five-year window to ensure continuous operation. This replacement schedule is

particularly important for industrial applications such as SCADA data logging and historizing. The new PCs and associated server are part of the ongoing phased upgrades to the Department's SCADA system.



Figure C - Meter location covered by dirt (left); uncovered meter (right). Without locating and documenting the meter location in GIS, finding this meter box would have been very challenging.

Over 1000 water meter locations have been pinpointed in the Department's GIS system. Location accuracy is within 2 square feet. This information improves operator response time to service calls and will aid with the installation of new water meters as the water meter replacement program moves forward.

In our effort to upgrade our water meters, the Department received quotes from three different vendors. Fortunately, newer technologies have saturated the market resulting in lower costs to implement. In February, the Resources & Infrastructure

Committee approved staff's recommendation to move to Advanced Meter Infrastructure (AMI). Financial information regarding this technology will be presented to the Finance Committee and the full CCSD Board in the near future.

One of the Department's capital outlay projects, formally known as the Cross Town Trail Bridge Waterline, is moving from design and planning to RFP (request for proposals). This project includes the permanent replacement of a failed transmission main which was temporarily bypassed in 2017. The 2017 main break occurred under the Santa Rosa Creek near the Bluebird Inn and resulted in significant water loss due to difficulties pinpointing the source. Assuming no complications in permitting, the permanent replacement should be completed by October 2021.

Other Water Department Activities in February 2021	# Completed
Manual Meter Reads/Locates for Billing Purposes	41
Customer assists for high water usage on customer side of meter	11
Locking/Unlocking Water Meters	1
Meter Shut-Off/Turn-On at Owner's Request	10
Repairs of distribution system leaks	1
After-Hours System Alarm Responses	0
USA Locations	51
Water Service Line Information Requests	0

Service angle stop/ Valves Replaced	1
Hydrants Tested*	19

*Additional information regarding the Department’s hydrant maintenance program can be found at www.cambriacsd.org/water.

As of February 28th, the District has diverted 8% and 9% of the annual San Simeon Creek and Santa Rosa Creek allocations, respectively, with 76% of total production coming from the San Simeon Creek aquifer. San Simeon Creek well levels are hovering near average (see attached charts). **Additional well level data and production summary reports are available on the District [website](#).**

Sustainable Water Facility

Routine maintenance activities continue.

A dosing pump in the Micro Filtration System that had previously been sent out for repair was determined unrepairable and out-of-warranty, according to the manufacturer. A replacement has been ordered and will be installed in March.

Regarding the regular Coastal Development Permit application, work on the Instream Flow Study relating to the SWF has started. Other work such as the Traffic Study and Noise study will also start soon. The draft request for proposal for the long-term instream flow study is almost finalized and should be going to the Board for approval in the near future.

Conservation & Permits

Utilities staff, under the direction of the General Manager, continues to work collaboratively with counterparts in SLO County’s Planning Department to tackle complicated issues such as Accessory Dwelling Units, Affordable Housing, the Retrofit Program, and the District’s list of existing commitments. These issues are intersectional and require consistent and transparent data collection and analysis, particularly as it relates to water supply and demand. More information will be presented to the Board as each program area develops and decision points are reached.

Staff is still waiting on the US Bureau of Reclamation to issue a Notice to Proceed so the latest round of Flume Smart Water System rebates can be released. The Water Conservation email subscription list will receive the first blast of communications related to the release of these rebates. Subscribe to this list—and others—at www.cambriacsd.org/subscribe.

Permit counter activity for the month of February is listed below.

Assignments (3 To Date In 2021)

APN 023.191.030	Winterberg to Cearns	Waitlist No. 293
APN 023.068.017	Beck to Drucker	Waitlist No. 523

APN 013.351.039 Felich to Perez/Martinez Waitlist No. 108

Transfers (2 To Date In 2021)

APN 023.052.023 to 023.119.010 Barnes Waitlist No. 413

Voluntary Lot Mergers (1 To Date In 2021)

APN 024.221.029, .037, .016 Kershaw 8 lots to 1

Will Serves For Remodels, Active Service Transfers, & Grandfathers (7 To Date In 2021)

APN 023.181.040 Gillespie-Low 1483 Benson Interior and Deck Addition

APN 023.011.012 Mann-Mahrt 2591 Windsor Kitchen and Interior Remodel

APN 013.242.055 Mah 2476 Main Reroof

Retrofit Verifications (7 To Date In 2021)

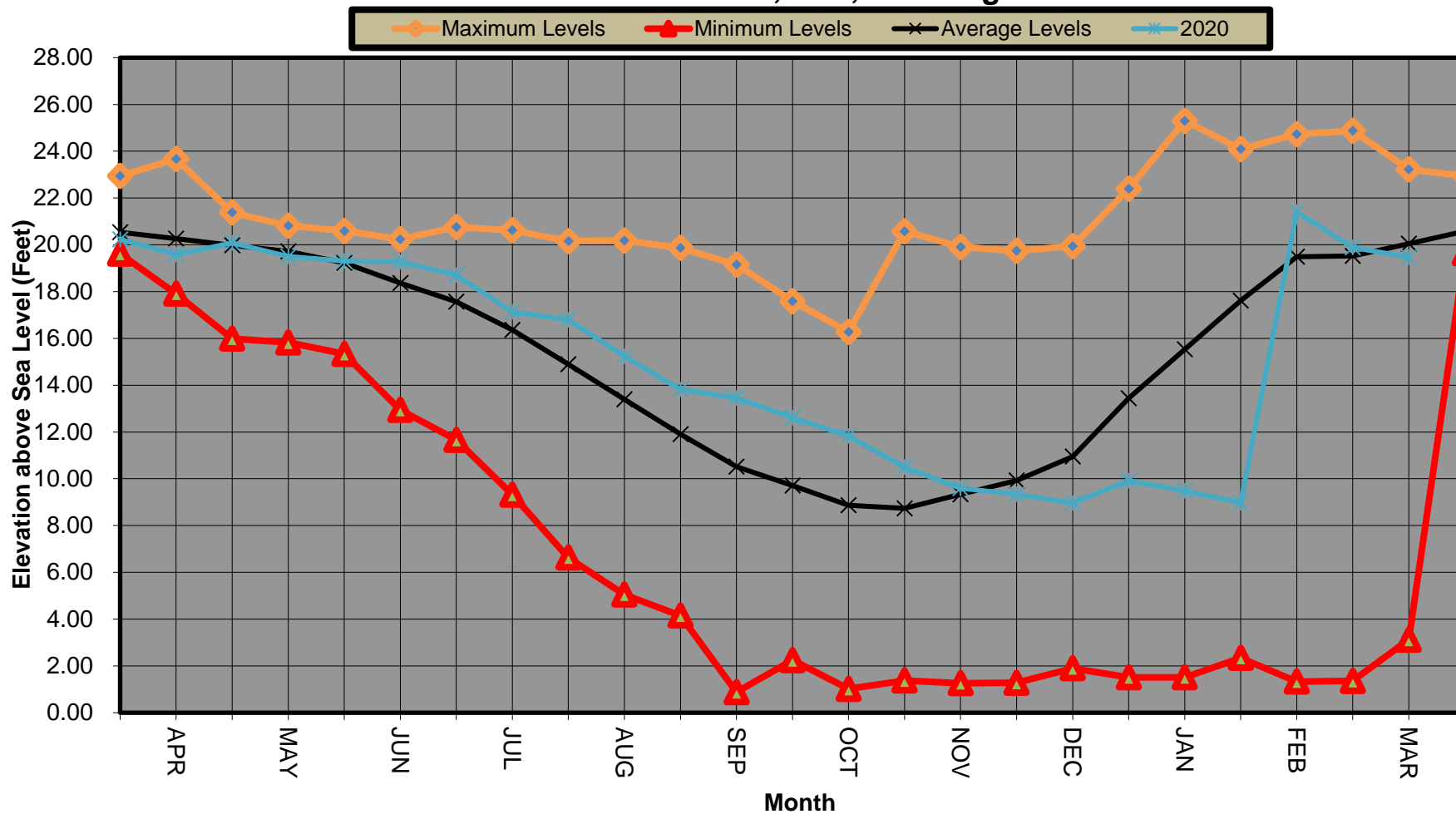
5259 Hillcrest

2370 Burton

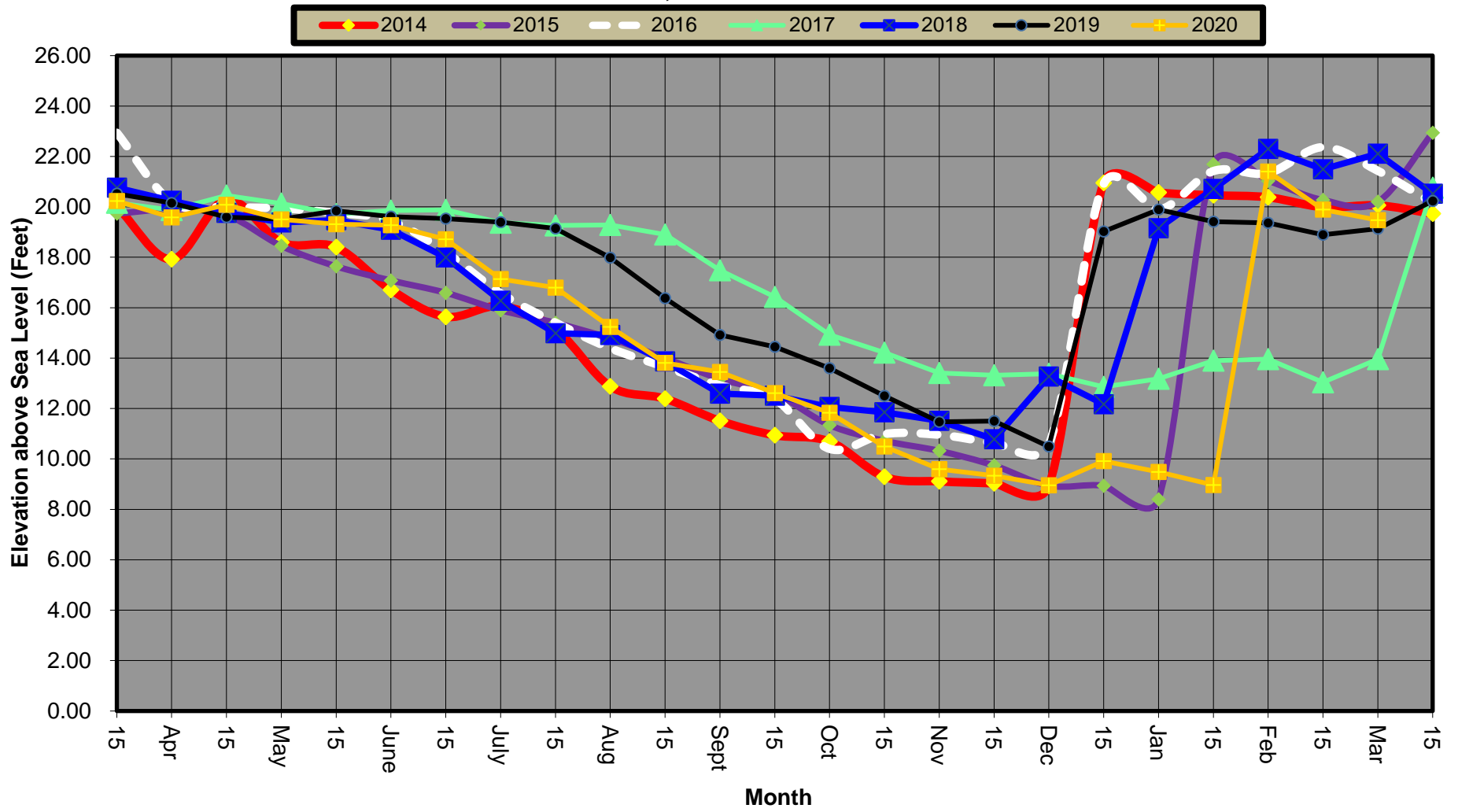
1460 Main #8

Water Line/Meter Replacement (0 to date in 2021)

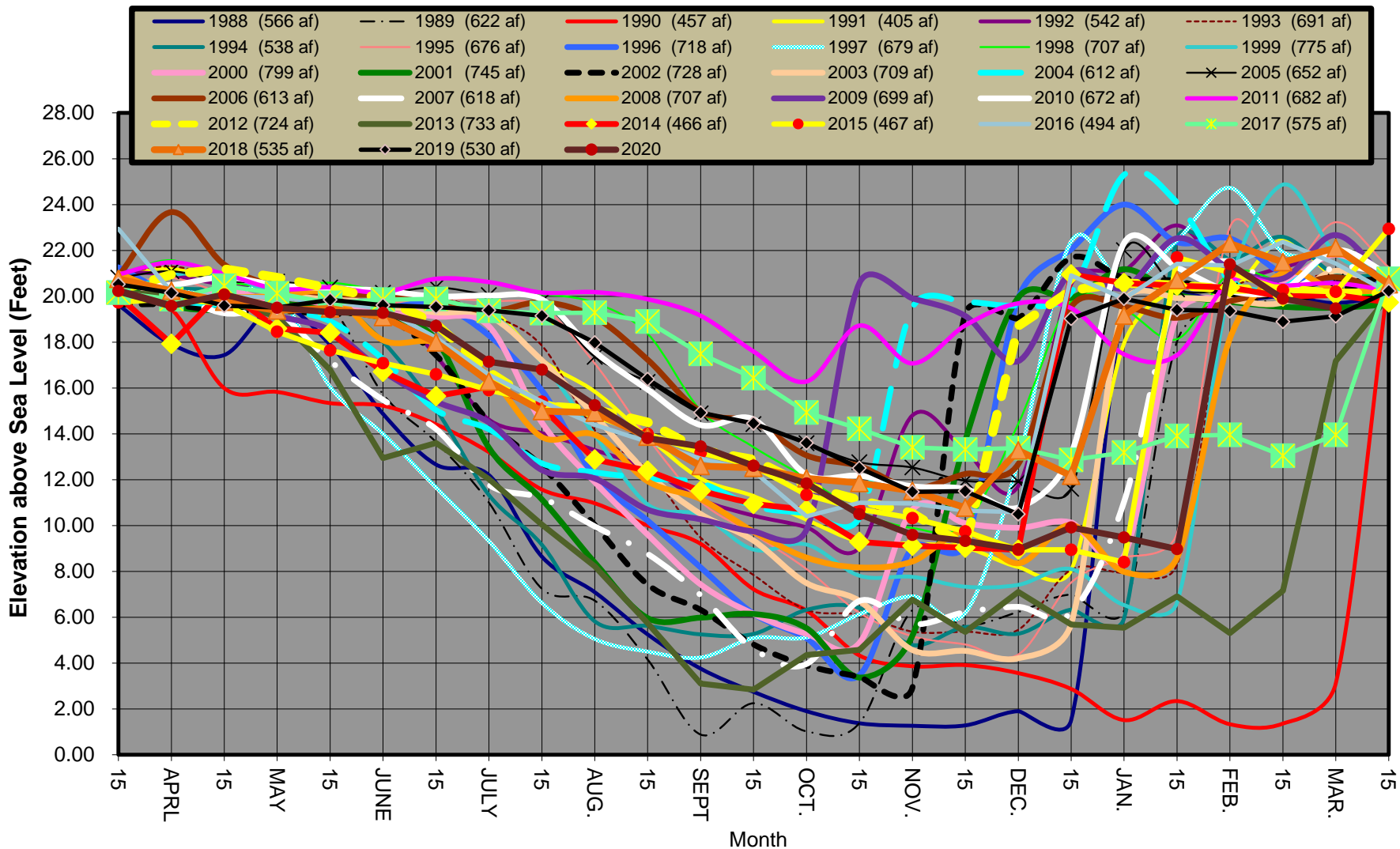
San Simeon Creek Well Levels Mid-March 2020/2021 levels to date and 1988 to Current Min, Max, & Average

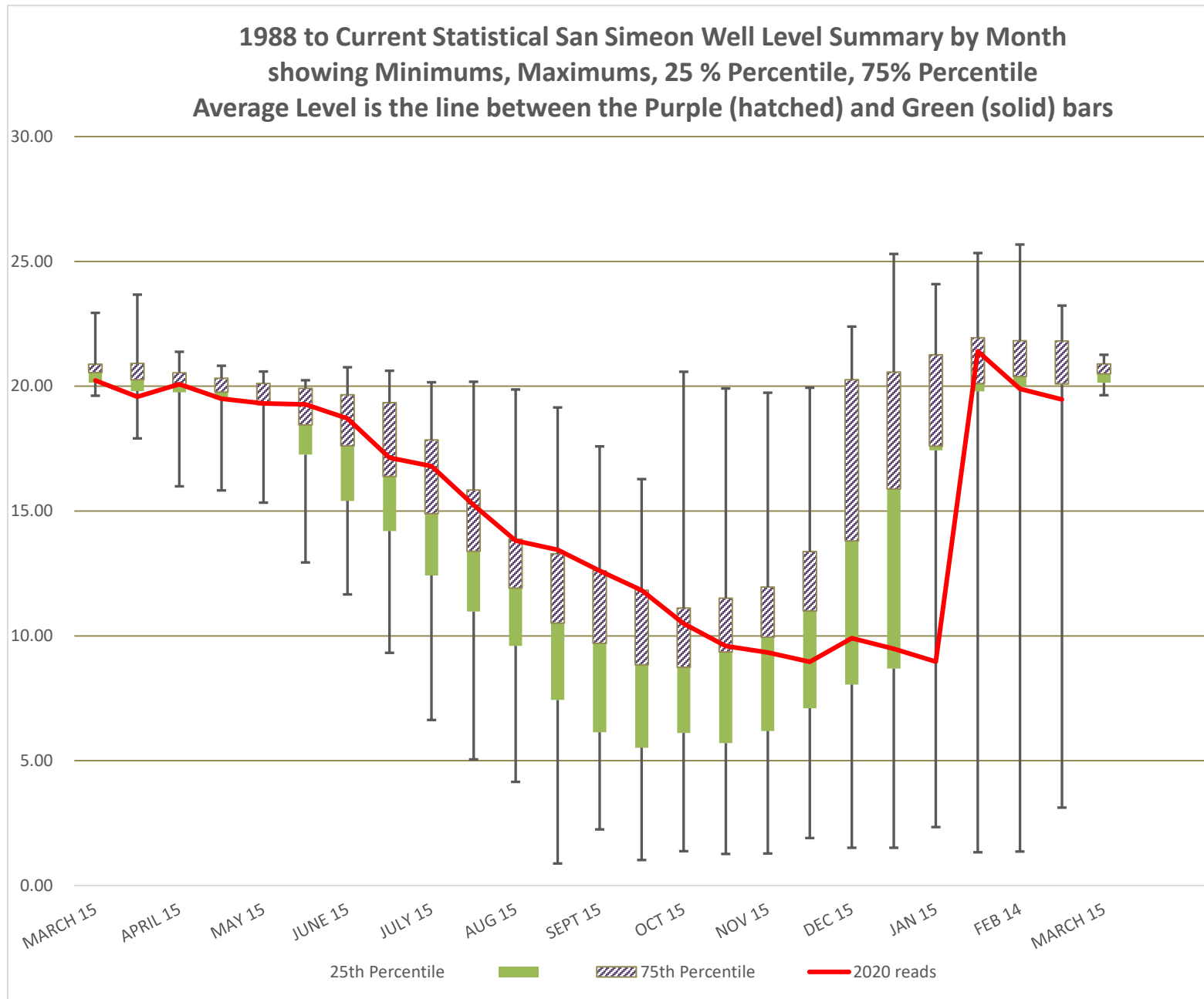


San Simeon Creek Well Levels Last 7 years March, 2014 - Current

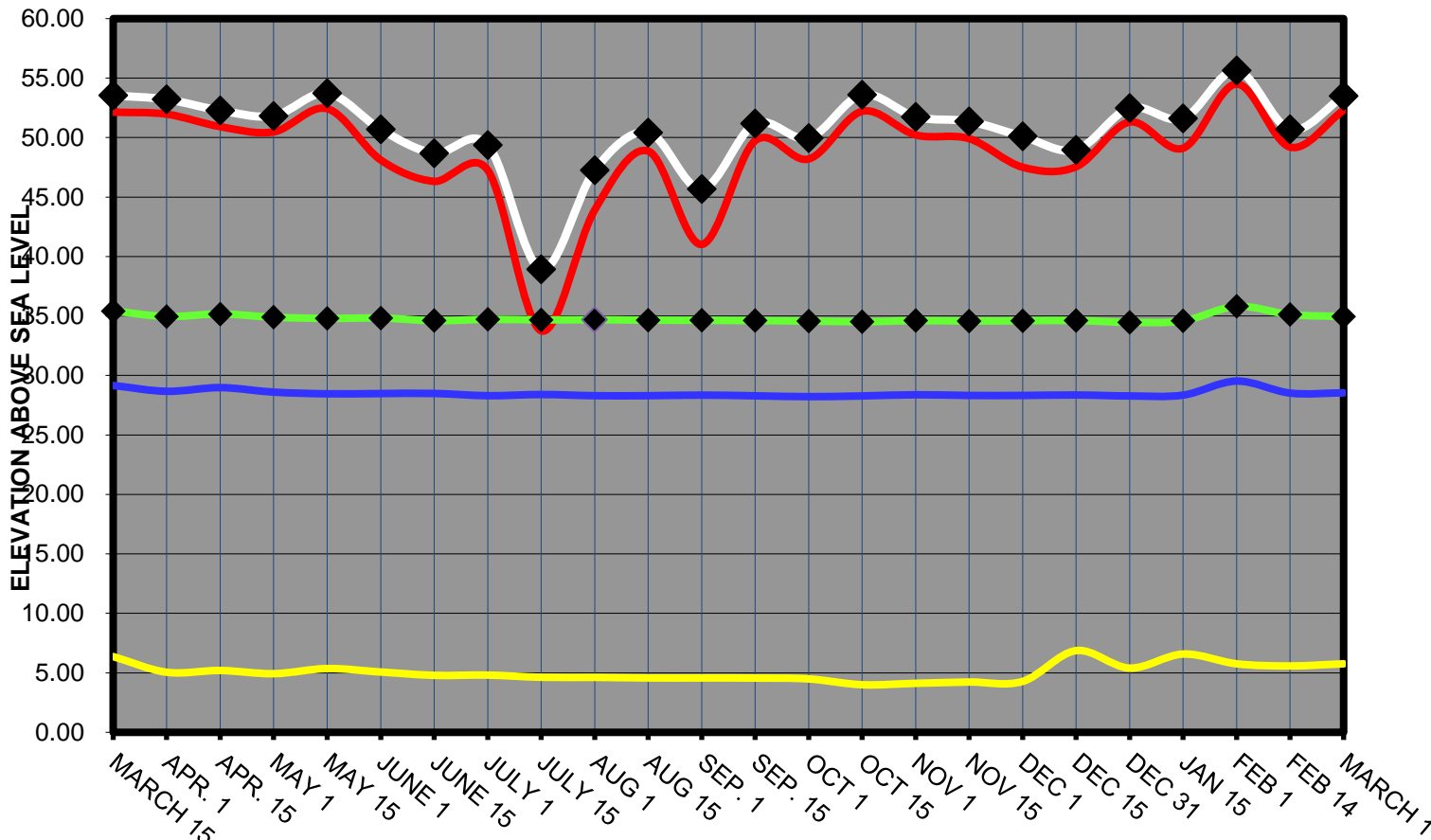


San Simeon Creek Well Levels 1988 - Current





SANTA ROSA CREEK WELL LEVELS March 15th, 2020 - Current



3/1/2021

CAMBRIA COMMUNITY SERVICES DISTRICT
WELL WATER LEVELS FOR 3/1/2021

Well Code	Distance Ref. Point to Water Level	Reference Point Distance Above Sea Level	Depth of Water to Sea Level	Remarks
SANTA ROSA CREEK WELLS				
23R	31.11	83.42	52.31	
SR4	28.51	82.00	53.49	
SR3	19.34	54.30	34.96	
SR1	17.86	46.40	28.54	
21R3	7.45	12.88	5.43	Meter read 44432 CF
WBE	11.11	16.87	5.76	
WBW	11.61	17.02	5.41	

AVERAGE LEVEL OF CCSD SANTA ROSA WELLS SR1 & SR3 = 31.75 FEET
CCSD SANTA ROSA WELL SR4 = 53.49 FEET

SAN SIMEON CREEK WELLS				
16D1	7.02	11.36	4.34	
MW4	11.42	15.95	4.53	
MW1	12.07	42.11	30.04	
MW2	11.77	38.10	26.33	
MW3	16.98	49.56	32.58	
9M1	21.23	65.63	44.40	
9P2	10.44	19.11	8.67	
9P7	9.21	20.69	11.48	
9L1	15.48	27.33	11.85	
RIW	11.45	25.41	13.96	
SS4	14.20	25.92	11.72	SS4 to 9P2 Gradient = + 3.05
MIW	12.00	29.89	17.89	
SS3	14.73	33.73	19.00	
SS2	13.28	33.16	19.88	
SS1	12.84	32.37	19.53	
11B1	19.73	105.43	85.70	
11C1	14.58	98.20	83.62	
PFNW	13.33	93.22	79.89	
10A1	26.41	78.18	51.77	
10G2	19.83	62.95	43.12	
10G1	18.30	59.55	41.25	
10F2	26.43	66.92	40.49	
10M2	23.25	55.21	31.96	
9J3	15.88	43.45	27.57	
lagoon	19.32			mitigation erosion none

AVERAGE LEVEL OF CCSD SAN SIMEON WELLS SS1,SS2 & SS3 = 19.47 FEET

revised 6/6/16

Red Font are the CCSD's Production Wells, as measured on 3/1/2021

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

2021
CAMBRIA COMMUNITY SERVICES DISTRICT
GROSS WATER DIVERSION, BY SOURCE
REPORTED IN ACRE-FEET

YEAR	SOURCE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL TOTAL	YEAR
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
	S.R.	0.00	0.00	0.60	1.81	14.47	22.24	23.47	12.37	5.29	18.70	21.20	9.42	129.57	
	SS & SR 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	
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
	S.R.	0.00	0.78	0.00	0.62	0.74	2.56	23.58	20.72	20.17	23.88	26.46	13.63	133.14	
	SS & SR 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	
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
	S.R.	0.00	0.62	0.93	0.76	0.76	0.73	1.64	17.32	20.25	21.69	16.92	7.36	88.98	
	SS & SR 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	
2004	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	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	
	SS & SR 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	
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	
	SS & SR 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	
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	
	SS & SR 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	
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	
	SS & SR 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	
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	
	SS & SR 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	
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	
	SS & SR 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	
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	
	SS & SR 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	
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	
	SS & SR TOTAL	50.63	49.28	65.68	68.67	76.20	79.16	82.69	82.94	68.86	64.35	51.37	45.97	785.80	
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	
	SS & SR 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	
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	
	SS & SR 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	
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	
	SS & SR 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	

2021
CAMBRIA COMMUNITY SERVICES DISTRICT
GROSS WATER DIVERSION, BY SOURCE
REPORTED IN ACRE-FEET

YEAR	SOURCE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL TOTAL	YEAR
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	
	SS & SR 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	
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	
	SS & SR 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	
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	
	SS & SR 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	
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	
	SS & SR 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	
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	
	SS & SR 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	
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	
	SS & SR 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	

Finance Committee Report for CCSD Board Agenda, 3-18-21:

The Finance Committee of the CCSD Board of Directors held its regular meeting via Zoom on Tuesday, February 23, 2021 at 10 a.m.

Committee members present via Zoom were: Tom Gray (chairman), Ted Siegler, Dewayne Lee, Mary Maher, Marvin Corne, and Cheryl McDowell.

Staff present via Zoom were: John Weigold, General Manager, Pamela Duffield, Finance Manager, Ossana Terterian, Board Secretary.

Chairman Gray announced that all five current members had been reappointed to new two-year terms at the February 18, 2021 meeting of the CCSD Board of Directors.

The Committee re-elected Ted Siegler as vice-chairman and Mary Maher as secretary.

In Regular Business, the Committee discussed its role in implementing the CCSD Board's new Strategic Plan. It was decided that a three-member ad hoc subcommittee would be tasked with carrying out two six-month objectives toward the three-year goal to "achieve and sustain adequate financial resources to sustain the mission." These objectives are:

- 1) Identify underfunded, under-resourced and understaffed services by April 1
- 2) Identify funding resources and structural changes to meet unmet services needs by June 1.

Members Marvin Corne, Dewayne Lee and Mary Maher were appointed to the ad hoc subcommittee by unanimous vote.

The Committee also heard reports from Finance Manager Duffield regarding the status of the 2018-19 Fiscal Year audit and progress on implementation of the Tyler Incode system.

--Submitted by Tom Gray