




---

# CAMBRIA COMMUNITY SERVICES DISTRICT

---

**Thursday, May 25, 2017 - 12:30 PM**

1000 Main Street, Cambria, CA 93428

---

## AGENDA

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the Office of the District Clerk, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at [www.cambriacsd.org](http://www.cambriacsd.org). The District Office hours are Monday - Thursday, and every other Friday from 9:00 a.m. through 4:00 p.m. Please call 805-927-6223 if you need any assistance. If requested, the agenda and supporting documents shall be made available in alternative formats to persons with a disability. The District Clerk will answer any questions regarding the agenda.

### 1. OPENING

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

### 2. PUBLIC COMMENT ( Estimated time 30 minutes. At President's discretion additional comments may be heard at the end of the meeting.)

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

### 3. PUBLIC SAFETY (Estimated time 5 Minutes per item)

- A. Sheriff's Department Report
- B. Cambria Community Services District Fire Department Report

### 4. ACKNOWLEDGEMENTS AND PRESENTATIONS

- A. Cambria Community Services District Fire Chief William Hollingsworth will introduce the new Reserve Fire Fighters

### 5. MANAGER'S AND BOARD REPORTS (Estimated time 15 Minutes total)

- A. Manager's Report
  - i. General Manager's Report
- B. Ad Hoc Committee Reports and Other Related Board Member Reports (Committee Meetings and Board authorized meetings attended)
  - i. Ad Hoc Committees Reporting:
    - Fire-Task: Fire Department and draft responses to the Grand Jury report on the Risk of Catastrophic Fire in Cambria
    - Infrastructure-Task: Water Department, Wastewater Department and technology infrastructure (hardware and software) in all departments.
    - Water Supply-Tasks: Support staff's work on water supply permitting for the Sustainable Water Facility regular Coastal Development Permit and Environmental Impact Report, review 2015 UWMP and progress on water efficiency program goals, Report to board and suggest needed policy reviews for consistency.
    - Liaison Reports:
      - NCAC
      - PROS

## 6. CONSENT AGENDA (Estimated time: 15 Minutes)

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

- A. CONSIDERATION TO APPROVE THE EXPENDITURE REPORT FOR APRIL 2017
- B. CONSIDERATION TO APPROVE MINUTES FOR THE SPECIAL MEETING ON APRIL 27, 2017, AND REGULAR MEETING ON APRIL 27, 2017
- C. CONSIDERATION OF ADOPTION OF RESOLUTION 21-2017 APPROVING AN AGREEMENT FOR CONSULTANT SERVICES WITH DAVID D. BRUNER, CPA, INC. FOR PROFESSIONAL FINANCIAL AUDITING

## 7. HEARINGS AND APPEALS (Estimated time: 15 Minutes per item)

- A. CONSIDERATION OF ADOPTION OF RESOLUTION 20-2017 CONFIRMING THE ITEMIZED REPORT OF WATER AND WASTEWATER STANDBY OR AVAILABILITY CHARGES FOR COLLECTION ON THE COUNTY TAX ROLLS

## 8. REGULAR BUSINESS (Estimated time: 15 Minutes per item)

- A. DISCUSSION AND CONSIDERATION OF RESPONSE TO GRAND JURY REPORT ON THE RISK OF CATASTROPHIC FIRE IN CAMBRIA
- B. DISCUSSION AND CONSIDERATION OF THE PURCHASE OF A TRUCK FOR THE WATER DEPARTMENT AND OF APPROVAL OF RESOLUTION 22-2017 TO FINANCE THE PURCHASE
- C. DISCUSSION AND CONSIDERATION TO ADOPT RESOLUTION 18-2017 REGARDING WATER CONSERVATION MEASURES AND RESTRICTIONS ON THE USE OF POTABLE WATER FOR THE STAGE 2 WATER SHORTAGE EMERGENCY CONDITION
- D. DISCUSSION AND CONSIDERATION OF REVISED PRELIMINARY BUDGET FOR FISCAL YEAR 2017/2018

Members of the public who have not had the opportunity to speak on item 5 due to the limitation of time may now address the Board on any item of interest within the jurisdiction of the Board but not on its agenda today. In compliance with the Brown Act, the Board cannot discuss or act on items not on the agenda. Each speaker has up to three minutes. Speaker slips (available at the entry) should be submitted to the District Clerk.

## 9. FUTURE AGENDA ITEM(S) (Estimated time: 15 Minutes)

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

## **10. ADJOURN**

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **5.A.**

FROM: Jerry Gruber, General Manager

-----  
Meeting Date: May 25, 2017

Subject: MANAGER'S REPORT

There were 8 Public Record Requests received since April 27, 2017 by the following citizens. The listing below is representative of the request and does not necessarily reflect the extensive nature of each request.

4/27/2017: Elizabeth Bettenhausen 1) At the 27 April 2017 meeting of the CCSD Board of Directors in relation to the discussion of Consent Agenda Item 6.c., the District Clerk read from a 2013 document regarding the job responsibility of the General Manager. I request this document. Please note that the attachment describing the duties of the General Manager in the Employment agreement on the CCSD web site is missing there.

4/28/2017: Elizabeth Bettenhausen 1) During the meeting of the Board of Directors of the CCSD on April 27, 2017, the General Manager referred twice to the warranty which ensures that the repairs/changes CDM Smith is making to the Advanced Water Treatment Plant project will be paid by them and not CCSD. I request an electronic copy of any such warranties pertinent to that project.

5/1/2017: Claudia Poggi 1) Bid results for the Fiscalini Ranch Reserve Community Park Phase 1 Project.

5/2/2017: Mike Lyons 1) I am looking for CCSD minutes of public meetings for August 8, 2012 and November 27, 2014.

5/3/2017: Mike Lyons 1) Persons wishing to continue to be on the WWL have to pay an annual fee, I think \$85.00. I am assuming that CCSD sends them a sort of policy letter stating the reason for the annual payment. In that document, I am looking for a statement of policy of CCSD that would assure or guarantee that the holders of WWL numbers would get water service.....although I am sure there is plenty of language about no specific waiting time, "subject to water availability" and probably subject to SLO County land use limitations, etc.

5/4/2017: Scott Manning 1) I am trying to determine if the two lots have been merged (APN 022.084.040) and have been given conflicting information.

5/4/2017: Mike Lyons 1) About 10 years ago (guessing) the CCSD changed the policy of payments to get or keep single family parcels on the Water Wait List. Before that, everybody on the WWL was required to deposit \$3500 (that figure was lower than that amount when the program was originally set up), and the CCSD paid interest on those deposits. At some point, the system changed and the \$3500 deposits were returned (I think plus the accrued interest) and instead the new policy was for holders to pay annually, I think starting at \$85-88 per annum (and since this is an administration fee, no interest is paid) I am hoping that you can find a document, probably in the form of a hard-copy letter, that would have gone out to WWL holders announcing this change in procedure.

5/17/2017: Karen Dean 1) The most updated residential water wait list and a document showing existing ITS and grandfathered meters.

I will be discussing the following items as part of my General Manager's Report:

Update on the Infrastructure Improvements. A brief PowerPoint presentation will follow.

Update of the community's water supply.

Update on the Sustainable Water Facility.

Update on the current status of the Impoundment Basin.

Update on the SEIR.

Update on Bids received for the Phase 1 East Ranch Park Improvements and recent bids received.

Update of the Stuart Street Tank Proposed Repairs.

Update on the current progress being made relating to the Fiscal Year 2017/2018 Budget.

Update of meetings with various Ad Hoc Committees.

Update on Multi-Jurisdictional Hazard Mitigation Plan for the Cambria Community Services District and the Cambria Community Healthcare District.

Update on recently attended Cambria Community Healthcare District Board of Trustees Meeting regarding expansion of the Fire Station.

Update on FEMA Claims- 4301-4305 and 4308.

Update PG&E Large Integrated Audit/Energy Watch Program with the County of San Luis Obispo. Please see attached plan submitted regarding improvements to the Wastewater Treatment Plant.

Update on CAL FIRE Forest CCI Grant Program.

Update on scheduled community meeting regarding the homeless in Cambria.

#### *Department Reports:*

#### **ADMINISTRATION:**

##### *Human Resources:*

In anticipation of the retirement of Finance Manager Patrick O'Reilly, we will begin the process for recruitment of a new finance manager soon. We will also begin the recruiting process for the Sustainable Water Facility Chief Plant Operator.

##### *Information Technology:*

We have received feedback regarding our newly launched website and are making some changes to the site, including a search field. Please be patient as we work to make the site better and more user friendly.

Additionally, we now have our agenda software added to our website. This allows us to use the features for the agenda, and minutes, which post directly to the website.

##### *Commissions and Committees:*

Haley continues to support the BRPCC and attends each meeting, creating, distributing and posting their agendas, transcribing their minutes and maintaining their documents. She also handles the creation, distribution and posting of the PROs Commission meeting agendas and minutes. We are working with the PROS Commission Secretary in order to transition over to the agenda software and utilize the website features.

#### **FACILITIES AND RESOURCES:**

There is no report available at this time.

## ENGINEER:

Key activities since the April 27, 2017 Manager's Report to the date of this report's preparation (May 16, 2107) have included:

- Sustainable Water Facility (SWF):
  - Responses to comments on written comments received on the draft Subsequent EIR (SEIR) were completed. This information is currently being assembled into a Final SEIR document by Michael Baker International.
  - The SWF has remained off line since December 23, 2016.
  - The first quarter 2017 and April 2017 self-monitoring reports for the Title 22 permit were submitted on time to the Water Board on May 15, 2017.
  - Emails continue to be sent to Water Board staff reporting the measured freeboard of the impoundment basin, as well as other related information on the CCSD's activities. The water level has begun to evaporate at a faster rate now that the rainy season has ended and more ideal weather conditions exist.
  - Staff developed responses to an April 13, 2017 Notice of Violation from the Water Board, which focused on the impoundment basin.
  - The check for the remaining 5% balance of the Proposition 84 grant arrived.
  
- Permit Counter:

So far this year, 7 Transfers of Position have been processed, 15 Voluntary Lot Mergers, and 28 Remodel Applications have been reviewed and processed.
  
- CIP Planning and Updating/Coordination with FEMA/Cal OES

Staff continues to refine the list of future water and wastewater capital projects. We are currently coordinating with the County on possible Proposition 1 IRWM funding for next year, which would be competitive with other agency projects and not decided upon until sometime during spring or summer of 2018. If successful, such funding would have a 50% local match requirement.
  
- Miscellaneous Water and Wastewater Plant Projects and Repairs:
  - Influent Screen. Staff is currently completing informal bid documents for installation of the new influent screen at the wastewater treatment plant. Or-Tec, the screen manufacturer, has delivered the new screen, which is now on site.
  - Lift Station B-9. A contract to replace Lift Station 9's electrical panel is currently being completed.
  
- Miscellaneous:
  - Carolyn Winfrey attended several meetings and coordinated Cal OES and FEMA grant submittal requirements for the flood damage resulting from the January 2017 and February 2017 Governor-declared disaster periods.

Well Level reports from May 1, 2017 readings are attached, and are also being made available for review on the District's website at [www.cambriacsd.org](http://www.cambriacsd.org)

## FIRE:

### Prevention and Education

- 02 Residential rough/hydro inspections were completed
- 00 Hydrant pressure tests completed

- 7
- 02 Fire final inspections
- 01 Residential site visits for building questions
- 06 Fire plan reviews
  - 2125 Orme
  - 7200 Moonstone
  - 690 Huntington
  - 2214 Main
  - 1650 Melrose
  - 975 Northampton
  - 599 Leighton
  - 5233 Hillcrest
- 06 Engine company commercial fire and life safety inspections were conducted
- 01 Public education events
- 05 Residential smoke/carbon monoxide detectors were installed and or the batteries changed □
- 04 Contacts with people regarding fire prevention questions
- 01 Fire Engine and Station tours

#### Meetings and Affiliations

- SLO County Chief's meeting April 5th, 0900 South Bay Training Center
- Firesafe Focus Group meeting April 12th, 1500 Cambria CSD Fire
- Fire Ad Hoc meeting April 13th, 1000 Admin
- Cuesta EMS Advisory meeting April 13th, 1500 Cuesta college
- CERT meeting April 17th, 1830 Presbyterian Church
- Regional Management Academy April 18th, 0800 San Luis Obispo
- Regional Management Academy April 19th, 0800 San Luis Obispo
- CCFPA meeting April 20th, 0900 Pismo
- Fire Ad Hoc meeting April 25th, 1330 Admin
- Firesafe Focus Group meeting April 26th, 1500 Cambria CSD Fire
- CCSD board meeting April 27th, 1230 Vet's Hall

#### Operations and News

- Training hours: 619.75 hours, Training for the month of April was primarily focused on the following topics:
  - Ocean Rescue (we hosted a week long Rescue Swimmer and Boat Operator Course)
  - Fire Attack
  - High Angle Rope Rescue
  - Advance Protocol Review – EMSA update
  - Wildland Hose Lays and Urban Interface

Fire Statistics are attached for your review.

#### **WASTEWATER:**

##### **Wastewater Treatment Plant Operations**

- The trailer under the sludge conveyer is working out very well. We have noticed that the trailers are arriving with a little odor, so we have added this to the odor control plan. We now have masking agent with enzymes that almost eliminate the odor.
- Carollo Engineers have given us the information needed to start the competitive bidding on the rag screen installation. (YEA)
- Now that flows have dropped off a lot we are able to use the holding ponds to keep effluent until PG&E off peak hours. At that point we send all of the stored effluent to the San Simeon Drive percolation ponds.

## **Collection Systems & Lift Stations**

- We now have a District-owned push camera for the collection system. Our first use was at the Vets Hall. This camera will allow us to get a better look at the collection system transmission lines out to 100 feet.
- We are continuing our ongoing campaign to locate the source of all the water getting into the collection system via intrusion and infiltration.
- The 25 new water proof manhole lids we purchased to replace some of the lids that are broken showed up and are now being readied for installation.
- FEMA is going to help with the cost of the fallen trees in the collection system, so we hope to have them removed as soon as possible.

### **Laboratory:**

- Abalone Coast continued to provide the services of a certified laboratory analyst for those analyses that are reported to the state. At this point Amanda is calibrating the online pH meter on a monthly basis.

### **Administrative:**

- I must continue to give recognition to staff for finding problem areas in the collection system that need attention now. Delon, Tim and Jay have been lead on finding areas that need attention now and are working on making repairs.
- Jay and Toni are now awaiting the results of their hard studying. They both took certification tests last month.

### **WATER:**

1. During staff's bi-monthly audit of water production versus billed totals for March and April, a substantial difference of over 40 acre feet was found. In other words, the amount billed plus internal water use and authorized non-billed water use was approximately 40 acre feet less than the total produced by the CCSD wells. As of the date of this staff report (May 18, 2017), the staff were investigating possible causes, which could include a significant leak in the distribution system, failed control valves, inaccurate meters, and incomplete records on authorized, non-billed water use. Because this investigation was still ongoing during preparation of this month's agenda packet, a verbal follow up to this summary will be provided during the Board meeting.
2. The Sustainable Water Facility (SWF) remained offline during the Month of April. During this time, Water Department staff spent approximately 70 labor hours performing preventative and corrective maintenance. Activities included: sampling from groundwater monitoring wells; repairing a leak in the micro-filter container that was allowing rainwater inside; painting, and periodically recirculating a preservative (Preservol) through the SWF RO membranes and micro filters.
3. In addition to the 70 hours of maintenance at the SWF, Water Department staff perform daily checks at the surface water impoundment basin. Once each week Water Department operators check and log data on the basin's leachate management system monitoring well and vadose zone monitoring well. Quantitative measurements typically include the volume of water that may be pumped from either monitoring well. The basin weekly monitoring effort also monitors levels within each of the perimeter groundwater monitoring wells. Qualitative measurements taken by operators typically include pH, electrical conductivity, and temperature.



4. During early April, a valve that controls the flow of water into the Liemert tank was malfunctioning. After much work trying to repair the valve (actuator). Ben discovered a stick about 12 inches long that was jamming the valve and would not allow the valve to close. Once the stick was removed, the valve worked great.
5. Water dept. staff met with other CCSD staff and board members to discuss repairs need to the Stuart street tank. Worked with Will Bellis and other tank specialist to come with best way to address the needed repairs.
6. 4/28/17 Staff met with Apodaca paving. The water dept. currently has over 60 cold mix asphalt patches that need to be excavated and have new hot mix asphalt installed to SLO Co. Roads specifications. Fifteen (15) high priority patches to be excavated and replaced were reviewed for repair before the end of the current FY16/17 fiscal year.
7. In April water usage for the town went up substantially. In April the Water dept. pumped 45.42 Ac. Ft. of water from San Simeon Wells, and 9.76 Ac. Ft. from Santa Rosa wells, for a total of 55.18 Ac. ft. This month last year in 2016 the Water dept. produced 37.47 Ac. Ft. That is a difference of 17.17 Ac. Ft.
8. In April Cambria received an additional 2.37 inches of rain. Bring our total at the San Simeon well field (rain gage at CCSD well SS-1) to 42.44 inches. Both the San Simeon Creek and Santa Rosa Creek continued to run to the ocean for the entire month. Because of this flowing condition, well levels continue to hold near full capacity.
9. Water dept. staff preformed 32 meter locations and reads for customers. 41 high usage or possible leaks on customer's side of meter were attended to. Staff replaced 36 meter dials and transmitters that were either malfunctioning or the battery had died. Staff shut off 9 meters, so customers could make repairs. Staff repaired 6 six leaks in the distribution system. The number of alarms handled by staff continues to drop each month. This is partly due to the help from Andy from Tough Automation in developing remote sensing, as well as improvements that were made to operating protocol and procedures. 17 retro-fit inspections were completed. Along with 22 USA locations.
10. Water Dept. Staff continues to perform the daily tasks of producing safe and clean drinking water for the town of Cambria. Daily facilities checks. Weekly sampling of random sample sites thru out the distribution system. Insuring that the water is of the highest quality.
11. Staff has also been working diligently on mowing and weed whacking the water dept. Facilities.
12. New rules regarding the maintenance of district property were implemented. Such as caring for the Water dept. trucks and equipment. Each week the operator who is about to complete they're call rotation for the month with be washing the inside and outside of the truck they used that week on call. Insuring that each truck is washed and gone thru at least once each month.

<sup>10</sup>  
Attachments: Finance Manager's Report  
Fire Statistics  
Production and Well graphs  
Regional Managers Academy Graduation Invitation 2017  
Letter to Mr. Garbayo  
Balance Public Relations Status Report May 2017

**BOARD OF DIRECTORS' MEETING – MAY 25, 2017**  
**ADDENDUM TO GENERAL MANAGER'S REPORT**  
**FINANCE MANAGER'S REPORT**

**ADMINISTRATION**

**BUDGET FY 2016/2017**

- The Fiscal Year 2016/2017 Budget was adopted at the regular Board meeting on June 23, 2016.
- The Fiscal Year 2016/2017 Mid-Year Budget was adopted at the regular Board meeting on April 27, 2016.

**BUDGET FY 2016/2017**

- The Preliminary Budget for Fiscal Year 2017/2018 was reviewed by the Board at a special meeting on May 4<sup>th</sup>. A revised preliminary budget will be reviewed at the regular Board meeting on May 25<sup>th</sup>. The revised preliminary budget will incorporate changes discussed at the special meeting.

**EXPENDITURES OVER \$100,000**

There were no expenditures exceeding \$100,000 during April 2017.

**WATER/WASTEWATER USAGE AND BILLING**

The chart on the next page reflects usage and billing through March/April 2017. The CCF billed for March/April were 4.7% lower than the amounts billed the previous year and 59% of the amount billed in 2012/2013. The revenue realized from Water sales was \$3,517 more than billed the previous year due to the rate increase in March 2017.

<b>CCSD WATER SALES HISTORY</b>							
5/4/2017							
<b>FY 12/13</b>	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>	<u>CUMULATIVE</u>
BASE	102,586	102,672	102,722	102,809	102,906	102,915	616,610
USAGE	278,488	210,933	146,434	151,971	173,955	229,755	1,191,536
ADJUSTMNTS	877	97	1,527	673	809	946	4,929
TOTAL CASH	381,951	313,702	250,683	255,453	277,670	333,616	1,813,075
<b>CCF</b>	<b>61,407</b>	<b>51,098</b>	<b>40,051</b>	<b>40,943</b>	<b>44,201</b>	<b>54,173</b>	291,873
<b>USAGE \$/CCF</b>	<b>4.54</b>	<b>4.13</b>	<b>3.66</b>	<b>3.71</b>	<b>3.94</b>	<b>4.24</b>	
<b>FY 13/14</b>	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>	<u>CUMULATIVE</u>
BASE	102,895	102,793	102,784	102,907	102,885	102,755	617,019
USAGE	288,512	192,906	137,197	129,137	97,979	99,313	945,044
EWS BASE							
EWS USAGE							
ADJUSTMNTS	2,215	2,404	2,222	553	(157)	(17,035)	(9,798)
PENALTIES/SURCHARGES					70,706	46,779	117,485
TOTAL CASH	393,622	298,103	242,203	232,597	271,413	231,812	1,669,750
<b>CCF</b>	<b>63,113</b>	<b>47,345</b>	<b>38,827</b>	<b>36,576</b>	<b>24,917</b>	<b>25,500</b>	236,278
<b>USAGE \$/CCF</b>	<b>4.57</b>	<b>4.07</b>	<b>3.53</b>	<b>3.53</b>	<b>3.93</b>	<b>3.89</b>	
<b>FY 15/16</b>	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>	<u>CUMULATIVE</u>
BASE	102,935	102,730	102,828	102,864	115,313	115,127	641,797
USAGE	124,569	116,096	101,617	92,773	211,292	249,393	895,740
EWS BASE	61,874	61,792	62,098	61,882	61,161	61,244	370,051
EWS USAGE	83,654	79,869	71,071	66,124	74,753	88,395	463,866
EWS OPS		36,864	49,964				86,828
ADJUSTMNTS	(3,964)	(49,726)	(23,276)	(34,172)	(31,637)	(12,410)	(155,185)
PENALTIES/SU	127,290	82,583	50,674	66,613	-	-	327,160
TOTAL CASH	496,358	430,208	414,976	356,084	430,882	501,749	2,630,257
<b>CCF</b>	33,441	32,633	27,147	24,968	27,603	34,043	179,835
<b>% OF FY 12-13</b>	<b>54%</b>	<b>64%</b>	<b>68%</b>	<b>61%</b>	<b>62%</b>	<b>63%</b>	
<b>USAGE \$/CCF</b>	<b>3.73</b>	<b>3.56</b>	<b>3.74</b>	<b>3.72</b>	<b>7.65</b>	<b>7.33</b>	
<b>EWS \$/CCF</b>	<b>2.50</b>	<b>2.45</b>	<b>2.62</b>	<b>2.65</b>	<b>2.71</b>	<b>2.60</b>	
<b>FY 16/17</b>	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>	<u>CUMULATIVE</u>
BASE	115,161	115,251	115,479	115,359	119,875		581,125
USAGE	271,877	226,322	217,595	203,642	210,247		1,129,683
EWS BASE	61,236	61,269	61,559	61,320	61,276		306,660
EWS USAGE	97,713	80,307	76,385	71,449	70,676		396,530
EWS OPS		34,571	80,163	-	-		114,734
ADJUSTMNTS	(5,760)	(552)	(913)	(3,871)	(1,208)		(12,304)
PENALTIES/SU	-	-					-
TOTAL CASH	540,227	517,168	550,268	447,899	460,866		2,516,428
<b>CCF</b>	37,484	31,242	28,230	26,611	26,292		149,859
<b>% OF FY 12-13</b>	<b>61%</b>	<b>61%</b>	<b>70%</b>	<b>65%</b>	<b>59%</b>		
<b>USAGE \$/CCF</b>	<b>7.25</b>	<b>7.24</b>	<b>7.71</b>	<b>7.65</b>	<b>8.00</b>		
<b>EWS \$/CCF</b>	<b>2.61</b>	<b>2.57</b>	<b>2.71</b>	<b>2.68</b>	<b>2.69</b>		

The chart below shows how actual CCFs billed in fiscal years 2013/14, 2014/15, 2015/16 and 2016/17 compare to what was billed in fiscal year 2012/13. Fiscal year 2012/13 usage is the base year used by the State of California to measure District progress in complying with water reduction guidelines.

<b>WATER USAGE BILLED COMPARED TO FISCAL YEAR 2012/2013</b>						
	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>
<b>FY 2012/2013</b>	<b>61,407</b>	<b>51,098</b>	<b>40,051</b>	<b>40,943</b>	<b>44,201</b>	<b>54,173</b>
<b>FY 2013/2014</b>	<b>63,113</b>	<b>47,345</b>	<b>38,827</b>	<b>36,576</b>	<b>24,917</b>	<b>25,500</b>
<b>Note 1</b>	<b>103%</b>	<b>93%</b>	<b>97%</b>	<b>89%</b>	<b>56%</b>	<b>47%</b>
<b>FY 2014/2015</b>	<b>31,592</b>	<b>28,764</b>	<b>23,723</b>	<b>23,967</b>	<b>28,899</b>	<b>28,229</b>
<b>Note 2</b>	<b>51%</b>	<b>56%</b>	<b>59%</b>	<b>59%</b>	<b>65%</b>	<b>52%</b>
<b>FY 2015/2016</b>	<b>33,441</b>	<b>32,633</b>	<b>27,147</b>	<b>24,968</b>	<b>27,603</b>	<b>34,043</b>
<b>Note 3</b>	<b>54%</b>	<b>64%</b>	<b>68%</b>	<b>61%</b>	<b>62%</b>	<b>63%</b>
<b>FY 2016/2017</b>	<b>37,484</b>	<b>31,242</b>	<b>28,230</b>	<b>26,611</b>	<b>26,292</b>	
<b>Note 4</b>	<b>61%</b>	<b>61%</b>	<b>70%</b>	<b>65%</b>	<b>59%</b>	

*Note 1: Each FY 2013/2014 billing cycle compared to same billing cycle in FY 2012/2013*  
*Note 2: Each FY 2014/2015 billing cycle compared to same billing cycle in FY 2012/2013*  
*Note 3: Each FY 2015/2016 billing cycle compared to same billing cycle in FY 2012/2013*  
*Note 4: Each FY 2016/2017 billing cycle compared to same billing cycle in FY 2012/2014*

The chart below shows how actual CCFs billed in fiscal years 2014/15, 2015/16 and 2016/17 compare to what was billed in fiscal year 2013/14. Rate increases effective March 1, 2016 were based on the assumption that water consumption would be 70% of water consumption in fiscal year 2013/14.

<b>WATER USAGE BILLED COMPARED TO FISCAL YEAR 2013/2014</b>						
	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>
<b>FY 2013/2014</b>	<b>63,113</b>	<b>47,345</b>	<b>38,827</b>	<b>36,576</b>	<b>24,917</b>	<b>25,500</b>
<b>FY 2014/2015</b>	<b>31,592</b>	<b>28,764</b>	<b>23,723</b>	<b>23,967</b>	<b>28,899</b>	<b>28,229</b>
<b>Note 1</b>	<b>50%</b>	<b>61%</b>	<b>61%</b>	<b>66%</b>	<b>116%</b>	<b>111%</b>
<b>FY 2015/2016</b>	<b>33,441</b>	<b>32,633</b>	<b>27,147</b>	<b>24,968</b>	<b>27,603</b>	<b>34,043</b>
<b>Note 2</b>	<b>53%</b>	<b>69%</b>	<b>70%</b>	<b>68%</b>	<b>111%</b>	<b>134%</b>
<b>FY 2016/2017</b>	<b>37,484</b>	<b>31,242</b>	<b>28,230</b>	<b>26,611</b>	<b>26,292</b>	
<b>Note 3</b>	<b>59%</b>	<b>66%</b>	<b>73%</b>	<b>73%</b>	<b>106%</b>	

*Note 1: Each FY 2013/2014 billing cycle compared to same billing cycle in FY 2012/2013*  
*Note 2: Each FY 2014/2015 billing cycle compared to same billing cycle in FY 2012/2013*  
*Note 3: Each FY 2015/2016 billing cycle compared to same billing cycle in FY 2012/2013*  
*Note 4: Each FY 2016/2017 billing cycle compared to same billing cycle in FY 2012/2014*

## WASTEWATER REVENUE

The chart below shows actual Wastewater revenue for fiscal years 2013, 2014, 2015, 2016 and 2017.

<b>CCSD WASTEWATER REVENUE HISTORY</b>							
5/4/2017							
<b>FY 12/13</b>	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>	<u>CUMULATIVE</u>
TOTAL	353,040	333,530	314,016	316,887	322,690	339,547	1,979,710
BASE	248,975	248,931	248,991	249,061	248,917	248,880	1,493,755
USAGE	104,065	84,599	65,025	67,826	73,773	90,667	485,955
<i>PERCENT REVENUES COMPARED TO JUL/AUG 2013:</i>							
	100%	81%	62%	65%	71%	87%	
<b>FY 13/14</b>	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>	<u>CUMULATIVE</u>
TOTAL	356,678	327,765	312,334	309,020	288,655	288,937	1,883,389
BASE	249,916	249,111	249,098	249,489	249,415	249,153	1,496,182
USAGE	106,762	78,654	63,236	59,531	39,240	39,784	387,207
<i>REVENUES COMPARED TO SAME PERIOD FY 12/13</i>							
TOTAL %	101%	98%	99%	98%	89%	85%	
USAGE %	103%	93%	97%	88%	53%	44%	
<b>FY 14/15</b>	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>	<u>CUMULATIVE</u>
TOTAL	298,877	291,469	286,650	287,225	292,401	291,940	1,748,562
BASE	250,263	250,012	249,984	250,198	249,261	250,349	1,500,067
USAGE	48,614	41,457	36,666	37,027	43,140	41,591	248,495
<i>REVENUES COMPARED TO SAME PERIOD FY 12/13</i>							
TOTAL %	85%	87%	91%	91%	91%	86%	
USAGE %	47%	49%	56%	55%	58%	60%	
<b>FY 15/16</b>	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>	<u>CUMULATIVE</u>
TOTAL	297,892	296,385	292,464	289,964	305,052	318,932	1,800,689
BASE	250,403	249,841	250,429	250,500	214,599	214,989	1,430,761
USAGE	47,489	46,544	42,035	39,464	90,453	103,943	369,928
<i>REVENUES COMPARED TO SAME PERIOD FY 12/13</i>							
TOTAL %	84%	89%	93%	92%	95%	94%	
USAGE %	46%	55%	65%	58%	123%	115%	
<b>FY 16/17</b>	<u>JUL/AUG</u>	<u>SEP/OCT</u>	<u>NOV/DEC</u>	<u>JAN/FEB</u>	<u>MAR/APR</u>	<u>MAY/JUN</u>	<u>CUMULATIVE</u>
TOTAL	328,858	311,453	308,180	302,595	313,662		1,564,748
BASE	215,451	215,464	215,866	215,540	224,050		1,086,371
USAGE	113,407	95,989	92,314	87,055	89,612		478,377
<i>REVENUES COMPARED TO SAME PERIOD FY 12/13</i>							
TOTAL %	93%	93%	98%	95%	97%		
USAGE %	109%	113%	142%	128%	121%		

## **EXPENDITURES FOR THE SUSTAINABLE WATER FACILITY**

The District has undertaken the development of a Sustainable Water Facility system in response to the worst drought in California history which resulted in a declared Stage 3 Drought Emergency. \$12,910,109 in expenditures for the EWS project have been authorized by the CCSD Board of Directors. Those expenditures include the following:

CDM SMITH: ENGINEERING, PRECONSTRUCTION	
PERMITTING AND ENVIRON SVCS	2,786,818
CDM CONSTRUCTORS: DESIGN/BUILD	7,366,742
GENERAL COSTS	433,747
OTHER PROFESSIONAL SERVICES	560,699
<b>TOTAL PLANT DESIGN/BUILD EXPENDITURES</b>	<b>11,148,006</b>
REGULAR COASTAL DEVELOPMENT PERMIT	1,350,080
PLANT START-UP EXPENDITURES	412,023
<b>TOTAL AUTHORIZATIONS</b>	<b>12,910,109</b>

Total commitments made to-date, in the form of issued purchase orders, equal \$10,315,160. These relate to Task Orders in the following way:

\$ 174,495	Task Order 1: Hydroeological Modeling
299,601	Task Order 2: Preconstruction Engineering (Phase 1)
920,084	Task Order 3: Preconstruction Services (Phase 2)
499,941	Task Order 4: Engineering, Permitting, Purchase Assistance
584,607	Task Order 5: Permitting and Environmental
308,090	Task Order 6: Permitting and Environmental
161,600	Task Order 7: Completion of an Updated Tracer Study
105,000	Task Order 8: EIR Support
<u>\$ 3,053,418</u>	Total CDM Smith
6,647,919	Design/Build Contract
511,602	Change Order 1
123,953	Change Order 2
83,268	Change Order 3
<u>\$ 7,366,742</u>	Total CDM Constructors
\$ 10,420,160	Total CDM Smith and CDM Constructors

Invoices paid through April 2017 to CDM Smith, the Sustainable Water Facility Project's primary design/build contractor, equal \$2,863,209.

Invoices paid through April 2017 to CDM Contractors Inc., the Sustainable Water Facility Project's primary builder, equal \$7,366,742.

Total expenditures to all vendors through April 2017 equal \$12,079,811.

### **CASH BALANCES**

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

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

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

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

Revenues and expenditures fluctuate significantly from month to month and therefore the most appropriate comparison of available cash balances is at the end of the fiscal year on June 30<sup>th</sup>. Final balance amounts in the Water and Wastewater funds are determined after all other fiscal year activity is recorded, reconciled and audited. Audited cash balances on June 30, 2016 were as shown below. It should be noted that the 2014 and 2015 loans to the Water Fund were to support expenditures for the Sustainable Water Facility construction and those loans were repaid when the Prop 84 grant was received in December 2015.

<b>CCSD FINANCIAL AUDIT JUNE 30, 2016</b>			
<u>FUND</u>	<u>CASH BALANCE</u>	<u>INTERFUND LOAN</u>	<u>CASH POSITION</u>
GENERAL FUND	4,234,000	(466,777)	3,767,223
WATER FUND	1,091,011	-	1,091,011
WASTEWATER FUND	(466,777)	466,777	-
TOTAL	4,858,234	0	4,858,234



## CCSD CURRENT CASH POSITION AND PROJECTION

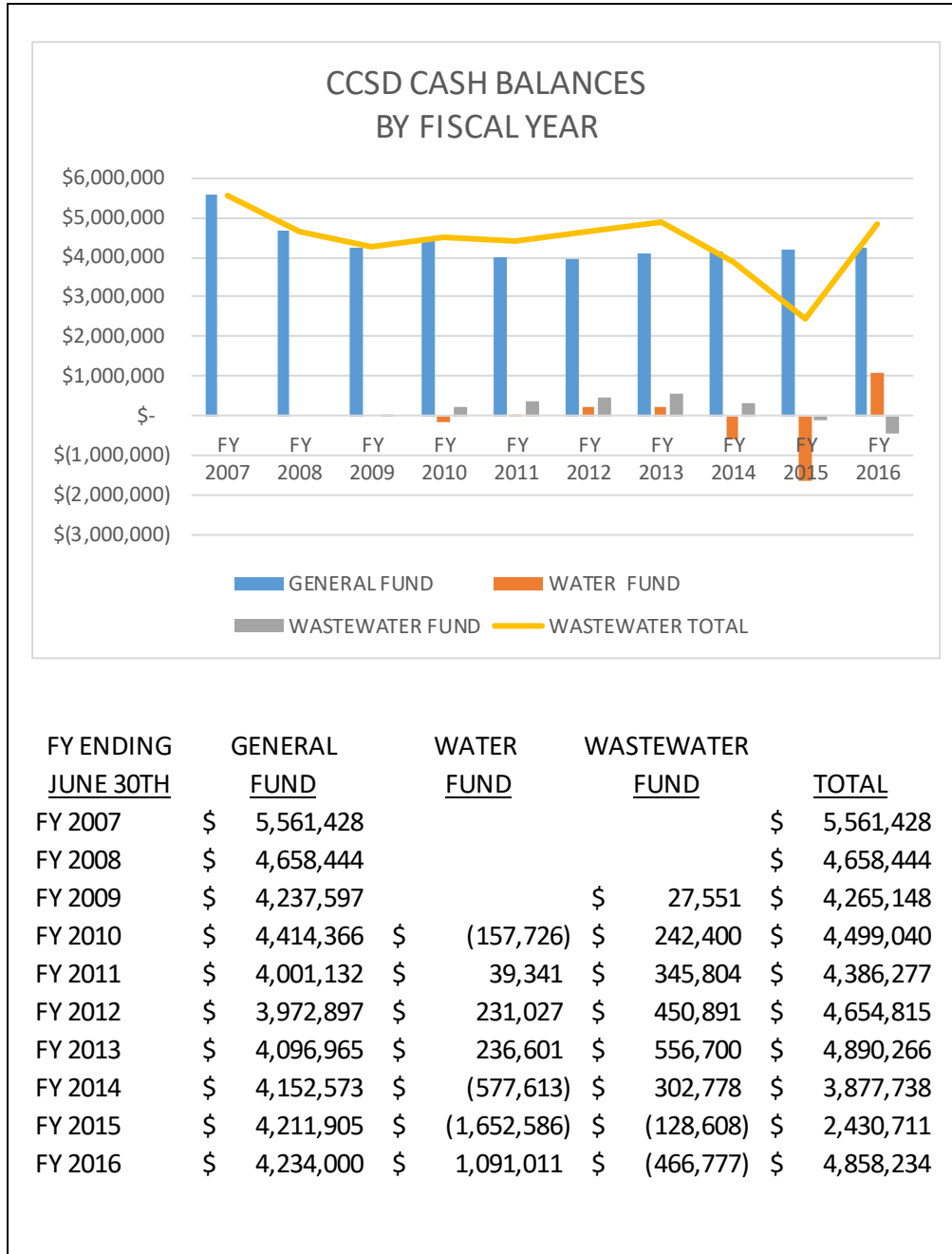
Cash balances on April 30, 2017 were \$3,994,370 as shown below. However, there were \$183,554 in checks issued but still outstanding at the end of the month which leaves only \$3,810,816 in cash actually available.

<b>CCSD CASH POSITION</b>	
<b>APRIL 30, 2017</b>	
HOB CHECKING BALANCE	\$1,106,675
HOB MONEY MARKET BALANCE	\$506,774
LAIF BALANCE	<u>\$2,380,921</u>
TOTAL CASH	\$3,994,370
OUTSTANDING CHECKS	<u>(183,554)</u>
<b>AVAILABLE CASH</b>	<u><u>\$3,810,816</u></u>

The cash flow projection for Cambria Community Services District for the Fiscal Year 2016-2017 is shown on the next page.

<b>CCSD CASH FLOW PROJECTION 5/1/17 THROUGH 6/30/17 SUMMARY</b>			
	<u>Total</u>	<u>SWF</u>	<u>All Other</u>
Balance 5/1/17	3,810,816	1,022,331	2,788,485
Projected Cash Received	1,052,684	-	1,052,684
Projected Cash Expended	1,586,269	50,000	1,536,269
<b>Projected "Net Cash Flow"</b>	<b>(533,585)</b>	<b>(50,000)</b>	<b>(483,585)</b>
Projected Cash Balance 6/30/17	3,277,231	972,331	2,304,900
<b>CCSD CASH FLOW PROJECTION 5/1/17 THROUGH 6/30/17 SUMMARY</b>			
	<u>Total</u>	<u>SWF</u>	<u>All Other</u>
<b>Balance 5/1/17</b>	<b>3,810,816</b>	<b>1,022,331</b>	<b>2,788,485</b>
<b>Projected Cash Receipts 5/1/17 thru 6/30/17</b>			
WATR SALES	330,000		330,000
WTR STANDBY FEES	-		-
WATER WAIT LIST	-		-
WATER LOAN	-		-
AWTP SALES	132,335		132,335
AWTP OPS SALES	-		-
SWF GRANTS	-	-	-
WW SALES	313,650		313,650
WW STANDBY FEE'	15,000		15,000
PROPERTY TAX	150,000		150,000
FIRE BENEFIT	15,000		15,000
SAFER GRANT	47,500		47,500
FRANCHISE FEE	12,000		12,000
OTHER	37,199		37,199
<b>Total Cash Received</b>	<b>1,052,684</b>	<b>-</b>	<b>1,052,684</b>
<b>Projected Expenditures 5/1/17 thru 6/30/17</b>			
WAGES	725,482		725,482
OPS: FIRE	39,365		39,365
OPS: F&R/PROS	33,739		33,739
OPS: ADMIN	40,000		40,000
OPS: WATER	130,460		130,460
OPS: WASTEWTR	54,000		54,000
AWTP OPS	-		-
AWTP CCR	24,450		24,450
DEBT	160,773		160,773
DISPATCH	38,000		38,000
FISCALINI TANK	-		-
SANTA ROSA CR PROJ	-		-
SWF EIR MITIGATN/REG PERMIT	75,000	50,000	25,000
CAPITAL PROJECTS	265,000		265,000
<b>Total Cash Expended</b>	<b>1,586,269</b>	<b>50,000</b>	<b>1,536,269</b>
<b>Projected Cash Balance 6/30/17</b>	<b>3,277,231</b>	<b>972,331</b>	<b>2,304,900</b>

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



**DISTRICT DEBT SUMMARY****LONG TERM DEBT**

<u>FUND</u>	<u>DEBT</u>		<u>ORIGINAL</u> <u>PRINCIPAL</u>	<u>ISSUE</u> <u>DATE</u>	<u>AMOUNT</u>	<u>FINAL</u>	<u>INT</u> <u>RATE</u>	<u>ANNUAL</u> <u>PAYMENT</u>
	<u>HOLDER</u>	<u>PURPOSE</u>			<u>DUE</u> <u>6/30/16</u>	<u>PAYMENT</u> <u>DATE</u>		
Water	Note 1	Note 1	\$ 8,939,000	8/11/14	\$ 8,485,573	8/1/34	4.11%	\$ 659,426
Wtr/WW	Note 2	Note 2	\$ 1,585,000	3/23/11	\$ 1,085,000	9/23/23	4.55%	\$ 161,985

**SHORT TERM DEBT**

<u>FUND</u>	<u>DEBT</u>		<u>ORIGINAL</u> <u>PRINCIPAL</u>	<u>ISSUE</u> <u>DATE</u>	<u>AMOUNT</u>	<u>FINAL</u>	<u>INT</u> <u>RATE</u>	<u>ANNUAL</u> <u>PAYMENT</u>
	<u>HOLDER</u>	<u>PURPOSE</u>			<u>DUE</u> <u>6/30/16</u>	<u>PAYMENT</u> <u>DATE</u>		
Various	Note 3	Note 3	\$ 102,000	11/1/12	\$ 26,736	4/1/17	3.25%	\$ 26,736
Various	Note 4	Note 4	\$ 53,611	10/30/13	\$ 27,727	11/20/17	3.50%	\$ 14,596
General	Note 5	Note 5	\$ 31,350	7/31/13	\$ 13,063	7/30/18	0.00%	\$ 6,270
General	Note 6	Note 6	\$ 32,612	2/26/16	\$ 30,603	1/26/21	3.50%	\$ 7,645

**INTERNAL LOAN**

In Fiscal Year 2009-2010, the Water Fund borrowed \$166,000 from the General Fund to pay a required match on a grant from the Army Corps of Engineers. \$157,726 of that loan has been outstanding since June 30, 2010.

**NOTES**

- Note 1. Borrowed from Western Alliance Bank to finance development of the Sustainable Water Facility.
- Note 2. Borrowed from City National Bank to refund 1999 Water and Wastewater bonds.
- Note 3. Borrowed from City National Bank to purchase 4 vehicles and 1 copier.
- Note 4. Borrowed from Morton Revocable Trust for two trucks.
- Note 5. Borrowed from John Deere Financial for a tractor.
- Note 6. Borrowed from Ford Motor Credit for a truck.





**2017**  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**GROSS WATER PRODUCTION, BY SOURCE**  
**REPORTED IN ACRE-FEET**

YEAR	SOURCE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	YEAR
<b>2004</b>	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	<b>2004</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>55.83</b>	<b>52.01</b>	<b>59.73</b>	<b>69.17</b>	<b>76.66</b>	<b>74.70</b>	<b>77.84</b>	<b>75.98</b>	<b>68.38</b>	<b>59.75</b>	<b>51.03</b>	<b>51.55</b>	<b>772.63</b>	
<b>2003</b>	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	<b>2003</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>53.43</b>	<b>51.08</b>	<b>57.83</b>	<b>59.26</b>	<b>64.66</b>	<b>73.85</b>	<b>84.82</b>	<b>85.38</b>	<b>74.91</b>	<b>73.66</b>	<b>59.32</b>	<b>54.68</b>	<b>792.88</b>	
<b>2002</b>	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	<b>2002</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>55.71</b>	<b>53.50</b>	<b>61.80</b>	<b>66.54</b>	<b>75.57</b>	<b>77.92</b>	<b>86.33</b>	<b>83.02</b>	<b>70.11</b>	<b>66.05</b>	<b>58.40</b>	<b>54.53</b>	<b>809.48</b>	
<b>2001</b>	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	<b>2001</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>56.16</b>	<b>48.05</b>	<b>55.92</b>	<b>60.69</b>	<b>73.30</b>	<b>77.51</b>	<b>85.01</b>	<b>84.28</b>	<b>74.53</b>	<b>73.08</b>	<b>56.22</b>	<b>53.18</b>	<b>797.93</b>	
<b>2000</b>	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	<b>2000</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>56.41</b>	<b>50.43</b>	<b>55.27</b>	<b>65.40</b>	<b>70.84</b>	<b>73.60</b>	<b>85.00</b>	<b>84.68</b>	<b>73.30</b>	<b>65.60</b>	<b>58.49</b>	<b>59.80</b>	<b>798.82</b>	
<b>1999</b>	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	<b>1999</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>56.41</b>	<b>45.27</b>	<b>52.17</b>	<b>57.44</b>	<b>70.45</b>	<b>71.42</b>	<b>85.42</b>	<b>82.70</b>	<b>69.77</b>	<b>68.06</b>	<b>57.78</b>	<b>57.69</b>	<b>774.58</b>	
<b>1998</b>	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	<b>1998</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>44.40</b>	<b>46.37</b>	<b>47.01</b>	<b>50.54</b>	<b>56.43</b>	<b>63.44</b>	<b>77.76</b>	<b>80.39</b>	<b>68.36</b>	<b>66.58</b>	<b>54.06</b>	<b>52.13</b>	<b>707.47</b>	
<b>1997</b>	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	<b>1997</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>50.63</b>	<b>49.28</b>	<b>65.68</b>	<b>68.67</b>	<b>76.20</b>	<b>79.16</b>	<b>82.69</b>	<b>82.94</b>	<b>68.86</b>	<b>64.35</b>	<b>51.37</b>	<b>45.97</b>	<b>785.80</b>	
<b>1996</b>	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	<b>1996</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>46.67</b>	<b>43.43</b>	<b>47.42</b>	<b>56.98</b>	<b>66.21</b>	<b>70.84</b>	<b>75.73</b>	<b>77.29</b>	<b>68.24</b>	<b>65.60</b>	<b>50.39</b>	<b>49.45</b>	<b>718.25</b>	
<b>1995</b>	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	<b>1995</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>43.20</b>	<b>41.10</b>	<b>47.10</b>	<b>52.14</b>	<b>53.50</b>	<b>59.00</b>	<b>74.70</b>	<b>74.10</b>	<b>65.40</b>	<b>64.70</b>	<b>55.30</b>	<b>47.60</b>	<b>677.84</b>	
<b>1994</b>	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	<b>1994</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>47.00</b>	<b>38.60</b>	<b>48.60</b>	<b>52.00</b>	<b>54.70</b>	<b>63.40</b>	<b>69.30</b>	<b>72.80</b>	<b>61.90</b>	<b>58.50</b>	<b>49.40</b>	<b>45.90</b>	<b>662.10</b>	
<b>1993</b>	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	<b>1993</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>50.60</b>	<b>46.00</b>	<b>52.60</b>	<b>56.30</b>	<b>68.40</b>	<b>68.80</b>	<b>68.10</b>	<b>69.80</b>	<b>59.80</b>	<b>56.10</b>	<b>51.40</b>	<b>43.50</b>	<b>691.40</b>	
<b>1992</b>	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	<b>1992</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>46.10</b>	<b>42.50</b>	<b>46.00</b>	<b>55.60</b>	<b>64.50</b>	<b>64.20</b>	<b>67.60</b>	<b>69.90</b>	<b>61.30</b>	<b>57.90</b>	<b>53.50</b>	<b>48.60</b>	<b>677.70</b>	
<b>1991</b>	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	<b>1991</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>42.20</b>	<b>36.20</b>	<b>33.20</b>	<b>39.70</b>	<b>48.70</b>	<b>49.60</b>	<b>55.10</b>	<b>56.40</b>	<b>50.70</b>	<b>49.00</b>	<b>46.10</b>	<b>48.80</b>	<b>555.70</b>	

**2017**  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**GROSS WATER PRODUCTION, BY SOURCE**  
**REPORTED IN ACRE-FEET**

YEAR	SOURCE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL	YEAR
<b>1990</b>	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	<b>1990</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>54.40</b>	<b>47.80</b>	<b>55.78</b>	<b>62.78</b>	<b>63.76</b>	<b>59.13</b>	<b>62.30</b>	<b>60.20</b>	<b>52.55</b>	<b>51.60</b>	<b>48.70</b>	<b>44.80</b>	<b>663.80</b>	
<b>1989</b>	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	<b>1989</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>51.00</b>	<b>47.90</b>	<b>53.90</b>	<b>62.90</b>	<b>71.00</b>	<b>75.70</b>	<b>87.10</b>	<b>88.90</b>	<b>78.30</b>	<b>61.30</b>	<b>60.20</b>	<b>58.80</b>	<b>797.00</b>	
<b>1988</b>	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	<b>1988</b>
	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	
	<b>SS &amp; SR TOTAL</b>	<b>51.20</b>	<b>57.90</b>	<b>63.20</b>	<b>63.60</b>	<b>73.10</b>	<b>74.90</b>	<b>81.20</b>	<b>86.60</b>	<b>77.90</b>	<b>72.30</b>	<b>62.60</b>	<b>55.00</b>	<b>819.50</b>	



5/1/17<sup>25</sup>

CAMBRIA COMMUNITY SERVICES DISTRICT  
WELL WATER LEVELS FOR 5/1/17

Well Code	Distance Ref. Point to Water Level	Reference Point Distance Above Sea Level	Depth of Water to Sea Level	Remarks
<b>SANTA ROSA CREEK WELLS</b>				
23R	32.14	83.42	51.28	
<b>SR4</b>	<b>29.40</b>	<b>82.00</b>	<b>52.60</b>	
SR3	19.59	54.30	34.71	
SR1	17.50	46.40	28.90	
RP#1	19.18	46.25	27.07	
RP#2		33.11		Not Read
21R3	6.72	12.88	6.16	39029
<b>WBE</b>	<b>10.61</b>	<b>16.87</b>	<b>6.26</b>	
WBW	10.88	17.02	6.14	
AVERAGE LEVEL OF CCSD SANTA ROSA WELLS SR1 & SR3 =				31.81 FEET
<b>CCSD SANTA ROSA WELL SR4 =</b>				<b>52.60 FEET</b>

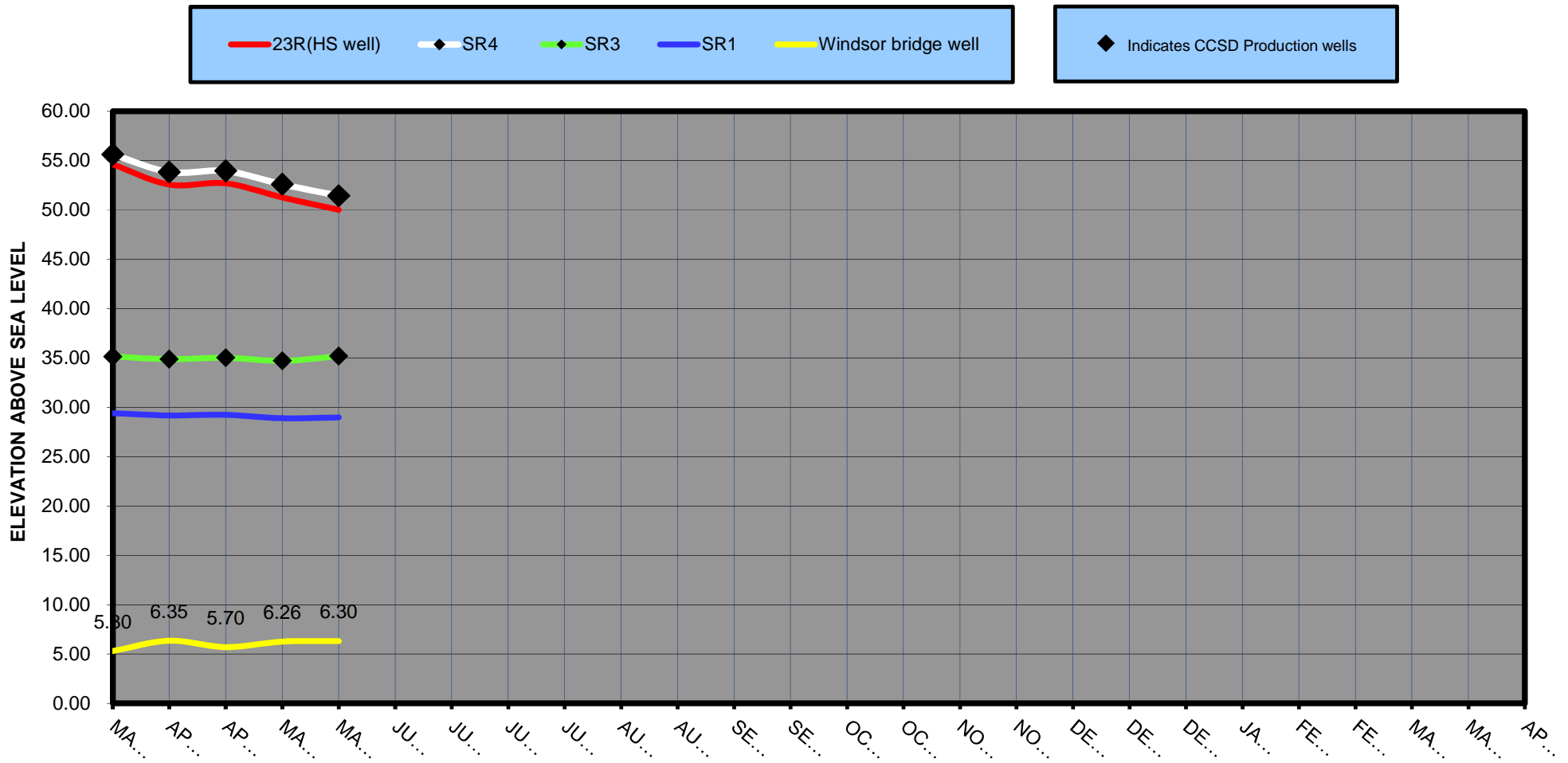
<b>SAN SIMEON CREEK WELLS</b>				
16D1	7.11	11.36	4.25	
MW4	11.33	15.95	4.62	
MW1	14.35	42.11	27.76	
MW2	11.32	38.10	26.78	
MW3	14.35	49.56	35.21	
9M1	19.31	65.63	46.32	
9P2	9.59	19.11	9.52	
9P7	7.86	20.69	12.83	
9L1	11.40	27.33	15.93	
RIW	10.72	25.41	14.69	
SS4		25.92		<b>SS4 to 9P2 Gradient = - N/A</b>
MIW	11.31	29.89	18.58	
<b>SS3</b>	<b>14.07</b>	<b>33.73</b>	<b>19.66</b>	
<b>SS2</b>	<b>12.61</b>	<b>33.16</b>	<b>20.55</b>	
<b>SS1</b>	<b>12.18</b>	<b>32.37</b>	<b>20.19</b>	
11B1	18.57	105.43	86.86	
11C1	13.41	98.20	84.79	
PFNW	12.66	93.22	80.56	
10A1	25.21	78.18	52.97	
10G2	25.41	62.95	37.54	
10G1	17.42	59.55	42.13	
10F2	25.44	66.92	41.48	
10M2	22.22	55.21	32.99	
9J3	15.59	43.45	27.86	
lagoon	19.48			mitigation erosion none
<b>AVERAGE LEVEL OF CCSD SAN SIMEON WELLS SS1,SS2 &amp; SS</b>				<b>20.13 FEET</b>

revised 6/6/16

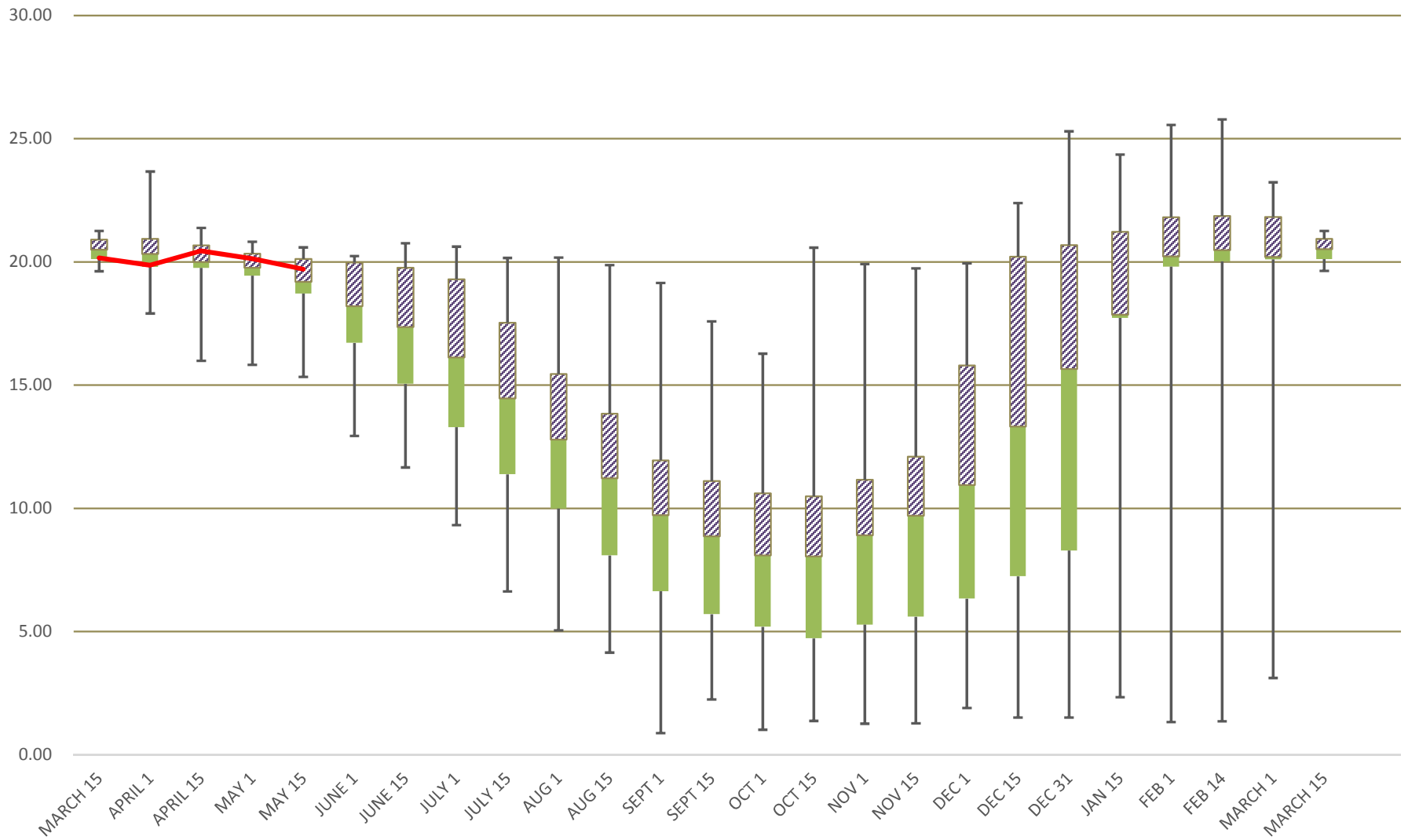
**Red Font are the CCSD's Production Wells, as measured on 5/1/17**

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

## SANTA ROSA CREEK WELL LEVELS March 15th, 2017 - Current

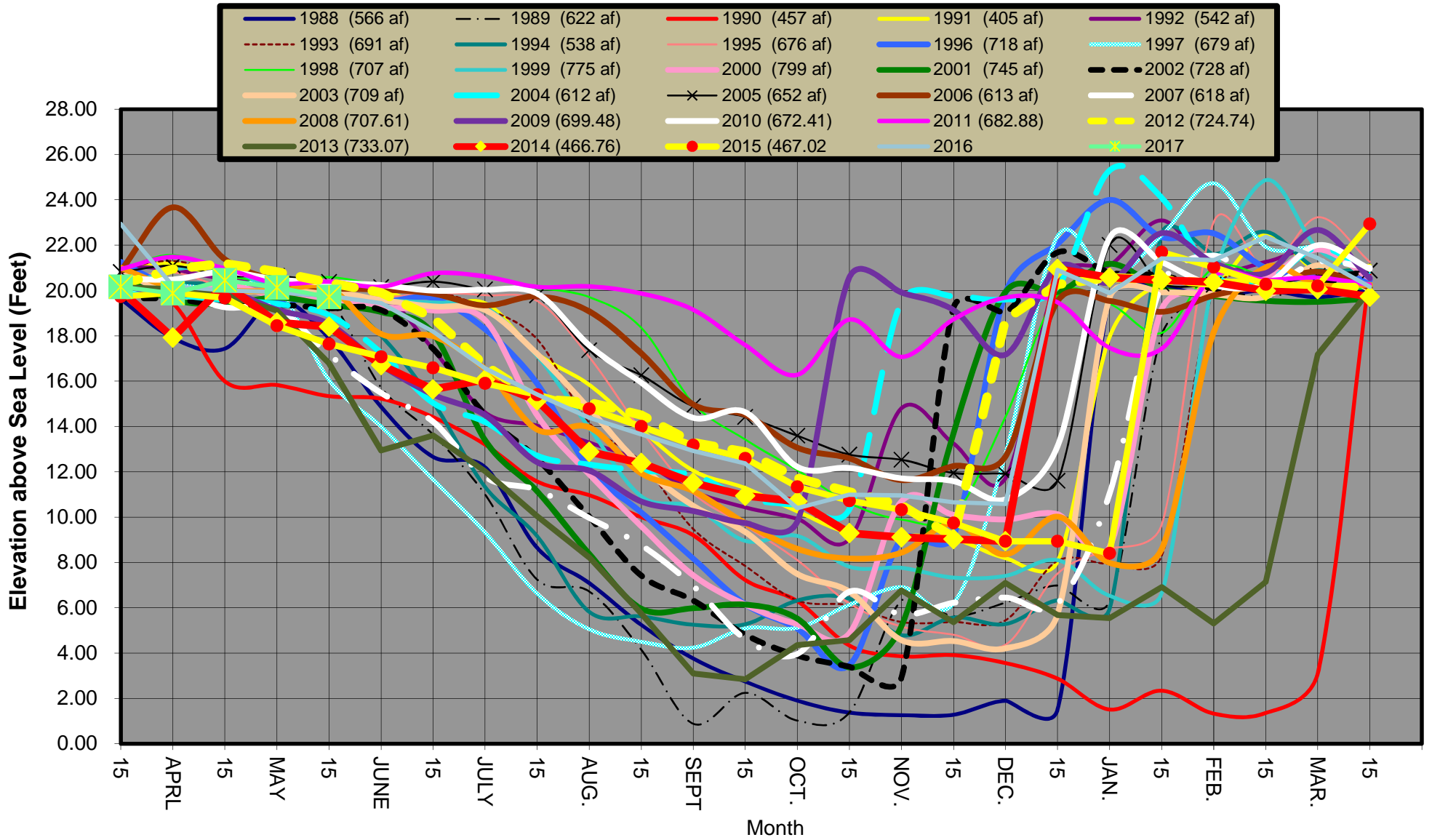


**1988 to Mid-May 2017 Statistical San Simeon Well Level Summary by Month**  
 showing Minimums, Maximums, 25 % Percentile, 75% Percentile  
 Average Level is the line between the Purple (hatched) and Green (solid) bars

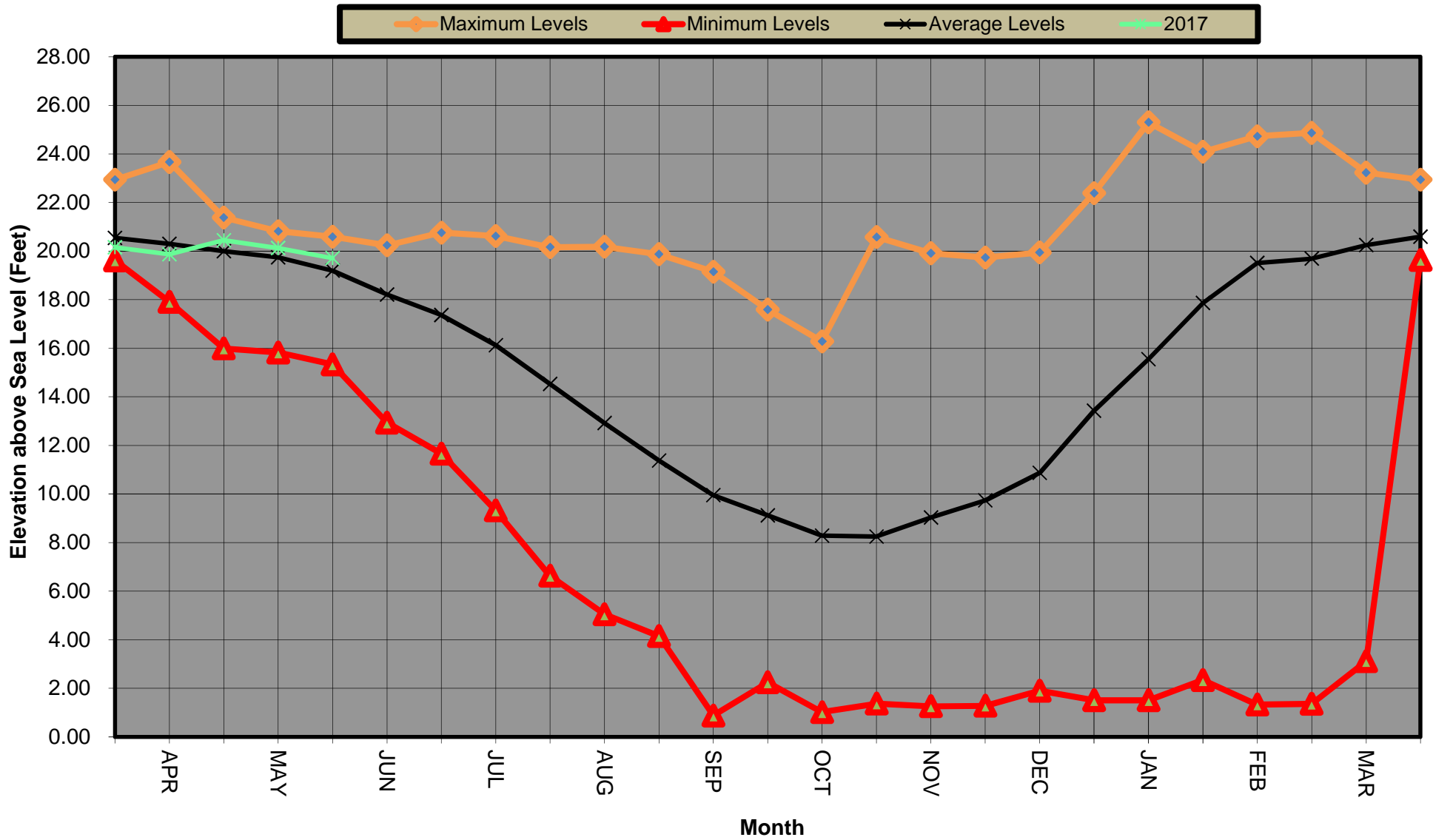


25th Percentile             75th Percentile       2017 reads

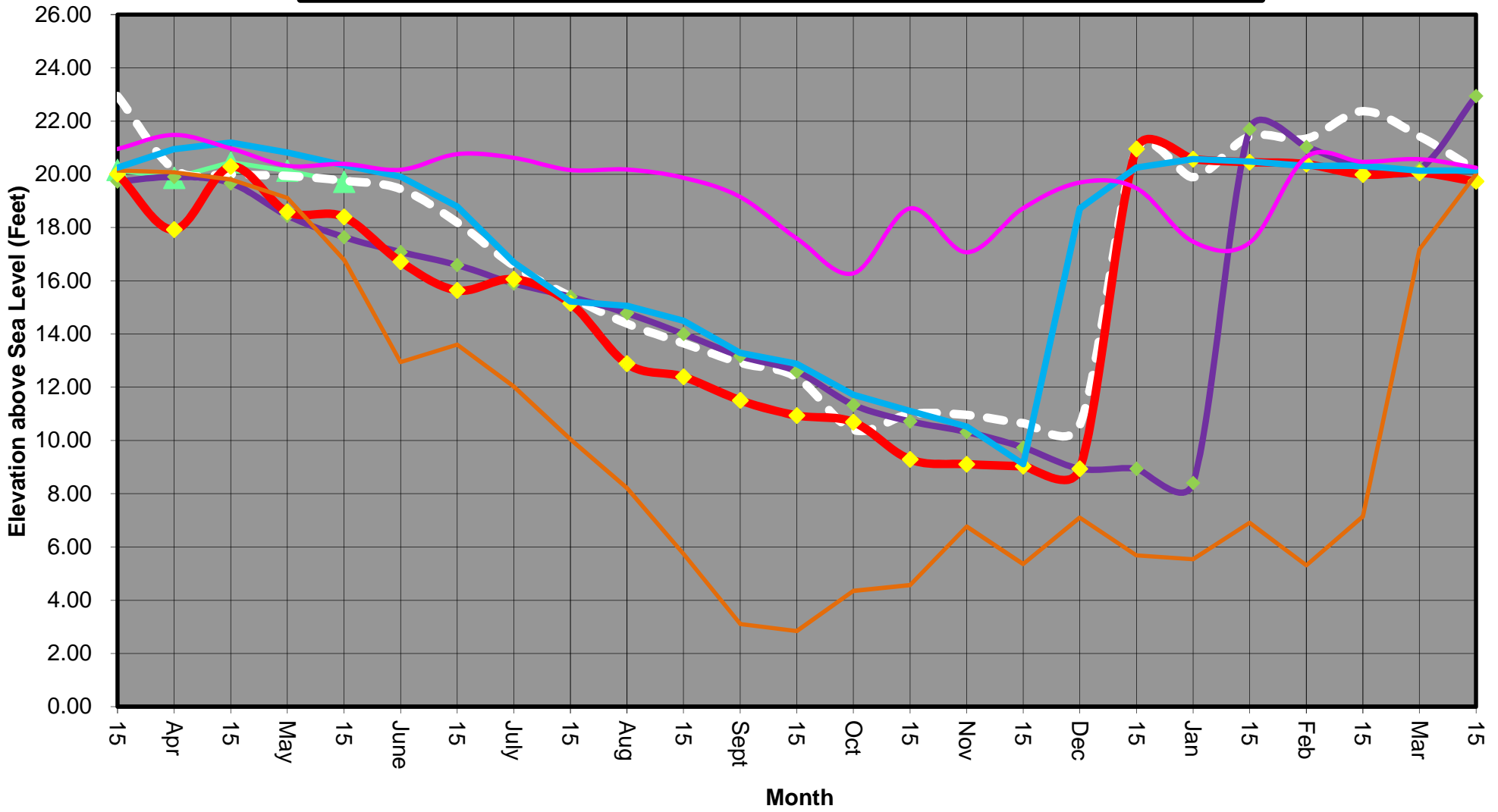
### San Simeon Creek Well Levels 1988 - Current



### San Simeon Creek Well Levels Mid-March 2017/2018 levels to date and 1988 to Current Min, Max, & Average



# San Simeon Creek Well Levels Last 7 years March, 2011 - Current



# You Are Invited!

To Celebrate the  
Regional Management Academy Graduates  
Class of 2017

Thursday, June 22nd

Group Presentations & Graduation Activities at 2:30 p.m. - 4:30 p.m.

San Luis Obispo Public Library Community Room

995 Palm Street - San Luis Obispo, CA 93401

Refreshments Will be Served



# CAMBRIA COMMUNITY SERVICES DISTRICT

## DIRECTORS:

AMANDA RICE, President  
 GREG SANDERS, Vice President  
 JIM BAHRINGER, Director  
 MICHAEL THOMPSON, Director  
 HARRY FARMER, Director



## OFFICERS:

JEROME D. GRUBER, General Manager  
 MONIQUE MADRID, District Clerk  
 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

Dear Mr. Garbayo,

Thank you for investing your time with us here at the Cambria Community Service District. I have put a few items in together for you to consider. After reviewing your assessment I think we can get a few projects completed this year.

## Energy action plan

### Blowers

1. Replace Existing Multistage Blowers with Higher Efficiency, Variable Speed Blowers
2. Enable DO Control
3. Program SCADA to control VFD's Via DO levels
4. Install fine bubble air diffusers on  $\frac{3}{4}$  of aeration basin A and B
5. Remove debris from aeration basin A and B

### Plant reuse water

1. Replace old Gorman-Rump pumps and motors with submersibles
2. Replace Cal-Val pressure control
3. Add a pressure vessel to control plant pressure
4. Add plant water to SCADA so pumps do not stay on 24 hours a day
5. Program CSADA to control

### Interior lighting

1. Replace lights in operations office both up and down stairs
2. Replace lights in both shops
3. Replace lights in lab building
4. Add motion detectors to all interior lights (3 way with on and off switch)

### Pre-Treatment Screening



1. Install screen for rag removal

### **Effluent pumping**

1. Replace old motors with high efficiency motors (Done)
2. Evaluate pump efficiency with two bowls verse 3 or more bowls
3. Add controls to SCADA
4. Add timers to SCADA that only allow pumping during off peak hours (Summers only)
5. Pig pipe line all the way out to the pond to reduce friction (C value)

### **RAS/WAS**

1. Replace submersible pumps with high efficiency pumps
2. Program SCADA control that allows the RAS pumps to track influent flow
3. Program SCADA control to allow WAS removal during off peak hours

I look forward to hearing back from you.

Thank you

John Allchin  
jallchin@cambriacsd.org

05.24.2017

# Cambria CSD Project Status: 2017

**Project Name**

Cambria Community  
Service District Status  
Report

**Client Name**

Cambria Community  
Service District

**Project Manager**

Dean Florez/BPR

**Prepared By**

Balance Public Relations



## Snapshot of Projects

Activity	% Complete	Issues	Actions	Next Steps
<b>Tree Mortality</b>	85% Ongoing	<p>Change criteria and designation from volume of dead or dying trees to other factors such as major property damage or loss of life.</p> <p>AB 425, as introduced, Caballero. Timber harvesting plans: exemptions.</p> <p>AB 524, as introduced, Bigelow. Personal income taxes: deduction: removal of dead or dying trees.</p> <p>SB 302, as introduced, Mendoza. Joint powers agencies: fire protection: funds.</p>	<p>Bills have been referred Appropriation Committees in Senate &amp; Assembly</p>	<p>Tracking Bills for language pertinent to Cambria</p> <p>Legislative Monitoring</p>
<b>State Parks &amp; Entry Issue</b>	75%	<p>Resolution at State Level on remote sensing instruments.</p> <p>Remote Sensing Instruments on the Lower San Simeon Creek Pedestrian Bridge</p>	<p>Meeting and discussion with Assemblyman Cunningham Office</p> <p>Discussion with State Legislative Counsel</p> <p>Discussion with CCSD staff and Board members on plan.</p>	<p>Meeting with State Officials on resolution on monitoring plan.</p>

## Balance Public Relations

Tel 213.634.7900  
Fax 213.402.6420

1401 N. Broadway Blvd  
Los Angeles, CA 90012

www.BalanceBRR.com  
dean@balancebpr.com



05.24.2017

## Cambria CSD Project

Pg.02

Activity	% Complete	Issues	Actions	Next Steps
<b>Grant funding</b>	65%	Fiscalini Tank Information to Board Member Farmer Stuart Street Tank Repair & Replacement	Bloom: seeking answer on funds per Chair request. Working with DWR on financing mechanism	DWR Funding Plan for Stuart Street Tank
<b>Water Rights</b>	50%	State Division of Water Rights State Water Resources Control Board	San Simeon and Santa Rosa Aquifers-seeking licensing approval	Status at DWR Rights Division
<b>County/Coastal Commission</b>	50% Ongoing	New Executive Director: John Ainsworth at Coastal Commission	Approval of SWF as Permanent	Canceled Lunch with Coastal Staff & Ainsworth 5/16/2017
<b>Prop 84 Grant-Construction</b>	100%	Department of Water Resources	Collection 5% funds due	COMPLETED Planned meeting in Sacramento

05.24.2017

## Cambria CSD Project

Pg.03

Activity	% Complete	Issues	Actions	Next Steps
<b>Education Outreach Efforts</b>	80%	Targeted Meetings with leadership of Assembly and Senate  Targeted meetings with Administration & Regulatory Boards	Meeting in Sacramento: April 18 (GM Report)	Planned meeting in Sacramento June

<b>ENFORCEMENT PROGRAM: CAMBRIA COMMUNITY SERVICES DISTRICT EMERGENCY  WATER SUPPLY FACILITY</b>	35%	Response to Letter from Regional Control Board	Assessment and discussion.  Staff & Board discussion.	Ongoing discussion with GM on plan and discussion with Board.
<b>SWF Sales &amp; Use Tax</b>	25%	Discussion with Board of Equalization, Controllers Office  Targeted meetings with Administration & Regulatory Boards	Refund of Sales & Use Tax for SWF	Audit for financing mechanism ongoing by Equalization Board

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u>	<u>Account</u>
ABALONE COAST ANALYTICAL, INC.	64708	4/14/2017	1	423.50	SWF/SURFACE IMPOUNDMENT X2	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64708	4/14/2017	1	50.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12	
ABALONE COAST ANALYTICAL, INC.	64708	4/14/2017	1	225.50	SWF/LEACHATE	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64708	4/14/2017	1	451.00	SWF/LEACHATE X2	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64708	4/14/2017	1	902.00	SWF/SURFACE IMPOUNDMENT X4	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64708	4/14/2017	1	920.00	SWF/LEACHATE X4	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64708	4/14/2017	1	75.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12	
ABALONE COAST ANALYTICAL, INC.	64708	4/14/2017	1	100.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12	
ABALONE COAST ANALYTICAL, INC.	64708	4/14/2017	1	100.00	SWF/TOTAL SUSPENDED SOLIDS	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64708	4/14/2017	1	75.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12	
ABALONE COAST ANALYTICAL, INC.	64708	4/14/2017	1	75.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12	
ABALONE COAST ANALYTICAL, INC.	64708	4/14/2017	1	47.50	WW/ERIKA MARCH LAB DIRECTOR FEES @ .5 HOURS	12 6092 12	
ABALONE COAST ANALYTICAL, INC.	64749	4/19/2017	1	576.40	SWF/SURFACE IMPOUNDMENT/SPECIAL PROJECT TABLE 1	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64749	4/19/2017	1	225.50	WW/SURFACE IMPOUNDMENT	12 6091 12	
ABALONE COAST ANALYTICAL, INC.	64749	4/19/2017	1	100.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12	
ABALONE COAST ANALYTICAL, INC.	64749	4/19/2017	1	1,127.50	SWF/9 P7 MONTHLY	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64749	4/19/2017	1	1,127.50	SWF/SS1 MONTHLY	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64749	4/19/2017	1	1,127.50	SWF/SS3 MONTHLY	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64749	4/19/2017	1	1,152.50	SWF/MIW-1 MONTHLY	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64749	4/19/2017	1	1,127.50	SWF/SS2 MONTHLY	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64749	4/19/2017	1	1,127.50	SWF/MW4 MONTHLY	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64749	4/19/2017	1	1,127.50	SWF/16D1 MONTHLY	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64749	4/19/2017	1	1,127.50	SWF/RIW-1 MONTHLY	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64749	4/19/2017	1	118.75	WW/LAB DIRECTOR FEES	12 6080M 12	
ABALONE COAST ANALYTICAL, INC.	64812	4/26/2017	1	225.50	SWF/SURFACE IMPOUNDMENT	40 6091H 11	
ABALONE COAST ANALYTICAL, INC.	64812	4/26/2017	1	75.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12	
				13,810.65			
ACCURATE MAILING SERVICE	64636	4/3/2017	1	45.00	WD/POSTAGE DEPOSIT REMINDER NOTICES 04/2017	11 6051 11	
ACCURATE MAILING SERVICE	64636	4/3/2017	2	45.00	WW/POSTAGE DEPOSIT REMINDER NOTICES 04/2017	12 6051 12	
ACCURATE MAILING SERVICE	64636	4/3/2017	3	5.00	WD/MAILING SERVICES REMINDER NOTICES 04/2017	11 6080M 11	
ACCURATE MAILING SERVICE	64636	4/3/2017	4	5.00	WW/MAILING SERVICES REMINDER NOTICES 04/2017	12 6080M 12	
ACCURATE MAILING SERVICE	64782	4/20/2017	1	(45.00)	WD/PRE-PAY POSTAGE JANUARY FEBRUARY LATE NOTICES	11 6051 11	
ACCURATE MAILING SERVICE	64782	4/20/2017	2	(45.00)	WW/PRE-PAY POSTAGE JANUARY FEBRUARY LATE NOTICES	12 6051 12	
ACCURATE MAILING SERVICE	64782	4/20/2017	3	56.35	WD/REMAINDER DUE POSTAGE JAN FEB LATE NOTICES	11 6080M 11	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
ACCURATE MAILING SERVICE	64782	4/20/2017	4	56.35	WW/REMAINDER DUE POSTAGE JAN FEB LATE NOTICES	12 6051 12
ACCURATE MAILING SERVICE	64782	4/20/2017	5	(5.00)	WD/PRE-PAY MAILING SERVICES JAN FEB LATE NOTICES	11 6080M 11
ACCURATE MAILING SERVICE	64782	4/20/2017	6	(5.00)	WW/PRE-PAY MAILING SERVICES JAN FEB LATE NOTICES	12 6080M 12
ACCURATE MAILING SERVICE	64782	4/20/2017	7	7.77	WD/REMAINDER DUE MAILING SERV JAN FEB LATE NOTICES	11 6080M 11
ACCURATE MAILING SERVICE	64782	4/20/2017	8	7.77	WW/REMAINDER DUE MAILING SERV JAN FEB LATE NOTICES	12 6080M 12
				128.24		
AGP VIDEO	64750	4/19/2017	1	1,612.50	ADM/VIDEO PROD DIST & STREAM BRD MTG 3/9 & 3/23	01 6086 09
AL'S SEPTIC PUMPING, INC	64711	4/14/2017	1	355.00	SWF/PUMPING AND DISPOSAL OF SEPTIC WASTER	40 6031Z 11
AL'S SEPTIC PUMPING, INC	64752	4/19/2017	1	355.00	SWF/PUMPING AND DISPOSAL OF SEPTIC WASTE	40 6031Z 11
				710.00		
ALPHA FIRE & SECURITY ALARM CO	64710	4/14/2017	1	135.00	F&R/FIRE ALARM SYSTEM MONITORING & INSPECTION	01 6033V 02
ALPHA FIRE & SECURITY ALARM CO	64710	4/14/2017	1	226.09	ADM/FIRE FLY DOOR CHECK AND BUTTON STYLE TAMPER	01 6048 09
				361.09		
ANDREW THOMSON	64746	4/14/2017	1	1,174.15	WD/TROUBLE SHOOT FILL VALVES W LARRY 03/13/17	11 6031L 11
ANDREW THOMSON	64746	4/14/2017	1	750.00	WD/REPAIRED MISC PROGRAMMING ISSUES	11 6031W 11
ANDREW THOMSON	64746	4/14/2017	1	2,116.25	WD/3.13 REPLACE INDUSTRIAL PC AT RODEO GROUNDS	11 6031Y 11
ANDREW THOMSON	64746	4/14/2017	1	807.07	WD/TROUBLESHOOT OVER PHONE 3/5;REPLACED RELAY 3/6	11 6031L 11
ANDREW THOMSON	64746	4/14/2017	1	300.00	WD/CAME OUT TO RESTORE COMMS TO SSWF CONTROL PANEL	11 6031W 11
ANDREW THOMSON	64746	4/14/2017	1	300.00	WD/FINALIZE TUTORIAL DOCUMENTS FROM FEBRUARY	11 6080M 11
ANDREW THOMSON	64746	4/14/2017	1	150.00	WW/3/31 TROUBLESHOOT AND TEST SEAL FAILURE CIRCUIT	12 6032L 12
ANDREW THOMSON	64746	4/14/2017	1	675.00	WW/4.4 REPLACED EXISTING HYDRORANGER WITH SPARE	12 6032L 12
ANDREW THOMSON	64777	4/19/2017	1	2,437.71	WD/REPLACE FILL VALVE ACTUATOR AND TROUBLESHOOT	11 6031L 11
ANDREW THOMSON	64777	4/19/2017	1	1,500.00	WD/REMOVE EXISTING VALVE AND CHECK FOR OBSTRUCTION	11 6031L 11
ANDREW THOMSON	64777	4/19/2017	1	2,931.96	WD/INSTALL NEW APOLLO VALVE AND TEST & CALIBRATE	11 6031L 11
ANDREW THOMSON	64795	4/20/2017	1	675.00	WD/4/7/17 RESPONDED TO EMERGENCY CALL FOR TANK SIG	11 6170 11
ANDREW THOMSON	64795	4/20/2017	1	1,976.91	WD/4/6/17 PROGRAM LOS ALARM FOR FISCALINI	11 6170 11
ANDREW THOMSON	64795	4/20/2017	1	150.00	WD/4/8/17 DISABLED COMM LOSS ALARM FOR SR4	11 6031R 11
ANDREW THOMSON	64795	4/20/2017	1	822.29	WD/4/10/17 INSTALLED FLOAT SWITCH AT FISCALINI	11 6170 11
ANDREW THOMSON	64804	4/24/2017	1	225.00	WW/EMERGENCY CALL REMOTE IN TO CONFIRM ERRORS R OK	12 6032D 12
				16,991.34		

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
APPLIED INDUSTRIAL TECHNOLOGIE	64784	4/20/2017	1	24,200.72	WW/MISC.REDUCERS S1-SCD 6.1	12 6170 12
ASAP REPROGRAPHICS	64712	4/14/2017	1	934.25	FD/2 SIDED 3 PART NCR FORM	01 6090 01
AT&T	64685	4/10/2017	1	129.31	WW/ALARM LIFT STATION B4 PHONE SERV THRU 04/24/17	12 6060P 12
AT&T	64753	4/19/2017	1	296.51	WD/ALARM AT VAN GORDON WELL FIELD APRIL 2017	11 6060P 11
				425.82		
AT&T/CALNET3	64713	4/14/2017	1	19.66	WW/ALARM AT LIFT STN 8 924-1548 SVC THRU 03/19/17	12 6060P 12
AT&T/CALNET3	64713	4/14/2017	1	19.66	WW/ALARM AT LIFT STN B3 924-1550 SVC THRU 03/09/17	12 6060P 12
AT&T/CALNET3	64713	4/14/2017	1	19.74	WW/ALARM AT LIFT STN B1 924-1038 SVC THRU 03/09/17	12 6060P 12
AT&T/CALNET3	64713	4/14/2017	1	19.66	WW/ALARM AT LIFT STN B2 924-1068 SVC THRU 03/09/17	12 6060P 12
AT&T/CALNET3	64713	4/14/2017	1	19.71	WW/ALARM AT LIFT STN B 924-1492 SVC THRU 03/09/17	12 6060P 12
AT&T/CALNET3	64713	4/14/2017	1	19.66	WW/ALARM AT LIFT STN A 924-1538 SVC THRU 03/09/17	12 6060P 12
AT&T/CALNET3	64713	4/14/2017	1	19.60	WW/ALARM AT LIFT STN A1 924-107 SVC THRU 03/09/17	12 6060P 12
AT&T/CALNET3	64713	4/14/2017	1	19.83	WW/FAX LINE 927-0178 SVC THRU 03/09/17	12 6060P 12
AT&T/CALNET3	64713	4/14/2017	1	19.66	WD/TELEMETRY SYSTEM 927-0398 SVC THRU 03/09/17	11 6060P 11
AT&T/CALNET3	64713	4/14/2017	1	37.41	F&R/VETS HALL ALARM 927-0493 SVC THRU 03/09/17	01 6060P 02
AT&T/CALNET3	64713	4/14/2017	1	19.66	WW/ALARM AT LIFT STN 4 927-1518 SVC THRU 03/09/17	12 6060P 12
AT&T/CALNET3	64713	4/14/2017	1	19.66	WW/ALARM AT LIFT STN 8 927-1591 SVC THRU 03/09/17	12 6060P 12
AT&T/CALNET3	64713	4/14/2017	1	19.73	WD/LEIMERT PUMP STN 927-1972 SVC THRU 03/09/17	11 6060P 11
AT&T/CALNET3	64713	4/14/2017	1	20.29	ADM/FAX LINE 927-5584 SVC THRU 03/09/17	01 6060P 09
AT&T/CALNET3	64713	4/14/2017	1	68.10	WD/PHONE AND FAX LINE 927-6226 SVC THRU 03/09/17	11 6060P 11
				362.03		
BADGER METER INC.	64755	4/19/2017	1	30.00	WD/ORION CELLULAR 1XRTT SERVICE UNIT	11 6080M 11
BALANCE PUBLIC RELATIONS	64638	4/3/2017	1	2,833.33	WD/CONSULTING SERVICE: GRANT FUNDING 04/2017	11 6080M 10
BALANCE PUBLIC RELATIONS	64638	4/3/2017	2	2,833.33	WW/CONSULTING SERVICE: GRANT FUNDING 04/2017	12 6086 12
BALANCE PUBLIC RELATIONS	64638	4/3/2017	3	2,833.34	SWF/CONSULTING SERVICE: GRANT FUNDING 04/2017	39 1829K 11
				8,500.00		
BIG TREE	64714	4/14/2017	1	350.00	F&R/DROP TREE BEHIND TIPTON, NO CLEAN UP	01 6033R 02
BOUND TREE MEDICAL, LLC	64715	4/14/2017	1	47.84	FD/DEXTROSE 50% 25GM, 50ML LUER JET 1013B	01 6089 01

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib Account</u>
BRENNTAG PACIFIC, INC.	64756	4/19/2017	1	367.14	WD/CHEMICALS	11 6031T 11
BRENNTAG PACIFIC, INC.	64756	4/19/2017	1	279.66	WD/CHEMICALS	11 6031T 11
				646.80		
BREZDEN PEST CONTROL, INC.	64716	4/14/2017	1	420.00	SWF/MONTHLY SILVER PRO SERVICE - GOPHERS	39 6031Z 11
BUHL, JASON	64639	4/3/2017	1	45.00	WD/MONTHLY CELL PHONE REIMBURSEMENT 04/2017	11 6060C 11
BUHL, JASON	64757	4/19/2017	1	97.76	WD/TAP WATER CONSERVATION CLASS IN SANTA MARIA	11 6120E 11
				142.76		
BUSINESSPLANS, INC.	64785	4/20/2017	1	273.00	ADM/MONTHLY HRA PLAN APRIL 2017	01 6086 09
CAL-COAST MACHINERY INC.	64717	4/14/2017	1	505.45	F&R/PARTS FOR 4120 COMPANT & 5525 TRACTOR & GOF108	01 6041N 02
CAL-COAST MACHINERY INC.	64717	4/14/2017	1	182.62	F&R/BOLTS & HAMMER FOR GOF108 MOWER	01 6041N 02
CAL-COAST MACHINERY INC.	64717	4/14/2017	1	132.26	F&R/BOLT & HAMMER & LIFT PIN CATII AND FREIGHT	01 6041N 02
CAL-COAST MACHINERY INC.	64717	4/14/2017	1	72.89	F&R/FUEL FILTER & OLD CONSTR YELLOW FOR 4120 COMP	01 6041N 02
CAL-COAST MACHINERY INC.	64717	4/14/2017	1	1,124.74	WW/REPAIR LEAK FROM UNDER CAB OF TRACTOR	12 6041N 12
CAL-COAST MACHINERY INC.	64717	4/14/2017	1	356.93	F&R/LIFT PIN & BELT SPBX 1360 & INBOUND FREIGHT	01 6041N 02
CAL-COAST MACHINERY INC.	64717	4/14/2017	1	0.77	F&R/QUICK LOCK PIN	01 6041N 02
				2,375.66		
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	33.67	WW/PZL PLAT SYN 10W30 & FUNNEL	12 6041L 12
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	9.58	WW/GREASE FITTING ADAPTER AND WASHER FL	12 6041N 12
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	13.80	F&R/HALOGEN CAPSULE	01 6041N 02
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	222.69	WW/HYDRAULIC SPREADER SCREWDRIVER SET NUT DRIVER	12 6041N 12
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	24.90	WW/BRUSH MEGUIARS TIRE WET	12 6041L 12
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	25.68	WW/SHOP TOWELS 7 PC FOLDING BALL HEX AND HEX SET	12 6032L 12
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	290.20	WW/SOCKET SET ZIP WAX LIQUID AND SHOP TOWELS	12 6093 12
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	36.00	WW/OIL ABSORBENT	12 6032T 12
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	15.24	WW/SILI RUB AUTO SEALANT PTEX ULTRA GREY 3 OZ	12 6041L 12
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	9.85	WD/NAPA HEAVY DUTY 30QT	11 6041L 11
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	105.11	F&R/NAPAGOLD OIL FILTER HD FLEET 10W30 GREASE FTG	01 6041N 02
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	332.67	F&R/NAPAGOLD OIL FILTERS JOHN DEERE 4120 & 5525	01 6041N 02
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	53.42	WW/CABLE AND BATTERY SAVER KIT FOR F250	12 6041L 12



**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT**

**FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	41.87	F&R/SPARK PLUG WASHER FLUID SHOP TOWELS & ACCUFIT	01 6041N 02
CAMBRIA AUTO SUPPLY LP	64754	4/19/2017	1	69.38	WW/T-BOLT BRIDGE LINER GLOVES AND RATCHET TIE DOWN	12 6032T 12
				1,284.06		
CAMBRIA COMMUN SRVCS DIST	64758	4/19/2017	1	420.00	F&R/REIMB CCSD VETS HALL KEY/SEC DEP IN WRONG ACT	01 4500 02
CAMBRIA HARDWARE CENTER	64764	4/19/2017	1	241.83	WW/HARDWARE SUPPLIES	12 6032L 12
CAMBRIA HARDWARE CENTER	64764	4/19/2017	2	47.53	WW/HARDWARE SUPPLIES	12 6032T 12
CAMBRIA HARDWARE CENTER	64764	4/19/2017	3	4.16	WW/HARDWARE SUPPLIES	12 6041L 12
CAMBRIA HARDWARE CENTER	64764	4/19/2017	4	37.09	WW/HARDWARE SUPPLIES	12 6092 12
CAMBRIA HARDWARE CENTER	64764	4/19/2017	5	90.61	WW/HARDWARE SUPPLIES	12 6032S 12
CAMBRIA HARDWARE CENTER	64764	4/19/2017	6	53.61	WW/HARDWARE SUPPLIES	12 6093 12
CAMBRIA HARDWARE CENTER	64764	4/19/2017	7	(14.99)	WW/HARDWARE SUPPLIES	12 6032L 12
CAMBRIA HARDWARE CENTER	64764	4/19/2017	1	102.71	ADM/HARDWARE SUPPLIES	01 6033B 09
CAMBRIA HARDWARE CENTER	64764	4/19/2017	2	47.15	ADM/HARDWARE SUPPLIES	01 6115 09
CAMBRIA HARDWARE CENTER	64790	4/20/2017	1	193.37	F&R/HARDWARE SUPPLIES	01 6033V 02
CAMBRIA HARDWARE CENTER	64790	4/20/2017	2	65.56	F&R/HARDWARE SUPPLIES	01 6033R 02
CAMBRIA HARDWARE CENTER	64790	4/20/2017	3	40.02	F&R/HARDWARE SUPPLIES	01 6090 02
CAMBRIA HARDWARE CENTER	64790	4/20/2017	4	27.07	F&R/HARDWARE SUPPLIES	01 6033B 02
CAMBRIA HARDWARE CENTER	64800	4/24/2017	1	275.53	WD/HARDWARE SUPPLIES	11 6093 11
CAMBRIA HARDWARE CENTER	64800	4/24/2017	2	59.22	WD/HARDWARE SUPPLIES	11 6031D 11
CAMBRIA HARDWARE CENTER	64800	4/24/2017	3	34.35	WD/HARDWARE SUPPLIES	11 6031 11
CAMBRIA HARDWARE CENTER	64800	4/24/2017	4	21.75	WD/HARDWARE SUPPLIES	11 6031W 11
CAMBRIA HARDWARE CENTER	64800	4/24/2017	5	74.19	F&R/HARDWARE SUPPLIES	01 6033B 02
CAMBRIA HARDWARE CENTER	64800	4/24/2017	6	340.15	SWF/HARDWARE SUPPLIES	40 6031Z 12
CAMBRIA HARDWARE CENTER	64800	4/24/2017	7	17.15	WW/HARDWARE SUPPLIES	12 6032L 12
CAMBRIA HARDWARE CENTER	64828	4/27/2017	1	606.91	FD/HARDWARE SUPPLIES	01 6090 01
				2,364.97		
CAMBRIA ROCK	64740	4/14/2017	1	134.63	SWF/5 YARDS OF BASE PLUS DELIVERY TO AWTP	40 6031Z 11
CAMBRIA ROCK	64740	4/14/2017	1	348.13	SWF/10 YARDS OF BASE PLUS DELIVERY	40 6031Z 11
				482.76		
CAMBRIA VILLAGE SQUARE	64651	4/3/2017	1	3,431.45	ADM/MONTHLY OFFICE LEASE PMT 1316 TAMSEN 04/2017	01 6075 09

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
CARMEL & NACCASHA LLP	64640	4/3/2017	1	10,000.00	ADM/MONTHLY RETAINER 04/2017	01 6080K 09
CARMEL & NACCASHA LLP	64783	4/20/2017	1	111.00	FD/COUNSEL SERVICES FOR MARCH 2017	01 6080K 01
CARMEL & NACCASHA LLP	64783	4/20/2017	2	422.60	F&R/COUNSEL SERVICES FOR MARCH 2017	01 6080K 02
CARMEL & NACCASHA LLP	64783	4/20/2017	3	13,127.99	ADM/COUNSEL SERVICES FOR MARCH 2017	01 6080K 09
CARMEL & NACCASHA LLP	64783	4/20/2017	4	3,195.95	WD/COUNSEL SERVICES FOR MARCH 2017	11 6080K 11
CARMEL & NACCASHA LLP	64783	4/20/2017	5	1,323.33	SWF/COUNSEL SERVICES FOR MARCH 2017	39 6080K 11
CARMEL & NACCASHA LLP	64783	4/20/2017	6	97.13	WW/COUNSEL SERVICES FOR MARCH 2017	12 6080K 12
CARMEL & NACCASHA LLP	64783	4/20/2017	7	(10,000.00)	ADM/REVERSE AMOUNT OF RETAINER	01 6080K 09
				<u>18,278.00</u>		
CAROLYN WINFREY	64704	4/10/2017	1	23.55	ADM/ATTEND APPL BRIEFING FOR PUBLIC ASSISTANCE	11 6120E 11
CAROLYN WINFREY	64704	4/10/2017	2	23.55	ADM/ATTEND APPL BRIEFING FOR PUBLIC ASSISTANCE	12 6120E 12
CAROLYN WINFREY	64704	4/10/2017	1	20.86	ADM/COUNTY CLERK RECORDERS OFFICE	11 6120E 11
CAROLYN WINFREY	64704	4/10/2017	2	20.87	ADM/COUNTY CLERK RECORDERS OFFICE	12 6120E 12
CAROLYN WINFREY	64796	4/20/2017	1	77.36	ADM/WWTP TO GET LOGS/EVAP POND/AWWA TRNG SANTA MAR	11 6120E 11
				<u>166.19</u>		
CASTELLANOS, MICHAEL	64686	4/10/2017	1	28.50	FD/REIMBURSEMENT CPR CERTIFICATION	01 6120R 01
CASTELLANOS, MICHAEL	64686	4/10/2017	1	146.00	FD/REIMBURSEMENT DRIVER/OPERATOR 1A CLASS	01 6120E 01
				<u>174.50</u>		
CDM SMITH INC.	64805	4/25/2017	1	6,193.40	SWF/TASK-1 PROJECT MANAGEMENT	39 1829H 11
CDM SMITH INC.	64805	4/25/2017	2	13,450.53	SWF/TASK-2 PREP FOR STUDY	39 1829D 11
CDM SMITH INC.	64805	4/25/2017	3	5,536.10	SWF/TASK-3 CONDUCT STUDY	39 1829D 11
CDM SMITH INC.	64813	4/26/2017	1	1,145.72	SWF/TASK 1 PROJECT MANAGEMENT	39 1829H 11
CDM SMITH INC.	64813	4/26/2017	2	99.91	SWF/TASK 2 PREP FOR STUDY	39 1829D 11
CDM SMITH INC.	64813	4/26/2017	3	7,826.48	SWF/TASK 3 CONDUCT STUDY	39 1829D 11
CDM SMITH INC.	64813	4/26/2017	1	2,283.94	SWF/TASK ORDER #8 SERVICES FROM INCEPTION-2.28.17	40 1829H 11
CDM SMITH INC.	64813	4/26/2017	2	2,108.26	SWF/TASK ORDER #8 SERVICES FROM INCEPTION-2.28.17	39 1829H 11
CDM SMITH INC.	64813	4/26/2017	3	7,073.33	SWF/TASK ORDER #8 SERVICES FROM INCEPTION-2.28.17	40 1829D 11
CDM SMITH INC.	64813	4/26/2017	4	6,529.23	SWF/TASK ORDER #8 SERVICES FROM INCEPTION-2.28.17	39 1829D 11
CDM SMITH INC.	64813	4/26/2017	5	3,472.26	SWF/TASK ORDER #8 SERVICES FROM INCEPTION-2.28.17	40 1829C 11
CDM SMITH INC.	64813	4/26/2017	6	3,205.17	SWF/TASK ORDER #8 SERVICES FROM INCEPTION-2.28.17	39 1829C 11
				<u>58,924.33</u>		

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
CEN COAST FIRE PREVENTION OFCR	64814	4/26/2017	1	30.00	FD/CCFPA ANNUAL MEMBERSHIP DUES - FY 2016/2017	01 6054 01
CENTRAL COAST COFFEE ROASTING	64718	4/14/2017	1	51.84	WW/COFFEE ORDER	12 6033B 12
CENTRAL COAST COFFEE ROASTING	64759	4/19/2017	1	118.11	F&R/COFFEE ORDER	01 6090 02
CENTRAL COAST COFFEE ROASTING	64815	4/26/2017	1	103.68	ADM/OFFICE SUPPLIES COFFEE	01 6050 09
				273.63		
CHARTER COMMUNICATIONS	64719	4/14/2017	1	119.98	WW/COAX INTERNET SERVICE 04/18/17-05/17/17	12 6060I 12
CHARTER COMMUNICATIONS	64760	4/19/2017	1	87.50	FD/MONTHLY FIBER INTERNET THRU 05/14/17	01 6060I 01
CHARTER COMMUNICATIONS	64760	4/19/2017	2	87.50	ADM/MONTHLY FIBER INTERNET THRU 05/14/17	01 6060I 09
CHARTER COMMUNICATIONS	64760	4/19/2017	3	87.50	WD/MONTHLY FIBER INTERNET THRU 05/14/17	11 6060I 11
CHARTER COMMUNICATIONS	64760	4/19/2017	4	87.50	WW/MONTHLY FIBER INTERNET THRU 05/14/17	12 6060I 12
CHARTER COMMUNICATIONS	64760	4/19/2017	5	444.87	ADM/MONTHLY PHONE SERV 927-6223 THRU 05/14/17	01 6060P 09
CHARTER COMMUNICATIONS	64798	4/24/2017	1	272.80	F&R/ETHERNET SERVICE 04/07/17 - 05/06/17 VETS HALL	01 6060I 02
CHARTER COMMUNICATIONS	64798	4/24/2017	2	136.93	F&R/ETHERNET SERVICE 04/07/17 - 05/06/17 RODEO GRD	01 6060I 02
CHARTER COMMUNICATIONS	64798	4/24/2017	3	230.01	ADM/ETHERNET SERVICE 04/07/17 - 05/06/17 TAMSEN	01 6060I 09
CHARTER COMMUNICATIONS	64798	4/24/2017	4	240.46	WD/ETHERNET SERVICE 04/07/17 - 05/06/17 HEATH LANE	11 6060I 11
CHARTER COMMUNICATIONS	64798	4/24/2017	5	240.46	WW/ETHERNET SERVICE 04/07/17 - 05/06/17 HEATH LANE	12 6060I 12
				2,035.51		
CIT BANK, N.A.	64806	4/25/2017	1	333.42	FD/MONTHLY PHONE CHARGES	01 6060P 01
CIT BANK, N.A.	64806	4/25/2017	2	206.40	ADM/MONTHLY PHONE CHARGES	01 6060P 09
CIT BANK, N.A.	64806	4/25/2017	3	113.97	WD/MONTHLY PHONE CHARGES	11 6060P 11
CIT BANK, N.A.	64806	4/25/2017	4	113.97	WW/MONTHLY PHONE CHARGES	12 6060P 12
				767.76		
COASTAL COPY, INC.	64786	4/20/2017	1	764.55	ADM/USAGE C3503/1370D USAGE 03/14/17 - 04/13/17	01 6044 09
CORBIN WILLITS SYSTEMS	64641	4/3/2017	1	1,224.12	ADM/MONTHLY SUPPORT AGRMT - MOM SOFTWARE 04/2017	01 6044 09
CORBIN WILLITS SYSTEMS	64826	4/27/2017	1	130.00	ADM/TRNG WITH CHRIS ON QUERY FOR SYSTEM	01 6044 09
				1,354.12		
CRYSTAL SPRINGS WATER CO.	64720	4/14/2017	1	20.73	WW/SPRING DRINKING WATER	12 6032T 12
CRYSTAL SPRINGS WATER CO.	64720	4/14/2017	1	46.50	WW/SPRING DRINKING WATER	12 6032T 12
CRYSTAL SPRINGS WATER CO.	64720	4/14/2017	1	43.98	WW/DISTILLED WATER	12 6032T 12

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
				111.21		
DIANA'S CLEANING SERVICES	64721	4/14/2017	1	375.00	WW/MONTHLY OFFICE CLEANING	12 6033B 12
EMERGENCY VEHICLE SPECIALISTS,	64761	4/19/2017	1	142.77	FD/KENWOOD MOBILE MICROPHONE FACTORY HOT MIC MODIF	01 6090 01
FAMCOM PIPE & SUPPLY, INC.	64723	4/14/2017	1	10,195.34	WW/PAMREX24S & 32S GRADE RING & LIFTING TOOL	12 6035T 12
FENCE FACTORY, THE	64724	4/14/2017	1	52.50	F&R/TEMPORARY FENCE RENTAL 3/27-4/26 2017	01 6033R 02
FERGUSON ENTERPRISES, INC #135	64725	4/14/2017	1	100.15	F&R/CCY LF METERING PILLAR TAP .25GPC	01 6033B 02
FERGUSON ENTERPRISES, INC #135	64725	4/14/2017	1	243.05	WD/25 LF 1X3/4 BRS BUSH 300 3/4X100 CTS SDR9 HDPE	11 6031D 11
FERGUSON ENTERPRISES, INC #135	64788	4/20/2017	1	126.53	F&R/CCY LF METERING PILLAR TAP 0.25 GPC & ANG ST	01 6033B 02
				469.73		
FGL ENVIRONMENTAL	64726	4/14/2017	1	828.00	WW/INORGANIC ANALYSIS 03/07/17 ORGANIC ANALYSIS	12 6091 12
FGL ENVIRONMENTAL	64726	4/14/2017	1	95.00	WD/BACTI ANALYSIS 03/14/17 SUPPORT ANALYSIS	11 6091 11
FGL ENVIRONMENTAL	64726	4/14/2017	1	95.00	WD/BACTI ANALYSIS 03/21/17 SUPPORT ANALYSIS	11 6091 11
FGL ENVIRONMENTAL	64762	4/19/2017	1	125.00	WD/BACTI ANALYSIS 01/31/17	11 6091 11
FGL ENVIRONMENTAL	64762	4/19/2017	1	312.55	WD/ORGANIC ANALYSIS & SUPPORT ANALYSIS 03/22/17	11 6091 11
FGL ENVIRONMENTAL	64762	4/19/2017	1	95.00	WD/BACTI & SUPPORT ANALYSIS 03/28/17	11 6091 11
FGL ENVIRONMENTAL	64762	4/19/2017	1	115.00	WD/BACTI & SUPPORT ANALYSIS 04/04/17	11 6091 11
FGL ENVIRONMENTAL	64789	4/20/2017	1	50.00	WD/BACTI ANALYSIS 04/04/17	11 6091 11
FGL ENVIRONMENTAL	64799	4/24/2017	1	198.00	WW/INORGANIC ANALYSIS 02/23/17	12 6091 12
FGL ENVIRONMENTAL	64799	4/24/2017	1	715.00	WW/INORGANIC ANALYSIS 02/23/17 ORGANIC ANALYSIS	12 6091 12
				2,628.55		
FIRST AMERICAN TITLE CO	64727	4/14/2017	1	3,240.00	F&R/PRELIM RPT CLOSING SVC EASEMENT RECORD GIFT DD	01 6055 02
FIRST BANKCARD	64707	4/14/2017	1	-	ADM/J GRUBER VISA CHARGES MARCH 2017	01 6115 09
FIRST BANKCARD	64707	4/14/2017	2	15.00	ADM/NOTARY SERVICES MARCH 2017	11 4050 10
FIRST BANKCARD	64707	4/14/2017	3	89.00	ADM/STATE PARKS MEETING MARCH 2017	01 6115 09
FIRST BANKCARD	64707	4/14/2017	4	34.76	ADM/MEEING WITH DIRECTOR BAHRINGER - CCSD MATTERS	01 6115 09
FIRST BANKCARD	64707	4/14/2017	1	-	FD/E TORLANO VISA CHARGES MARCH 2017	01 6090 01
FIRST BANKCARD	64707	4/14/2017	2	(122.55)	FD/CREDIT FOR DAMAGED 2 DOOR WARDROBE CABINET	01 6090 01

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u>	<u>Account</u>
FIRST BANKCARD	64707	4/14/2017	3	(100.74)	FD/CREDIT FOR DAMAGED 2 DOOR WARDROBE CABINET	01 6090 01	
FIRST BANKCARD	64707	4/14/2017	4	103.93	FD/REPLACEMENT DAMAGED 2 DOOR WARDROBE CABINET	01 6090 01	
FIRST BANKCARD	64707	4/14/2017	5	85.42	FD/REPLACEMENT DAMAGED 2 DOOR WARDROBE CABINET	01 6090 01	
FIRST BANKCARD	64707	4/14/2017	6	159.98	FD/DEATHWISH COFFEE FOR FIRE HOUSE	01 6090 01	
FIRST BANKCARD	64707	4/14/2017	7	122.00	FD/SDCCD FEES OPERATOR CLASS B1 CLASS	01 6120E 01	
FIRST BANKCARD	64707	4/14/2017	8	(445.85)	FD/CREDIT FOR CANCELED ROOM MICHAEL BURKEY	01 6120E 01	
FIRST BANKCARD	64707	4/14/2017	9	762.72	FD/AARON HUNT LODGING DRIVER/OPERATOR CLASS	01 6120E 01	
FIRST BANKCARD	64707	4/14/2017	10	13.89	FD/DRINKING WATER AND ICE	01 6125 01	
FIRST BANKCARD	64707	4/14/2017	11	84.81	FD/LUNCH FOR TRAINING ACADEMY	01 6125 01	
FIRST BANKCARD	64707	4/14/2017	12	118.47	FD/LUNCH FOR ACADEMY PROCTORS	01 6125 01	
FIRST BANKCARD	64707	4/14/2017	13	68.06	FD/LUNCH FOR ACADEMY PROCTORS	01 6120E 01	
FIRST BANKCARD	64707	4/14/2017	14	(43.00)	FD/CREDIT SDCCD REFUND OF FEES	01 6120E 01	
FIRST BANKCARD	64707	4/14/2017	1	-	ADM/M MADRID VISA CHARGES MARCH 2017	01 6115 09	
FIRST BANKCARD	64707	4/14/2017	2	31.38	ADM/FUEL FOR DISTRICT VEHICLE MARCH 2017	01 6041L 09	
FIRST BANKCARD	64707	4/14/2017	3	47.00	ADM/BLUE OCTANE FORMS ANNUAL SUBSCRIPTION 3/17	01 6011W 09	
FIRST BANKCARD	64707	4/14/2017	4	20.00	ADM/BOARD MEETING CLOSED SESSION MARCH 2017	01 6115 09	
FIRST BANKCARD	64707	4/14/2017	5	55.00	ADM/BOARD MEETING CLOSED SESSION MARCH 2017	01 6115 09	
FIRST BANKCARD	64707	4/14/2017	6	35.97	ADM/BOARD MEETING CLOSED SESSION MARCH 2017	01 6115 09	
FIRST BANKCARD	64707	4/14/2017	7	1,603.00	ADM/RECORDS & MANAGEMENT CLASS & CERTIFICATION	01 6120E 09	
FIRST BANKCARD	64707	4/14/2017	8	10.00	ADM/NOTARY SERVICES FOR CLASS MARCH 2017	01 6120E 09	
FIRST BANKCARD	64707	4/14/2017	9	14.99	ADM/ADOBEPRO MONTHLY SUBSCRIPTION MARCH 2017	01 6060I 09	
FIRST BANKCARD	64707	4/14/2017	10	768.94	ADM/2017 LCW ANNUAL CONFERENCE MARCH 2017	01 6120E 09	
FIRST BANKCARD	64707	4/14/2017	1	-	FD/W HOLLINGSWORTH VISA CHARGES MARCH 2017	01 6090 01	
FIRST BANKCARD	64707	4/14/2017	2	16.96	FD/M/F CONVERTER CABLE FULL HD FOR MAC BOOK, IMAC	01 6090 01	
FIRST BANKCARD	64707	4/14/2017	3	385.00	FD/FIRE & RESCUE TRAINING INSPECTOR 1B ID CLASSES	01 6120E 01	
FIRST BANKCARD	64707	4/14/2017	4	552.15	FD/FIRE & RESCUE TRAINING MARCH 26 - MARCH 28 2017	01 6120E 01	
FIRST BANKCARD	64707	4/14/2017	5	325.00	FD/FIRE INSPECTOR IC INDUSTRIAL EMERGENCY COUNCIL	01 6120E 01	
FIRST BANKCARD	64707	4/14/2017	6	18.00	FD/FULLCURM MONTHLY CHARGES MARCH 2017	01 6054 01	
FIRST BANKCARD	64707	4/14/2017	7	200.00	FD/CALIFORNIA EMT PARAMEDIC LICENSE RENEWAL MAR 17	01 6120E 01	
FIRST BANKCARD	64707	4/14/2017	8	49.69	FD/PIERCE MANUFACTURING - ENGINE SPECS MARCH 2017	01 6120E 01	
FIRST BANKCARD	64707	4/14/2017	9	39.84	FD/HARBOR FREIGHT TOOLS SAW SHARPENERS MARCH 2017	01 6093 01	
FIRST BANKCARD	64707	4/14/2017	1	-	FD/J GIBSON VISA CHARGES MARCH 2017	01 6120E 01	
FIRST BANKCARD	64707	4/14/2017	2	28.50	FD/CPR/AED REFRESHER CERTIFICATIONS	01 6120E 01	
FIRST BANKCARD	64707	4/14/2017	3	92.00	FD/POISON OAK MEDICATIONS FOR AFFECTED PERSONNEL	01 6090 01	
FIRST BANKCARD	64707	4/14/2017	4	200.00	FD/INSTRUCTOR GIFT CARDS S-212 CLASS	01 6120E 01	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
FIRST BANKCARD	64707	4/14/2017	5	91.81	FD/BASE SHEETS, GALV ROOFING FOR TRNG CLASS	01 6120E 01
FIRST BANKCARD	64707	4/14/2017	6	215.44	FD/SUPPLIES FOR PERSONNEL AND TRAINING	01 6120E 01
FIRST BANKCARD	64707	4/14/2017	1	-	ADM/R GRESENS VISA CHARGES	01 6115 09
FIRST BANKCARD	64707	4/14/2017	2	21.70	ADM/MEETING EXPENSE MARCH 2017	01 6115 09
FIRST BANKCARD	64707	4/14/2017	3	72.00	WD/HIGHTAIL PRO PLAN YEARLY MARCH 2017	11 6050 11
FIRST BANKCARD	64707	4/14/2017	4	72.00	WW/HIGHTAIL PRO PLAN YEARLY MARCH 2017	12 6050 12
FIRST BANKCARD	64707	4/14/2017	5	14.99	ADM/ADOBE ACROPRO SUBSCRIPTION MARCH 2017 GRESENS	01 6060I 09
FIRST BANKCARD	64707	4/14/2017	6	14.99	ADM/ADOBE ACROPRO SUBSCRIPTION MARCH 2017 WINFREY	01 6060I 09
FIRST BANKCARD	64707	4/14/2017	7	187.50	WD/USE EFFICIENCY GRADE I WORKSHOP AWWA MAR '17	11 6120E 11
FIRST BANKCARD	64707	4/14/2017	8	187.50	WW/USE EFFICIENCY GRADE I WORKSHOP AWWA MAR '17	12 6120E 12
FIRST BANKCARD	64707	4/14/2017	9	358.56	WD/WATER CONSERVATION TRAINING MAY 21-MAY 23 2017	11 6120E 11
FIRST BANKCARD	64707	4/14/2017	10	358.56	WW/WATER CONSERVATION TRAINING MAY 21-MAY 23 2017	12 6120E 12
FIRST BANKCARD	64707	4/14/2017	11	369.50	WD/INFLATABLE RUBBER RAFT AND HAND PUMP MAR '17	11 6093 11
FIRST BANKCARD	64707	4/14/2017	12	369.50	WW/INFLATABLE RUBBER RAFT AND HAND PUMP MAR '17	12 6093 12
FIRST BANKCARD	64707	4/14/2017	13	21.51	WD/LIFE VEST AND SOFT CORD FOR SAMPLING MAR '17	11 6094 11
FIRST BANKCARD	64707	4/14/2017	14	21.51	WW/LIFE VEST AND SOFT CORD FOR SAMPLING MAR '17	12 6094 12
				7,816.39		
FORD MOTOR CREDIT COMPANY LLC	64688	4/10/2017	1	637.09	F&R/2016 FORD F-250 WITH UTILITY BODY	01 2516 02
GIBSON, JOSEPH	64690	4/10/2017	1	28.50	FD/REIMBURSEMENT CPR CERTIFICATION	01 6120R 01
GOLD COAST ENVIRONMENTAL	64763	4/19/2017	1	2,240.00	WW/CALIBRATION OF SIEMENS/SPARLING TIGERMAG/CONFIN	12 6032T 12
GRAINGER	64728	4/14/2017	1	156.37	WW/TRANSMITTER AND TAP, TAPER, M4-.70 UNCOATED	12 6048 12
GRAINGER	64728	4/14/2017	1	95.49	WW/ENTRY TRANSMITTER SINGLE BUTTON	12 6048 12
GRAINGER	64728	4/14/2017	1	722.01	SWF/LAY FLAT HOSE, RED, 100 FT L, 90 PSI	40 6031Z 11
				973.87		
GRESENS, ROBERT C.	64643	4/3/2017	1	100.00	WD/MONTHLY CELL PHONE REIMBURSEMENT 04/2017	11 6060C 11
GRUBER, JEROME	64644	4/3/2017	1	100.00	ADM/MONTHLY CELL PHONE REIMBURSEMENT 04/2017	01 6060C 09
GRUBER, JEROME	64808	4/25/2017	1	262.15	ADM/TRIP TO SACRAMENTO MILEAGE APRIL 17 & 18, 2017	01 6120E 09
				362.15		

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
HALEY DODSON	64642	4/3/2017	1	45.00	ADM/MONTHLY CELL PHONE REIMBURSEMENT 04/2017	01 6060C 09
HALEY DODSON	64787	4/20/2017	1	51.38	ADM/CENTRAL COAST EMPLOYMENT RELATIONS CONSORTIUM	01 6120E 09
HALEY DODSON	64807	4/25/2017	1	46.43	ADM/H. DODSON CENTRAL COAST EMPLOYMENT RELATIONS	01 6120E 09
				142.81		
HAYWARD LUMBER	64729	4/14/2017	1	89.09	WW/1-1/8 4X8 UL STURDIFLOOR T&G ACQ .40 PT	12 6032M 12
HD SUPPLY FACILITIES MAINTENAN	64748	4/14/2017	1	1,325.52	WW/INFLOW COVER FITS 25-29.99'	12 6032M 12
HD SUPPLY FACILITIES MAINTENAN	64748	4/14/2017	1	214.63	WW/STABLCAL AMPULE CAL KIT	12 6092 12
HD SUPPLY FACILITIES MAINTENAN	64748	4/14/2017	1	123.55	WW/CONDUCTIVITY STANDARD & BUFFER	12 6092 12
HD SUPPLY FACILITIES MAINTENAN	64748	4/14/2017	1	484.20	WW/FREE CHLORINE REAGENT SET	12 6092 12
HD SUPPLY FACILITIES MAINTENAN	64780	4/19/2017	1	323.88	WW/REPL SALT BRIDGE STANDARD CELL SOL'N FOR PHD	12 6092 12
				2,471.78		
HEASTON, BENJAMIN E	64801	4/24/2017	1	200.00	WW/CLEAN SEWER LINE AT 5275 HILLCREST	12 6032C 12
HEASTON, BENJAMIN E	64801	4/24/2017	1	127.50	WW/FIX DIST MAIN SEWER BACK UP AT 5225 NOTTINGHAM	12 6032C 12
				327.50		
HELPING HAND HEALTH EDUC	64791	4/20/2017	1	130.00	FD/BLS PROVIDER CARDS FOR FD STAFF	01 6120E 01
HOLLINGSWORTH, WILLIAM	64645	4/3/2017	1	100.00	FD/MONTHLY CELL PHONE REIMBURSEMENT 04/2017	01 6060C 01
HUNT, AARON	64706	4/13/2017	1	587.44	FD/REIMB DRIVER OPERATOR 1B FIRE MARCHALL CERT	01 6120E 01
HUNT, AARON	64792	4/20/2017	1	94.47	FD/DRIVER/OPERATOR 1B COURSE AT SAN DIEGO MIRAMAR	01 6120E 01
				681.91		
INNOVATIVE CONCEPTS	64646	4/3/2017	1	25.00	ADM/CIS HOSTING 04/2017	01 6044 09
INNOVATIVE CONCEPTS	64646	4/3/2017	2	25.00	FD/FIRE WEBSITE HOSTING 04/2017	01 6044 01
INNOVATIVE CONCEPTS	64809	4/25/2017	1	67.50	ADM/CIS PROG UPDATE - ADD "STATUS NOTES" SEARCH	01 6080M 09
				117.50		
J B DEWAR	64730	4/14/2017	1	1,408.05	FD/100.1 GALLONS GAS & 400 GALLONS DIESEL	01 6096 01
J B DEWAR	64730	4/14/2017	1	1,278.57	F&R/350 GALLONS GAS & 100.1 GALLONS DIESEL	01 6096 02
J B DEWAR	64829	4/27/2017	1	1,409.96	F&R/400 GALLONS GAS & 74.20 GALLONS DIESEL	01 6096 02
				4,096.58		

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
JOHN ALLCHIN	64637	4/3/2017	1	45.00	WW/MONTHLY CELL PHONE REIMBURSEMENT 04/2017	12 6060C 12
JOHN ALLCHIN	64751	4/19/2017	1	170.55	WW/TRNG WATER TREATMENT PLANT OPERATION VOL I & II	12 6120E 12
				215.55		
JOHN DEERE FINANCIAL	64647	4/3/2017	1	522.49	F&R/MONTHLY PMT COMPACT UTILITY TRACTOR 04/2017	01 2513 02
JOHN POULOS	64774	4/19/2017	1	135.00	F&R/REPAIR HONDA TRIMMER #1 AND #2	01 6040 02
JOHNBOY'S TOWING INC	64731	4/14/2017	1	225.00	WW/LIFT TAILER & MOVE FORWARD W/5TH WHEEL ATTACHMT	12 6032S 12
LIBERTY COMPOSTING, INC.	64816	4/26/2017	1	5,505.15	WW/TIPPING FEES BIOSOLIDS MARCH 2017	12 6032S 12
MADDAUS WATER MANAGEMENT, INC.	64691	4/10/2017	1	12,825.91	WD/PROFESSIONAL SERVICES 12/08/16 - 03/31/17	11 6080M 11
MADRID, MONIQUE	64648	4/3/2017	1	100.00	ADM/MONTHLY CELL PHONE REIMBURSEMENT 04/2017	01 6060C 09
MALONEY, RYAN S	64692	4/10/2017	1	28.50	FD/REIMBURSEMENT CPR CERTIFICATION	01 6120R 01
MCLAIN, ROY	64732	4/14/2017	1	167.01	WD/ASSIGNMENT PROCESSING	11 2420 11
MCMASTER-CARR SUPPLY CO	64765	4/19/2017	1	37.46	SWF/OIL RESISTANT BUN-N O-RING ASSORTMENT W/385 PC	40 6031Z 11
MEC EQUIPMENT	64766	4/19/2017	1	118.85	WW/12V ADAPTER CORD & FREIGHT	12 6035T 12
MEL'S LOCK & KEY	64810	4/25/2017	1	40.00	WD/SERVICE CALL TO REMOVE BROKEN KEY ON TRACTOR	11 6041N 11
MENDOZA, CARLOS	64649	4/3/2017	1	22.50	ADM/MONTHLY CELL PHONE REIMBURSEMENT 04/2017	01 6060C 09
MENDOZA, CARLOS	64649	4/3/2017	2	22.50	F&R/MONTHLY CELL PHONE REIMBURSEMENT 04/2017	01 6060C 02
				45.00		
MERLOS, ENRIQUE	64687	4/10/2017	1	460.00	SWF/WORK DONE - TRENCHING, SAND BAGGING	39 6031Z 11
MERLOS, SUSANA	64705	4/12/2017	1	200.00	WD/DIRECT DEPOSIT OVERPAYMENT REFUND	11 1200 11



**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT**

**FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
MICHAEL BAKER INTERNATIONAL	64697	4/10/2017	1	30,151.74	SWF/PROF CONSULTING SERV 11/28/16 - 2/26/17	39 1829C 11
MICHAEL BAKER INTERNATIONAL	64818	4/26/2017	1	3,484.18	SWF/ADAPTIVE MANAGEMENT PLAN UPDATE/IMPLEMENTATION	39 1829 11
				33,635.92		
MICHELLE DYER	64709	4/14/2017	1	1,658.48	WW/PERMA NOVA AUTO LUBER COMPLETE W CONTROL HEAD	12 6032L 12
MICHELLE DYER	64709	4/14/2017	1	2,590.66	WW/STATION DOCKING MICRODOCK 11 AUTO TEST	12 6032L 12
MICHELLE DYER	64709	4/14/2017	1	1,780.58	WW/EURODRIVE DF16 DRN80M4 MOTOR W/PINION	12 6032P 12
				6,029.72		
MINER'S ACE HARDWARE	64734	4/14/2017	1	149.00	F&R/WOODCUTTER NYLON LINE LED ACE REACHER	01 6033V 02
MINER'S ACE HARDWARE	64734	4/14/2017	1	12.05	F&R/8 HOLE HK&LP 60 GR AND 80 GR	01 6090 02
MINER'S ACE HARDWARE	64767	4/19/2017	1	74.32	F&R/PROFESSIONAL RESPIRATOR DOUBLE FLUTED STRAIGHT	01 6090 02
				235.37		
MISSION LINEN SUPPLY	64735	4/14/2017	1	60.70	WD/LINEN SERVICES TOWELS AND RUGS	11 6094 11
MISSION LINEN SUPPLY	64735	4/14/2017	1	12.95	WW/LINEN SERVICES TOWELS AND RUGS	12 6032T 12
MISSION LINEN SUPPLY	64735	4/14/2017	1	60.70	WD/LINEN SERVICES TOWELS AND RUGS	11 6094 11
MISSION LINEN SUPPLY	64735	4/14/2017	1	12.95	WW/LINEN SERVICES TOWELS AND RUGS	12 6094 12
MISSION LINEN SUPPLY	64735	4/14/2017	1	70.30	WW/LINEN SERVICES TOWELS AND RUGS	12 6094 12
MISSION LINEN SUPPLY	64735	4/14/2017	1	12.95	WW/LINEN SERVICES TOWELS AND RUGS	12 6094 12
MISSION LINEN SUPPLY	64735	4/14/2017	1	60.70	WD/LINEN SERVICES TOWELS AND RUGS	11 6094 11
MISSION LINEN SUPPLY	64735	4/14/2017	1	12.95	WW/LINEN SERVICES TOWELS AND RUGS	12 6094 12
MISSION LINEN SUPPLY	64768	4/19/2017	1	60.70	WD/TOWELS AND RUGS	11 6094 11
MISSION LINEN SUPPLY	64768	4/19/2017	1	62.02	WD/TOWELS AND RUGS	11 6094 11
MISSION LINEN SUPPLY	64768	4/19/2017	1	12.95	WW/TOWELS AND RUGS	12 6094 12
MISSION LINEN SUPPLY	64768	4/19/2017	1	12.95	WW/TOWELS AND RUGS	12 6094 12
MISSION LINEN SUPPLY	64768	4/19/2017	1	60.70	WD/TOWELS AND RUGS	11 6094 11
MISSION LINEN SUPPLY	64768	4/19/2017	1	12.95	WW/TOWELS AND RUGS	12 6094 12
MISSION LINEN SUPPLY	64793	4/20/2017	1	60.70	WD/TOWELS AND RUGS	11 6094 11
MISSION LINEN SUPPLY	64802	4/24/2017	1	12.95	WW/TOWELS AND RUGS	12 6033B 12
MISSION LINEN SUPPLY	64811	4/25/2017	1	583.63	WD/SS SHIRTS/LS SHIRTS/SWEATSHIRTS EMBROIDERY	11 6094 11
MISSION LINEN SUPPLY	64811	4/25/2017	1	60.70	WD/TOWELS AND RUGS	11 6094 11
MISSION LINEN SUPPLY	64817	4/26/2017	1	12.95	WW/TOWELS AND RUGS	12 6032T 12
				1,257.40		

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
MUNICIPAL CODE CORP	64769	4/19/2017	1	287.26	ADM/10 SUPPLEMENTAL PGS 2 ORDBANK 14 COPIES #9	01 6054 09
MURDOCH, TIM	64693	4/10/2017	1	22.00	FD/REIMB BLS FOR HEALTH CARE PROVIDERS COURSE	01 6120R 01
McKARNEY, NANCY	64733	4/14/2017	1	4,560.00	ADM/DEVELOP WEBSITE DESIGN	01 6044 09
NEWTON, JOHN	64824	4/27/2017	1	10.08	WD/REFUND SPECIAL SERV AGREEMENT	11 2420 11
NOBLE SAW, INC.	64736	4/14/2017	1	87.73	FD/SHOP SUPPLIES RECYCLING FEE LABOR CHARGE	01 6093 01
NOBLE SAW, INC.	64770	4/19/2017	1	7.83	F&R/HOUSING, AIR CLEANER S&H	01 6040 02
				95.56		
OR-TEC, INC.	64737	4/14/2017	1	27,120.00	WW/40% PMT SCREWScreen COMPACTOR WITH AUGER/SHAFT	12 6170 12
PACIFIC GAS & ELECTRIC	64694	4/10/2017	1	358.83	WW/ELEC SVC LIFT STATION A MARCH 2017	12 6060E 12
PACIFIC GAS & ELECTRIC	64694	4/10/2017	2	160.62	WW/ELEC SVC LIFT STATION 9 MARCH 2017	12 6060E 12
PACIFIC GAS & ELECTRIC	64694	4/10/2017	3	130.09	WW/ELEC SVC LIFT STATION B2 MARCH 2017	12 6060E 12
PACIFIC GAS & ELECTRIC	64694	4/10/2017	4	280.72	WW/ELEC SVC LIFT STATION A1 MARCH 2017	12 6060E 12
PACIFIC GAS & ELECTRIC	64694	4/10/2017	5	579.33	WW/ELEC SVC LIFT STATION B MARCH 2017	12 6060E 12
PACIFIC GAS & ELECTRIC	64694	4/10/2017	6	241.05	WW/ELEC SVC LIFT STATION B3 MARCH 2017	12 6060E 12
PACIFIC GAS & ELECTRIC	64694	4/10/2017	7	20.07	SWF/ELEC SVC LIFT STN WELL PUMP 9P7 FLD MAR 2017	39 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	8	410.89	WW/ELEC SVC LIFT STATION B4 MARCH 2017	12 6060E 12
PACIFIC GAS & ELECTRIC	64694	4/10/2017	9	20.74	WW/ELEC SVC LIFT STATION 8 MARCH 2017	12 6060E
PACIFIC GAS & ELECTRIC	64694	4/10/2017	10	12,347.31	WW/ELEC SVC TREATMENT PLANT MARCH 2017	12 6060E 12
PACIFIC GAS & ELECTRIC	64694	4/10/2017	11	19.35	WW/ELEC SVC LIFT STATION 4 MARCH 2017	12 6060E 12
PACIFIC GAS & ELECTRIC	64694	4/10/2017	12	150.29	WW/ELEC SVC LIFT STATION B1 MARCH 2017	12 6060E 12
PACIFIC GAS & ELECTRIC	64694	4/10/2017	1	63.56	WW/ELEC SVC SAN SIMEON CREEK ROAD MARCH 2017	12 6060E 12
PACIFIC GAS & ELECTRIC	64694	4/10/2017	1	19.05	ADM/ELEC SVC 1316 TAMSEN #203 MARCH 2017	01 6060E 09
PACIFIC GAS & ELECTRIC	64694	4/10/2017	1	1,070.43	SWF/ELEC SVC 900 S SIMEON CRK TR PLANT MARCH 2017	39 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	1	9.53	WD/ELEC SVC 7806 VAN GORDON CREEK RD MARCH 2017	11 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	1	23.05	WD/ELEC SVC 9110 CHARING LANE MARCH 2017	11 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	2	360.25	WD/ELEC SVC 1320 SAN SIMEON CRK ROAD MARCH 2017	11 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	3	477.97	WD/ELEC SVC 1330 SAN SIMEON CRK RD MARCH 2017	11 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	4	2,919.86	WD/ELEC SVC 1340 SAN SIMEON CRK RD MARCH 2017	11 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	5	499.17	WD/ELEC SVC 6425 CAMBRIA PINES ROAD MARCH 2017	11 6060E 11

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
PACIFIC GAS & ELECTRIC	64694	4/10/2017	6	28.22	WD/ELEC SVC 988 MANOR WAY MARCH 2017	11 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	7	2,459.43	WD/ELEC SVC 2031 RODEO GROUNDS RD MARCH 2017	11 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	8	37.04	WD/ELEC SVC 2499 VILLAGE LANE MARCH 2017	11 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	9	547.85	WD/ELEC SVC 1975 STUART STREET MARCH 2017	11 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	1	1,079.93	WD/ELEC SVC 2820 SANTA ROSA CRK RD PUMP MARCH '17	11 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	1	165.44	SWF/ELEC SVC S SIMEON CRK RD EVAP POND MARCH 2017	39 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	1	108.64	SWF/ELEC SVC EVAP POND 12/01/16 - 12/20/16	39 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	2	45.07	SWF/ELEC SVC EVAP POND 12/21/16 - 12/28/2016	39 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	3	186.38	SWF/ELEC SVC EVAP POND 12/29/16 - 01/29/2016	39 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	4	169.24	SWF/ELEC SVC EVAP POND 01/30/17 - 02/28/17	39 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	5	(163.47)	SWF/BILL CORRECTIONS 11/30/16- 12/29/16	39 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	6	(177.21)	SWF/BILL CORRECTIONS 12/29/16- 01/30/17	39 6060E 11
PACIFIC GAS & ELECTRIC	64694	4/10/2017	7	(167.45)	SWF/BILL CORRECTIONS 01/30/17 - 03/01/17	39 6060E 11
PACIFIC GAS & ELECTRIC	64738	4/14/2017	1	28.17	F&R/ELEC SVC WEST VILLAGE RESTROOM MAR 2017	01 6060E 02
PACIFIC GAS & ELECTRIC	64738	4/14/2017	2	30.64	F&R/ELEC SVC EAST VILLAGE RESTROOM MAR 2017	01 6060E 02
PACIFIC GAS & ELECTRIC	64738	4/14/2017	3	290.81	F&R/ELEC SVC VETERANS HALL MARCH 2017	01 6060E 02
PACIFIC GAS & ELECTRIC	64738	4/14/2017	4	613.53	FD/ELEC SVC 2850 BURTON DRIVE MARCH 2017	01 6060E 01
PACIFIC GAS & ELECTRIC	64738	4/14/2017	5	24.99	FD/ELEC SVC 2850 BURTON DRIVE MARCH 2017	01 6060E 01
PACIFIC GAS & ELECTRIC	64738	4/14/2017	6	457.74	ADM/ELEC SVC 1316 TAMSEN DRIVE MARCH 2017	01 6060E 09
PACIFIC GAS & ELECTRIC	64738	4/14/2017	7	108.04	ADM/ELEC SVC RADIO SHACK MARCH 2017	01 6060E 09
PACIFIC GAS & ELECTRIC	64738	4/14/2017	8	1,213.91	F&R/ELEC SVC STREET LIGHTING MARCH 2017	01 6060E 02
				<u>27,249.10</u>		
PATRICK OREILLY	64650	4/3/2017	1	100.00	ADM/MONTH CELL PHONE REIMBURSEMENT 04/2017	01 6060C 09
PETTY CASH	64825	4/27/2017	1	103.91	ADM/BOARD MEETING SUPPLIES	01 6033B 09
PETTY CASH	64825	4/27/2017	2	75.34	ADM/POSTAGE, CERTIFIED LETTER, BOXES MAILING	01 6051 09
PETTY CASH	64825	4/27/2017	3	22.00	F&R/MEETING EXPENSE	01 6115 02
PETTY CASH	64825	4/27/2017	4	21.45	ADM/FLOWERS FOR GAIL ROBINETTE	01 6124 09
				<u>222.70</u>		
PLACER TITLE COMPANY	64695	4/10/2017	1	679.00	RC/PREPAID VLM FEES	11 6080V 10
PROCARE JANITORIAL SUPPLY	64771	4/19/2017	1	730.43	F&R/OPERATING SUPPLIES SOAP TOILET TISSUE AEROSOL	01 6090 02
PROCARE JANITORIAL SUPPLY	64771	4/19/2017	1	232.82	ADM/OPERATING SUPPLIES KLEENEX PAPER TOWELS	01 6090 09

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
PROCARE JANITORIAL SUPPLY	64771	4/19/2017	1	98.35	ADM/OPERATING SUPPLIES DIXIE HOT CUPS	01 6090 09
				1,061.60		
QUILL CORP	64739	4/14/2017	1	220.60	ADM/OFFICE SUPPLIES MAGENTA & BLACK TONERS	01 6050 09
QUILL CORP	64739	4/14/2017	1	18.76	ADM/OFFICE SUPPLIES BLACK SPEAKERS	01 6050 09
QUILL CORP	64739	4/14/2017	1	193.09	ADM/OFFICE SUPPLIES BOARD BINDERS	01 6050 09
QUILL CORP	64739	4/14/2017	1	64.33	FD/LAMINATING PATCH LETTERSIZE	01 6050 01
QUILL CORP	64739	4/14/2017	1	98.66	ADM/OFFICE SUPPLIES BLACK TONER	01 6050 09
QUILL CORP	64739	4/14/2017	1	51.36	ADM/OFFICE SUPPLIES WATER PAPER CLIPS	01 6050 09
QUILL CORP	64739	4/14/2017	1	85.11	ADM/OFFICE SUPPLIES YELLOW TONER	01 6050 09
QUILL CORP	64739	4/14/2017	1	7.82	ADM/OFFICE SUPPLIES VINYL CHARACTERS	01 6050 09
QUILL CORP	64739	4/14/2017	1	232.97	ADM/OFFICE SUPPLIES PAPER AND WATER	01 6050 09
QUILL CORP	64739	4/14/2017	1	96.49	WW/OFFICE SUPPLIES PAPER	12 6050 12
QUILL CORP	64739	4/14/2017	1	50.16	ADM/OFFICE SUPPLIES PENCILS TYLENOL ORGANIZER	01 6050 09
QUILL CORP	64739	4/14/2017	1	249.84	WW/OFFICE SUPPLIES PRINTER INKS	12 6050 12
QUILL CORP	64772	4/19/2017	1	48.23	WW/WATERPROOF HEADLAMP HGHDND LOW	12 6032L 12
QUILL CORP	64772	4/19/2017	1	134.27	ADM/OFFICE SUPPLIES ADDING ROLLS FILES POST ITS	01 6050 09
QUILL CORP	64772	4/19/2017	1	23.58	WW/PLASTIC FORKS AND SPOONS	12 6032T 12
QUILL CORP	64772	4/19/2017	1	50.14	ADM/OFFICE SUPPLIES RULED PAD, CREAMERS AND CANDY	01 6050 09
QUILL CORP	64772	4/19/2017	1	40.74	WW/PINE SOL DEGREASER	12 6032T 12
QUILL CORP	64772	4/19/2017	1	66.04	WW/MAGLITE LED BLACK 3 CELL D	12 6041L 12
QUILL CORP	64794	4/20/2017	1	20.35	ADM/DESK PAD CALENDAR	01 6050 09
QUILL CORP	64803	4/24/2017	1	41.12	WW/SCISSORS FINE PT MARKERS AND STIC PENS	12 6032T 12
				1,793.66		
RADECKI, KEITH	64696	4/10/2017	1	28.50	FD/REIMBURSEMENT CPR CERTIFICATION	01 6120R 01
RETIREE00	64652	4/6/2017	1	423.16	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	11 5121 11
RETIREE01	64653	4/6/2017	1	423.16	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	12 5121 12
RETIREE02	64654	4/6/2017	1	533.68	F&R/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 02
RETIREE04	64655	4/6/2017	1	147.58	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 09
RETIREE05	64656	4/6/2017	1	423.16	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	12 5121 12
RETIREE06	64657	4/6/2017	1	147.58	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	11 5121 11
RETIREE07	64658	4/6/2017	1	147.58	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	11 5121 11
RETIREE08	64659	4/6/2017	1	423.16	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	11 5121 11

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
RETIREE09	64660	4/6/2017	1	147.58	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 09
RETIREE10	64661	4/6/2017	1	147.58	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 09
RETIREE11	64662	4/6/2017	1	147.58	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 09
RETIREE12	64663	4/6/2017	1	1,195.37	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	12 5121 12
RETIREE13	64664	4/6/2017	1	147.58	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 01
RETIREE14	64665	4/6/2017	1	147.58	F&R/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 02
RETIREE15	64666	4/6/2017	1	147.58	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 01
RETIREE16	64667	4/6/2017	1	423.16	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	11 5121 11
RETIREE17	64668	4/6/2017	1	423.16	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 09
RETIREE19	64669	4/6/2017	1	1,195.37	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 01
RETIREE20	64670	4/6/2017	1	147.58	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	12 5121 12
RETIREE21	64671	4/6/2017	1	147.58	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	12 5121 12
RETIREE22	64672	4/6/2017	1	423.16	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	12 5121 12
RETIREE23	64673	4/6/2017	1	423.16	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 09
RETIREE24	64674	4/6/2017	1	147.58	F&R/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 02
RETIREE26	64675	4/6/2017	1	1,091.42	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 09
RETIREE27	64676	4/6/2017	1	1,195.37	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 01
RETIREE28	64677	4/6/2017	1	423.16	F&R/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 02
RETIREE29	64678	4/6/2017	1	423.16	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 09
RETIREE30	64679	4/6/2017	1	533.68	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	11 5121 11
RETIREE31	64680	4/6/2017	1	533.68	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 09
RETIREE32	64681	4/6/2017	1	1,195.37	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 09
RETIREE33	64682	4/6/2017	1	533.68	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 09
RETIREE34	64683	4/6/2017	1	1,195.37	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR MAY '17	01 5121 01
				15,205.55		
ROBERTS, BRIAN	64698	4/10/2017	1	28.50	FD/REIMBURSEMENT CPR CERTIFICATION	01 6120R 01
ROOTX	64741	4/14/2017	1	764.98	WW/FUNNEL SET & CAP ROOTX SQUARE JARS 2# & 4# CASE	12 6032C 12
ROOTX	64819	4/26/2017	1	959.72	WW/FUNNEL SET & CAP ROOTX 4#, SQUARE JARS	12 6032C 12
				1,724.70		
RUTAN & TUCKER, LLP	64699	4/10/2017	1	148.86	SWF/LANDWATCH CEQA PETITION	39 1829I 11
SALAS, LEONEL	64701	4/10/2017	1	28.50	FD/REIMBURSEMENT CPR CERTIFICATION	01 6120R 01

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distribu Account</u>
SANTA MARIA TIRE, INC.	64743	4/14/2017	1	1,382.53	FD/TRUCK TIRE REPAIR - SERVICE CALL OUT	01 6041L 01
SLO COUNTY	64702	4/10/2017	1	767.10	WD/CHARGEABLE REPORT WRITING/CORRESPONDENCE	11 6055 11
SOLENIS LLC	64773	4/19/2017	1	4,175.24	WW/PRAESTOL K 148 L IBC 1000L	12 6032S 12
SOUTH COAST EMERGENCY VEHICLE	64744	4/14/2017	1	1,841.19	FD/MAINTENANCE AND REPAIRS ON THE PUMPER	01 6041L 01
STATE OF CALIFORNIA	64745	4/14/2017	1	52.00	F&R/REGISTRATION RENEWAL FOR VEHICLE LIC#67DS92	01 6041L 02
STATE WATER RES.CTRL.BRD.	64775	4/19/2017	1	90.00	WD/DRINKING WATER TREATMENT OPERATER CERT RENEWAL	11 6055 11
STATE WATER RESOURCE CONTROL B	64820	4/26/2017	1	6,000.00	WD/CONNECTIONS 0-1000 \$6 PER @ 1000 CONNECTIONS	11 6055 11
STATE WATER RESOURCE CONTROL B	64820	4/26/2017	2	10,608.50	WD/CONNECTIONS 1001-5000 3.50 PER @ 3,031 CONNECTS	11 6055 11
				16,698.50		
STEPHANIE SALVI	64700	4/10/2017	1	0.64	ADM/PRIVATE CAR MILES TO BANK AND BACK	01 6120E 09
STEPHANIE SALVI	64700	4/10/2017	1	2.89	ADM/PRIVATE CAR MILES POST OFFICE BANK	01 6120E 09
STEPHANIE SALVI	64742	4/14/2017	1	71.50	ADM/PRIVATE CAR MILES POST OFFICE BANK	01 6120E 09
				75.03		
TECHXPRESS, INC.	64776	4/19/2017	1	1,087.17	ADM/OPTIPLEX 5050 SMALL FORM FACTOR INTEL CORE	01 6045 09
TECHXPRESS, INC.	64821	4/26/2017	1	3,406.00	ADM/MONTHLY SERVICE CHARGE FOR MAY 2017	01 6044 09
				4,493.17		
TERRAIN GROUP	64684	4/10/2017	1	9,500.00	SWF/FIELD SURVEY SERV SAN SIMEON BRINE EVAP POND	39 1829E 11
THE CENTRE FOR ORGANIZATION EF	64797	4/24/2017	1	2,049.00	FD/W.HOLLINGSWORTH MGMT ACADEMY 4.18&19/5.16&17/6	01 6120E 01
THE DOCUTEAM	64722	4/14/2017	1	474.85	ADM/DOCUMENT STORAGE 03/01-03/31/17	01 6080M 09
THE GAS COMPANY	64689	4/10/2017	1	142.45	FD/GAS SVC 2850 BURTON MARCH 2017	01 6060G 01
THE GAS COMPANY	64689	4/10/2017	1	45.85	FD/GAS SVC 5490 HEATH LANE MARCH 2017	01 6060G 01
THE GAS COMPANY	64689	4/10/2017	1	40.76	WW/GAS SERV 5500 HEATH LANE #B MARCH 2017	12 6060G 12
THE GAS COMPANY	64689	4/10/2017	1	39.82	WW/GAS SVC 5500 HEATH LANE MARCH 2017	12 6060G 12

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
THE GAS COMPANY	64827	4/27/2017	1	117.53	F&R/GAS SVC VETERANS HALL APRIL 2017	01 6060G 02
THE GAS COMPANY	64827	4/27/2017	1	59.30	ADM/GAS SVC 1316 TAMSEN STE 201 APRIL 2017	01 6060G 09
THE GAS COMPANY	64827	4/27/2017	1	24.59	ADM/GAS SVC 1316 TAMSEN #203 APRIL 2017	01 6060G 09
				470.30		
THE TRIBUNE	64779	4/19/2017	1	851.84	P&R/NOTICE INVITING BIDS FOR FISCALINI RANCH PHASE	01 6170 16
TOWNSEND, ROBERT	64778	4/19/2017	1	142.00	FD/CERT TRAILER ROOF REPAIR	01 6220D 01
UNITED RENTALS (NA) INC.	64747	4/14/2017	1	4,093.75	WW/PUMP 6X4 VAC ASSIST - DIESEL	12 6070 12
UNITED RENTALS (NA) INC.	64822	4/26/2017	1	160.88	WW/HOSE 6X20 TANK TRUCK - CAMLOCK	12 6032D 12
UNITED RENTALS (NA) INC.	64822	4/26/2017	1	2,505.18	WW/PUMP 6X4 VAC ASSIST 6X20 & 6X50 HOSES	12 6032D 12
				6,759.81		
UNIVERSITY ENTERPRISE INC	64823	4/26/2017	1	114.55	WD/PLANT OPERATOR 2 MANUAL/ENROLLMENT-A.STEVENTON	11 6055 11
VERIZON WIRELESS	64781	4/19/2017	1	34.65	FD/MONTHLY CELL PHONE SERVICE MARCH 2017 WTR TENDR	01 6060C 01
VERIZON WIRELESS	64781	4/19/2017	2	95.65	FD/MONTHLY CELL PHONE SERVICE MARCH 2017 E-5791	01 6060C 01
VERIZON WIRELESS	64781	4/19/2017	1	36.31	F&R/MONTHLY ON CALL CELL PHONE SERVICE MARCH 2017	01 6060C 02
VERIZON WIRELESS	64781	4/19/2017	2	67.71	WD/MONTHLY ON CALL CELL PHONE SERVICE MARCH 2017	11 6060C 11
VERIZON WIRELESS	64781	4/19/2017	3	69.02	WW/MONTHLY ON CALL CELL PHONE SERVICE MARCH 2017	12 6060C 12
VERIZON WIRELESS	64781	4/19/2017	4	2.86	ADM/MONTHLY ON CALL CELL PHONE SERVICE MARCH 2017	01 6060C 09
				306.20		
WALKER, WILLIAM	64703	4/10/2017	1	28.50	FD/REIMBURSEMENT CPR CERTIFICATION	01 6120R 01
WINSOR CONSTRUCTION, INC.	64830	4/27/2017	1	20.00	FD/WOODCHIPS	01 6033G 01
WINSOR CONSTRUCTION, INC.	64830	4/27/2017	1	20.00	FD/WOODCHIPS	01 6033G 01
				40.00		
<b>Accounts Payable Vendor Subtotal</b>				<b>392,976.51</b>		
AFLAC (AMER FAM LIFE INS)	5072	4/7/2017	1	148.05	VOLUNTARY INS-PRETAX	01 2162
AFLAC (AMER FAM LIFE INS)	5072	4/7/2017	1	25.92	VOLUNTARY INS-PRETAX	01 2162

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distrib</u> <u>Account</u>
AFLAC (AMER FAM LIFE INS)	5088	4/21/2017	1	148.05	VOLUNTARY INS-PRETAX	01 2162
AFLAC (AMER FAM LIFE INS)	5088	4/21/2017	1	25.92	VOLUNTARY INS-PRETAX	01 2162
				347.94		
AMERITAS	5097	4/30/2017	1	3,759.44	DENTAL INSURANCE-YER	01 2150
AMERITAS	5097	4/30/2017	2	(69.80)	DENTAL INSURANCE-YER	11 5102 11
AMERITAS	5097	4/30/2017	3	(0.02)	DENTAL INSURANCE-YER	01 5102 09
AMERITAS	5097	4/30/2017	1	462.42	DENTAL INSURANCE-YER	01 2150
				4,152.04		
CAMBRIA COMMUNITY SERVICES DIS	5073	4/7/2017	1	1,050.00	MEDICAL REIMBURSEMNT	01 2171
CAMBRIA COMMUNITY SERVICES DIS	5073	4/7/2017	2	250.00	MEDICAL REIMBURSEMNT	01 5122 01
CAMBRIA COMMUNITY SERVICES DIS	5073	4/7/2017	3	50.00	MEDICAL REIMBURSEMNT	01 5122 02
CAMBRIA COMMUNITY SERVICES DIS	5073	4/7/2017	4	200.00	MEDICAL REIMBURSEMNT	01 5122 09
CAMBRIA COMMUNITY SERVICES DIS	5073	4/7/2017	5	150.00	MEDICAL REIMBURSEMNT	11 5122 11
CAMBRIA COMMUNITY SERVICES DIS	5073	4/7/2017	6	200.00	MEDICAL REIMBURSEMNT	12 5122 12
CAMBRIA COMMUNITY SERVICES DIS	5089	4/21/2017	1	1,050.00	MEDICAL REIMBURSEMNT	01 2171
CAMBRIA COMMUNITY SERVICES DIS	5089	4/21/2017	2	50.00	MEDICAL REIMBURSEMNT	12 5122 12
CAMBRIA COMMUNITY SERVICES DIS	5089	4/21/2017	3	250.00	MEDICAL REIMBURSEMNT	01 5122 01
CAMBRIA COMMUNITY SERVICES DIS	5089	4/21/2017	4	50.00	MEDICAL REIMBURSEMNT	01 5122 02
CAMBRIA COMMUNITY SERVICES DIS	5089	4/21/2017	5	200.00	MEDICAL REIMBURSEMNT	01 5122 09
CAMBRIA COMMUNITY SERVICES DIS	5089	4/21/2017	6	150.00	MEDICAL REIMBURSEMNT	11 5122 11
CAMBRIA COMMUNITY SERVICES DIS	5089	4/21/2017	7	200.00	MEDICAL REIMBURSEMNT	12 5122 12
				3,850.00		
CAMBRIA FIRE FIGHTERS LOCAL 46	5076	4/7/2017	1	360.00	DUES-FIRE IAFF	01 2160
CAMBRIA FIRE FIGHTERS LOCAL 46	5091	4/21/2017	1	360.00	DUES-FIRE IAFF	01 2160
				720.00		
CAMBRIA FIREFIGHTERS ASSN	5075	4/7/2017	1	232.78	RESERVE FIREFTR DUES	01 2160
EMPLOYMENT DEVELOPMENT DP	5074	4/7/2017	1	4,907.24	STATE INCOME TAX	01 2110
EMPLOYMENT DEVELOPMENT DP	5074	4/7/2017	1	1,066.20	STATE INCOME TAX	01 2130
EMPLOYMENT DEVELOPMENT DP	5090	4/21/2017	1	-	STATE INCOME TAX	01 2110
EMPLOYMENT DEVELOPMENT DP	5090	4/21/2017	1	3,629.18	STATE INCOME TAX	01 2110



**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distribu</u> <u>Account</u>
EMPLOYMENT DEVELOPMENT DP	5090	4/21/2017	1	3.49	STATE INCOME TAX	01 2130
EMPLOYMENT DEVELOPMENT DP	5090	4/21/2017	1	872.20	STATE INCOME TAX	01 2130
				<u>10,478.31</u>		
H.O.B.-DIRECT DEPOSIT	5077	4/7/2017	1	3,400.00	Direct Deposit Flat	01 2152
H.O.B.-DIRECT DEPOSIT	5077	4/7/2017	1	63,782.56	Direct Deposit Flat	01 2152
H.O.B.-DIRECT DEPOSIT	5092	4/21/2017	1	3,400.00	Direct Deposit Flat	01 2152
H.O.B.-DIRECT DEPOSIT	5092	4/21/2017	1	54,055.23	Direct Deposit Flat	01 2152
				<u>124,637.79</u>		
ICMA-VNTGPT TRSFR AGT 457	5079	4/7/2017	1	1,618.85	457 DEFERRED COMP IN	01 2141
ICMA-VNTGPT TRSFR AGT 457	5079	4/7/2017	1	927.81	457 DEFERRED COMP IN	01 2141
ICMA-VNTGPT TRSFR AGT 457	5094	4/21/2017	1	1,601.06	457 DEFERRED COMP IN	01 2141
ICMA-VNTGPT TRSFR AGT 457	5094	4/21/2017	1	927.81	457 DEFERRED COMP IN	01 2141
				<u>5,075.53</u>		
IRS/FEDERAL PARYOLL TAXES	5078	4/7/2017	1	15,719.99	FEDERAL INCOME TAX	01 2100
IRS/FEDERAL PARYOLL TAXES	5078	4/7/2017	1	14,838.44	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PARYOLL TAXES	5078	4/7/2017	1	3,470.32	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PARYOLL TAXES	5093	4/21/2017	1	11.42	FEDERAL INCOME TAX	01 2100
IRS/FEDERAL PARYOLL TAXES	5093	4/21/2017	1	11,970.91	FEDERAL INCOME TAX	01 2100
IRS/FEDERAL PARYOLL TAXES	5093	4/21/2017	1	48.06	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PARYOLL TAXES	5093	4/21/2017	1	12,239.76	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PARYOLL TAXES	5093	4/21/2017	1	11.24	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PARYOLL TAXES	5093	4/21/2017	1	2,862.54	FEDERAL INCOME TAX	01 2120
				<u>61,172.68</u>		
LINCOLN FINANCIAL GROUP	5098	4/30/2017	1	241.68	LIFE INSURANCE	01 2164
PERS HEALTH BENEFIT SERV	5100	4/30/2017	1	39,171.56	MEDICAL INSURANC-YER	01 2151
PERS HEALTH BENEFIT SERV	5100	4/30/2017	2	714.43	MEDICAL INSURANC-YER	11 5103 11
PERS HEALTH BENEFIT SERV	5100	4/30/2017	3	467.07	MEDICAL INSURANC-YER	01 5103 01
PERS HEALTH BENEFIT SERV	5100	4/30/2017	4	467.07	MEDICAL INSURANC-YER	01 5103 01
PERS HEALTH BENEFIT SERV	5100	4/30/2017	5	7.01	MEDICAL INSURANC-YER	01 5103 01
PERS HEALTH BENEFIT SERV	5100	4/30/2017	6	(433.94)	MEDICAL INSURANC-YER	01 5103 01

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH OF APRIL, 2017**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Expense Distribu</u> <u>Account</u>
PERS HEALTH BENEFIT SERV	5100	4/30/2017	7	0.03	MEDICAL INSURANC-YER	01 5103 09
PERS HEALTH BENEFIT SERV	5100	4/30/2017	8	640.00	MEDICAL INSURANC-YER	01 5121 01
PERS HEALTH BENEFIT SERV	5100	4/30/2017	9	512.00	MEDICAL INSURANC-YER	01 5121 02
PERS HEALTH BENEFIT SERV	5100	4/30/2017	10	1,408.00	MEDICAL INSURANC-YER	01 5121 09
PERS HEALTH BENEFIT SERV	5100	4/30/2017	11	768.00	MEDICAL INSURANC-YER	11 5121 11
PERS HEALTH BENEFIT SERV	5100	4/30/2017	12	768.00	MEDICAL INSURANC-YER	12 5121 12
PERS HEALTH BENEFIT SERV	5100	4/30/2017	13	141.36	MEDICAL INSURANC-YER	01 5103 09
PERS HEALTH BENEFIT SERV	5100	4/30/2017	14	71.30	MEDICAL INSURANC-YER	01 5121 09
PERS HEALTH BENEFIT SERV	5100	4/30/2017	1	5,208.00	MEDICAL INSURANC-YER	01 2151
				49,909.89		
PERS RETIREMENT SYSTEM	5080	4/7/2017	2	19,739.54	PERS PAYROLL REMITTANCE	01 2140
PERS RETIREMENT SYSTEM	5095	4/21/2017	2	75.25	PERS PAYROLL REMITTANCE	01 2140
PERS RETIREMENT SYSTEM	5095	4/21/2017	2	18,716.34	PERS PAYROLL REMITTANCE	01 2140
PERS RETIREMENT SYSTEM	5095	4/21/2017	4	(46.52)	PERS PAYROLL REMITTANCE	01 5109 01
PERS RETIREMENT SYSTEM	5095	4/21/2017	5	1,342.00	PERS PAYROLL REMITTANCE	01 5109 01
PERS RETIREMENT SYSTEM	5099	4/30/2017	1	11,244.86	UNFUNDED ACCRUED LIABILTY	01 5109 09
PERS RETIREMENT SYSTEM	5099	4/30/2017	2	2,982.62	UNFUNDED ACCRUED LIABILTY	01 5109 02
PERS RETIREMENT SYSTEM	5099	4/30/2017	3	6,726.00	UNFUNDED ACCRUED LIABILTY	11 5109 11
PERS RETIREMENT SYSTEM	5099	4/30/2017	4	6,640.38	UNFUNDED ACCRUED LIABILTY	12 5109 12
PERS RETIREMENT SYSTEM	5099	4/30/2017	5	3,437.00	UNFUNDED ACCRUED LIABILTY	01 5109 01
				70,857.47		
SEIU LOCAL 620	5081	4/7/2017	1	441.26	SEIU UNION DUES	01 2160
SEIU LOCAL 620	5096	4/21/2017	1	441.26	SEIU UNION DUES	01 2160
				882.52		

**Payroll Payable Vendor Subtotal** 332,558.63

**TOTAL DISBURSEMENT FOR JANUARY, 2017** 725,535.14

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**BOARD OF DIRECTORS SPECIAL MEETING MINUTES**  
Thursday, April 27, 2017 10:30 AM

**1. OPENING**

**A. Call to Order**

President Rice called the meeting to order at 10:30 a.m.

**B. Pledge of Allegiance**

President Rice led the Pledge of Allegiance.

**C. Establishment of Quorum**

A quorum was established.

Directors present: President Rice, Vice President Sanders, Director Thompson, Director Bahringer, and Director Farmer.

Staff present: General Manager Jerry Gruber, District Counsel Timothy Carmel, Administrative Services Officer/District Clerk Monique Madrid.

**2. PUBLIC COMMENT ON AGENDA ITEMS**

None.

**3. ADJOURN TO CLOSED SESSION**

**A. CONFERENCE WITH REAL PROPERTY NEGOTIATORS** pursuant to Government Code Section 54956.8  
Property APN: 022-251-019  
Agency Negotiators: Jerry Gruber, General Manager and Timothy Carmel, District Counsel  
Negotiating Party: The County of San Luis Obispo  
Under Negotiation: Price and Terms of Payment

**B. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION** pursuant to Government Code Section 54956.9(d)(1)  
Name of Case: SWRCB v. CCSD; NOV's related to WDR Order Nos. R3-2014-0047 and R3-2014-0050.

**4. RECONVENE TO OPEN SESSION (at Veterans Hall, 1000 Main St., Cambria, Prior to Regular Board of Directors Meeting)**

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**BOARD OF DIRECTORS REGULAR MEETING MINUTES**  
Thursday, April 27, 2017 12:30 PM

**1. OPENING**

**A. Call to Order**

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

**B. Pledge of Allegiance**

President Rice led the Pledge of Allegiance.

**C. Establishment of Quorum**

A quorum was established.

Directors present: President Rice, Vice President Sanders, Director Thompson, Director Bahringer, and Director Farmer.

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

**D. Report from Closed Session**

District Counsel advised there was discussion on two items. One was the real property negotiations regarding the library building and the second was the RWQCB NOV's received. The Board voted unanimously to accept the administrative liability penalty set forth in the complaint on April 18<sup>th</sup>, in the amount of \$53,596, and waive the right to a hearing.

**E. Agenda Review: Additions/Deletions**

Director Thompson requested that, due to the upcoming fire season and the new fire engine, the Fire Department Report and the Sheriff's Department Report be returned to the Special Report section of the Agenda. President Rice consulted the Board and there was consensus to return those items to the Special Reports section for this agenda and it will be reviewed for future meetings.

**2. PUBLIC COMMENT (Estimated time 30 minutes. At President's discretion additional comments may be heard at the end of the meeting.)**

Public Comment:

Tony Church

Lucia Cappacione

**3. SPECIAL REPORTS (Estimated time 5 Minutes per item)**

**A. Sheriff's Department Report**

Commander Jim Voge introduced himself. He is the new commander for the Coast station and is replacing Commander Taylor. He then reported on recent activities in Cambria for the Sheriff's Department.

**B. Fire Department Report (report added during meeting)**

CCSD Fire Chief William Hollingsworth reported on recent activities in Cambria for the Fire Department.

**4. ACKNOWLEDGEMENTS AND PRESENTATIONS**

None.

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

**A. Manager's Report**

i. General Manager's Report

General Manager Jerry Gruber provided a brief PowerPoint presentation of various Wastewater manholes, then provided a brief overview and some updates on items of importance as noted in the Manager's report. He also provided a brief summary of the Finance Manager's and District Engineer's reports.

Public Comment:  
Jeff Hellman

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

i. Ad Hoc Committees Reporting:

- ***Finance***-Task: Evaluate budget for fiscal year 2017-2019, assess fiscal policies and priorities
- ***Fire***-Task: Fire Department and draft responses to the Grand Jury report on the Risk of Catastrophic Fire in Cambria
- ***Infrastructure***-Task: Water Department, Wastewater Department and technology infrastructure (hardware and software) in all departments.
- ***Parks Recreation and Open Space***-Task: Parks & Recreation and Facilities Departments (including Veterans Memorial Hall.)
- ***Water Supply***-Tasks: Support staff's work on water supply permitting for the Sustainable Water Facility regular Coastal Development Permit and Environmental Impact Report, review 2015 UWMP and progress on water efficiency program goals, report to Board and suggest needed policy reviews for consistency.

President Rice reported on Finance Committee meeting and review of the draft amended budget and for the proposed FY budget 17/18.

Director Thompson reported on the Fire Ad Hoc Committee meeting where a review of the Grand Jury report occurred. Many of the items were complimentary and have been taken care of. The items coming up will be addressed in the response. A response will be brought forward at the May meeting for the Board's consideration.

Director Thompson also reported on the bids for the Community Park Phase 1, which will be received and opened today.

Director Bahringer reported on the Infrastructure Ad Hoc Committee and their focus on grant funding searches and the Wastewater revenue and expenditures.

Director Farmer reported we are in the process of scheduling a meeting with Energy Smart.

Vice President Sanders reported for the Water Supply Ad Hoc Committee and provided a brief update on the SEIR status and process. The Coastal Development Permit Application will be processed by the County, and they are looking at a September date for consideration of the permit.

President Rice reported she attended the NCAC and provided an update to them. There was only one vote against recommending the Coastal Development Permit project to the County. She also attended the Board of Supervisors meeting. She delivered the letter approved by this Board to the County Board of Supervisors.

President Rice also reported that both she and Director Farmer attended the recent CSDA Leadership Conference. She advised of her desire to have all Board members and the General Manager attend the next conference. There were other local CSD's with all board members in attendance.

Director Farmer reported on his attendance at the CSDA Leadership Conference and that he met others from outside the area and learned a lot. He also reported there will be a weed and plant identification workshop coming up on May 6, 2017 at 10:00 a.m. at the Trenton entrance to the Fiscalini Ranch. He reported that the Forest Committee wants to get a grant application for a forest health program. He stated there's also concern regarding the fire code provision. The Friends of the Fiscalini Ranch will be a part of the wildflower show, which is this weekend. They are also applying for a minor use permit to remove the eucalyptus trees in a two acre segment that's below Huntington Drive, and they will be replacing with native plants. He also gave an update regarding the recent NCAC meeting.

## **6. CONSENT AGENDA (Estimated time: 15 Minutes)**

- A. CONSIDERATION TO APPROVE THE EXPENDITURE REPORT FOR MARCH 2017**
- B. CONSIDERATION TO APPROVE THE MINUTES FROM THE SPECIAL BOARD MEETINGS HELD ON MARCH 9, AND MARCH 23, AND MARCH 30, 2017 AND THE REGULAR BOARD MEETING HELD ON MARCH 23, 2017**
- C. CONSIDER ADOPTION OF RESOLUTION 16-2017 ESTABLISHING SALARY RANGE FOR THE SUSTAINABLE WATER FACILITY CHIEF PLANT OPERATOR POSITION**
- D. CONSIDERATION OF ADOPTION OF RESOLUTION 17-2017 DECLARING A PUBLIC NUISANCE FOR THE ANNUAL FIRE HAZARD FUEL REDUCTION PROGRAM**
- E. CONSIDERATION OF APPROVAL OF CONTRACT WITH TOUGH AUTOMATION FOR REPAIRS AND UPGRADES TO THE LIFT STATION 9 CONTROL SYSTEM**
- F. CONSIDERATION OF ADOPTION OF RESOLUTION 19-2017 AUTHORIZING DESIGNATION OF APPLICANT'S AGENT TO BE FILED IN THE OFFICE OF EMERGENCY SERVICES (OES)**

President Rice asked for any items which Directors would like to be pulled. Director Farmer pulled item 6C for further discussion and President Rice asked for clarification on item 6F.

Director Bahringer moved to approve the consent agenda, except for item 6C.

Director Thompson seconded the motion.

Roll Call Vote:

Director Bahringer-Aye

Director Thompson-Aye

Director Farmer-Aye

Vice President Sanders-Aye

President Rice-Aye

Passed Unanimously: 5-Ayes, 0-Nays, 0-Absent

Item 6C was considered separately.

Vice President Sanders moved to approve Resolution 16-2017.

Director Bahringer seconded the motion with an understanding that the General Manager can fill the position at a lower rate not to exceed a particular salary range. The General Manager will determine the appropriate salary for the individual candidate.

The District Clerk advised there was an error in Exhibit B for the salary range of the Confidential Administrative Assistant position on both pages. The Clerk then read the correct salary range into the record.

The correct salary range for the first page in Exhibit B is:

Step A \$44,854

Step B \$47,097

Step C \$49,452

Step D \$51,924

Step E \$54,520

The correct salary range for the second page in Exhibit B is:

Step A \$47,321

Step B \$49,687

Step C \$52,171

Step D \$54,780

Step E \$57,519

Public Comment:

Jerry McKinnon

Roll Call Vote:

Vice President Sanders-Aye

Director Bahringer-Aye

Director Farmer-Nay

Director Thompson-Aye

President Rice-Nay

Motion Passed: 3-Ayes (Sanders, Bahringer, Thompson), 2-Nays (Farmer, Rice), 0-Absent

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

- A. DISCUSSION AND CONSIDERATION TO FIX WATER AND WASTEWATER STANDBY OR AVAILABILITY CHARGES AS PROVIDED IN GOVERNMENT CODE §61124(b) AND CONSIDERATION OF ADOPTION OF RESOLUTION 14-2017 FIXING WATER AND WASTEWATER STANDBY OR AVAILABILITY CHARGES FOR FISCAL YEAR 2017/2018

General Manager Jerry Gruber introduced the item and turned it over to District Counsel, who provided a brief explanation of the item and its annual recurrence.

President Rice opened the public hearing.

Called for Public testimony: None

President Rice closed the public hearing.

Director Thompson moved to make the appropriate findings and adopt Resolution 14-2017 establishing water and wastewater standby or availability charges for fiscal year 2017/2018.

Director Bahringer seconded the motion.

Roll Call Vote:

Director Thompson-Aye

Director Bahringer-Aye

Director Farmer-Aye

Vice President Sanders-Aye

President Rice-Nay

Motion Passed: 4-Ayes (Thompson, Bahringer, Farmer, Sanders), 1-Nay (Rice), 0-Absent

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

- A. DISCUSSION AND CONSIDERATION OF GENERAL FUND LOANING \$466,777 TO THE WASTEWATER FUND TO COVER CASH SHORTAGE ON JUNE 30, 2016

General Manager Jerry Gruber introduced the item and turned it over to Finance Manager Patrick O'Reilly, who provided a presentation to the Board.

Director Bahringer moved to approve a loan from the General Fund to the Wastewater Fund in the amount of \$466,777.00.

Vice President Sanders seconded the motion.

Vice President Sanders amended his second motion to include that the Board could consider relieving the Wastewater Fund of the interest charge at a future meeting as a policy matter.

Roll Call Vote:

Director Bahringer-Aye

Vice President Sanders-Aye

Director Farmer-Nay

Director Thompson-Aye



President Rice-Aye

Motion Passed: 4-Ayes (Bahringer, Sanders, Thompson, Rice), 1-Nay (Farmer), 0-Absent

**B. DISCUSSION AND CONSIDERATION OF ADOPTION OF RESOLUTION 15-2017 APPROVING AMENDMENTS TO CCSD BUDGET FOR FY 2016/2017**

General Manager Jerry Gruber introduced the item and turned it over to Finance Manager Patrick O'Reilly, who provided a presentation to the Board.

Mr. O'Reilly provided a handout to the Board and public of the revised amended budget and asked for an additional change of \$45,000 to the Wastewater Fund for the Tough Automation item. The amended budget is currently \$504,000 less than the draft amendment presented in March, 2017.

Director Bahringer moved to adopt Resolution 15-2017 approving amendments to the CCSD Budget for fiscal year 2016/2017 and to give authority for the Board to proceed with purchasing the budgeted fire command vehicle.

Vice President Sanders seconded the motion.

Roll Call Vote:

Director Bahringer-Aye

Vice President Sanders-Aye

Director Farmer-Aye

Director Thompson-Aye

President Rice-Aye

Passed Unanimously, 5-Ayes, 0-Nays, 0-Absent

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

President Rice asked to have the following items on a future agenda: introducing Fire Reservists, a vehicle replacement policy, the Grand Jury report, the SAFER Firefighters item, a discussion on policy on payback of funds to the General Fund from enterprise funds, and a communication policy.

Director Bahringer suggested the Finance Committee bring forward a policy for the Board's consideration during the Fiscal Year 2017/2018 Budget approval process.

Public Comment:

Jerry McKinnon

**10. ADJOURN**

President Rice adjourned the meeting at 4:04 p.m.

## CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **6.C.**FROM: Jerry Gruber, General Manager  
Patrick O'Reilly, Finance Manager-----  
Meeting Date: May 25, 2017Subject: CONSIDERATION OF ADOPTION OF  
RESOLUTION 21-2017 APPROVING AN  
AGREEMENT FOR CONSULTANT  
SERVICES WITH DAVID D. BRUNER,  
CPA, INC. FOR PROFESSIONAL  
FINANCIAL AUDITING**RECOMMENDATION:**

Staff recommends the Board adopt Resolution 21-2017 approving an Agreement for Consultant Services with David D. Bruner, CPA, Inc., for professional financial auditing for a 5-year term (Fiscal Year 2016/2017 through Fiscal Year 2020/2021).

**FISCAL IMPACT:**

The approved FY 2016/2017 CCSD budget includes \$15,000 for professional financial auditing services. David D. Bruner, CPA proposed \$9,250 for Fiscal Years 2016/17 and 2017/18 and \$9,450 for Fiscal Years 2018/19 through 2020/21.

**DISCUSSION:**

Staff published a Request for Proposal for governmental auditing services. The CCSD received the following eight (8) responses, which were reviewed by staff, and are attached for information:

<b><u>AUDITING FIRM</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>TOTAL</u></b>
DAVID D. BRUNER CPA, Inc.	9,250	9,250	9,450	9,450	9,450	46,850
RT DENNIS Accountancy	13,000	13,700	14,400	15,100	15,800	72,000
CROSBY CO. CPA	15,825	15,825	15,825	15,825	15,825	79,125
HINRICHER, DOUGLAS & PORTER CPAs	18,250	18,450	18,600	18,750	18,900	92,950
BARTLETT, PRINGLE WOLF, LLP	25,000	25,000	25,000	25,000	25,000	125,000
GLENN BURDETTE ATTEST CORP, CPAs	28,800	29,215	29,780	30,325	30,820	148,940
ROGERS, ANDERSON, AMLODY & SCOTT, LLP	30,570	30,570	31,730	31,730	32,970	157,570
PRICE PAGE & CO Accountancy Corp.	32,720	32,720	33,747	33,747	34,039	166,973

David D. Bruner's proposal is significantly less expensive than all other proposals. He is currently performing audits for Planada Community Services District, Le Grand Community Services District and the City of Biggs, California. All of these public agencies are in Merced County and the managers of the two districts and the city all recommended Bruner's services highly.

The professional qualifications of all of the other proposers are excellent, but their proposals were simply not cost competitive.

Attachments:            Audit Proposal by David D. Bruner, CPA  
                               Audit Proposal by RT DENNIS Accountancy  
                               Audit Proposal by CROSBY CO. CPA  
                               Audit Proposal by HINRICHER, DOUGLAS & PORTER, CPAs  
                               Audit Proposal by BARTLETT, PRINGLE WOLF, LLP  
                               Audit Proposal by GLENN BURDETTE ATTEST CORP, CPAs  
                               Audit Proposal by ROGERS, ANDERSON, AMLODY & SCOTT, LLP CPA  
                               Audit Proposal by PRICE PAGE & CO ACCOUNTANCY CORP.  
                               Resolution 21-2017  
                               Exhibit A to Resolution 21-2017

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

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

**Proposal for Independent Audit Services  
and Comprehensive Cost Bid  
Cambria Community Services District**

**Fiscal years ending June 30, 2017, 2018, 2019, 2020, and 2021**

TITLE PAGE

Independent Audit Services  
RFP Subject..... for the Cambria Community Services District  
Name of Proposer ..... David D. Bruner CPA, Inc.  
3183 Collins Drive, Suite A  
Address..... Merced, CA 95348  
Telephone Number..... (209) 384-3343  
Name of Contact Person..... Mr. David D. Bruner  
Date ..... April 27, 2017

TABLE OF CONTENTS

	Page
Letter of Transmittal .....	4-5
Technical Proposal.....	6-11
Audit Work Plan.....	12
Audit Agreement and Follow-up.....	13-14

**DAVID D. BRUNER, CPA**  
ACCOUNTANCY CORPORATION

3183 COLLINS DR STE A  
MERCED, CA 95348  
April 27, 2017

PHONE: (209) 384-3343  
FAX: (209) 384-3353  
DAVIDBRUNERCPA@YAHOO.COM

Mr. Jerry Gruber  
General Manager  
Cambria Community Services District

Dear Mr. Gruber:

David D. Bruner CPA, Inc. is pleased to respond to your request for a proposal to provide auditing services for the Cambria Community Services District (the Agency) for the years ending June 30, 2017, 2018, 2019, 2020, and 2021. In this proposal, we present the auditing services proposed and the members of my engagement team.

To fully appreciate my qualification to serve your Agency we encourage a thorough reading of our proposal. We are genuinely interested in serving you and we are confident you will find our services to be of the highest professional standards in terms of quality, competence, and effectiveness.

Understanding of the Work to be Done

The purpose of our examination will be to express an opinion on the fair presentation of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information in conformity with generally accepted accounting principles.

In regard to the Management's Discussion and Analysis (MD&A), we will apply certain limited procedures, which consists principally of inquiries of management regarding the methods of measurement and presentation of this information. We will provide an "in-relation-to" report on the combining of individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the general purpose financial statements.

We will provide an "in-relation-to" report on that schedule based on the auditing procedures applied during the audit of the financial statements.

We will audit the compliance of the Cambria Community Services District with the type of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations.

Our examination will be conducted in accordance with generally accepted auditing standards, which will include reviews of the system of internal control, and tests of transactions to the extent we believe necessary. Accordingly, we will not include a detailed audit of transactions to the extent which would be required if intended to disclose defalcations or other irregularities, although their discovery may result.

The audit examination will be performed in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards, provisions of the Single Audit Act Amendments of 1996 and the provisions of the U.S. Office of Management and Budget Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations.

We will issue the following reports in connection with our audit:

- 1) Annual audit of financial statements.

In addition, we will review and report on the following:

- 1.) Federal single-audit requirements and reports.
- 2.) Gann Limit.
- 3.) Annual report of financial transactions.

Our company has the qualifications, experience and training to perform the services requested in a timely manner, no later than the dates specified in the request for proposal.

This proposal is firm and irrevocable for 30 days from the date of this letter.

Sincerely,

A handwritten signature in cursive script that reads "David D. Bruner CPA, Inc.".

David D. Bruner CPA, Inc.  
Merced, California



## TECHNICAL PROPOSAL

### Affirmation of Independence

In all matters relating to the audit work, David D. Bruner CPA, Inc. and its individual auditors, whether government or public are free from personal or external impairments to independence. David D. Bruner CPA, Inc. shall be organizationally independent, and will maintain an independent attitude and appearance, in accordance with generally accepted auditing standards as defined by the U.S. General Accounting Office, Government Auditing Standards. We are independent of all of the component units of the Cambria Community Services District.

### Affirmation of Licensing

David D. Bruner is a licensed Certified Public Accountant in good standing with the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

### Description of David D. Bruner CPA, Inc.

David D. Bruner CPA, Inc. is a regional public accounting and management-consulting company located in Merced, California. The services we provide include a wide range of auditing, accounting, tax, and consulting services to clients throughout California.

Our company was founded on the principle of providing excellent service and going the extra mile for our clients. We are active in civic affairs and the local business and professional community. We have a wide range of experience in tax, accounting, auditing, and management consulting. Our clients range from small sole proprietorships to large companies. Our firm has established a niche in several key industries:

Construction / Real Estate

Health Care

Government / Non-Profit

Professional Practices

Our firm's services can be grouped into four areas:

- Audit Services
- Accounting and Reporting
  - Compilation Services
  - Review Services
- Tax Planning and Compliance
- Management Consulting Services

#### Understanding of the Scope of the Services Provided Financial Audit

The examination of the financial statements of the Cambria Community Services District for the fiscal years ending June 30, 2017, 2018, 2019, 2020, and 2021 will be for the primary purpose of expressing an opinion on its financial statements.

The examination will be performed in accordance with generally accepted governmental auditing standards as stated in Statement on Auditing Standards published by the American Institute of Certified Public Accountants, U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, Government Auditing Standards published by the U.S. General Accounting Office, and the Single Audit Act Amendments of 1996 and its provisions. Accordingly, we will test the accounting records of the District and perform other auditing procedures by methods and to the extent we deem appropriate for the purpose of expressing an opinion on the financial statements. An examination based on selective testing is subject to the inherent risk that material errors or irregularities if they exist may not be detected. If conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the appropriate District officials. No extended services will be performed unless they are authorized in the contractual agreement or in an amendment to the agreement.

#### Compliance Audit

Our compliance audit examinations will be performed in accordance with generally accepted auditing standards. We will select necessary procedures to test compliance and enable us to comment regarding compliance with the provisions of any and all Federal and State Statutes, Ordinances, Charter, Administrative Code, rule and regulations.

### Single Audit

Our single audit will be performed in accordance with the Single Audit Act Amendments of 1996 and its provisions. We will select necessary procedures to test compliance and enable us to comment on the federal program grants received in the fiscal year ending June 30, 2017, 2018, 2019, 2020, and 2021.

### Qualifications of Audit Team

The audit team assembled by our company is very qualified to perform this engagement.

#### David D. Bruner, Engagement Leader

David D. Bruner, founding member and president of the company, has twenty six years of public accounting experience. He has an extensive background in the audits of local governments, special districts and nonprofit organizations. He graduated from California State University, Stanislaus with a Bachelor of Science in Business Administration / Accounting and Finance. He also graduated from Golden Gate University with his Masters in Taxation and Graduate Certificate in Estate Planning. He will be starting the MBA program at Northwestern University in the fall of 2017. He has been involved in the audits of the Cities of Biggs, Chowchilla, Gustine, and Merced, and the audits of other governmental agencies such as Le Grand Community Services District, Planada Community Services District, Le Grand High School District, and Bloss Memorial Health Care District. He has also been involved in the HUD audits of numerous apartment complexes in Stanislaus and San Joaquin counties. He has been involved in the audits of the American Red Cross of Merced and Mariposa Counties, Elks Lodge BPOE 1240, Merced Chamber of Commerce, Atwater Chamber of Commerce, Independent Construction Contractors of America, California Chapter, Turlock Christian School and numerous other nonprofits.

Mr. Bruner is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. Recent continuing professional education courses include *Planning for an Audit of a State or Local Government; Solving Complex Single Audit Issues for Government; and Governmental Accounting and Auditing Update 2015-16.*

#### Christa L. Bruner, Manager

Ms. Bruner, a staff accountant has five years of public accounting experience. She has a degree in Interdisciplinary Studies with a Concentration in Mathematics from Texas A&M University. She has also completed 10 classes of a 16-class MBA program at the University of Houston in Houston,

Texas. Ms. Bruner has been involved in the audits of Bloss Memorial Healthcare District and Central California Dental SurgiCenter.

Meuy Saechao, Staff Accountant

Ms. Saechao is a staff accountant with two years of public accounting experience. She has a degree in Business Administration with an emphasis in Accounting. She has worked in the private and public accounting sectors. She is currently in the process of completing her governmental continuing education requirements.

Harold M. Bruner, Staff Accountant

Mr. Bruner is a staff accountant with four years of public accounting experience. He has worked in the private and public accounting sectors. He has been involved in the audits of various governmental and nonprofit organizations. He has experience in running and operating businesses. He is currently working on his governmental continuing education.

Jim M. Stofle, Auditing Consultant

Mr. Stofle is a CPA in private practice in Merced, California with over twenty years of public accounting experience. He has been involved and performed audits of various governmental and nonprofit organization. Mr. Stofle will be a consultant to Mr. Bruner in reviewing the audit and quality control and accounting and auditing issues.

Continuing Education Program

The firm maintains a continuing education program to make sure the staff meets all governmental continuing education requirements. It is expected that each year, each staff person's governmental accounting experience and expertise increases.

Staffing Commitment

The firm is committed to committing and maintaining the staffing necessary to successfully complete the engagement in the time specified in this proposal.

Specific Audit Approach

Our audit approach will include an audit work plan that breaks the audit process into segments that include the following:

- 1) Planning
- 2) Preliminary review of internal control
- 3) Tests of internal control
- 4) Performance of audit field work
- 5) Preparation of audit reports

A comprehensive audit work plan below identifies the level of staff and hours assigned to each segment of the engagement. We will use both statistical and non-statistical sampling and we will use our professional judgment to determine which method of sampling will be used. We anticipate the use of EDP software in the engagement.

Analytical review will be used in the planning stage of the audit process to determine the nature and extent of the audit tests and procedures and analytical review procedures will be used as audit tests to evaluate the reasonableness of information on the financial reports. There are various methods of analytical review including:

- 1) Comparison with prior year information
- 2) Comparison with budget information
- 3) Ratio analysis
- 4) Relationship analysis
- 5) Comparison to expected results

Any significant variances will be documented and discussed with the appropriate personnel for explanation. Additional audit procedures may be required as a result of analytical review.

Our approach to understanding the internal control structure will begin with a review of the organizational structure as identified in organizational charts and similar documents. We will identify management information systems, computer programs, accounting systems and other related information

Interviews will be conducted with individuals identified in the preliminary analysis of the internal control structure. From the information obtained through this approach, tests of internal controls will be developed.

The audit approach to determine laws and regulations will be obtained from various sources that we will review to determine the nature and scope of our audit tests. Minutes of the Cambria Community Services District meetings, grant documents, Catalog of Federal Domestic Assistance Programs and if necessary contact with the Oversight Agency for Single Audit Compliance Issues.

Our approach to audit sampling will depend on the purpose of the testing. In test of controls, the size of the sample will depend on the risk assessment and will range from 25 to 60. We will define the population to be tested, and select a representative sample using several methods including random, haphazard and systematic selection. We will use our professional judgment in determining the appropriate method.

CAMBRIA COMMUNITY SERVICES DISTRICT  
AUDIT WORK PLAN

<u>Task</u>	<u>Assign To / Hours</u>	<u>Timing</u>
Appointment as auditors		May
Preparation of Audit Plan	Leader, staff / 20	June
Petty Cash Counts	Leader, staff / 8	June 30
Review authoritative literature	Audit Team / 15	Throughout the audit
Meetings with city staff or city representatives	Leader, staff / 25	June to November
Preliminary review and assessment of accounting and administrative internal controls to determine nature, timing, and extent of audit tests and procedures	Leader, staff / 40	July 20 to August 15
Tests of transaction for compliance with controls	Leader, staff / 40	August 1 to August 31
Preparation of detailed audit programs	Leader, staff / 20	August 1 to August 31
Perform audit tests:		
Verification tests		
Test of transactions		
Confirmations		
Compliance tests for federal and state grants	Leader, staff / 80	September 15 to October 31
Preparation of audit report	Leader, staff/ 30	October and November

This proposed audit work plan timetable is dependent on the trial balance, general ledger, financial statements and other related accounting records being available to us by September 15, 2017.

## AUDIT AGREEMENT UNDERSTANDING

David D. Bruner CPA, Inc. clearly understands that the term of the audit agreement will be for a five (5) year period.

### Follow-up Proposal

David D. Bruner CPA, Inc. will review prior years management comments that were presented to the Planning Council to see whether they have been effectively implemented into the accounting and administrative systems of the Cambria Community Services District.

### Peer Review Report

Our practice has completed its second peer review. Our last peer review was November 2015. The follow up is in the process of being completed and is not available for review.

### Prior Engagement

Bloss Memorial Healthcare District, Atwater, CA

Audit of General-Purpose Financial Statements for the year ended June 30, 2003, 2004, 2005, 2008, 2009, and 2011.

\$13,500

David D Bruner, Christa L Bruner, and Harold Bruner - Audit Team

Contact – Dawnita Castle, Interim CFO (209) 381-2000 extension 607



Planada Community Service District, Planada, CA

Audit of General-Purpose Financial Statements for the year ended June 20, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015 and 2016..

\$6,750

40 hours - 40 hours David D Bruner

Contact - Daniel Chavez, District Manager (209) 382-0213

Le Grand Community Services District, Le Grand, CA

Audit of General Purpose Financial Statements for the year ended June 30, 2016.

\$8,750

David D Bruner, Christa Bruner, and Harold Bruner - Audit Team

Contact - Pat Mize, District Manager (209) 389-4173

City of Biggs, California

Audit of General Purpose Financial Statements for the year ended June 30, 2016

\$8,975

David Bruner, Christa, Bruner, Harold Bruner, and Jim Stolfe - Audit Team

Contact - Mark Sorensen, City Administrator (530) 868-0100

## COMPREHENSIVE COST BID

Name of Firm: David D. Bruner CPA, Inc.

Certification: David D. Bruner is president of the firm and is authorized to represent the company, submit a bid, and sign a contract with the Cambria Community Services District.

Total all-inclusive costs for the fiscal year 2017 engagement	\$9,250
Total all-inclusive costs for the fiscal year 2018 engagement	9,250
Total all-inclusive costs for the fiscal year 2019 engagement	9,450
Total all-inclusive costs for the fiscal year 2020 engagement	9,450
Total all-inclusive costs for the fiscal year 2021 engagement	9,450

We give the governmental entity the option to add additional years to the proposal.

**EXHIBIT A**  
**TOTAL MAXIMUM PRICE**

	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>5 YEAR TOTAL</u>
DISTRICT AUDIT	6,700	6,700	6,900	6,900	6,900	34,100
STATE CONTROLLER REPORTS	1,800	1,800	1,800	1,800	1,800	9,000
GANN APPROPRIATION LIMIT	750	750	750	750	750	3,750
GRAND TOTAL	<u>\$ 9,250</u>	<u>\$ 9,250</u>	<u>\$ 9,450</u>	<u>\$ 9,450</u>	<u>\$ 9,450</u>	<u>\$ 46,850</u>

**EXHIBIT B**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

**FOR THE AUDIT OF FISCAL YEAR 2017 FINANCIAL STATEMENTS**

	<u>Standard Hourly</u>		<u>Quoted Hourly</u>		<u>Cost (Quoted Hrs x Rate)</u>
	<u>Hours</u>	<u>Rates</u>	<u>Hours</u>	<u>Rates</u>	
Partners	60,50	\$100	60,50	\$100	6,050
Managers	_____	_____	_____	_____	_____
Supervisory Staff	_____	_____	_____	_____	_____
Staff	30	\$65	30	\$65	1,950
Other (specify)	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**Total for services described  
in Section II A of the RFP  
(Detail on subsequent pages)**

8,000

**Out-of-pocket expenses**

Ø

**Meals and Lodging**

950

**Transportation**

300

**Other (specify): \_\_\_\_\_**

\_\_\_\_\_

**Total maximum price for the audit**

\$9,250

Note: The quoted hourly rate should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total maximum price

**AUDIT PROPOSAL FOR THE  
CAMBRIA COMMUNITY SERVICES DISTRICT**

**12223 Highland Ave 106-625  
Rancho Cucamonga, CA 91739**

**Phone: 909.689.8219**

**Email: [rtdennis@dennis-cpa.com](mailto:rtdennis@dennis-cpa.com)**

**Contact: Rob Dennis**

**Date: April 13, 2017**







# TABLE OF CONTENTS

---

Transmittal Letter .....	- 1 -
Firm Profile .....	- 3 -
Staffing.....	- 12 -
Specific Experience .....	- 19 -
Current Client List.....	- 21 -
References .....	- 24 -
Specific Audit Approach .....	- 26 -
Peer Review Report .....	- 34 -

<PAGE INTENTIONALLY LEFT BLANK>





## TRANSMITTAL LETTER

We are pleased to provide our audit proposal to Cambria Community Services District for the year ending June 30, 2017 through June 30, 2020.

Our Firm specializes in Governmental Audits and we are committed to bringing our clients a professional experience with knowledgeable and approachable staff. We strive to be experts in our field as standards in the governmental audit industry have changed with new GASBs and tougher peer reviews.

We are fully committed to all deadlines, meeting all deadlines required by both the District and the State. Additionally we have administrative support for drafting of the financial statements, etc.

Our commitment to technology has afforded us the capability of have the most up to date audit tools for a less intrusive audit experience, while at the same time, providing a quality engagement.

As stated in the request, we understand the services to be provided are the following:

1. Compile the Cambria Community Services District's financial statements based off the District's trial balance.
2. An opinion on the Cambria Community Services District's financial statements in accordance with auditing standards generally accepted in the United States of America.
3. An opinion on the Cambria Community Services District's Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements performed in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

The sections that follow, as required by the RFP, demonstrate our experience and ability to complete the requirements for this audit, as well as our audit approach. This is an irrevocable offer not to exceed sixty (60) days. For purposes of this proposal Robert T. Dennis is authorized to make representations for RT Dennis Accountancy. If you have any questions or concerns please feel free to contact us.

A handwritten signature in black ink, appearing to read 'Robert T. Dennis', is written over a horizontal line.

Robert T. Dennis, CPA  
Partner

RIDENNIS  
ACCOUNTANT

**INTRODUCTION**

The beginnings of RT Dennis Accountancy started in December of 2008 when Rob Dennis formed the partnership Dennis & Hart Accountancy. The emergence of RT Dennis Accountancy was solidified subsequent to a merger and spinoff as a firm licensed by the California Board of Accountancy as FNP 2508.

Rob Dennis was introduced to the governmental audit industry at the largest school district audit firm in California in April 2000. Mr. Dennis has remained committed to the governmental industry with over thirteen years of experience in the governmental/nonprofit arena. This includes working in the business office of a large school district (about 30,000 ADA) in San Bernardino County and a waste water agency in Chino.

As far as audits are concerned, the firm's background experience includes audits of school districts, Proposition 39 bonds, Uniform Guidance (formerly OMB A-133) Single Audits, water districts, and a variety of special districts. The diversity of clients has been from 50,000 ADA school districts down to single school districts; and the location of these districts has been all points within the state of California. Although school districts were the starting point, Mr. Dennis has gone on to audit other governmental entities such water districts and various other special districts. The size of all the entities audited range in size from \$300,000 to \$450 million in general fund revenue.

Currently we audit governmental and not-for-profit entities, which allow us to focus on governmental accounting and auditing standards. Since we specialize in governmental entities all of our practice aids, audit manuals, accounting manuals, and research materials are the most up-to-date to current standards.

Through varied experience the firm has developed a profound understanding of the interworking of governmental entities. With that said, our goal is to work with clients through scheduling and timely communications to provide the audit objectives for the client by the mandated deadlines.

Our mission is to provide high quality audits at a reasonable fee. Please refer to "Specific Experience" for a partial list of the entities audited.

---

**GENERAL INFORMATION**

We have read the specific information requested within the request for proposal and believe all areas have been addressed within this proposal. This proposal is not a joint venture nor is it a consortium.

**SERVICES PROVIDED**

In addition to auditing, we are a full service firm and we are available to provide the following services to school districts, associated student bodies ("ASB"), municipalities, and other not-for-profit entities:

- ❖ Bookkeeping services accounting services
  - ❖ Budget development
  - ❖ Comprehensive annual financial report ("CAFR") preparation, analysis, and other assistance
  - ❖ Internal control design and consulting services
  - ❖ Not-for-profit tax preparation
  - ❖ GASB 34 maintenance and analysis
  - ❖ GASBs 43, 45, 57, 75 Other Postemployment Benefits ("OPEB") accounting, reporting and analysis
  - ❖ GASB 63 and 65 implementation for deferred inflows and deferred outflows
  - ❖ GASB 82 (67 and 68 amended by 82) implementation for pension reporting such as California Public Employee Retirement System ("CalPERS") and California State Teachers' Retirement System ("CalSTRS")
-

**MEMBERSHIPS**

The firm has membership of the following organizations:

- ❖ American Institute of Certified Public Accountants (“AICPA”) – The AICPA is the world’s largest member association representing the accounting profession, with nearly 386,000 members in 128 countries and a 125-year heritage of serving the public interest. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting. The AICPA sets ethical standards for the profession and U.S. auditing standards for audits of private companies, nonprofit organizations, federal, state and local governments. It develops and grades the Uniform CPA Examination and offers specialty credentials for CPAs who concentrate on personal financial planning; fraud and forensics; business valuation; and information technology. Through a joint venture with the Chartered Institute of Management Accountants, it has established the Chartered Global Management Accountant designation to elevate management accounting globally.
  - ❖ AICPA’s Chartered Global Management Accountant (“CGMA”) designation – The CGMA is a relatively new designation created by the AICPA and the Chartered Institute of Management Accountants. The CGMA mission is to promote the science of management accounting on the global stage. The designation champions management accountants and the value they add to an organization.
  - ❖ AICPA’s Government Audit Quality Center (“GAQC”) – GAQC promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. GAQC is a voluntary membership center for CPA firms and state audit organizations that perform governmental audits.
  - ❖ AICPA’s Firm Practice Management (“PCPS”) – The PCPS Firm Practice Center provides a venue for CPA firms to harness business opportunities and overcome challenges in their firms. PCPS - the AICPA Private Companies Practice Section—provides a rich array of valuable information and resources for firms of all sizes in the area of practice management.
-

**MEMBERSHIPS, CONTINUED**

- ❖ California Society of Certified Public Accountants (“CalCPA”) – CalCPA’s vision is to cause CalCPA members to be viewed as leaders in professional competency and integrity by clients, employers, the public and government officials. Their mission is to increase the value and promote the integrity of the CPA profession, contribute to the success of our members, and strengthen client, employer, public and government trust in CalCPA member advice, work products and opinions
  
- ❖ AICPA’s Peer Review Program – CalCPA administers the AICPA Peer Review Program for enrolled firms with their main office in California, Arizona and Alaska. The AICPA administers this program through the National Peer Review Committee (“NPRC”) for firms required to be registered with and inspected by the Public Company Accounting Oversight Board (“PCAOB”). A peer review is a periodic outside review of a firm’s accounting and auditing practice aimed at helping the firm maintain and improve the quality of its services.
  
- ❖ California Special Districts Association (“CSDA”) – CSDA was formed in 1969 to promote good governance and improved core local services through professional development, advocacy, and other services for all types of independent special districts. CSDA is the only statewide association representing all types of independent special districts including irrigation, water, park and recreation, cemetery, fire, police protection, library, utility, harbor, healthcare and community services districts. CSDA provides education and training, insurance programs, legal advice, industry-wide litigation and public relations support, legislative advocacy, capital improvement and equipment funding, collateral design services, and, current information that is crucial to a special districts management and operational effectiveness.

**MEMBERSHIPS, CONTINUED**

- ❖ Government Finance Officers Association (“GFOA”) – The GFOA, founded in 1906, represents public finance officials throughout the United States and Canada. The associations nearly 18,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing of thousands of governmental operations in each of their jurisdictions. The GFOA’s mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit. The GFOA has accepted the leadership challenge of public finance. To meet the many needs of its members, the organization provides best practice guidance, consulting, networking opportunities, publications including books, e-books, and periodicals, recognition programs, research, and training opportunities for those in the profession.

**FIRM OFFICE**

The firm has one office located in Rancho Cucamonga. Rancho Cucamonga serves as our home office location.

**INDEPENDENCE**

All auditors of the firm are independent of the Cambria Community Services District as defined by audit standards generally accepted in the United States of America and Government Accountability Office’s *Government Auditing Standards*.

---

**PEER REVIEW**

We are currently a member of the AICPA's peer review program (Firm #6140576), as administered by the CalCPA, and as such we are required to undergo a peer review every three years.

Our most recent peer review was performed in July 2016. Firms can receive a rating of *pass*, *pass with deficiencies*, or *fail*. We received a rating of *Pass*. The report is available at the following web address: <https://peerreview.aicpa.org/firmfile/DocDefault.aspx>, enter the firm number (mentioned above), and the peer review report as well as acceptance letter are available for viewing and/or download.

We have also included a copy of the report in the back of the proposal.

**LICENSE TO PRACTICE**

Rob Dennis, Christy Tyler-Cooper, and Leighanne Lafrenz Nickle are licensed by the California Board of Accountancy as Certified Public Accountants, #90213, #127448, and #131677, respectively. As previously mentioned, the firm is also licensed by the Board of Accountancy as FNP #2508.

**LEGAL OR REGULATORY ACTION**

The firm is not currently, nor has been in the past, involved with any legal or regulatory actions.

**STAFF ASSIGNED TO THE AUDIT**

The staff assigned to the job would be Rob Dennis, Eric Hart, and Leighanne Lafrenz Nickle. Mr. Dennis, Mrs. Cooper, and Mr. Hart have worked on all facets of an audit, from staff level to manager. For specific information, please see the Staffing section. Other staff would be assigned as needed and as scheduling permits.

---



**CONTINUING PROFESSIONAL EDUCATION (“CPE”)**

Auditors performing work in accordance with Generally Accepted Government Auditing Standards (“GAGAS”), including planning, directing, performing audit procedures, or reporting on an audit conducted in accordance with GAGAS, should maintain their professional competence through continuing professional education (CPE). Therefore, each auditor performing work in accordance with GAGAS should complete, every 2 years, at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. Auditors who are involved in any amount of planning, directing, or reporting on GAGAS audits and auditors who are not involved in those activities but charge 20 percent or more of their time annually to GAGAS audits should also obtain at least an additional 56 hours of CPE (for a total of 80 hours of CPE in every 2-year period) that enhances the auditor’s professional proficiency to perform audits. Auditors required to take the total 80 hours of CPE should complete at least 20 hours of CPE in each year of the 2-year periods. Auditors hired or initially assigned to GAGAS audits after the beginning of an audit organization’s 2-year CPE period should complete a prorated number of CPE hours.

As described above, we are required to obtain a minimum amount of CPE; we achieve this from various organizations. Most of our CPE is provided by the AICPA, as well as the California Education Foundation, which is in cooperation with the California Society of Certified Public Accountants. Some examples of CPE titles are as follows:

- ❖ Accountancy Laws, Ethics, Taxes, and Financial Reporting Review – Ethics
  - ❖ Annual School District Accounting/Auditing Update (class developed with the California Department of Education and California State Controller’s Office)
  - ❖ California Regulatory Review
  - ❖ Fraud – Governmental and Not-For-Profits
  - ❖ GASB Basic Financial Statements for State and Local Governments
  - ❖ Governmental Accounting and Auditing Update
-

**INSURANCE/INDEMNITY**

The firm has professional liability insurance policy in aggregate of \$1,000,000 with CAMICO Mutual Insurance Company, and will indemnify and hold harmless the District from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are aware of the provisions of Sections 3700 et seq. of the California Labor Code which requires every employer to be insured against liability for workers' compensation or to undertake insurance in accordance with the provisions of that code before commencing the performance of the work of the contract.

**EXPERIENCE**

The firm specializes in governmental audits as well as Uniform Guidance Audits (formerly A-133 Single Audits). Over the past 15 years the firm's staff (both in this firm and previous firms) have been auditing governmental agencies, and have written CAFRs in compliance with GASB 34 as well as all current GASB required disclosures, such as 75 (OPEB) and 82 (Pensions). In addition to the federal compliance, staff has also performed state compliance auditing, and other audit work.

**QUALITY**

The firm strives to provide the highest quality audits to our clients. As evidence to our commitment to quality we use the continuing professional education and our professional memberships as our opportunity to strengthen our knowledge base for application into actual audit scenarios.

Our belief is that an audit, while required, is an opportunity for the client to use our knowledge and experience to improve their own operations, or as a sounding board for ideas they may have for improving or changing their accounting procedures.

Finally, when it comes time for audit report review, we have arrangements with other CPAs to provide a "cold review" or the equivalent of a "second partner review." This helps catch any opinion, disclosure, or accounting issues which may have missed. This also helps in catch any formatting, spelling, or grammar errors that may have passed our review.

---

**METHOD OF OPERATION**

The firm uses Pro Systems fx for our trial balance and audit documentation. This allows us to use Excel, Word, and Outlook for our audit schedules and back-up. As far as any documentation from the client is concerned, we are paperless, and, therefore, do not require the client to prepare any copies for us. We would appreciate electronic files either through email or presented to us upon arrival.

We come to audit fieldwork with laptops and scanners; this allows us to exploit the most current technology as a tool for expediting the audit with the least amount of negative impact to the client's staff.

Prior to the audit we will provide the client with a detailed list of items and reports needed for completion of that particular phase of the audit. Availability of accounting staff during the time we are at the client's facilities is of the utmost importance; however, if we know in advance any availability issues we can work around them and reschedule testing of controls and accounts.

**WORK-PAPER RETENTION**

The firm's policy is to retain all work-papers for a period of seven years, as is required by law.

Except as noted above regarding the “cold review,” we do not subcontract any of the audit work.

The Firm is an Equal Opportunity Employer, and is in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including executive Order No. 11246 of September 24, 1965.

**Examples of Continuing Education (CPE) for staff:**

- ❖ AICPA’s Annual Governmental Accounting and Auditing Update
- ❖ AICPA’s Government Audit Quality Center Required Annual Update
- ❖ CalCPA’s Annual School Districts Conference
- ❖ CalCPA’s Fraud: Essential Tools and Techniques
- ❖ CalCPA’s Accounting and Auditing with Excel
- ❖ CalCPA’s Ethics and Professionalism for CPAs in Public Practice

**RESUME****Robert T. Dennis, CPA, CGMA**

*Proprietor*

**Experience:**

With fifteen years of public accounting and internal audit experience which includes work on over 100 governmental entity and non-profit audits which were located in various location all throughout California.

This experience includes but is not limited to:

- ❖ Preparation of numerous School District Annual Financial Reports (including Single Audit Reports)
  - ❖ Preparation of numerous County Office of Education and Community College Annual Financial Reports (including Single Audit Reports)
  - ❖ Preparation of Special District Annual Financial Reports
  - ❖ State Controller's Financial Transaction Reports
  - ❖ Management Letters
  - ❖ Performed multiple single audits which have included major programs across different funding agencies, such as US Dept of Education, US Dept of Agriculture, US Dept of Labor. etc.
  - ❖ Oversight of all audit work involved for engagements
  - ❖ Review and implementation support for school attendance systems
  - ❖ Review of Federal and State programs for compliance requirements
-

**RESUME, CONTINUED*****Education:***

Graduated from Cal State Fullerton, BA in Business Administration with concentrations in both Accounting and Finance

***Professional Organizations:***

- ❖ American Institute of Certified Public Accountants ("AICPA")
- ❖ California Society of Certified Public Accountants
- ❖ California Special District Association ("CSDA")
- ❖ Government Finance Officers Association ("GFOA")

***Other:***

Rancho Cucamonga Kiwanis, Treasurer, 2009 – 2010

**RESUME****Eric J. Hart***Manager****Experience:***

Director of fiscal service at school districts in southern California between 2012 and 2016, ranging in size from about 5,000 students to over 15,000 students. Oversaw all business operations of the Districts.

Audit partner between 2009 and 2012. Oversaw audits of various government agencies, mostly school districts, special districts and cities.

With over ten years of public accounting and internal audit experience which includes work on over 100 governmental entity and non-profit audits which were located in various location all throughout California.

This experience includes but is not limited to:

- ❖ Preparation of School District Annual Financial Reports, including Single Audit Reports
  - ❖ Preparation of City Comprehensive Annual Financial Reports (“CAFRs”), including Single Audit Reports.
  - ❖ Preparation of Special District Annual Financial Reports
  - ❖ State Controller’s Financial Transaction Reports
  - ❖ Management Letters
  - ❖ Performed multiple single audits which have included major programs across different funding agencies, such as US Dept of Education, US Dept of Agriculture, US Dept of Labor. etc.
-

**RESUME, CONTINUED**

- ❖ Oversight of all audit work involved for engagements
- ❖ Review and implementation support for school attendance systems
- ❖ Review of Federal and State programs for compliance requirements

Director of accounting at large mental health provider between 2006 and 2009. Oversaw day to day accounting functions including payroll, accounts payable and general ledger. Prepared all budgets for agency. Prepared year end cost report for submission to State of California for medical reimbursable programs. Worked as budget and invoicing liaison with all counties and other grantors to the agency.

Audit In-charge/Manager at Moreland and Associates between 2002 and 2005, and at Vavrinek, Trine Day and Company between 2000 and 2002. Duties included financial statement preparation/review, including CAFRs, internal control testing, OMB-133 Single Audit (currently Uniform Guidance), and various other compliance testing.

***Education:***

Graduated from Bethany College in Lindsborg, Kansas, with a double major in Accounting and Economics

In progress, Kansas State University, Kansas, Masters in Business Administration

---



**RESUME****Leighanne Lafrenz Nickle, CPA***Supervisor***Experience:**

Over twenty five years of private and public accounting which includes work on over many private and non-profit entities which were located in various location all throughout California.

This experience includes but is not limited to:

- ❖ Prepared individual and business tax returns for clients
  - ❖ Assisted in tax planning as needed for clients
  - ❖ Provide business services to clients on a consultant basis. Services include: full bookkeeping and payroll services, human resources and related accounting projects, as well as, supervised staff
  - ❖ Worked on audit teams preparing compliance audits for government agencies
  - ❖ Maintained full accounting cycle, accounts payable and account receivable and fixed assets
  - ❖ Prepared financial statements, monthly, quarterly
  - ❖ Prepared quarterly sales tax returns
-

**RESUME, CONTINUED*****Education:***

- ❖ Graduated from Keller Graduate School of Management, with an MBA in Accounting
- ❖ Graduated from DeVry University with a Bachelor of Science, Accounting

***Professional Organizations:***

- ❖ American Institute of Certified Public Accountants ("AICPA")
- ❖ California Society of Certified Public Accountants

Mr. Dennis and Mr. Hart have participated in the past audits as the audit in charge/manager/partner for the following agencies:

**Cities/Redevelopment Agencies:**

City of Bell Gardens  
City of Calipatria  
City of East Palo Alto  
City of Hughson  
City of Madera  
City of Monterey

City of San Clemente  
City of San Ramon  
City of Shafter  
City of Simi Valley  
City of Westmorland

**Special Districts:**

40<sup>th</sup> District Agricultural Association  
Apple Valley Heights Water District  
Hesperia Park and Recreation District  
Joshua Basin Water District

Mojave Water Agency  
Saratoga Cemetery District  
South Kern Cemetery District  
Thunderbird Water District

**School Districts:**

Bassett Unified  
Beverly Hills Unified  
Colusa Unified  
Del Norte County Unified  
Duarte Unified  
Gold Trail Union  
Hawthorne Elementary  
Lancaster Elementary  
Lawndale Elementary  
Maxwell Unified  
Montebello Unified  
Muroc Joint Unified

Pierce-Joint Unified  
Plumas Unified  
Riverside Unified  
Santa Ana Unified  
Santa Barbara Unified  
Santa Cruz City  
Simi Valley Unified  
South Pasadena Unified  
South San Francisco Unified  
Walnut Valley Unified  
William S. Hart Union High  
Williams Unified

---

**County Offices of Education:**

Colusa County Office of Education  
Del Norte County Office of Education

Plumas County Office of Education

**Community Colleges:**

Antelope Valley Community College  
Barstow Community College

Southwestern Community College  
Victor Valley Community College

**Not-for-profit Organizations & Charter Schools:**

Academy for Career Education Charter  
El Dorado County Fair Association  
Klamath River Early College of the Redwoods  
Options for Youth

Watts Learning Center  
Wheatland Charter Academy  
Yuba County Career Preparatory Charter

---

<b>Cemetery District Audits</b>	<b>Uniform Guidance / Single Audit</b>	<b>2015/16 Entity- Wide Revenue</b>
Arroyo Grande Cemetery District	No	\$ 442,000
Kern River Valley Cemetery District	No	\$ 217,000
North County Cemetery District	No	\$ 2,081,000
Pomerado Cemetery District	No	\$ 1,111,000
Palm Springs Cemetery District	No	\$ 1,616,000
Soledad Cemetery District	No	\$ 136,000
<b>Special District Audits</b>	<b>Uniform Guidance / Single Audit</b>	<b>2015 Entity- Wide Revenue</b>
Big River Community Services District	No	\$ 163,000
Soledad-Mission Recreation District	NA	\$ 479,000
<b>Not-for-Profit Audit</b>	<b>Uniform Guidance / Single Audit</b>	<b>2016 Revenue</b>
California Association of Public Cemeteries	No	\$ 161,000

<b>School District Audits</b>	<b>Uniform Guidance / Single Audit</b>	<b>2016 Entity- Wide Revenue</b>
Bayshore School District	No	\$ 4,878,000
Brisbane School District	No	\$ 7,878,000
Camptonville Union Elementary School District	No	\$ 901,000
Indian Diggings School District	No	\$ 552,000
Indian Springs Elementary School District	No	\$ 620,000
Mountain Union Elementary School District	No	\$ 1,359,000
Plumas Lake School District	Yes	\$ 13,577,000
Wheatland Elementary School District	Yes	\$ 16,570,000
Wheatland Union High School District	Yes	\$ 8,752,000
Whitmore Union Elementary School District	No	\$ 600,000

<b>County Office of Education Audit</b>	<b>Uniform Guidance / Single Audit</b>	<b>2016 Entity- Wide Revenue</b>
Yuba County Office of Education	Yes	\$ 27,516,000
<b>Proposition 39 Bond Audit</b>	<b>Uniform Guidance / Single Audit</b>	<b>2016 Bond Related Expenditures</b>
Lancaster School District	NA	\$ 2,298,000
<b>Service Work</b>	<b>Uniform Guidance / Single Audit</b>	<b>2016 Entity- Wide Revenue</b>
Idyllwild Fire Protection District	NA	\$ 1,909,000

Michael Marsalek, General Manager  
Arroyo Grande Cemetery District  
[agcemetery@sbcglobal.net](mailto:agcemetery@sbcglobal.net)  
895 El Camino Real  
Arroyo Grande, CA 93420  
805.489.2475

Patrick Reitz, Fire Chief  
Idyllwild Fire Protection District  
[chief@idyllwildfire.com](mailto:chief@idyllwildfire.com)  
PO BOX 656  
Idyllwild CA 92549  
951.659.2153

Leona Smith, Assistant Superintendent of Business Service  
Lancaster School District  
[leona@lancsd.org](mailto:leona@lancsd.org)  
44711 N Cedar Avenue  
Lancaster CA 93534  
661.648.4661

Dennis L. Shepard, General Manager  
North County Cemetery District  
[northcountycemeterydistrict@yahoo.com](mailto:northcountycemeterydistrict@yahoo.com)  
2640 Glen Ridge Road  
Escondido, CA 92027-4532  
760.745.1781

---



Ajit Kang, Director of Business Services  
Plumas Lake School District  
[akang@plusd.org](mailto:akang@plusd.org)  
2743 Plumas School Road  
Plumas Lake, CA 95961  
530.743.4428

Frances Bengston, Executive Director  
Soledad-Mission Recreation District  
[soledadrec@gmail.com](mailto:soledadrec@gmail.com)  
570 Walker Dr  
Soledad, CA 93960  
831.678.3745

Craig Guensler, Superintendent  
Wheatland Elementary School District  
[cguensler@wheatland.k12.ca.us](mailto:cguensler@wheatland.k12.ca.us)  
111 Main St.  
Wheatland, CA 95692  
530.633.3130

Violette Begley, Director of Business Services  
Yuba County Office of Education  
[violette.begley@yubacoe.k12.ca.us](mailto:violette.begley@yubacoe.k12.ca.us)  
935 14th Street  
Marysville, CA 95901-4198  
530.749.4856

---

Once awarded the contract we will coordinate with the client the actual dates to start the audit and fieldwork. The audit is broken up in following phases:

- ❖ Planning/Pre-audit preparation
- ❖ Fieldwork, Interim (generally prior to general ledger closing)
- ❖ Fieldwork, Final (generally a couple of weeks or month subsequent to general ledger closing)
- ❖ Post fieldwork procedures.

Typically the Interim phase of the audit is performed between March and June depending on the clients' circumstances and scheduling logistics. If the client so desires or the firm has some scheduling considerations, with client approval, we will perform a second interim, which would take place in the summer time; generally this time would be used to complete all compliance work. The final phase of the audit will generally be between September and November, with issuance of the report by the December deadline.

**I. Planning/Pre-audit preparation****A. Initially we will speak with the District, to coordinate the following:**

1. Establish points of contact for scheduling, data gathering/audit responsibilities, and other logistical details.
2. Dates and specific timelines for the various phases of the audit.

**B. Review and document the following:**

1. Pertinent state and federal statutes (compliance) that apply to the Cambria Community Services District, regulations, charters and any other appropriate documentation available concerning the District.
2. Prior year audit work-papers, with client's approval, as well as CAFR and any other reports issued. Additionally, we would want to speak to the prior auditor to determine if there were any issues we would need to be aware of.
3. Board minutes, starting with the date under audit, typically July 1.
4. Determine we are still, in fact, independent of the client.

**C. Interview and make inquires of:**

1. The District's chief financial officer, legal counsel and other appropriate personnel to determine if there are specific laws, regulations or policies that are in place on which we may need additional information and address problems or areas of concern that they may have at that time.
  2. Appropriate people about the political climate to determine if there are initiatives that are pending that may affect operations.
-

**II. Field work, Interim (Prior to G/L closing)**

- A. Perform analytical review procedures on the District's financial statements to obtain a better understanding of the operation and to identify areas that may need increased attention. Areas that may be analyzed are comparisons of account balances between periods and/or to budget amounts. There may be some ratio and trend analysis to better understand the operations and to help in identifying critical audit areas. A comparison of revenue and expenditures may be conducted to aid in following patterns or trends.
  
- B. Assess the internal control structure of the District's for the 1.) revenue cycle, from revenue collection to deposit; 2.) purchasing cycle, from ordering goods and services to paying for them; and 3.) payroll cycle, from hiring to payment of employees. - we would review and test the following:
  - 1. Control environment: Review the organizational structure, management's philosophy and operating style, assignment of authority and responsibilities, human resources policies and procedures, management oversight and experience levels of personnel.
  - 2. Risk assessment: Review the processes used to identify potential risk that can affect the District and the steps it takes to counter these risks.
  - 3. Control activities: Review the policies and procedures that help ensure management's directives are carried out.

**Internal Control Testing, continued**

4. Information and communication: Review and test the methods and records established to identify, assemble, analyze, classify, record and report the District's transactions, events and conditions; determine how the District maintains accountability over related assets and liabilities; review written policies and procedures to determine their completeness and effectiveness in addressing reporting controls.
  5. Monitoring: Review management's oversight of the internal control process.
  6. Sampling of the various transaction cycles will depend on the sizes of the populations as well as logistical concerns for obtaining the sample and requisite back-up. The following are some examples of sampling methods:
    - ❖ Systematic, whereby we will select one of every "n<sup>th</sup>" transactions of the entire population to reach our determined sample amount.
    - ❖ Haphazard, where we approximate randomization, without the statistical modeling.
    - ❖ Judgmental, where we are looking for something specific in the transactions we are sampling.
  - C. Perform fraud analysis through interviews of the staff and roundtable discussion amongst the audit team.
  - D. Meet with management, and as necessary the board/audit committee, to provide an update on the audit and discuss any issues with respect to the audit.
-

**III. Field work, Final (Subsequent to G/L closing)**

- A. Obtain electronic version trial balance for import into audit software.
- B. Gann Appropriations Limit Testing:
  - 1. Obtain the appropriation worksheets and compare to the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the Board. Also we compare the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the Board.
  - 2. Recalculate the mathematical computations reflected in the District's worksheets.
  - 3. Compare the current year information used to determine the current year limit to determine if it agrees to worksheets prepared by the District and to information provided by the State Department of Finance.
  - 4. Compare the amount of the prior year appropriations limit presented in the worksheets to the amount adopted by the Board for the prior year.
- C. Test account balances based on results of risk assessments performed at Interim. Such tests could include the following:
  - 1. Vouching cash and investment balances to the county treasury, reconciliations, and other statement and/or confirmation balances.
  - 2. Categorical program (grant revenue/voluntary nonexchange revenue) testing, this would involve the related categorical revenues, expenditures, accounts receivable, unearned revenue.

Test account balances, continued:

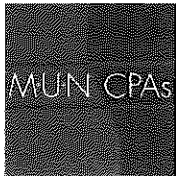
3. Obtain aging schedule for accounts receivable and test reported balances. Additionally, we would test the revenue for billings, other "exchange revenue" as appropriate, etc., connected with the previously mentioned accounts receivable.
  4. Accounts payable testing, including subsequent disbursements.
  5. Agreeing beginning fund balance to prior year audit report.
- D. Obtain pertinent information for required GASB 34 conversion entries to assist compilation of adjustments necessary for entity-wide financial statements. Such information can include the following:
- ❖ Capital asset listing as well as capital outlay expenditures and/or any information on any other additions or dispositions of fixed/capital assets.
  - ❖ Debt schedules, official statements, trustee statements, and any other statements relevant to payment of long-term debt, including any new issuances, refunding, or refinancing.
  - ❖ Obtain Cal STRS and PERS actuarial studies for pension liabilities
  - ❖ OPEB actuarial.
  - ❖ Any other pertinent information regarding revenue or expenses not recognized for modified accrual but would be for full accrual.
-

- E. Perform final analytical review of various account balances being reported.
- F. Management inquiries, review methods of preparation, and other procedures regarding Required Supplementary Information (RSI) for thing such as the following:
  - ❖ Management Discussion and Analysis
  - ❖ Budget to actual comparisons for the General Fund and any major special revenue fund.
  - ❖ PERS funding progress
  - ❖ OPEB funding progress
- G. Hold exit conference with management, and as necessary board and audit committee, and review:
  - 1. Any findings/issues noted for possible inclusion into management letter.
  - 2. Any proposed adjustments/reclassification entries to determine whether or not to post to trial balance.
  - 3. Obtain a management representation letter.



**IV. Post field work procedures**

- A. Prepare draft report and submit to the District's management for review.
  - B. Review:
    - 1. District's Management's Discussion and Analysis and provide assistance to the District concerning tables and any other graphically represented financial data.
    - 2. District's responses to findings and recommendations, if applicable.
  - C. Issue:
    - 1. Annual Financial Report
    - 2. Management letter, if necessary.
    - 3. SCO Financial Transaction Report
  - D. Make board presentation of the Annual Financial Report and present the following:
    - 1. Provide brief overview of what is included in the Annual Financial Report
    - 2. Explain the audit opinions and what they mean
    - 3. Highlight the ending General Fund balance, along with the financial trends and analysis schedule
-



MANN • URRUTIA • NELSON CPAs & ASSOCIATES, LLP  
 GLENDALE • ROSEVILLE • SACRAMENTO • SOUTH LAKE TAHOE • KAUAI, HAWAII

## SYSTEM REVIEW REPORT

To the Shareholder of RT Dennis Accountancy  
 and the Peer Review Committee of the  
 CalCPA Peer Review Program

We have reviewed the system of quality control for the accounting and auditing practice of RT Dennis Accountancy (the firm) in effect for the year ended March 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of RT Dennis Accountancy in effect for the year ended March 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. RT Dennis Accountancy has received a peer review rating of *pass*.

*Mann Urrutia Nelson CPAs*

Sacramento, California

June 27, 2016

# RTDENNIS

## ACCOUNTANCY



### EXHIBIT A

#### TOTAL MAXIMUM PRICE

	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>5 YEAR TOTAL</u>
DISTRICT AUDIT	\$11,100	\$11,700	\$12,300	\$12,900	\$13,500	\$61,500
STATE CONTROLLER REPORTS	800	800	800	800	800	4,000
GANN APPROPRIATION LIMIT	1,100	1,200	1,300	1,400	1,500	6,500
GRAND TOTAL	\$ <u>13,000</u>	\$ <u>13,700</u>	\$ <u>14,400</u>	\$ <u>15,100</u>	\$ <u>15,800</u>	\$ <u>72,000</u>

**EXHIBIT B****SCHEDULE OF PROFESSIONAL FEES AND EXPENSES****FOR THE AUDIT OF FISCAL YEAR****FINANCIAL STATEMENTS**

	<b>Standard Hourly</b>		<b>Quoted Hourly</b>		<b>Cost (Quoted Hrs x Rate)</b>
	<b><u>Hours</u></b>	<b><u>Rates</u></b>	<b><u>Hours</u></b>	<b><u>Rates</u></b>	
<b>Partners</b>	_____	_____	<u>110</u>	<u>\$178</u>	<u>\$19,580</u>
<b>Managers</b>	_____	_____	<u>110</u>	<u>\$146</u>	<u>\$16,060</u>
<b>Supervisory Staff</b>	_____	_____	<u>110</u>	<u>\$132</u>	<u>\$14,520</u>
<b>Staff</b>	_____	_____	_____	_____	_____
<b>Other (specify)</b>	_____	_____	_____	_____	_____
<u>Clerical</u>	_____	_____	<u>30</u>	<u>\$50</u>	<u>\$1,500</u>
_____	_____	_____	_____	_____	_____
<b>Total for services described in Section II A of the RFP (Detail on subsequent pages)</b>					<u>\$51,880</u>
<b>Out-of-pocket expenses</b>					_____
<b>Meals and Lodging</b>					<u>\$16,900</u>
<b>Transportation</b>					<u>\$3,220</u>
<b>Other (specify):</b> _____					_____
<b>Total maximum price for the audit</b>					<u>\$72,000</u>

Note: The quoted hourly rate should not be presented as a general percentage of the standard hourly rate or as a gross deduction from the total maximum price

**CAMBRIA COMMUNITY  
SERVICES DISTRICT**

AUDIT PROPOSAL

FOR THE FIVE YEARS ENDING  
JUNE 30, 2021

Crosby Company, Certified Public Accountant  
Robert P. Crosby, CPA - Owner  
1457 Marsh Street, Suite 100  
San Luis Obispo, California 93401

Telephone: (805)543-6100/Fax (805)858-9505  
Email: bob@crosbycoslo.com

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**REQUEST FOR PROPOSALS FOR INDEPENDENT AUDITING SERVICES**  
**For the Five Years Ending June 30, 2021**

**TABLE OF CONTENTS**

	<u>PAGE</u>
<b>TRANSMITTAL LETTER</b>	
Qualifications of the Firm .....	1
Statement of Independence	
Statement of Insurance	
Audit Approach.....	1
Engagement Timing.....	2
Method and Basis of Compensation .....	3
Fixed Cost Audit Fees	
Single/Grant-Specific Audit Fees	
<b>REFERENCES</b>	
Listing of Similar Projects/References.....	4
<b>RESUMES - AUDIT TEAM</b>	
Robert P. Crosby -Owner.....	5
<b>PEER REVIEW</b>	
David E. Vaughn CPA – System Review Report.....	6
(Letter of Comments – No Exceptions/Not Required)	
<b>EXHIBITS</b>	
Exhibit A – Total Maximum Price.....	7
Exhibit B – Schedule of Professional Fees and Expenses.....	8

**CROSBY COMPANY, CERTIFIED PUBLIC ACCOUNTANT**

1457 MARSH STREET, SUITE 100 - SAN LUIS OBISPO, CA 93401  
PHONE: (805)543-6100 FAX: (805)858-9505

April 28, 2017

Mr. Jerry Gruber  
General Manager  
Cambria Community Services District  
1316 Tamsen Drive, Suite 201  
Cambria, California 93428-0065

Members of the Board:

I appreciate this opportunity to submit a proposal for the audits of the Cambria Community Services District, for the five years ending June 30, 2017 through June 30, 2021.

**QUALIFICATIONS OF THE FIRM**

Crosby Company is a full-service CPA firm, located in San Luis Obispo. I have thirty-four years of governmental auditing experience. My experience with governmental fund accounting and auditing, and my familiarity with Special District accounts, will enable me to audit and prepare the required reports in the most efficient and timely manner. I will make myself available when you need me, giving prompt, informed responses to your questions, while conducting your audit in a professional, comprehensive manner.

Crosby Company was started on June 1, 2009 and successfully passed a second peer review on August 21, 2014. The review indicated "passed with no deficiencies", which signifies that the Firm maintains the highest quality control standards set forth by the American Institute of Certified Public Accountants (AICPA). The peer review included a review of specific government engagements and the firm has never been the subject of any disciplinary actions.

Crosby Company is independent of the Cambria Community Services District.

My professional general liability insurance coverage totals \$1,000,000.

The following discussion outlines the technical, timing, and fee details of our proposal.

**AUDIT APPROACH**

I will audit the financial statements of the Cambria Community Services District for the five years ending June 30, 2017 through June 30, 2021, for the purpose of expressing an opinion on them. The financial statements are the responsibility of the District's management. My responsibility is to express an opinion on the financial statements, based upon my audits.

Audit Proposal  
Re: Cambria Community Services District

Letter of Transmittal  
April 28, 2017

I will conduct the audits of the Cambria Community Services District on the accrual basis/modified accrual basis, in accordance with U.S. generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits will provide a reasonable basis for an opinion.

Based on discussions with management, and the review of your operations and accounting systems, I will obtain a firm understanding of your system of internal control and test the effectiveness of the internal controls in place. This will enable me to determine the timing and extent of our substantive audit testing. I will not issue an opinion on the system of internal control. If required, I will issue a management letter at the conclusion of the engagement, informing you of any material weaknesses or reportable conditions I find in the internal control system. I will also include, in the management letter, any business advisory comments or observations I feel may improve the efficiency and effectiveness of operations of the Cambria Community Services District.

My audit procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and tests of the physical existence of Property, Plant, and Equipment, as well as direct confirmation of receivables and certain other assets and liabilities with certain creditors, legal counsel, and banks. I will search for unrecorded liabilities and perform analytical procedures on the income and expense accounts. In addition, I will compare actual performance to budgeted levels and investigate material discrepancies.

I will prepare the independent auditors' report on the audit of the financial statements of the Cambria Community Services District, financial statements, and the appropriate footnotes to the financial statements, in accordance with U.S. generally accepted accounting principles (including the new GASB 68 and any new applicable compliance requirements).

#### **ENGAGEMENT TIMING**

I will meet with the District Staff and Audit Committee, prior to the commencement of the audit to review the audit program. I will provide a list of the schedules and supporting information required for the audits. I expect to commence the audit fieldwork as soon as most of the items on our "items needed list" are completed by your staff by September 15<sup>th</sup>. I would like to have all audit confirmations mailed as soon as possible, to avoid any confusion in the responses. The annual report draft and management letter will be prepared by November 15<sup>th</sup> for review by District Staff and Audit Committee. After this review is completed, I will present the final audit (15 bound copies and one electronic copy) to the District by December 1<sup>st</sup>, present to the Finance & Administration Committee by December 15<sup>th</sup>, and present to the District Board of Directors at the December/January Board meeting.



Audit Proposal  
Re: Cambria Community Services District

Letter of Transmittal  
April 28, 2017

### **METHOD AND BASIS OF COMPENSATION**

My audit professional staff includes one CPA, and two CPA candidates that have passed the CPA exam. My fees for these services will be billed at the regular hourly rates for specific staff members involved (\$210 Owner, \$95 staff accountant). The total current year and four subsequent-years' audits are expected to take approximately 100-hours each to complete. The total maximum fees are outlined in Exhibits A and B. This fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances or inflation will not be encountered during the audit.

Additional fees will be required, if the District receives significant funding from Federal sources; the District will be required to perform a single/grant-specific audit. These additional fees can range from \$2,000 through \$5,000 annually, depending on the funding amounts and the complexities of the disbursements.

My firm does not utilize CPA trainees to be in charge of the audit and field work. My clients expect to learn from my expertise, rather than train my staff accountants. I will insure that the books are adequately closed and the proper reversing entries are made for the subsequent year. As I have demonstrated in the past, I will work with the District staff to find ways to minimize the cost of the annual audit. If needed, I will spend extra time to help educate the Cambria Community Services District's staff on the proper audit procedures and preparation for the audit.

I provide these extra services to maintain a long-term working relationship with all of my audit clients. I believe that the benefits of these extra services streamline future audits and, ultimately, are passed on to the organization in reduced audit rates.

We are enthusiastic about working with you and welcome your inquiries.

Respectfully submitted,



Robert P. Crosby, CPA

**CROSBY COMPANY**  
Certified Public Accountant

**REFERENCES  
COMMUNITY SERVICE DISTRICT AUDIT CLIENTS**

<p>Avila Beach Community Services District  Brad Hagemann - General Manager  Post Office Box 309  Avila Beach, California 93424  Audited Financial Statements - Fiscal Years Ended 1997 – 2011, 2013 - 2015</p>	<p>(805) 595-2664</p>
<p>Cambria Community Services District  Jerry Gruber – General Manager  1316 Tamson Drive, Suite 201  Cambria, California 93428  Audited Financial Statements - Fiscal Years Ended 1999 - 2001, 2009 - 2016</p>	<p>(805) 927-6223</p>
<p>Heritage Ranch Community Services District  John D'Ornellas – General Manager  4870 Heritage Road  Paso Robles, California 93446  Audited Financial Statements - Fiscal Years Ended 2008 - 2016</p>	<p>(805) 227-6230</p>
<p>Morro Bay/Cayucos Waste Water Treatment Plant  Susan Slayton - General Manager  595 Harbor Street  Morro Bay, California 93442  Audited Financial Statements - Fiscal Years Ended 2000 - 2015</p>	<p>(805) 772-6221</p>
<p>Nipomo Community Services District  Lisa Bognuda – Finance Director  Post Office Box 326  Nipomo, California 93444  Audited Financial Statements - Fiscal Years Ended 2007 – 2015  (with the "Certificate of Achievement for Excellence in Financial Reporting Award" for 2013 - 2015)</p>	<p>(805) 929-1133</p>

**\*Note: Sample financial statements for the above Districts can generally be found on line.**

**ROBERT P. CROSBY, CPA**  
**OWNER**

**EDUCATION**

**University of Southern California**

Bachelor of Science Degree (Business Administration / Accounting) – June, 1977

**MILITARY EDUCATION**

**United States Navy - Naval War College / Officer Candidate School**

Newport, Rhode Island – January, 1978

**United States Navy - Navy Supply Corps School**

Athens, Georgia – July, 1978

**PROFESSIONAL BACKGROUND – Certified Public Accountant**

**Accounting License**

CPA – California, October 11, 1985

**Career Summary**

Owner, accountant, auditor and CPA from June, 2009 to present – Crosby Company, San Luis Obispo, California  
 Owner/Partner, accountant, auditor and CPA from 1997 to May, 2009 – Crosby & Cindrich, San Luis Obispo, California  
 Employed as accountant, auditor and CPA from 1987 to 1997 – Bourdon & Burkart, San Luis Obispo, California  
 Employed as accountant, auditor and CPA from 1985 to 1987 – Knight, Towle, Sage and Johnson, San Luis Obispo, California  
 Employed as accountant, auditor and CPA from 1983 to 1985 – Diehl, Evans, and Company, Newport Beach, California  
 Employed as accountant and controller from 1981 to 1983 – Mutual Petroleum, San Marino, California  
 Employed as U.S.Navy Lieutenant, Supply Officer from 1978 to 1981 – USS Kitty Hawk CV63, San Diego, California

**Areas of Expertise**

Extensive audit experience (34 years); expertise includes: municipal, special district, non-profits, compliance, fraud, corporate, Security Exchange Commission, and single/grant-specific audits.

Extensive tax-preparation experience (32 years); expertise includes: individual, non-profits, corporate, fiduciary, estate, and partnerships.

Other specialties, including: Internal Revenue Service audit representative, expert witness.

**PROFESSIONAL MEMBERSHIPS**

**Los Angeles Jonathan Club** – Resident Member  
**California Society of Certified Public Accountants (CSCPA)**  
**Boy Scouts of America (BSA)** – Eagle Scout

**DEV** : David E. Vaughn CPA (209) 957-8806, fax (209) 957-9589  
**CPA** 4540 Gnekow Drive, Stockton, Ca. 95212-1307

### System Review Report

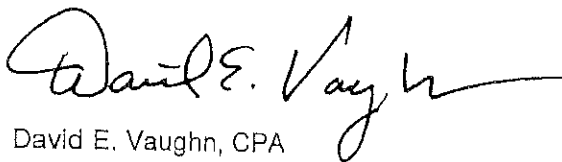
August 21, 2014

To the Owner,  
Crosby Company, CPA,  
and the Peer Review Committee of the California Society of CPAs

I have reviewed the system of quality control for the accounting and auditing practice of Crosby Company, CPA (the firm) in effect for the year ended March 31, 2014. My peer review was conducted in accordance with Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of my peer review, I considered reviews by regulatory entities, if applicable, in determining the nature and extent of my procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my review. The nature, objectives, scope, limitations of, and procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included an engagement performed under *Government Auditing Standards*.

In my opinion, the system of quality control for the accounting and auditing practice of Crosby Company, CPA in effect for the year ended March 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Crosby Company, CPA has received a peer review rating of *pass*.

  
David E. Vaughn, CPA

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**REQUEST FOR PROPOSALS FOR INDEPENDENT AUDITING SERVICES**  
 For the Five Years Ending June 30, 2021  
 EXHIBIT A

**TOTAL MAXIMUM PRICE**

	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>5 YEAR TOTAL</u>
DISTRICT AUDIT \$	14,775	\$ 14,775	\$ 14,775	\$ 14,775	\$ 14,775	\$ 73,875
STATE CONTROLLER REPORT	850	850	850	850	850	4,250
GANN APPROPRIATION LIMIT	200	200	200	200	200	1,000
<b>GRAND TOTAL*</b>	<b>\$ 15,825</b>	<b>\$ 15,825</b>	<b>\$ 15,825</b>	<b>\$ 15,825</b>	<b>\$ 15,825</b>	<b>\$ 79,125</b>

\*Note: Additional fees will be added to the grand total if the District receives significant funding from Federal sources and if the District is required to perform a single/grant-specific audit. These additional fees can range from \$2,000 through \$5,000 annually, depending on the funding amounts and the complexities of the disbursements.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**REQUEST FOR PROPOSALS FOR INDEPENDENT AUDITING SERVICES**  
 For the Five Years Ending June 30, 2021  
**EXHIBIT B**

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**  
**FOR THE AUDIT OF FISCAL YEARS ENDING JUNE 30: 2017-2021-FINANCIAL STATEMENTS**

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Hours</u>	<u>Quoted Hourly Rates</u>	<u>Cost (Quoted Hours * Rate)</u>
Owner	55	\$ 210	55	\$ 210	\$ 11,550
Staff accountants	<u>45</u>	\$ 95	<u>45</u>	\$ 95	<u>4,275</u>
Total for services described in Section II A of the RFP*			<u>100</u>		\$ 15,825
Out-of-pocket expenses					-0-
Meals and lodging					-0-
Transportation					-0-
Other					<u>-0-</u>
Total maximum price for the audit*					<u>\$ 15,825</u>

\*Note: Additional fees will be added to the grand total if the District receives significant funding from Federal sources and if the District is required to perform a single/grant-specific audit. These additional fees can range from \$2,000 through \$5,000 annually, depending on the funding amounts and the complexities of the disbursements.

**HINRICHER, DOUGLAS & PORTER LLP**  
CERTIFIED PUBLIC ACCOUNTANTS

**VENTURA OFFICE**  
199 FIGUEROA STREET  
VENTURA, CA 93001

3275 OLD CONEJO ROAD  
THOUSAND OAKS, CA 91320  
(805) 496-1883 FAX (805) 496-5602  
WWW.HDP-CPAS.COM

**ENCINO OFFICE**  
16055 VENTURA BOULEVARD, SUITE 1215  
ENCINO, CA 91436

April 25, 2017

Board of Directors  
**Cambria Community Services District**  
1316 Tamsen Street, Suite 201  
Cambria, CA 93428

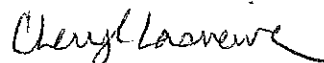
Dear Board Members:

As you requested, we are submitting this proposal for the audit of the **Cambria Community Services District** financial statements for the fiscal years ending **June 30, 2017 - 2021**. We confirm that we can and will comply with all requirements of your request for proposal in terms of minimum standards for engagement and timing of engagement, even if not specifically stated within our proposal.

We believe we have an accurate understanding of the work scope, and of the District's specific requirements. Our general approach will be to perform compliance, internal control, and analytical procedures during July or August. Year-end substantive tests will be performed during September following closure of the books.

If the terms of this proposal are acceptable to you, please contact us regarding preparation of the audit contract.

Sincerely,



Cheryl Lasiewicz

# AUDIT PROPOSAL

*For*

## CAMBRIA COMMUNITY SERVICES DISTRICT

*For the Fiscal Years Ending June 30, 2017 - 2021*

### **HINRICHER, DOUGLAS & PORTER**

*Certified Public Accountants*

3275 Old Conejo Road  
Thousand Oaks, California 93120

*(805) 496-1883*

*FAX (805) 496-5602*

• • •

**Contact: Cheryl Lasiewicz**

*cheryll@hdp-cpas.com*

Submittal Date: April 25, 2017



# CAMBRIA COMMUNITY SERVICES DISTRICT

## Table of Contents

<u>Section</u>	<u>Page(s)</u>
▪ Executive Summary, Statement of Independence, License to Practice in California, Firm Qualification and Experience.....	1 - 2
▪ Partner, Supervisor and Staff Qualifications and Experience.....	2
▪ Similar Engagements with Other Government Entities.....	3
▪ Audit Philosophy and Audit Approach .....	3 – 6
▪ Proposed Staff Hours & Proposed Time Schedule .....	6-7
▪ Peer Review Report.....	8
▪ Total Maximum Price .....	9
▪ Schedule of Professional Fees and Expenses.....	10-11

### EXECUTIVE SUMMARY

We affirm that we will comply with all provisions of your request for proposal, even if not so separately stated within this proposal. Hinricher, Douglas & Porter is committed to providing top quality audit services. While the AICPA and California Board of accountancy would have you believe that all CPA's provide an equal level of service, that's simply not true. We focus on superior formal education, a thorough understanding of the audit process, and an ongoing effort to remain current on new developments within the industry.

We do not accept engagements with unrealistic or unattainable time schedules. That is why we are consistently able to meet our deadlines and hour budgets. We do not subscribe to the lowest bid philosophy to obtain a client. We submit audit proposals based only on fully performing all of the required procedures under GAAS (Generally Accepted Auditing Standards) and the requirements of the State Controller's office and any Federal Single Audit Act requirements, if applicable. Because of our extensive experience, we are also able to perform this service at a reasonable fee. It is an extremely rare instance that we would encounter additional fees above our fixed fee proposal, as we make sure we have a complete understanding of the engagement prior to submitting a proposal. This proposal is a firm and irrevocable offer for a maximum of ninety days.

### STATEMENT OF INDEPENDENCE

The firm is independent with respect to the Cambria Community Services District, as defined by Generally Accepted Auditing Standards and the U.S. General Accounting Office's *Government Auditing Standards*.

### LICENSE TO PRACTICE IN CALIFORNIA

The firm is licensed to practice in California, Nevada, Oregon, and Hawaii. All partners and staff to be assigned to this audit have the necessary continuing education required to perform audits in accordance with Governmental Audit Standards and *OMB Circular A-133*.

### FIRM QUALIFICATIONS AND EXPERIENCE

Our firm was established in 1992 as Hinricher & Douglas, LLP. Gary Porter, CPA of Porter and Company merged with our firm in 2014 and the firm name was changed to Hinricher, Douglas, & Porter, LLP. Mr. Porter's firm was established in 1980, and he has performed governmental audits continually since then.

Our firm is well qualified to perform your audit. We perform nearly 200 audits annually. Our firm specializes in performing audits in accordance with OMB Circular A-133 for non-profits and governmental agencies. We perform 30 such audits annually. We also perform an additional 155 audits of non-profits, for profit, and homeowner's associations annually. We have demonstrated experience in governmental auditing. We also provide our clients with many other services including tax planning, retirement planning, business consultations, outsourced CFO assistance, and financial planning. Our most recent peer review is enclosed for your consideration. The peer review includes a review of one of our government audit engagements and a nonprofit audit engagement subject to A-133 Single Audit requirements.

There have been no desk reviews or field reviews of our audits. There are no current disciplinary actions from state or federal regulator bodies or professional organizations.

We will approach the audit in a positive manner. As auditors, we have a responsibility to maintain an attitude of professional skepticism, but we also bring to bear our extensive knowledge and experience in our audit of the financial statements. We will issue a management letter including our observations and recommendations even if no reportable conditions exist that require communication to the audit committee or the board of directors. We will work cooperatively with designated District staff in the course of the performance of the audit. We have extensive consulting experience and are also available for any additional projects requested by the District.

*Firm Qualifications and Experience (continued)*

**Reasons to Select Hinricher, Douglas & Porter for Your Audit Needs**

- Nationally recognized audit expertise
- 30 Years of Governmental audit experience
- Local Firm
- Firm auditors meet minimum yellow book governmental educational requirements
- Firm uses only experienced auditors on each audit; no ever-changing list of inexperienced staff
- Firm maintains adequate insurance
- Hinricher, Douglas & Porter is an audit firm, performing nearly 200 audits annually
- Our firm received an unmodified report (clean opinion) on its peer review

▪ **PARTNER, SUPERVISOR & STAFF QUALIFICATIONS AND EXPERIENCE**

Because our firm has maintained a large audit practice since its inception, we have made extensive efforts to keep abreast of current developments within the auditing and accounting field. The partner in charge of the audit would be Cheryl Lasiewicz, with consulting partners Gary Porter and Brian Cousino. Engagement partners, managers or other supervisory staff may be changed if those personnel leave the firm.

- Cheryl Lasiewicz has 21 years auditing experience and six years of governmental auditing experience. She has worked with the largest governmental auditing firm in California on numerous engagements.
- Gary Porter has more than 30 years of governmental auditing experience, and served as chairman of the California Society Channel Counties Chapter Accounting Principles and Auditing Standards Committee for three years. He has also served on the CPA Society's Governmental Accounting Standards Committee for several years, and has been a frequent lecturer on auditing, accounting and tax matters to various industry groups and the general public. Before merging with the firm of Hinricher Douglas & Porter, Gary Porter performed the audit of the Cambria Community Services District for more than 20 years, so has a long history with your District.
- Brian Cousino has 17 years of audit experience, including governmental entities. He also serves as Treasurer/Secretary of the Pleasant Valley County Water District, for which the firm also performs limited accounting services.

Additional firm staff consists of:

Terry Hinricher, *CPA, Managing Partner*

Nicole Douglas, *CPA, Partner*

Namita Rathi, *Audit Supervisor*

Anita Bhagat, *CPA, Manager*

Michael Loui, *Staff Auditor*

Mahmoud Abdallah, *Staff Auditor*

Armando Guardado, *Staff Auditor*

### SIMILAR ENGAGEMENTS WITH OTHER ENTITIES

- 1) **Castroville Community Services District** – June 30, 2013 - June 30, 2016, Eric Tynan (831) 633-2560
- 2) **Pleasant Valley County Water District** - Continuing services
- 3) **City of Escalon** – (performed by Gary Porter as Porter & Company) June 30, 2008, Tammy Alcantor (209)-838-4123

In addition to the valued clients listed above we work with other governmental and nonprofit clients. Our client retention history has been excellent and several of our government and nonprofits have been clients for more than 10 years.

**United Cerebral Palsy/Spastic Children’s Foundation of Los Angeles and Ventura Counties**  
**Home Ownership for Personal Empowerment, Inc. (HOPE, Inc.)**  
**National Search Dog Foundation**  
**The Boys and Girls Club of Great Oxnard and Port Hueneme**  
**Academy of Country Music**

### SPECIFIC AUDIT APPROACH

#### Specific Audit Approach

We will audit the basic financial statements of the District for the years ended June 30, 2015, 2016, and 2017 in accordance with the State of California Controller’s minimum audit requirements for California Special Districts and the following standards:

- Auditing Standards Generally Accepted in the United States of America
- Government Auditing Standards, issued by the Comptroller General of the United States
- U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations (if required)

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an “in-relation-to” opinion on the combining and individual fund financial statements, any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditor’s Report on the basic financial statements
- Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Independent Auditor’s Report of Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with *OMB Circular A-133* (if required)
- A summary of auditor’s results and a Schedule of Findings and Questioned Costs, if any, required by *OMB Circular A-133* (if required)
- GANN Appropriation Limit Report

In addition, we will prepare and submit the California State Controller’s Special Districts Financial Transactions Report.

We will also deliver to the District a management letter that will provide written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. This is a requirement of Statement on Auditing Standards 115. This will include a review of the system of internal control, including the electronic data processing (EDP) system, and tests of transactions to the extent we believe necessary to express our opinions on the financial statements.

### Audit Organization and Work Plan

#### **Planning and Internal Control Documentation**

Our general approach to field work in a financial audit is to perform initial planning by determining audit requirements, legal and regulatory requirements, obtain an understanding of and documenting the internal control structure (control environment, accounting system and control procedures), including electronic data processing, assess control risk and determine extent of tests of controls, assess inherent risk and detection risk to determine overall audit risk. Materiality will be determined and substantive tests will be designed based on audit risk and materiality for each transaction class in the form of an audit program.

An audit is based primarily on selective testing of accounting records and related data. Because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us. We will advise you, however, should any matter of that nature come to our attention.

#### Approach to be Taken to Gain and Document an Understanding of the District's Internal Control Structure

Our internal control documentation will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork
- 2) Perform a "walk-through" of these significant processes
- 3) Identify controls in place by reviewing accounting manuals and management information systems
- 4) Evaluate the design of internal controls
- 5) Decide whether to test and rely on controls

We will use sampling to perform test of controls such as tests of details of account balances and classes of transactions based on risk. We will use a varying sample size of items detail tested based upon populations.

#### Segmentation of Engagement

##### **Interim Fieldwork**

We will assess risks and design procedures to test controls if necessary during fieldwork. Our procedures to assess risk and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts
- 2) Design procedures to test controls if considered necessary
- 3) Design procedures to test details of account balances and classes of transactions based on risk
- 4) Perform test of controls if considered necessary
- 5) Perform tests of details of account balances and classes of transactions
- 6) Evaluate quality and sufficiency of audit evidence
- 7) Evaluate misstatements

#### Level of Staff and Number of Hours

Experienced staff and partners will be assigned to assess risks and design procedures to test controls during interim fieldwork. We may assign less experienced staff to perform attribute testing of designed procedures if considered appropriate. We estimate the number of hours to complete interim fieldwork to be approximately 16 hours for two auditors.

## Final Fieldwork

### Information/Documentation Required of District

Final fieldwork will begin upon obtaining a working trial balance and completion of an approved audit program and the appropriate audit reports will be prepared subsequent to the end of fieldwork. This proposal is based upon the premise that the District will have recorded all financial transactions for the year with substantial accuracy, and that no, or minimal accounting assistance will be required from Hinricher, Douglas & Porter.

This list will be supplemented as we begin fieldwork and have access to more detailed information.

- 1) Reconciliation of all cash/bank/investment accounts.
- 2) Preparation of schedules supporting all balance sheet accounts, with copies of supporting documentation attached.
- 3) The District is responsible for accurately accruing receivables and payables at June 30.
- 4) Preparation of schedules supporting all major revenue and expense accounts (may be in the form of an annual computer prepared general ledger).
- 5) Copies of or access to minutes of all board meetings for the year.
- 6) Copies of all contracts, agreements, bond issues for audit permanent file.
- 7) Completion of checklist documenting internal control system.

This list is only a starting point and it was not our intent to include all schedules and items that may be required during the course of the audit. Such additional items and schedules will be communicated in the course of the audit. It is our intent to provide a comprehensive listing of schedules and analyses required before we begin the audit.

### Level of Staff and Number of Hours

Experienced staff and partners will be assigned to perform the substantive testing and final fieldwork segment of the audit. We may assign less experienced staff, who will be closely monitored by experienced staff, to perform testing of supporting documentation if considered appropriate. We estimate the number of hours to complete final fieldwork to be approximately 40 hours for two auditors.

### Preparation of Audit Report and Management Letter

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate statistical data. This will verify appropriate presentation and disclosure. We will also, at this time, prepare our management letter that identifies critical financial trends and recommendations for improvement, provides required communications to the District, and discusses changes in the environment in which government operates.

### Analytical Procedures

Analytical procedures are defined in Statement on Auditing Standards No. 56, "Analytical Procedures" as evaluations of financial information made by a study of plausible relationships around both financial and non-financial data. They are required in the planning and final review stage, but our Firm encourages staff to use in substantive testing where possible. The objective for analytical procedures at the planning stage of the audit is to direct attention to likely misstatements. We use trend analysis to meet our objective in planning. Examples of trend analysis would be comparison to budget for funds that adopt a budget and/or comparison to prior year. Additional testing may result if the expectations established at the start of the trend analysis are not met. The objective of analytical procedures at the substantive testing stage of the audit is to support or refute financial statement account balances. Depending on the makeup of the account, we will use trend analysis and/or ratio analysis. The objective for analytical procedures for the final audit stage is to review the reasonableness of financial statement account balances. We use trend analysis to meet our objectives. This analysis is completed on final audited amounts.

## Audit Completion

After the previous segments mentioned are complete, we will be ready to finalize the audit. During this stage, we will complete the subsequent events review procedures, review legal and representation letter, complete final overall analytical review, communicate significant deficiencies and material weakness (if any), conduct exit interview, issue audit opinion and assemble audit documentation.

### Level of Staff and Number of Hours

Experienced staff and partners will be assigned to perform the audit completion segment of the audit, including assistance with GASB 68 implementation. We estimate the number of hours to complete final fieldwork to be approximately 40 hours for one auditor.

### Approach to be Taken in Determining Laws and Regulations Subject to Audit Test Work

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations are addressed in the planning stage through readily available grant documentation, client inquiries, and a preliminary review of finance system accounts and Board of Directors minutes. In addition, we obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the *OMB Circular A-133 Compliance Supplement*.

### Approach to be Taken in Drawing Audit Samples for Purposes of Testing Compliance

Since each program or grant agreement is different, we use a variety of statistical designs in our compliance testing. The size of sample considers many program factors; including size, maturity, complexity, level of oversight and prior audit findings. Ultimately, our professional judgment determines that a representative number of transactions have been selected.

### Extent of Use of Computer Software in the Engagement

The Firm uses a paperless approach to audits. In addition, we utilize a trial balance and financial reporting software for producing financial statements that are directly linked to your trial balance, which we will download from your system at the start of the audit. Likewise, we expect to extract various other information from your accounting system and other various electronic spreadsheets that the District staff have prepared.

## PROJECTED STAFF HOURS, AND PROPOSED TIME SCHEDULE

Our maximum fee proposal for performance of the audits of the **Cambria Community Services District** is located in a separate attachment at Exhibit A.

We will bill for our services on completion of the (1) interim and (2) year end audit and the district agrees to pay within 30 days. This fee may be considered a fixed-fee proposal, subject to change only by the addition of additional funds or significant required changes in audit procedures that are beyond our control, such as the addition of the single audit requirements.

We will respond to telephone inquiries at no additional charge to the District in excess of the above stated basic audit fee. There will be no additional charges without prior written authorization from the District.

It is our philosophy to provide personalized service to our clients. In addition to performing the audit, we will be available on a consulting basis throughout the year. Fees for any such consultation will be billed at our normal hourly rates:

Cheryl Lasiewicz	\$195
Gary Porter	\$345
Brian Cousino	\$250
Namita Rathi	\$ 95
Mahmoud Abdallah	\$ 65

Proposed Time Schedule

This proposal is being submitted with the understanding that the records will be in auditable form and that all reports and information required from the District are prompt, complete, and accompanied by proper supporting documentation. This proposal is being submitted excluding any fee for work necessary to comply with the single audit act.

This proposal is based on the assumption that District personnel will prepare the trial balance and all necessary supporting subsidiary ledgers and schedules, reconciled to the general ledger trial balance. In the event that we encounter problem areas, we will immediately notify you to provide you with the opportunity to rectify the problem. The District will have the option of having District staff perform the corrective work, or utilizing Hinricher, Douglas & Porter staff to perform the corrective work. Any delays caused to our work by such situations will result in corresponding extensions of time in completion of the audit. Any additional work of this nature performed by Hinricher, Douglas & Porter staff will be considered to be outside of the scope of the audit contract.

Our projection of timing of the audit for fiscal year June 30, 2017 is:

		<u>Total Staff Hours</u>
- Planning Conference	July or August	2
-Interim Work	August	30
-Year-End Procedures	September	80
-Delivery of draft Audit Report	by November 15	<u>40</u>
		<u>152</u>

The November 15th completion date is contingent upon the District having completed its year-end accounting no later than August 1<sup>st</sup>, our projected starting date and the receipt of the GASB 68 required information. We anticipate two days of interim work and four-five days of year-end field work to complete the engagement. We will work with District staff to determine if any field work must be completed at the District's office. We understand that all financial records are available in an electronic format and much of the work will be performed via computer in our office. The above-mentioned activities will be performed under the supervision of Cheryl Lasiewicz, partner in charge of the engagement.



**Exhibit A**  
**Total Maximum Price**

	2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		5 Year Total	
District Audit	\$	17,450	\$	17,550	\$	17,650	\$	17,750	\$	17,850	\$	88,250
State Controller Reports		400		450		475		500		525		2,350
Gann Appropriation Limit		400		450		475		500		525		2,350
Grand Total	\$	18,250	\$	18,450	\$	18,600	\$	18,750	\$	18,900	\$	92,950

**Exhibit B**  
**Schedule of Professional Fees and Expenses**  
**For the Audit of June 30, 2017 Financial Statements**

	Standard Hourly		Quoted Hours		Cost
	<u>Hours</u>	<u>Rates</u>	<u>Hours</u>	<u>Rates</u>	
Partners	35	\$ 263	40	\$ 245	\$ 9,800
Managers	55	\$ 95	52	\$ 75	3,900
Staff	62	\$ 65	60	\$ 60	3,600
Out-of-pocket Expenses					15
Meals and Lodging					825
Transportation					100
Copies					10
Total Maximum Price for Audit					<u>\$ 18,250</u>

**Exhibit B**  
**Schedule of Professional Fees and Expenses**  
**For the Audit of June 30, 2018 Financial Statements**

	Standard Hourly		Quoted Hours		Cost
	<u>Hours</u>	<u>Rates</u>	<u>Hours</u>	<u>Rates</u>	
Partners	35	\$ 270	37	\$ 247	\$ 9,139
Managers	55	\$ 100	55	\$ 80	4,400
Staff	62	\$ 70	60	\$ 65	3,900
Out-of-pocket Expenses					20
Meals and Lodging					850
Transportation					125
Copies					16
Total Maximum Price for Audit					<u>\$ 18,450</u>

**Exhibit B**  
**Schedule of Professional Fees and Expenses**  
**For the Audit of June 30, 2019 Financial Statements**

	Standard Hourly		Quoted Hours		Cost
	<u>Hours</u>	<u>Rates</u>	<u>Hours</u>	<u>Rates</u>	
Partners	35	\$ 275	34	\$ 250	\$ 8,500
Managers	55	\$ 105	55	\$ 85	4,675
Staff	62	\$ 75	63	\$ 70	4,410
Out-of-pocket Expenses					20
Meals and Lodging					850
Transportation					125
Copies					20
Total Maximum Price for Audit					<u>\$ 18,600</u>

**Exhibit B**  
**Schedule of Professional Fees and Expenses**  
**For the Audit of June 30, 2020 Financial Statements**

	Standard Hourly		Quoted Hours		Cost
	Hours	Rates	Hours	Rates	
Partners	35	\$ 280	34	\$ 252	\$ 8,568
Managers	55	\$ 110	54	\$ 87	4,698
Staff	62	\$ 80	62	\$ 72	4,464
Out-of-pocket Expenses					15
Meals and Lodging					860
Transportation					125
Copies					20
Total Maximum Price for Audit					<u>\$ 18,750</u>

**Exhibit B**  
**Schedule of Professional Fees and Expenses**  
**For the Audit of June 30, 2021 Financial Statements**

	Standard Hourly		Quoted Hours		Cost
	Hours	Rates	Hours	Rates	
Partners	35	\$ 282	33	\$ 252	\$ 8,316
Managers	55	\$ 112	54	\$ 90	4,860
Staff	62	\$ 82	63	\$ 74	4,662
Out-of-pocket Expenses					15
Meals and Lodging					900
Transportation					127
Copies					20
Total Maximum Price for Audit					<u>\$ 18,900</u>

**MASTER COPY**

**CAMBRIA COMMUNITY  
SERVICES DISTRICT**

**PROPOSAL FOR AUDIT SERVICES**

SUBMITTED BY  
DANNA D. MCGREW, PARTNER



**BARTLETT, PRINGLE & WOLF, LLP**  
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

1123 Chapala Street, P.O. Box 90860  
Santa Barbara, CA 93190-0860  
Telephone: 805-963-7811  
Facsimile: 805-564-2103  
Email: [dmcgrew@bpw.com](mailto:dmcgrew@bpw.com)

BPW FEIN: 95-2089835  
BPW State Board License: PAR1382

## CAMBRIA COMMUNITY SERVICES DISTRICT

---

### TABLE OF CONTENTS

Transmittal Letter .....	1
Technical Proposal .....	3
Audit Services Planning Calendar .....	10
References .....	11



BARTLETT, PRINGLE & WOLF, LLP  
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

April 12, 2017

Cambria Community Services District  
Jerry Gruber  
P.O. Box 65  
Cambria, CA 93428-0065

Dear Jerry:

Thank you for the opportunity to present our qualifications to provide professional financial audit services to the Cambria Community Services District (the District). In accordance with the request for proposal, we welcome the opportunity to serve you for the fiscal years ending June 30, 2017 through June 30, 2021. This proposal is a firm and irrevocable offer for 60 days.

Included in our audit proposal is a commitment to provide the District with the following:

1. Provide the District with audited financial statements performed in accordance with Governmental Auditing Standards issued by the Comptroller General of the United States and the State Controller's Minimum Audit Requirements for California Special Districts. We will assist with the preparation of the financial statements in accordance with all GASB requirements.
2. Evaluate the adequacy of the internal control system, the electronic data processing and, where weaknesses are noted, make appropriate recommendations for improvements. Submit a written management letter which communicates suggested improvements in the District's financial operations, and any deficiencies in internal controls that need to be addressed by the District. The letter would include significant deficiencies and material weaknesses noted during the audit.
3. Inform the District of new guidance and developments that may affect water and/or wastewater district accounting and finance.
4. Provide financial advice and counsel on significant matters occurring throughout the year that would affect the annual reports and sound accounting practices.
5. Review the District's status with regards to guidelines and requirements of the Single Audit Act. If necessary, be available to perform a single audit.

Cambria Community Services District  
April 12, 2017  
Page 2

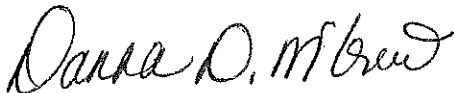
6. Prepare the Special District Financial Transaction Report to the State Controller's Office as required under California Government Code section 53891.
7. Attend at least one meeting with the Board of Directors to present results of the audit.
8. We commit to performing the audit within the time period outlined on page 10 of the proposal. This proposal is a firm and irrevocable offer for 60 days.
9. Danna McGrew, Partner, is authorized to make representations for Bartlett, Pringle & Wolf, LLP. Danna McGrew is authorized to bind the Proposer to a contractual relationship.

Thank you for the opportunity to present our qualifications to provide professional independent auditing services to the Cambria Community Services District. The enclosed statement of qualification includes sections outlining our experience/ qualifications, the experience and availability of proposed staff, and our audit approach.

Our commitment to quality and timely service, our locally available range of services, and our depth of industry experience are unique and make our firm the best choice for the Cambria Community Services District.

Very truly yours,

**BARTLETT, PRINGLE & WOLF, LLP**  
*Certified Public Accountants and Consultants*



Danna D. McGrew, CPA  
Partner

DDM/jf  
Enclosures

**Contact Information:**

Danna D. McGrew  
Bartlett, Pringle & Wolf, LLP  
1123 Chapala Street  
Santa Barbara, CA 93101  
Phone: 805-963-7811  
Fax: 805-564-2103  
[dmcgrew@bpw.com](mailto:dmcgrew@bpw.com)

## CAMBRIA COMMUNITY SERVICES DISTRICT

---

### I. FIRM QUALIFICATIONS

BPW is a 65-person, full service local accounting and consulting firm, including six partners, located in Santa Barbara. The firm has been in business for over 60 years, our experienced professionals provide a range of sophisticated accounting, audit, tax and other business advisory services to publicly traded and private companies. BPW currently serves as auditors and consultants for various organizations that provide a wide range of services. Approximately 55% of the firm's audit practice is nonprofit and government. We bring a great deal of technical expertise to each of our engagements, using a team of experienced professionals able to work efficiently and effectively with our clients.

BPW is a member of the Private Companies Practice Section of the American Institute of CPAs Division of Firms. As part of the membership requirements of the Division of Firms, the firm undergoes a peer review of our accounting and auditing practice quality control system every three years. Enclosed please find a copy of our last review report. The peer review included audits performed in accordance with Governmental Auditing Standards and Circular A-133, "Audits of State, Local Governments and Nonprofit Organizations".

BPW subscribes to the accounting and audit literature that is provided by the American Institute of Certified Public Accountants, Financial Accounting Standards Board and Governmental Accounting Standards Board, including new pronouncements, statements of position, exposure drafts, other authoritative literature, and the audit and accounting guides. Members of our professional staff attend various annual AICPA national conferences.

BPW is a member of the RSM Network, a nationwide affiliation of independent accounting and consulting firms. The RSM Network's mission is to provide services and resources to its member firms that will help them further meet the needs of their clients. As a member of the RSM Network, we have the ability to access a wide variety of comprehensive resources to satisfy any type of public sector entity.

The core team we propose to conduct the audit will serve the District on a full-time basis until completion of the engagement, and will be comprised of professionals, including an engagement partner, concurring review audit partner, and audit manager. In addition, we will utilize audit staff with CPA candidates as needed to supplement the core team.

Our clients have found that our experienced staff has the ability to recognize and deliver tailored services for every entity.

As you are well aware, BPW does much more than just audits. BPW has experienced professionals who provide consulting services for many of our governmental clients including assistance in budgeting, operational and performance auditing, debt coverage ratio calculations, and other services.



## CAMBRIA COMMUNITY SERVICES DISTRICT

BPW is prepared to help answer any questions you and your staff may have about your daily operations. Many times throughout the year questions arise concerning debt issuance, revenue bond compliance, accounting procedures, budgeting, local government operations, and other matters. We believe that you will find it reassuring to have experienced professionals at BPW to seek advice whenever needed.

### II. PARTNER, SUPERVISOR AND STAFF QUALIFICATIONS AND EXPERIENCE

We bring a great deal of technical expertise to our Special District Clients. Our firm is an active member of the American Institute of Certified Public Accountants (AICPA), California Society of CPAs, the California Society of Municipal Finance Officers (CSMFO), and the California Special District Association (CSDA).

The following is a brief resume of the engagement partner, concurring partner and manager directly responsible for your engagement. Our Special District team includes nine staff members who have met the governmental educational requirement for providing governmental audits. In addition to the partners and manager listed below, we anticipate assigning staff accountants with varying levels of experience to your engagement. It is anticipated that the team would remain consistent over the term of the contract. We would obtain the District's approval prior to making any changes to supervisory level personnel assigned to your engagement.

#### Danna McGrew, CPA *Engagement Partner*

Danna McGrew is a CPA with over 20 years experience in coordinating, managing and executing audits. She has been involved in all aspects of financial statement reporting, specializing in governmental and regulatory audits. She annually attends National AICPA Governmental and Nonprofit Training Conferences, the RSM McGladrey National Alliance Forum, California Special District Annual Conferences, as well as other relevant governmental accounting seminars. She was awarded the *Meritorious Award Accountant of the Year* by the CSDA, and is a member of the California Society of Municipal Finance Officers. She consults frequently with national experts in both governmental and nonprofit accounting through BPW's affiliation with the RSM McGladrey Alliance. Danna McGrew would have responsibility for the conduct of the engagement, and directly supervise accountants working on the job.

#### John Britton, CPA *Partner in Charge of Audit and Accounting*

John Britton has over 20 years of audit and accounting experience and would also have responsibility for the engagement. John would perform the overall review of the reports. He has extensive experience in both Financial and Governmental/Non Profit accounting and reporting. John is the partner in charge of BPW's audit and accounting practice. He strongly believes in the benefits of

## CAMBRIA COMMUNITY SERVICES DISTRICT

---

ongoing financial training and coaching for both clients and staff in order to foster continuing improvements in processes and operations.

### Tracey Solomon, CPA *Engagement Manager*

Tracey completed her undergraduate work at University of California, Santa Barbara in Business Economics with an emphasis in Accounting. Tracey is part of our governmental team and works primarily on governmental and regulatory audits. She has extensive experience with compliance auditing such as OMB A-133, GASB 68 implementation, ERISA and pension auditing, and governmental financial reporting requirements. She provides year round accounting consulting to governmental and for profit audit clients including; internal control reviews, tax assessment evaluations, internal and external financial statements reporting, and answering general accounting questions.

### Stacey Gumley, CPA

Stacey joined Bartlett, Pringle & Wolf, LLP (BPW) in 2011 in the Audit Department. Stacey received both her Bachelors of Science in Accounting and Masters of Science in Accounting from Louisiana State University. Prior to working for BPW, Stacey worked for Ernst & Young in Austin, Texas for approximately three years. Stacey has experience in supervising and executing audit and accounting engagements in a variety of industries, primarily the manufacturing and technology sectors.

### *Training*

Our professional personnel are provided with current and relevant training, which is designed to keep them abreast of the ever-changing environment in which we practice. We conduct formal training programs covering current technical developments in the governmental accounting and auditing fields. While professional standards require at least 40 hours of continuing professional education per year, your team members usually receive significantly more through a combination of local in-house training and outside programs offered by organizations, such as the California Society of Certified Public Accountants. In addition, all of the Public Sector team receives at least 24 hours every 2 years in continuing professional education (CPE) meeting the "Yellow Book" requirements. Due to our expertise and large clientele, our audit team has received extensive training and work experience in governmental accounting and grant compliance audits. On our audits, team members assigned are all auditing specialists, that is, performing audits is all they do, and should any questions regarding tax law arise, they will be addressed by qualified members of our tax team who also spend full time in their specialization.

### *Management Information Systems (MIS)*

Our MIS department comprises an important part of our practice. The MIS department staff includes computer consultants who spend most of their time assisting clients in evaluating hardware and software needs and in solving

## CAMBRIA COMMUNITY SERVICES DISTRICT

---

computer related problems. We presently support Microsoft Business Solutions and Great Plains accounting software as licensed representatives.

BPW utilizes Microsoft Office Products such as word and excel as well as a sophisticated paperless audit software program Prosystem FX.

### III. AUDIT METHODOLOGY

We have expertise in conducting audits in accordance with Auditing Standards Generally Accepted in the United States of America as adopted by the American Institute of Certified Public Accountants (AICPA), the provisions of the AICPA *Audits of State and Local Governmental Units and the AICPA Audits of States, Local Government, and Not-For-Profit Organizations Receiving Federal Awards*, the financial, compliance, and internal control requirements prescribed by *Government Auditing Standards*, the Single Audit Act, the OMB's Compliance Supplement and other applicable Circulars issued by OMB. Our audit will include examination of compliance with policies and procedures established by the District applicable state and federal laws and regulations.

#### *Audit Requirements*

The audit will be performed in accordance with auditing standards generally accepted in the United States of America. These are the standards set forth in the professional standards promulgated by the American Institute of Certified Public Accountants. The audit of the financial statements will also be performed in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and the U.S. General Accounting Office. This publication, also known as the "Yellow Book", provides additional standards for financial and compliance audits and for performance audits of governmental entities.

The Governmental Accounting Standards Board (GASB) sets the accounting and financial reporting standards for the state and local government sector. GASB standards are incorporated into the Government Finance Officers Association's *Governmental Accounting, Auditing and Financial Reporting* manual.

When conducting an audit engagement, an independent auditor is responsible for compliance with auditing standards generally accepted in the United States of America as approved and adopted by the membership of the American Institute of Certified Public Accountants. These standards relate to the measures of the quality and objectives of the procedures performed in the audit process.

Audits performed by BPW will comply with all of the above requirements.

## CAMBRIA COMMUNITY SERVICES DISTRICT

---

### *Audit Process*

Audit planning and interim audit procedures begin one or two months before year-end. Then once the closing of the books is complete, we will begin the fieldwork portion of the audit, using our audit team. During this phase of the audit, we will place our emphasis on the testing of account balances and the propriety of the report and supporting schedules, as well as completing any remaining interim projects.

Prior to the conclusion of our audit, we will conduct a conference with staff and/or audit committee to go over the draft of the report and the draft of the management letter. We believe this conference allows proper input from the staff and board members regarding the report, prior to the report being issued in final form.

### *Planning*

During this phase, we will develop our audit program which includes report disclosure checklists, critical audit areas, confirmation requirements, preliminary analytical review, materiality levels, and our preliminary assessment of control risk and fraud risk. We will present to the District a listing of preparatory data we will need for the audit and an internal control questionnaire to be completed.

Audit programs are developed in all areas included in the audit and are tailored to meet the specific needs and requirements of the District.

During the planning phase we will review new laws and regulations issued to determine the impact on the audit work to be performed.

### *Fieldwork*

The District is expected to prepare all schedules requested by BPW showing details of account balances, prepare audit confirmations, pull all requested invoices and supporting information, answer an internal control questionnaire and be available during the audit to answer questions. All requested items should be ready on the first day of interim and audit fieldwork or otherwise as agreed to in the planning meeting.

Our procedures during this phase of the audit will include tests of documentary evidence supporting the transactions recorded in the accounts, as well as direct confirmation of receivables and certain other assets and liabilities by correspondence with selected creditors and banks. We will also perform analytical procedures to balance sheet, revenue and expense accounts.

The sample size will be determined based on the sampling approach used and the nature of the population. The engagement team will determine if statistical

## CAMBRIA COMMUNITY SERVICES DISTRICT

---

monetary sampling or nonstatistical audit sampling is more efficient and effective. The engagement team will consider items such as assessed risk of material misstatement, characteristics of the population, the established materiality limit and tolerable misstatements of the engagement and required degree of assurance from the sample being tested. A statistical monetary sample will be used in all cases where set-up time and sample selection time will be more efficient than selecting and testing a nonstatistical sample.

BPW will evaluate the District's system of internal control to assess the extent it can be relied upon to ensure accurate information, to ensure compliance with laws and regulations, and to provide for efficient and effective operations. Our evaluation will include:

1. Review of the system, which is primarily the process of obtaining information about the organization and the procedures prescribed and is intended to serve as the basis for tests of compliance and for evaluation of the system.
2. Conduct tests of compliance, which are made to provide reasonable assurance that the accounting control procedures are being applied as prescribed.

### *Data Processing Review*

A review is to be made to compare the calculating operations of the computer with the desired results by tests of transactions. A review of controls used in the computer center to assure protection of files and prevention of processing errors and a review of the data processing operation shall also be made.

### *Audit Completion*

During the course of the audit, we will develop recommendations and suggestions on various items which we believe could enhance internal controls, processes and/or procedures. These items will be presented to the District in a management letter.

We will discuss these items and the audit adjustments with appropriate personnel and officials during audit fieldwork and prior to the issuance of the final audited financial statements. Management can, at their discretion, add their responses to the comments in the body of the management letter as well.

We will issue a draft report and management letter, as well as meet with appropriate personnel to review the report in detail. Upon the approval of the draft report, we will issue the final reports to the District. We will be available for the presentation of the audit report to the Audit Committee and Board of Directors of the District.

## **CAMBRIA COMMUNITY SERVICES DISTRICT**

---

Throughout the engagement, we will keep the District personnel updated on the status of the audit on a weekly basis or more frequently, if necessary. An exit conference with management will be held at the conclusion of the audit fieldwork.

### ***Identification of Potential Audit Problems or Additional Services Requested***

Any problems encountered will be discussed immediately with the District's management to allow them time to resolve the issues. We will provide assistance to the District in order to resolve the audit problem. Assistance may include consultations with the management team or Board as well as possible recommendations for additional work/services to be performed by the District or audit team, as agreed to by both parties. Hourly rates range depending on the skill level of the accountant involved. An average rate would be approximately \$150 per hour for additional services requested.

#### **IV. INDEPENDENCE**

BPW is independent of the District defined by the American Institute of Certified Public Accountants (AICPA) auditing standards generally accepted in the United States of America, and Government Auditing Standards issued by the Comptroller General of the United States. We have had no professional relationships involving the District for the past five years.

#### **V. LICENSE TO PRACTICE**

BPW is properly licensed in the State of California for public practice. Our professionals are licensed to practice as a certified public accountant in the State of California.

#### **VI. REVIEWS**

There has been no regulatory action taken by any oversight body against the Firm.

#### **VII. PEER REVIEW**

Our peer review was conducted by CliftonLarsonAllen, LLP, a national CPA firm. After thorough study of our policies and procedures, the reviewers concluded that our firm complies with the stringent quality control standards established by the AICPA. Our firm is committed to periodic peer reviews to foster quality performance.

#### **VIII. AUDIT FEES**

Our audit fees for the audit are based upon the value of services performed and time required by individuals assigned to the engagement. We estimate the audit to be completed in accordance with the Audit Services Planning Calendar.

## CAMBRIA COMMUNITY SERVICES DISTRICT

---

### Audit Services Planning Calendar

We agree to perform the audit according to the following schedule:

Year End Field Work Begins	September 15
Draft Financials Completed by Auditor	November 15
Draft Financials Returned to Auditor	November 25
Audit Reports and Mgmt Letter Submitted to District	December 1
Presentation to Finance & Administration Committee	On or before December 15
Presentation to District Board of Directors	December or January Meeting (4 <sup>th</sup> Thursday)

### References (Similar Engagements with Other Government Entities)

The following are references from clients to which we are currently providing audit and consulting services. Additional references for both Governmental and For Profit clients are available upon request. Danna McGrew has served as engagement partner for each of the engagements, with John Britton as concurring partner.

#### **Montecito Sanitary District**

200 Hours, 10+ Years

1042 Monte Cristo Lane  
Santa Barbara, CA 93108  
Office Manager – Toni McDonald  
General Manager – Diane Gabriel  
805-969-4200

#### **Goleta West Sanitary District**

200 Hours, 10+ Years

PO Box 4  
Goleta, CA 93116  
General Manager – Mark Nation  
Office Manager – Diane Powers  
(805) 968-2617

#### **Pajaro Valley Water Management Agency**

250 Hours, 10+ Years

36 Brennan Street  
Watsonville, CA 95076  
Controller - Teresa Delfino  
General Manager - Mary Bannister  
831-722-3139

#### **Santa Ynez Water District**

300 Hours, 10+ Years

3622 Sagunto Street  
Santa Ynez, CA 93460  
General Manager – Chris Dahlstrom  
Office Manager – Mary Martone  
805-688-6015

#### **Carpinteria Water District**

200 Hours, 10+ Years

1301 Santa Ynez Avenue  
Carpinteria, CA 93013  
Controller – Norma Rosales  
General Manager – Charles Hamilton  
805-684-2816

#### **Cachuma Operation and Maintenance Board**

200 Hours, 10+ Years

3301 Laurel Canyon Road  
Santa Barbara, CA 93105  
Administrative Manager – Janet Gingras  
General Manager – Randall Ward  
Fiscal Officer – Luke Rioux  
805-687-4011



## Cambria Community Services District

## Fee Schedule

ServiceCode	Current Year Budget				Total
	Parnter	Manager	Staff	ASG	
				4.0	4.0
00103 - Typing/Assembly					4.0
00113 - Review	8.0	8.0			16.0
00115 - Cold Review	2.0				2.0
00118 - Supervision		2.0			2.0
00150 - Engagement Planning	6.0	8.0			14.0
00151 - Risk Assessment/ Fraud Rqrmnts		8.0	8.0		16.0
00153 - PBC List		1.0			1.0
00154 - Confirmations			1.0		1.0
00156 - Intrnl Contrl Testing/Walkthru		6.0	8.0		14.0
00159 - Commitments / Contingencies		1.0			1.0
00160 - Report & F/S Preparation	4.0	4.0	16.0		24.0
00162 - TB - Import, Setup & AJEs		1.0			1.0
00163 - Review Board Minutes		2.0			2.0
00164 - Preparation for Board Meeting	2.0	1.0			3.0
00165 - Meet with Board	1.0				1.0
00166 - Management Letter	1.0	4.0			5.0
00167 - Eng. Rep & Legal Letters		1.0			1.0
00170 - Cash			4.0		4.0
00171 - Accounts Receivable			3.0		3.0
00176 - Other Assets			1.0		1.0
00177 - Securities & Investments			2.0		2.0
00178 - Property & Equipment			8.0		8.0
00181 - Accounts Payable			2.0		2.0
00182 - Accrued Expenses and Liabilities			6.0		6.0
00185 - Equity / Net Assets			4.0		4.0
00186 - Operations - Revenues			8.0		8.0
00187 - Operations - Expenses			8.0		8.0
State Controller Report			4.0		4.0
	24	47	83	4	158
Total Hours					
Billable Rate	\$ 340	\$ 170	\$ 105	\$ 70	
Total	\$ 8,160	\$ 7,990	\$ 8,715	\$ 280	\$ 25,145

Travel expense

Additional projects would be billed at standard hourly rates.

Travel expense will be

	\$ 5,000
Fixed Fee	\$ 25,000
Estimated Over (Under)	\$ 5,145

2017	\$ 25,000
2018	\$ 25,000
2019	\$ 25,000
2020	\$ 25,000
2021	\$ 25,000

Bartlett, Pringle Wolf, LLP  
Danna McGrew, Partner  
805-963-7811  
dmcgrew@bpw.com

**Exhibit A****Total Maximum Price**

<b>Year</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
District Audit	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000
State Controller Report	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
GANN Appropriation	<u>\$800</u>	<u>\$800</u>	<u>\$800</u>	<u>\$800</u>	<u>\$800</u>	<u>\$800</u>
Total	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>

Additional \$2,500 per year for performing a single audit.

Bartlett, Pringle Wolf, LLP  
 Danna McGrew, Partner  
 805-963-7811  
 dmcgrew@bpw.com

# MASTER

**Cambria Community Services District  
Proposal for Audit Services  
For the Years Ending June 30, 2017, 2018, 2019, 2020 and 2021**

Glenn Burdette Attest Corporation  
Certified Public Accountants  
1150 Palm Street  
San Luis Obispo, California 93401  
(805) 544-1441  
Contact: Allen E. Eschenbach, CPA  
Principal  
Al.eschenbach@glennburdette.com  
April 27, 2017

**Cambria Community Services District  
Proposal for Audit Services  
For the Years Ending June 30, 2017, 2018, 2019, 2020 and 2021**

**Table of Contents**

	<b>Page</b>
Transmittal Letter	3-4
Technical Proposal	
Independence	5
License to Practice in California	5
Firm Qualifications and Experience	5-6
Partner, Supervisory and Staff Qualifications and Experience	7-9
Similar Engagements with Other Government Entities	10
Specific Audit Approach	11-13
Peer Review Report	14



April 27, 2017

Mr. Jerry Gruber  
 General Manager  
 Cambria Community Services District  
 1316 Tamsen Street, Suite 201  
 Cambria, CA 93428

Dear Mr. Gruber:

Attached is our proposal to audit the agency-wide financial statements for the Cambria Community Services District (the District) for the years ending June 30, 2017, 2018, 2019, 2020 and 2021. We propose to perform the work as described in the Cambria Community Services District RFP for Audit Services and we commit to perform the work within the time frame as specified in the RFP.

We believe we are uniquely qualified to serve your organization. There are a number of sound reasons why you should select us as your independent certified public accountants.

- We are able to provide technical and quality services commensurate with that of the largest certified public accounting firms. All of our audit principals and the supervisor who would be involved with your account have experience with national or international firms. However . . .
- Since we are a local firm, we can respond immediately to your financial questions or concerns.
- We are available to present local seminars of governmental accounting or related matters to District staff.
- Our approach to auditing is management oriented. We will concentrate on maintaining a close and constructive relationship with you throughout the year.
- Our Firm has a continuity of personnel from year-to-year, to assure you of the most efficient, and correspondingly, the least costly accounting services.
- We are a service organization. We understand the obligation we have on a continuing basis, to earn your patronage through responsible service and on-going attention to your needs.
- We have tailored our Firm to meet the needs of local business, nonprofit organizations and governmental agencies which make up the economic climate of the Central Coast. We feel our approach has been successful as evidenced by our continued growth.
- The Firm has a full-time audit department which specializes in financial and compliance audits. We attend various seminars and education courses throughout the year related specifically to auditing to assure we are current on any new developments in the field.

3

SAN LUIS OBISPO  
 1150 Palm Street  
 San Luis Obispo, CA 93401  
 p 805 544 1441  
 f 805 544 4351

PASO ROBLES  
 102 South Vine Street, Ste. A  
 Paso Robles, CA 93446  
 p 805 237 3995  
 f 805 239 9332

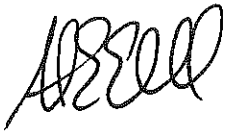
SANTA MARIA  
 2222 South Broadway, Ste. A  
 Santa Maria, CA 93454  
 p 805 922 4010  
 f 805 922 4286

As a local CPA firm, we sincerely appreciate the opportunity to submit this proposal. By selecting a local CPA firm, the District will receive personalized professional services. There are no out-of-town living expenses in the fee.

Allen E. Eschenbach, CPA is authorized to make representations on behalf of Glenn Burdette. He is a principal of the firm and may be contacted at [al.eschenbach@glennburdette.com](mailto:al.eschenbach@glennburdette.com) or Glenn Burdette, 1150 Palm Street, San Luis Obispo, CA 93401; (805) 544-1441.

This proposal is a firm and irrevocable offer for sixty days. We look forward to the opportunity of serving you. If there are any questions, please do not hesitate to contact me.

Sincerely,



Allen E. Eschenbach, CPA

for

Glenn Burdette Attest Corporation

Certified Public Accountants

## Technical Proposal

### Independence

We are independent of the District as defined by generally accepted auditing standards as set forth by the U.S. General Accounting Office's *Government Auditing Standards*, issued by the Comptroller General of the United States. We are also independent of all component units of the District as defined by those same standards. As part of our internal quality control procedures, each employee is required to attest to their independence with regard to the current client listing.

The Firm has not had any professional relationships involving the District or any of its component units or oversight units in the past five years.

We agree to give the District written notice of any professional relationships entered into during the period of this agreement.

### License to Practice in California

The Firm and all assigned key professional staff are properly licensed to practice as certified public accountants in California. The CPA license numbers for the persons who will be performing the audit services are indicated under "Partner, Supervisory and Staff Qualifications and Experience."

### Firm Qualifications and Experience

Glenn Burdette, Certified Public Accountants, is a professional corporation with offices in San Luis Obispo, Paso Robles, and Santa Maria. All of the work on this engagement will be performed primarily from the San Luis Obispo office. We perform audit, accounting, tax services and management consulting services from our San Luis Obispo office. We have been performing financial and compliance nonprofit and governmental audits for over 30 years, and single audits for the past 20 years.

This Firm has 32 CPAs and 32 other employees (18 professional and 14 support staff). This includes one audit principal, one audit senior manager, one audit manager, one audit senior and one professional staff who are Certified Public Accountants, plus one senior and two professional staff who perform audit services. This makes us the area's largest audit practice. We anticipate having one principal, one manager, one senior professional associate and one professional associate staff the engagement. Biographies of the associates expected to perform significant services under this contract are contained under "Partner, Supervisory and Staff Qualifications and Experience."

In addition to having the area's largest audit practice, the Firm has the largest tax department on the Central Coast. We are heavily involved in all phases of tax planning, preparation and consulting. We also provide management advisory services related to information systems on non-attest engagements and maintain a client accounting services department. We are available to present educational seminars and employee training programs throughout the year.

To assure the quality of all staff over the term of the contract, all our CPA's and professional staff conducting audits subject to *Government Auditing Standards* are required to take at least 80 hours of continuing professional education (CPE) classes every two years with at least 24 hours in CPE directly related to the government environment and government auditing. We are members of the American Institute of Certified Public Accountants, the California Society of Certified Public Accountants, the California Society of Municipal Finance Officers, and the Government Finance Officers Association. We subscribe to all current pronouncements of the Financial Accounting Standards Board and the Governmental Accounting Standards Board. As such, we have access to the AICPA technical hotline, CalCPA technical hotline, GFOA technical services staff, and GASB and FASB technical staff when questions arise related to accounting or disclosure during the course of the audit.

Our Firm had its quality control system reviewed in November 2014 as required by the American Institute of Certified Public Accountants. The quality control review included a review of specific governmental engagements including single audits. We received an unqualified opinion. A copy of the opinion and letter of comments is at the end of the proposal.

Every federal and state desk review of our audits has indicated that the reports generally meet the requirements of Uniform Guidance, and/or the reporting standards contained in the State Controller's audit guide, Standards and Procedures for Audits of California K-12 Local Educational Agencies and the California Community Colleges Chancellor's Office Contracted District Audit Manual, as applicable.

The Firm and any of its employees have never had a record of sub-standard work, or unsatisfactory performance pending with the State Board of Accountancy. There has been no disciplinary action taken or pending against the Firm with state regulatory bodies or professional organizations.



### **Partner, Supervisory and Staff Qualifications and Experience**

We anticipate that the principal and supervisory staff identified would remain the same throughout the term of the contract. However, if those personnel leave the Firm, are promoted or are assigned to another office, we would be able to provide replacement staff who have substantially the same qualifications and experience. If those personnel are changed for other reasons, we would obtain the District's prior written approval. We acknowledge that the District retains the right to approve or reject replacements. Likewise, we could provide replacement staff for other audit personnel as required during the term of the contract, with substantially the same qualifications and experience. Staff assigned to the engagement would continue to obtain relevant continuing professional education and all new staff will be subject to our hiring standards. This will help to ensure continued high level of quality over the term of the engagement. The Firm is an equal opportunity employer.

#### ***Allen E. Eschenbach (Certified Public Accountant License # 73290) – Audit Principal – (Engagement Partner)***

Mr. Eschenbach graduated from California Polytechnic State University, San Luis Obispo in June 1991 with a Bachelor of Science degree in Business Administration, with an accounting concentration. He was employed as a supervising senior at Ernst & Young LLP in San Francisco for three and a half years where he audited various public and nonpublic companies in the capital markets and financial services industries, as well as a number of large retailers and nonprofits. Mr. Eschenbach joined the Firm in January 1995, became a principal in June 2000, and served as the Firm's managing principal from 2003 through 2005. Since becoming a principal he has overseen the Santa Maria office and since 2001 has been responsible for the quality control of the audit department. He has extensive experience providing attestation and consulting services to clients of all industries on the Central Coast, including municipal and educational governmental entities, private agriculture, high technology, and construction enterprises. He has also assisted companies with fraud audits and Sarbanes-Oxley section 404 internal control implementation.

Mr. Eschenbach is a member of the American Institute of Certified Public Accountants and the Government Finance Officers Association. He is also a member of the California Society of Certified Public Accountants, and currently serves on the CalCPA state accounting principles and auditing standards committee. He is a graduate of Leadership San Luis Obispo Class VI and has served on the board of a number of local community organizations.

Mr. Eschenbach has served in a supervisory capacity on the following relevant governmental, nonprofit and single audits engagements:

- Cities of San Luis Obispo, Pismo Beach, Lompoc and Guadalupe
- California Polytechnic State University Corporation
- California Polytechnic State University Foundation
- Mission Hills Community Services District
- Morro Bay/Cayucos Sanitary District
- University Corporation at Monterey Bay
- Foundation at CSU, Monterey Bay
- Santa Barbara Joint Community College District

The significant relevant continuing professional education that Mr. Eschenbach has obtained during the last three years related to accounting and auditing updates, governmental accounting and auditing updates, preparing governmental financial statements, and performing Single Audits.

***Erin M. Nagle, Certified Public Accountant (License #75111) – Senior Audit Manager (Available for Partner Rotation)***

Ms. Nagle graduated from the University of California at Santa Barbara in June 1995. She was employed as an auditor at BDO Seidman LLP in San Francisco for three years where she worked on public and private companies in retail and manufacturing as well as large non-profits. Ms. Nagle joined the firm in 1998 and has worked extensively with attest clients in the governmental and nonprofit industries, as well as those in the winery and construction fields. Ms. Nagle became a Senior Manager in 2014 and is part of the Emerging Leaders Academy for CPA's as well as responsible for the training and education of the audit department. She is a member of the American Institute of Certified Public Accountants, the California Society of Certified Public Accountants, the Government Finance Officers Association and the California Society of Municipal Finance Officers.

Ms. Nagle has served in a supervisory capacity in the following relevant audits:

Cities of San Luis Obispo, Lompoc and Guadalupe  
 California Polytechnic State University Foundation  
 University Corporation at Monterey Bay  
 Foundation of CSU, Monterey Bay  
 Santa Barbara and Allan Hancock Community College Districts  
 Guadalupe Union, San Luis Coastal Unified, and Paso Robles Joint Unified School Districts

The significant relevant continuing professional education that Ms. Nagle has obtained during the last three years related to accounting and auditing updates, governmental accounting and auditing updates, preparing governmental financial statements, and performing A-133 Single Audits.

***Sherri Y. Parkinson – (Certified Public Accountant License # 64611) – Audit Manager***

Ms. Parkinson graduated from California Polytechnic State University, San Luis Obispo in June of 1989 with a Bachelor of Science degree in Business Administration with a concentration in accounting. She was employed by KPMG in San Jose, CA for four years where her audit clients included both private and public companies. She has since worked in industry at several companies including Global Village Communications, Inc., a public company, where she served as Accounting Manager and at Wireless Access Communications, Inc., where she served as Controller. She joined Glenn Burdette in August 2008. She is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Since joining the firm, Ms. Parkinson has served in a supervisory capacity on the following relevant governmental, nonprofit and single audit engagements:

- City of Pismo Beach
- California Polytechnic State University Corporation
- Santa Barbara Community College District
- Mission Hills Community Services District
- Morro Bay/Cayucos Sanitary District
- Family Care Network, Inc.
- Transitions-Mental Health Association
- Women's Shelter Program of San Luis Obispo County
- Bay Foundation of Morro Bay
- Land Conservancy of San Luis Obispo County

The significant relevant continuing professional education that Ms. Parkinson has obtained during the last two years related to governmental and nonprofit accounting and auditing updates, preparing governmental financial statements, Single Audits, Government Auditing Standards "Yellow Book" and accounting updates. Ms. Parkinson currently serves as President of the Central Coast Chapter of the California Society of CPAs.

***Sarah Riis-Vestergaard – Certified Public Accountant (License #124755) – Audit Supervisor***

Ms. Riis-Vestergaard graduated from California Polytechnic State University, San Luis Obispo in March of 2010. She was employed as an intern by Glenn Burdette before joining the firm full time as an audit professional associate in May of 2013. Ms. Riis-Vestergaard completed her graduate degree from Keller Graduate School of Management in October 2013 as a Master of Financial Management and Accounting with a CPA Emphasis. Ms. Riis-Vestergaard is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

Since joining the firm, Ms. Riis-Vestergaard has served on the following relevant governmental, nonprofit and single audit engagements:

- Cities of San Luis Obispo, Lompoc and Pismo Beach
- California Polytechnic State University Corporation
- California Polytechnic State University Foundation
- CSU Monterey Bay Corporation
- Foundation of CSU, Monterey Bay
- Santa Barbara and Allan Hancock Community College Districts
- Integrated Waste Management Authority
- Family Care Network, Inc.
- Women's Shelter Program of San Luis Obispo County

### Similar Engagements with Other Government Entities

Following is a list of the most significant engagements performed in the last five years that are similar to the engagement described in the District's request for proposal:

<u>Name of Agency</u>	<u>Scope of Work</u>	<u>Dates of Service(s) During Past 5 Years</u>	<u>Engagement Partner</u>	<u>Total Hours</u>	<u>Client Contact</u>
City of Lompoc	Audit with CAFR, Single Audit, financial and compliance audits of Transportation Development Act funds, GANN	June 30, 2012-2016	Allen E. Eschenbach	350	Brad Wilkie, Business Services Director (805) 875-8271
City of San Luis Obispo	Audit with CAFR, Single Audit, financial and compliance audits of Transportation Development Act funds, GANN	June 30, 2012-2016	Allen E. Eschenbach	350	Xenia Bradford, Interim Finance Director (805) 781-7125
Mission Hills Community Services District	Audit	June 30, 2012-2016	Allen E. Eschenbach	60	Michael Riley, General Manager (805) 773-4366
City of Pismo Beach	Audit, financial and compliance audits of Transportation Development Act funds, GANN	June 30, 2012-2016	Allen E. Eschenbach	300	Nadia Freeser, Finance Director (805) 773-7010
Cal Poly Corporation	Audit, Single Audit	June 30, 2012-2016	Allen E. Eschenbach	350	Dan Banfield, Controller (805) 756-7335
Morro Bay/Cayucos Sanitation District	Audit	June 30, 2015-2016	Allen E. Eschenbach	110	Craig Schmollinger, Finance Director (805) 772-6201

#### Other Governmental Audits:

City of Guadalupe  
University Corporation at Monterey Bay  
Foundation of California State University, Monterey Bay  
Whale Rock Commission

## Specific Audit Approach

### *Proposed Segmentation for the Engagement*

It is our practice to divide an audit into (1) preliminary field work - to be performed in sometime before year-end, and (2) year-end work - to be performed after the year-end closing. We will work with the District to establish fieldwork dates that are mutually agreeable.

Our audit approach will be designed to provide for the most effective and efficient use of resources. During our preliminary field work, we will review the basic accounting systems of the District, and will use questionnaires and checklists to document our understanding of the internal control system including the control environment, risk assessment, control activities, information and communication, and monitoring. This will be supplemented by narratives of our understanding of the flow of information through the accounting system. We will need to interview various District staff, including the Management Services Director, finance staff and information technology staff, in order to gain an understanding of the internal control system and complete these forms and narratives. We will also reference the District's organizational charts, policy manuals and procedures guides to aid in our understanding. We anticipate performing tests of controls for purchasing/cash disbursements, personnel/ payroll, revenue/cash receipts, bid process and budget amendments. Based on the controls present within the respective systems and our preliminary evaluation of such controls, a determination will be made as to the extent of controls testing procedures to be performed. In addition, we anticipate performing detail testing of fixed asset additions and disposals.

During preliminary field work, we will also perform a preliminary determination of major programs for the Uniform Guidance single audit. Our audit approach for the single audit will be to identify major programs in accordance with Uniform Guidance in order to determine the level of testing required. First, we will determine all Type A programs which are defined as all programs which have expenditures greater or equal to \$750,000 (or greater than 3% of total federal expenditures if total federal expenditures are greater than \$10 million but less than \$100 million). The remaining programs would be considered Type B programs. We will perform risk assessment of Type A programs to determine if any are considered low-risk. We will not perform risk assessment of relatively small federal programs (\$100,000 or less). We will perform risk assessment for all or selected Type B programs in order to determine high-risk type B programs. Once this process is complete, we would identify as major programs: all Type A programs that are not low-risk, one Type B program for each low-risk Type A program, not to exceed one-half of all high-risk Type B programs. We would then verify that at least 20% of total federal awards expended have been identified as major programs (or 40% if the District is determined to be a high-risk auditee). The purpose of this method of determining major programs is to allow detailed testing of more programs than just the same high dollar programs each year.

We will determine the way in which funds received from federal grantor agencies flow through the District's accounting systems which are tested in conjunction with the audit of the basic financial statements. We will perform tests of controls for all major programs. We will test compliance with the matrix of compliance requirements contained in Uniform Guidance *Compliance Supplement*. If any major programs are listed in the Agency Program Requirements section of Uniform Guidance Compliance Supplement, we will also perform these compliance tests. For those major programs which are not listed in the Agency Program Requirements, we will determine applicable laws and regulations and develop

compliance tests for these programs by interviewing District staff, reviewing grant documents, considering the program objectives, procedures and compliance requirements, then determining which compliance requirements could have a direct and material effect on a major program and testing those requirements.

We will perform substantive tests of account balances at year-end including vouching to supporting documentation or confirmation with outside parties as determined appropriate. We expect the following to be significant audit areas: investments, capital assets, long-term liabilities, grants revenue and single audit. We will apply preliminary analytical procedures by comparing account balances for the current year to the prior year amounts and the current year budget in order to identify unusual or unexpected balances or relationships and in order to consider risks when preparing audit work programs. Analytical procedures will also be applied to significant revenues and expenses as a portion of our substantive audit program. During year-end fieldwork, we will also perform a final determination of major programs for the single audit and assess the need to audit additional programs.

#### *Sample Sizes and Sampling*

Sample sizes will vary depending on our assessment of risk, as well as whether we are performing tests of controls, tests of compliance or substantive tests. For the tests of controls described above, we anticipate sample sizes between 25 and 40. This equates to a tolerable risk of 5% - 12%. For tests of compliance with laws and regulations, we anticipate a sample size of between 25 and 40 for each major federal program. Sample sizes for substantive tests depend on the account balance or transaction class being tested compared to the tolerable misstatement of the financial statements as a whole.

We intend to use nonstatistical sampling procedures and worksheets as contained in the Practitioners Publishing Company Guide to Audits of Local Governments. Whenever possible, we will use a random selection method based on the District's range of check numbers, receipt numbers, etc.

We will determine the population of transactions related to major federal programs and select our sample from this population in order to test for compliance. Likewise, populations of cash disbursements, payroll disbursements and cash receipts will be identified in order to draw samples for tests of controls.

#### *Analytical Procedures*

As discussed previously, we will apply preliminary analytical procedures by comparing account balances for the current year to the prior year amounts and the current year budget in order to identify unusual or unexpected balances or relationships and in order to consider risks when preparing audit work programs as part of our year-end testing procedures. Analytical procedures will also be applied to significant revenues and expenses as a portion of our substantive audit program.

#### *Internal Control Structure*

As discussed previously, we will review the basic accounting systems of the District, and will use questionnaires and checklists and interview District staff to document our understanding of the internal control system as part of our interim testing procedures.

*Scope of Work*

We will perform the audits in accordance with U.S. generally accepted auditing standards (GAAS) as set forth by the American Institute of Certified Public Accountants (AICPA), the standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of the Single Audit Act of 1996, and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133 and Uniform Guidance, Audits of State and Local Governments and Non-Profit Organizations.

We acknowledge our commitment to perform meet the deadlines detailed in the Request for Proposal.

In the required reports on internal controls, we will communicate any matters considered to be significant deficiencies under standards established by the AICPA. Significant deficiencies that are also material weaknesses will be identified as such in the report. Other matters involving the internal control that are not significant deficiencies nor material weaknesses will be reported in a separate letter to management which will be referred to in the required reports on internal controls. Reports on compliance will include all material instances of noncompliance. All nonmaterial instances of noncompliance will be reported in a separate letter to management which will be referred to in the required reports on compliance. We acknowledge our responsibility to make immediate, written report of all irregularities and illegal acts or indications of which we become aware to the District Board, General Manager and the District's legal counsel. We understand that your expectation is that the auditors will prepare the basic financial statements and the footnotes to the financial statements.

Our Firm uses personal computers extensively in our audit practice. We have portable computers, scanners and printers that we take into the field to assist in preparing working papers and financial statements. Our work papers are prepared and maintained electronically so we attempt to get as many of the District's documents in electronic form. We have Microsoft Word and Excel software which allows us to audit the District's spreadsheets by obtaining the files and reviewing formula when that method would be more efficient than manually reviewing the spreadsheets. When possible, we would like to use the District's data files for testing rather than manually preparing information.

We agree to retain all working papers and reports at our expense for a minimum of five (5) years and make them available to the District or its designees.



CliftonLarsonAllen

CliftonLarsonAllen LLP  
CLAAconnect.com

## SYSTEM REVIEW REPORT

To the Principals of Glenn Burdette Attest Corporation  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Glenn Burdette Attest Corporation (the firm) in effect for the year ended May 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Glenn Burdette Attestation Corporation in effect for the year ended May 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Glenn Burdette Attest Corporation has received a peer review rating of *pass*.

*CliftonLarsonAllen LLP*

CliftonLarsonAllen LLP

Bellevue, Washington  
November 21, 2014



# MASTER

**Cambria Community Services District  
Proposal for Audit Services –  
Sealed Dollar Cost Bid  
For the Years Ending June 30, 2017, 2018, 2019, 2020 and 2021**

Glenn Burdette Attest Corporation  
Certified Public Accountants  
1150 Palm Street  
San Luis Obispo, California 93401  
(805) 544-1441  
Contact: Allen E. Eschenbach, CPA  
Principal  
[Al.eschenbach@glennburdette.com](mailto:Al.eschenbach@glennburdette.com)

April 27, 2017



April 27, 2017

Mr. Jerry Gruber  
 General Manager  
 Cambria Community Services District  
 1316 Tamsen Street, Suite 201  
 Cambria, CA 93428

Dear Mr. Gruber:

Attached is our Sealed Dollar Cost Bid for the audit of the District financial statements for the Cambria Community Services District (the District) for the years ending June 30, 2017, 2018, 2019, 2020 and 2021.

Allen E. Eschenbach, CPA is authorized to make representations on behalf of Glenn Burdette. He is empowered to submit the bid and is authorized to sign a contract with the District. He is a principal of the firm and may be contacted at Glenn Burdette, 1150 Palm Street. San Luis Obispo, CA 93401 (805) 544-1441.

This proposal is a firm and irrevocable offer for sixty days. We look forward to the opportunity of serving you. If there are any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'A. Eschenbach'.

Allen E. Eschenbach, CPA  
 for  
 Glenn Burdette Attest Corporation  
 Certified Public Accountants

## TOTAL MAXIMUM PRICE

Service	2016-2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	5 Year Total
District Audit	\$ 26,270	\$ 26,640	\$ 27,155	\$ 27,650	\$ 28,100	\$ 135,815
State Controller Reports	1,000	1,020	1,040	1,060	1,080	5,200
GANN Appropriation Limit	<u>1,530</u>	<u>1,555</u>	<u>1,585</u>	<u>1,615</u>	<u>1,640</u>	<u>7,925</u>
Total for Fiscal Year	<u>\$ 28,800</u>	<u>\$ 29,215</u>	<u>\$ 29,780</u>	<u>\$ 30,325</u>	<u>\$ 30,820</u>	<u>\$ 148,940</u>
Single Audit (if applicable)	<u>\$ 2,000</u>	<u>\$ 2,040</u>	<u>\$ 2,080</u>	<u>\$ 2,120</u>	<u>\$ 2,160</u>	<u>\$ 10,400</u>

Name of Firm:

Glenn Burdette

Address:

1150 Palm Street  
San Luis Obispo, CA 93401

Contact Name:

Allen Eschenbach

Contact Phone #:

805-544-1441 Fax #: 805-593-1302

Contact Email:

[al.eschenbach@glennburdette.com](mailto:al.eschenbach@glennburdette.com)

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**  
**For the Audit of Fiscal Year 2016-2017 Financial Statements**

	Standard Hourly		Quoted Hourly		Cost
	Hours	Rates	Hours	Rates	
Partner	14	\$ 350	14	\$ 263	\$ 3,675
Manager	38	265	38	199	7,453
Supervisory Staff	65	200	65	150	9,675
Staff	70	140	70	105	7,298
Other - Administration	5	95	5	71	356
<b>Total for Services described in Section II A of the RFP</b>					<b>28,457</b>
<b>Out of Pocket Expenses</b>					<b>173</b>
<b>Meals and Lodging</b>					-
<b>Transportation</b>					<b>170</b>
<b>Other (Specify):</b>					-
<b>Total maximum price for the audit</b>					<b>\$ 28,800</b>

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**  
**For the Audit of Fiscal Year 2017-2018 Financial Statements**

	Standard Hourly		Quoted Hourly		Cost
	Hours	Rates	Hours	Rates	
Partner	14	\$ 357	14	\$ 268	\$ 3,749
Manager	38	270	38	203	7,602
Supervisory Staff	65	204	65	153	9,869
Staff	70	143	70	107	7,443
Other - Administration	3	97	3	73	218
<b>Total for Services described in Section II A of the RFP</b>					<b>28,881</b>
Out of Pocket Expenses					164
Meals and Lodging					-
Transportation					170
Other (Specify):					-
<b>Total maximum price for the audit</b>					<b>\$ 29,215</b>

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**  
**For the Audit of Fiscal Year 2018-2019 Financial Statements**

	Standard Hourly		Quoted Hourly		Cost
	Hours	Rates	Hours	Rates	
Partner	14	\$ 364	14	\$ 273	\$ 3,822
Manager	38	276	38	207	7,751
Supervisory Staff	65	208	65	156	10,062
Staff	70	146	70	109	7,589
Other - Administration	3	99	3	74	222
<b>Total for Services described in Section II A of the RFP</b>					<b>29,447</b>
Out of Pocket Expenses					163
Meals and Lodging					-
Transportation					170
Other (Specify):					-
<b>Total maximum price for the audit</b>					<b>\$ 29,780</b>

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**  
**For the Audit of Fiscal Year 2019-2020 Financial Statements**

	Standard Hourly		Quoted Hourly		Cost
	Hours	Rates	Hours	Rates	
Partner	14	\$ 371	14	\$ 278	\$ 3,896
Manager	38	281	38	211	7,900
Supervisory Staff	65	212	65	159	10,256
Staff	70	148	70	111	7,735
Other - Administration	3	101	3	76	227
<b>Total for Services described in Section II A of the RFP</b>					<b>30,013</b>
<b>Out of Pocket Expenses</b>					
Meals and Lodging					142
Transportation					-
Other (Specify):					170
<b>Total maximum price for the audit</b>					<b>\$ 30,325</b>

**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**  
**For the Audit of Fiscal Year 2020-2021 Financial Statements**

	<u>Standard Hourly</u>		<u>Quoted Hourly</u>		<u>Cost</u>
	<u>Hours</u>	<u>Rates</u>	<u>Hours</u>	<u>Rates</u>	
Partner	14	\$ 378	14	\$ 284	\$ 3,969
Manager	38	286	38	215	8,049
Supervisory Staff	65	216	65	162	10,449
Staff	70	151	70	113	7,881
Other - Administration	3	103	3	77	231
<b>Total for Services described in Section II A of the RFP</b>					<hr/> 30,580
<b>Out of Pocket Expenses</b>					70
<b>Meals and Lodging</b>					-
<b>Transportation</b>					170
<b>Other (Specify):</b>					-
<b>Total maximum price for the audit</b>					<hr/> <b>\$ 30,820</b> <hr/>



**Out-of-Pocket Expenses**

All estimated out-of-pocket expenses to be reimbursed are included on the Schedules of Professional Fees and Expenses.

**Rates for Additional Professional Services**

If it should become necessary for the District to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Cambria Community Services District and the firm. Any such additional work agreed to between the Cambria Community Services District and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the Sealed Dollar Cost Bid.

**Manner of Payment**

We will bill the District for progress payments made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with our dollar cost bid proposal. Progress billings will cover a period of not less than one calendar month. We understand that ten percent will be withheld from each billing pending delivery of the final reports.

# CAMBRIA COMMUNITY SERVICES DISTRICT

## *Proposal for Professional Auditing Services*

*For the fiscal years ending June 30, 2017, 2018, 2019, 2020 and 2021*

Submitted by:

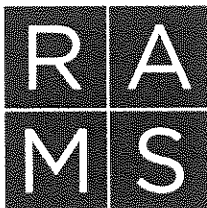
**ROGERS, ANDERSON, MALODY & SCOTT, LLP**  
Certified Public Accountants

735 E. Carnegie Drive, Suite 100  
San Bernardino, California 92408  
(909) 889-0871

April 28, 2017

**CONTACT: TERRY SHEA, PARTNER**  
terry@ramscpa.net

**ALTERNATE CONTACT: BRAD A. WELEBIR, PARTNER**  
bwelebir@ramscpa.net



ROGERS, ANDERSON, MALODY & SCOTT, LLP  
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

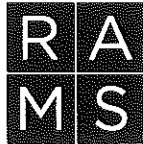
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**PROPOSAL FOR PROFESSIONAL AUDITING SERVICES**

---

**Table of Contents**

	<u>Page</u>
<b>Transmittal Letter</b> .....	i
<b>Technical Proposal</b>	
Independence .....	1
License to practice in California .....	1
Firm qualifications and experience .....	1
<i>About our firm</i>	
<i>Governmental Audit Quality Center</i>	
<i>Range of services</i>	
<i>Engagement quality control</i>	
<i>External quality control review</i>	
<i>Disciplinary action</i>	
<i>Equal Opportunity Employer</i>	
Partner, supervisory and staff qualifications .....	4
<i>Partner and supervisory staff involvement</i>	
<i>Staff continuity</i>	
<i>Continuing professional education</i>	
<i>Assigned personnel</i>	
<i>Engagement team resumes</i>	
Similar engagements with other governmental agencies	
Specific audit strategy .....	12
<i>Services to be provided</i>	
<i>RAMS Engagement approach</i>	
<i>Audit approach and audit segmentation</i>	
<i>Understanding of internal control over financial reporting</i>	
<i>Analytical procedures</i>	
<i>Approach in determining applicable laws and regulations</i>	
<i>Evaluation of internal controls and management letter comments</i>	
Other information .....	21
<i>Why should the District consider hiring RAMS?</i>	
<i>What are you missing if you do not hire RAMS?</i>	

**Attachment A: Recent Government Clients Served**



ROGERS, ANDERSON, MALODY & SCOTT, LLP  
 CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

April 28, 2017

735 E. Carnegie Dr. Suite 100  
 San Bernardino, CA 92408  
 909 889 0871 T  
 909 889 5361 F  
 ramscpa.net

Cambria Community Services District  
 Attention: Jerry Gruber, General Manager  
 1316 Tamsen Drive, Suite 201  
 Cambria, CA 93428

Dear Audit Selection Committee,

I am pleased to respond, on behalf of Rogers, Anderson, Malody & Scott, LLP, (RAMS) to your request for a proposal regarding professional auditing services. As a recognized industry leader and innovator, our goal for the past 69 years has been to provide honest, accurate, objective results to all of our clients, including governmental organizations such as yours. Our success in this effort is witnessed by both the growth of our firm and the list of long-term clients who trust us.

At RAMS, we are committed to achieving the highest quality audit possible. We understand the complexity of performing governmental audits and that's why we have a *dedicated team of auditors* that possess the specialized knowledge and experience to help ensure compliance and changes in regulations that may impact your organization. We plan and execute our audits in a way that maximizes audit efficiency and effectiveness and provides you the highest quality services.

We are aware that the District has other proposals to consider. We believe that RAMS would be the appropriate choice for the audit engagement for the following reasons, which are provided in more detail in our proposal. Our firm:

- Has an established reputation in the governmental and not-for-profit accounting and auditing community for providing excellent, timely service and high quality reporting to our clients.
- Performs a risk based audit which enables us to focus on key audit areas allowing us to become more efficient resulting in lower audit fees.
- Provides auditing services to over 50 governmental agencies and not-for-profit organizations, including over 20 special districts.
- Understands the audit process, as a whole, can be a stressful experience for you and your staff; we understand that you will have other commitments and your regular workloads during the audit period. We make every effort to ensure the audit process, from the interim fieldwork to the preparation of the required financial reports, will be as trouble-free as possible for you and your staff. We accomplish this through comprehensive planning of the audit and utilizing our staff in the most efficient and effective manner while keeping disruptions and miscommunications to a minimum.
- Has audit team members that are personable and easy to work with. Through open and responsive communication with all parties involved in the audit process, we work to have the most efficient audit possible by minimizing operational distractions of your staff, while maximizing quality service and products.

PARTNERS

Brenda L. Odle, CPA, MST  
 Terry P. Shea, CPA  
 Kirk A. Franks, CPA  
 Scott W. Manno, CPA, CGMA  
 Leena Shanbhag, CPA, MST, CGMA  
 Bradford A. Welebir, CPA, MBA, CGMA  
 Jay H. Zercher, CPA (Partner Emeritus)  
 Phillip H. Waller, CPA (Partner Emeritus)

MANAGERS / STAFF

Jenny Liu, CPA, MST  
 Seong-Hyea Lee, CPA, MBA  
 Charles De Simoni, CPA  
 Nathan Statham, CPA, MBA  
 Gardenya Duran, CPA  
 Brianna Schultz, CPA  
 Lisa Dongxue Guo, CPA, MSA

MEMBERS

American Institute of  
 Certified Public Accountants

PCPS The AICPA Alliance  
 for CPA Firms

Governmental Audit  
 Quality Center

California Society of  
 Certified Public Accountants

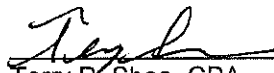
- Provides extensive training and continuing education to all of our audit staff through a combined use of in-house instruction and third-party providers. Our audit team members are experienced with and receive regular training in performing Single Audits in accordance with Federal OMB Uniform Guidance.
- Is committed to helping you meet all reporting/auditing deadlines, resolving any issues encountered during your audit (e.g., accounting or auditing, new pronouncements, etc.), and providing you with quality audit services.
- Has an extensive internal quality control review process to ensure your financial reports meet the highest standards. In addition to the preparation of financial reports by the engagement team and review by the engagement manager, *each report is also examined by 2 partners and 2 professional proofreaders.*
- Has assisted many of our clients with the preparation of their Comprehensive Annual Financial Reports, and all of our clients that have submitted their reports for the Government Finance Officers Association (GFOA) or California Society of Municipal Finance Officers (CSMFO) awards have received the awards. Our participation as a GFOA reviewer also indirectly benefits our clients in the quality review process.
- Is a full service firm, with specialists in auditing, reviews and compilations, tax planning and preparation, as well as business consulting. The diverse experience and accessibility of the professionals in these areas help us to provide a comprehensive approach to a wide variety of needs.
- Believes that our fee estimate and arrangement provides a fair and reasonable cost, commensurate with the experience of the audit team members, to perform the annual audit services for the District.

Mr. Shea and Mr. Welebir are authorized to represent the firm, are empowered to submit the bid and authorized to sign a contract with the District. We can be reached at: 735 E. Carnegie Drive, Suite 100, San Bernardino, CA 92408, (909) 889-0871, [terry@ramscpa.net](mailto:terry@ramscpa.net) or [bwelebir@ramscpa.net](mailto:bwelebir@ramscpa.net). This is a firm an irrevocable offer for sixty (60) days.

Thank you for the opportunity to present our proposal qualifications and to serve as independent auditors to the District. We will be committed to exceeding your expectations of an auditor and believe this proposal provides you with information about our firm, the service team members and our customized audit approach. We look forward to having a long and mutually beneficial relationship with the District. Please contact us if you have any questions regarding this proposal.

Respectfully yours,

**ROGERS, ANDERSON, MALODY & SCOTT, LLP**

  
 Terry P. Shea, CPA  
 Partner

# CAMBRIA COMMUNITY SERVICES DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

### Independence

Rogers, Anderson, Malody & Scott, LLP is independent of the District, and any component units, as defined by general standard number two of the generally accepted auditing standards.

We are also independent of the District, and any component units, as defined by the second general standard for government auditing in the U.S. Government Accountability Office's *Government Auditing Standards* (2011).

We have not had any prior engagements with the District.

### License to practice in California

Rogers, Anderson, Malody & Scott, LLP is licensed to practice in the State of California. The key professional staff, which includes the partners, managers, and supervisors, are all certified public accountants licensed to practice in the State of California and are in compliance with all applicable Board of Accountancy standards.

### Firm qualifications and experience

#### *About our firm*



RAMS was founded in 1948 and is located at 735 E. Carnegie Drive, Suite 100, San Bernardino, California and offers the full range of services expected of a full service accounting firm. We are one of the oldest and most trusted and respected CPA firms in Southern California, with over 68 years of public practice experience, specializing in governmental agency and not-for-profit organization auditing, accounting and management advisory services. Over *fifteen thousand hours per year* are devoted to this area of our practice, which includes cities, redevelopment successor agencies, water districts, other special districts, not-for-profit corporations and joint power authorities. We

do not use our government accounting and auditing practice as "fill work" for the firm, it is a primary focus of it.

We understand that organizations desire that its auditors have a thorough understanding of the complex accounting and compliance issues confronting entities such as yours. Our firm has a long history of governmental accounting and auditing. Over the years, we have gained valuable experience, acquired in-depth knowledge, and obtained the technical expertise needed for governmental accounting and auditing. This expertise has enabled us to provide exceptional, high quality service and to provide solutions at fees we feel represent our value to our clients. In addition, we use our participation in various industry associations to continuously update our knowledge with respect to issues relating to governmental accounting, auditing and operations. Any insight we gain is immediately passed on to our clients if we feel they will benefit from it.

## ***CAMBRIA COMMUNITY SERVICES DISTRICT*** **PROPOSAL FOR PROFESSIONAL AUDITING SERVICES**

---

### **Firm qualifications and experience (continued)**

Our firm has a total staff of thirty-six people, which includes thirteen certified public accountants. The staff consists of six partners, three managers, seven supervisors/senior accountants, fifteen staff accountants and five support staff. The audit staff consists of twenty-three members who devote over 80% of their time to municipal engagements. In order to complete the audit in a timely manner and with minimum District interference, the engagement team assigned to the District's engagement will consist of the following full-time staff: two audit partners, one audit supervisor and one staff auditor. All personnel are located in our San Bernardino office.

Our firm is committed to providing our clients with the highest quality service at the most reasonable fee. The professionals assigned to the District's financial audit have each made providing quality service their priority.

### *Governmental Audit Quality Center*

As a member of the American Institute of CPAs *Governmental Audit Quality Center*, we are committed to adhering to the highest quality standards by voluntarily agreeing to the Center membership requirements, which include designating a partner responsible for the quality of our governmental and not-for-profit audit practice, establishing quality control programs, performing annual internal inspection procedures, and making our peer review report findings publicly available. At RAMS, our goal is to continue to enhance our quality initiatives within our governmental and not-for-profit audit practice to deliver the highest quality audit services possible.

In addition, the Governmental Audit Quality Center provides access to comprehensive resources that will assist us in further enhancing the quality of your audit. The Center membership provides us with timely information on a variety of technical, legislative and regulatory subjects that we can in turn apply to your audit to help ensure compliance with the appropriate standards and changes in regulations which we pass on to our clients.

### *Range of services*

Our firm provides various other services in addition to auditing services to governmental and not-for-profit entities, including:



- Finance director and accounting support services
- Study and evaluation of financial condition and fiscal policies
- Transient Occupancy Tax Agreed Upon Procedures
- Franchise (refuse, cable) Agreed Upon Procedures
- Accounting policies and procedures
- Capital improvement program procedures and policies
- Cash management studies
- Financing and public bond offering assistance
- Franchise agreement assistance (ambulance, cable, television, refuse, etc.)

In addition, the firm provides accounting, auditing, attest and consulting services to for profit and not-for-profit entities. We also provide tax preparation and tax consulting services to individuals, corporations and partnerships.

# CAMBRIA COMMUNITY SERVICES DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

### Firm qualifications and experience (continued)

#### Engagement quality control

We have an extensive internal quality control review process to ensure your audit meets the highest standards. In addition to the preparation of financial reports by the senior member of the engagement team, each report is reviewed by the engagement manager and is also examined by the engagement partner and the technical review partner, and is proofread by two professional staff. In addition, all audit workpapers are reviewed by the in-charge auditor and the partner in-charge of the engagement.

#### External quality control review

As a member of the AICPA Private Companies Practice Section, our firm has participated in "Peer Review" since 1993 and has been examined every three years since that date. Participation in this program ensures that all of our engagements meet the standards of the AICPA, the Yellow Book and the California State Board of Accountancy. Throughout our participation in this program, the firm has received pass ratings from the peer reviewers. The latest review below included reviews of specific governmental entities.

During the current review, an independent firm reviewed our policies and procedures and then inspected a representative sample engagement workpapers and reports, including governmental entities and engagements subject to OMB A-133. For the year ended November 30, 2014, our firm received a "pass" rating which indicates our auditing practice is suitably designed and complied with to provide reasonable assurance of performing and reporting in conformity with applicable standards. The results provided confirmation that the custom audit approach and procedures we use are technically sound and in compliance with applicable standards.

In addition to the external quality control review, our firm performs in-house peer reviews over our audit and attest engagements annually.

#### Disciplinary action

The firm **has never** had any disciplinary action taken or pending against it with state regulatory bodies or professional organizations, nor has it ever had any pending or settled litigation, civil or criminal investigations.

Our firm does not have a record of substandard work.

The firm is not aware of any federal or state desk reviews or field reviews of its audits during the last three years.

### Grant Bennett Associates

A PROFESSIONAL CORPORATION

ALLIANT  
CPA  
CERTIFIED PUBLIC ACCOUNTANTS

#### SYSTEM REVIEW REPORT

June 30, 2015

To the owners of Rogers, Anderson, Malady & Scott, LLP and the Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malady & Scott, LLP (the firm) in effect for the year ended November 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/peerreview](http://www.aicpa.org/peerreview).

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malady & Scott, LLP in effect for the year ended November 30, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiencies noted* or *fail*. Rogers, Anderson, Malady & Scott, LLP received a peer review rating of *pass*.

GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants

*Grant Bennett Associates*



1175 Exposition Boulevard, Suite 210  
Sacramento, CA 95811  
916.442.5104 FAX 916.441.5703

P.O. Box 47898  
Sacramento, CA 95874  
916.441.7333



# CAMBRIA COMMUNITY SERVICES DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

### Firm qualifications and experience (continued)

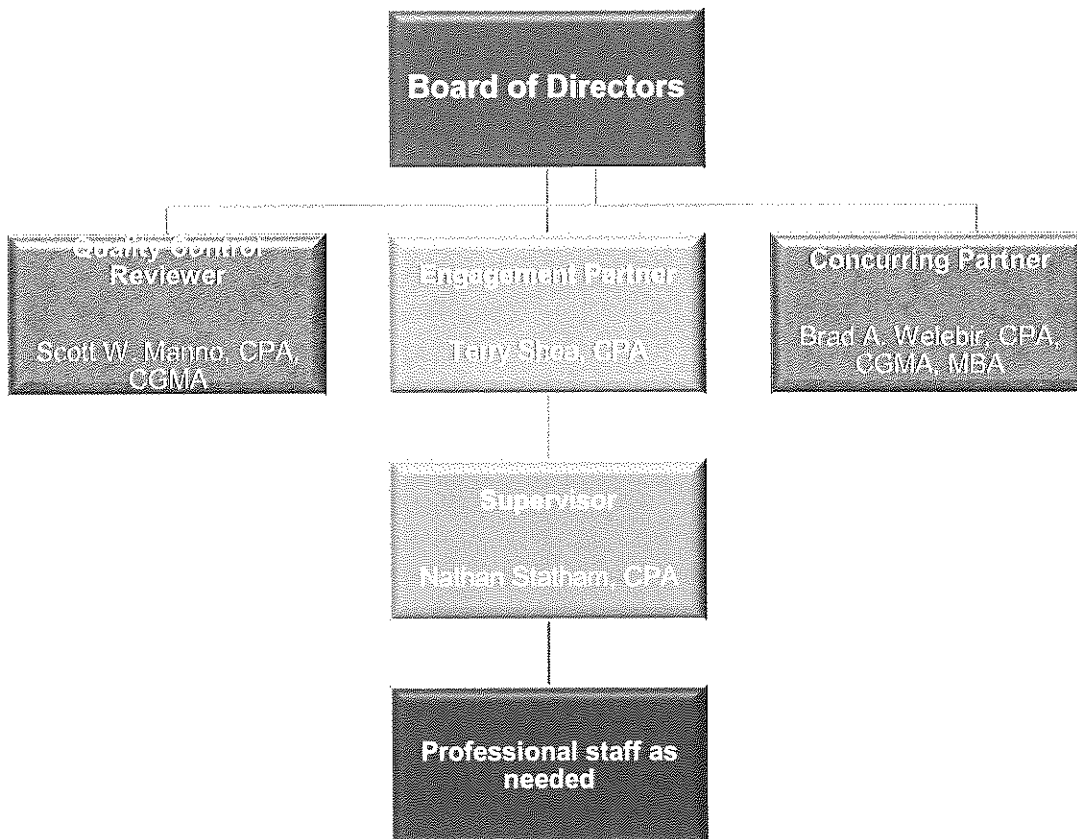
#### *Equal Opportunity Employer*

Our firm is an equal opportunity employer and is committed to providing employment opportunities to all qualified persons regardless of race, color, sex, religion, national origin or handicap. Our staff represents a wide range of cultures and ethnic backgrounds. We provide opportunities for advancement for all staff based ability, skill and desire to advance.

### Partner, supervisory and staff qualifications

The quality of service you receive is dependent on the capabilities of the individuals assigned to the engagement, and the manner in which those personnel resources are organized to efficiently focus their abilities on providing you with the requested audit services. These professionals are highly trained and knowledgeable and have a thorough understanding of the environment in which governmental and not-for-profit entities operate. This experience is a critical component in providing the District with an effective and efficient audit.

Our engagement team will provide significant experience coupled with an extensive, practical understanding of governmental and not-for-profit accounting and auditing along with a broad business perspective. Each member will have access to a wide range of technical resources and knowledge bases which will enable them to provide the District with practical observations and effective solutions.



## **CAMBRIA COMMUNITY SERVICES DISTRICT**

### **PROPOSAL FOR PROFESSIONAL AUDITING SERVICES**

---

#### **Partner, supervisory and staff qualifications (continued)**

##### *Partner and supervisory staff involvement*

All partners and supervisory staff are working professionals and are actively and continually involved in all aspects of their engagements. We believe that partner and supervisory staff involvement in all areas of the audit is a key aspect of the overall audit process. This involvement includes being on-site for interim and year-end fieldwork, thus facilitating a proper, efficient and effective audit, with minimal disruption of your staff. In addition, the time spent on-site by the partners and supervisory staff ensures they gain an understanding of the entire District's accounting processes and procedures. This understanding will enable them to evaluate and develop opportunities for efficiency as well as offer practical and functional advice for improving your accounting processes and procedures.

All professionals on this engagement have worked on audits similar in nature to the District's, therefore, the District will not have to train our engagement team.

##### *Staff continuity*

Continuity of audit staff is a principal concern with our firm. In order to retain our staff, we offer extremely competitive wages, opportunities for advancement, generous medical packages, a retirement plan, bonus opportunities, as well as educational benefits. Even with the benefits we provide, we realize we may lose staff at any given time. Knowing this, we plan to provide staff continuity from year to year, which is in the best interest of the organization and our firm. Continuity ensures an orderly, efficient, and less disruptive audit experience. Since we cannot guarantee staff will remain with us, principal supervisory and management staff, including engagement partners, managers, other supervisory staff, and specialists, may be changed if those personnel leave the firm or are promoted. However, the District reserves the right to accept or reject replacements.

We believe that due to the significant involvement of the partners on all of our engagements, any staff transition would have a minimal effect on the audit efficiency and effectiveness of subsequent years.

##### *Continuing professional education*

Our team of auditor specialists stays current in this highly technical practice area by adhering to the continuing professional education requirements of *Government Auditing Standards* as well as the State Board of Accountancy guidelines. All professionals at our firm participate in continuing professional education (CPE) programs, which are sponsored by various organizations including the Government Finance Officers Association, the American Institute of Certified Public Accountants, the California State Society of Certified Public Accountants, the California Society of Municipal Finance Officers and the Association of Government Accountants. Participation in these programs helps us to ensure that our clients are serviced with the best trained and most proficient government and not-for-profit auditors and accountants available. In addition, we provide in-house training taught by our partners and senior level staff using published resources. All staff are required to attend fraud and ethics training. It is our goal to provide our professional staff continuing education which exceeds the minimum standard of 80 hours over two years.

In accordance with our firm's Quality Control document and *Government Auditing Standards (GAS)*, all staff members who work on audits subject to GAS are required to complete CPE in accordance with GAS standards which require 24 hours directly related to governmental accounting and auditing.

In addition to the required CPE, we also use the following to increase our technical knowledge: view the Governmental Audit Quality Center Annual Webcast Update and other relevant seminars and review monthly publications from the AICPA, the GFOA, and various other resources. We also attend conferences and seminars sponsored by the GFOA, California Society of Municipal Finance Officers and the California Special District Association.

## ***CAMBRIA COMMUNITY SERVICES DISTRICT*** **PROPOSAL FOR PROFESSIONAL AUDITING SERVICES**

---

### **Partner, supervisory and staff qualifications (continued)**

#### *Assigned personnel*

It is our goal to provide you with capable, competent, and personable individuals who offer an extensive background, not only in governmental and not-for-profit accounting and auditing, but also in general business practices. We offer practical solutions, as well as provide technical support. This enables you to stay at the forefront of governmental and not-for-profit accounting and provides you with the support you need in dealing with the complex issues confronting entities such as yours.

In addition, our engagement team has the managerial and supervisory experience to provide the District with a comprehensive audit of the highest quality, while still focusing on personal service. The resumes of the key engagement personnel assigned to the audit are included with this proposal. The following individuals will be assigned to the engagement for the entire contract period:

#### *Terry P. Shea, CPA – Partner, Engagement Partner*

Terry will be the Engagement Partner. As the engagement partner, he will be responsible for overall engagement quality, as well as ensuring that the engagement is performed in the most effective and efficient manner. He will directly oversee all engagement staff while assisting in planning and performing the engagement as well as reviewing all work-papers prepared during the engagement, in addition to all required reports. He has over 35 years of practical, governmental accounting and auditing experience. Terry provides real world experience to all of our governmental engagements. He has gained this experience by serving as interim/contract finance director for several cities over the years. He served as Interim Finance Director for the City of Perris from July 1998 to October 2001. He currently serves as the Contract Finance Director for one city in Riverside County and one in Los Angeles County.

#### *Brad A. Welebir, CPA, CGMA, MBA – Partner, Concurring Partner*

Brad is a partner with the firm. He is licensed to practice as a certified public accountant in the State of California. Brad has over 12 years of public accounting experience and has provided accounting, auditing, and consulting services for municipalities, special districts, water agencies, and various nonprofit organizations. As the concurring partner, Brad will provide additional technical consultation and support to the engagement team and will serve as an alternate contact to the engagement partner as necessary.

#### *Scott W. Manno, CPA, CGMA – Partner, Quality Control Reviewer*

Scott will be the Quality Control Reviewer. He is licensed to practice as a certified public accountant in the State of California. He has been in public accounting for 20 years specializing in serving local governments such as yours. Mr. Manno also serves as a technical reviewer for the GFOA CAFR Award program.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**PROPOSAL FOR PROFESSIONAL AUDITING SERVICES**

---

**Partner, supervisory and staff qualifications (continued)**

*Nathan Statham, CPA, MBA – Supervisor*

Nathan is a supervisor with the firm. He has over 5 years of experience in providing accounting and auditing services for municipalities, special districts and various nonprofit organizations. As a supervisor he will work closely with the engagement partner and manager and be responsible for planning the audit, supervising the staff assigned to the engagement, and performing reviews of all work-papers prepared for the engagement. In addition, he will also be responsible for the preparation of any required reports.

*Senior and staff level accountants*

All staff employed by us and working on governmental audits are qualified to perform governmental audits. Each staff member is encouraged to take on increased responsibility for engagements previously worked on. This enables our staff to grow on each engagement and allows them to continue to gain the skills and knowledge required to perform the audits.

In summary, we want to emphasize the credentials of the above professionals who will be directly responsible for the quality of service that you will receive. Additionally, our audit team has another attribute that is very important, even though it is intangible -- the professionals assigned to the audits have previously worked together as a multi-disciplined team, thus ensuring a smooth, efficient and effective audit.

We are committed to allocating the necessary resources to ensure that we provide continuity of personnel throughout the term of our relationship with the District. All engagements are staffed to minimize interference with the District's daily operations in addition to ensuring the audit is completed in a timely manner.

Full engagement team resumes are provided as follows.

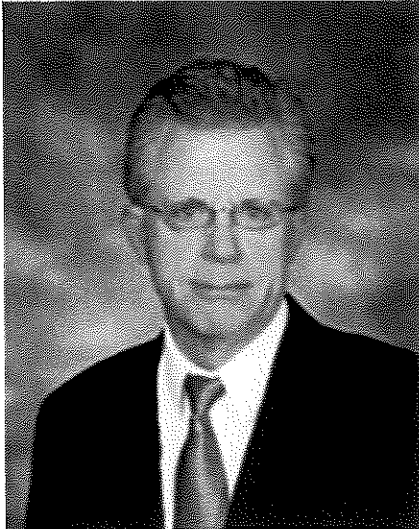
# CAMBRIA COMMUNITY SERVICES DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

### Partner, supervisory and staff qualifications (continued)

#### Engagement team resumes



**Terry P. Shea, CPA**  
**Engagement Partner**

#### Professional experience

Mr. Shea began his career with Thomas, Byrne and Smith in 1981. He spent five years with the firm primarily working on audits of municipalities, special districts, redevelopment and other governmental agencies. He joined Rogers, Anderson, Malody & Scott, LLP in 1987 where he has completed governmental audits including municipalities and provided financial consulting services for various cities.

#### Education/licenses

Bachelor of Arts degree from California State University, Fullerton  
Certified Public Accountant – State of California

#### Related professional experience

Partial listing of governmental entities served (\*includes enterprise fund accounting):

Pine Cove Water District	Rossmoor CSD	Helix Water District
Crestline Village Water District	Western Municipal Water District	Joshua Basin Water District
Vista Irrigation District	Idyllwild Water District	Rosamond CSD*
Nipomo CSD *	City of San Jacinto*	City of La Verne*
City of Norco*	Crestline Lake Arrowhead	City of La Mesa*
City of Mission Viejo*	Water Agency	Jurupa Comm. Services District
Ventura Regional Sanitation District	Yucaipa Valley Water District	S.B. County Special Districts*
	Town of Yucca Valley	

Mr. Shea served as the Interim Finance Director for the City of Perris from July 1998 to October 2001. He currently serves as the Contract Finance Director for one Riverside County city and one Los Angeles County city.

#### Continuing professional education

Mr. Shea has completed over 120 hours of continuing professional education courses in the past three years, of which, the following select courses are relevant to this engagement:

- ◆ American Institute of Certified Public Accountants, *Foundations in Governmental Accounting*
- ◆ American Institute of Certified Public Accountants, *Governmental and Not-for Profit Conference*
- ◆ California Society of CPAs Education Foundation, *Governmental Auditing Skills*
- ◆ Thomson Reuters, *Audits of State and Local Governments*

#### Professional affiliations

Mr. Shea is a member of the following professional organizations:

- ◆ American Institute of Certified Public Accountants (AICPA)
- ◆ California Society of Certified Public Accountants (CalCPA)
- ◆ Government Finance Officers Association (GFOA)
- ◆ California Society of Municipal Finance Officers (CSMFO)

## CAMBRIA COMMUNITY SERVICES DISTRICT

### PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

#### Partner, supervisory and staff qualifications (continued)



**Brad A. Welebir, CPA, CGMA, MBA**  
**Concurring Partner**

#### *Professional experience*

Mr. Welebir joined Rogers, Anderson, Malody & Scott, LLP in January 2004. He works primarily on audits of governmental agencies, small to mid-sized businesses, and nonprofit organizations. Mr. Welebir serves as a technical reviewer for the GFOA CAFR Award program.

#### *Education/licenses*

Masters of Business Administration – Accounting Emphasis from California State University, Fullerton  
Bachelor of Arts in Business Administration from La Sierra University  
Certified Public Accountant – State of California  
Chartered Global Management Accountant – American Institute of Certified Public Accountants

#### *Related professional experience*

Partial listing of governmental entities recently served (\*includes enterprise fund accounting):

Western Municipal Water District	Helendale CSD
Crestline Village Water District	Crestline-Lake Arrowhead Water Agency
San Geronio Pass Water Agency	San Bernardino Municipal Water District
West Valley Water District	Valley Water Agency
Big Bear Area Regional Wastewater Agency	Running Springs Water District
Mojave Water Agency	Santa Ana Watershed Project Authority

#### *Continuing professional education*

Mr. Welebir has completed over 120 hours of continuing professional education courses in the past three years of which the following select courses are relevant to this engagement:

- ◆ California Society of CPAs Education Foundation, *Governmental Accounting and Auditing Update*
- ◆ American Institute of Certified Public Accountants, *OMB A-133 Single Audit Update*
- ◆ California Society of Municipal Finance Officers, *Annual Conference Sessions*
- ◆ Government Finance Officers Association, *GAAP Update*

#### *Professional affiliations*

Mr. Welebir is a member of the following professional organizations:

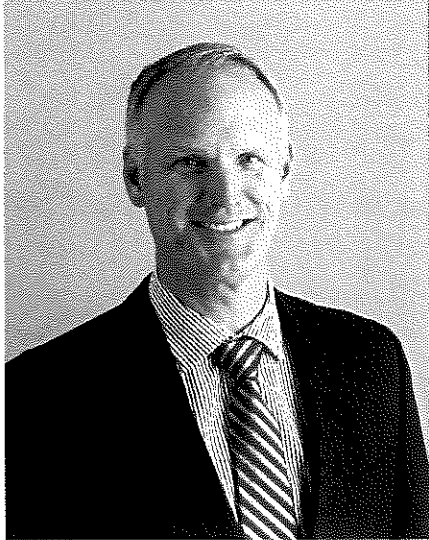
- ◆ American Institute of Certified Public Accountants (AICPA)
- ◆ California Society of Certified Public Accountants (CalCPA)
- ◆ Government Finance Officers Association (GFOA)
- ◆ California Society of Municipal Finance Officers (CSMFO)
- ◆ California Special Districts Association (CSDA)

# CAMBRIA COMMUNITY SERVICES DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

### Partner, supervisory and staff qualifications (continued)



**Scott W. Manno, CPA, CGMA**  
**Quality Control Partner**

#### *Professional experience*

Mr. Manno began his career with Thomas, Bigbie and Smith in 1995. He spent six years with the firm primarily working on audits of municipalities, special districts and redevelopment agencies as well as various nonprofit organizations. He joined Rogers, Anderson, Malody & Scott, LLP in July 2001. Currently, Mr. Manno serves as a technical reviewer for the GFOA CAFR Award program. Since 2010, Mr. Manno has been serving as a technical volunteer on the California Special Districts Association Audit Committee and is now a member of the Association's fiscal committee providing accounting and fiscal program guidance. Also, Mr. Manno recently did a presentation on fraud at a state conference.

In addition, he is part of the California State Society of Certified Public Accountants Governmental Accounting and Auditing Committee which meets periodically to discuss current events, pronouncements, etc.

#### *Education/licenses*

Bachelor of Science degree from California State University, San Bernardino  
 Certified Public Accountant – State of California  
 Chartered Global Management Accountant – American Institute of Certified Public Accountants

#### *Related professional experience*

Partial listing of governmental agencies recently served:

Heartland Fire Training Authority	Heartland Communications Facility Authority	Barstow Fire Protection District	Idyllwild Fire Protection District
Consolidated Fire Agencies	San Geronio Pass Water Agency	Rincon del Diablo Water District	Twentynine Palms Water District
SB Regional Emergency Training Center	Helix Water District	East Valley Water District	Vista Irrigation District

Mr. Manno has completed approximately 132 hours of continuing professional education courses over the past three years of which the following select courses are relevant to this engagement:

- ◆ Association of Certified Fraud Examiners, *How to Detect and Prevent Financial Statement Fraud*
- ◆ American Institute of Certified Public Accountants, *Governmental Accounting and Reporting*

#### *Professional affiliations*

Mr. Manno is a member of the following organizations:

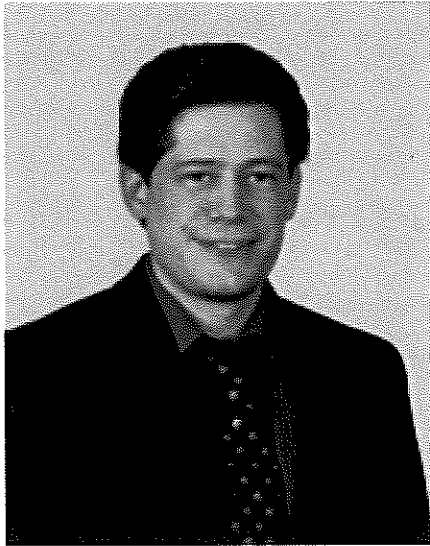
- ◆ American Institute of Certified Public Accountants (AICPA)
- ◆ California Society of Certified Public Accountants (CalCPA)
- ◆ Association of Certified Fraud Examiners (ACFE)
- ◆ Association of Government Accountants (AGA)
- ◆ Government Finance Officers Association (GFOA)
- ◆ California Special Districts Association (CSDA)
- ◆ California Society of Municipal Finance Officers (CSMFO)

# CAMBRIA COMMUNITY SERVICES DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

### Partner, supervisory and staff qualifications (continued)



**Nathan Statham, CPA, MBA, Supervisor**  
**Certified Public Accountant**

#### *Professional Experience*

Mr. Statham joined Rogers, Anderson, Malody & Scott, LLP in January 2012. He works primarily on audits of governmental agencies and nonprofit organizations. Prior to joining our firm, he began his career in the real estate finance industry.

#### *Education*

Masters of Business Administration – Finance Emphasis from  
California State University, San Bernardino December 2011  
Bachelor of Arts in Business Administration from California State  
University, San Bernardino December 2009  
Certified Public Accountant – State of California

#### *Related Professional Experience*

Organizations that Mr. Statham has served include the following (\*includes enterprise fund accounting):

California State University San Bernardino Foundation*	City of Redondo Beach*
City Poway*	City of El Cajon*
Western Municipal Water District*	City of Fillmore*
Inland Empire Resource Conservation District	Ventura County Public Finance Authority*
Elsinore Valley Municipal Water District	Crestline Village Water District*
	National Orange Show*

#### *Continuing Professional Education*

Mr. Statham has completed 80 hours of continuing professional education courses in the past two years of which the following select courses are relevant to this engagement:

- ◆ California Society of CPAs Education Foundation, *Governmental Accounting and Auditing Update*
- ◆ American Institute of Certified Public Accountants, *Single Audit Advanced Concepts*
- ◆ Governmental Accounting Standards Board, *Other Postemployment Benefits*
- ◆ Thompson Reuters, *GAO Standards - Yellow Book*
- ◆ KPMG, *CSU GAAP Auxiliary Audit*

#### *Professional Affiliations*

Mr. Statham is a member of the following professional organizations:

- ◆ American Institute of Certified Public Accountants (AICPA)
- ◆ California Society of Certified Public Accountants (CSCPA)
- ◆ California Society of Municipal Finance Officers (CSMFO)



# CAMBRIA COMMUNITY SERVICES DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

### Similar engagements with other governmental entities

**Entity:** **Crestline-Lake Arrowhead Water Agency**  
**Scope of work:** Financial Audit  
**Date:** Years ending June 30, 1996 - present  
**Engagement partner:** Terry Shea  
**Hours:** 350  
**Contact person:** Ms. Roxanne Holmes, General Manager, (909) 338-1779, clawa@verizon.net

**Entity:** **Ventura Regional Sanitation District**  
**Scope of work:** Financial Audit/CAFR\*  
**Engagement partner:** Mr. Terry Shea  
**Date:** Years ending June 30, 2007 - present  
**Total hours:** 275  
**Contact person:** Ms. Vickie Dragan, Director of Finance & Admin, (805) 658-4646, vickiedragan@vrsd.com

**Entity:** **Nipomo Community Services District**  
**Scope of work:** Financial Audit  
**Engagement partner:** Mr. Terry Shea  
**Date:** Years ending June 30, 2015  
**Total hours:** 275  
**Contact person:** Ms. Lisa Bognuda, Finance Director, (805) 929-1133, lbognuda@ncsd.ca.gov

**Entity:** **Rosamond Community Services District**  
**Scope of work:** Financial Audit  
**Date:** Years ending June 30, 2015 - 2016  
**Engagement partner:** Mr. Terry Shea  
**Hours:** 275  
**Contact person:** Mr. Brad Rockabrand, Finance Director, (661) 256-5812, brockabrand@rosamondcsd.com

**Entity:** **Helendale Community Services District**  
**Scope of work:** Financial Audit  
**Date:** Years ending June 30, 2010 - present  
**Engagement partner:** Mr. Scott Manno  
**Hours:** 250  
**Contact person:** Mr. Paul Hamen, Finance Director, (760) 951-0006, p-harmon@hotmail.com

**Entity:** **San Bernardino Valley Municipal Water District**  
**Scope of work:** Financial Audit  
**Date:** Years ending June 30, 2004 - present  
**Engagement partner:** Terry Shea  
**Hours:** 225  
**Contact person:** Mrs. Cindy Saks, Finance Manager, (909) 387-9224, cindys@sbnwmwd.com

## CAMBRIA COMMUNITY SERVICES DISTRICT

### PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

#### Specific audit strategy

##### *Services to be provided*

The District desires the auditor to express an opinion on the fair presentation of its financial statements in accordance with generally accepted accounting principles.

In addition, we shall:

- Assist in preparing the financial statements and related notes.
- Apply certain limited procedures related to Management's Discussion and Analysis and Required Supplementary Information.
- Provide opinions as to the compliance with the *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (OMB Uniform Guidance). The Firm is to provide an "in-relation-to" report on the Schedule of Expenditures of Federal Awards based on the auditing procedures applied during the audit of the financial statements.
- Issue a report on internal control and compliance in accordance with Government Auditing Standards.
- Issue a report, if needed, identifying significant deficiencies and material weaknesses noted during the audit.
- Prepare Management Letter that includes significant and less significant (i.e. reportable and non-reportable) recommendations for improvements to internal control.
- We will prepare all of the Annual Reports of Financial Transactions to the State Controller.
- We will prepare a report for the Gann Limit each year.

Our audit(s) will be in accordance with:

- Generally Accepted Auditing Standards as promulgated by the American Institute of Certified Public Accountants.
- Government Auditing Standards issued by the Comptroller of the United States of America.
- *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (OMB Uniform Guidance).
- Requirements issued by the State Controller's Office.
- Requirements issued by the State of California.
- Any other requirements as needed.

The Firm will prepare a report to those charged with governance regarding each of the following:

- The auditor's responsibility under generally accepted auditing standards.
- Significant accounting policies.
- Management judgments and accounting estimates.
- Significant audit adjustments.
- Other information in documents containing audited financial statements.
- Disagreements with management.
- Management consultation with other accountants.
- Major issues with management prior to retention.
- Difficulties encountered in performing the audit.
- Errors, irregularities, and illegal acts.

All working papers and reports will be retained (at our expense) for a minimum of seven (7) years, unless we are notified by the District of the need to extend that retention period.

## CAMBRIA COMMUNITY SERVICES DISTRICT

### PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

#### Specific audit strategy (continued)

##### *RAMS engagement approach*

Our engagement approach for your audit will be developed using established goals which will enable measurement of the audit process by the engagement partner and supervisor. Our approach involves frequent communication between the partner and the engagement team to ensure that all audit objectives are achieved in accordance with the established goals and that any issues which may arise are communicated and dealt with on a timely basis. Our overall knowledge and expertise in governmental accounting and auditing has allowed us to identify key audit and accounting risks in the government environment. More importantly, the approach provides for a complete reassessment of the management and control environment in each year's audit and thus is capable of responding to changes and will ensure that deadlines are met in issuing the annual financial statements.

Our engagement approach has been developed and refined over many years. The backbone of our approach revolves around the following six constants:

- **Knowledge and experience.** We have been auditing governmental entities like the District, both large and small, for over 68 years. This experience has allowed us to gain in-depth knowledge of the governmental environment which in turn allows us to perform a more efficient and effective audit and enables us to perform detailed risk assessment procedures. These risk assessment procedures allow us to identify significant audit risk areas within the District.
- **Oversight.** Professional judgment is not developed overnight. Our partners, managers and supervisors have been deeply involved in governmental audits on a continuous basis for most of their professional careers. By having direct partner and manager oversight, we are able to design audit strategies that result in effective and efficient audits.
- **Timeliness.** Deadlines are not just "dates" to us, they are professional commitments. All required deadlines will be met.
- **Open communication.** Open lines of communication with all parties (the engagement team members and District Management and staff) throughout the audit process helps to eliminate "surprises." Proper planning and proper use of experienced engagement personnel tend to provide for an effective and efficient audit process. Consequently, inefficiencies, disruptions, and lack of understanding are kept to a minimum.
- **Availability.** All engagement team members are available throughout the year for any questions or additional consultation.
- **Cost effectiveness.** Our customized audit approach and procedures and our experienced auditors help to reduce your overall audit costs.

As indicated in the next section of the proposal, the overall objective of the engagement with the District is to conduct an audit of the financial statements in accordance with required auditing standards and the expression of an opinion on those financial statements. Beyond that initial objective, we believe that our engagement approach provides certain other value added characteristics, at no additional cost, that will benefit the District over the long-term:

- All of our audits are designed to be performed in an efficient and effective way to minimize disruption to the office operations.
- We offer practical observations and recommendations relating to internal control issues, implementation of accounting standards and the policies and procedures regarding both.
- We identify opportunities for operating efficiencies which can be used to decrease operating costs of the District.

## **CAMBRIA COMMUNITY SERVICES DISTRICT**

### **PROPOSAL FOR PROFESSIONAL AUDITING SERVICES**

---

#### **Specific audit strategy (continued)**

##### *Audit approach and audit segmentation*

The following is a summary of the audit team's audit approach for the District's engagement. The audit will be divided into the following segments:

##### *Segment 1 – Interim testing – planning, pre-audit administration and internal control testing*

During this phase of the audit, our principal objectives will be to gather information about the District and its environment, including internal control over financial reporting.

In order to achieve the desired objectives of this phase of the audit, we will:

- Meet with the District's staff in order to determine convenient dates in which we can begin our audit, and to discuss the assistance to be provided by the District's staff.
- Hold brainstorming sessions with engagement team members to discuss the susceptibility of the District's financial statements to material misstatement and fraud.
- Review and evaluate the District's accounting and reporting processes by reviewing the prior year's audit work-papers, any District-prepared documents such as budgets, in-house financial reports, policies and procedures manuals, minutes of board meetings, etc., and by using various analytical procedures. Analytical procedures will enhance our understanding of the District and will help us identify areas that may need further assessment and additional testing.
- Review and retain copies of any pertinent local, state and federal statutes, regulations, or charters that apply to the District.
- Evaluate the design of controls that are relevant to the audit by obtaining a thorough understanding of the District's internal controls over financial reporting and compliance by documenting key internal control components, utilizing questionnaires, walkthroughs, inquiring of the District's personnel, and observing and reviewing key supporting documentation (a more thorough explanation of this process is discussed later in the technical proposal).
- Test controls, if control risk is assessed below the maximum, by selecting a sample of transactions within the audit area being tested and reviewing supporting documentation, and evaluating the completeness of the documentation tested, as well as the adequacy of support and approvals as they appear on the support.
- Document and review with management, any findings noted during the testing of internal controls and provide a preliminary management letter that will include our recommendations for improving any weaknesses in operations. The letter will also include suggestions for improving the efficiency of the District's operations.

# CAMBRIA COMMUNITY SERVICES DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

### Specific audit strategy (continued)

#### Segment 2 – Year end testing – substantive testing

During this phase of the audit, our principal objectives will be to assess the risk of material misstatement at the financial statement level and specific assertions, design overall responses to assessed risks and further audit procedures, perform substantive tests, as needed, and complete the audit and evaluate audit findings, if applicable.

In order to achieve the desired objectives of this phase of the audit, we will:

- Determine whether our testing supports the assessed level of risk initially assigned at the financial statement level and at the assertion level.
- Identify significant risks.
- Develop a detailed audit plan.
- Design substantive tests of account balances, designed and modified specifically for the District's operations and assessed level of risk. Substantive procedures could, depending on our risk assessment, consist of the following (the list below is not all inclusive):
  - Confirmation of cash and investment balances
  - Testing of cash and investment reconciliations
  - Testing GASB 40 disclosures
  - Testing for compliance with the District's investment policy
  - Testing of interest income allocations to the various funds
  - Analytical review and subsequent receipt testing of significant receivables
  - Evaluate if receivables are valued properly and perform tests of balances in conjunction with the testing of revenues
  - Testing of significant inventory and other asset accounts
  - Testing of additions and deletions to capital assets, including CIP accounts
  - Perform a search for unrecorded liabilities
  - Testing of significant liability and accrued liability accounts
  - Evaluate the support for compensated absences
  - Testing of long-term debt balances and debt covenants
  - Analytical review of interest expense
  - Testing of net position (net asset) classifications
  - Testing of revenues through either analytical procedures and/or detailed testing
  - Testing of expenses through either analytical procedures and/or detailed testing
  - Payroll testing for compliance with approved salary schedules
  - Examination of interfund transfers and testing of transfers out of restricted funds
  - Review the minutes of the board meetings
  - Review significant contracts, debt issuances, leases and other agreements
  - Review of subsequent events after year end (through the completion of our audit)
  - Testing for significant commitments to be disclosed in the financial statements
  - Confirm with legal counsel any significant legal matters affecting the District's financial position

## **CAMBRIA COMMUNITY SERVICES DISTRICT**

### **PROPOSAL FOR PROFESSIONAL AUDITING SERVICES**

---

#### **Specific audit strategy (continued)**

##### Segment 3 - Reporting – Report preparation/audit conclusion (workpaper review)

During this phase of the audit, our principal objectives will be to evaluate whether the financial statements, taken as a whole, are free from material misstatement and form an opinion(s) and issue our report.

In order to achieve the desired objectives of this phase of the audit, we will:

- Determine whether, based on our substantive testing and other procedures, the financial statements, taken as a whole, are free of material misstatement. This will provide the basis for our opinion(s).
- Review of all audit workpapers by the engagement partner and manager/supervisor/senior to ensure that the audit was performed in accordance with the required standards (GAAS, GAGAS, etc.).
- Prepare drafts of all required reports by the agreed-upon dates.
- Conduct an independent review of the financial statement draft by the engagement's quality control partner.
- Issue all reports by the agreed-upon dates.

The above procedures are a general list of procedures to be performed. After our initial review of the District and our detailed risk assessment, we will customize the engagement and gear it towards the needs of the District and the audit itself. In doing so, we will determine which procedures to perform relative to our risk assessment. All of our audits are customized to each entity, helping to ensure a complete, effective, and efficient audit. The foundation of the above approach is based on open communication coupled with a strong knowledge of District operations and detailed planning at the initial stages of the audit.

Our firm is dedicated to performing a timely audit engagement. Prior to the start of the audit, we will meet with District staff and decide on adequate timeframes, agreed upon by both the District and us, for the performance of the audit and the release of the financial statements. *We will dedicate the necessary resources to meet any agreed upon time frames.*

# CAMBRIA COMMUNITY SERVICES DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

### Specific audit strategy (continued)

#### *Understanding of internal control over financial reporting*

Our approach to obtaining an understanding of the District's internal control over financial reporting will be performed in accordance with professional standards as promulgated by the American Institute of Certified Public Accountants -- our understanding will include the *Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring*. We will use customized procedures which we have developed internally to evaluate your internal control systems. By combining our customized procedures and our detailed knowledge of the District and its environment, we will be able to provide constructive feedback in areas we feel need improvement. In addition to our customized procedures, we will also perform the following:

**Control Environment.** Through inquiry of the District's personnel, prompted by questionnaires, personal knowledge, and review of the minutes of the District's board meetings, we will obtain an understanding of management's and the District Board's attitudes, awareness and actions concerning the control environment, focusing on the substance of the controls rather than their form.

**Risk Assessment.** Through inquiry of the District's personnel and the use of questionnaires, we will obtain sufficient knowledge of the District's risk assessment process to understand how management considers risks relevant to financial reporting objectives and decides upon actions to address those risks. This will include understanding how management identifies risks, estimates the significance of these risks, assesses the likelihood of their occurrence, and relates them to financial reporting.

**Control Activities.** Certain control procedures will be documented during our analysis of the control environment and the accounting system. However, many specific control procedures will still need to be documented that will focus primarily on the District's major transaction cycles. As mentioned above, we will test the District's control procedures on which we intend to rely on for safeguarding assets from unauthorized use or disposition and detecting/preventing unauthorized transactions. Any flow charts, organizational charts and any other manuals, programs, and financial and management information systems will be analyzed during this process.

**Information and Communication.** Through inquiry of the District's personnel, we will identify the major types of transactions engaged in by the District. We will become familiar with the treatment of those transactions, including how the transactions are initiated, the related accounting records, and the manner of processing the transactions. Finally, we will obtain an understanding of the District's financial reporting process used to prepare financial reports, including the approaches used in making accounting estimates and disclosures.

**Monitoring.** Through the inquiry of the District's personnel and the use of questionnaires, we will obtain sufficient knowledge of the major types of activities the District uses to monitor internal control over financial reporting. We will also determine how those activities are used to initiate corrective actions.

# CAMBRIA COMMUNITY SERVICES DISTRICT

## PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

### Specific audit strategy (continued)

#### *Analytical procedures*

In order to properly utilize analytical procedures, industry background and knowledge are needed. With our firm's long history and qualified staff, we believe we have the necessary knowledge and experience to affectively apply analytical procedures. We will utilize analytical review procedures throughout our audit of the District. During the *interim* phase of our audit, we will compare current and prior year unadjusted balances to determine areas that may need additional analysis; we will also compare current year actual amounts to the District's annual budget. During the *final* phase of our audit, we will perform procedures similar to those mentioned above, as well as compare certain financial ratios for current and prior years. We will also conduct certain "reasonableness" tests. Any significant variances are investigated further through inquiry and other substantive testing as deemed necessary until resolved to our satisfaction. Finally, after we have completed our fieldwork, we will compare current and prior year audited balances, keeping in mind expected relationships obtained from our knowledge of the District and various other entities. In addition, we may choose to use various other analytical techniques such as trend analysis, etc.

**Unlike many other firms, we use analytical procedures to supplement our substantive testing, not supplant them.**

#### *Approach in determining applicable laws and regulations*

We understand the importance of laws and regulations in planning an audit of a local government or not-for-profit entity and design all of our audits to ensure we test transactions for compliance. As part of our audit process, our audit team will obtain an understanding of the laws and regulations that will have a direct and material effect on the District's financial statements. In determining which laws and regulations are applicable to the District's financial statement audit, we will consult the following sources:

- AICPA Audit and Accounting Guide, *Audits of State and Local Governments*
- California Government Code (investments, GANN limit requirements, etc.)
- U.S. Government Accountability Office's *Government Auditing Standards* (The Yellow Book), 2011 Revision
- Applicable contracts/grants of the District
- *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (OMB Uniform Guidance)

After consulting the applicable sources, we will design our audit to provide reasonable assurance of detecting material instances of noncompliance while continuing to refer back to the applicable compliance guideline to ensure changes in compliance are not missed.



## CAMBRIA COMMUNITY SERVICES DISTRICT

### PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

#### Specific audit strategy (continued)

##### *Evaluation of internal controls and management letter comments*

In connection with each audit, a comprehensive review of internal controls over financial reporting will be performed. Our firm uses customized internal control questionnaires, information technology questionnaires and narratives to gain an understanding of the internal control process during the audit process. If we identify any weaknesses and after discussion with the appropriate District staff, we will submit a management comment letter which will identify weaknesses observed during the audit process. The management comment letter will provide our recommendation for correction and we will also provide management with the opportunity to comment on our findings.

There are three classifications of internal control deficiencies. We will work carefully with your staff to ensure the correct classification of any identified internal control deficiencies. The three classifications are as follows:

- *Control deficiency* – a minor internal control deficiency that can be communicated either verbally or in writing to management.
- *Significant deficiency* – a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance, and must be communicated in writing.
- *Material weakness* – a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis, and must be communicated in writing to those charged with governance.

When we prepare internal control recommendations, we obtain a thorough understanding of the specific circumstances surrounding the finding, and discuss the matters with management prior to drafting the letter. We work with your staff to ensure that the recommendation is reasonable and practical to implement.

## CAMBRIA COMMUNITY SERVICES DISTRICT

### PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

---

#### Other information

##### *Why should the District consider hiring RAMS?*

Our firm has a long history of providing high-quality professional services to government entities similar to the District and has a well-respected reputation in the industry, as partly evidenced by our client satisfaction and retention rates. Our staff are committed to the highest standards in performing quality engagements, and you will find they are very personable and easy to work with. At RAMS, you will always work with professionals who are experienced in governmental audits, and thoroughly informed of current issues facing this rapidly changing field. We focus on efficiency in each engagement by emphasizing detailed planning to mitigate or eliminate surprises and maximize the value of our services to our clients. Our knowledge and involvement in the industry lend to our ability to offer year-round guidance and build lasting relationships with our clients.

##### *What are you missing if you do not hire RAMS?*

1. **Knowledge.** We provide highly trained and knowledgeable staff dedicated to client service. We are available at all times to answer questions or to provide guidance on any accounting matter.
2. **Quality.** A commitment to quality on **every** engagement is our priority.
3. **Experience.** A client focused team of experienced auditors and accountants will serve the District.
4. **Flexibility.** A flexible team that will work with your schedule.
5. **Value.** We provide exceptional client service and, quality work at a reasonable and competitive fee.

## RECENT GOVERNMENT CLIENTS SERVED

<u>Government Client</u>	<u>Years Served</u>	<u>CSMFO/ GFOA Awards</u>	<u>Successor Agency</u>	<u>Housing Authority</u>
City of El Cajon	06/30/07 to 06/30/16	Yes	Yes	Yes
City of Fillmore	06/30/08 to 06/30/16		Yes	Yes
Town of Yucca Valley	06/30/08 to 06/30/16	Yes	Yes	Yes
City of La Verne	06/30/11 to 06/30/16	Yes	Yes	Yes
City of San Jacinto	06/30/11 to 06/30/16		Yes	Yes
City of Twentynine Palms	06/30/11 to 06/30/16	Yes	Yes	Yes
City of Chino	06/30/11 to 06/30/16	Yes	Yes	Yes
City of La Mesa	06/30/11 to 06/30/16		Yes	Yes
City of Rosemead	06/30/11 to 06/30/16	Yes	Yes	Yes
City of Moorpark	06/30/12 to 06/30/16	Yes	Yes	Yes
City of Mission Viejo	06/30/12 to 06/30/16	Yes	Yes	Yes
City of Menifee	06/30/14 to 06/30/16	Yes		
City of San Marcos	06/30/14 to 06/30/16	Yes	Yes	Yes
City of Capitola	06/30/12 to 06/30/16	Yes	Yes	Yes
City of Redondo Beach	06/30/12 to 06/30/16	Yes	Yes	Yes
City of Loma Linda	06/30/13 to 06/30/16	Yes	Yes	Yes
City of Poway	06/30/14 to 06/30/16	Yes	Yes	Yes
City of Sierra Madre	06/30/12 to 06/30/16		Yes	Yes
Successor Agency to the County of SB	06/30/14 to 06/30/16			
City of Rolling Hills	Accounting support			
City of Rancho Mirage	Accounting support			
City of Baldwin Park	Accounting support			
City of Canyon Lake	Accounting support			
Crestline Village Water District	04/30/96 to 04/30/16			
Crestline-Lake Arrowhead Water	06/30/98 to 06/30/16			
San Bernardino Valley Muni Water Dist	06/30/04 to 06/30/16			
Elsinore Valley Municipal Water District	06/30/15 to 06/30/16	Yes		
Ventura Regional Sanitation District	06/30/07 to 06/30/16	Yes		
Saticoy Sanitary District	06/30/07 to 06/30/16			
Helendale CSD	06/30/10 to 06/30/16			
Pine Cove Water District	06/30/10 to 06/30/16			
Western Municipal Water District	06/30/11 to 06/30/16	Yes		
Western Riv Co Reg Wastewater Auth	06/30/11 to 06/30/16			
Vista Irrigation District	06/30/11 to 06/30/16	Yes		
Idyllwild Water District	06/30/11 to 06/30/16			
Vallecitos Water District	06/30/15 to 06/30/16			
29 Palms Water District	06/30/12 to 06/30/16			
Big Bear Area Regional Wastewater	06/30/12 to 06/30/16	Yes		
Beaumont Basin Watermaster	06/30/13 to 06/30/16			
Mojave Water Agency	Accounting support			
Running Springs Water District	Accounting support			
Phelan Pinon Hills CSD	Accounting support			

## RECENT GOVERNMENT CLIENTS SERVED (continued)

<u>Government Client</u>	<u>Years Served</u>		<u>CSMFO/ GFOA Awards</u>	<u>Successor Agency</u>	<u>Housing Authority</u>
Costa Mesa Sanitary District	06/30/15	to 06/30/16	Yes		
Yucca Valley Airport District	06/30/15	to 06/30/16			
Inland Empire Resource Cons District	06/30/04	to 06/30/16			
Rosamond Community Services District	06/30/15	to 06/30/16			
Rossmoor Community Services District	06/30/05	to 06/30/16			
Rim of the World Park & Rec District	06/30/06	to 06/30/16			
Ventura County Regional Energy	06/30/07	to 06/30/16			
Heartlands Communications Fac Auth	06/30/07	to 06/30/16			
Heartlands Fire Training Authority	06/30/07	to 06/30/16			
Consolidated Fire Agencies	06/30/14	to 06/30/16			
Riverside County Habitat Con Agency	06/30/15	to 06/30/16			
SB Fire Training Authority	06/30/10	to 06/30/16			
Capistrano Bay CSD	06/30/13	to 06/30/16			
Ventura County Public Fin Authority	06/30/12	to 06/30/16			
CSUSB - Student Union	06/30/05	to 06/30/16			
CSUSB - Associated Students Inc.	06/30/10	to 06/30/16			
CSUSB - Philanthropic Foundation	06/30/11	to 06/30/16			
CSUSB - University Enterprise Corp	06/30/11	to 06/30/16			

# MASTER COPY

## CAMBRIA COMMUNITY SERVICES DISTRICT

### TOTAL MAXIMUM PRICE

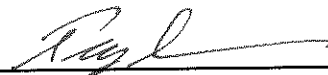
Rogers, Anderson, Malody & Scott, LLP

	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>5 Year Total</u>
District Audit	\$ 28,570	\$ 28,570	\$ 29,730	\$ 29,730	\$ 30,970	\$ 147,570
State Controller Reports	1,400	1,400	1,400	1,400	1,400	7,000
Gann Appropriation Limit	600	600	600	600	600	3,000
Grand Total	<u>\$ 30,570</u>	<u>\$ 30,570</u>	<u>\$ 31,730</u>	<u>\$ 31,730</u>	<u>\$ 32,970</u>	<u>\$ 157,570</u>

The undersigned, Terry Shea is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the District.

Signature of Authorized Representative:

Signature:

  
\_\_\_\_\_

Print Name:

Terry Shea  
\_\_\_\_\_

Title:

Partner  
\_\_\_\_\_

Date:

04/28/17  
\_\_\_\_\_

CAMBRIA COMMUNITY SERVICES DISTRICT  
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF FISCAL YEAR 2016-17 FINANCIAL STATEMENTS

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Amount</u>
Partners	24	\$ 265	\$ 240	\$ 5,760
Managers	16	165	140	2,240
Supervisory staff	104	145	120	12,480
Staff	<u>104</u>	105	85	<u>8,840</u>
	<u>248</u>			
Total for services described in Section IIA of the RFP				29,320
Out-of-pocket expenses:				
Meals and lodging				1,000
Transportation				250
Other:				<u>-</u>
Total all-inclusive maximum price for June 30, 2017				<u>\$ 30,570</u>

CAMBRIA COMMUNITY SERVICES DISTRICT  
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF FISCAL YEAR 2017-18 FINANCIAL STATEMENTS

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Amount</u>
Partners	24	\$ 265	\$ 240	\$ 5,760
Managers	16	165	140	2,240
Supervisory staff	104	145	120	12,480
Staff	<u>104</u>	105	85	<u>8,840</u>
	<u>248</u>			
Total for services described in Section IIA of the RFP				29,320
Out-of-pocket expenses:				
Meals and lodging				1,000
Transportation				250
Other:				<u>-</u>
Total all-inclusive maximum price for June 30, 2018				<u>\$ 30,570</u>

CAMBRIA COMMUNITY SERVICES DISTRICT  
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF FISCAL YEAR 2018-19 FINANCIAL STATEMENTS

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Amount</u>
Partners	24	\$ 270	\$ 245	\$ 5,880
Managers	16	170	140	2,240
Supervisory staff	104	150	125	13,000
Staff	<u>104</u>	110	90	<u>9,360</u>
	<u>248</u>			
Total for services described in Section IIA of the RFP				30,480
Out-of-pocket expenses:				
Meals and lodging				1,000
Transportation				250
Other:				<u>-</u>
Total all-inclusive maximum price for June 30, 2019				<u>\$ 31,730</u>



CAMBRIA COMMUNITY SERVICES DISTRICT  
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF FISCAL YEAR 2019-20 FINANCIAL STATEMENTS

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Amount</u>
Partners	24	\$ 270	\$ 245	\$ 5,880
Managers	16	170	140	2,240
Supervisory staff	104	150	125	13,000
Staff	<u>104</u>	110	90	<u>9,360</u>
	<u>248</u>			
Total for services described in Section IIA of the RFP				30,480
Out-of-pocket expenses:				
Meals and lodging				1,000
Transportation				250
Other:				<u>-</u>
Total all-inclusive maximum price for June 30, 2020				<u>\$ 31,730</u>

CAMBRIA COMMUNITY SERVICES DISTRICT  
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

FOR THE AUDIT OF FISCAL YEAR 2020-21 FINANCIAL STATEMENTS

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Amount</u>
Partners	24	\$ 275	\$ 250	\$ 6,000
Managers	16	170	145	2,320
Supervisory staff	104	155	130	13,520
Staff	<u>104</u>	115	95	<u>9,880</u>
	<u>248</u>			
Total for services described in Section IIA of the RFP				31,720
Out-of-pocket expenses:				
Meals and lodging				1,000
Transportation				250
Other:				<u>-</u>
Total all-inclusive maximum price for June 30, 2021				<u>\$ 32,970</u>

**PROPOSAL FOR AUDIT SERVICES  
FOR  
CAMBRIA COMMUNITY SERVICES  
DISTRICT  
  
FOR THE YEARS ENDING  
JUNE 30, 2017 THROUGH 2021**

Submitted

**April 26, 2017**

By

**Fausto Hinojosa, CPA, CFE**

Price Paige & Company  
Accountancy Corporation

677 Scott Avenue

Clovis, California 93612

Phone: 559-299-9540

Fax: 559-299-2344

Email: [fausto@ppcpas.com](mailto:fausto@ppcpas.com)

Website: [www.ppcpas.com](http://www.ppcpas.com)



**CAMBRIA COMMUNITY SERVICES DISTRICT****PROPOSAL FOR AUDIT SERVICES  
FOR THE YEARS ENDING  
JUNE 30, 2017 THROUGH 2012****TABLE OF CONTENTS**

	<b><u>PAGE</u></b>
LETTER OF TRANSMITTAL .....	1
FIRM HISTORY AND QUALIFICATIONS .....	2
VALUE-ADDED SERVICES AND SUPPORT .....	4
SUMMARY OF THE AUDITORS' QUALIFICATIONS AND EXPERIENCE .....	5
RESUMES .....	6
REFERENCES .....	10
SCOPE OF SERVICES .....	11
AUDIT APPROACH .....	12
EXHIBITS –	
EXHIBIT 1 – PEER REVIEW REPORT .....	17
EXHIBIT 2 – AICPA CERTIFICATE OF RECOGNITION .....	19
EXHIBIT 3 – AICPA GOVERNMENT AUDIT QUALITY CENTER MEMBERSHIP .....	21





**PRICE PAIGE & COMPANY**  
Accountancy Corporation

The Place to Be

April 26, 2017

Mr. Jerry Gruber  
General Manager  
Cambria Community Services District  
1316 Tamsen Drive, Suite 201  
Cambria, California 93428-0065

Dear Mr. Gruber and Auditor Selection Committee

It is our pleasure to present our proposal to provide auditing services to the Cambria Community Services District (CCSD) for the years ending June 30, 2017 through 2021. When presented with viable alternatives, it is not always easy for entities such as CCSD to identify the accounting firm that can best meet their overall audit and accounting needs. Over the past twenty-five years, we have developed significant expertise in governmental audit and accounting. Our knowledge of the governmental environment and more specifically Special District operations allows us to develop more robust audit plans, which we believe have improved the quality of our audits.

Our audit professionals are highly qualified and have extensive experience and expertise in transportation agency auditing and accounting. The firm has been a member of the AICPA Government Audit Quality Center for several years and all of our auditors take a minimum of 80 hours of continuing professional education every two years specifically related to the auditing and accounting services we provide. This commitment to learning yields a direct benefit to the clients we work with. Additionally, our firm has a well-earned reputation for ensuring the audit is performed right and just as importantly, on time. We are committed to communicating effectively to ensure that we address your questions comprehensively. As demonstrated by our resumes and considerable involvement by the audit partner and manager, we know that our firm has the resources, knowledge and expertise to meet and service the needs of CCSD. We can assure you that we fully understand the work to be performed and we wish to emphasize our commitment to meeting or exceeding all of your expectations. Additional information about our firm's audit department and the services we offer is found on our website at [www.ppcpas.com](http://www.ppcpas.com).

I trust that this proposal will adequately summarize our approach to client service and identify those attributes that set our firm apart from others. We appreciate the opportunity to submit this proposal to serve you and would be pleased to furnish any additional information regarding our firm or answer any other specific questions or concerns you may have. I am the audit principal for our firm and I am authorized to make representations for the firm with regard to this proposal. This proposal is firm and irrevocable for a minimum of 90 days. You may reach me at (559) 299-9540 or via email at [fausto@ppcpas.com](mailto:fausto@ppcpas.com).

Sincerely,

Fausto Hinojosa, CPA, CFE  
Audit Principal  
Price Paige & Company

677 Scott Avenue  
Clovis, CA 93612

tel 559.299.9540  
fax 559.299.2344

## **FIRM HISTORY AND QUALIFICATIONS**

Established in 1976 and located in Clovis, California, Price Paige & Company consists of three owners (principals), Fausto Hinojosa, Mitchell Buckley, and Robert F. Price, each of whom is a Certified Public Accountant. The principals of the firm have over 80 years of combined experience in public accounting. Our firm is comprised of fourteen CPAs and six CPA candidates, as well as full and part-time accounting, bookkeeping and clerical staff. Over 50% of Price Paige & Company's practice is in auditing and attest services, primarily in the governmental and not-for-profit sectors. In addition, we provide services to many businesses in accounting, tax, and management consultation in all areas.

Price Paige & Company is recognized in the community and by our peers as experts in the areas of governmental and not-for-profit audit and accounting. Our proven commitment to excellence allows us to work with you in the most time and cost-effective manner possible. Our auditors are not seasonal; what we mean by this is that they are not "tax accountants" who perform audits in the "off-season". They focus exclusively in providing audit services and they receive over 80 hours of continuing education every two years, specifically related to improving their audit skills. The experience of our team allows us to conduct very efficient and effective audits.

We currently provide audit or review services to more than 40 governmental agencies and approximately 35 not-for-profit organizations annually, many of which are federal single audits. The breadth and scope of single audits we have conducted is significant and we have experience auditing organizations with an excess of \$100 million dollars of federal funding.

We will assign a team of personnel from our firm to your account in order to provide the range of services you have requested. This team keeps abreast of any significant developments that arise through our normal association with you. The most important aspect of this approach is to provide continuity to the engagement. We understand that the audit process requires two-way communication and we accept our responsibility to listen and to deliver timely and effective solutions to the audit and accounting problems we encounter.

### **Mandatory Qualifications**

The associates of Price Paige & Company are licensed Certified Public Accountants, certified by the California State Board of Accountancy (License # COR 3442). All team members assigned to the audit comply with the 80-hour continuing education requirements promulgated by *Government Auditing Standards*.

### **Independence**

Our firm is independent with respect to Cambria Community Services District as defined by auditing standards generally accepted in the U.S. Government Accountability Office's *Government Auditing Standards*.

### **Conflict of Interest**

Our firm's established policy is that we do not submit proposals for audit services if there is a known conflict of interest with the potential client. There are no current or potential conflicts of interest with anyone within Cambria Community Services District.

### **External Peer Review**

Our record of successful Peer Reviews and our Engagement Quality Control Review program serves as evidence of our commitment to meeting the standards of care and performance applicable to our audit practice and demonstrate the extra measures we take to ensure continued successful compliance with our client's expectations about our quality and competence.



Our peer review included a review of specific governmental audit engagements. For your consideration, a copy of our most recent Peer Review Report is presented as Exhibit 1 in this proposal. In addition, our firm was recently awarded the AICPA's Certificate of Recognition for demonstrating that we designed and complied with a system of quality control standards established by the AICPA (Exhibit 2).

Price Paige & Company **has never had any disciplinary actions** taken nor are any pending with the Federal or State regulatory bodies or professional organizations. In addition, we are pleased to affirm that we have never had an unresolved dispute related to accounting or auditing matters that resulted in disengagements. We work closely with our clients to develop solutions that are consistent with the accounting rules and auditing standards.

### **We Conduct Peer Reviews**

In addition to having successful peer reviews, Price Paige & Company also conducts peer reviews of other accounting firms. Essentially, we "audit" other auditors to ensure auditing and accounting standards are met. Being a peer reviewer requires us to understand the technical accounting rules, especially in a government and federal compliance environment. We leverage our experience as technical peer reviewers in our audit engagements so that we can perform effective and efficient audits making it much easier on our clients.

### **Proactive Rather than Reactive Approach to Client Service**

A primary objective of our client engagements is to make positive contributions to our client's profitable operations, organizational efficiency and productivity. We work hard at anticipating problems and ensuring there are no surprises. We are creative and always present alternatives for your evaluation rather than insisting upon the "textbook solution". We use frequent meetings and our management recommendation letters as tools for communication with you.

We strive to maintain a continuous involvement with our clients rather than just an annual one. We ask clients to forward copies of their interim financial statements, we review minutes of meetings throughout the year, and we schedule meetings with clients outside of the normal "audit cycle" to stay abreast of changes that might impact the audit. We find this enables us to help our clients identify and solve problems on a timely basis and keeps us informed about their operations.

### **Approach to Communication and Expectations of Our Clients**

In order to meet and exceed your expectations, we are diligent about maintaining open communication throughout the entire engagement. In our experience, this results in a more effective engagement. Our approach depends on the timely response and assistance of CCSD staff. With your cooperation, we are confident that we will complete the work in an efficient and cost-effective manner.

### **Smart Technologies**

We use sophisticated data analysis software (IDEA) that allows us to perform specific fraud detection tests on large amounts of data, in some cases, testing 100% of the transaction population. Some of the specific tests we perform include: duplicate payment tests; matching of employee and vendor addresses to identify potential conflicts; review of purchase orders to identify potential bid splitting. We believe that our creative use of this value-added software tool allows us to perform more effective audits and gives our clients increased confidence in their financial reporting. We have successfully implemented this data analysis software and testing at Fresno Unified School District, which is the fourth largest school district in the state with a budget in excess of \$800 million dollars.

We conduct all audit engagements utilizing a paperless and digital approach. Our auditing software allows us to increase our efficiency and provide a streamlined workflow. We retrieve documents and files easily and forward them to you without the need for copying.

## **VALUE-ADDED SERVICES AND SUPPORT**

The role of auditors has evolved over time in response to client's needs. Our firm has made it a practice to be proactive with clients by providing value-added services, all of which are included as part of our audit engagement. Below are some of the value added benefits that we provide to our clients at **no additional charge**.

### **Consultation on Accounting Matters**

We provide our clients with guidance on technical accounting matters. We encourage our clients to communicate with us regarding any technical accounting matter as it allows us to be proactive in the audit process. If the technical accounting questions are outside the scope of the audit or require significant research, we would communicate with management regarding the appropriate cost for their approval before proceeding with any additional services.

### **Client Training**

We believe it is important to give our clients access to a full range of information to help them stay abreast of current accounting developments and financial reporting issues. As part of our client service program, we will periodically hold client training seminars and summary courses geared towards providing our clients an understanding of relevant issues. Training sessions that we have offered include understanding and mitigating the risk of fraud, reading and understanding governmental financial statements.

We expect to offer additional client training sessions on some of the following topics in the future as requested by clients:

- Current and pending GASB pronouncements (significant changes to accounting rules)
- Implementation of GASB 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions
- Single audit rules in accordance with the new Uniform Guidance

We invite our clients and their council members to attend as a value-added service included in our audit engagements.

### **Additional Services Provided**

In addition to financial statement audits, we also offer the following services to municipalities: Internal Control Review, Forensic Accounting, Fraud Investigation, Agreed-Upon Procedures, Financial Statement Review and Financial Statement Compilations.

### **Additional Confirmations of Understanding**

We will provide to CCSD, management letters providing reasonable counseling and guidelines with respect to more acceptable and effective methods of accounting.

We will retain working papers for seven years following the completion of the audit.

Price Paige & Company is an equal opportunity employer. We treat all employees on their merits, without regard to race, age, sex, marital status or other factors not applicable to their position. Employees are valued according to how well they perform their duties, and their ability and enthusiasm to maintain the Firm's standards of service.

Price Paige & Company maintains comprehensive General Liability Coverage, as well as Errors and Omissions Insurance with a limit of at least \$3,000,000. We will provide all required certificates of insurance to CCSD management should our firm be the successful bidder.

## SUMMARY OF THE AUDITORS' QUALIFICATIONS AND EXPERIENCE

We have an outstanding team of professionals who have established themselves as qualified competent individuals. We can assure you that each of our auditors is experienced in governmental auditing and GASB accounting pronouncement. Following is a brief overview of their experience. Detailed experience for each of these professionals can be found on pages 6 through 9 of this proposal.

	<u>Years of Auditing/Accounting Experience</u>
<b>Principal:</b>	
Fausto Hinojosa, CPA, CFE	26
<b>Manager:</b>	
Henry Oum	11
<b>Supervisors:</b>	
Kristi Miller, CPA	15
Luis Perez, CPA	9

### Availability of Personnel and Time Requirements

Our level of staffing is more than sufficient to ensure that you receive a timely and efficient completion of the financial reports requested in your Request for Proposal. Should any of the above members of our audit team become unavailable, we would provide another equally qualified individual from our firm. In addition to the above-listed professionals, we have other audit staff with several years of governmental audit and accounting experience who may be assigned to your audit.

### Continuity of Professional Staff and Succession Planning

Continuity of staff on engagements is as important to us as it is to our clients. Continuity promotes a thorough understanding of your needs and goals, and helps us help you. A smooth auditor transition is accomplished as follows:

- ♦ **Communication** – We stress transparent communication from the very beginning of the engagement through the audit report delivery. We schedule a planning meeting with your staff to determine expectations, timing, and extent and availability of assistance. We provide a comprehensive PBC list for both interim and year-end fieldwork which includes due dates and responsible parties.
- ♦ **Experience** – Members of our engagement team are experienced auditors, very familiar with the operational, administrative, and accounting and compliance issues related to the municipal sector and the federal single audit in particular.
- ♦ **Quality** – The firm maintains a rigorous quality control review process that includes not only a detailed review by a quality control manager and engagement partner but also an Engagement Quality Control Review (EQCR) as defined by AICPA standards.
- ♦ **Audit Approach** – Our audit approach emphasizes effective up-front planning to identify issues for timely resolution.

### Auditor Training

All team members assigned to the audit comply with the **80-hour** continuing education requirements promulgated by *Government Auditing Standards*. Additionally, all auditors have already received specific training related implementing the new provisions of the recent *OMB Uniform Guidance 2 CFR Part 200*.

## RESUME

### **FAUSTO HINOJOSA**

Certified Public Accountant  
 Certified Fraud Examiner  
 California License # 66479

Fausto is the Partner in charge of all audit and forensic consulting engagements for Price Paige & Company. His practice is limited to governmental and not-for-profit audit and accounting, fraud investigation and consulting, and litigation support services. Fausto serves as the Managing Partner for the Firm and is responsible for providing strategic leadership. He has worked professionally in the accounting field since graduating from California State University, Fresno in 1990. He became a Certified Public Accountant in 1994 and a shareholder with Price Paige & Company in 1997. He is a Certified Fraud Examiner and has investigated numerous allegations of fraud and has been designated a fraud expert in various legal proceedings.

After more than twenty-four years in the profession, Fausto has developed significant expertise specifically in the areas of audit risk assessment, governmental and not-for-profit auditing, fraud detection and prevention, federal/state grant compliance, and internal controls.

Fausto is the former Chair of the local Government Accounting and Auditing Committee for the California Society of CPA's and currently serves on the state committee. In addition, Fausto is a reviewer for the Government Finance Officers Association "Certificate of Achievement for Excellence in Financial Reporting" program. As the former Chair for the State Board of Accountancy Qualifications Committee, Fausto conducted audit workpaper reviews of CPA candidates in order to make licensure recommendations to the District.

Fausto is a former Adjunct Professor at Fresno Pacific University where he taught an upper division auditing course. He is a frequent lecturer to the California Society of CPA's and other professional organizations, business and civic groups on governmental and not-for-profit accounting and auditing, preventative fraud measures, and the unique audit requirements for federal award programs under the Single Audit Act.

### **Professional Organizations and Community Involvement**

State Board of Accountancy Qualifications Committee – Past Chair  
 Fresno Chapter of California Society of CPA's – Past President  
 Association of Certified Fraud Examiners – Member  
 American Institute of Certified Public Accountants – Member  
 Government Accounting and Auditing Committee of the Fresno Chapter – Past Chair  
 State Government Accounting and Auditing Committee the California Society of CPA's – Member  
 Government Finance Officers Association – CAFR Reviewer  
 Fresno Regional Foundation – Past Audit Committee Chair

### **Continuing Education**

Continuing professional education courses and seminars recently attended include: *GASB's New Defined Benefit Pension Standards-An Overview; The New Pension Accounting & It's Impact on Pension Funding; AICPA Guides for State & Local Governments, Non-Profit, YB/Circular A-133 Audits; Testing & Documenting IC Over Compliance in a Single Audit: Getting it Right; Governmental & Non-Profit Fraud; Governmental Pension Plans & Internal Control Guidelines for Governmental Entities; The OMB Cost Principles and Their Relevance to Your Single Audits; Governmental Audit Quality Center - Annual Webcast Update; and GASB Standards and Application.*

## **RESUME**

### **HENRY OUM**

Certified Public Accountant  
California License # 98190

#### **Present Position**

Manager

#### **Education and Experience**

Henry began his public accounting career in 1998. He received his Certified Public Accountant's license in 2007. Since the start of his profession, Henry has worked at increasing levels of responsibility in auditing financial statements of not-for-profit organizations, commercial businesses and governmental entities. His primary focus and expertise is with governmental agencies and not-for-profit organizations. He has consulted with organizations and other clients on governance matters, internal control development and best practices implementation as well as operating efficiencies.

In addition to his extensive knowledge of the application of GAAP to financial statements of governmental, not-for-profit and non-public enterprises, he has an in-depth understanding of the complex issues surrounding them. Henry is also the lead auditor for internal audit services for the fourth largest School District in the State of California.

Henry's experience also includes Single Audits in accordance with OMB Uniform Guidance 2 CFR 200 Subpart F. He has led client training sessions on a variety of topics, including preventing and detecting fraud, the impact of new accounting pronouncements and cost allocation methods. Henry is significantly involved in the training and mentoring of professional staff at the firm.

#### **Community and Affiliations**

Henry is a member of the American Institute of Certified Public Accountants and the California Society of CPAs. He has served on the Young and Emerging Professionals Committee for the California Society of CPAs, Fresno Chapter, to increase the involvement of young and emerging accounting professionals within the CPA society and Fresno community. Henry was the recipient of the "2009 Most Inspirational Professional" award of the Fresno Chapter of the California CPA Society. He currently is serving as the Vice President for the Fresno Chapter CPA Society, was the prior Chair of the Accounting Principles and Auditing Standards Committee of CalCPA, and is the current Treasurer of Fresno's Storyland/Playland.

#### **Continuing Education**

Henry is maintaining continuing professional education requirements to meet current standards of the Government Accountability Office of the United States of America. Continuing professional education courses and seminars recently attended include: *Fraud in Auditing Conference*, *Governmental Accounting and Financial Reporting*; *Not-for-Profit Conference*; *Not-for-Profit Organizations*; *Accounting and Auditing Update*; *Yellow Book and Auditing with Excel*; and *Auditing for Fraud*.

## RESUME

**KRISTI MILLER**  
Certified Public Accountant  
California License # 97876

### **Present Position**

Supervisor

### **Education and Experience**

Kristi began her career at Price Paige & Company while a student at California State University Fresno and graduated in December 2000 with a Bachelor of Science in Accounting. She became a Certified Public Accountant in 2007 and in 2014 Kristi received her Masters of Science in Taxation from Golden Gate University.

During her time at Price Paige & Company, Kristi has been the supervising auditor for numerous municipal and county audits and single audits. She has planned, performed and supervised numerous audit engagements and has served as the in-charge auditor in numerous cities and special districts. Kristi's experience includes analysis and testing of internal controls and compliance under Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and OMB Uniform Guidance 2 CFR 200 Subpart F, and preparation of financial statements that comply with Yellow Book and required GASB standards. She has extensive experience in preparing various annual financial transaction reports required by the State Controller's Office for both municipalities and special districts.

### **Community and Affiliations**

Kristi is a member of the American Institute of Certified Public Accountants and the California Society of CPAs. She has served as a Director on the Board of the Fresno Chapter of the California Society of CPAs.

### **Continuing Education**

Kristi is in compliance with the continuing education requirements of the AICPA and Government Auditing Standards. Recently attended courses include: *Perfecting Analytical Procedures; OMB Single Audit Guidance; Audit Workpapers: Fieldwork Standards; Audit Quality: What the Regulators Want to See; SMART Tools: Risk Assessment; GASB 54: Fund Balance Reporting in Governmental Funds; Understanding the FASB's New Standard on Leases; Audit Sampling: A Comprehensive Guide to Effective and Efficient Sampling in Tests of Details and Tests of Controls; Performing Effective and Efficient Single Audits; and Identifying and Correcting the Most Common Audit Inefficiencies.*

## RESUME

### **LUIS PEREZ**

Certified Public Accountant  
California License # 123419

#### **Present Position**

Supervisor

#### **Education and Experience**

Luis began his accounting career in 2006 after receiving a Bachelor of Science in Business Administration with an emphasis in Accounting from California State University, Fresno in 2006.

Prior to joining Price Paige & Company, Luis served as an Accounting Director and Fiscal Manager for two local not-for-profit organizations in Fresno. His duties included cash management, monthly financial closings, financial reporting, account reconciliation and analysis. In addition, he prepared forecasts and projections on annual budgets and cash flows and was entrusted with the supervision of fiscal management.

Luis oversees some of our most complex audits and has significant experience in the preparation of GASB compliance financial statements for various types of governmental agencies and specifically municipalities and counties. He is the supervising auditor for various audit projects for governmental, not-for-profit, and commercial organizations which are performed in accordance with GAAP and the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and OMB Uniform Guidance 2 CFR 200 Subpart F. For the past three years, Luis has been serving as the supervising auditor for the Merced County Association of Governments.

#### **Community and Affiliations**

Luis is a member of the American Institute of Certified Public Accountants, the California Society of CPAs and the Government Finance Officers Association.

#### **Continuing Education**

Luis is maintaining continuing professional education requirements to meet current standards of the Government Accountability Office of the United States of America. Continuing professional education courses and seminars recently attended include: *Professional Conduct and Ethics: Anticipating and Preventing and Ethical Crisis*; *Not-for-Profit Organizations: Accounting and Auditing Principles, GASB 68 and 71: New Pension Standards; Documentation Requirements, Design and Reviewing; Audit Documentation and Workpaper Review; Audit Workpapers: Fieldwork Standards; Cash Flows (FASB AC 230); Audit Sampling; Accounting and Auditing with Excel; and Preparing a CAFR.*

## REFERENCES

After evaluating our relevant experience, we are certain you will agree that Price Paige and Company is qualified to serve you. We have been successfully performing audit engagements since 1976. Since then, we have continued to build on our reputation as a well-respected firm throughout the State of California, with the qualifications and experience necessary to provide unequalled performance. Following is a list of some of our audit clients and our primary contact for each:

**Reference Name:** Kings River Conservation District  
 Upper Kings Basin Integrated Regional Water Management Authority  
**Contact:** Brian Trevarrow, CPA, Director of Finance  
**Address:** 4886 E. Jensen Avenue, Fresno, CA 93725  
**Phone:** (559) 237-5567 x128  
**Service Provided:** Financial Statement Audit (GAAS)  
**Dates:** June 30, 2003 through present

**Reference Name:** County of Alpine  
**Contact:** Carol McElroy, CAO/Finance Director  
**Address:** 99 Water Street, Markleeville, CA 96120  
**Phone:** (530) 697-2284  
**Service Provided:** Financial Statement Audit (Single Audit/Uniform Guidance)  
 Agreed-Upon Procedure (Gann Appropriations Limit)  
 Annual Reports of Financial Transactions  
**Dates:** June 30, 2012 through present

**Reference Name:** County of Lassen  
**Contact:** Diana Wemple, Auditor  
**Address:** 221 S. Roop Street, Suite 1, Susanville, CA 96130  
**Phone:** (530) 251-8233  
**Service Provided:** Financial Statement Audit (Single Audit/Uniform Guidance)  
 Agreed-Upon Procedure (Gann Appropriations Limit)  
 Annual Reports of Financial Transactions  
**Dates:** June 30, 2013 through present

**Reference Name:** City of Madera  
**Contact:** Tim Przybyla, CPA, Director of Financial Services  
**Address:** 205 West 4th Street, Madera, CA 93637  
**Phone:** (559) 661-5454  
**Service Provided:** Financial Statement Audit (Single Audit/Uniform Guidance)  
**Dates:** June 30, 2013 through present

**Reference Name:** City of Los Banos  
**Contact:** Sonya Williams, Finance Director  
**Address:** 520 J Street, Los Banos, CA 93635  
**Phone:** (209) 827-7000  
**Service Provided:** CAFR Audit (Single Audit/Uniform Guidance)  
 Agreed-Upon Procedure (Gann Appropriations Limit)  
 Annual Reports of Financial Transactions  
**Dates:** June 30, 2014 through present



## **SCOPE OF SERVICES**

As our experience indicates, we clearly understand the scope of services we will provide. We assure you that we will design a specific service approach to ensure compliance with all applicable standards and ensure that you receive high quality, efficient and effective service.

### **Standards to be Followed**

We perform the financial and compliance audits in accordance with the following auditing standards:

- ♦ Generally Accepted Auditing Standards (AICPA)
- ♦ *Government Auditing Standards* (U.S. Comptroller General)
- ♦ All other applicable federal, state and local laws and regulations

### **Services to be Performed**

We will provide the following services the each fiscal year:

1. We will audit the books and records of Cambria Community Services District and issue a report on the fair presentation of the annual financial statements in conformity with accounting principles generally accepted in the United States of America. The audit will include the fair presentation of the financial statements of combining and individual funds, as well as an "in-relation-to" report on the supporting schedules.
2. We will prepare a report on Agreed-Upon Procedures for the GANN Limit (Appropriations Limit).
3. We will prepare and file the Annual Reports of Financial Transactions to the State Controller.
4. Management Letters. We may provide management letters and assistance of a Manager/Supervisor to explain our findings, observations, opinions, comments and/or recommendations with regard to systems of internal control, accounting systems, compliance with laws, rules and regulations, or any other matters that may come to our attention.
5. We will prepare a written letter of communication to the audit committee which will include, 1) auditor's responsibility under generally accepted auditing standards, 2) significant accounting policies, 3) management judgments and accounting estimates, 4) significant audit adjustments, 5) disagreements with management, 6) management consultation with other accountants, and 7) difficulties encountered in performing the audit.

## **AUDIT APPROACH**

### **Planning and Interim Fieldwork**

Our preliminary audit procedures will begin in July-August each year and will consist of the following:

- ◆ Communicate with the predecessor audit firm and review prior year workpapers.
- ◆ Provide a list of all audit schedules to be prepared by CCSD.
- ◆ Provide a detailed audit plan for CCSD.
- ◆ Internal Controls:
  - Read CCSD policy and procedure manuals to obtain general understanding of internal control systems for all significant transaction classes, account balances, financial close process and financial statement preparation process. Perform necessary follow-up inquiries to obtain specific understanding of control procedures in place.
  - Perform walk-throughs of key controls to evaluate whether they are properly designed and have been placed in operation. Walk-through procedures may include inquiries, inspection of documents, re-performance and observation.
  - Systems typically tested include: payroll; disbursements/accounts payable; revenues/receipts grant accounting and compliance; capital asset additions/dispositions and depreciation; long-term debt; equity; general ledger closing process.
- ◆ Perform a computer control evaluation.
- ◆ Perform preliminary analytical review of account balances.
- ◆ Use sophisticated data analysis software (IDEA) to efficiently identify anomalies and unusual transactions for further review.
- ◆ Read minutes, contracts, agreements and investment policies to identify significant compliance requirements.
- ◆ Prepare risk-based tailored audit programs and a client assistance package.
- ◆ Make specific inquiries of management and other personnel regarding fraud.
- ◆ Perform tests of controls for significant accounting systems (sample sizes will vary based on assessed risks).
- ◆ Perform tests of compliance with laws and regulations (sample sizes will vary based on assessed risks).

### **Fieldwork – Year-End**

Based on the results of our planning and risk assessment procedures, we will focus our audit efforts in those areas where the risk of material error or fraud is greatest. Our approach is to identify the most effective and efficient procedures based on inherent and control risk. These procedures will begin in September each year and may include any of the following for the various account balances and transaction cycles:

- ◆ Analytical procedures: if used as the principal substantive test of a significant financial statement assertion, we will document –
  - the expectation and the factors considered in its development.
  - the results of the comparison between the expectation and recorded amounts.
  - any additional procedures performed in response to significant unexpected differences and the results of those procedures.
- ◆ Tests of details -
  - Test significant journal entries for propriety and authorization.
  - Vouch significant operating, capital and debt service expenditures to source documents.
  - Vouch asset balances to detailed records and schedules.
  - Test individual debt transactions for propriety and proper presentation and disclosure in the financial statements.
  - Perform compliance tests related to grant restrictions.
  - Confirm balances with third parties, including banks and/or other lenders.
  - Trace cash receipts to supporting documents including bank statements.
  - Test both the methodology and the accounting for indirect cost allocations.
  - Respond to specific fraud risks identified with further substantive tests of details or analytical procedures.
  - Perform observation procedures for significant fixed asset additions.
  - Perform a search for unrecorded liabilities.
  - Propose adjusting journal entries as necessary and provide to the finance staff.

### **Reporting**

This phase of the audit will begin in November each year and will consist of the following:

- ◆ Perform and document final analytical procedures on the financial statements.
- ◆ Draft financial statements and supplemental schedules in accordance with GAAP and review with management (by November 15).
- ◆ Obtain required representations from management and legal counsel.
- ◆ Discuss internal control and program compliance observations and recommendations.
- ◆ Conduct exit conference with management to review financial statements and review findings.
- ◆ Resolve all outstanding issues.
- ◆ Issue the financial statements and auditor's reports (December 1 each year).

*THIS PAGE IS LEFT BLANK INTENTIONALLY.*

**EXHIBITS**

*THIS PAGE IS LEFT BLANK INTENTIONALLY.*

**EXHIBIT 1****PEER REVIEW REPORT****McGILLOWAY, RAY, BROWN & KAUFMAN***Accountants & Consultants*

2511 Garden Road, Suite A180  
 Monterey, CA 93940-5301  
 831-373-3337  
 Fax 831-373-3437

379 West Market Street  
 Salinas, CA 93901  
 831-424-2737  
 Fax 831-424-7936

## System Review Report

July 31, 2015

To the Partners of Price, Paige & Company A C  
 and the Peer Review Committee of the California Society of CPAs.

We have reviewed the system of quality control for the accounting and auditing practice of Price, Paige & Company A C in effect for the year ended April 30, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and an audit of an employee benefit plan.

In our opinion, the system of quality control for the accounting and auditing practice of Price, Paige & Company A C in effect for the year ended April 30, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Price, Paige & Company A C has received a peer review rating of *pass*.



McGilloway, Ray, Brown &amp; Kaufman

*Daniel M. McGilloyay, Jr., CPA, CVA, Gerald C. Ray, CPA, Clyde W. Brown, CPA, Patricia M. Kaufman, CPA,  
 Larry W. Rollins, CPA*

*Sarita C. Shannon, CPA, Whitney Ernest, CPA, Devvyn MacBeth, CPA,  
 Jesus Montemayor, CPA, Smriti Shrestha, CPA, Wei Ding, CPA*

*THIS PAGE IS LEFT BLANK INTENTIONALLY.*



**EXHIBIT 2**

**AICPA CERTIFICATE OF RECOGNITION**



**American Institute of  
Certified Public Accountants**

Private Companies Practice Section (PCPS) is proud to present this

*Certificate of Recognition to*

***Price Paige & Company AC***

For demonstrating that your firm designed and complied with a system of the quality control standards established by the AICPA during the period 05/01/2014 to 04/30/2015.



*Joel C. Olbricht*  
Joel C. Olbricht, CPA, CGMA, Chair  
PCPS Executive Committee

*THIS PAGE IS LEFT BLANK INTENTIONALLY.*

### **EXHIBIT 3**

#### **AICPA GOVERNMENTAL AUDIT QUALITY CENTER MEMBERSHIP**

##### ***What is the Center and why was it established?***

The Governmental Audit Quality Center is a firm-based voluntary membership center for firms that perform governmental audits, including all audits and attestation engagements performed under *Government Auditing Standards* and *OMB Circular A-133* of federal, state, or local governments; not-for-profit organizations (NPO); and certain for-profit organizations that receive federal assistance. These audits are sometimes referred collectively as "governmental audits."

The AICPA established the Center to help CPAs perform quality audits by providing resources and guidance to help them navigate the increased complexity of the federal rules and regulations underlying governmental auditing.

##### ***How does the Center benefit you as the client?***

As a member of the Governmental Audit Quality Center, our CPA firm has made a commitment to adhere to Center membership requirements that are designed to introduce additional quality control features to our practice.

As a Center member, we receive comprehensive resources to assist us in performing governmental and not-for-profit audits. We receive up-to-date information on a variety of technical, legislative and regulatory subjects that we then apply to your governmental audit to help ensure that you are in compliance with the appropriate standards and changes in regulation. These resources help us respond nimbly to new standards and requirements to ensure the efficiency of your audit engagement.

In addition, the Center provides us with an opportunity to network and exchange information with others within the governmental auditing community via an Online Member Discussion Forum, conferences, and Web events so that we can continue to learn and enhance our approach to our governmental audit engagements. We can then leverage these practices we learn in our audit methodologies to help perform the highest quality audits possible.

##### ***How does Center membership impact the audit team that is conducting your organization's audit?***

Our firm is committed to ensuring that our audit personnel are well trained to deliver governmental audit services and we adhere to the continuing professional education requirements of *Government Auditing Standards*. Further, our Center membership dictates that we establish and document our policies and procedures to ensure compliance with applicable professional standards, rules, and regulations for governmental audits. We believe this translates into a highly competent team of auditors who are knowledgeable in the unique requirements of quality governmental auditing and helps ensure that you receive the most efficient quality audit possible.

##### ***What are the quality requirements of the Center?***

In addition to the resources and information on current regulations and standards affecting audits, the Center requires our firm to adhere to significant membership requirements including designating a partner to be responsible for the quality of our governmental and not-for-profit audit practice, meeting quality control standards and establishing annual internal inspection procedures. This inspection includes a review of our firm's governmental and not-for-profit audit practice by individuals with specific knowledge of governmental and not-for-profit audits and standards. The review must be made available to our firm's peer reviewer, who conducts a review and evaluation of our firm's auditing and accounting functions so we can meet state licensing, federal regulatory and/or AICPA membership requirements. In addition, we must make our peer review findings publicly available.





PRICE PAIGE & COMPANY  
*Accountancy Corporation*

---

The Place to Be

April 26, 2017

Mr. Jerry Gruber  
General Manager  
Cambria Community Services District  
P.O. Box 65  
Cambria, California 93428-0065

Dear Mr. Gruber:

Enclosed are one master and five bound copies of our proposal to provide auditing services for Cambria Community Services District for the fiscal years ending June 30, 2017 through 2021. The cost proposal is also included in a separate sealed envelope as requested.

We certainly thank you for including us in the bid process and considering our firm for your audit requirements. Please do not hesitate to contact us if we can provide you with any additional information or answer any further questions.

Sincerely,

Cheeneng Lee  
Audit Administrative Assistant to  
Fausto Hinojosa, CPA, CFE

Enclosures

Via USPS

677 Scott Avenue  
Clovis, CA 93612

tel 559.299.9540  
fax 559.299.2344



**CAMBRIA COMMUNITY SERVICES DISTRICT  
SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

**TOTAL MAXIMUM PRICE - ALL SERVICES**

	<u>Fiscal Year 2016-2017</u>	<u>Fiscal Year 2017-2018</u>	<u>Fiscal Year 2018-2019</u>	<u>Fiscal Year 2019-2020</u>	<u>Fiscal Year 2020-2021</u>	<u>5-YEAR TOTAL</u>
DISTRICT AUDIT	\$ 28,575	\$ 28,575	\$ 29,477	\$ 29,477	\$ 29,728	\$ 145,833
STATE CONTROLLER'S REPORTS	3,260	3,260	3,358	3,358	3,390	16,626
GANN APPROPRIATIONS LIMIT	<u>885</u>	<u>885</u>	<u>912</u>	<u>912</u>	<u>920</u>	<u>4,514</u>
GRAND TOTAL	<u>\$ 32,720</u>	<u>\$ 32,720</u>	<u>\$ 33,747</u>	<u>\$ 33,747</u>	<u>\$ 34,039</u>	<u>\$ 166,973</u>

**CCSD FINANCIAL STATEMENT AUDIT**

	<u>Hours</u>	<u>Rates (2017)</u>	<u>Fiscal Year 2016-2017</u>	<u>Fiscal Year 2017-2018</u>	<u>Fiscal Year 2018-2019</u>	<u>Fiscal Year 2019-2020</u>	<u>Fiscal Year 2020-2021</u>
Partner	10	\$ 260	\$ 2,600	\$ 2,600	\$ 2,678	\$ 2,678	\$ 2,704
Managers	12	150	1,800	1,800	1,854	1,854	1,872
Senior Staff	60	135	8,100	8,100	8,343	8,343	8,424
Staff	108	110	11,880	11,880	12,236	12,236	12,355
Support Staff	10	70	700	700	721	721	728
Subtotal			<u>25,080</u>	<u>25,080</u>	<u>25,832</u>	<u>25,832</u>	<u>26,083</u>
Other:							
Meals & lodging			2,500	2,500	2,650	2,650	2,650
Transportation			<u>995</u>	<u>995</u>	<u>995</u>	<u>995</u>	<u>995</u>
Total not-to-exceed fees			<u>\$ 28,575</u>	<u>\$ 28,575</u>	<u>\$ 29,477</u>	<u>\$ 29,477</u>	<u>\$ 29,728</u>

**STATE CONTROLLER'S REPORTS**

	<u>Hours</u>	<u>Rates (2017)</u>	<u>Fiscal Year 2016-2017</u>	<u>Fiscal Year 2017-2018</u>	<u>Fiscal Year 2018-2019</u>	<u>Fiscal Year 2019-2020</u>	<u>Fiscal Year 2020-2021</u>
Partner	2	260	\$ 520	\$ 520	\$ 536	\$ 536	\$ 541
Managers	2	150	300	300	309	309	312
Senior Staff	4	135	540	540	556	556	562
Staff	16	110	1,760	1,760	1,813	1,813	1,830
Support Staff	2	70	140	140	144	144	146
Subtotal			<u>3,260</u>	<u>3,260</u>	<u>3,358</u>	<u>3,358</u>	<u>3,390</u>
Total not-to-exceed fees			<u>\$ 3,260</u>	<u>\$ 3,260</u>	<u>\$ 3,358</u>	<u>\$ 3,358</u>	<u>\$ 3,390</u>

**GANN APPROPRIATIONS LIMIT**

	<u>Hours</u>	<u>Rates (2017)</u>	<u>Fiscal Year 2016-2017</u>	<u>Fiscal Year 2017-2018</u>	<u>Fiscal Year 2018-2019</u>	<u>Fiscal Year 2019-2020</u>	<u>Fiscal Year 2020-2021</u>
Partner	1	\$ 260	\$ 260	\$ 260	\$ 268	\$ 268	\$ 270
Managers	1	150	150	150	155	155	156
Senior Staff	3	135	405	405	417	417	421
Staff	-	110	-	-	-	-	-
Support Staff	1	70	70	70	72	72	73
Subtotal			<u>885</u>	<u>885</u>	<u>912</u>	<u>912</u>	<u>920</u>
Total not-to-exceed fees			<u>\$ 885</u>	<u>\$ 885</u>	<u>\$ 912</u>	<u>\$ 912</u>	<u>\$ 920</u>





RESOLUTION NO. 21-2017  
May 25, 2017

A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CAMBRIA COMMUNITY SERVICES DISTRICT  
APPROVING AN AGREEMENT FOR  
CONSULTANT SERVICES WITH  
DAVID D. BRUNER, CPA, INC.

**BE IT RESOLVED** by the Board of Directors of the Cambria Community Services District as follows:

1. The Agreement for Consultant Services with David D. Bruner, CPA, Inc. for a 5-year term (beginning with FY 2016/2017), attached hereto as Exhibit "A," is hereby authorized.
2. The General Manager is hereby authorized to execute the Agreement for Consultant Services attached as Exhibit A on behalf of the Cambria Community Services District.

PASSED AND ADOPTED THIS 25<sup>th</sup> day of May 2017.

\_\_\_\_\_  
Amanda Rice  
President, Board of Directors

ATTEST:

APPROVED AS TO FORM:

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

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

## **AGREEMENT FOR CONSULTANT SERVICES**

This AGREEMENT FOR CONSULTANT SERVICES (“Agreement”) is made and effective as of May 25, 2017, between **David D. Bruner CPA, Inc., A Professional Corporation** (“Consultant”), and the **CAMBRIA COMMUNITY SERVICES DISTRICT**, a political corporation of the State of California (“District”). In consideration of the mutual covenants and conditions set forth herein, the parties agree as follows:

### **1. TERM**

This Agreement shall commence on June 1, 2017 and shall remain and continue in effect until December 31, 2022, unless sooner terminated pursuant to the provisions of this Agreement.

### **2. SERVICES**

Consultant shall perform the tasks described and comply with all terms and provisions set forth in Exhibit “A,” attached hereto and incorporated herein by this reference.

### **3. PERFORMANCE**

Consultant shall at all times faithfully, competently and to the best of his/her ability, experience and talent, perform all tasks described herein. Consultant shall employ, at a minimum generally accepted standards and practices utilized by persons engaged in providing similar services as are required of Consultant hereunder in meeting its obligations under this Agreement.

### **4. AGREEMENT ADMINISTRATION**

District’s General Manager, Jerry Gruber, shall represent District in all matters pertaining to the administration of this Agreement. David D. Bruner shall represent Consultant in all matters pertaining to the administration of this Agreement.

### **5. PAYMENT**

The District agrees to pay the Consultant in accordance with the payment rates and terms set forth in Exhibit “B,” attached hereto and incorporated herein by this reference, in monthly progress payments based on time spent on each task.

### **6. SUSPENSION OR TERMINATION OF AGREEMENT WITHOUT CAUSE**

(a) The District may at any time, for any reason, with or without cause, suspend or terminate this Agreement, or any portion hereof, by serving upon the Consultant at least ten (10) days prior written notice. Upon receipt of said notice, the Consultant shall immediately cease all work under this Agreement, unless the notice

provides otherwise. If the District suspends or terminates a portion of this Agreement such suspension or termination shall not make void or invalidate the remainder of this Agreement.

(b) In the event this Agreement is terminated pursuant to this Section, the District shall pay to Consultant the actual value of the work performed up to the time of termination, provided that the work performed is of value to the District. Upon termination of the Agreement pursuant to this Section, the Consultant will submit an invoice to the District pursuant to Section 5.

## **7. TERMINATION ON OCCURRENCE OF STATED EVENTS**

This Agreement shall terminate automatically on the occurrence of any of the following events:

- (a) Bankruptcy or insolvency of any party;
- (b) Sale of Consultant's business;
- (c) Assignment of this Agreement by Consultant without the consent of District; or
- (d) End of the Agreement term specified in Section 1.

## **8. DEFAULT OF CONSULTANT**

(a) The Consultant's failure to comply with the provisions of this Agreement shall constitute a default. In the event that Consultant is in default for cause under the terms of this Agreement, District shall have no obligation or duty to continue compensating Consultant for any work performed after the date of default and can terminate this Agreement immediately by written notice to the Consultant. If such failure by the Consultant to make progress in the performance of work hereunder arises out of causes beyond the Consultant's control, and without fault or negligence of the Consultant, it shall not be considered a default.

(b) If the District Manager or his/her delegate determines that the Consultant is in default in the performance of any of the terms or conditions of this Agreement, he/she shall cause to be served upon the Consultant a written notice of the default. The Consultant shall have ten (10) days after service upon it of said notice in which to cure the default by rendering a satisfactory performance. In the event that the Consultant fails to cure its default within such period of time, the District shall have the right, notwithstanding any other provision of this Agreement to terminate this Agreement without further notice and without prejudice to any other remedy to which it may be entitled at law, in equity or under this Agreement.

9. **LAWS TO BE OBSERVED.** Consultant shall:

(a) Procure all permits and licenses, pay all charges and fees, and give all notices which may be necessary and incidental to the due and lawful prosecution of the services to be performed by Consultant under this Agreement;

(b) Keep itself fully informed of all existing and proposed federal, state and local laws, ordinances, regulations, orders, and decrees which may affect those engaged or employed under this Agreement, any materials used in Consultant's performance under this Agreement, or the conduct of the services under this Agreement;

(c) At all times observe and comply with, and cause all of its employees to observe and comply with all of said laws, ordinances, regulations, orders, and decrees mentioned above;

(d) Immediately report to the District's General Manager in writing any discrepancy or inconsistency it discovers in said laws, ordinances, regulations, orders, and decrees mentioned above in relation to any plans, drawings, specifications, or provisions of this Agreement; and

(e) The District, and its officers, agents and employees, shall not be liable at law or in equity occasioned by failure of the Consultant to comply with this Section.

10. **OWNERSHIP OF DOCUMENTS**

(a) Consultant shall maintain complete and accurate records with respect to sales, costs, expenses, receipts, and other such information required by District that relate to the performance of services under this Agreement. Consultant shall maintain adequate records of services provided in sufficient detail to permit an evaluation of services. All such records shall be maintained in accordance with generally accepted accounting principles and shall be clearly identified and readily accessible. Consultant shall provide free access to the representatives of District or its designees at reasonable times to such books and records; shall give District the right to examine and audit said books and records; shall permit District to make transcripts therefrom as necessary; and shall allow inspection of all work, data, documents, proceedings, and activities related to this Agreement. Such records, together with supporting documents, shall be maintained for a period of three (3) years after receipt of final payment.

(b) Upon completion of, or in the event of termination or suspension of this Agreement, all original documents, designs, drawings, maps, models, computer files, surveys, notes, and other documents prepared in the course of providing the services to be performed pursuant to this Agreement shall become the sole property of the District and may be used, reused, or otherwise disposed of by the District without the permission of the Consultant. With respect to computer files, Consultant shall make available to the District, at the Consultant's office and upon reasonable written request

by the District, the necessary computer software and hardware for purposes of accessing, compiling, transferring, and printing computer files.

## 11. **INDEMNIFICATION**

(a) Indemnification for Professional Liability. When the law establishes a professional standard of care for Consultant's Services, to the fullest extent permitted by law, Consultant shall indemnify, protect, defend and hold harmless District and any and all of its officials, employees and agents ("Indemnified Parties") from and against any and all losses, liabilities, damages, costs and expenses, including attorney's fees and costs to the extent same are caused in whole or in part by any negligent or wrongful act, error or omission of Consultant, its officers, agents, employees or subcontractors (or any entity or individual that Consultant shall bear the legal liability thereof) in the performance of professional services under this agreement.

(b) Indemnification for Other Than Professional Liability. Other than in the performance of professional services and to the full extent permitted by law, Consultant shall indemnify, defend and hold harmless District, and any and all of its employees, officials and agents from and against any liability (including liability for claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses or costs of any kind, whether actual, alleged or threatened, including attorneys fees and costs, court costs, interest, defense costs, and expert witness fees), where the same arise out of, are a consequence of, or are in any way attributable to, in whole or in part, the performance of this Agreement by Consultant or by any individual or entity for which Consultant is legally liable, including but not limited to officers, agents, employees or subcontractors of Consultant.

(c) General Indemnification Provisions. Consultant agrees to obtain executed indemnity agreements with provisions identical to those set forth here in this section from each and every subcontractor or any other person or entity involved by, for, with or on behalf of Consultant in the performance of this agreement. In the event Consultant fails to obtain such indemnity obligations from others as required here, Consultant agrees to be fully responsible according to the terms of this section. Failure of District to monitor compliance with these requirements imposes no additional obligations on District and will in no way act as a waiver of any rights hereunder. This obligation to indemnify and defend District as set forth here is binding on the successors, assigns or heirs of Consultant and shall survive the termination of this agreement or this section.

## 12. **INSURANCE**

Consultant shall maintain prior to the beginning of and for the duration of this Agreement insurance coverage as specified in Exhibit "C," attached hereto and incorporated herein as though set forth in full.

**13. INDEPENDENT CONSULTANT**

(a) Consultant is and shall at all times remain as to the District a wholly independent Consultant. The personnel performing the services under this Agreement on behalf of Consultant shall at all times be under Consultant's exclusive direction and control. Neither District nor any of its officers, employees, or agents shall have control over the conduct of Consultant or any of Consultant's officers, employees, or agents, except as set forth in this Agreement. Consultant shall not at any time or in any manner represent that it or any of its officers, employees, or agents are in any manner officers, employees, or agents of the District. Consultant shall not incur or have the power to incur any debt, obligation, or liability whatever against District, or bind District in any manner.

(b) No employee benefits shall be available to Consultant in connection with performance of this Agreement. Except for the fees paid to Consultant as provided in the Agreement, District shall not pay salaries, wages, or other compensation to Consultant for performing services hereunder for District. District shall not be liable for compensation or indemnification to Consultant for injury or sickness arising out of performing services hereunder.

**14. UNDUE INFLUENCE**

Consultant declares and warrants that no undue influence or pressure was or is used against or in concert with any officer or employee of the Cambria Community Services District in connection with the award, terms or implementation of this Agreement, including any method of coercion, confidential financial arrangement, or financial inducement. No officer or employee of the Cambria Community Services District will receive compensation, directly or indirectly, from Consultant, or from any officer, employee or agent of Consultant, in connection with the award of this Agreement or any work to be conducted as a result of this Agreement. Violation of this Section shall be a material breach of this Agreement entitling the District to any and all remedies at law or in equity.

**15. NO BENEFIT TO ARISE TO LOCAL EMPLOYEES**

No member, officer, or employee of District, or their designees or agents, and no public official who exercises authority over or responsibilities with respect to the project during his/her tenure or for one year thereafter, shall have any interest, direct or indirect, in any agreement or sub-agreement, or the proceeds thereof, for work to be performed in connection with the project performed under this Agreement.

**16. RELEASE OF INFORMATION/CONFLICTS OF INTEREST**

(a) All information gained by Consultant in performance of this Agreement shall be considered confidential and shall not be released by Consultant without District's prior written authorization. Consultant, its officers, employees, agents, or

subcontractors, shall not without written authorization from the District Manager or unless requested by the District Counsel, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories, or other information concerning the work performed under this Agreement or relating to any project or property located within the District. Response to a subpoena or court order shall not be considered “voluntary” provided Consultant gives District notice of such court order or subpoena.

(b) Consultant shall promptly notify District should Consultant, its officers, employees, agents, or subContractors be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions, or other discovery request, court order, or subpoena from any person or party regarding this Agreement and the work performed thereunder or with respect to any project or property located within the District. District retains the right, but has no obligation, to represent Consultant and/or be present at any deposition, hearing, or similar proceeding. Consultant agrees to cooperate fully with District and to provide the opportunity to review any response to discovery requests provided by Consultant. However, District’s right to review any such response does not imply or mean the right by District to control, direct, or rewrite said response.

## 17. **NOTICES**

Any notice which either party may desire to give to the other party under this Agreement must be in writing and may be given either by (i) personal service, (ii) delivery by a reputable document delivery service, such as but not limited to, Federal Express, which provides a receipt showing date and time of delivery, or (iii) mailing in the United States Mail, certified mail, postage prepaid, return receipt requested, addressed to the address of the party as set forth below or at any other address as that party may later designate by notice:

To District: Jerry Gruber, District Manager  
Cambria Community Services District  
PO Box 65  
Cambria, CA 93428

Copy to: Timothy J. Carmel  
Carmel & Naccasha, LLP  
1410 Marsh Street  
San Luis Obispo, CA 93401

To Consultant: David D. Bruner CPA, Inc.  
Attn: David D. Bruner  
3183 Collins Drive, Suite E  
Merced, CA 95348

18. **ASSIGNMENT**

The Consultant shall not assign the performance of this Agreement, nor any part thereof, without the prior written consent of the District.

19. **GOVERNING LAW**

The District and Consultant understand and agree that the laws of the State of California shall govern the rights, obligations, duties, and liabilities of the parties to this Agreement and also govern the interpretation of this Agreement. Any litigation concerning this Agreement shall take place in the superior or federal district court with jurisdiction over the Cambria Community Services District.

20. **ENTIRE AGREEMENT**

This Agreement contains the entire understanding between the parties relating to the obligations of the parties described in this Agreement. All prior or contemporaneous agreements, understandings, representations, and statements, or written, are merged into this Agreement and shall be of no further force or effect. Each party is entering into this Agreement based solely upon the representations set forth herein and upon each party's own independent investigation of any and all facts such party deems material.

21. **TIME**

District and Consultant agree that time is of the essence in this Agreement.

22. **CONTENTS OF PROPOSAL**

Consultant is bound by the contents of the Proposal submitted by the Consultant, Exhibit "A," attached hereto and previously incorporated herein.

23. **CONSTRUCTION**

The parties agree that each has had an opportunity to have their counsel review this Agreement and that any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply in the interpretation of this Agreement or any amendments or exhibits thereto. The captions of the sections are for convenience and reference only, and are not intended to be construed to define or limit the provisions to which they relate.

24. **AMENDMENTS**

Amendments to this Agreement shall be in writing and shall be made only with the mutual written consent of all of the parties to this Agreement.



25. **AUTHORITY TO EXECUTE THIS AGREEMENT**

The person or persons executing this Agreement on behalf of Consultant warrants and represents that he/she has the authority to execute this Agreement on behalf of the Consultant and has the authority to bind Consultant to the performance of its obligations hereunder.

**IN WITNESS WHEREOF**, the parties hereto have caused this Agreement to be executed the day and year first above written.

**CAMBRIA COMMUNITY SERVICES  
DISTRICT**

**DAVID D. BRUNER CPA, INC.**

\_\_\_\_\_  
Jerry Gruber, District Manager

By: \_\_\_\_\_  
David D. Bruner

Approved As To Form:

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

EXHIBIT A  
CONSULTANT'S PROPOSAL

EXHIBIT B

FEE ESTIMATE

## EXHIBIT C

### INSURANCE REQUIREMENTS

*Prior to the beginning of and throughout the duration of the Work, Consultant will maintain insurance in conformance with the requirements set forth below. Consultant will use existing coverage to comply with these requirements. If that existing coverage does not meet the requirements set forth here, Consultant agrees to amend, supplement or endorse the existing coverage to do so. Consultant acknowledges that the insurance coverage and policy limits set forth in this section constitute the minimum amount of coverage required. Any insurance proceeds available to District in excess of the limits and coverage required in this agreement and which is applicable to a given loss, will be available to District.*

*Consultant shall provide the following types and amounts of insurance:*

Commercial General Liability Insurance using Insurance Services Office "Commercial General Liability" policy from CG 00 01 or the equivalent. Defense costs must be paid in addition to limits. There shall be no cross liability exclusion for claims or suits by one insured against another. Limits are subject to review but in no event less than \$1,000,000 per occurrence.

Business Auto Coverage on ISO Business Auto Coverage from CA 00 01 including symbol 1 (Any Auto) or the equivalent. Limits are subject to review, but in no event to be less than \$1,000,000 per accident. If Consultant owns no vehicles, this requirement may be satisfied by a non-owned auto endorsement to the general liability policy described above. If Consultant or Consultant's employees will use personal autos in any way on this project, Consultant shall provide evidence of personal auto liability coverage for each such person.

Workers Compensation on a state-approved policy form providing statutory benefits as required by law with employer's liability limits no less than \$1,000,000 per accident or disease.

Professional Liability or Errors and Omissions Insurance as appropriate shall be written on a policy form coverage specifically designated to protect against acts, errors or omissions of the Consultant and "Covered Professional Services" as designated in the policy must specifically include work performed under this agreement. The policy limit shall be no less than \$1,000,000 per claim and in the aggregate. The policy must "pay on behalf of" the insured and must include a provision establishing the insurer's duty to defend the insured. The policy retroactive date shall be on or before the effective date of this agreement.

*Insurance procured pursuant to these requirements shall be written by insurer that are admitted carriers in the state California and with an A.M. Bests rating of A- or better and a minimum financial size VII.*

General conditions pertaining to provision of insurance coverage by Consultant. Consultant and District agree to the following with respect to insurance provided by Consultant:

1. Consultant agrees to have its insurer endorse the third party general liability coverage required herein to include as additional insureds District, its officials employees and agents, using standard ISO endorsement No. CG 2010 with an edition prior to 1992 or current equivalent. Consultant also agrees to require all consultants, and subcontractors to do likewise.

2. No liability insurance coverage provided to comply with this Agreement shall prohibit Consultant, or Consultant's employees, or agents, from waiving the right of subrogation prior to a loss. Consultant agrees to waive subrogation rights against District regardless of the applicability of any insurance proceeds, and to require all Consultants and subcontractors to do likewise.

3. All insurance coverage and limits provided by Consultant and available or applicable to this agreement are intended to apply to the full extent of the policies. Nothing contained in this Agreement or any other agreement relating to the District or its operations limits the application of such insurance coverage.

4. None of the coverages required herein will be in compliance with these requirements if they include any limiting endorsement of any kind that has not been first submitted to District and approved of in writing.

5. No liability policy shall contain any provision or definition that would serve to eliminate so-called "third party action over" claims, including any exclusion for bodily injury to an employee of the insured or of any Consultant or subcontractor.

6. All coverage types and limits required are subject to approval, modification and additional requirements by the District, as the need arises. Consultant shall not make any reductions in scope of coverage (e.g. elimination of contractual liability or reduction of discovery period) that may affect District's protection without District's prior written consent.

7. Proof of compliance with these insurance requirements, consisting of certificates of insurance evidencing all of the coverages required and an additional insured endorsement to Consultant's general liability policy, shall be delivered to District at or prior to the execution of this Agreement. In the event such proof of any insurance is not delivered as required, or in the event such insurance is canceled at any time and no replacement coverage is provided, District has the right, but not the duty, to obtain any insurance it deems necessary to protect its interests under this or any other

agreement and to pay the premium. Any premium so paid by District shall be charged to and promptly paid by Consultant or deducted from sums due Consultant, at District option.

8. Certificate(s) are to reflect that the insurer will provide 30 days notice to District of any cancellation of coverage. Consultant agrees to require its insurer to modify such certificates to delete any exculpatory wording stating that failure of the insurer to mail written notice of cancellation imposes no obligation, or that any party will “endeavor” (as opposed to being required) to comply with the requirements of the certificate.

9. It is acknowledged by the parties of this agreement that all insurance coverage required to be provided by Consultant or any subcontractor, is intended to apply first and on a primary, noncontributing basis in relation to any other insurance or self insurance available to District.

10. Consultant agrees to ensure that subcontractors, and any other party involved with the project that is brought onto or involved in the project by Consultant, provide the same minimum insurance coverage required of Consultant. Consultant agrees to monitor and review all such coverage and assumes all responsibility for ensuring that such coverage is provided in conformity with the requirements of this section. Consultant agrees that upon request, all agreements with subcontractors and others engaged in the project will be submitted to District for review.

11. Consultant agrees not to self-insure or to use any self-insured retentions or deductibles on any portion of the insurance required herein and further agrees that it will not allow any Consultant, subcontractor, Architect, Engineer or other entity or person in any way involved in the performance of work on the project contemplated by this agreement to self-insure its obligations to District. If Consultant’s existing coverage includes a deductible or self-insured retention, the deductible or self-insured retention must be declared to the District. At the time the District shall review options with the Consultant, which may include reduction or elimination of the deductible or self-insured retention, substitution of other coverage, or other solutions.

12. The District reserves the right at any time during the term of the contract to change the amounts and types of insurance required by giving the Consultant ninety (90) days advance written notice of such change. If such change results in substantial additional cost to the Consultant, the District will negotiate additional compensation proportional to the increase benefit to District.

13. For purposes of applying insurance coverage only, this Agreement will be deemed to have been executed immediately upon any party hereto taking any steps that can be deemed to be in furtherance of or towards performance of this Agreement.

14. Consultant acknowledges and agrees that any actual or alleged failure on the part of District to inform Consultant of non-compliance with any insurance

requirements in no way imposes any additional obligations on District nor does it waive any rights hereunder in this or any other regard.

15. Consultant will renew the required coverage annually as long as District, or its employees or agents face an exposure from operations of any type pursuant to this agreement. This obligation applies whether or not the agreement is canceled or terminated for any reason. Termination of this obligation is not effective until District executes a written statement to that effect.

16. Consultant shall provide proof that policies of insurance required herein expiring during the term of this Agreement have been renewed or replaced with other policies providing at least the same coverage. Proof that such coverage has been ordered shall be submitted prior to expiration. A coverage binder or letter from Consultant's insurance agent to this effect is acceptable. A certificate of insurance and/or additional insured endorsement as required in these specifications applicable to the renewing or new coverage must be provided to District within five days of the expiration of the coverages.

17. The provisions of any workers' compensation or similar act will not limit the obligations of Consultant under this agreement. Consultant expressly agrees not to use any statutory immunity defenses under such laws with respect to District, its employees, officials and agents.

18. Requirements of specific coverage features or limits contained in this section are not intended as limitations on coverage, limits or other requirements nor as a waiver of any coverage normally provided by any given policy. Specific reference to a given coverage feature is for purposes of clarification only as it pertains to a given issue, and is not intended by any party or insured to be limiting or all-inclusive.

19. These insurance requirements are intended to be separate and distinct from any other provision in this Agreement and are intended by the parties here to be interpreted as such.

20. The requirements in this Section supersede all other sections and provisions of this Agreement to the extent that any other section or provision conflicts with or impairs the provisions of this Section.

21. Consultant agrees to be responsible for ensuring that no contract used by any party involved in any way with the project reserves the right to charge District or Consultant for the cost of additional insurance coverage required by this agreement. Any such provisions are to be deleted with reference to District. It is not the intent of District to reimburse any third party for the cost of complying with these requirements. There shall be no recourse against District for payment of premiums or other amounts with respect thereto.

22. Consultant agrees to provide immediate notice to District of any claim or loss against Consultant arising out of the work performed under this agreement. District assumes no obligation or liability by such notice, but has the right (but not the duty) to monitor the handling of any such claim or claims if they are likely to involve District.



CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. 7.A.

FROM: Jerry Gruber, General Manager

-----  
Meeting Date: May 25, 2017

Subject: CONSIDERATION OF ADOPTION OF RESOLUTION 20-2017 CONFIRMING THE ITEMIZED REPORT OF WATER AND WASTEWATER STANDBY OR AVAILABILITY CHARGES FOR COLLECTION ON THE COUNTY TAX ROLLS

**RECOMMENDATIONS:**

Staff recommends that the Board of Directors adopt Resolution 20-2017 Confirming the Itemized Report of Water and Wastewater Standby or Availability Charges, so that the charges can be collected by the County on the tax rolls.

**FISCAL IMPACT:**

Collection of the 2017 Water and Wastewater Standby or Availability Charges through the County tax rolls will ensure that those charges are collected by the CCSD in the most cost efficient manner, as permitted by State law.

**DISCUSSION:**

Each year the Board of Directors approves a number of resolutions relating to costs for such things as the Water and Wastewater Standby or Availability Charges that are collected by the County of San Luis Obispo on the tax rolls. The statutes governing these various charges and assessments, as well as general provisions in the Government Code relating to community services districts, authorize the collection of those charges and assessments on the tax rolls.

The County Auditor-Controller's Office requires that the resolutions submitted to them for charges and assessments to be collected on the tax rolls expressly recite the statutory authority for collection by the County in that manner. Accordingly, the Resolution relating to the FY 2017/2018 Water and Wastewater Standby or Availability Charges is being presented to the Board for adoption, so that it can be submitted to the County and the charges can be collected on the tax rolls. This Resolution is presented in a format that is acceptable to the County.

Attachments: Resolution 20-2017  
Exhibit A to Resolution 20-2017

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

UNANIMOUS: \_\_\_RICE\_\_\_ SANDERS\_\_\_THOMPSON \_\_\_BAHRINGER \_\_\_FARMER\_\_\_

RESOLUTION 20-2017  
May 25, 2017

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CAMBRIA COMMUNITY SERVICES DISTRICT  
CONFIRMING THE ITEMIZED REPORT OF WATER AND  
WASTEWATER STANDBY OR AVAILABILITY CHARGES

WHEREAS, by Resolution No. 14-2017 the Board of Directors of the Cambria Community Services District fixed the Water and Wastewater Standby or Availability Charges for all parcels within the CCSD, with the exclusion of those unimproved properties that have not been issued an "Intent to Serve" letter or connection permit, for Fiscal Year 2017/2018; and

WHEREAS, the Cambria Community Services District, pursuant to Government Code Section 61110 et seq., and Government Code Section 61124, may continue to collect standby and availability charges established in accordance with former Chapter 1 (commencing with Government Code Section 61750) of the former Part 6 of Division 1 in successive years; and

WHEREAS, the General Manager has filed with the District Clerk a report describing each parcel and the amount of Water and Wastewater Standby or Availability Charge to be assessed against each parcel for the Fiscal Year 2017/2018, which report is designated as Exhibit "A," and is incorporated herein by reference as though fully set forth;

WHEREAS, at 12:30 PM, on May 25, 2017, at the Veterans Memorial Building, 1000 Main Street, Cambria, California, the time and place set forth in the notice of public hearing concerning the placing of annual Water and Wastewater Standby or Availability Charges on the tax rolls, any person interested, including all persons owning property within the District, were given the opportunity to appear and be heard concerning this matter.

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

1. The recitals set forth hereinabove are true, correct and valid.
2. Said itemized report, Exhibit "A," copies of which are on file in the office of the Cambria Community Services District and are available there for public inspection, be and is hereby ordered confirmed in the form set forth in said Exhibit "A."
3. The CCSD General Manager, or their designee, shall transmit a copy of this Resolution to the County Auditor.
4. Pursuant to Government Code Section 61115(b), the County Auditor and the County Tax Collector be and hereby are authorized and directed to do all acts necessary and proper to place on the 2017/2018 tax rolls the respective charges set forth

in said confirmed itemized report Exhibit "A," and to collect these Water and Wastewater Standby or Availability Charges on the property tax bill, plus such administrative charges allowed by law.

5. As a result of the confirmation of said itemized report, Exhibit "A," the amounts of the Water and Wastewater Standby or Availability Charges set forth in said itemized report are thereby made special assessments and shall become liens against the respective parcels of real property in the Cambria Community Services District.

6. This Resolution shall take effect immediately upon its adoption.

The foregoing Resolution was adopted at a Regular Meeting of the Board of Directors of the Cambria Community Services District held on May 25, 2017.

Passed and adopted this 25<sup>th</sup> day of May, 2017 by roll call votes:

Ayes:  
Nays:  
Absent:

---

Amanda Rice, President  
Board of Directors

ATTEST:

APPROVED AS TO FORM:

---

Monique Madrid  
District Clerk

---

Timothy J. Carmel  
District Counsel

## Exhibit "A" to Resolution 20-2017

## Cambria Community Services District Water/Wastewater Standby Availability 2017/2018 Tax Year

<u>Parcel</u>	<u>Water Availability</u>	<u>Wastewater Availability</u>
013.081.075	45.00	-
013.081.052	45.00	-
013.084.001	46.34	-
013.084.002	46.34	-
013.084.005	45.00	-
013.084.007	46.34	-
013.084.008	45.00	-
013.084.009	45.00	-
013.084.010	45.00	-
013.084.012	46.34	-
013.084.016	46.34	-
013.084.019	45.00	-
013.084.020	46.34	-
013.084.021	45.00	-
013.084.022	45.00	-
013.084.023	46.34	-
013.084.024	45.00	-
013.084.025	45.00	-
013.084.026	45.00	-
013.084.027	45.00	-
013.084.029	46.34	-
013.084.030	46.34	-
013.084.031	46.34	-
013.084.032	45.00	-
013.084.033	45.00	-
013.084.034	45.00	-
013.084.037	46.34	-
013.084.038	46.34	-
013.084.040	45.00	-
013.084.043	45.00	-
013.084.044	46.34	-
013.084.045	45.00	-
013.084.047	45.00	-
013.084.048	46.34	-
013.084.049	46.34	-
013.084.050	45.00	-
013.084.051	45.00	-
013.084.055	46.34	-
013.084.058	45.00	-
013.084.059	45.00	-
013.085.001	45.00	-
013.085.002	45.00	-
013.085.003	45.00	-
013.085.004	45.00	-

013.085.005	45.00	
013.085.006	45.00	30.00
013.085.007	45.00	30.00
013.085.008	45.00	30.00
013.085.009	45.00	30.00
013.085.010	45.00	30.00
013.085.011	45.00	-
013.085.012	45.00	
013.085.013	45.00	
013.085.014	45.00	
013.085.018	45.00	
013.085.019	45.00	-
013.085.020	45.00	-
013.085.021	45.00	
013.101.006	46.34	30.90
013.101.007	45.00	30.00
013.101.018	47.70	31.80
013.101.043	51.74	34.50
013.101.046	46.34	30.90
013.101.059	45.00	30.00
013.101.060	45.00	30.00
013.101.064	45.00	30.00
013.101.066	45.00	30.00
013.101.067	46.34	30.90
013.101.068	45.00	30.00
013.101.069	45.00	30.00
013.101.070	45.00	30.00
013.101.071	45.00	30.00
013.101.073	45.00	30.00
013.101.074	45.00	30.00
013.101.081	45.00	30.00
013.101.083	53.10	35.40
013.101.084	45.00	30.00
013.111.004	45.00	30.00
013.124.001	45.00	30.00
013.124.002	45.00	30.00
013.124.003	45.00	30.00
013.124.004	45.00	30.00
013.124.005	45.00	30.00
013.124.006	45.00	30.00
013.124.007	45.00	30.00
013.124.008	45.00	30.00
013.124.009	45.00	30.00
013.124.010	45.00	30.00
013.124.011	45.00	30.00
013.124.012	45.00	30.00
013.124.013	45.00	30.00

013.124.014	45.00	30.00
013.124.015	45.00	30.00
013.124.016	45.00	30.00
013.124.017	45.00	30.00
013.124.018	45.00	30.00
013.124.019	45.00	30.00
013.124.020	45.00	30.00
013.124.021	45.00	30.00
013.131.034	46.34	-
013.131.035	47.70	31.80
013.131.037	45.00	30.00
013.141.010	46.34	30.90
013.141.012	46.34	30.90
013.141.014	47.70	31.80
013.141.015	46.34	30.90
013.141.016	46.34	30.90
013.141.017	51.74	34.50
013.151.006	45.00	30.00
013.151.011	45.00	30.00
013.151.012	46.34	30.90
013.151.019	46.34	30.90
013.151.021	46.34	30.90
013.151.023	46.34	30.90
013.151.033	49.04	32.70
013.151.034	50.40	30.00
013.151.035	49.04	32.70
013.151.037	49.04	32.70
013.151.038	47.70	31.80
013.151.039	49.04	32.70
013.151.040	49.04	32.70
013.151.042	46.34	30.90
013.161.026	45.00	-
013.181.015	45.00	30.00
013.221.002	45.00	30.00
013.221.009	45.00	30.00
013.221.013	45.00	30.00
013.221.016	47.70	31.80
013.221.023	45.00	30.00
013.221.024	45.00	30.00
013.221.025	45.00	30.00
013.221.027	45.00	30.00
013.221.029	45.00	30.00
013.221.030	45.00	30.00
013.231.001	45.00	30.00
013.231.002	45.00	30.00
013.231.004	45.00	30.00
013.231.007	45.00	30.00

013.231.008	45.00	30.00
013.231.009	45.00	30.00
013.231.010	45.00	30.00
013.231.011	45.00	30.00
013.232.004	45.00	30.00
013.232.005	45.00	30.00
013.232.006	45.00	30.00
013.232.007	45.00	30.00
013.232.012	47.70	31.80
013.233.001	45.00	30.00
013.233.002	45.00	30.00
013.233.005	45.00	30.00
013.233.011	45.00	30.00
013.233.012	45.00	30.00
013.241.001	45.00	30.00
013.241.002	45.00	30.00
013.241.003	45.00	30.00
013.241.004	45.00	30.00
013.241.005	45.00	30.00
013.241.006	45.00	30.00
013.241.007	45.00	30.00
013.241.014	45.00	30.00
013.241.017	45.00	30.00
013.241.018	45.00	30.00
013.241.022	47.70	31.80
013.241.026	46.34	30.90
013.241.027	45.00	30.00
013.241.028	45.00	30.00
013.241.029	45.00	30.00
013.242.001	45.00	30.00
013.242.002	45.00	30.00
013.242.003	45.00	30.00
013.242.004	45.00	30.00
013.242.005	45.00	30.00
013.242.008	45.00	30.00
013.242.011	45.00	30.00
013.242.016	45.00	30.00
013.242.022	45.00	30.00
013.242.025	45.00	30.00
013.242.027	45.00	30.00
013.242.029	45.00	30.00
013.242.032	45.00	30.00
013.242.033	45.00	30.00
013.242.034	45.00	30.00
013.251.010	45.00	30.00
013.251.011	45.00	30.00
013.251.004	45.00	30.00

013.251.007	46.34	30.90
013.251.008	47.70	31.80
013.251.009	45.00	30.00
013.261.001	45.00	30.00
013.261.003	45.00	30.00
013.261.012	45.00	30.00
013.261.013	45.00	30.00
013.261.014	45.00	30.00
013.261.015	45.00	30.00
013.261.020	45.00	30.00
013.261.021	45.00	30.00
013.261.022	45.00	30.00
013.261.023	45.00	30.00
013.261.024	45.00	30.00
013.261.025	46.34	30.90
013.261.026	45.00	30.00
013.262.001	45.00	30.00
013.262.002	45.00	30.00
013.262.003	45.00	30.00
013.262.006	45.00	30.00
013.262.008	45.00	30.00
013.262.014	45.00	30.00
013.262.016	45.00	30.00
013.263.001	45.00	30.00
013.263.002	45.00	30.00
013.263.003	45.00	30.00
013.263.004	45.00	30.00
013.263.005	45.00	30.00
013.263.006	45.00	30.00
013.263.007	45.00	30.00
013.263.009	45.00	30.00
013.263.010	45.00	30.00
013.263.011	45.00	30.00
013.264.004	45.00	30.00
013.264.006	45.00	30.00
013.264.007	45.00	30.00
013.264.008	45.00	30.00
013.264.017	45.00	30.00
013.264.018	45.00	30.00
013.264.019	45.00	30.00
013.265.019	45.00	30.00
013.265.021	45.00	30.00
013.265.022	45.00	30.00
013.265.023	45.00	30.00
013.291.006	45.00	30.00
013.292.007	45.00	30.00
013.292.008	45.00	30.00



013.292.010	45.00	30.00
013.292.011	45.00	30.00
013.292.017	45.00	30.00
013.292.020	46.34	30.90
013.292.023	45.00	30.00
013.293.001	45.00	30.00
013.293.002	45.00	30.00
013.293.003	45.00	30.00
013.293.004	45.00	30.00
013.293.005	45.00	30.00
013.293.006	45.00	30.00
013.293.009	45.00	30.00
013.293.011	45.00	30.00
013.293.012	45.00	30.00
013.294.001	45.00	30.00
013.294.006	45.00	30.00
013.294.010	45.00	30.00
013.294.016	45.00	30.00
013.294.017	45.00	30.00
013.294.018	45.00	30.00
013.294.021	45.00	30.00
013.294.026	45.00	30.00
013.294.027	45.00	30.00
013.294.028	45.00	30.00
013.294.029	45.00	30.00
013.294.030	45.00	30.00
013.294.034	45.00	30.00
013.294.035	45.00	30.00
013.294.042	45.00	30.00
013.294.043	45.00	30.00
013.295.003	45.00	30.00
013.301.001	45.00	30.00
013.301.002	45.00	30.00
013.301.003	45.00	30.00
013.301.004	45.00	30.00
013.301.006	45.00	30.00
013.301.007	45.00	30.00
013.301.008	45.00	30.00
013.301.010	45.00	30.00
013.301.014	45.00	30.00
013.301.017	45.00	30.00
013.301.019	45.00	30.00
013.301.020	45.00	30.00
013.301.021	45.00	30.00
013.301.022	45.00	30.00
013.301.023	45.00	30.00
013.301.024	45.00	30.00

013.301.026	45.00	30.00
013.301.027	45.00	30.00
013.301.028	45.00	30.00
013.301.029	45.00	30.00
013.301.030	45.00	30.00
013.301.031	45.00	30.00
013.301.035	45.00	30.00
013.301.036	45.00	30.00
013.301.037	45.00	30.00
013.301.038	45.00	30.00
013.301.039	45.00	30.00
013.301.040	45.00	30.00
013.301.041	45.00	30.00
013.301.042	45.00	30.00
013.301.045	45.00	30.00
013.301.048	45.00	30.00
013.301.049	45.00	30.00
013.301.050	45.00	30.00
013.311.002	45.00	30.00
013.311.003	45.00	30.00
013.311.004	45.00	30.00
013.311.005	45.00	30.00
013.311.006	45.00	30.00
013.311.007	45.00	30.00
013.311.009	45.00	30.00
013.311.010	45.00	30.00
013.311.012	45.00	30.00
013.311.013	45.00	30.00
013.311.014	45.00	30.00
013.311.015	45.00	30.00
013.311.016	45.00	30.00
013.311.017	45.00	30.00
013.311.018	45.00	30.00
013.311.019	45.00	30.00
013.311.020	45.00	30.00
013.311.021	45.00	30.00
013.312.001	45.00	30.00
013.312.002	45.00	30.00
013.312.003	45.00	30.00
013.312.004	45.00	30.00
013.312.005	45.00	30.00
013.312.006	45.00	30.00
013.312.007	45.00	30.00
013.312.008	45.00	30.00
013.312.009	45.00	30.00
013.312.010	45.00	30.00
013.312.011	45.00	30.00

013.312.012	45.00	30.00
013.312.013	45.00	30.00
013.312.014	45.00	30.00
013.312.015	45.00	30.00
013.312.016	45.00	30.00
013.312.017	45.00	30.00
013.312.018	45.00	30.00
013.313.001	45.00	30.00
013.313.002	45.00	30.00
013.313.003	45.00	30.00
013.313.006	45.00	30.00
013.313.007	45.00	30.00
013.313.008	45.00	30.00
013.313.009	45.00	30.00
013.313.010	45.00	30.00
013.313.011	45.00	30.00
013.313.012	45.00	30.00
013.313.015	45.00	30.00
013.321.002	45.00	30.00
013.321.003	45.00	30.00
013.321.004	45.00	30.00
013.321.005	45.00	30.00
013.321.006	45.00	30.00
013.321.007	45.00	30.00
013.321.013	45.00	30.00
013.321.014	45.00	30.00
013.322.001	45.00	30.00
013.322.002	45.00	30.00
013.322.003	45.00	30.00
013.322.004	45.00	30.00
013.322.005	45.00	30.00
013.322.006	45.00	30.00
013.322.007	45.00	30.00
013.322.008	45.00	30.00
013.322.009	45.00	30.00
013.323.001	45.00	30.00
013.323.002	45.00	30.00
013.323.003	45.00	30.00
013.323.004	45.00	30.00
013.323.005	45.00	30.00
013.323.006	45.00	30.00
013.323.007	45.00	30.00
013.323.008	45.00	30.00
013.323.010	45.00	30.00
013.324.001	45.00	30.00
013.324.002	45.00	30.00
013.324.003	45.00	30.00

013.324.004	45.00	30.00
013.324.005	45.00	30.00
013.324.006	45.00	30.00
013.324.007	45.00	30.00
013.324.008	45.00	30.00
013.324.013	45.00	30.00
013.324.014	45.00	30.00
013.324.015	45.00	30.00
013.324.017	45.00	30.00
013.324.021	45.00	30.00
013.324.022	45.00	30.00
013.325.001	45.00	30.00
013.325.002	45.00	30.00
013.325.003	45.00	30.00
013.325.004	45.00	30.00
013.325.005	45.00	30.00
013.325.006	45.00	30.00
013.325.007	45.00	30.00
013.325.008	45.00	30.00
013.325.009	45.00	30.00
013.325.010	45.00	30.00
013.325.011	45.00	30.00
013.331.001	46.34	-
013.331.002	46.34	-
013.331.003	46.34	-
013.331.004	45.00	-
013.331.005	46.34	-
013.331.006	45.00	-
013.331.008	45.00	-
013.331.009	45.00	-
013.331.014	46.34	-
013.331.015	45.00	-
013.331.016	45.00	-
013.331.017	45.00	-
013.331.018	45.00	-
013.331.023	45.00	-
013.331.024	45.00	-
013.331.025	45.00	-
013.331.026	45.00	-
013.331.027	45.00	-
013.331.028	45.00	-
013.331.035	45.00	-
013.331.036	45.00	-
013.331.037	45.00	-
013.331.039	45.00	-
013.331.040	45.00	-
013.331.041	45.00	-

013.331.042	46.34	-
013.331.043	45.00	-
013.331.044	45.00	-
013.331.045	45.00	-
013.331.046	45.00	-
013.331.047	45.00	-
013.331.048	45.00	-
013.331.049	45.00	30.00
013.331.050	46.34	-
013.331.051	46.34	-
013.341.001	45.00	30.00
013.341.002	45.00	30.00
013.341.003	45.00	30.00
013.341.004	45.00	30.00
013.341.005	45.00	30.00
013.341.006	45.00	30.00
013.341.007	45.00	30.00
013.341.010	45.00	30.00
013.341.012	45.00	30.00
013.341.013	45.00	30.00
013.341.014	45.00	30.00
013.341.015	45.00	30.00
013.341.016	45.00	30.00
013.341.017	45.00	30.00
013.341.018	45.00	30.00
013.341.019	45.00	30.00
013.341.020	45.00	30.00
013.341.021	45.00	30.00
013.341.024	45.00	30.00
013.341.027	45.00	30.00
013.341.028	45.00	30.00
013.341.029	45.00	30.00
013.351.001	45.00	30.00
013.351.004	45.00	30.00
013.351.006	45.00	30.00
013.351.007	45.00	30.00
013.351.008	45.00	30.00
013.351.009	45.00	30.00
013.351.011	45.00	30.00
013.351.012	45.00	30.00
013.351.013	45.00	30.00
013.351.015	45.00	30.00
013.351.016	45.00	30.00
013.351.017	45.00	30.00
013.351.037	45.00	30.00
013.351.038	45.00	30.00
013.351.040	45.00	30.00

013.351.041	45.00	30.00
013.351.042	45.00	30.00
013.351.044	45.00	30.00
013.351.045	45.00	30.00
013.351.047	45.00	30.00
013.351.048	45.00	30.00
013.351.049	45.00	30.00
013.351.050	45.00	30.00
013.351.051	45.00	30.00
013.351.053	45.00	30.00
013.351.054	45.00	30.00
013.361.021	45.00	30.00
013.361.022	45.00	30.00
013.361.023	45.00	30.00
013.361.024	45.00	30.00
013.361.025	45.00	30.00
013.361.026	45.00	30.00
013.361.027	45.00	30.00
013.361.028	45.00	30.00
013.361.029	45.00	30.00
013.361.030	45.00	30.00
013.361.031	45.00	30.00
013.361.032	45.00	30.00
013.361.033	45.00	30.00
013.361.034	45.00	30.00
013.361.035	45.00	30.00
013.361.036	45.00	30.00
013.371.001	45.00	30.00
013.371.002	45.00	30.00
013.371.003	45.00	30.00
013.371.004	45.00	30.00
013.371.005	45.00	30.00
013.371.006	45.00	30.00
013.371.007	45.00	30.00
013.371.008	45.00	30.00
013.371.009	45.00	30.00
013.371.010	45.00	30.00
013.371.011	45.00	30.00
013.371.012	45.00	30.00
013.371.013	45.00	30.00
013.371.014	45.00	30.00
013.371.015	45.00	30.00
013.371.016	45.00	30.00
013.371.017	45.00	30.00
013.371.018	45.00	30.00
013.371.019	45.00	30.00
013.371.020	45.00	30.00

013.371.022	45.00	30.00
013.371.023	45.00	30.00
013.371.026	45.00	30.00
013.371.027	45.00	30.00
013.371.028	45.00	30.00
013.371.029	45.00	30.00
013.371.035	45.00	30.00
013.371.036	45.00	30.00
013.381.002	47.70	31.80
013.381.003	47.70	31.80
013.381.004	46.34	30.90
022.012.001	45.00	30.00
022.012.015	45.00	30.00
022.012.018	45.00	30.00
022.012.026	45.00	30.00
022.012.028	45.00	30.00
022.012.029	45.00	30.00
022.012.030	45.00	30.00
022.012.031	45.00	30.00
022.013.019	45.00	30.00
022.013.040	45.00	30.00
022.013.045	45.00	30.00
022.013.046	45.00	30.00
022.013.048	45.00	30.00
022.013.049	45.00	30.00
022.013.050	45.00	30.00
022.013.053	45.00	30.00
022.013.055	45.00	30.00
022.013.056	45.00	30.00
022.013.057	45.00	30.00
022.013.058	45.00	30.00
022.014.001	45.00	30.00
022.014.004	45.00	30.00
022.014.007	45.00	30.00
022.014.008	45.00	30.00
022.014.021	45.00	30.00
022.014.036	45.00	30.00
022.014.037	45.00	30.00
022.014.038	45.00	30.00
022.014.039	45.00	30.00
022.014.040	45.00	30.00
022.014.043	45.00	30.00
022.014.045	45.00	30.00
022.014.046	45.00	30.00
022.021.009	45.00	30.00
022.021.017	45.00	30.00
022.021.019	45.00	30.00

022.021.020	45.00	30.00
022.021.021	45.00	30.00
022.021.022	45.00	30.00
022.021.023	45.00	30.00
022.021.024	45.00	30.00
022.021.025	45.00	30.00
022.022.002	45.00	30.00
022.022.003	45.00	30.00
022.022.006	45.00	30.00
022.022.011	45.00	30.00
022.022.013	45.00	30.00
022.022.019	45.00	30.00
022.022.020	45.00	30.00
022.022.025	45.00	30.00
022.022.026	45.00	30.00
022.022.027	45.00	30.00
022.022.032	45.00	30.00
022.022.033	45.00	30.00
022.022.038	45.00	30.00
022.022.039	45.00	30.00
022.022.040	45.00	30.00
022.022.041	45.00	30.00
022.022.042	45.00	30.00
022.022.043	45.00	30.00
022.023.004	45.00	30.00
022.023.005	45.00	30.00
022.023.006	45.00	30.00
022.023.011	45.00	30.00
022.023.013	45.00	30.00
022.023.014	45.00	30.00
022.023.019	45.00	30.00
022.023.020	45.00	30.00
022.023.021	45.00	30.00
022.023.022	45.00	30.00
022.023.026	45.00	30.00
022.023.027	45.00	30.00
022.023.030	45.00	30.00
022.023.031	45.00	30.00
022.023.032	45.00	30.00
022.024.006	45.00	30.00
022.024.026	45.00	30.00
022.024.027	45.00	30.00
022.024.036	45.00	30.00
022.024.037	45.00	30.00
022.024.041	45.00	30.00
022.024.042	45.00	30.00
022.024.045	45.00	30.00



022.024.047	45.00	30.00
022.024.048	45.00	30.00
022.024.049	45.00	30.00
022.026.037	45.00	30.00
022.026.040	45.00	30.00
022.026.043	45.00	30.00
022.026.044	45.00	30.00
022.031.007	45.00	30.00
022.031.008	45.00	30.00
022.031.016	45.00	30.00
022.031.018	45.00	30.00
022.031.022	45.00	30.00
022.031.024	45.00	30.00
022.031.025	45.00	30.00
022.031.026	45.00	30.00
022.032.001	45.00	30.00
022.032.002	45.00	30.00
022.032.015	45.00	30.00
022.032.016	45.00	30.00
022.032.025	45.00	30.00
022.032.027	45.00	30.00
022.032.033	45.00	30.00
022.032.034	45.00	30.00
022.032.035	45.00	30.00
022.032.039	45.00	30.00
022.032.041	45.00	30.00
022.032.042	45.00	30.00
022.032.043	45.00	30.00
022.033.004	45.00	30.00
022.033.009	45.00	30.00
022.033.010	45.00	30.00
022.033.013	45.00	30.00
022.033.016	45.00	30.00
022.033.017	45.00	30.00
022.033.018	45.00	30.00
022.033.019	45.00	30.00
022.033.029	45.00	30.00
022.033.030	45.00	30.00
022.033.032	45.00	30.00
022.033.033	45.00	30.00
022.033.035	45.00	30.00
022.033.037	45.00	30.00
022.033.039	45.00	30.00
022.033.041	45.00	30.00
022.034.001	45.00	30.00
022.034.002	45.00	30.00
022.034.003	45.00	30.00

022.034.004	45.00	30.00
022.034.009	45.00	30.00
022.034.013	45.00	30.00
022.034.021	45.00	30.00
022.034.023	45.00	30.00
022.034.025	45.00	30.00
022.034.027	45.00	30.00
022.034.029	45.00	30.00
022.034.030	45.00	30.00
022.035.005	45.00	30.00
022.035.011	45.00	30.00
022.035.018	45.00	30.00
022.035.021	45.00	30.00
022.035.022	45.00	30.00
022.035.023	45.00	30.00
022.035.025	45.00	30.00
022.035.026	45.00	30.00
022.035.027	45.00	30.00
022.041.001	45.00	30.00
022.041.009	45.00	30.00
022.041.010	45.00	30.00
022.041.011	45.00	30.00
022.041.013	45.00	30.00
022.041.015	45.00	30.00
022.041.016	45.00	30.00
022.041.017	45.00	30.00
022.041.018	45.00	30.00
022.042.009	45.00	30.00
022.042.010	45.00	30.00
022.042.031	45.00	30.00
022.042.037	45.00	30.00
022.042.038	45.00	30.00
022.042.039	45.00	30.00
022.042.040	45.00	30.00
022.042.041	45.00	30.00
022.042.042	45.00	30.00
022.042.043	45.00	30.00
022.042.045	45.00	30.00
022.042.046	45.00	30.00
022.042.050	45.00	30.00
022.042.051	45.00	30.00
022.042.053	45.00	30.00
022.043.002	45.00	30.00
022.043.003	45.00	30.00
022.043.010	45.00	30.00
022.043.013	45.00	30.00
022.043.014	45.00	30.00

022.043.015	45.00	30.00
022.043.016	45.00	30.00
022.044.008	45.00	30.00
022.044.009	45.00	30.00
022.044.013	45.00	30.00
022.044.014	45.00	30.00
022.044.026	45.00	30.00
022.044.029	45.00	30.00
022.044.030	45.00	30.00
022.044.031	45.00	30.00
022.044.033	45.00	30.00
022.044.037	45.00	30.00
022.044.038	45.00	30.00
022.044.039	45.00	30.00
022.044.040	45.00	30.00
022.044.041	45.00	30.00
022.044.044	45.00	30.00
022.045.001	45.00	30.00
022.045.003	45.00	30.00
022.045.006	45.00	30.00
022.045.007	45.00	30.00
022.045.009	45.00	30.00
022.045.010	45.00	30.00
022.045.019	45.00	30.00
022.045.020	45.00	30.00
022.045.024	45.00	30.00
022.045.026	45.00	30.00
022.045.027	45.00	30.00
022.045.028	45.00	30.00
022.045.029	45.00	30.00
022.046.003	45.00	30.00
022.048.004	45.00	30.00
022.048.008	45.00	30.00
022.052.001	45.00	30.00
022.052.008	45.00	30.00
022.052.012	45.00	30.00
022.052.021	45.00	30.00
022.052.023	45.00	30.00
022.052.024	45.00	30.00
022.052.029	45.00	30.00
022.052.038	45.00	30.00
022.052.039	45.00	30.00
022.052.045	45.00	30.00
022.052.047	45.00	30.00
022.052.049	45.00	30.00
022.053.034	45.00	30.00
022.053.037	45.00	30.00

022.053.041	45.00	30.00
022.053.043	45.00	30.00
022.053.044	45.00	30.00
022.053.045	45.00	30.00
022.053.051	45.00	30.00
022.053.052	45.00	30.00
022.053.053	45.00	30.00
022.053.054	45.00	30.00
022.061.007	45.00	30.00
022.071.044	45.00	30.00
022.071.045	45.00	30.00
022.071.070	45.00	30.00
022.071.077	45.00	30.00
022.071.080	45.00	30.00
022.071.086	45.00	30.00
022.071.087	45.00	30.00
022.072.035	45.00	30.00
022.072.037	45.00	30.00
022.083.001	45.00	30.00
022.083.002	45.00	30.00
022.083.003	45.00	30.00
022.083.007	45.00	30.00
022.083.009	45.00	30.00
022.083.010	45.00	30.00
022.083.011	45.00	30.00
022.083.012	45.00	30.00
022.083.014	45.00	30.00
022.083.015	45.00	30.00
022.083.016	45.00	30.00
022.083.017	45.00	30.00
022.083.018	45.00	30.00
022.083.019	45.00	30.00
022.083.020	45.00	30.00
022.083.021	45.00	30.00
022.083.022	45.00	30.00
022.083.023	45.00	30.00
022.083.026	45.00	30.00
022.083.027	45.00	30.00
022.083.028	45.00	30.00
022.083.029	45.00	30.00
022.083.032	45.00	30.00
022.083.033	45.00	30.00
022.083.035	45.00	30.00
022.083.038	45.00	30.00
022.083.041	45.00	30.00
022.083.042	45.00	30.00
022.083.043	45.00	30.00

022.083.044	45.00	30.00
022.083.046	45.00	30.00
022.083.047	45.00	30.00
022.083.048	45.00	30.00
022.083.049	45.00	30.00
022.083.052	45.00	30.00
022.083.053	45.00	30.00
022.083.054	45.00	30.00
022.083.056	45.00	30.00
022.083.057	45.00	30.00
022.083.058	45.00	30.00
022.083.061	45.00	30.00
022.084.001	45.00	30.00
022.084.002	45.00	30.00
022.084.005	45.00	30.00
022.084.006	45.00	30.00
022.084.007	45.00	30.00
022.084.009	45.00	30.00
022.084.010	45.00	30.00
022.084.011	45.00	30.00
022.084.012	45.00	30.00
022.084.014	45.00	30.00
022.084.022	45.00	30.00
022.084.023	45.00	30.00
022.084.024	45.00	30.00
022.084.025	45.00	30.00
022.084.026	45.00	30.00
022.084.027	45.00	30.00
022.084.028	45.00	30.00
022.084.035	45.00	30.00
022.084.036	45.00	30.00
022.084.038	45.00	30.00
022.084.039	45.00	30.00
022.084.040	45.00	30.00
022.084.043	45.00	30.00
022.084.049	45.00	30.00
022.084.050	45.00	30.00
022.084.053	45.00	30.00
022.084.054	45.00	30.00
022.084.057	45.00	30.00
022.084.059	45.00	30.00
022.084.060	45.00	30.00
022.084.061	45.00	30.00
022.091.009	45.00	30.00
022.091.022	45.00	30.00
022.091.029	45.00	30.00
022.091.033	45.00	30.00

022.091.039	45.00	30.00
022.091.041	45.00	30.00
022.091.045	45.00	30.00
022.091.046	45.00	30.00
022.091.050	45.00	30.00
022.091.051	45.00	30.00
022.091.055	45.00	30.00
022.091.056	45.00	30.00
022.093.001	45.00	30.00
022.093.002	45.00	30.00
022.093.003	45.00	30.00
022.093.008	45.00	30.00
022.093.010	45.00	30.00
022.093.017	45.00	30.00
022.093.020	45.00	30.00
022.093.021	45.00	30.00
022.093.022	45.00	30.00
022.093.026	45.00	30.00
022.093.031	45.00	30.00
022.093.033	45.00	30.00
022.093.037	45.00	30.00
022.093.040	45.00	30.00
022.093.041	45.00	30.00
022.093.044	45.00	30.00
022.093.045	45.00	30.00
022.101.001	45.00	30.00
022.121.004	45.00	30.00
022.121.008	45.00	30.00
022.121.009	45.00	30.00
022.121.010	45.00	30.00
022.121.016	45.00	30.00
022.121.017	45.00	30.00
022.121.018	45.00	30.00
022.121.020	45.00	30.00
022.121.021	45.00	30.00
022.121.022	45.00	30.00
022.122.004	45.00	30.00
022.122.005	45.00	30.00
022.122.006	45.00	30.00
022.122.011	45.00	30.00
022.122.012	45.00	30.00
022.122.013	45.00	30.00
022.122.014	45.00	30.00
022.122.031	45.00	30.00
022.122.033	45.00	30.00
022.122.034	45.00	30.00
022.122.035	45.00	30.00

022.123.003	45.00	30.00
022.123.007	45.00	30.00
022.123.008	45.00	30.00
022.123.009	45.00	30.00
022.123.010	45.00	30.00
022.123.011	45.00	30.00
022.123.020	45.00	30.00
022.123.023	45.00	30.00
022.123.024	45.00	30.00
022.123.025	45.00	30.00
022.123.026	45.00	30.00
022.123.027	45.00	30.00
022.123.028	45.00	30.00
022.123.029	45.00	30.00
022.123.030	45.00	30.00
022.123.031	45.00	30.00
022.123.032	45.00	30.00
022.123.033	45.00	30.00
022.123.034	45.00	30.00
022.123.035	45.00	30.00
022.123.037	45.00	30.00
022.123.038	45.00	30.00
022.123.039	45.00	30.00
022.123.040	45.00	30.00
022.123.041	45.00	30.00
022.123.044	45.00	30.00
022.124.004	45.00	30.00
022.124.005	45.00	30.00
022.124.006	45.00	30.00
022.124.007	45.00	30.00
022.124.008	45.00	30.00
022.124.009	45.00	30.00
022.124.031	45.00	30.00
022.124.034	45.00	30.00
022.124.035	45.00	30.00
022.124.036	45.00	30.00
022.124.037	45.00	30.00
022.125.001	45.00	30.00
022.126.001	45.00	30.00
022.126.003	45.00	30.00
022.126.037	45.00	30.00
022.126.039	45.00	30.00
022.126.041	45.00	30.00
022.131.004	45.00	30.00
022.131.006	45.00	30.00
022.131.010	45.00	30.00
022.131.014	45.00	30.00

022.131.021	45.00	30.00
022.131.023	45.00	30.00
022.131.026	45.00	30.00
022.131.027	45.00	30.00
022.131.034	45.00	30.00
022.131.036	45.00	30.00
022.131.038	45.00	30.00
022.131.048	45.00	30.00
022.131.050	45.00	30.00
022.131.059	45.00	30.00
022.141.011	45.00	30.00
022.141.016	45.00	30.00
022.141.017	45.00	30.00
022.141.018	45.00	30.00
022.141.026	45.00	30.00
022.141.028	45.00	30.00
022.141.032	45.00	30.00
022.141.033	45.00	30.00
022.141.034	45.00	30.00
022.141.035	45.00	30.00
022.141.036	45.00	30.00
022.141.038	45.00	30.00
022.141.039	45.00	30.00
022.141.045	45.00	30.00
022.151.024	45.00	30.00
022.151.053	45.00	30.00
022.151.054	45.00	30.00
022.151.061	45.00	30.00
022.151.067	45.00	30.00
022.151.069	45.00	30.00
022.151.076	45.00	30.00
022.151.077	45.00	30.00
022.151.078	45.00	30.00
022.151.081	45.00	30.00
022.151.082	45.00	30.00
022.151.084	45.00	30.00
022.151.085	45.00	30.00
022.151.086	45.00	30.00
022.151.087	45.00	30.00
022.161.006	45.00	30.00
022.161.007	45.00	30.00
022.161.008	45.00	30.00
022.161.009	45.00	30.00
022.162.010	45.00	30.00
022.162.011	45.00	30.00
022.162.012	45.00	30.00
022.162.013	45.00	30.00



022.162.017	45.00	30.00
022.162.018	45.00	30.00
022.162.019	45.00	30.00
022.163.002	45.00	30.00
022.163.004	45.00	30.00
022.163.005	45.00	30.00
022.163.006	45.00	30.00
022.163.007	45.00	30.00
022.163.009	45.00	30.00
022.163.010	45.00	30.00
022.171.001	45.00	30.00
022.171.002	45.00	30.00
022.171.003	45.00	30.00
022.171.004	45.00	30.00
022.171.005	45.00	30.00
022.171.006	45.00	30.00
022.171.017	45.00	30.00
022.171.020	45.00	30.00
022.171.024	45.00	30.00
022.171.028	45.00	30.00
022.171.031	45.00	30.00
022.171.034	45.00	30.00
022.171.035	45.00	30.00
022.171.036	45.00	30.00
022.171.040	45.00	30.00
022.171.041	45.00	30.00
022.171.047	45.00	30.00
022.171.048	45.00	30.00
022.171.049	45.00	30.00
022.171.052	45.00	30.00
022.171.053	45.00	30.00
022.171.054	45.00	30.00
022.171.055	45.00	30.00
022.171.056	45.00	30.00
022.171.057	45.00	30.00
022.172.002	45.00	30.00
022.172.004	45.00	30.00
022.172.005	45.00	30.00
022.172.018	45.00	30.00
022.172.021	45.00	30.00
022.172.022	45.00	30.00
022.172.023	45.00	30.00
022.172.025	45.00	30.00
022.172.029	45.00	30.00
022.172.030	45.00	30.00
022.172.031	45.00	30.00
022.172.033	45.00	30.00

022.172.036	45.00	30.00
022.172.039	45.00	30.00
022.172.044	45.00	30.00
022.172.048	45.00	30.00
022.172.049	45.00	30.00
022.172.050	45.00	30.00
022.172.052	45.00	30.00
022.172.053	45.00	30.00
022.172.054	45.00	30.00
022.172.055	45.00	30.00
022.172.057	45.00	30.00
022.172.059	45.00	30.00
022.172.060	45.00	30.00
022.172.061	45.00	30.00
022.181.003	45.00	30.00
022.181.006	45.00	30.00
022.181.007	45.00	30.00
022.181.010	45.00	30.00
022.181.011	45.00	30.00
022.181.014	45.00	30.00
022.181.015	45.00	30.00
022.181.016	45.00	30.00
022.181.017	45.00	30.00
022.181.018	45.00	30.00
022.181.026	45.00	30.00
022.181.033	45.00	30.00
022.181.034	45.00	30.00
022.181.035	45.00	30.00
022.181.042	45.00	30.00
022.181.047	45.00	30.00
022.181.049	45.00	30.00
022.181.052	45.00	30.00
022.181.053	45.00	30.00
022.181.054	45.00	30.00
022.181.055	45.00	30.00
022.181.056	45.00	30.00
022.181.058	45.00	30.00
022.181.059	45.00	30.00
022.181.061	45.00	30.00
022.181.062	45.00	30.00
022.181.063	45.00	30.00
022.181.064	45.00	30.00
022.182.011	45.00	30.00
022.182.012	45.00	30.00
022.182.013	45.00	30.00
022.182.014	45.00	30.00
022.182.015	45.00	30.00

022.182.016	45.00	30.00
022.182.017	45.00	30.00
022.182.020	45.00	30.00
022.182.021	45.00	30.00
022.182.022	45.00	30.00
022.182.025	45.00	30.00
022.182.026	45.00	30.00
022.182.029	45.00	30.00
022.182.037	45.00	30.00
022.182.038	45.00	30.00
022.182.039	45.00	30.00
022.182.042	45.00	30.00
022.182.043	45.00	30.00
022.182.047	45.00	30.00
022.182.048	45.00	30.00
022.182.050	45.00	30.00
022.182.051	45.00	30.00
022.182.057	45.00	30.00
022.182.058	45.00	30.00
022.182.061	45.00	30.00
022.182.063	45.00	30.00
022.182.064	45.00	30.00
022.182.065	45.00	30.00
022.182.066	45.00	30.00
022.182.068	45.00	30.00
022.182.069	45.00	30.00
022.182.070	45.00	30.00
022.191.003	45.00	30.00
022.191.013	45.00	30.00
022.191.018	45.00	30.00
022.191.020	45.00	30.00
022.191.024	45.00	30.00
022.191.027	45.00	30.00
022.191.029	45.00	30.00
022.191.030	45.00	30.00
022.192.003	45.00	30.00
022.192.007	45.00	30.00
022.192.014	45.00	30.00
022.192.019	45.00	30.00
022.192.029	45.00	30.00
022.192.033	45.00	30.00
022.192.036	45.00	30.00
022.192.037	45.00	30.00
022.192.039	45.00	30.00
022.192.041	45.00	30.00
022.192.043	45.00	30.00
022.192.045	45.00	30.00

022.192.048	45.00	30.00
022.192.049	45.00	30.00
022.193.004	45.00	30.00
022.193.011	45.00	30.00
022.193.013	45.00	30.00
022.193.014	45.00	30.00
022.193.019	45.00	30.00
022.193.021	45.00	30.00
022.193.026	45.00	30.00
022.193.027	45.00	30.00
022.193.028	45.00	30.00
022.193.029	45.00	30.00
022.193.030	45.00	30.00
022.193.031	45.00	30.00
022.201.004	45.00	30.00
022.201.006	45.00	30.00
022.201.007	45.00	30.00
022.201.010	45.00	30.00
022.201.016	45.00	30.00
022.201.017	45.00	30.00
022.201.020	45.00	30.00
022.201.021	45.00	30.00
022.201.026	45.00	30.00
022.201.032	45.00	30.00
022.201.035	45.00	30.00
022.201.049	45.00	30.00
022.201.050	45.00	30.00
022.201.051	45.00	30.00
022.201.053	45.00	30.00
022.201.055	45.00	30.00
022.201.056	45.00	30.00
022.201.057	45.00	30.00
022.201.064	45.00	30.00
022.201.068	45.00	30.00
022.201.069	45.00	30.00
022.201.070	45.00	30.00
022.201.071	45.00	30.00
022.201.072	45.00	30.00
022.202.006	45.00	30.00
022.202.009	45.00	30.00
022.202.010	45.00	30.00
022.202.014	45.00	30.00
022.202.016	45.00	30.00
022.202.023	45.00	30.00
022.202.026	45.00	30.00
022.212.001	45.00	30.00
022.212.015	45.00	30.00

022.212.019	45.00	30.00
022.212.020	45.00	30.00
022.212.025	45.00	30.00
022.212.028	45.00	30.00
022.212.029	45.00	30.00
022.212.032	45.00	30.00
022.212.033	45.00	30.00
022.212.034	45.00	30.00
022.212.044	45.00	30.00
022.212.046	45.00	30.00
022.222.005	45.00	30.00
022.222.013	45.00	30.00
022.222.022	45.00	30.00
022.222.023	45.00	30.00
022.222.026	45.00	30.00
022.222.027	45.00	30.00
022.223.001	45.00	30.00
022.223.002	45.00	30.00
022.223.003	45.00	30.00
022.223.008	45.00	30.00
022.223.009	45.00	30.00
022.223.010	45.00	30.00
022.224.007	45.00	30.00
022.224.010	45.00	30.00
022.224.011	45.00	30.00
022.224.012	45.00	30.00
022.224.013	45.00	30.00
022.225.013	45.00	30.00
022.226.013	45.00	30.00
022.226.018	45.00	30.00
022.226.019	45.00	30.00
022.226.021	45.00	30.00
022.226.022	45.00	30.00
022.227.004	45.00	30.00
022.227.006	45.00	30.00
022.227.016	45.00	30.00
022.227.019	45.00	30.00
022.227.023	45.00	30.00
022.227.024	45.00	30.00
022.227.025	45.00	30.00
022.227.026	45.00	30.00
022.227.028	45.00	30.00
022.231.003	45.00	30.00
022.231.005	45.00	30.00
022.231.006	45.00	30.00
022.231.007	45.00	30.00
022.231.014	45.00	30.00

022.231.018	45.00	30.00
022.231.021	45.00	30.00
022.231.027	45.00	30.00
022.231.029	45.00	30.00
022.231.030	45.00	30.00
022.231.031	45.00	30.00
022.231.034	45.00	30.00
022.231.035	45.00	30.00
022.231.037	45.00	30.00
022.231.038	45.00	30.00
022.231.039	45.00	30.00
022.231.040	45.00	30.00
022.231.041	45.00	30.00
022.231.042	45.00	30.00
022.232.001	45.00	30.00
022.232.007	45.00	30.00
022.232.010	45.00	30.00
022.232.011	45.00	30.00
022.232.012	45.00	30.00
022.232.013	45.00	30.00
022.232.014	45.00	30.00
022.232.015	45.00	30.00
022.232.025	45.00	30.00
022.232.029	45.00	30.00
022.232.031	45.00	30.00
022.232.034	45.00	30.00
022.232.036	45.00	30.00
022.232.037	45.00	30.00
022.232.040	45.00	30.00
022.232.042	45.00	30.00
022.232.043	45.00	30.00
022.232.044	45.00	30.00
022.232.046	45.00	30.00
022.233.001	45.00	30.00
022.233.002	45.00	30.00
022.233.009	45.00	30.00
022.233.013	45.00	30.00
022.233.014	45.00	30.00
022.233.025	45.00	30.00
022.233.026	45.00	30.00
022.233.029	45.00	30.00
022.233.032	45.00	30.00
022.233.033	45.00	30.00
022.233.034	45.00	30.00
022.233.038	45.00	30.00
022.233.041	45.00	30.00
022.233.042	45.00	30.00

022.241.008	45.00	30.00
022.241.009	45.00	30.00
022.241.010	45.00	30.00
022.241.016	45.00	30.00
022.241.019	45.00	30.00
022.241.020	45.00	30.00
022.241.024	45.00	30.00
022.241.028	45.00	30.00
022.241.029	45.00	30.00
022.241.033	45.00	30.00
022.241.037	45.00	30.00
022.241.040	45.00	30.00
022.241.041	45.00	30.00
022.241.043	45.00	30.00
022.242.001	45.00	30.00
022.242.002	45.00	30.00
022.242.008	45.00	30.00
022.242.024	45.00	30.00
022.242.028	45.00	30.00
022.242.029	45.00	30.00
022.242.030	45.00	30.00
022.242.033	45.00	30.00
022.242.035	45.00	30.00
022.242.036	45.00	30.00
022.243.001	45.00	30.00
022.243.004	45.00	30.00
022.243.010	45.00	30.00
022.243.011	45.00	30.00
022.243.015	45.00	30.00
022.243.016	45.00	30.00
022.243.017	45.00	30.00
022.243.018	45.00	30.00
022.243.023	45.00	30.00
022.243.024	45.00	30.00
022.243.025	45.00	30.00
022.243.026	45.00	30.00
022.243.027	45.00	30.00
022.243.028	45.00	30.00
022.251.018	45.00	30.00
022.251.019	45.00	30.00
022.251.020	45.00	30.00
022.261.008	45.00	30.00
022.261.021	45.00	30.00
022.261.033	45.00	30.00
022.261.035	45.00	30.00
022.261.036	45.00	30.00
022.261.052	45.00	30.00

022.261.053	45.00	30.00
022.261.064	45.00	30.00
022.261.065	45.00	30.00
022.261.066	45.00	30.00
022.271.002	45.00	30.00
022.271.006	45.00	30.00
022.271.007	45.00	30.00
022.271.025	45.00	30.00
022.271.026	45.00	30.00
022.271.033	45.00	30.00
022.271.038	45.00	30.00
022.271.039	45.00	30.00
022.271.053	45.00	30.00
022.282.001	45.00	30.00
022.282.004	45.00	30.00
022.282.009	45.00	30.00
022.282.012	45.00	30.00
022.282.013	45.00	30.00
022.282.014	45.00	30.00
022.283.005	45.00	30.00
022.283.006	45.00	30.00
022.283.011	45.00	30.00
022.283.012	45.00	30.00
022.283.013	45.00	30.00
022.283.014	45.00	30.00
022.283.015	45.00	30.00
022.283.016	45.00	30.00
022.283.017	45.00	30.00
022.291.003	45.00	30.00
022.291.007	45.00	30.00
022.291.010	45.00	30.00
022.291.012	45.00	30.00
022.291.013	45.00	30.00
022.291.015	45.00	30.00
022.291.018	45.00	30.00
022.291.026	45.00	30.00
022.291.030	45.00	30.00
022.291.031	45.00	30.00
022.291.033	45.00	30.00
022.291.034	45.00	30.00
022.291.035	45.00	30.00
022.292.003	45.00	30.00
022.292.004	45.00	30.00
022.292.008	45.00	30.00
022.292.012	45.00	30.00
022.292.013	45.00	30.00
022.292.016	45.00	30.00



022.292.021	45.00	30.00
022.292.022	45.00	30.00
022.292.023	45.00	30.00
022.292.024	45.00	30.00
022.292.025	45.00	30.00
022.292.026	45.00	30.00
022.292.028	45.00	30.00
022.292.029	45.00	30.00
022.292.030	45.00	30.00
022.301.015	45.00	30.00
022.301.017	45.00	30.00
022.301.022	45.00	30.00
022.301.025	45.00	30.00
022.301.026	45.00	30.00
022.302.001	45.00	30.00
022.302.006	45.00	30.00
022.302.010	45.00	30.00
022.302.011	45.00	30.00
022.302.012	45.00	30.00
022.302.015	45.00	30.00
022.302.016	45.00	30.00
022.302.017	45.00	30.00
022.302.018	45.00	30.00
022.302.019	45.00	30.00
022.303.005	45.00	30.00
022.303.012	45.00	30.00
022.303.014	45.00	30.00
022.303.015	45.00	30.00
022.303.019	45.00	30.00
022.303.020	45.00	30.00
022.303.021	45.00	30.00
022.303.022	45.00	30.00
022.311.001	45.00	30.00
022.311.010	45.00	30.00
022.311.012	45.00	30.00
022.311.013	45.00	30.00
022.311.016	45.00	30.00
022.311.021	45.00	30.00
022.311.024	45.00	30.00
022.311.026	45.00	30.00
022.311.027	45.00	30.00
022.311.028	45.00	30.00
022.311.030	45.00	30.00
022.312.006	45.00	30.00
022.312.018	45.00	30.00
022.312.022	45.00	30.00
022.312.025	45.00	30.00

022.312.026	45.00	30.00
022.312.029	45.00	30.00
022.312.030	45.00	30.00
022.312.031	45.00	30.00
022.312.032	45.00	30.00
022.312.034	45.00	30.00
022.312.037	45.00	30.00
022.313.014	45.00	30.00
022.313.016	45.00	30.00
022.313.024	45.00	30.00
022.313.025	45.00	30.00
022.313.028	45.00	30.00
022.313.029	45.00	30.00
022.313.031	45.00	30.00
022.313.032	45.00	30.00
022.313.037	45.00	30.00
022.321.009	45.00	30.00
022.321.011	45.00	30.00
022.321.012	45.00	30.00
022.321.015	45.00	30.00
022.321.024	45.00	30.00
022.321.026	45.00	30.00
022.321.028	45.00	30.00
022.321.030	45.00	30.00
022.321.032	45.00	30.00
022.321.033	45.00	30.00
022.321.034	45.00	30.00
022.322.005	45.00	30.00
022.322.009	45.00	30.00
022.322.010	45.00	30.00
022.322.011	45.00	30.00
022.322.017	45.00	30.00
022.322.019	45.00	30.00
022.322.021	45.00	30.00
022.322.022	45.00	30.00
022.322.023	45.00	30.00
022.322.024	45.00	30.00
022.322.025	45.00	30.00
022.322.027	45.00	30.00
022.323.009	45.00	30.00
022.323.025	45.00	30.00
022.323.028	45.00	30.00
022.323.029	45.00	30.00
022.323.031	45.00	30.00
022.323.033	45.00	30.00
022.323.035	45.00	30.00
022.323.037	45.00	30.00

022.323.043	45.00	30.00
022.323.045	45.00	30.00
022.323.046	45.00	30.00
022.331.017	45.00	30.00
022.331.021	45.00	30.00
022.331.040	45.00	30.00
022.331.042	45.00	30.00
022.331.043	45.00	30.00
022.331.044	45.00	30.00
022.331.045	45.00	30.00
022.331.049	45.00	30.00
022.331.052	45.00	30.00
022.331.053	45.00	30.00
022.331.054	45.00	30.00
022.331.055	45.00	30.00
022.332.005	45.00	30.00
022.332.012	45.00	30.00
022.332.014	45.00	30.00
022.332.017	45.00	30.00
022.332.018	45.00	30.00
022.332.019	45.00	30.00
022.332.020	45.00	30.00
022.332.021	45.00	30.00
022.332.024	45.00	30.00
022.332.025	45.00	30.00
022.332.026	45.00	30.00
022.332.027	45.00	30.00
022.332.028	45.00	30.00
022.332.029	45.00	30.00
022.333.002	45.00	30.00
022.333.003	45.00	30.00
022.333.009	45.00	30.00
022.333.011	45.00	30.00
022.333.012	45.00	30.00
022.333.013	45.00	30.00
022.333.014	45.00	30.00
022.333.016	45.00	30.00
022.333.017	45.00	30.00
022.341.005	45.00	30.00
022.341.016	45.00	30.00
022.341.026	45.00	30.00
022.341.029	45.00	30.00
022.341.032	45.00	30.00
022.341.033	45.00	30.00
022.341.034	45.00	-
022.341.036	45.00	30.00
022.341.038	45.00	30.00

022.341.039	45.00	30.00
022.341.042	45.00	30.00
022.342.004	45.00	30.00
022.342.007	45.00	30.00
022.342.014	45.00	30.00
022.342.015	45.00	30.00
022.342.017	45.00	30.00
022.342.020	45.00	30.00
022.342.023	45.00	30.00
022.342.024	45.00	30.00
022.342.027	45.00	30.00
022.342.029	45.00	30.00
022.342.030	45.00	30.00
022.342.032	45.00	30.00
022.342.033	45.00	30.00
022.343.008	45.00	30.00
022.343.009	45.00	30.00
022.343.012	45.00	30.00
022.343.014	45.00	30.00
022.343.016	45.00	30.00
022.343.022	45.00	30.00
022.343.023	45.00	30.00
022.343.024	45.00	30.00
022.343.027	45.00	30.00
022.343.028	45.00	30.00
022.343.031	45.00	30.00
022.351.004	45.00	30.00
022.351.005	45.00	30.00
022.351.006	45.00	30.00
022.351.007	45.00	30.00
022.351.010	45.00	30.00
022.351.011	45.00	30.00
022.351.013	45.00	30.00
022.351.014	45.00	30.00
022.351.015	45.00	30.00
022.351.016	45.00	30.00
022.352.003	45.00	30.00
022.352.004	45.00	30.00
022.352.008	45.00	30.00
022.352.009	45.00	30.00
022.352.010	45.00	30.00
022.352.012	45.00	30.00
022.352.013	45.00	30.00
022.352.014	45.00	30.00
022.352.015	45.00	30.00
022.352.016	45.00	30.00
022.353.003	45.00	30.00

022.353.004	45.00	30.00
022.353.009	45.00	30.00
022.353.010	45.00	30.00
022.353.011	45.00	30.00
022.353.012	45.00	30.00
022.353.013	45.00	30.00
022.353.015	45.00	30.00
022.354.001	45.00	30.00
022.361.011	45.00	30.00
022.361.012	45.00	30.00
022.361.017	45.00	30.00
022.361.018	45.00	30.00
022.361.019	45.00	30.00
022.361.025	45.00	30.00
022.361.028	45.00	30.00
022.361.045	45.00	30.00
022.361.052	45.00	30.00
022.361.056	45.00	30.00
022.361.058	45.00	30.00
022.361.071	45.00	30.00
022.371.003	45.00	30.00
022.371.004	45.00	30.00
022.371.006	45.00	30.00
022.371.007	45.00	30.00
022.371.008	45.00	30.00
022.371.009	45.00	30.00
022.371.010	45.00	30.00
022.381.001	45.00	30.00
022.381.002	45.00	30.00
022.381.004	45.00	30.00
022.381.005	45.00	30.00
022.381.006	45.00	30.00
022.381.007	45.00	30.00
022.381.008	45.00	30.00
022.381.011	45.00	30.00
022.381.012	45.00	30.00
023.011.010	45.00	30.00
023.011.012	45.00	30.00
023.011.015	45.00	30.00
023.012.002	45.00	30.00
023.012.003	45.00	30.00
023.012.009	45.00	30.00
023.012.010	45.00	30.00
023.012.016	45.00	30.00
023.012.017	45.00	30.00
023.012.021	45.00	30.00
023.012.023	45.00	30.00

023.012.028	45.00	30.00
023.012.029	45.00	30.00
023.013.005	45.00	30.00
023.013.009	45.00	30.00
023.013.012	45.00	30.00
023.013.022	45.00	30.00
023.013.024	45.00	30.00
023.013.026	45.00	30.00
023.014.021	45.00	30.00
023.014.022	45.00	30.00
023.014.023	45.00	30.00
023.014.026	45.00	30.00
023.014.027	45.00	30.00
023.014.028	45.00	30.00
023.015.006	45.00	30.00
023.015.009	45.00	30.00
023.015.010	45.00	30.00
023.015.011	45.00	30.00
023.015.012	45.00	30.00
023.015.013	45.00	30.00
023.015.015	45.00	30.00
023.015.016	45.00	30.00
023.015.023	45.00	30.00
023.015.024	45.00	30.00
023.016.001	45.00	30.00
023.016.004	45.00	30.00
023.016.009	45.00	30.00
023.016.014	45.00	30.00
023.016.015	45.00	30.00
023.016.018	45.00	30.00
023.016.022	45.00	30.00
023.016.025	45.00	30.00
023.016.028	45.00	30.00
023.016.035	45.00	30.00
023.016.039	45.00	30.00
023.017.006	45.00	30.00
023.017.007	45.00	30.00
023.017.008	45.00	30.00
023.017.011	45.00	30.00
023.017.012	45.00	30.00
023.017.013	45.00	30.00
023.017.025	45.00	30.00
023.017.030	45.00	30.00
023.017.031	45.00	30.00
023.017.033	45.00	30.00
023.017.037	45.00	30.00
023.017.038	45.00	30.00

023.017.043	45.00	30.00
023.017.045	45.00	30.00
023.018.001	45.00	30.00
023.018.004	45.00	30.00
023.018.007	45.00	30.00
023.018.010	45.00	30.00
023.018.011	45.00	30.00
023.018.012	45.00	30.00
023.018.017	45.00	30.00
023.018.022	45.00	30.00
023.018.025	45.00	30.00
023.018.027	45.00	30.00
023.018.028	45.00	30.00
023.018.031	45.00	30.00
023.018.036	45.00	30.00
023.018.037	45.00	30.00
023.018.039	45.00	30.00
023.019.003	45.00	30.00
023.019.004	45.00	30.00
023.019.016	45.00	30.00
023.019.021	45.00	30.00
023.019.024	45.00	30.00
023.019.026	45.00	30.00
023.019.027	45.00	30.00
023.019.029	45.00	30.00
023.019.030	45.00	30.00
023.019.034	45.00	30.00
023.019.035	45.00	30.00
023.019.036	45.00	30.00
023.019.037	45.00	30.00
023.019.038	45.00	30.00
023.021.001	45.00	30.00
023.021.008	45.00	30.00
023.021.015	45.00	30.00
023.021.021	45.00	30.00
023.021.022	45.00	30.00
023.021.026	45.00	30.00
023.021.027	45.00	30.00
023.021.028	45.00	30.00
023.021.030	45.00	30.00
023.022.001	45.00	30.00
023.022.014	45.00	30.00
023.022.018	45.00	30.00
023.022.019	45.00	30.00
023.022.020	45.00	30.00
023.022.022	45.00	30.00
023.022.023	45.00	30.00

023.023.001	45.00	30.00
023.023.002	45.00	30.00
023.023.003	45.00	30.00
023.023.009	45.00	30.00
023.023.010	45.00	30.00
023.023.011	45.00	30.00
023.023.012	45.00	30.00
023.023.015	45.00	30.00
023.023.022	45.00	30.00
023.024.005	45.00	30.00
023.024.007	45.00	30.00
023.024.008	45.00	30.00
023.024.010	45.00	30.00
023.024.011	45.00	30.00
023.025.003	45.00	30.00
023.025.012	45.00	30.00
023.025.014	45.00	30.00
023.025.015	45.00	30.00
023.025.018	45.00	30.00
023.025.021	45.00	30.00
023.025.029	45.00	30.00
023.025.031	45.00	30.00
023.025.037	45.00	30.00
023.025.038	45.00	30.00
023.025.039	45.00	30.00
023.026.003	45.00	30.00
023.026.005	45.00	30.00
023.031.001	45.00	30.00
023.031.002	45.00	30.00
023.031.003	45.00	30.00
023.031.005	45.00	30.00
023.031.006	45.00	30.00
023.032.001	45.00	30.00
023.032.002	45.00	30.00
023.032.003	45.00	30.00
023.032.006	45.00	30.00
023.032.007	45.00	30.00
023.032.008	45.00	30.00
023.033.003	45.00	30.00
023.033.010	45.00	30.00
023.033.011	45.00	30.00
023.033.012	45.00	30.00
023.033.017	45.00	30.00
023.034.002	45.00	30.00
023.034.003	45.00	30.00
023.034.007	45.00	30.00
023.034.009	45.00	30.00



023.034.014	45.00	30.00
023.035.001	45.00	30.00
023.035.006	45.00	30.00
023.035.007	45.00	30.00
023.035.010	45.00	30.00
023.035.015	45.00	30.00
023.035.020	45.00	30.00
023.035.022	45.00	30.00
023.035.023	45.00	30.00
023.035.024	45.00	30.00
023.035.025	45.00	30.00
023.035.026	45.00	30.00
023.035.027	45.00	30.00
023.036.008	45.00	30.00
023.036.011	45.00	30.00
023.036.025	45.00	30.00
023.036.027	45.00	30.00
023.036.028	45.00	30.00
023.036.034	45.00	30.00
023.036.035	45.00	30.00
023.041.013	45.00	30.00
023.041.014	45.00	30.00
023.041.019	45.00	30.00
023.041.026	45.00	30.00
023.041.029	45.00	30.00
023.041.030	45.00	30.00
023.041.031	45.00	30.00
023.041.033	45.00	30.00
023.041.036	45.00	30.00
023.041.040	45.00	30.00
023.041.041	45.00	30.00
023.041.042	45.00	30.00
023.041.043	45.00	30.00
023.041.044	45.00	30.00
023.041.045	45.00	30.00
023.041.046	45.00	30.00
023.041.047	45.00	30.00
023.042.005	45.00	30.00
023.042.011	45.00	30.00
023.042.014	45.00	30.00
023.042.017	45.00	30.00
023.042.019	45.00	30.00
023.042.020	45.00	30.00
023.043.001	45.00	30.00
023.043.010	45.00	30.00
023.044.001	45.00	30.00
023.044.005	45.00	30.00

023.044.006	45.00	30.00
023.044.008	45.00	30.00
023.044.009	45.00	30.00
023.044.010	45.00	30.00
023.044.011	45.00	30.00
023.044.012	45.00	30.00
023.044.014	45.00	30.00
023.044.017	45.00	30.00
023.044.019	45.00	30.00
023.045.008	45.00	30.00
023.045.020	45.00	30.00
023.045.021	45.00	30.00
023.045.022	45.00	30.00
023.045.023	45.00	30.00
023.045.029	45.00	30.00
023.045.031	45.00	30.00
023.045.037	45.00	30.00
023.045.038	45.00	30.00
023.045.039	45.00	30.00
023.045.040	45.00	30.00
023.045.041	45.00	30.00
023.046.010	45.00	30.00
023.046.019	45.00	30.00
023.046.020	45.00	30.00
023.046.022	45.00	30.00
023.046.027	45.00	30.00
023.046.029	45.00	30.00
023.046.031	45.00	30.00
023.046.032	45.00	30.00
023.046.042	45.00	30.00
023.046.043	45.00	30.00
023.046.044	45.00	30.00
023.046.045	45.00	30.00
023.047.001	45.00	30.00
023.047.005	45.00	30.00
023.047.009	45.00	30.00
023.047.016	45.00	30.00
023.047.018	45.00	30.00
023.047.024	45.00	30.00
023.047.034	45.00	30.00
023.047.035	45.00	30.00
023.047.036	45.00	30.00
023.048.001	45.00	30.00
023.048.002	45.00	30.00
023.048.011	45.00	30.00
023.048.013	45.00	30.00
023.048.021	45.00	30.00

023.048.035	45.00	30.00
023.048.044	45.00	30.00
023.048.047	45.00	30.00
023.049.003	45.00	30.00
023.049.011	45.00	30.00
023.049.013	45.00	30.00
023.049.014	45.00	30.00
023.049.015	45.00	30.00
023.049.018	45.00	30.00
023.049.020	45.00	30.00
023.049.021	45.00	30.00
023.049.022	45.00	30.00
023.049.023	45.00	30.00
023.049.024	45.00	30.00
023.049.030	45.00	30.00
023.049.031	45.00	30.00
023.049.035	45.00	30.00
023.049.037	45.00	30.00
023.049.042	45.00	30.00
023.051.005	45.00	30.00
023.051.006	45.00	30.00
023.051.011	45.00	30.00
023.051.014	45.00	30.00
023.051.017	45.00	30.00
023.051.018	45.00	30.00
023.051.023	45.00	30.00
023.051.027	45.00	30.00
023.051.028	45.00	30.00
023.051.032	45.00	30.00
023.051.034	45.00	30.00
023.052.001	45.00	30.00
023.052.004	45.00	30.00
023.052.005	45.00	30.00
023.052.012	45.00	30.00
023.052.013	45.00	30.00
023.052.014	45.00	30.00
023.052.024	45.00	30.00
023.052.025	45.00	30.00
023.052.027	45.00	30.00
023.052.028	45.00	30.00
023.062.001	45.00	30.00
023.062.005	45.00	30.00
023.062.011	45.00	30.00
023.062.016	45.00	30.00
023.062.018	45.00	30.00
023.062.019	45.00	30.00
023.062.023	45.00	30.00

023.062.024	45.00	30.00
023.062.025	45.00	30.00
023.063.001	45.00	30.00
023.063.006	45.00	30.00
023.063.016	45.00	30.00
023.063.017	45.00	30.00
023.063.018	45.00	30.00
023.063.020	45.00	30.00
023.063.021	45.00	30.00
023.063.023	45.00	30.00
023.064.008	45.00	30.00
023.064.019	45.00	30.00
023.064.021	45.00	30.00
023.064.022	45.00	30.00
023.065.001	45.00	30.00
023.065.003	45.00	30.00
023.065.004	45.00	30.00
023.065.005	45.00	30.00
023.065.006	45.00	30.00
023.065.011	45.00	30.00
023.065.014	45.00	30.00
023.066.001	45.00	30.00
023.066.012	45.00	30.00
023.066.023	45.00	30.00
023.066.025	45.00	30.00
023.066.026	45.00	30.00
023.067.001	45.00	30.00
023.067.002	45.00	30.00
023.067.003	45.00	30.00
023.067.004	45.00	30.00
023.067.006	45.00	30.00
023.067.007	45.00	30.00
023.067.008	45.00	30.00
023.067.011	45.00	30.00
023.067.015	45.00	30.00
023.067.017	45.00	30.00
023.067.019	45.00	30.00
023.067.020	45.00	30.00
023.067.022	45.00	30.00
023.067.023	45.00	30.00
023.067.024	45.00	30.00
023.068.001	45.00	30.00
023.068.002	45.00	30.00
023.068.004	45.00	30.00
023.068.008	45.00	30.00
023.068.009	45.00	30.00
023.068.010	45.00	30.00

023.068.021	45.00	30.00
023.068.024	45.00	30.00
023.068.026	45.00	30.00
023.068.027	45.00	30.00
023.068.029	45.00	30.00
023.068.031	45.00	30.00
023.071.018	45.00	30.00
023.071.019	45.00	30.00
023.071.020	45.00	30.00
023.071.022	45.00	30.00
023.071.025	45.00	30.00
023.072.005	45.00	30.00
023.072.010	45.00	30.00
023.072.023	45.00	30.00
023.072.024	45.00	30.00
023.073.013	45.00	30.00
023.074.026	45.00	30.00
023.074.033	45.00	30.00
023.074.034	45.00	30.00
023.074.035	45.00	30.00
023.074.038	45.00	30.00
023.074.039	45.00	30.00
023.075.005	45.00	30.00
023.075.008	45.00	30.00
023.075.012	45.00	30.00
023.075.014	45.00	30.00
023.075.028	45.00	30.00
023.075.029	45.00	30.00
023.075.031	45.00	30.00
023.075.032	45.00	30.00
023.075.033	45.00	30.00
023.075.035	45.00	30.00
023.075.037	45.00	30.00
023.076.003	45.00	30.00
023.076.004	45.00	30.00
023.076.010	45.00	30.00
023.076.018	45.00	30.00
023.076.019	45.00	30.00
023.076.028	45.00	30.00
023.076.030	45.00	30.00
023.076.037	45.00	30.00
023.076.038	45.00	30.00
023.076.039	45.00	30.00
023.081.002	45.00	30.00
023.081.003	45.00	30.00
023.081.013	45.00	30.00
023.081.014	45.00	30.00

023.081.015	45.00	30.00
023.081.016	45.00	30.00
023.081.017	45.00	30.00
023.082.002	45.00	30.00
023.082.012	45.00	30.00
023.082.014	45.00	30.00
023.082.016	45.00	30.00
023.082.021	45.00	30.00
023.082.022	45.00	30.00
023.083.003	45.00	30.00
023.083.014	45.00	30.00
023.083.015	45.00	30.00
023.083.016	45.00	30.00
023.083.018	45.00	30.00
023.083.019	45.00	30.00
023.083.020	45.00	30.00
023.083.021	45.00	30.00
023.084.001	45.00	30.00
023.084.003	45.00	30.00
023.084.004	45.00	30.00
023.084.005	45.00	30.00
023.084.012	45.00	30.00
023.084.014	45.00	30.00
023.084.015	45.00	30.00
023.085.001	45.00	30.00
023.085.002	45.00	30.00
023.085.012	45.00	30.00
023.085.013	45.00	30.00
023.085.014	45.00	30.00
023.085.015	45.00	30.00
023.085.016	45.00	30.00
023.086.030	45.00	30.00
023.086.031	45.00	30.00
023.086.034	45.00	30.00
023.086.035	45.00	30.00
023.086.042	45.00	30.00
023.086.043	45.00	30.00
023.086.044	45.00	30.00
023.086.045	45.00	30.00
023.086.046	45.00	30.00
023.087.006	45.00	30.00
023.087.016	45.00	30.00
023.087.037	45.00	30.00
023.087.039	45.00	30.00
023.087.042	45.00	30.00
023.087.045	45.00	30.00
023.087.047	45.00	30.00

023.087.048	45.00	30.00
023.087.049	45.00	30.00
023.088.001	45.00	30.00
023.088.002	45.00	30.00
023.088.005	45.00	30.00
023.088.010	45.00	30.00
023.088.027	45.00	30.00
023.088.032	45.00	30.00
023.088.033	45.00	30.00
023.088.035	45.00	30.00
023.088.041	45.00	30.00
023.088.045	45.00	30.00
023.089.001	45.00	30.00
023.089.002	45.00	30.00
023.089.009	45.00	30.00
023.089.010	45.00	30.00
023.089.013	45.00	30.00
023.089.014	45.00	30.00
023.089.019	45.00	30.00
023.089.029	45.00	30.00
023.089.030	45.00	30.00
023.089.032	45.00	30.00
023.089.035	45.00	30.00
023.089.036	45.00	30.00
023.090.001	45.00	30.00
023.090.004	45.00	30.00
023.090.005	45.00	30.00
023.090.006	45.00	30.00
023.090.007	45.00	30.00
023.090.008	45.00	30.00
023.090.009	45.00	30.00
023.090.010	45.00	30.00
023.090.011	45.00	30.00
023.090.012	45.00	30.00
023.090.013	45.00	30.00
023.090.014	45.00	30.00
023.090.015	45.00	30.00
023.090.016	45.00	30.00
023.091.002	45.00	30.00
023.091.003	45.00	30.00
023.091.008	45.00	30.00
023.091.024	45.00	30.00
023.091.027	45.00	30.00
023.091.028	45.00	30.00
023.091.030	45.00	30.00
023.091.032	45.00	30.00
023.091.033	45.00	30.00

023.091.036	45.00	30.00
023.091.040	45.00	30.00
023.092.007	45.00	30.00
023.092.010	45.00	30.00
023.092.012	45.00	30.00
023.092.013	45.00	30.00
023.092.014	45.00	30.00
023.092.021	45.00	30.00
023.092.022	45.00	30.00
023.092.023	45.00	30.00
023.092.027	45.00	30.00
023.092.031	45.00	30.00
023.092.032	45.00	30.00
023.092.033	45.00	30.00
023.092.034	45.00	30.00
023.092.035	45.00	30.00
023.092.037	45.00	30.00
023.092.039	45.00	30.00
023.093.002	45.00	30.00
023.093.008	45.00	30.00
023.093.009	45.00	30.00
023.093.010	45.00	30.00
023.093.012	45.00	30.00
023.093.018	45.00	30.00
023.093.019	45.00	30.00
023.093.020	45.00	30.00
023.093.029	45.00	30.00
023.093.030	45.00	30.00
023.093.032	45.00	30.00
023.093.033	45.00	30.00
023.093.035	45.00	30.00
023.093.037	45.00	30.00
023.093.038	45.00	30.00
023.093.039	45.00	30.00
023.093.040	45.00	30.00
023.094.002	45.00	30.00
023.094.005	45.00	30.00
023.094.006	45.00	30.00
023.094.008	45.00	30.00
023.094.017	45.00	30.00
023.094.018	45.00	30.00
023.094.020	45.00	30.00
023.094.026	45.00	30.00
023.094.029	45.00	30.00
023.094.031	45.00	30.00
023.094.033	45.00	30.00
023.094.035	45.00	30.00



023.094.037	45.00	30.00
023.094.039	45.00	30.00
023.094.040	45.00	30.00
023.094.041	45.00	30.00
023.094.042	45.00	30.00
023.095.003	45.00	30.00
023.095.004	45.00	30.00
023.095.010	45.00	30.00
023.095.016	45.00	30.00
023.095.025	45.00	30.00
023.095.029	45.00	30.00
023.095.030	45.00	30.00
023.095.031	45.00	30.00
023.095.032	45.00	30.00
023.095.034	45.00	30.00
023.095.035	45.00	30.00
023.095.038	45.00	30.00
023.095.039	45.00	30.00
023.095.040	45.00	30.00
023.096.019	45.00	30.00
023.096.025	45.00	30.00
023.096.028	45.00	30.00
023.096.031	45.00	30.00
023.096.032	45.00	30.00
023.096.034	45.00	30.00
023.096.036	45.00	30.00
023.096.037	45.00	30.00
023.096.047	45.00	30.00
023.096.048	45.00	30.00
023.101.017	45.00	30.00
023.101.018	45.00	30.00
023.101.031	45.00	30.00
023.101.033	45.00	30.00
023.101.035	45.00	30.00
023.101.038	45.00	30.00
023.101.040	45.00	30.00
023.101.042	45.00	30.00
023.102.003	45.00	30.00
023.102.004	45.00	30.00
023.102.010	45.00	30.00
023.102.011	45.00	30.00
023.102.019	45.00	30.00
023.102.020	45.00	30.00
023.102.021	45.00	30.00
023.102.022	45.00	30.00
023.102.025	45.00	30.00
023.103.005	45.00	30.00

023.103.006	45.00	30.00
023.103.009	45.00	30.00
023.103.013	45.00	30.00
023.103.015	45.00	30.00
023.104.001	45.00	30.00
023.104.005	45.00	30.00
023.104.006	45.00	30.00
023.104.008	45.00	30.00
023.104.018	45.00	30.00
023.104.019	45.00	30.00
023.105.005	45.00	30.00
023.105.006	45.00	30.00
023.105.008	45.00	30.00
023.105.009	45.00	30.00
023.105.012	45.00	30.00
023.105.013	45.00	30.00
023.105.014	45.00	30.00
023.105.020	45.00	30.00
023.105.022	45.00	30.00
023.105.024	45.00	30.00
023.106.002	45.00	30.00
023.106.005	45.00	30.00
023.106.011	45.00	30.00
023.106.020	45.00	30.00
023.106.021	45.00	30.00
023.106.023	45.00	30.00
023.106.024	45.00	30.00
023.106.025	45.00	30.00
023.107.009	45.00	30.00
023.107.026	45.00	30.00
023.107.028	45.00	30.00
023.111.004	45.00	30.00
023.111.008	45.00	30.00
023.111.012	45.00	30.00
023.111.018	45.00	30.00
023.111.023	45.00	30.00
023.111.026	45.00	30.00
023.111.027	45.00	30.00
023.111.033	45.00	30.00
023.111.034	45.00	30.00
023.112.004	45.00	30.00
023.112.007	45.00	30.00
023.112.008	45.00	30.00
023.112.009	45.00	30.00
023.112.010	45.00	30.00
023.112.012	45.00	30.00
023.112.016	45.00	30.00

023.112.020	45.00	30.00
023.112.024	45.00	30.00
023.112.028	45.00	30.00
023.112.030	45.00	30.00
023.112.031	45.00	30.00
023.112.032	45.00	30.00
023.113.004	45.00	30.00
023.113.013	45.00	30.00
023.113.014	45.00	30.00
023.113.020	45.00	30.00
023.113.021	45.00	30.00
023.113.026	45.00	30.00
023.113.027	45.00	30.00
023.113.028	45.00	30.00
023.113.029	45.00	30.00
023.113.030	45.00	30.00
023.113.032	45.00	30.00
023.114.002	45.00	30.00
023.114.005	45.00	30.00
023.114.006	45.00	30.00
023.114.010	45.00	30.00
023.114.016	45.00	30.00
023.114.018	45.00	30.00
023.114.024	45.00	30.00
023.114.032	45.00	30.00
023.114.033	45.00	30.00
023.115.004	45.00	30.00
023.115.016	45.00	30.00
023.115.021	45.00	30.00
023.115.022	45.00	30.00
023.115.026	45.00	30.00
023.115.028	45.00	30.00
023.116.007	45.00	30.00
023.117.003	45.00	30.00
023.117.005	45.00	30.00
023.118.010	45.00	30.00
023.118.026	45.00	30.00
023.118.027	45.00	30.00
023.118.029	45.00	30.00
023.119.009	45.00	30.00
023.119.013	45.00	30.00
023.119.021	45.00	30.00
023.119.028	45.00	30.00
023.119.029	45.00	30.00
023.119.030	45.00	30.00
023.119.031	45.00	30.00
023.119.032	45.00	30.00

023.121.008	45.00	30.00
023.121.010	45.00	30.00
023.121.011	45.00	30.00
023.121.014	45.00	30.00
023.121.015	45.00	30.00
023.121.017	45.00	30.00
023.121.018	45.00	30.00
023.121.019	45.00	30.00
023.121.020	45.00	30.00
023.121.021	45.00	30.00
023.121.022	45.00	30.00
023.121.023	45.00	30.00
023.121.025	45.00	30.00
023.122.002	45.00	30.00
023.122.005	45.00	30.00
023.122.006	45.00	30.00
023.122.008	45.00	30.00
023.122.011	45.00	30.00
023.122.012	45.00	30.00
023.122.013	45.00	30.00
023.122.015	45.00	30.00
023.122.017	45.00	30.00
023.122.018	45.00	30.00
023.122.019	45.00	30.00
023.122.020	45.00	30.00
023.122.022	45.00	30.00
023.122.023	45.00	30.00
023.122.024	45.00	30.00
023.122.025	45.00	30.00
023.122.028	45.00	30.00
023.131.013	45.00	30.00
023.131.014	45.00	30.00
023.131.017	45.00	30.00
023.131.021	45.00	30.00
023.132.003	45.00	30.00
023.132.004	45.00	30.00
023.132.005	45.00	30.00
023.132.011	45.00	30.00
023.132.013	45.00	30.00
023.132.015	45.00	30.00
023.133.001	45.00	30.00
023.133.004	45.00	30.00
023.133.006	45.00	30.00
023.133.010	45.00	30.00
023.133.014	45.00	30.00
023.133.015	45.00	30.00
023.133.018	45.00	30.00

023.133.019	45.00	30.00
023.133.020	45.00	30.00
023.133.021	45.00	30.00
023.133.022	45.00	30.00
023.134.004	45.00	30.00
023.141.001	45.00	30.00
023.141.005	45.00	30.00
023.141.008	45.00	30.00
023.141.024	45.00	30.00
023.141.026	45.00	30.00
023.141.027	45.00	30.00
023.141.029	45.00	30.00
023.141.031	45.00	30.00
023.141.034	45.00	30.00
023.141.037	45.00	30.00
023.141.039	45.00	30.00
023.142.003	45.00	30.00
023.142.004	45.00	30.00
023.142.005	45.00	30.00
023.142.007	45.00	30.00
023.142.010	45.00	30.00
023.142.012	45.00	30.00
023.142.019	45.00	30.00
023.142.020	45.00	30.00
023.142.025	45.00	30.00
023.142.031	45.00	30.00
023.142.032	45.00	30.00
023.143.007	45.00	30.00
023.143.009	45.00	30.00
023.143.010	45.00	30.00
023.143.017	45.00	30.00
023.143.021	45.00	30.00
023.143.027	45.00	30.00
023.143.028	45.00	30.00
023.143.030	45.00	30.00
023.143.033	45.00	30.00
023.143.034	45.00	30.00
023.143.035	45.00	30.00
023.143.038	45.00	30.00
023.143.040	45.00	30.00
023.151.003	45.00	30.00
023.151.005	45.00	30.00
023.151.008	45.00	30.00
023.151.009	45.00	30.00
023.151.014	45.00	30.00
023.151.021	45.00	30.00
023.151.024	45.00	30.00

023.151.027	45.00	30.00
023.151.028	45.00	30.00
023.151.037	45.00	30.00
023.151.038	45.00	30.00
023.151.042	45.00	30.00
023.151.049	45.00	30.00
023.151.050	45.00	30.00
023.161.002	45.00	30.00
023.161.019	45.00	30.00
023.161.021	45.00	30.00
023.161.025	45.00	30.00
023.161.029	45.00	30.00
023.161.030	45.00	30.00
023.161.035	45.00	30.00
023.161.038	45.00	30.00
023.161.039	45.00	30.00
023.161.040	45.00	30.00
023.161.041	45.00	30.00
023.161.042	45.00	30.00
023.161.043	45.00	30.00
023.161.049	45.00	30.00
023.161.050	45.00	30.00
023.162.005	45.00	30.00
023.162.009	45.00	30.00
023.162.012	45.00	30.00
023.162.020	45.00	30.00
023.162.022	45.00	30.00
023.162.024	45.00	30.00
023.162.025	45.00	30.00
023.162.026	45.00	30.00
023.163.002	45.00	30.00
023.163.014	45.00	30.00
023.163.018	45.00	30.00
023.163.019	45.00	30.00
023.163.025	45.00	30.00
023.163.026	45.00	30.00
023.163.032	45.00	30.00
023.171.010	45.00	30.00
023.171.011	45.00	30.00
023.171.019	45.00	30.00
023.171.021	45.00	30.00
023.171.022	45.00	30.00
023.171.023	45.00	30.00
023.171.024	45.00	30.00
023.171.026	45.00	30.00
023.171.031	45.00	30.00
023.171.032	45.00	30.00

023.171.033	45.00	30.00
023.172.008	45.00	30.00
023.172.016	45.00	30.00
023.172.017	45.00	30.00
023.172.020	45.00	30.00
023.172.038	45.00	30.00
023.172.041	45.00	30.00
023.172.044	45.00	30.00
023.172.046	45.00	30.00
023.172.048	45.00	30.00
023.172.049	45.00	30.00
023.172.050	45.00	30.00
023.172.054	45.00	30.00
023.172.056	45.00	30.00
023.181.004	45.00	30.00
023.181.018	45.00	30.00
023.181.020	45.00	30.00
023.181.025	45.00	30.00
023.181.027	45.00	30.00
023.181.030	45.00	30.00
023.181.035	45.00	30.00
023.181.036	45.00	30.00
023.182.002	45.00	30.00
023.182.008	45.00	30.00
023.182.029	45.00	30.00
023.182.031	45.00	30.00
023.182.035	45.00	30.00
023.182.041	45.00	30.00
023.182.045	45.00	30.00
023.182.046	45.00	30.00
023.182.047	45.00	30.00
023.182.048	45.00	30.00
023.191.007	45.00	30.00
023.191.010	45.00	30.00
023.191.012	45.00	30.00
023.191.016	45.00	30.00
023.191.017	45.00	30.00
023.191.020	45.00	30.00
023.191.023	45.00	30.00
023.191.025	45.00	30.00
023.191.027	45.00	30.00
023.191.028	45.00	30.00
023.191.032	45.00	30.00
023.192.007	45.00	30.00
023.192.009	45.00	30.00
023.192.014	45.00	30.00
023.192.016	45.00	30.00

023.192.017	45.00	30.00
023.192.018	45.00	30.00
023.192.019	45.00	30.00
023.192.022	45.00	30.00
023.192.031	45.00	30.00
023.192.033	45.00	30.00
023.201.055	45.00	30.00
023.202.035	45.00	30.00
023.202.053	45.00	30.00
023.202.057	45.00	30.00
023.202.058	45.00	30.00
023.202.059	45.00	30.00
023.202.063	45.00	30.00
023.202.064	45.00	30.00
023.202.070	45.00	30.00
023.203.014	45.00	30.00
023.203.016	45.00	30.00
023.203.022	45.00	30.00
023.203.028	45.00	30.00
023.203.032	45.00	30.00
023.203.033	45.00	30.00
023.203.034	45.00	30.00
023.203.035	45.00	30.00
023.203.036	45.00	30.00
023.203.037	45.00	30.00
023.203.038	45.00	30.00
023.204.010	45.00	30.00
023.204.021	45.00	30.00
023.204.023	45.00	30.00
023.204.025	45.00	30.00
023.204.040	45.00	30.00
023.204.042	45.00	30.00
023.204.049	45.00	30.00
023.204.059	45.00	30.00
023.204.064	45.00	30.00
023.204.067	45.00	30.00
023.204.069	45.00	30.00
023.204.071	45.00	30.00
023.204.073	45.00	30.00
023.204.077	45.00	30.00
023.204.082	45.00	30.00
023.204.083	45.00	30.00
023.204.084	45.00	30.00
023.205.001	45.00	30.00
023.205.003	45.00	30.00
023.205.006	45.00	30.00
023.205.008	45.00	30.00



023.205.026	45.00	30.00
023.205.041	45.00	30.00
023.205.042	45.00	30.00
023.205.044	45.00	30.00
023.205.045	45.00	30.00
023.205.047	45.00	30.00
023.205.048	45.00	30.00
023.205.051	45.00	30.00
023.205.053	45.00	30.00
023.205.061	45.00	30.00
023.205.062	45.00	30.00
023.206.003	45.00	30.00
023.206.013	45.00	30.00
023.206.017	45.00	30.00
023.206.018	45.00	30.00
023.206.019	45.00	30.00
023.206.029	45.00	30.00
023.206.034	45.00	30.00
023.206.035	45.00	30.00
023.206.044	45.00	30.00
023.206.046	45.00	30.00
023.206.047	45.00	30.00
023.206.048	45.00	30.00
023.206.049	45.00	30.00
023.207.007	45.00	30.00
023.207.009	45.00	30.00
023.207.016	45.00	30.00
023.207.020	45.00	30.00
023.207.023	45.00	30.00
023.207.024	45.00	30.00
023.207.026	45.00	30.00
023.207.029	45.00	30.00
023.207.030	45.00	30.00
023.211.007	45.00	30.00
023.211.051	45.00	30.00
023.211.055	45.00	30.00
023.211.056	45.00	30.00
023.211.062	45.00	30.00
023.213.018	45.00	30.00
023.213.026	45.00	30.00
023.213.030	45.00	30.00
023.213.035	45.00	30.00
023.213.043	45.00	30.00
023.213.047	45.00	30.00
023.213.049	45.00	30.00
023.214.003	45.00	30.00
023.214.008	45.00	30.00

023.214.043	45.00	30.00
023.215.009	45.00	30.00
023.215.014	45.00	30.00
023.215.025	45.00	30.00
023.215.026	45.00	30.00
023.215.027	45.00	30.00
023.215.028	45.00	30.00
023.215.031	45.00	30.00
023.215.033	45.00	30.00
023.215.037	45.00	30.00
023.215.039	45.00	30.00
023.215.040	45.00	30.00
023.215.046	45.00	30.00
023.215.052	45.00	30.00
023.215.053	45.00	30.00
023.215.056	45.00	30.00
023.215.060	45.00	30.00
023.215.061	45.00	30.00
023.215.064	45.00	30.00
023.215.068	45.00	30.00
023.221.051	45.00	30.00
023.221.060	45.00	30.00
023.222.015	45.00	30.00
023.222.030	45.00	30.00
023.222.049	45.00	30.00
023.222.050	45.00	30.00
023.222.055	45.00	30.00
023.222.057	45.00	30.00
023.223.002	45.00	30.00
023.223.018	45.00	30.00
023.223.019	45.00	30.00
023.223.023	45.00	30.00
023.223.030	45.00	30.00
023.223.032	45.00	30.00
023.223.034	45.00	30.00
023.223.035	45.00	30.00
023.233.065	45.00	30.00
023.233.071	45.00	30.00
023.233.072	45.00	30.00
023.235.001	45.00	30.00
023.235.003	45.00	30.00
023.235.004	45.00	30.00
023.235.005	45.00	30.00
023.235.006	45.00	30.00
023.235.007	45.00	30.00
023.235.011	45.00	30.00
023.235.018	45.00	30.00

023.235.019	45.00	30.00
023.235.020	45.00	30.00
023.235.021	45.00	30.00
023.235.023	45.00	30.00
023.235.028	45.00	30.00
023.235.035	45.00	30.00
023.235.037	45.00	30.00
023.235.040	45.00	30.00
023.235.041	45.00	30.00
023.235.042	45.00	30.00
023.235.043	45.00	30.00
023.244.003	45.00	30.00
023.243.002	45.00	30.00
023.243.009	45.00	30.00
023.243.023	45.00	30.00
023.243.027	45.00	30.00
023.243.031	45.00	30.00
023.243.042	45.00	30.00
023.243.043	45.00	30.00
023.243.044	45.00	30.00
023.251.003	45.00	30.00
023.251.004	45.00	30.00
023.251.020	45.00	30.00
023.251.022	45.00	30.00
023.251.040	45.00	30.00
023.251.042	45.00	30.00
023.251.050	45.00	30.00
023.251.052	45.00	30.00
023.251.057	45.00	30.00
023.251.060	45.00	30.00
023.251.061	45.00	30.00
023.253.011	45.00	30.00
023.253.012	45.00	30.00
023.253.015	45.00	30.00
023.253.016	45.00	30.00
023.261.004	45.00	30.00
023.261.008	45.00	30.00
023.261.009	45.00	30.00
023.261.010	45.00	30.00
023.261.013	45.00	30.00
023.261.017	45.00	30.00
023.261.018	45.00	30.00
023.261.022	45.00	30.00
023.261.027	45.00	30.00
023.261.029	45.00	30.00
023.261.036	45.00	30.00
023.261.037	45.00	30.00

023.261.038	45.00	30.00
023.261.041	45.00	30.00
023.261.042	45.00	30.00
023.271.009	45.00	30.00
023.271.012	45.00	30.00
023.271.016	45.00	30.00
023.272.004	45.00	30.00
023.272.011	45.00	30.00
023.272.020	45.00	30.00
023.272.024	45.00	30.00
023.272.027	45.00	30.00
023.272.030	45.00	30.00
023.272.036	45.00	30.00
023.272.040	45.00	30.00
023.272.041	45.00	30.00
023.272.043	45.00	30.00
023.281.002	45.00	30.00
023.281.023	45.00	30.00
023.281.025	45.00	30.00
023.281.028	45.00	30.00
023.281.030	45.00	30.00
023.281.031	45.00	30.00
023.281.032	45.00	30.00
023.281.037	45.00	30.00
023.281.041	45.00	30.00
023.282.063	45.00	30.00
023.282.066	45.00	30.00
023.282.067	45.00	30.00
023.291.004	45.00	30.00
023.291.013	45.00	30.00
023.291.015	45.00	30.00
023.291.019	45.00	30.00
023.291.043	45.00	30.00
023.291.044	45.00	30.00
023.291.047	45.00	30.00
023.291.048	45.00	30.00
023.291.049	45.00	30.00
023.291.050	45.00	30.00
023.291.051	45.00	30.00
023.291.055	45.00	30.00
023.291.056	45.00	30.00
023.291.058	45.00	30.00
023.291.060	45.00	30.00
023.291.061	45.00	30.00
023.291.067	45.00	30.00
023.291.068	45.00	30.00
023.292.004	45.00	30.00

023.292.008	45.00	30.00
023.292.009	45.00	30.00
023.292.017	45.00	30.00
023.292.023	45.00	30.00
023.292.025	45.00	30.00
023.292.033	45.00	30.00
023.292.035	45.00	30.00
023.292.041	45.00	30.00
023.292.046	45.00	30.00
023.292.048	45.00	30.00
023.292.049	45.00	30.00
023.292.053	45.00	30.00
023.292.054	45.00	30.00
023.292.055	45.00	30.00
023.292.056	45.00	30.00
023.292.060	45.00	30.00
023.292.061	45.00	30.00
023.293.014	45.00	30.00
023.293.015	45.00	30.00
023.293.032	45.00	30.00
023.293.036	45.00	30.00
023.293.038	45.00	30.00
023.293.042	45.00	30.00
023.293.044	45.00	30.00
023.293.046	45.00	30.00
023.293.047	45.00	30.00
023.293.048	45.00	30.00
023.293.053	45.00	30.00
023.293.054	45.00	30.00
023.293.056	45.00	30.00
023.301.009	45.00	30.00
023.301.010	45.00	30.00
023.301.012	45.00	30.00
023.301.014	45.00	30.00
023.301.020	45.00	30.00
023.302.016	45.00	30.00
023.302.017	45.00	30.00
023.302.022	45.00	30.00
023.302.023	45.00	30.00
023.302.027	45.00	30.00
023.302.031	45.00	30.00
023.302.032	45.00	30.00
023.302.036	45.00	30.00
023.302.041	45.00	30.00
023.303.005	45.00	30.00
023.303.012	45.00	30.00
023.303.013	45.00	30.00

023.303.032	45.00	30.00
023.303.036	45.00	30.00
023.303.037	45.00	30.00
023.303.039	45.00	30.00
023.303.043	45.00	30.00
023.303.049	45.00	30.00
023.303.050	45.00	30.00
023.303.051	45.00	30.00
023.303.052	45.00	30.00
023.303.053	45.00	30.00
023.303.054	45.00	30.00
023.303.055	45.00	30.00
023.303.056	45.00	30.00
023.303.058	45.00	30.00
023.311.005	45.00	30.00
023.311.013	45.00	30.00
023.311.014	45.00	30.00
023.311.020	45.00	30.00
023.311.025	45.00	30.00
023.311.029	45.00	30.00
023.311.030	45.00	30.00
023.312.008	45.00	30.00
023.312.011	45.00	30.00
023.312.025	45.00	30.00
023.312.027	45.00	30.00
023.313.002	45.00	30.00
023.313.010	45.00	30.00
023.313.011	45.00	30.00
023.313.014	45.00	30.00
023.313.019	45.00	30.00
023.313.022	45.00	30.00
023.313.023	45.00	30.00
023.313.024	45.00	30.00
023.321.023	45.00	30.00
023.321.024	45.00	30.00
023.321.027	45.00	30.00
023.321.028	45.00	30.00
023.322.013	45.00	30.00
023.322.020	45.00	30.00
023.322.028	45.00	30.00
023.322.029	45.00	30.00
023.322.030	45.00	30.00
023.322.032	45.00	30.00
023.322.037	45.00	30.00
023.322.038	45.00	30.00
023.322.039	45.00	30.00
023.322.040	45.00	30.00

023.331.011	45.00	30.00
023.331.012	45.00	30.00
023.331.013	45.00	30.00
023.331.022	45.00	30.00
023.331.024	45.00	30.00
023.331.028	45.00	30.00
023.331.029	45.00	30.00
023.331.034	45.00	30.00
023.331.042	45.00	30.00
023.331.056	45.00	30.00
023.331.057	45.00	30.00
023.332.030	45.00	30.00
023.332.031	45.00	30.00
023.332.033	45.00	30.00
023.333.022	45.00	30.00
023.333.039	45.00	30.00
023.333.040	45.00	30.00
023.333.044	45.00	30.00
023.341.080	45.00	30.00
023.341.082	45.00	30.00
023.341.083	45.00	30.00
023.351.006	45.00	30.00
023.351.008	45.00	30.00
023.351.009	45.00	30.00
023.351.015	45.00	30.00
023.351.021	45.00	30.00
023.351.022	45.00	30.00
023.352.006	45.00	30.00
023.352.009	45.00	30.00
023.352.010	45.00	30.00
023.352.019	45.00	30.00
023.352.020	45.00	30.00
023.352.031	45.00	30.00
023.352.032	45.00	30.00
023.352.033	45.00	30.00
023.353.001	45.00	30.00
023.353.026	45.00	30.00
023.353.028	45.00	30.00
023.353.056	45.00	30.00
023.361.006	45.00	30.00
023.361.007	45.00	30.00
023.361.011	45.00	30.00
023.361.031	45.00	30.00
023.361.039	45.00	30.00
023.361.042	45.00	30.00
023.361.043	45.00	30.00
023.361.044	45.00	30.00

023.361.046	45.00	30.00
023.361.048	45.00	30.00
023.361.049	45.00	30.00
023.361.050	45.00	30.00
023.361.055	45.00	30.00
023.361.056	45.00	30.00
023.362.013	45.00	30.00
023.362.019	45.00	30.00
023.362.020	45.00	30.00
023.362.025	45.00	30.00
023.362.027	45.00	30.00
023.362.028	45.00	30.00
023.362.030	45.00	
023.362.037	45.00	30.00
023.363.007	45.00	30.00
023.363.012	45.00	30.00
023.363.013	45.00	30.00
023.363.014	45.00	30.00
023.363.019	45.00	30.00
023.363.022	45.00	30.00
023.363.026	45.00	30.00
023.364.018	45.00	30.00
023.364.019	45.00	30.00
023.364.020	45.00	30.00
023.364.024	45.00	30.00
023.364.026	45.00	30.00
023.371.006	45.00	30.00
023.371.007	45.00	30.00
023.371.010	45.00	30.00
023.371.015	45.00	30.00
023.371.018	45.00	30.00
023.371.022	45.00	30.00
023.371.023	45.00	30.00
023.372.002	45.00	30.00
023.372.003	45.00	30.00
023.372.005	45.00	30.00
023.373.001	45.00	30.00
023.373.004	45.00	30.00
023.373.015	45.00	30.00
023.373.019	45.00	30.00
023.373.032	45.00	30.00
023.373.036	45.00	30.00
023.373.038	45.00	30.00
023.373.042	45.00	30.00
023.381.016	45.00	30.00
023.381.017	45.00	30.00
023.381.048	45.00	30.00



023.381.051	45.00	30.00
023.381.052	45.00	30.00
023.381.053	45.00	30.00
023.381.054	45.00	30.00
023.381.055	45.00	30.00
023.382.003	45.00	30.00
023.382.009	45.00	30.00
023.382.011	45.00	30.00
023.382.023	45.00	30.00
023.382.025	45.00	30.00
023.382.036	45.00	30.00
023.382.047	45.00	30.00
023.382.052	45.00	30.00
023.382.053	45.00	30.00
023.382.054	45.00	30.00
023.383.003	45.00	30.00
023.383.008	45.00	30.00
023.383.009	45.00	30.00
023.383.042	45.00	30.00
023.383.045	45.00	30.00
023.383.046	45.00	30.00
023.383.051	45.00	30.00
023.383.055	45.00	30.00
023.391.034	45.00	30.00
023.391.041	45.00	30.00
023.391.042	45.00	30.00
023.391.059	45.00	30.00
023.392.010	45.00	30.00
023.392.012	45.00	30.00
023.392.019	45.00	30.00
023.392.026	45.00	30.00
023.401.006	45.00	30.00
023.401.009	45.00	30.00
023.401.017	45.00	30.00
023.401.018	45.00	30.00
023.402.021	45.00	30.00
023.402.023	45.00	30.00
023.402.024	45.00	30.00
023.403.007	45.00	30.00
023.403.020	45.00	30.00
023.403.027	45.00	30.00
023.403.031	45.00	30.00
023.403.034	45.00	30.00
023.403.036	45.00	30.00
023.403.037	45.00	30.00
023.403.041	45.00	30.00
023.403.042	45.00	30.00

023.403.044	45.00	30.00
023.403.045	45.00	30.00
023.411.001	45.00	30.00
023.411.010	45.00	30.00
023.411.011	45.00	30.00
023.411.012	45.00	30.00
023.411.027	45.00	30.00
023.422.001	45.00	30.00
023.422.004	45.00	30.00
023.422.005	45.00	30.00
023.422.009	45.00	30.00
023.422.012	45.00	30.00
023.422.013	45.00	30.00
023.422.022	45.00	30.00
023.422.026	45.00	30.00
023.422.027	45.00	30.00
023.422.033	45.00	30.00
023.423.025	46.34	30.90
023.423.035	45.00	30.00
023.424.016	45.00	30.00
023.424.021	45.00	30.00
023.424.022	45.00	30.00
023.424.024	45.00	30.00
023.424.026	45.00	30.00
023.424.027	45.00	30.00
023.425.020	45.00	30.00
023.425.026	45.00	30.00
023.425.027	45.00	30.00
023.425.031	45.00	30.00
023.425.034	45.00	30.00
023.425.035	45.00	30.00
023.425.047	45.00	30.00
023.425.049	45.00	30.00
023.425.051	45.00	30.00
023.425.053	45.00	30.00
023.425.055	45.00	30.00
023.425.056	45.00	30.00
023.425.057	45.00	30.00
023.425.058	45.00	30.00
023.425.059	45.00	30.00
023.461.034	45.00	30.00
023.461.033	45.00	30.00
023.461.032	45.00	30.00
023.461.036	45.00	30.00
023.432.001	45.00	30.00
023.432.002	45.00	30.00
023.432.003	45.00	30.00

023.432.006	45.00	30.00
023.432.007	45.00	30.00
023.432.008	45.00	30.00
023.432.012	45.00	30.00
023.432.013	45.00	30.00
023.432.014	45.00	30.00
023.432.015	45.00	30.00
023.432.018	45.00	30.00
023.432.023	45.00	30.00
023.432.024	45.00	30.00
023.441.008	45.00	30.00
023.441.009	50.40	33.60
023.451.001	45.00	30.00
023.451.002	45.00	30.00
023.451.003	45.00	30.00
023.451.004	45.00	30.00
023.451.010	45.00	30.00
023.451.014	45.00	30.00
023.451.017	45.00	30.00
023.451.018	45.00	30.00
023.451.035	45.00	30.00
023.452.003	45.00	30.00
023.452.004	45.00	30.00
023.452.005	45.00	30.00
023.452.009	45.00	30.00
023.452.010	45.00	30.00
023.452.011	45.00	30.00
023.452.012	45.00	30.00
023.452.014	45.00	30.00
023.452.019	45.00	30.00
023.452.020	45.00	30.00
023.453.005	45.00	30.00
023.453.006	45.00	30.00
023.453.008	45.00	30.00
023.461.001	45.00	30.00
023.461.003	45.00	30.00
023.461.010	45.00	30.00
023.461.011	45.00	30.00
023.461.013	45.00	30.00
023.461.014	45.00	30.00
023.461.015	45.00	30.00
023.461.016	45.00	30.00
023.461.019	45.00	30.00
023.461.022	45.00	30.00
023.461.023	45.00	30.00
023.461.025	45.00	30.00
023.461.027	45.00	30.00

023.462.001	45.00	30.00
023.462.002	45.00	30.00
023.462.003	45.00	30.00
023.462.004	45.00	30.00
023.462.005	45.00	30.00
023.462.006	45.00	30.00
023.462.010	45.00	30.00
023.462.011	45.00	30.00
023.462.014	45.00	30.00
023.462.017	45.00	30.00
023.462.018	45.00	30.00
023.462.019	45.00	30.00
023.462.020	45.00	30.00
023.462.021	45.00	30.00
023.462.024	45.00	30.00
023.462.025	45.00	30.00
023.471.002	45.00	30.00
023.471.003	45.00	30.00
023.471.004	45.00	30.00
023.471.005	45.00	30.00
023.471.006	45.00	30.00
023.471.009	45.00	30.00
023.471.010	45.00	30.00
023.471.011	45.00	30.00
023.471.012	45.00	30.00
023.471.013	45.00	30.00
023.471.014	45.00	30.00
023.471.015	45.00	30.00
023.471.016	45.00	30.00
023.471.017	45.00	30.00
023.471.019	45.00	30.00
023.471.020	45.00	30.00
023.471.021	45.00	30.00
023.471.022	45.00	30.00
023.471.023	45.00	30.00
023.471.024	45.00	30.00
023.471.029	45.00	30.00
023.471.030	45.00	30.00
023.471.030.002	45.00	30.00
023.471.031	45.00	30.00
023.471.036	45.00	30.00
023.471.037	45.00	30.00
023.481.002	45.00	30.00
023.481.003	45.00	30.00
023.481.004	45.00	30.00
023.481.005	45.00	30.00
023.481.006	45.00	30.00

023.481.007	45.00	30.00
023.481.008	45.00	30.00
023.481.009	45.00	30.00
023.481.011	45.00	30.00
023.481.012	45.00	30.00
023.481.013	45.00	30.00
023.481.016	45.00	30.00
023.481.017	45.00	30.00
023.481.023	45.00	30.00
023.481.024	45.00	30.00
023.481.026	45.00	30.00
023.481.027	45.00	30.00
023.482.006	45.00	30.00
023.482.011	45.00	30.00
023.482.012	45.00	30.00
023.482.013	45.00	30.00
023.482.015	45.00	30.00
023.482.016	45.00	30.00
023.482.018	45.00	30.00
024.011.002	45.00	30.00
024.011.015	45.00	30.00
024.011.018	45.00	30.00
024.011.032	45.00	30.00
024.011.053	45.00	30.00
024.011.054	45.00	30.00
024.011.059	45.00	30.00
024.011.063	45.00	30.00
024.011.064	45.00	30.00
024.012.007	45.00	30.00
024.012.016	45.00	30.00
024.012.017	45.00	30.00
024.012.020	45.00	30.00
024.013.008	45.00	30.00
024.013.020	45.00	30.00
024.013.024	45.00	30.00
024.013.031	45.00	30.00
024.013.033	45.00	30.00
024.013.038	45.00	30.00
024.013.044	45.00	30.00
024.013.045	45.00	30.00
024.013.046	45.00	30.00
024.021.014	45.00	30.00
024.021.016	45.00	30.00
024.021.022	45.00	30.00
024.021.026	45.00	30.00
024.021.028	45.00	30.00
024.021.038	45.00	30.00

024.021.046	45.00	30.00
024.021.047	45.00	30.00
024.021.048	45.00	30.00
024.021.049	45.00	30.00
024.021.050	45.00	30.00
024.022.007	45.00	30.00
024.022.012	45.00	30.00
024.022.013	45.00	30.00
024.022.026	45.00	30.00
024.022.029	45.00	30.00
024.022.030	45.00	30.00
024.022.031	45.00	30.00
024.022.036	45.00	30.00
024.022.041	45.00	30.00
024.022.044	45.00	30.00
024.022.050	45.00	30.00
024.022.051	45.00	30.00
024.022.052	45.00	30.00
024.031.022	45.00	30.00
024.031.027	45.00	30.00
024.032.001	45.00	30.00
024.032.002	45.00	30.00
024.032.004	45.00	30.00
024.032.006	45.00	30.00
024.032.008	45.00	30.00
024.032.010	45.00	30.00
024.033.007	45.00	30.00
024.033.008	45.00	30.00
024.033.013	45.00	30.00
024.033.025	45.00	30.00
024.033.030	45.00	30.00
024.033.033	45.00	30.00
024.033.035	45.00	30.00
024.033.044	45.00	30.00
024.033.046	45.00	30.00
024.034.008	45.00	30.00
024.034.023	45.00	30.00
024.034.039	45.00	30.00
024.034.046	45.00	30.00
024.034.053	45.00	30.00
024.041.006	45.00	30.00
024.041.009	45.00	30.00
024.041.026	45.00	30.00
024.041.027	45.00	30.00
024.041.029	45.00	30.00
024.041.030	45.00	30.00
024.041.031	45.00	30.00

024.041.032	45.00	30.00
024.041.033	45.00	30.00
024.042.002	45.00	30.00
024.042.015	45.00	30.00
024.042.026	45.00	30.00
024.042.029	45.00	30.00
024.042.033	45.00	30.00
024.042.035	45.00	30.00
024.042.038	45.00	30.00
024.042.040	45.00	30.00
024.042.041	45.00	30.00
024.042.049	45.00	30.00
024.042.050	45.00	30.00
024.042.051	45.00	30.00
024.043.003	45.00	30.00
024.043.006	45.00	30.00
024.043.026	45.00	30.00
024.043.027	45.00	30.00
024.043.028	45.00	30.00
024.051.004	45.00	30.00
024.051.022	45.00	30.00
024.051.029	45.00	30.00
024.051.032	45.00	30.00
024.051.034	45.00	30.00
024.052.001	45.00	30.00
024.052.005	45.00	30.00
024.052.015	45.00	30.00
024.052.016	45.00	30.00
024.052.017	45.00	30.00
024.053.004	45.00	30.00
024.053.008	45.00	30.00
024.053.009	45.00	30.00
024.053.012	45.00	30.00
024.054.007	45.00	30.00
024.054.024	45.00	30.00
024.054.025	45.00	30.00
024.054.027	45.00	30.00
024.054.028	45.00	30.00
024.054.031	45.00	30.00
024.054.033	45.00	30.00
024.054.034	45.00	30.00
024.061.016	45.00	30.00
024.061.036	45.00	30.00
024.061.043	45.00	30.00
024.061.048	45.00	30.00
024.062.004	45.00	30.00
024.062.039	45.00	30.00

024.062.041	45.00	30.00
024.062.044	45.00	30.00
024.063.010	45.00	30.00
024.063.013	45.00	30.00
024.063.050	45.00	30.00
024.063.068	45.00	30.00
024.063.071	45.00	30.00
024.063.072	45.00	30.00
024.063.077	45.00	30.00
024.063.078	45.00	30.00
024.063.079	45.00	30.00
024.063.080	45.00	30.00
024.063.081	45.00	30.00
024.071.007	45.00	30.00
024.071.024	45.00	30.00
024.071.025	45.00	30.00
024.071.032	45.00	30.00
024.071.033	45.00	30.00
024.071.039	45.00	30.00
024.071.043	45.00	30.00
024.071.044	45.00	30.00
024.071.045	45.00	30.00
024.071.046	45.00	30.00
024.071.047	45.00	30.00
024.071.048	45.00	30.00
024.071.049	45.00	30.00
024.071.054	45.00	30.00
024.071.055	45.00	30.00
024.071.056	45.00	30.00
024.071.057	45.00	30.00
024.071.058	45.00	30.00
024.071.059	45.00	30.00
024.071.060	45.00	30.00
024.071.061	45.00	30.00
024.071.062	45.00	30.00
024.081.031	45.00	30.00
024.081.036	45.00	30.00
024.081.037	45.00	30.00
024.081.041	45.00	30.00
024.081.045	45.00	30.00
024.081.050	45.00	30.00
024.081.052	45.00	30.00
024.082.004	45.00	30.00
024.082.014	45.00	30.00
024.082.021	45.00	30.00
024.091.005	45.00	30.00
024.091.008	45.00	30.00



024.091.019	45.00	30.00
024.091.021	45.00	30.00
024.091.026	45.00	30.00
024.091.028	45.00	30.00
024.092.021	45.00	30.00
024.092.022	45.00	30.00
024.092.025	45.00	30.00
024.093.004	45.00	30.00
024.093.005	45.00	30.00
024.093.015	45.00	30.00
024.093.019	45.00	30.00
024.093.026	45.00	30.00
024.093.030	45.00	30.00
024.093.031	45.00	30.00
024.093.033	45.00	30.00
024.093.035	45.00	30.00
024.101.015	45.00	30.00
024.101.021	45.00	30.00
024.101.022	45.00	30.00
024.101.033	45.00	30.00
024.101.034	45.00	30.00
024.101.049	45.00	30.00
024.102.003	45.00	30.00
024.102.011	45.00	30.00
024.102.012	45.00	30.00
024.102.020	45.00	30.00
024.102.033	45.00	30.00
024.102.035	45.00	30.00
024.103.008	45.00	30.00
024.103.016	45.00	30.00
024.103.019	45.00	30.00
024.111.007	45.00	30.00
024.111.008	45.00	30.00
024.111.009	45.00	30.00
024.111.012	45.00	30.00
024.111.016	45.00	30.00
024.111.020	45.00	30.00
024.112.007	45.00	30.00
024.112.011	45.00	30.00
024.112.020	45.00	30.00
024.112.025	45.00	30.00
024.112.026	45.00	30.00
024.112.027	45.00	30.00
024.112.032	45.00	30.00
024.112.033	45.00	30.00
024.122.002	45.00	30.00
024.122.008	45.00	30.00

024.122.009	45.00	30.00
024.122.014	45.00	30.00
024.122.024	45.00	30.00
024.122.025	45.00	30.00
024.123.001	45.00	30.00
024.123.003	45.00	30.00
024.123.007	45.00	30.00
024.123.008	45.00	30.00
024.123.010	45.00	30.00
024.123.011	45.00	30.00
024.123.015	45.00	30.00
024.123.026	45.00	30.00
024.123.029	45.00	30.00
024.123.030	45.00	30.00
024.123.031	45.00	30.00
024.123.038	45.00	30.00
024.123.039	45.00	30.00
024.123.040	45.00	30.00
024.123.041	45.00	30.00
024.123.045	45.00	30.00
024.131.012	45.00	30.00
024.131.015	45.00	30.00
024.131.031	45.00	30.00
024.131.036	45.00	30.00
024.131.037	45.00	30.00
024.131.038	45.00	30.00
024.131.039	45.00	30.00
024.132.006	45.00	30.00
024.132.009	45.00	30.00
024.132.010	45.00	30.00
024.132.012	45.00	30.00
024.132.014	45.00	30.00
024.132.017	45.00	30.00
024.132.029	45.00	30.00
024.132.030	45.00	30.00
024.132.032	45.00	30.00
024.132.035	45.00	30.00
024.132.038	45.00	30.00
024.133.004	45.00	30.00
024.133.005	45.00	30.00
024.133.006	45.00	30.00
024.133.008	45.00	30.00
024.133.010	45.00	30.00
024.141.013	45.00	30.00
024.141.019	45.00	30.00
024.141.020	45.00	30.00
024.141.026	45.00	30.00

024.141.030	45.00	30.00
024.141.031	45.00	30.00
024.141.034	45.00	30.00
024.141.037	45.00	30.00
024.141.039	45.00	30.00
024.141.043	45.00	30.00
024.141.044	45.00	30.00
024.142.009	45.00	30.00
024.142.024	45.00	30.00
024.142.027	45.00	30.00
024.142.029	45.00	30.00
024.142.030	45.00	30.00
024.142.036	45.00	30.00
024.142.040	45.00	30.00
024.142.042	45.00	30.00
024.143.002	45.00	30.00
024.143.005	45.00	30.00
024.143.006	45.00	30.00
024.143.007	45.00	30.00
024.143.026	45.00	30.00
024.143.029	45.00	30.00
024.143.031	45.00	30.00
024.143.033	45.00	30.00
024.151.006	45.00	30.00
024.151.016	45.00	30.00
024.151.017	45.00	30.00
024.151.019	45.00	30.00
024.151.026	45.00	30.00
024.151.027	45.00	30.00
024.151.032	45.00	30.00
024.151.033	45.00	30.00
024.152.002	45.00	30.00
024.152.013	45.00	30.00
024.152.015	45.00	30.00
024.152.028	45.00	30.00
024.152.029	45.00	30.00
024.161.005	45.00	30.00
024.161.008	45.00	30.00
024.161.015	45.00	30.00
024.161.024	45.00	30.00
024.162.003	45.00	30.00
024.162.007	45.00	30.00
024.162.009	45.00	30.00
024.162.025	45.00	30.00
024.162.026	45.00	30.00
024.162.028	45.00	30.00
024.171.002	45.00	30.00

024.171.009	45.00	30.00
024.171.012	45.00	30.00
024.171.016	45.00	30.00
024.171.024	45.00	30.00
024.171.029	45.00	30.00
024.171.030	45.00	30.00
024.171.031	45.00	30.00
024.172.007	45.00	30.00
024.172.009	45.00	30.00
024.172.011	45.00	30.00
024.172.022	45.00	30.00
024.172.024	45.00	30.00
024.172.030	45.00	30.00
024.172.032	45.00	30.00
024.172.035	45.00	30.00
024.181.005	45.00	30.00
024.181.045	45.00	30.00
024.181.051	45.00	30.00
024.182.022	45.00	30.00
024.182.023	45.00	30.00
024.182.032	45.00	30.00
024.182.039	45.00	30.00
024.182.047	45.00	30.00
024.182.051	45.00	30.00
024.182.052	45.00	30.00
024.191.046	45.00	30.00
024.191.047	45.00	30.00
024.191.051	45.00	30.00
024.191.052	45.00	30.00
024.191.053	45.00	30.00
024.191.054	45.00	30.00
024.191.055	45.00	30.00
024.201.009	45.00	30.00
024.201.017	45.00	30.00
024.202.017	45.00	30.00
024.202.021	45.00	30.00
024.202.022	45.00	30.00
024.202.028	45.00	30.00
024.211.003	45.00	30.00
024.211.014	45.00	30.00
024.211.022	45.00	30.00
024.211.036	45.00	30.00
024.211.037	45.00	30.00
024.212.005	45.00	30.00
024.212.014	45.00	30.00
024.212.024	45.00	30.00
024.221.003	45.00	30.00

024.221.017	45.00	30.00
024.221.019	45.00	30.00
024.221.033	45.00	30.00
024.221.034	45.00	30.00
024.221.036	45.00	30.00
024.221.037	45.00	30.00
024.221.039	45.00	30.00
024.222.003	45.00	30.00
024.222.005	45.00	30.00
024.222.010	45.00	30.00
024.222.011	45.00	30.00
024.222.015	45.00	30.00
024.222.016	45.00	30.00
024.222.021	45.00	30.00
024.222.022	45.00	30.00
024.222.024	45.00	30.00
024.222.025	45.00	30.00
024.222.026	45.00	30.00
024.222.027	45.00	30.00
024.222.028	45.00	30.00
024.231.007	45.00	30.00
024.231.010	45.00	30.00
024.231.019	45.00	30.00
024.231.027	45.00	30.00
024.231.034	45.00	30.00
024.231.043	45.00	30.00
024.231.047	45.00	30.00
024.241.010	45.00	30.00
024.241.023	45.00	30.00
024.241.024	45.00	30.00
024.241.030	45.00	30.00
024.241.031	45.00	30.00
024.242.002	45.00	30.00
024.242.005	45.00	30.00
024.242.012	45.00	30.00
024.242.045	45.00	30.00
024.242.047	45.00	30.00
024.242.049	45.00	30.00
024.242.050	45.00	30.00
024.243.002	45.00	30.00
024.243.005	45.00	30.00
024.243.015	45.00	30.00
024.243.016	45.00	30.00
024.243.017	45.00	30.00
024.243.018	45.00	30.00
024.243.027	45.00	30.00
024.243.031	45.00	30.00

024.243.040	45.00	30.00
024.243.048	45.00	30.00
024.243.051	45.00	30.00
024.243.053	45.00	30.00
024.243.055	45.00	30.00
024.243.060	45.00	30.00
024.243.062	45.00	30.00
024.243.063	45.00	30.00
024.243.064	45.00	30.00
024.252.010	45.00	30.00
024.252.011	45.00	30.00
024.252.012	45.00	30.00
024.252.014	45.00	30.00
024.252.015	45.00	30.00
024.252.020	45.00	30.00
024.252.025	45.00	30.00
024.252.034	45.00	30.00
024.252.036	45.00	30.00
024.252.040	45.00	30.00
024.252.041	45.00	30.00
024.253.013	45.00	30.00
024.253.015	45.00	30.00
024.253.018	45.00	30.00
024.261.015	45.00	30.00
024.261.021	45.00	30.00
024.261.031	45.00	30.00
024.261.036	45.00	30.00
024.262.013	45.00	30.00
024.262.015	45.00	30.00
024.262.039	45.00	30.00
024.271.002	45.00	30.00
024.271.017	45.00	30.00
024.272.010	45.00	30.00
024.272.015	45.00	30.00
024.272.016	45.00	30.00
024.272.019	45.00	30.00
024.272.025	45.00	30.00
024.272.026	45.00	30.00
024.272.027	45.00	30.00
024.272.028	45.00	30.00
024.272.029	45.00	30.00
024.273.009	45.00	30.00
024.273.010	45.00	30.00
024.273.014	45.00	30.00
024.273.018	45.00	30.00
024.273.024	45.00	30.00
024.273.029	45.00	30.00

024.281.015	45.00	30.00
024.281.016	45.00	30.00
024.281.018	45.00	30.00
024.281.023	45.00	30.00
024.281.029	45.00	30.00
024.282.006	45.00	30.00
024.282.011	45.00	30.00
024.282.017	45.00	30.00
024.282.018	45.00	30.00
024.282.026	45.00	30.00
024.282.030	45.00	30.00
024.282.031	45.00	30.00
024.282.036	45.00	30.00
024.282.038	45.00	30.00
024.282.039	45.00	30.00
024.282.040	45.00	30.00
024.282.043	45.00	30.00
024.282.044	45.00	30.00
024.282.045	45.00	30.00
024.291.003	45.00	30.00
024.291.014	45.00	30.00
024.291.033	45.00	30.00
024.291.037	45.00	30.00
024.291.038	45.00	30.00
024.301.014	45.00	30.00
024.301.022	45.00	30.00
024.301.025	45.00	30.00
024.301.033	45.00	30.00
024.311.001	45.00	30.00
024.311.038	45.00	30.00
024.312.005	45.00	30.00
024.312.024	45.00	30.00
024.312.026	45.00	30.00
024.312.038	45.00	30.00
024.312.039	45.00	30.00
024.321.014	45.00	30.00
024.321.031	45.00	30.00
024.321.035	45.00	30.00
024.321.036	45.00	30.00
024.331.008	45.00	30.00
024.331.014	45.00	30.00
024.331.015	45.00	30.00
024.331.016	45.00	30.00
024.331.018	45.00	30.00
024.331.020	45.00	30.00
024.331.027	45.00	30.00
024.331.031	45.00	30.00

024.332.008	45.00	30.00
024.332.010	45.00	30.00
024.332.016	45.00	30.00
024.332.021	45.00	30.00
024.332.025	45.00	30.00
024.332.027	45.00	30.00
024.341.005	45.00	30.00
024.341.008	45.00	30.00
024.341.010	45.00	30.00
024.341.011	45.00	30.00
024.341.016	45.00	30.00
024.341.022	45.00	30.00
024.341.023	45.00	30.00
024.341.024	45.00	30.00
024.341.026	45.00	30.00
024.341.027	45.00	30.00
024.341.028	45.00	30.00
024.341.031	45.00	30.00
024.341.035	45.00	30.00
024.341.038	45.00	30.00
024.342.005	45.00	30.00
024.342.006	45.00	30.00
024.342.011	45.00	30.00
024.342.013	45.00	30.00
024.342.016	45.00	30.00
024.342.018	45.00	30.00
024.342.019	45.00	30.00
024.342.021	45.00	30.00
024.342.024	45.00	30.00
024.351.002	45.00	30.00
024.351.003	45.00	30.00
024.352.004	45.00	30.00
024.352.009	45.00	30.00
024.352.010	45.00	30.00
024.352.012	45.00	30.00
024.352.014	45.00	30.00
024.352.015	45.00	30.00
024.353.006	45.00	30.00
024.353.015	45.00	30.00
024.353.032	45.00	30.00
024.353.035	45.00	30.00
024.353.036	45.00	30.00
024.353.038	45.00	30.00
024.353.039	45.00	30.00
024.353.040	45.00	30.00
024.353.044	45.00	30.00
024.353.046	45.00	30.00



024.353.047	45.00	30.00
024.353.048	45.00	30.00
024.353.049	45.00	30.00
024.353.055	45.00	30.00
024.354.009	45.00	30.00
024.361.014	45.00	30.00
024.361.020	45.00	30.00
024.361.024	45.00	30.00
024.361.032	45.00	30.00
024.361.033	45.00	30.00
024.362.005	45.00	30.00
024.362.009	45.00	30.00
024.362.021	45.00	30.00
024.362.022	45.00	30.00
024.362.023	45.00	30.00
024.363.003	45.00	30.00
024.363.004	45.00	30.00
024.363.009	45.00	30.00
024.371.010	45.00	30.00
024.371.015	45.00	30.00
024.371.016	45.00	30.00
024.371.017	45.00	30.00
024.371.018	45.00	30.00
024.371.026	45.00	30.00
024.371.033	45.00	30.00
024.371.034	45.00	30.00
024.372.018	45.00	30.00
024.381.003	45.00	30.00
024.381.012	45.00	30.00
024.381.013	45.00	30.00
024.381.014	45.00	30.00
024.381.015	45.00	30.00
024.381.018	45.00	30.00
024.381.019	45.00	30.00
024.381.020	45.00	30.00
024.381.021	45.00	30.00
024.382.012	45.00	30.00
024.382.020	45.00	30.00
024.382.021	45.00	30.00
024.383.005	45.00	30.00
024.383.007	45.00	30.00
024.383.010	45.00	30.00
024.022.056	45.00	30.00
023.142.033	45.00	30.00
023.117.013	45.00	30.00
023.035.028	45.00	30.00
023.114.035	45.00	30.00

023.089.037	45.00	30.00
023.301.022	45.00	30.00
023.481.029	45.00	30.00
023.481.030	45.00	30.00
024.034.054	45.00	30.00
013.122.005	45.00	-
013.233.013	45.00	30.00
022.193.036	45.00	30.00
023.095.041	45.00	30.00
023.171.037	45.00	30.00
023.204.086	45.00	30.00
023.215.069	45.00	30.00
023.431.003	61.20	40.80
024.221.040	45.00	30.00
024.382.022	45.00	30.00
023.223.036	45.00	30.00
023.351.026	45.00	30.00
024.034.055	45.00	30.00
024.123.049	45.00	30.00
023.101.043	45.00	30.00
023.373.045	45.00	30.00
023.084.016	45.00	30.00
023.091.041	45.00	30.00
023.211.066	45.00	30.00
023.293.057	45.00	30.00
023.383.056	45.00	30.00
024.071.063	45.00	30.00
024.132.023	45.00	30.00
023.072.011	45.00	30.00
023.363.028	45.00	30.00
022.191.034	45.00	30.00
023.101.045	45.00	30.00
022.193.037	45.00	30.00
023.181.039	45.00	30.00
024.041.035	45.00	30.00
024.103.020	45.00	30.00
024.111.022	45.00	30.00
024.332.028	45.00	30.00
024.261.037	45.00	30.00
022.182.071	45.00	30.00
023.272.044	45.00	30.00
023.313.025	45.00	30.00
023.064.023	45.00	30.00
023.244.007	45.00	30.00
023.244.004	45.00	30.00
023.331.059	45.00	30.00
023.363.029	45.00	30.00

022.033.042	45.00	30.00
022.091.057	45.00	30.00
022.226.023	45.00	30.00
023.018.040	45.00	30.00
023.103.016	45.00	30.00
023.118.030	45.00	30.00
023.172.057	45.00	30.00
023.211.068	45.00	30.00
023.403.046	45.00	30.00
024.011.065	45.00	30.00
024.091.029	45.00	30.00
024.102.037	45.00	30.00
024.102.038	45.00	30.00
024.171.032	45.00	30.00
022.046.004	45.00	30.00
022.047.005	45.00	30.00
022.048.009	45.00	30.00
022.083.064	45.00	30.00
022.084.064	45.00	30.00
022.084.065	45.00	30.00
022.091.059	45.00	30.00
022.091.058	45.00	30.00
023.202.072	45.00	30.00
022.202.027	45.00	30.00
022.343.039	45.00	30.00
022.343.043	45.00	30.00
023.045.042	45.00	30.00
023.052.029	45.00	30.00
023.062.026	45.00	30.00
023.073.029	45.00	30.00
023.088.048	45.00	30.00
023.113.033	45.00	30.00
023.192.038	45.00	30.00
023.191.033	45.00	30.00
023.201.056	45.00	30.00
023.205.063	45.00	30.00
023.205.064	45.00	30.00
023.206.050	45.00	30.00
023.213.052	45.00	30.00
023.214.052	45.00	30.00
023.214.051	45.00	30.00
023.215.071	45.00	30.00
023.261.044	45.00	30.00
023.282.074	45.00	30.00
023.303.059	45.00	30.00
023.302.042	45.00	30.00
023.312.029	45.00	30.00

023.333.045	45.00	30.00
023.352.035	45.00	30.00
023.352.036	45.00	30.00
023.351.027	45.00	30.00
023.351.028	45.00	30.00
023.471.028	45.00	30.00
022.052.052	45.00	30.00
022.052.053	45.00	30.00
022.071.088	45.00	30.00
022.212.051	45.00	30.00
022.212.047	45.00	30.00
022.291.036	45.00	30.00
022.311.031	45.00	30.00
023.033.018	45.00	30.00
023.364.027	45.00	30.00
023.364.028	45.00	30.00
023.373.046	45.00	30.00
023.372.012	45.00	30.00
023.401.026	45.00	30.00
023.422.034	45.00	30.00
023.423.039	45.00	30.00
023.451.037	45.00	30.00
023.461.037	45.00	30.00
024.013.052	45.00	30.00
024.013.053	45.00	30.00
024.034.057	45.00	30.00
024.061.050	45.00	30.00
022.093.053	45.00	30.00
022.093.054	45.00	30.00
024.082.023	45.00	30.00
024.091.030	45.00	30.00
024.091.031	45.00	30.00
024.093.036	45.00	30.00
024.102.039	45.00	30.00
024.101.051	45.00	30.00
024.101.052	45.00	30.00
024.181.054	45.00	30.00
024.201.023	45.00	30.00
024.242.056	45.00	30.00
024.243.065	45.00	30.00
023.451.038	45.00	30.00
022.352.022	45.00	30.00
022.352.023	45.00	30.00
024.231.048	45.00	30.00
024.252.044	45.00	30.00
024.272.032	45.00	30.00
024.272.031	45.00	30.00

024.271.025	45.00	30.00
024.271.024	45.00	30.00
024.291.039	45.00	30.00
013.122.006	45.00	-
023.047.037	45.00	30.00
023.092.040	45.00	30.00
023.471.038	45.00	30.00
023.482.020	45.00	30.00
023.482.021	45.00	30.00
024.191.063	45.00	30.00
024.191.061	45.00	30.00
024.191.062	45.00	30.00
022.151.088	45.00	30.00
022.261.069	45.00	30.00
023.051.038	45.00	30.00
023.051.037	45.00	30.00
023.151.054	45.00	30.00
023.116.031	45.00	30.00
023.312.030	45.00	30.00
023.391.061	45.00	30.00
024.063.083	45.00	30.00
024.242.057	45.00	30.00
024.311.040	45.00	30.00
022.343.042	45.00	30.00
022.084.066	45.00	30.00
022.201.073	45.00	30.00
022.271.054	45.00	30.00
023.014.029	45.00	30.00
023.016.046	45.00	30.00
023.019.039	45.00	30.00
023.064.027	45.00	30.00
023.204.087	45.00	30.00
023.205.065	45.00	30.00
023.332.034	45.00	30.00
024.063.084	45.00	30.00
024.201.024	45.00	30.00
024.262.042	45.00	30.00
024.281.033	45.00	30.00
023.105.026	45.00	30.00
023.215.072	45.00	30.00
022.122.038	45.00	30.00
023.121.030	45.00	30.00
023.121.029	45.00	30.00
024.061.052	45.00	30.00
022.271.055	45.00	30.00
023.073.030	45.00	30.00
022.071.089	45.00	30.00

023.016.047	45.00	30.00
024.252.045	45.00	30.00
023.072.025	45.00	30.00
022.141.046	45.00	30.00
023.192.039	45.00	30.00
022.181.065	45.00	30.00
023.082.023	45.00	30.00
023.048.055	45.00	30.00
024.132.041	45.00	30.00
024.311.041	45.00	30.00
023.048.053	45.00	30.00
023.192.040	45.00	30.00
022.201.074	45.00	30.00
023.271.056	45.00	30.00
024.243.066	45.00	30.00
024.041.036	45.00	30.00
023.362.038	45.00	30.00
022.042.054	45.00	30.00
024.383.019	45.00	30.00
013.301.051	45.00	30.00
023.048.054	45.00	30.00
023.062.027	45.00	30.00
022.201.076	45.00	30.00
023.205.066	45.00	30.00
023.112.033	45.00	30.00
023.202.074	45.00	30.00
023.017.046	45.00	30.00
022.026.045	45.00	30.00
023.331.061	45.00	30.00
023.363.030	45.00	30.00
023.392.029	45.00	30.00
024.311.042	45.00	30.00
024.102.040	45.00	30.00
023.202.073	45.00	30.00
023.213.056	45.00	30.00
023.222.061	45.00	30.00
023.251.062	45.00	30.00
023.321.032	45.00	30.00
023.272.045	45.00	30.00
024.141.046	45.00	30.00
023.163.035	45.00	30.00
023.233.078	45.00	30.00
023.282.075	45.00	30.00
023.271.057	45.00	30.00
024.151.034	45.00	30.00
024.063.086	45.00	30.00
013.081.078	61.20	-

013.081.082	45.00	-
013.081.081	45.00	-
023.207.031	45.00	30.00
023.222.063	45.00	30.00
022.242.037	45.00	30.00
023.048.056	45.00	30.00
023.362.039	45.00	30.00
024.021.051	45.00	30.00
024.261.038	45.00	30.00
024.361.034	45.00	30.00
023.049.044	45.00	30.00
023.049.046	45.00	30.00
024.332.029	45.00	30.00
023.151.055	45.00	30.00
023.065.015	45.00	30.00
024.011.066	45.00	30.00
023.141.043	45.00	30.00
024.182.055	45.00	30.00
013.151.047	45.00	30.00
023.025.042	45.00	30.00
023.025.040	45.00	30.00
023.235.047	45.00	30.00
024.253.035	45.00	30.00
023.071.028	45.00	30.00
024.301.036	49.04	30.00
022.053.055	45.00	30.00
023.021.031	45.00	30.00
023.046.046	45.00	30.00
023.089.038	45.00	30.00
023.333.046	45.00	30.00
024.051.037	45.00	30.00
024.051.035	45.00	30.00
024.123.054	45.00	30.00
024.112.036	45.00	30.00
013.241.025	45.00	30.00
024.331.032	45.00	30.00
024.152.030	45.00	30.00
023.181.040	45.00	30.00
023.311.031	45.00	30.00
023.425.062	45.00	30.00
023.322.041	45.00	30.00
022.226.026	45.00	30.00
023.133.025	45.00	30.00
023.075.038	45.00	30.00
023.095.042	45.00	30.00
024.123.055	45.00	30.00
3944 Parcels		

## CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **8.A.**

FROM: Jerry Gruber, General Manager

Meeting Date: May 25, 2017

Subject: DISCUSSION AND CONSIDERATION  
OF RESPONSE TO GRAND JURY  
REPORT ON THE RISK OF  
CATASTROPHIC FIRE IN CAMBRIA**RECOMMENDATIONS:**

Staff recommends that the Board of Directors discuss and consider approval of the draft response to the Grand Jury report "Is it Five Minutes to Midnight in Cambria? An Update on the Risk of Catastrophic Fire" (the "Report").

**FISCAL IMPACT:**

To the extent that costs are identified to implement the responses to the Report, staff will return to the Board regarding those cost implications as necessary.

**BACKGROUND:**

On March 28, 2017, the Grand Jury issued a report entitled "Is it Five Minutes to Midnight in Cambria? An Update on the Risk of Catastrophic Fire," which is a follow-up to the 2014-2015 Grand Jury reports on the risk of a catastrophic fire in Cambria.

The Report acknowledges that "...many of the recommendations made by that Grand Jury have been adopted and the people charged with the fire management responsibility for Cambria have moved aggressively to attract additional funding for the equipment and manpower required." The Report also cites many "key accomplishments" since the earlier Grand Jury report, including: obtaining the SAFER grant; purchasing a new fire truck; updating water storage tanks; working with the County on tree removal permits; and working to provide evacuation route maps and improving local awareness of danger, emergency preparedness, and reverse 911 sign-up.

The Report also makes several findings and recommendations regarding fire hydrant testing, removal of dead trees and broader steps for prevention and preparedness, to which the District is required by law to respond. At a special meeting on March 30, 2017, Vice President Sanders and Director Thompson were appointed to an ad hoc committee tasked with overseeing a response to the Report. The attached draft response was prepared by Chief Hollingsworth, reviewed by the ad hoc committee, and is now being presented to the Board for approval and concurrence.

Attachments: Draft Response to Grand Jury Report

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

UNANIMOUS \_\_\_RICE \_\_\_SANDERS \_\_\_THOMPSON: \_\_\_BAHRINGER \_\_\_FARMER



## CAMBRIA COMMUNITY SERVICES DISTRICT

**DIRECTORS:**

AMANDA RICE, President  
 GREG SANDERS, Vice President  
 JIM BAHRINGER, Director  
 MICHAEL THOMPSON, Director  
 HARRY FARMER, Director


**OFFICERS:**

JEROME D. GRUBER, General Manager  
 MONIQUE MADRID, District Clerk  
 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

May 15, 2017

Honorable Presiding Judge Barry T. LaBarbera  
 Superior Court of California  
 1035 Palm Street, Room 355  
 San Luis Obispo, CA 93408

San Luis Obispo Grand Jury  
 P.O. Box 4910  
 San Luis Obispo, CA 93403

Re: CCSD Response to the Grand Jury Report, title, **“Is It Five Minutes to Midnight in Cambria? An Update on the Risk of Catastrophic Fire.”**

Dear Honorable Presiding Judge LaBarbera,

This letter is the Cambria Community Services District’s official response to the Grand Jury report referenced above, dated March 23, 2017.

Please note the following responses to the Findings and Recommendations contained therein:

**Findings:**

1. We concur. We are pleased to note that the Grand Jury acknowledges the CCSD has made significant progress in addressing the issues first identified in the initial Grand Jury report, dated March 12, 2015.
2. We concur, and have made efforts to develop a formal fire hydrant testing program. Fire hydrant testing has occurred, sporadically, for many years. However, a formal program was never adopted due to lack of manpower, a disconnect between the Fire Department and Water Department as to who is responsible to test and maintain the system, a lack of rainfall and worsening drought, and a general community and administrative philosophy that water should not be used for such a purpose; some considered it wasteful and unnecessary.
3. We concur, and see this as a significant problem. Currently, the CCSD does not have an ordinance that mandates the removal of standing dead trees. However, through our annual Fire Hazard Fuel Reduction Program (FHFRP), we do mandate the removal of any trees, live or dead, that have fallen over the previous year. In this fashion we continue to remove flammable hazardous material, to the extent our current program allows. Additionally, we believe we have a positive direction for

updating this process to include a tree removal ordinance (to be discussed under Recommendation #2).

4. We concur, and have made a concerted global effort to reduce the fire danger through enhancing shaded fuel breaks, enforcement of and expansion of our FHFRP, proactive work through the Cambria Firesafe Focus Group receiving a Firewise community declaration, community awareness and education, and addition of firefighting personnel.

#### Recommendations:

R1. We concur and have already made steps to comply with this recommendation. We have clarified the Fire Department will complete the fire hydrant maintenance and flow testing, while the Water department will be responsible for all repairs and other mitigation efforts. Additionally, we have ordered flow meters to accurately measure the true quantity of water required for both issues. Initially, we will work to service and test all 354 hydrants within the community. Once complete, we will adopt either a biennial or triennial work plan to continue this process, based on need and staff availability. We have developed two policies to address both components of what is required, and plan on implementing this strategy no later than June 30, 2017, six months ahead of the Grand Jury recommendation. The two policies are attached for review.

R2. We concur. On April 4, 2017 the Board of Supervisors for the County of San Luis Obispo approved the resolution ratifying the CCSD approval of an ordinance adopting and amending the 2016 California Fire Code, the 2015 International Wildland Urban Interface Code, the 2013 National Fire Protection Association Standard 1144, and the 2015 International Property Maintenance Code. This action brings this community's fire protection standards into compliance and in concert with surrounding jurisdictions. On April 27, 2017 the CCSD Board of Directors approved the annual FHFRP, citing California Health & Safety Code Section 14875 et seq. as justification to reduce the fire hazard in Cambria from the accumulation of combustible materials on vacant parcels. While both of these issues are proactively addressed, and work together to ensure a fire safety built environment, we recognize the continuing problem of standing dead and dangerous trees and the dangers they pose.

There has already been some discussion that a simple expansion of these codes could address the issue of tree removal. Without delving into the minutia of law, the Fire Ad Hoc Committee believes they have a positive solution for the removal of standing dead or dangerous trees, which they are intending to bring, at a later date, before the CCSD Board as a whole for consideration. In short, provisions of the California Government Code and California Health and Safety Code can be used in concert to develop a local ordinance that would empower the authority having jurisdiction (AHJ) (the Fire Department) to mandate property owners remove dead and dangerous standing trees. The Fire Ad Hoc Committee realizes the potential unfunded liability of such a program as suggested, which could pose a significant potential cost to the property owner. There also exists an expressed concern from local environmental groups, that the natural forest and native habitat could be adversely affected by such action, as well as concern from the community that such an ordinance could be interpreted as penal or disciplinary. However, as many have pointed out, and is the case with this inquiry, owners have a responsibility to maintain their properties in a constant fire safe manner, and the AHJ should be empowered to ensure this for the overall benefit of the community. From an administrative standpoint, the Fire Ad Hoc Committee wants to ensure that the focus of such action would be to gain compliance, and not developed as solely punitive. They have committed to making this an agenda issue for future board and public discussion in an effort to define the proper direction.

R3. We concur and have begun working closely with the Cambria Firesafe Focus Group to explore some of these opportunities. We have already approached San Luis Obispo Department of Public Works about

the potential impact of additional evacuation signs on primary roadways. There is some concern that with the convoluted nature of Cambria's road system and the limited points for egress from the community, additional evacuation signs may be confusing. We are working to develop the best locations and signage to achieve the most positive result. We have also approached San Luis Obispo County Office of Emergency Services (OES) about the possibility of extending the siren warning system to Cambria; it currently terminates in Cayucos. Another option would be to develop an entirely separate system that would be used for emergency notifications solely within this community.

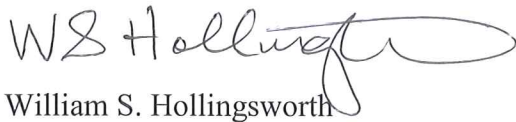
The California Fire Code allows for the AHJ to enforce no streetside parking in identified fire lanes, and public roads wherein a parked vehicle has impeded the ability for an emergency vehicle to pass, and have those vehicles towed at the owners expense. This provision has been utilized in the past, and will continue to be enforced as necessary. To expand and enhance this concept, we will be reaching out to San Luis Obispo Department of Public Works to identify additional areas that can be identified as limited or no parking, or update existing streets to single side parking only. These ideas, used together, will ensure that emergency vehicles can get through when needed.

We have worked closely with the Firesafe Council and have been awarded numerous grants for chipping, and a \$498,000 grant for hazardous fuel reduction in Cambria. Much of this work has been applied to enhancing shaded fuel breaks and removing streetside brush and tree material from these areas. However, much work remains. The Firesafe Council has received funding to update the Countywide Community Wildfire Protection Plan (CCWPP), which encompasses all agencies, cities, districts and countywide stakeholders planning efforts to reduce the negative effects of uncontrolled wildland fires in San Luis Obispo County. This is in progress, and our local wildland pre-plan for Cambria is being reviewed and updated. Senator Florez has been working with state government in Sacramento to identify additional funding opportunities that could be used for hazardous fuel reduction. The CCSD is currently pursuing the possibility of acquiring a Bio Mass Gasification Generator, either through grant funding or outright purchase, which could be fueled with chipped tree material. This would allow us to convert trees removed for fire safety to clean energy that will be used to offset true electrical costs.

In 2012, Fire Department personnel developed a strategic plan that was intended to be a guiding document for the next 10 years. The plan was given to the CCSD administration and Board of Directors for review; however, it was never formally reviewed or adopted. While some of the identified recommended action items have come to fruition, much of the document is no longer valid. The Fire Department has been given permission and direction to develop a new strategic plan to identify current opportunities for future development. Staff is currently in the development stage of this process.

The Fire Department has made great efforts at connecting to all forms of social media to enhance the concept of reverse 911 notifications. Currently, all land line, or home phones, are automatically registered with the San Luis Obispo County Sheriff's Department for this notification possibility. Cell phone users are not automatically registered. This is an option; however, the responsibility lies with that of the user, not local government. We have aggressively advertised this benefit to our community stakeholders. Additionally, the fire Department has developed a Facebook webpage that was used successfully during the Chimney Fire, last summer, to get information out to the community in a timely manner. Also, we are now using Nixle as an additional form of notification. Smart phone users can download this free application, and register with any local emergency agency, for updated information on current emergencies, evacuations, and other incidents. We will continue to encourage the public to register their cell phones with reverse 911, and work to develop additional areas of emergency notification.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "WS Hollingsworth". The signature is fluid and cursive, with a large, sweeping flourish at the end.

William S. Hollingsworth  
Fire Chief

Attachments: Policy – Fire Flow Testing, Policy – Fire Hydrant Maintenance, Firewise Declaration, CCSD Board Ordinance re: code adoption, SLO County Board of Supervisors Resolution re: code adoption

---

**CAMBRIA CSD FIRE DEPARTMENT  
POLICY AND PROCEDURE  
MANUAL**

---

**Operations****3XX.XX**

---

**Title: Fire Hydrant Flow Testing****Date issued: xxx****Revised: xxx**

---

- I. Purpose
  - a. Fire flow tests are conducted to determine pressure and flow-producing capabilities at any location with the distribution system. The primary function of fire flow test is to determine how much water is available for fighting fire, but the test also serve as a means of determining the general condition of the distribution system. Heavily tuberculated water mains or those with heavy wall deposits can reduce flow-carrying capacities of pipe; this reduced capacity can be detected by means of a flow test. Flow tests can also help detect closed valves in the system. The results of flow test are used by insurance underwriters as a factor in setting rates for insurance premiums, and by designers of fire-sprinkler systems.
- II. Record Keeping
  - a. An accurate record, filed systematically so it is readily available, should be kept of each test. Static, residual and pitot pressures should be captured during each flow test.
- III. Responsibility
  - a. The Fire Department shall conduct all flow testing, with the assistance of the Water Department.
- IV. Planning
  - a. Review distribution system maps and determine which hydrants will be used to measure flow and which will be used to measure the static and residual pressures.
  - b. Select a day for testing when system consumption will be normal and weather prediction indicate that conditions will be reasonable.
  - c. Coordinate flow testing with all responsible parties.
  - d. Excess water flowing down the street has the potential to effect traffic patterns. Be alert and plan for traffic control as necessary.
  - e. Anticipate run-off, dike and dam as necessary to divert water for safe drainage
- V. Cautions
  - a. Flow testing can greatly increase the velocity in the water main; this may cause brown water complaints.
  - b. Opening a hydrant rapidly can cause a negative pressure fluctuation. Hydrants should be opened slowly until fully opened.
  - c. Closing a hydrant rapidly causes a pressure surge, or water hammer, and is much more critical. A water hammer has the potential to cause a weakened main to catastrophically fail.
  - d. Hydrants should be opened and closed one at a time to minimize the effect on the distribution system.
  - e. Gauge measurements should be taken only when the water is running clear because sediment could damage the instruments.

## VI. Procedure

- a. Attach a pressure gauge and diffuser to the hydrant.
- b. Turn on the valve to the gauge and record the reading.
- c. Attach a pressure gauge to an adjacent hydrant or nearby hosebibb.
- d. Turn on the second hydrant or hosebibb and record the reading.

**Notes:**

- i. We are taking a pressure reading, not flowing the second hydrant.
  - ii. The static readings taken at the hydrant and secondary location should be the same, plus or minus about a half pound per foot of elevation difference.
- e. Completely open the outlet to which the diffuser is attached.
  - f. Take and record a pitot reading by inserting the pitot gauge into the center of the column of water. The inlet for the gauge should be placed a distance from the opening equal to the diameter of the opening.
  - g. Take and record the residual pressure on the hydrant cap gauge.
  - h. Take and record the residual pressure at the secondary location.
  - i. Close the hydrant slowly being careful not to cause a "water hammer" and spike the pressure on the cap gauge above the normal static pressure.
  - j. Verify that all valves closed properly, are not seeping or leaking, and that the hydrant is ready for service.
  - k. Use the free on-line Fire Hydrant Flow Calculator to develop final readings, located at:

[www.firehydrant.org/info/hycalc.html](http://www.firehydrant.org/info/hycalc.html)

This calculator is based on the established Hazen-William formulas.

---

**CAMBRIA CSD FIRE DEPARTMENT  
POLICY AND PROCEDURE  
MANUAL**

---

**Operations****3XX.XX****Title: Fire Hydrant Inspection &  
Maintenance****Date issued: xxx****Revised: xxx**

---

- I. Purpose
  - a. The Fire Hydrant Inspection and Maintenance Program is designed to ensure that every hydrant within the CCSD can be expected to perform properly and reliably whenever it may be needed in an emergency.
  
- II. Scope
  - a. 2016 California Fire Code
    - i. Section 507.5.2 Inspection, testing and maintenance: Fire hydrant systems shall be subject to periodic tests as required by the fire code official. Fire hydrant systems shall be maintained in an operative condition at all times and shall be repaired where defective. Additions, repairs, alterations and servicing shall comply with the approved standards.
  - b. 2014 NFPA 25: Standard for the Inspection, Testing, and Maintenance of Water-Based Fire Protection Systems
    - i. This document establishes the minimum requirements for the periodic inspection, testing, and maintenance of water-based fire protection systems and the actions to undertake when changes in occupancy, use, process, materials, hazard, or water supply that potentially impact the performance of the water-based system are planned or identified
  
- III. Responsibility
  - a. The Fire Department is responsible for the regular inspection and service functions of all public hydrants within the CCSD
  - b. The Water Department is responsible for all repairs, exchanges, and new installation of public hydrants within the CCSD
  
- IV. General
  - a. Hydrants are to be maintained in an operative condition at all times.
  - b. Hydrants are to be repaired where defective.
  - c. Additions, repairs, alterations and servicing are to comply with approved standards.
  
- V. Inspection and Maintenance
  - a. All hydrants are to be inspected and serviced annually to ensure proper function.
  - b. Each hydrant is to be opened fully and water flowed until all foreign material has cleared.
  - c. Water flow is to be maintained for not less than 1 minute once the hydrant has been fully opened.
  - d. After operation, hydrants are to be observed for proper drainage from the barrel.
  - e. Hydrants are to be lubricated annually to ensure that all stems, caps, plugs and threads are in proper operating condition.
  - f. Broken, missing or damaged caps or plugs shall be replaced.
  - g. Hydrants are to be kept free of materials and protected against mechanical damage so that free access is ensured.

- h. Blue reflectors shall be installed in the middle of the roadway, directly even with the placement of the hydrant. Reflectors shall be clean and in good condition. If more than 1/3 of the reflector is missing, it shall be replaced.

VI. Placing hydrants out of service

- a. Broken or non-functioning hydrants shall be tagged as “out of service”  
b. Fire Department and Water Department supervisors shall be notified immediately

VII. Clearance

- a. The Fire Department shall not be deterred or hindered from gaining immediate access to fire protection equipment or fire hydrants.  
b. Unobstructed access to fire hydrants shall be maintained at all times.  
c. A 3-foot clear space shall be maintained around the circumference of fire hydrants, except as otherwise required or approved.  
d. Where hydrants are subject to impact by a motor vehicle, guard posts or other approved means shall utilized.

VIII. Hydrant painting

- a. Hydrants shall be painted as needed to maintain their appearance  
b. Hydrants shall remain painted according to NFPA standards

Color	Class	Available Flow @ 20 psi residual
Blue	AA	1500 GPM or more
Green	A	1000 – 1499 GPM
Orange/Yellow	B	500-999 GPM
Red	C	Below 500 GPM



2016

000001377

FIREWISE COMMUNITIES/USA® PROGRAM

# Certificate

## OF RENEWAL

The National Fire Protection Association acknowledges that

Cambria

located in Cambria, CA

has successfully completed the Firewise Communities/USA program's annual renewal requirements for 2016, and is a participating community in good standing for the 2017 calendar year.

*Jim Pauley*

James T. Pauley, President, NFPA



**FIREWISE USA**  
RESIDENTS REDUCING WILDFIRE RISKS

February 1, 2017

Date Issued

**ORDINANCE NO. 01-2017****BOARD OF DIRECTORS  
CAMBRIA COMMUNITY SERVICES DISTRICT  
February 23, 2017****ORDINANCE AMENDING CHAPTER 6.04 OF THE CAMBRIA  
COMMUNITY SERVICES DISTRICT MUNICIPAL CODE AND  
ADOPTING AND AMENDING THE 2016 EDITION OF THE  
CALIFORNIA FIRE CODE, THE 2015 EDITION OF THE INTERNATIONAL  
WILDLAND URBAN INTERFACE CODE, THE 2013 NATIONAL  
FIRE PROTECTION ASSOCIATION STANDARD 1144, AND THE 2015 EDITION OF  
THE INTERNATIONAL PROPERTY MAINTENANCE CODE**

**BE IT ORDAINED** by the Board of Directors of the Cambria Community Services District as follows:

**Section 1. FINDINGS.**

The Board of Directors of the Cambria Community Services District (hereinafter referred to as "CCSD" or the "District") hereby makes the following findings of fact:

- A. Section 13869 of the Health and Safety Code of the State of California, and Article 2 (commencing with section 50022) of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code, and 61100(d) of the Government Code, authorize the Cambria Community Services District to adopt an Ordinance, which incorporates by reference fire prevention codes, and amendments.
- B. The California Code of Regulations/CA Buildings and Standards Code, Title 24, Part 9 which includes the California Fire Code, is adopted by order of the California Legislature with supplements published in intervening years.
- C. The latest edition of the California Buildings and Standards Code was published in 2016 year and has the force of law beginning **January 1, 2017.**
- D. This Ordinance will repeal the current fire codes and all other previously adopted fire codes and amendments. This Ordinance will adopt and amend the 2016 California Fire Code, the 2015 International Wildland Urban Interface Code as published by the International Code Council, the 2013 National Fire Protection Association Standard 1144 Standard for Reducing Structure Ignition Hazards from Wildland Fire, and the 2015 International Property Maintenance Code, and will include annual supplements and State amendments and errata.
- E. Pursuant to California Health and Safety Code Sections 13869.7, 17958.7 and 18941.5 the Board has adopted Resolution 06-2017 making specific findings that because of climatic, geological, and topographical conditions

that exist in Cambria, that the amendments to the adopted codes are necessary to protect the citizens' life, health, community, environment and property.

**Section 2. AMENDMENT TO SECTION 6.04.010 OF THE CAMBRIA COMMUNITY SERVICE DISTRICT MUNICIPAL CODE**

Section 6.04.010 of the Cambria Community Services District Municipal Code is hereby amended as follows:

**“6.04.010 -- Adoption of the 2016 edition of the California Fire Code, the 2015 International Wildland Urban Interface Code, 2013 National Fire Protection Association Standard 1144 and the 2015 International Property Maintenance Code.**

Except as provided in 6.04.040, all articles and appendices of the 2016 California Fire Code, which is based on the 2015 edition of the International Fire Code as published by the International Code Council, the 2015 edition of the International Wildland Urban Interface Code as published by the International Code Council, the 2013 edition of Standard 1144 Standard For Reducing Structure Ignition Hazards From Wildland Fire as published by the National Fire Protection Association and the 2015 International Property Maintenance Code as published by the International Code Council, are adopted, including annual supplements, State amendments and errata.”

**Section 3. AMENDMENT TO SECTION 6.04.040 OF THE CAMBRIA COMMUNITY SERVICES DISTRICT MUNICIPAL CODE**

Section 6.04.040 of the Cambria Community Services District Municipal Code is hereby amended as follows:

**“6.04.040 -- Amendments and Exceptions to the 2016 California Fire Code (CFC), the 2015 International Wildland Urban Interface Code (IWUIC) and the International Property Maintenance Code (IPMC).**

Pursuant to Resolution No. 01-2017, the Board of Directors of the Cambria Community Services District found that because certain local climatic, geological and topographical conditions exist within the District, more stringent building standards relating to fire and public safety than those standards adopted by the State Fire Marshal and contained in the California Building Standards Code are necessary for fire protection within the District. Resolution No. 01-2017 and the findings contained therein are hereby incorporated by this reference. The following amendments and exceptions to the California Fire Code, 2016 edition, are therefore hereby made:

1. CFC Section 101.1 Title: Insert the Cambria Community Services District.
2. CFC Section 103.2 Appointment. This Section is deleted in its entirety.
3. CFC Section 105.3.3 is amended as follows: Occupancy and use prohibited before approval. The building or structure shall not be occupied prior to the fire code official issuing a permit that indicates that applicable provisions of this code have been met. No appliance, device, equipment, or system shall be operated or used until the installation has been approved and permitted by the fire code official and all applicable provisions of this code have been met. It shall be the duty of the permit applicant or contractor or both to cause the work to remain accessible and

exposed for inspection purposes.

4. CFC Section 108.1 Board of Appeals Established is amended as follows: To determine the suitability of alternate materials and types of construction and to provide for reasonable interpretations of the provisions of this code, there shall be and hereby is created a Board of Appeals consisting of the five members of the Cambria CSD Board of Directors. When a Cambria CSD Fire Code Appeal Board is convened, the Board of Directors shall become members of the Cambria CSD Fire Code Appeal Board. The existing rules and regulations of the Cambria CSD Board of Directors shall apply for appeal proceedings under this code. All decisions and findings will be placed into writing and a copy sent to the Fire Chief and the appellant.
5. CFC Section 113.2 Fees- is amended as follows: Fees are specified in the Cambria Community Services District Fee Schedules for District Services, as adopted by resolution by the Board of Directors.
6. CFC Section 202, "General Definitions," the definition of "Alteration" is amended as follows: Alteration. Any construction change or renovation to an existing structure. Alterations include, but are not limited to, the addition or elimination of walls within the existing building envelope.
7. CFC Sections 202 and 302.1 Definitions – are amended to add the following definition: SKY LANTERN – An airborne lantern typically made of paper with a wood frame containing a candle, fuel cell composed of waxy flammable material or other open flame which serves as a heat source to heat air inside the lantern to cause it to lift into the air. Sky candles, fire balloons and airborne paper lanterns mean the same as sky lanterns.
8. CFC Section 308.1.6.3 Sky Lanterns – is amended to add the following section:  
 308.1.6.3 Sky Lanterns – The ignition and launching of sky lanterns is prohibited. Exceptions: Upon the approval of the fire code official, sky lanterns may be used under the following conditions:
  - (a). When necessary for religious or cultural ceremonies and adequate safeguards have been taken in the discretion of the fire code official.
  - (b). Sky lanterns shall be tethered in a safe manner to prevent them from leaving the area and must be constantly attended until extinguished.
9. CFC Section 307.1.1 Prohibited Open Burning- is amended as follows: All open burning, bonfires, warming fires, and debris fires are prohibited within the Cambria CSD jurisdictional boundaries, except as permitted and authorized by the Cambria Community Services District Fire Department and the San Luis Obispo County Air Pollution Control District. This amendment does not restrict barbecues or recreational fires in a permanent approved barbecue pit or a manufactured device designed for the purpose.
10. CFC Section 405.7 Initiation - is amended as follows: 405.7 Initiation. Where a fire alarm system is provided, emergency evacuation drills shall be initiated by activating the fire alarm system. Prior to initiating an alarm, the person initiating the alarm shall contact the fire alarm monitoring company and advise the company's dispatcher of the fire drill. In cases where the fire alarm system is not monitored by a central station, notification shall be provided to the fire department dispatch

center.

11. CFC Section 503.2.3 Fire Department Access Surface - is amended as follows: All fire apparatus access roads, must be able to support a **minimum of 40,000 pounds as certified by a licensed civil engineer.**
12. CFC Section 503.2.4 Fire Department Access Turning Radius - is amended as follows: The turning radius of a fire apparatus access road or driveway, shall be at least 28 feet inside radius and 48 feet outside radius.
13. CFC Section 503.2 "Specifications" is amended by addition thereto as follows:  
503.2.7 Grade. The grade for all roads, streets, private lands and driveways shall not exceed 16 percent. Design criteria shall be in accordance with San Luis Obispo County Public Works public improvement standards. Roads 12%-16% shall be a nonskid asphalt or concrete surface as specified in San Luis Obispo County public improvement Standards, specifications and drawings.
14. CFC Section 503.4 Obstruction and Control of Fire Apparatus Access - is amended as follows: The Fire Chief and/or their authorized representatives, shall have the power and authority to remove or cause to remove, without notice, any vehicle or object parked or placed in violation of the California Fire Code. The owner of the vehicle or other object removed is responsible for all towing, storage and other charges incurred.
15. CFC Section 503.5 Required Gates or Barricades - is amended as follows: All motorized gates or barricades must have a system disconnect and a clearly understandable manual method of opening. All locks or other security devices must be either a Knox Company product or another similar system as approved by the Cambria CSD Fire Department.
16. CFC Section 505.1 Address Identification - is amended to read as follows: New and existing buildings shall have approved address identification. The address identification shall be legible and placed in a position that is visible from the street or road fronting the property. Address identification characters shall contrast with their back grounds and be reflective material. Address numbers shall be Arabic numbers or alphabetical letters. Numbers shall not be spelled out. Each character shall be a minimum of: 6" inches for residential, 8" inches for commercial, and 10" inches high with a minimum stroke width on ½ inch. Where required by the fire code official, address identification shall be provided in additional approved locations to facilitate emergency response. Where access is by means of a private road and the building address cannot be viewed from the public way, a monument, pole or other approved sign or means shall be used to identify the structure. When required by the fire code official, complexes with multiple buildings may be required to provide directories, premises maps and directional signs. The scale, design and location of directory signs shall be approved by the fire code official and be required to be illuminated.
17. CFC Section 603.4 Portable Un-vented Heaters - is amended as follows: Portable un-vented fuel-fired heating equipment shall be prohibited in all occupancies and in all groups. All flammable and combustible fueled heaters that are not vented to the outside of the building are included in this section.
18. CFC Section 903.2 Automatic Fire Sprinkler Systems, Where Required - is amended as follows: Section 903.2 "Where Required" is amended by deletion of

Sections 903.2 through 903.2.11.3. Section 903.2 is amended by addition thereto to add Table 903.1 – Automatic Fire Sprinkler System Requirements for NEW CONSTRUCTION and Table 903.2 – Automatic Fire Sprinkler System Requirements for EXISTING CONSTRUCTION, which tables are attached hereto and incorporated herein by this reference.

19. CFC Section 903.3.2 Quick Response and Residential Sprinkler locations - is amended as follows: All Group-R residences must have an approved automatic fire sprinkler head(s) installed in all attic or other areas where a forced air unit (FAU) or other open flame or heat producing device is located. An inspector's test valve must also be installed on all Group-R buildings at the point furthest opposite from where the fire sprinkler riser enters the building. Sprinkler heads and inspectors test valve locations are subject to approval by the Cambria CSD Fire Department.
20. CFC Section 907.1 Fire Alarm and Detection Systems General - is amended to read as follows: This section covers the application, installation, performance, and maintenance fire alarm systems and their components in new and existing buildings and structures. All new commercial building shall be installed with fire alarm systems. The requirements of Section 907.2 are applicable to new buildings and structures. The requirements of Section 907.9 are applicable to existing buildings and structures.
21. CFC Section 2306.2.3 Above Ground Tanks Located Outside, Above Grade - is amended as follows: Keep existing sub-sections 1 through 5 and add sub-section 6, as follows:  
6. All above ground liquid motor fuel tanks regardless of class of liquid or size must be permitted and approved by the Fire Chief or their designate.
22. CFC Section 5601.1 Explosives and Fireworks - is amended as follows: The discharge, possession and or storage of both Safe and Sane (California State Fire Marshal Approved) Fireworks as well as all illegal fireworks is prohibited, *except* for professional displays that are permitted and approved by the Fire Chief or their designate, in accordance with Title 19, California Code of Regulations, Chapter 6.
23. Section CFC 5609 is added to Chapter 56, Explosives and Fireworks to read as follows: Seizure of Fireworks. The Fire Chief or their designate shall have the authority to seize, take and remove fireworks stored, sold, offered for sale, used or handled in violation of the provisions of Title 19, California Code of Regulations, Chapter 6 and the California Health and Safety Code, Chapter 9. This shall include Safe and Sane fireworks as well as specified in amended Section 5601.
24. IWUIC Chapter 5 Table 502.1 Fire Hazard Severity: This table is eliminated.
25. IWUIC Chapter 5 Special Building Construction Regulations, Section 505 Class-2 Ignition Resistant Construction (505.2 only) and Section 506 Class-3 Ignition Resistant Construction (506.2 only) - are amended as follows: Roof Covering. Roofs shall have either a Class-A roof covering or a Class-A roof assembly. For roof coverings where the profile allows a space between the roof coverings and roof decking, the space at the eave ends shall be fire-stopped to preclude entry of flames or embers. Partial roof replacements are not allowed.
26. IWUIC Appendix-C (Fire Hazard Severity Form) - is eliminated in its entirety and is replaced as follows: In order to determine the applicable Fire Hazard Severity Class rating for construction within the CCSD the current Cambria CSD Fire

Wildland Fire Risk map will be utilized to determine the requirements for the ignition resistant class rating. When there is a conflict between California State severity zones and CCSD severity zone maps, the more stringent requirement shall be applied.

27. IPMC Section 101.1 Title - is amended by inserting "Cambria Community Services District"
28. IPMC Section 103.1 General - is amended to read as follows: The Cambria Community Services District Fire Department shall be responsible for property maintenance inspection and the Fire Chief or his or her designee shall be known as the code official.
29. IPMC Section 103.2 Appointment - is deleted.
30. IPMC Section 103.5 Fees - is amended to read as follows: Fees for activities and services performed by the Fire Department in carrying out its responsibilities under this code shall be those fees specified in the Cambria Community Services District Fee Schedules for District Services, as adopted by resolution by the Board of Directors.
31. IPMC Section 302.4 Weeds - is amended by inserting "four (4) inches" so that the first sentence reads as follows: Premises and exterior property shall be maintained free from weeds or plant growth in excess of a height of four (4) inches.
32. IPMC Section 304.14 Insect Screens - is amended so that the first sentence reads as follows: Every door, window and other outside opening required for ventilation of habitable rooms, food preparation areas, food service areas or any areas where products to be included or utilized in food for human consumption are processed, manufactured, packaged or stored shall at all times be supplied with approved tightly fitting screens of minimum 16 mesh per inch (16 mesh per 25 mm), and every screen door used for insect control shall have a self-closing device in good working condition.
33. IPMC Section 602.3 Heat Supply - is amended so that the first sentence reads as follows: Every owner and operator of any building who rents, leases or lets one or more dwelling units or sleeping units on terms, either expressed or implied, to furnish heat to the occupants thereof shall at all times supply heat to maintain a minimum temperature of 68°F (20°C) in all habitable rooms, bathrooms and toilet rooms.
34. IPMC Section 602.4 Occupiable Work Spaces – is amended so that the first sentence reads as follows: Indoor occupiable work spaces shall at all times be supplied with heat to maintain a minimum temperature of 65°F (18°C) during the period the spaces are occupied.

#### **Section 4. REPEAL OF CONFLICTING ORDINANCES**

All former ordinances or parts thereof conflicting or inconsistent with the provisions of this Ordinance or the Code or Standards that were previously adopted are hereby repealed.

**Section 5. SEVERABILITY**

If any section, subsection, subdivision, paragraph, sentence, or clause of this Ordinance or any part thereof is for any reason held to be unlawful, such decision shall not affect the validity of the remaining portion of this Ordinance or any part thereof. The Board of Directors hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, or clause thereof, irrespective of the fact that any one or more section, subsection, subdivision, paragraph, sentence, or clause be declared invalid or unconstitutional.

**Section 6. DATE OF EFFECT**

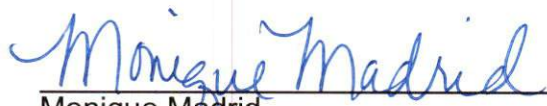
This Ordinance shall take effect and be in force from and after its approval, as provided by law. Within **thirty (30)** days of passage, this Ordinance shall be published one time in a newspaper of general circulation published within the Cambria Community Services District's jurisdictional boundaries, together with the names of said Board Members voting for and against the Ordinance.


On the motion of Director Sanders, seconded by Director Bahringer, and the following roll call vote, to wit:

AYES: 5  
NAYS: 0  
ABSENT: 0

Ordinance No. 01-2017 is hereby adopted

  
\_\_\_\_\_  
Amanda Rice  
President, Board of Directors

ATTEST:  
  
\_\_\_\_\_  
Monique Madrid  
District Clerk

APPROVED AS TO FORM:  
  
\_\_\_\_\_  
Timothy J. Carmel  
District Counsel



# IN THE BOARD OF SUPERVISORS

COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

Tuesday, April 4, 2017

PRESENT: Supervisors Bruce S. Gibson, Adam Hill, Lynn Compton, Debbie Arnold and Chairperson John Peschong

ABSENT: None

## RESOLUTION NO. 2017-77

RESOLUTION RATIFYING THE CAMBRIA COMMUNITY SERVICES DISTRICT APPROVAL OF AN ORDINANCE ADOPTING AND AMENDING THE 2016 CALIFORNIA FIRE CODE, INCLUDING ANNUAL SUPPLEMENTS, STATE AMENDMENTS, AND ERRATA.

The following resolution is hereby offered and read:

WHEREAS, on February 23, 2017 the Board of Directors of the Cambria Community Services District approved Ordinance 01-2017 adopting and amending the 2016 edition of the California Fire Code; and

WHEREAS, the Ordinance will apply to the area within the boundaries of the Cambria Community Services District which lies entirely within the County of San Luis Obispo; and

WHEREAS, the Board of Directors of the Cambria Community Services District has transmitted its adopted Ordinance and findings to the County of San Luis Obispo in accordance with California Health and Safety Code sections 13869.7, 17958.7, and 18941.5; and

WHEREAS, the Ordinance adopted by the Cambria Community Services District cannot take effect until the County of San Luis Obispo ratifies, modifies or denies the Ordinance and files a copy of the findings of the district together with the adopted Ordinance with the California Building Standards Commission; and

WHEREAS, the Ordinance has been reviewed by the Chief Building Official and the County Fire Chief and letters of comment have been submitted to the Board of Supervisors; and

WHEREAS, the Board of Supervisors finds that ratification of the Ordinance is necessary to protect lives, health and property, and the community and environment generally;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED, that the Board of Supervisors of the County of San Luis Obispo, State of California, ratifies the Cambria

Community Services District Ordinance 01-2017 adopting and amending the 2016 California Fire Code, including annual supplements, State amendments, and errata, and directs staff to transmit the necessary information, including the letters of comment from the County Fire Department and the Chief Building Official, to the California Building Standards Commission.

Upon motion of Supervisor Hill, and seconded by Supervisor Compton, and on the following roll call vote, to-wit:

AYES: Supervisors Hill, Compton, Gibson, Arnold and Chairperson Peschong

NOES: None

ABSENT: None

ABSTAINING: None

The foregoing resolution is hereby adopted:

John Peschong  
Chairperson of the Board of Supervisors

ATTEST:

Tommy Gong  
Clerk of the Board of Supervisors

By: Sandy Currens  
Deputy Clerk

APPROVED AS TO FORM AND LEGAL EFFECT

RITA L. NEAL  
County Counsel

By: /s/Nina Negranti  
Chief Deputy County Counsel

Dated: March 6, 2017

STATE OF CALIFORNIA	)	ss.
COUNTY OF SAN LUIS OBISPO)		
I, <b>TOMMY GONG</b> , County Clerk of the above entitled County, and Ex-Officio Clerk of the Board of Supervisors thereof, do hereby certify the foregoing to be a full, true and correct copy of an order entered in the minutes of said Board of Supervisors, and now remaining of record in my office.		
Witness, my hand and seal of said Board of Supervisors on April 7, 2017.		
<b>TOMMY GONG</b> , County Clerk and Ex-Officio Clerk of the Board of Supervisors		
By: <u>Sandy Currens</u>	Deputy Clerk	

## CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **8.B.**

FROM: Jerry Gruber, General Manager

-----

Meeting Date: May 25, 2017      Subject:      DISCUSSION AND CONSIDERATION OF  
 THE PURCHASE OF A TRUCK FOR THE  
 WATER DEPARTMENT AND OF APPROVAL  
 OF RESOLUTION 22-2017 TO FINANCE THE  
 PURCHASE

**RECOMMENDATIONS:**

Staff recommends that the Board of Directors:

- Approve the purchase of a 2017 Ford F-250 from Mullahey Ford in Arroyo Grande at a cost of \$35,264.42 and authorize the General Manager to enter into an agreement with Mullahey Ford for the purchase of the truck..
- Approve attached Resolution 22-2017, authorizing the execution and delivery of lease/purchase agreement with Ford Motor Credit Company to finance the purchase over four years at an annual interest rate of 4.95% and authorizing and directing certain actions in connection with the acquisition of the truck.

**FISCAL IMPACT:**

The lease/purchase agreement with Ford Motor Credit Company is for four years with an annual interest rate of 4.95%. The annual payments will be \$9,611.48.

The Water Department budget for the current fiscal year (FY 16/17) includes \$3,147 to cover the payments for May and June of this fiscal year. The actual cost absorbed this year on the \$9,611 payment will be \$1,602, so no further budget action is required for this fiscal year. \$9,611 will be included in the Water Department budget for the next four years to finance the purchase of the truck.

**DISCUSSION:**

The current Water Department truck, used by the Water Supervisor, is a 2003 Ford F-350 4x4 with a utility bed and 143,544 miles on the odometer. It is vital to Water Department operations, because it is the only four wheel drive truck in the Department and a four wheel drive vehicle is required to traverse the well fields and Fiscalini Tank area in rainy months. It is also the only one-ton rated truck in the Department, so it is also the go-to vehicle for carrying heavier loads. The overall condition of the body and interior is good for a fourteen year old work truck; however, the engine is in bad shape. The heads are warped, which is causing a significant oil leak. The alternator and both batteries also need to be replaced. The batteries need to be charged about 45 minutes each morning before the truck will start, but staff has deferred replacement in anticipation of the purchase of a new truck.

In accordance with the District purchasing policy, three bids (attached) were obtained for the new truck with the following results:

Dealership:	Purchase Price
Mullahey Ford	\$35,264
Rancho Grande Motors	\$38,093
Perry Ford	\$42,548

Attachments:

- Resolution 22-2017 Authorizing the Execution and Delivery of a Lease/Purchase Agreement and Authorizing and Directing Certain Actions in Connection with the Acquisition of a Utility Truck for the Water Department
- Mullahey Ford Bid Quote dated 3/23/17
- Rancho Grande Motors Quote dated 3/28/17
- Perry Ford Quote dated 3/24/17

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

UNANIMOUS:\_\_\_ RICE\_\_\_ SANDERS\_\_\_ THOMPSON\_\_\_BAHRINGER \_\_\_FARMER

RESOLUTION NO. 22-2017  
MAY 25, 2017

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CAMBRIA COMMUNITY SERVICES DISTRICT  
AUTHORIZING THE EXECUTION AND DELIVERY OF A LEASE/PURCHASE AGREEMENT  
AND AUTHORIZING AND DIRECTING CERTAIN ACTIONS IN CONNECTION  
WITH THE ACQUISITION OF A UTILITY TRUCK FOR THE WATER DEPARTMENT

WHEREAS, the Cambria Community Services District (the "CCSD") is a community services district duly organized and existing under and pursuant to the laws of the State of California; and

WHEREAS, the CCSD desires to obtain financing in the approximate amount of \$35,264 for the acquisition of a utility truck (the "Property"); and

WHEREAS, Ford Motor Credit Company (the "Lender") has proposed a cost effective four-year lease/purchase financing arrangement at an annual interest rate of 4.95%.

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

SECTION 1. Lease/Purchase Agreement. The General Manager is hereby authorized to enter into a Lease/Purchase Finance Agreement (the "Lease/Purchase Agreement") with the Lender to finance the purchase of the Property, subject to approval as to form by the CCSD's legal counsel.

SECTION 2. Attestations. The District Clerk or other appropriate officer of the CCSD is hereby authorized and directed to attest the signature of the General Manager, and to affix and attest the seal of the CCSD, as may be required or appropriate in connection with the execution and delivery of the Lease/Purchase Agreement.

SECTION 3. Other Actions. The General Manager and other officers of the CCSD are each hereby authorized and directed, jointly and severally, to take any and all actions and to execute and deliver any and all documents, agreements and certificates which they may deem necessary or advisable in order to carry out, give effect to and comply with the terms of this Resolution and the Lease/Purchase Agreement. Such actions are hereby ratified, confirmed and approved.

SECTION 4. Qualified Tax-Exempt Obligations. The Lease/Purchase Agreement is hereby designated as a "qualified tax-exempt obligation" within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the "Code"). The CCSD, together with all subordinate entities of the CCSD, do not reasonably expect to issue during the calendar year in which the Lease/Purchase Agreement is issued more than \$10,000,000 of obligation which could be designated as "qualified tax-exempt obligations" under Section 265(b) of the Code.

SECTION 5. Reimbursement of Prior Expenditures. The CCSD declares its official intent to be reimbursed from the proceeds of the Lease/Purchase Agreement approved hereby for a

maximum principal amount of \$35,264.42 of Property expenditures occurring no earlier than sixty days prior to the adoption of this Resolution. All reimbursed expenditures will be capital expenditures as defined in Section 1.150-1(b) of the Federal Income Tax Regulations.

SECTION 6. Effect. This Resolution shall take effect immediately upon its passage.

PASSED, APPROVED AND ADOPTED this 25<sup>th</sup> day of May, 2017 by the following vote:

AYES:

NAYS:

ABSTENTIONS:

ABSENT:

---

Amanda Rice, President  
Board of Directors

ATTEST:

APPROVED AS TO FORM:

---

Monique Madrid  
District Clerk

---

Timothy J. Carmel  
District Counsel

# MULLAHEY FORD

330 Traffic Way  
 Arroyo Grande, CA 93420  
 Phone: 805-459-2863  
 Fax: 805-462-1019  
 cmccarren@charter.net

# Bid Quote

Date March 23, 2017  
 Cambria Community Svs Dist

Attn: Jason Buhl

DESCRIPTION	T	AMOUNT
F2B 2017 Ford F250 Regular Cab 4x4 137" WB	T	\$ 25,135.00
Z1 Oxford White		
AS Vinyl 40/20/40 Front Seat		
600A Equipment Group XL Trim		
Includes 6.2L V8 Engine		
Air Conditioner		
AM/FM/CD/CLK		
Tilt Steering Wheel		
Black Rubber Floor		
10000 # GVWR PKG		
Telescoping Mirrors Manual		
Trailer Tow Package		
90L Power Group ( Power Windows, Door Locks and Mirrors)		\$ 841.00
52B Trailer Brake Controller		\$ 249.00
X3E Limited Slip Rear Axle		\$ 359.00
Royal Service Body Model # 33-V0-98		\$ 6,106.00
Attached Service Body Specifications		
		\$ 32,689.00
<div style="border: 1px solid black; padding: 5px; display: inline-block;">                     If you need any further information, please contact                      Charlie McCarren at 805-459-2863  <b>Thank you for your business!</b> </div>		
	<b>SUBTOTAL</b>	\$ 32,689.00
	<b>DOC FEE</b>	\$ 80.00
	<b>7.5% SALES TAX</b>	\$ 2,457.67
	<b>E-FILE</b>	\$ 29.00
	<b>TIRE TAX</b>	\$ 8.75
	<b>TOTAL</b>	\$ 35,264.42



Cambria Csd  
2016 GMC Sierra 2500 Reg Cab 4Wd  
Salesperson: Rod Idler  
3/28/2017 10:03 AM

Incentive programs and rebates are estimates, subject to change and verification. Tax Profile: 7.25% Tax

### Cash Deal Structure

Market Value	45,945.00
Discount Savings	-11,093.00
Vehicle Price	34,852.00
Document Prep Fee	80.00
License / Title	355.00
Tire/Battery/VTR Fee	8.75
Other Fee	265.00
Sales Tax	2,532.57

Due On Delivery	38,093.32
-----------------	-----------

Tax: 7.25% TAX	7.25 %
----------------	--------



377

# PERRY



Jeep

## SAN LUIS OBISPO

FAX COVER SHEET  
FAX NUMBER: (805) 544-7548  
OFFICE NUMBER: (805) 544-5200

DATE: 3/24/17 COMPANY: CAMBRIA COMMUNITY SERVICE

ATTENTION: JASON

PAGES TO FOLLOW (EXCLUDING COVER SHEET): 2

**Harvey Green**

PERRY FORD LINCOLN MERCURY JEEP

PLEASE CALL WITH ANY QUESTIONS @ (805) 544-5200

NOTES:

HEARS THE QUOTE YOU REQUESTED

THANKS 

# Perry Ford

San Luis Obispo

Quote

TO: cambria community service dist Date: 3/24/2017

Attn: jason

We are pleased to submit a quote on the following:

2017	Ford	f250 4x4	regular cab	8ft scelzi low pro utility body
Year	Make	Model	Trim	fork lift overhead rack
		6.2l v/8	auto	
		Engine	Transmission	

PLEASE SEE EQUIPMENT LIST

COST	39,672
TAX	2876.22
LICENSE	0 e plate
SUBTOTAL	42,548
REBATE	0
rebate	0
REBATE	0
TOTAL	42,548.22

Doc fee: \$0.00  
 tax rate 7.25%

Vehicles out of stock – subject to availability. Prices subject to change by manufacture prior to ordering.  
 Thank you for the opportunity to submit this quote and we hope we may be of service to you in the future.

**HARVEY GREEN**  
 Harvey Green, Commercial & Lease Manager

3/24/2017  
 Date

Cell: 805.234.7211 12200 Los Osos Valley Rd.	Email: HarveyGreen@Charter.net San Luis Obispo, CA 93405-7222	Direct Fax: 805.544.7548 805-544-5200
---	--	--

Print window sticker



Disclaimer: This window sticker is only representative of the information contained on an actual window sticker, and may or may not match the actual window sticker on the vehicle itself. Please see your retailer for further information.

**Vehicle Description**

**F-SERIES** 2017 F250 4X4 SD R/C  
**SD** 6.2L EFI V-8 ENGINE  
 6 SPEED AUTOMATIC TRANS G

VIN 1FTBF2B6XHE C90282

**Exterior**  
 OXFORD WHITE  
**Interior**  
 MEDIUM EARTH GRAY40/20/40 CLOTH SEAT

**Standard Equipment INCLUDED AT NO EXTRA CHARGE**

**EXTERIOR**

- . BUMPERS - CHROME
- . LOCKING REMOVABLE TAILGATE
- . PICKUP BOX, TIE DOWN HOOKS
- . REAR PRIVACY GLASS
- . NA W/BOX DLT
- . TRAILER SWAY CONTROL

**INTERIOR**

- . AIR COND, MANUAL FRONT
- . CRUISE CONTROL
- . PARTICULATE AIR FILTER
- . TILT/TELESCOPE STR COLUMN

**FUNCTIONAL**

- . BRAKING SYSTEM
- . JEWEL EFFECT HEADLAMPS
- . MONO BEAM COIL SPRING FRT
- . MYKEY
- . TRAILER BRAKE CONTROLLER

**SAFETY/SECURITY**

- . AIRBAGS - SAFETY CANOPY
- . PERIMETER ALARM
- . 3YR/36,000 BUMPER / BUMPER
- . 5YR/60,000 ROADSIDE ASSIST

- . BOXLINK™
- . GRILLE - 2-BAR, CHROME
- . W/LIFT ASST-NA W/BOX DLT
- . NA W/BOX DLT
- . SPARE TIRE AND WHEEL LOCK
- . TOW HOOKS
- . 1TOUCH UP/DOWN DR/PASS WIN
- . CLOTH SUN VISORS
- . OUTSIDE TEMP DISPLAY
- . POWER LOCKS AND WINDOWS
- . 4-WHEEL ANTI-LOCK DISC
- . HILL START ASSIST
- . MANUAL LOCKING HUBS
- . SUSPENSION W/STAB BAR
- . REMOTE KEYLESS ENTRY
- . ADVANCETRAC WITH RSC
- . DRIVER/PASSENGER AIR BAGS
- . SOS POST CRASH ALERT SYS

**WARRANTY**

- . 5YR/60,000 POWERTRAIN

**Price Information**  
**STANDARD VEHICLE**  
**PRICE**

**MSRP**  
**\$39,540**

**Optional Equipment**

- 2017 MODEL YEAR
- OXFORD WHITE
- MEDIUM EARTH GRAY
- PREFERRED EQUIPMENT
- PKG.603A
- .XLT TRIM
- .TRAILER TOWING PACKAGE
- .AM/FM STEREO CD/CLK
- .6.2L EFI V-8 ENGINE
- 6 SPEED AUTOMATIC TRANS G
- LT275/70R18E OWL ALL TERRAIN 250
- 3.73 ELECTRONIC LOCKING AXLE 390
- JOB #1 ORDER
- XLT VALUE PACKAGE 1,460
- .FOG LAMPS
- .ADJUSTABLE GAS/BRAKE PEDAL
- .REVERSE VEHICLE AID SENSOR
- FX4 OFF-ROAD PACKAGE 295
- .SKID PLATES
- 10000# GVWR PACKAGE
- ELECTRONIC SHIFT ON THE FLY 185
- 50 STATE EMISSIONS
- SPARE TIRE AND WHEEL
- ROOF CLEARANCE LIGHTS 95
- JACK
- EXTRA EXTRA HEAVY DUTY 85
- ALTRNTR

TOTAL VEHICLE & OPTIONS 42,300  
 DESTINATION & DELIVERY 1,295

**TOTAL MSRP \$43,595**

+ 8' Scelzi UTILITY BODY

Disclaimer: Option pricing will be blank for any item that is priced as 0 or "No Charge".



**CITY MPG**  
 0  
**HIGHWAY MPG**  
 0

Estimated Annual Fuel Cost: \$

**Vehicle Engine Information**

Actual mileage will vary with options, driving conditions, driving habits and vehicle's condition. Results reported to EPA indicate that the majority of vehicles with these estimates will achieve between \_ and \_ mpg in the city and between \_ and \_ mpg on the highway. For Comparison Shopping all vehicles classified as have been issued mileage ratings from \_ to \_ mpg city and \_ to \_ mpg highway.



Ford Extended Service Plan is the ONLY service contract backed by Ford and honored by the Ford and Lincoln dealers. Ask your dealer for prices and additional details or see our website at [www.Ford-ESP.com](http://www.Ford-ESP.com).

## CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **8.C.**

FROM: Jerry Gruber, General Manager

-----  
Meeting Date: May 25, 2017Subject: DISCUSSION AND CONSIDERATION  
TO ADOPT RESOLUTION 18-2017  
REGARDING WATER CONSERVATION  
MEASURES AND RESTRICTIONS  
ON THE USE OF POTABLE WATER  
FOR THE STAGE 2 WATER SHORTAGE  
EMERGENCY CONDITION**RECOMMENDATIONS:**

Staff recommends that the Board of Directors discuss and consider adoption of Resolution 18-2017 regarding water conservation measures and restrictions on the use of potable water for the Stage 2 Water Shortage Emergency condition.

**FISCAL IMPACT:**

Staff has not identified any fiscal impacts associated with the Stage 2 Water Shortage Emergency condition.

**DISCUSSION:**

At its March 23, 2017 Board meeting, the Board of Directors took action to lift the previously adopted Stage 3 Water Shortage Emergency condition, and impose a Stage 2 Water Shortage Emergency condition. The Board's discussion and subsequent action reflects that it did not want to impose the residential and commercial Maximum Water Use Allotments or Surcharges (penalties) contained in CCSD Municipal Code Appendix 4.12B.

As was explained in the staff report for the March meeting, the provisions for Stages 1, 2 and 3 water shortage emergencies are found in Chapter 4.12 of the CCSD Municipal Code. Those provisions have not technically been the basis for declaring water shortage emergencies in Cambria, since Chapter 4.12 and its provisions are based upon using an outdated water supply and demand model. Instead, the District has used provisions in State Law (Water Code Sections 350 et. seq. and Water Code Sections 375 et. seq.) to implement restrictions during water shortage emergencies. Use of "Stage 3" in the most recent Water Shortage Emergency was based upon the fact that Stage 3 denotes the most serious water supply condition warranting the imposition of severe restrictions and regulations. Likewise, a Stage 2 Water Shortage Emergency will, in effect, denote continuing concerns regarding the CCSD's fragile water supply situation.

Based upon the Board's discussion and action at the March meeting, only the following provisions in Appendix 4.12B are to apply:

B. Water Use Restrictions. Only native plants or drought tolerant landscaping may be installed when a water shortage condition has been declared and the Stage 2 water conservation program is in effect.

D. Public Information. The general manager shall provide notice to all water customers regarding the board of director's declaration of a water shortage condition and activation of the Stage 2 water conservation program. Such notice shall be mailed within fourteen (14) days of the board's action. The general manager is authorized and directed to pursue a vigorous public information program about water supply conditions and the need to reduce water consumption. This shall be by announcements in local newspapers and other news media, by mailings to customers, by handouts and by such other means deemed appropriate by the general manager.

In addition, the provisions contained in CCSD Municipal Code Chapter 4.08 relating to Waste of Water, also will apply, which include the following uses of water constituting "waste" as used in that chapter. It might be noted that these restrictions are in addition to, and in many instances stricter than, those adopted by the State Water Resources Control Board (Title 23 California Code of Regulations Section 864):

1. The watering of grass, lawns, ground-cover, shrubbery, open ground, crops and trees herein after collectively called "landscape or other irrigation," in a manner or to an extent which allows excess water to run-off the area being watered. Every water user is deemed to have under his or her control at all times his or her water distribution lines and facilities and to know the manner and extent of his or her water use and excess run-off;
2. The watering of grass, lawns, ground-cover, shrubbery, open ground, crops or trees or other irrigation within any portion of the district in violation of the following schedule and procedures:
  - a. Watering shall be accomplished with a person in attendance;
  - b. Watering shall not take place between the hours of ten a.m. and six p.m.; and
  - c. Watering shall be limited to the amount of water necessary to maintain landscaping.
3. The washing of sidewalks, walkways, driveways, parking lots, windows, buildings and all other hard-surfaced areas by direct hosing;
4. The escape of water through breaks or leaks within the water user's plumbing or distribution system for any substantial period of time within which such break or leak should reasonably have been discovered and corrected. Water must be shut off within two hours after the water user discovers such leak or break, or receives

notice from the district of such leak or break, whichever occurs first. Such leak or break shall be corrected within an additional six hours;

- 5. The serving of water to customers by any eating establishment except when specifically requested;
- 6. Except as approved in advance in writing by the general manager of the district, the use of water by governmental entities or agencies for: (1) routine water system flushing for normal maintenance, (2) routine sewer system flushing for normal maintenance, and (3) fire personnel training;
- 7. Washing vehicles by use of an unrestrained hose. Use of a bucket for washing a vehicle and rinsing with a hose with a shutoff at the point of release is permitted subject to non-wasteful applications. Vehicle is defined as any mechanized form of transportation including, but not limited to, passenger cars, trucks, recreational vehicles (RVs), campers, all terrain vehicles (ATVs), motorcycles, boats, jet skis, and off-road vehicles;
- 8. Use of potable water from the district's water supply system for compacting or dust control purposes;
- 9. Using unmetered water from any fire hydrant, except as required for fire suppression;
- 10. It is unlawful for any consumer to remove, replace, alter or damage any water meter or components thereof.

The attached Resolution 18-2017 has been prepared for Board consideration, in order to formally document the Stage 2 Water Shortage Emergency water conservation measures and restrictions on the use of potable water

Attachments: Resolution 18-2017

---

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

UNANIMOUS \_\_\_RICE \_\_\_SANDERS \_\_\_THOMPSON: \_\_\_BAHRINGER \_\_\_FARMER

RESOLUTION NO. 18-2017  
May 25, 2017

A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CAMBRIA COMMUNITY SERVICES DISTRICT  
REGARDING CONSERVATION MEASURES AND  
RESTRICTIONS ON THE USE OF POTABLE WATER FOR  
THE STAGE 2 WATER SHORTAGE EMERGENCY CONDITION

WHEREAS, the Board of Directors of the Cambria Community Services District (“CCSD”) has declared a Water Code Section 350 Water Shortage Emergency; and

WHEREAS, pursuant to Water Code Section 353, the Board of Directors may adopt such regulations and restrictions on the delivery of water which will conserve the water supply for the greatest public benefit; and

WHEREAS, based upon determinations related to the condition of the CCSD’s water supply, on September 20, 2013 the Board of Directors, after holding a duly noticed public hearing, adopted Resolution 37-2013 approving enhanced water conservation measures and restrictions on the use of potable water; and

WHEREAS, after holding a duly noticed public hearing on January 30, 2014, the Board of Directors declared a Stage 3 Water Shortage Emergency condition and adopted enhanced water conservation measures and restrictions on the use of potable water, which restrictions were subsequently modified by the Board of Directors as the severe drought worsened; and

WHEREAS, the declaration of a Stage 3 Water Shortage Emergency condition was adopted based upon concerns that the domestic water supply for the Cambria Community Services District could be inadequate for domestic, sanitation and fire protection purposes, based upon the continued lack of precipitation and the water levels in the aquifers that provide the water supply for the community; and

WHEREAS, the weather pattern in Cambria has significantly shifted and persistent atmospheric rivers have been deluging the Central Coast with heavy rainfall and Cambria has received above average rainfall; and

WHEREAS, at its March 23, 2017 Board meeting, the Board of Directors took action to lift the previously adopted Stage 3 Water Shortage Emergency condition, and imposed a Stage 2 Water Shortage Emergency condition in order to denote continuing concerns regarding the CCSD’s fragile water supply situation, subject to not imposing the residential and commercial Maximum Water Use Allotments or Surcharges (penalties) contained in CCSD Municipal Code Appendix 4.12B; and

WHEREAS, the restrictions on use of water contained in CCSD Municipal Code Chapter 4.08 relating to Waste of Water shall continue to apply to water use in Cambria, which restrictions are in addition to, and in many instances stricter than, those adopted by the State Water Resources Control Board (Title 23 California Code of Regulations Section 864).

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

1. Resolution No. 04-2016, entitled “A Resolution of the Board of Directors of the Cambria Community Services District Amending Revised Enhanced Water Conservation Measures, Restrictions on the Use of Potable Water, and Maximum Water Allotments” is hereby amended and replaced by this Resolution. The provisions of the Stage 2 Water Conservation Program—Water Shortage Condition, Sections B and D contained in CCSD Municipal Code Appendix 4.12B shall apply within the jurisdictional boundaries of the Cambria Community Services District until rescinded or modified by the Board of Directors. The provisions of Sections A, C, E and F contained in CCSD Municipal Code Appendix 4.12B shall not apply.
2. All other CCSD water conservation rules, regulations, restrictions, and definitions, including but not limited to those contained in CCSD Municipal Code Chapter 4.08 relating to Waste of Water, shall continue to apply within the jurisdictional boundaries of the Cambria Community Services District and remain in full force and effect.

PASSED AND ADOPTED THIS 25<sup>th</sup> day of May, 2017.

---

Amanda Rice  
 President, Board of Directors

ATTEST:

APPROVED AS TO FORM:

---

Monique Madrid  
 District Clerk

---

Timothy J. Carmel  
 District Counsel



## CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO.

**8.D.**FROM: Jerry Gruber, General Manager  
Patrick O'Reilly, Finance Manager

Meeting Date: May 25, 2017

Subject: DISCUSSION AND CONSIDERATION  
OF REVISED PRELIMINARY BUDGET  
FOR FISCAL YEAR 2017/2018**RECOMMENDATIONS**

- Receive a staff presentation on the revised Preliminary Budget for Fiscal Year 2017/2018.
- Receive public input.
- Discuss and consider the revised Preliminary Budget for Fiscal Year 2017/2018 and provide direction to staff.

**FISCAL IMPACT**

The Fiscal Year 2017/2018 Budget being presented would authorize total Revenue Projections, Expenditure Authorities, and changes to the Water, Wastewater, and General Fund Balances as follows:

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FY 2017/ 2018 PRELIMINARY BUDGET**

**SUMMARY OF ALL FUNDS**

<u>GENERAL FUND</u>			<i>CHANGE TO</i>
	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>FUND BALANCE</u>
<u>DEPARTMENTS:</u>			
FIRE	2,285,755	2,285,755	(0)
FACILITIES & RESOURCES	638,900	638,901	(1)
PARK & RECREATION	361,291	361,291	(0)
ADMINISTRATION	1,844,604	1,844,604	0
<b>TOTAL GF</b>	<b>5,130,549</b>	<b>5,130,550</b>	<b>(1)</b>
<u>WASTEWATER FUND</u>			
	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>FUND BALANCE</u>
<b>TOTAL WW</b>	<b>2,105,928</b>	<b>2,105,929</b>	<b>(0)</b>
<u>WATER FUND</u>			
	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>FUND BALANCE</u>
<u>DEPARTMENTS:</u>			
OPERATIONS	2,698,860	2,518,565	180,295
SWF CAP COST REC	896,326	961,852	(65,526)
SWF OPERATIONS	-	-	0
<b>TOTAL WATER FUND</b>	<b>3,595,187</b>	<b>3,480,417</b>	<b>114,769</b>

**DISCUSSION:**

Attached is the revised preliminary Fiscal Year 2017/2018 CCSD Budget for review and consideration. Budget details for each area are provided on Attachments A through H.

Property Tax Revenue is allocated to the operational areas of the General Fund which include the Fire, Facility & Resources and Park & Recreation Departments.

The net cost to operate the Administrative Department has been fully allocated to other departments in the General Fund and to the Water and Wastewater Funds as discussed in Attachment I.

After giving careful consideration to the current level of staffing and mission critical duties and the associated demands on staff, the General Manager has prepared an amended Classification Plan and Organizational Chart.

In order to provide an appropriate level of responsibility, and the corresponding salary range, the General Manager met with several members of the Management Team and received their input and guidance in order to prepare an amended Classification Plan. During the various meetings, the General Manager reviewed the needs of the organization. In addition to various duties, consideration was also given to the various cost factors associated with employees, such as the cost of recruitment, training, and retention. The amended plan includes adding a position to the Sustainable Water Facility (SWF) which was approved by the Board at the April 27, 2017 meeting. There are also several changes to the Administrative Department positions. The SWF reporting is a critical component of the District's operations and requires the assignment of a higher level of tasks. Therefore the previous position of Administrative Technician II is being elevated to an Administrative Technician IV. Additionally, the Finance Manager has asked to have certain duties transferred to some of his staff members. This will allow for his time to be freed up to work on more critical work demands. The Utility Billing Clerk will take on Customer Service and Supervisor duties, requiring an elevation from an Administrative Technician II to an Administrative Technician III. The Customer Service/Accounts Receivable Administrative Technician will be taking on additional duties of Accounts Payable, also requiring an elevation from an Administrative Technician I to an Administrative Technician II. Finally, the duties associated with the Confidential Administrative Assistant have also been reviewed. This position has taken on responsibilities which were not anticipated and carries the designation of "Confidential." Acknowledging the level of responsibility for this position as equal to that of the Administrative Technician IV requires an elevation in salary range from the equivalent of less than an Administrative Technician II to the same level as an Administrative Technician IV.

The District currently has no provision for vehicle replacement. Since interest rates have been fairly low in recent years, staff has opted to borrow funds to purchase vehicles on a "pay as you go" basis. An alternative to that practice is to establish a vehicle replacement fund to accumulate adequate cash to pay cash for vehicles as required. Staff is developing a list of vehicles for analysis, which will be provided as a supplemental item for the budget discussion.

The preliminary budget for Fiscal Year 2017/18 does not include any funds with deficit budgets; however, the Board has approved a loan from the General Fund to the Wastewater Fund for \$466,777. The Board will need to provide guidance as to whether that loan should bear interest and how it should be repaid.

The attached preliminary budget has the following columns:

- ACCT#: General Ledger Account Number;
- Account Description;
- FY 16/17 APPROVED BUDGET: this is the budget as amended at the Board meeting in March 2017;
- ACTUAL THROUGH 4/30/2017: Actual Expenditures for Fiscal Year 2016/17 through April 30, 2017;
- PRELIMINARY BUDGET FY 17/18: this is the budget being proposed by staff; and
- FY 17/18 CHANGE: The difference between the Preliminary Budget and the Fiscal Year 2016/17 Budget.

Each budget also has notes attached at the end where significant aspects of the budget are discussed.

**General Fund Analysis.** The preliminary budget for the General Fund is balanced with expenditures equaling revenues as shown below.

<u>GENERAL FUND</u>	<u>CHANGE TO</u>		
	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>FUND BALANCE</u>
<u>DEPARTMENTS:</u>			
FIRE	2,285,755	2,285,755	(0)
FACILITIES & RESOURC	638,900	638,901	(1)
PARK & RECREATION	361,291	361,291	(0)
ADMINISTRATION	1,844,604	1,844,604	0
<b>TOTAL GF</b>	<b>5,130,549</b>	<b>5,130,550</b>	<b>(1)</b>

**Fire Department.** The Fire Department budget is balanced. The new method of allocating property taxes this year resulted in an increase of \$226,558 in property taxes in the Fire Department. However, the fact that property taxes are no longer allocated to the Administration Department means that there are more administrative costs that must be recovered. The new method of allocating Administrative Department costs has increased the cost allocations absorbed by the Fire Department by \$106,519.

The budget for the Fire Department includes 3 firefighters hired under the SAFER Grant Program. The SAFER Grant term ends after February 2018, so only \$117,614 in grant revenue is anticipated. That revenue will only partially recover the total cost of the program, which will be \$163,430 for the year.

This budget also includes a grant for \$75,800 for personal protective equipment. The District has applied for the grant but has not yet received notification if the grant has been approved.

A new first out fire truck was purchased last year for delivery this year. The purchase is being financed by Muni Finance Corporation and the first annual payment for \$134,340 will be due upon delivery of the truck. That payment is included in the budget for this fiscal year.

**Facilities and Resources Department.** The Facilities & Resources Department budget is balanced. The new method of allocating property taxes this year resulted in an increase of \$28,856 in property taxes in the department; however, the fact that property taxes are no longer allocated to the Administration Department means that there are more administrative costs that

must be recovered. The new method of allocating Administrative Department costs has increased the cost allocations absorbed by the department by \$10,812.

**Parks and Recreation Department.** The Parks & Recreation Department budget is balanced and provides adequate funds to finish the first phase of infrastructure improvements planned for the East Ranch Park, including grading, drainage, removal of the Phillips house and installation of the fence for the dog park.

The new method of allocating property taxes this year resulted in an increase of \$88,899 in property taxes in the Parks & Recreation department; however, the fact that property taxes are no longer allocated to the Administration Department means that there are more administrative costs that must be recovered. The new method of allocating Administrative Department costs has increased the cost allocations absorbed by the department by \$33,424.

**Administration Department.** Two major acquisitions are being proposed in the Administration Department this year. This budget includes the purchase of a new District Administration building at a total cost of \$797,535, to be financed over fifteen years at an annual cost of \$70,732. The District currently pays \$41,000 per year for office rent.

New administration/finance software is being proposed for \$175,000, to be financed over ten years at an annual cost of \$17,500.

A proposal to purchase a co-generation plant to process wood debris has not been included in this budget. If that purchase is pursued, a co-pay of approximately \$169,000 in cash is anticipated.

The new method of allocating property taxes this year resulted in a decrease of \$374,625 in property taxes in the Administration Department. The fact that property taxes are no longer allocated to the Administration Department means that there are more administrative costs that must be recovered and the cost recovered this year increased by \$502,079.

**Wastewater Fund Analysis.** On March 1, 2017, the District implemented increased water and wastewater rates, which were adopted as part of the Proposition 218 process in 2015. The increases are designed to eliminate operating deficits in those funds. The new rates are reflected as a four percent increase in budgeted revenues for the Wastewater Fund.

Despite increases in sales revenue, total budgeted revenues in the Wastewater Fund have decreased by \$397,772 because no loans are currently included in the budget. It should be noted that the current budget will be balanced, with expenditures equaling revenues, as opposed to the budget for last year which carried a deficit of \$189,370.

Total budgeted operating expenditures are \$609,937 less than last year, primarily because no capital projects have been budgeted this year. All unknown emergency repairs have been removed from individual maintenance and repair accounts and consolidated in a Contingency account (GL 12 6036T 12).

The new method of allocating Administrative Department costs this year has increased the cost allocations absorbed by the Wastewater Fund by \$22,796.

**Water Fund: Operations Department Analysis.** On March 1, 2017, the District implemented increased water and wastewater rates, which were adopted as part of the Proposition 218 process in 2015. The increases are designed to eliminate operating deficits in those funds. The new rates are reflected in the budgeted revenues for those funds.

All unknown emergency repairs have been removed from individual maintenance and repair accounts and consolidated in a Contingency Account (GL 11 6036 11).

The budget for Fiscal Year 2017/18 has a surplus of \$180,295 which partially offsets the operating loss of \$413,930 from the previous year. This budget includes only \$50,000 in capital projects, which is earmarked for repairing the Stuart Street Water Tank until grants or low interest state loans can be obtained to replace the tank.

This budget also includes \$39,000 for resource conservation efforts.

**Sustainable Water Facility Analysis.** There are three budgets for the Sustainable Water Facility (SWF).

The first SWF budget is the **Capital Cost Recovery Budget**. All revenues from the monthly SWF fixed charges and the monthly SWF usage charges are included in this budget. The funds are dedicated to pay for debt service on the original loan of \$8,939,000 and to pay for maintenance of the SWF when it is not operating. The preliminary budget was developed assuming the SWF will not be operational during the fiscal year due to the heavy rainfall already received. The preliminary budget projects revenues of \$896,326 and expenditures of \$961,852, resulting in a deficit of \$65,526 for the year.

The second SWF budget is the **Operations Budget**. The additional operating revenues, which are charged when the plant is operating, are included in this budget. All costs associated with operating the plant are also included in the budget. Since the plant will not be operated this fiscal year, there is no Operations Budget.

The third SWF budget is the **Capital Projects Budget for the Sustainable Water Facility** (San Simeon Creek Project). This is a continuation of the budget approved last fiscal year with only two changes being proposed. The first is to delete \$105,000 for Task Order #8 on page 1 under CDM Smith Task Orders. That task order is already correctly budgeted on page 2 under Regular Coastal Development Permit. The second change is to add four hardware/software items on page 1 under 'SWF Expenditures: Other' for equipment needed for reporting purposes.

The budgets for the SWF do not include the costs of Administration Department support for SWF operations. All of those costs are presently included in the Water Department Operations budget. Staff will need direction from the Board about when to start including the Admin costs to support the SWF into one or more of the SWF budgets.

#### **CONCLUSION:**

Because of the Federal SAFER grant the District received, the CCSD Fire Department has operated in a safer and more effective mode with four firefighters manning the engine at all times. The Fire Ad Hoc Committee may be recommending that the Board, as a future agenda item, consider a parcel tax to pay for additional permanent firefighting staff after the SAFER grant expires.

As an additional source of revenue, the Budget Committee recommends investigating the possibility of charging commercial water and wastewater rates to units classified as vacation rentals. Staff will research and provide further information concerning this option at the discussion of the budget at the regular Board meeting in June.

I look forward to continue to work with the Board, with staff and with the public to build this preliminary budget into a final budget that accurately reflects the goals and priorities of our Cambria community.

Attachments:

- A. CCSD Salary Schedule Preliminary Budget for Fiscal Year 2017/2018
- B. CCSD Fire Department Preliminary Budget for Fiscal Year 2017/2018
- C. CCSD Facilities & Resources Department Preliminary Budget for Fiscal Year 2017/2018
- D. CCSD Park & Recreation Department Preliminary Budget for Fiscal Year 2017/2018
- E. CCSD Administration Department Preliminary Budget for Fiscal Year 2017/2018
- F. CCSD Wastewater Fund Preliminary Budget for Fiscal Year 2017/2018
- G. CCSD Water Fund: Operations Department Preliminary Budget for Fiscal Year 2017/2018
- H. CCSD Water Fund: SWF Capital Cost Recovery Department Preliminary Budget for Fiscal Year 2017/2018
- I. Water Fund Sustainable Water Facility Capital Project
- J. Administrative Department Cost Allocation

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

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

**CAMBRIA COMMUNITY SERVICES DISTRICT  
SALARY SCHEDULE  
FOR THE PERIOD OF JULY 1, 2017-JUNE 30, 2018  
REVISED JUNE 22, 2017**

POSITION	A N N U A L			A M O U N T			10 YEARS	15 YEARS	20 YEARS
	STEP A	STEP B	STEP C	STEP D	STEP E	SERVICE*	SERVICE*	SERVICE*	
							(STEP E+5%)	(STEP E+7.5%)	(STEP E+10%)
<b>SERVICE EMPLOYEES INTERNATIONAL UNION (ANNUAL AMOUNTS)</b>									
Administrative Technician I	41,966	44,064	46,268	48,581	51,010	53,560	54,836	56,111	
Water Treatment Operator in Training	44,333	46,550	48,877	51,321	53,887	56,581	57,929	59,276	
Maintenance Technician	44,555	46,783	49,122	51,578	54,157	56,865	58,219	59,573	
Water Treatment Operator I	46,368	48,686	51,121	53,677	56,361	59,179	60,588	61,997	
Wastewater System Operator In Training	48,983	51,432	54,004	56,704	59,539	62,516	64,005	65,493	
Administrative Technician II	49,970	52,469	55,092	57,847	60,739	63,776	65,294	66,813	
Wastewater System Operator I	51,488	54,062	56,766	59,604	62,584	65,713	67,278	68,842	
Water Treatment Operator II	52,526	55,152	57,910	60,805	63,846	67,038	68,634	70,230	
Laboratory Technician	56,889	59,733	62,720	65,856	69,149	72,606	74,335	76,064	
Wastewater System Operator II	58,035	60,937	63,984	67,183	70,542	74,069	75,833	77,596	
Water System Operator T3/D2	59,501	62,476	65,600	68,880	72,324	75,940	77,748	79,556	
Administrative Technician III	60,700	63,735	66,922	70,268	73,781	77,470	79,315	81,159	
Administrative Technician IV	63,804	66,994	70,344	73,861	77,554	81,432	83,371	85,310	
Wastewater System Operator III	64,123	67,329	70,696	74,230	77,942	81,839	83,788	85,736	
Water & Wastewater Supervisor	75,219	78,980	82,929	87,075	91,429	96,001	98,286	100,572	
<b>CAMBRIA FIREFIGHTERS (IAFF LOCAL 4635)(ANNUAL AMOUNTS)</b>									
Fire Captain	72,636	76,260	80,076	84,084	88,284	92,700	94,908	97,116	
Fire Engineer	60,240	63,252	66,420	69,732	73,224	76,884	78,720	80,544	
<b>CAMBRIA FIREFIGHTERS (IAFF LOCAL 4635)(HOURLY AMOUNTS)</b>									
Firefighter (SAFER Grant)	13.65	14.33	15.05	15.80	16.59	N/A	N/A	N/A	
<b>CAMBRIA RESERVE FIREFIGHTERS (HOURLY RATE: NO STEPS)</b>									
Reserve Recruit Firefighter	11.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Reserve Firefighter	11.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Reserve Fire Engineer	12.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Reserve Lieutenant	13.00	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
<b>CAMBRIA EXEMPT EMPLOYEES (ANNUAL AMOUNTS)</b>									
Confidential - Administrative Assistant	63,804	66,994	70,344	73,861	77,554	N/A	N/A	N/A	
Facilities & Resources Supervisor	71,150	74,708	78,443	82,365	86,483	N/A	N/A	N/A	
District Clerk/Administrative Services Officer	100,994	106,044	111,346	116,913	122,759	N/A	N/A	N/A	
Finance Manager	107,900	113,295	118,960	124,908	131,153	N/A	N/A	N/A	
District Engineer/Fire Chief	113,837	119,528	125,505	131,780	138,369	N/A	N/A	N/A	
General Manager	170,457	170,457	170,457	170,457	170,457	N/A	N/A	N/A	

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
FIRE DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
<b>REVENUES</b>					
01 4310 01	PROPERTY TAXES	1,389,650	1,345,582	1,616,208	226,558
01 4335 01	FIRE BENEFIT ASSESSMENT	442,680	409,863	451,534	8,854
01 4370 01	WEED ABATE/FUEL REDUCTION	10,500	13,058	10,000	(500)
01 4200 01	INTEREST INCOME	100	0	100	0
01 4127 01	Mutual Aid Reimbursements	1,000	0	0	(1,000)
01 4373 01	Inspection Fees	14,500	0	14,500	0
	CDF/INSPECTION FEES	15,500	0	14,500	(1,000)
01 4610 01	Grant Revenue: PPE (Personal Protec	0	0	75,800	75,800
01 4610 01	Grant Revenue: SAFER	167,628	99,309	117,613	(50,015)
	GRANTS & DONATIONS REVENUE	167,628	99,309	193,413	
<b>TOTAL REVENUES</b>		<b>2,026,058</b>	<b>1,867,812</b>	<b>2,285,755</b>	<b>259,696</b>
<b>EXPENDITURES</b>					
01 5000 01	GROSS REGULAR WAGES	653,000	536,399	738,215	85,215
01 5010 01	Overtime	193,000	145,000	105,593	(87,407)
01 5031 01	Reservist Pay	87,600	67,190	105,120	17,520
01 5020 01	Out of Class Pay	5,000	720	5,000	0
	SUB-TOTAL SALARY & WAGES	938,600	749,309	953,928	15,328
	SUB-TOTAL BENEFITS	490,325	406,590	495,400	5,075
	TOTAL PERSONNEL COSTS	1,428,925	1,155,899	1,449,328	20,403
01 6010 01	Ads-Legal/Other	400	201	0	(400)
01 6011 01	Public Info General	200	0	0	(200)
	INSURANCE & OTHER SERVICES	600	201	0	(600)
01 6031F 01	M&R Fire Hydrants	4,500	0	3,000	(1,500)
01 6033B 01	M&R Building	4,000	4,199	4,500	500
01 6033G 01	M&R Grounds	4,000	105	2,500	(1,500)
01 6040 01	M&R Equipment	3,000	0	900	(2,100)
01 6041L 01	M&R Vehicles-Licensed	50,000	35,230	15,000	(35,000)
01 6044 01	M&R Computer Services	1,000	1,765	1,815	815
01 6063 01	Communication Equipment	0	0	15,000	15,000
	EQUIP & BLDG MAINTENANCE	66,500	41,299	42,715	(23,785)
01 6045 01	Computer Supplies & Upgrades	500	196	0	(500)
01 6048 01	Security and Safety	1,000	476	1,200	200
01 6050 01	Office Supplies	2,200	1,474	2,000	(200)
01 6051 01	Postage & Shipping	2,000	152	0	(2,000)



**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
FIRE DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
01 6053 01	Printing/Forms	1,525	936	3,000	1,475
	OFFICE SUPPLIES & EQUIPMENT	7,225	3,234	6,200	(1,025)
01 6054 01	Publications-Dues & Books	6,200	6,948	5,500	(700)
01 6055 01	Government Fees & Licenses	38,815	39,290	48,584	9,769
	DUES AND FEES	45,015	46,239	54,084	9,069
01 6060C 01	Utilities-Wireless	2,275	2,030	2,445	170
01 6060E 01	Utilities-Electricity	7,575	6,631	8,196	621
01 6060G 01	Utilities-Gas	1,400	1,739	2,150	750
01 6060I 01	Utilities-Internet	2,950	2,067	2,555	(395)
01 6060P 01	Utilities-Phone	3,960	3,310	4,091	131
01 6060S 01	Utilities-Sewer	860	861	1,064	204
01 6060W 01	Utilities-Water	1,300	1,284	1,586	286
	UTILITIES	20,320	17,923	22,088	1,768
01 6080K 01	District Counsel	6,425	9,332	9,000	2,575
01 6080L 01	Legal Services	10,000	1,150	9,000	(1,000)
01 6080M 01	Other	2,400	576	15,375	12,975
01 6220H 01	Physicals	5,200	0	0	(5,200)
	PROFESSIONAL SERVICES	24,025	11,058	33,375	9,350
01 6089 01	Emergency Medical Supplies	4,800	4,138	6,500	1,700
01 6090 01	Operating Supplies	20,000	25,109	10,500	(9,500)
01 6093 01	Small Tools & Equipment	11,000	1,994	2,500	(8,500)
01 6094 01	Clothing & Uniforms	5,000	3,470	8,750	3,750
01 6096 01	Fuel	14,000	11,511	10,000	(4,000)
01 6220B 01	Breathing-SCBA	8,950	8,932	3,000	(5,950)
01 6220D 01	Disaster Preparedness/CERT	7,000	4,729	7,000	0
01 6220E 01	EOC Upgrade	2,300	1,346	0	(2,300)
01 6220F 01	Fire Haz	13,000	12,352	13,000	0
01 6220P 01	Personal Protective Equipment	0	0	93,800	93,800
	OPERATING SUPP/EQUIP	86,050	73,579	155,050	69,000
01 6220S 01	SURF RESCUE/NCOR	5,000	2,472	5,000	0
01 6115 01	Meeting Expense	1,000	459	0	(1,000)
01 6120A 01	Employee ALS Cert/Recirt Training	0	0	4,215	4,215
01 6120E 01	Employee Travel/Reg/Fees	22,000	19,973	32,500	10,500
01 6124 01	Employee Recognition	300	153	300	0
01 6125 01	Employee Recruitment	3,000	6,627	0	(3,000)
	TRAINING & TRAVEL	26,300	27,212	37,015	10,715

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
FIRE DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
01 6220A 01	OUTREACH/EDUCATION	1,500	1,496	6,000	4,500
01 6180H 01	Pickup Truck-Interest	650	638	324	(326)
01 2514 01	Pickup Truck-Principal	8,950	0	9,267	317
	Fire Truck (5 Year Lease)	0	0	134,340	134,340
	Chief/Command Pickup Truck (5 Year	0	0	11,050	11,050
	DEBT SERVICE	9,600	638	154,981	145,381
01 6170 01	CAPITAL OUTLAY				0
	Mobile Data Computer	7,000	0	0	(7,000)
	Chief/Command Pickup Truck (5 Year	11,050	0	0	(11,050)
	CAPITAL OUTLAY	18,050	0	0	(18,050)
<b>SUBTOTAL OPERATING EXPENDITURES</b>		<b>1,739,110</b>	<b>1,381,248</b>	<b>1,965,836</b>	<b>226,726</b>
01 6200 01	ADMIN DPT ALLOCATION	213,400	177,833	319,919	106,519
<b>TOTAL EXPENDITURES</b>		<b>1,952,510</b>	<b>1,559,082</b>	<b>2,285,755</b>	<b>333,245</b>
<b>TOTAL REVENUE LESS EXPENDITURES</b>		<b>73,549</b>	<b>308,730</b>	<b>(0)</b>	<b>(73,549)</b>

**NOTES:**

01 4127 01	Mutual Aid Reimbursements: NO BUDGET FOR EXPENSE OR REIMBURSEMENT
01 4310 01	PROPERTY TAXES NO PROPERTY TAX ALLOCATED TO ADMIN THIS YEAR
01 4335 01	FIRE BENEFIT ASSESSMENT 2% INCREASE
01 4610 01	Grant Revenue: SAFER GRANT ONLY COVERS JULY THRU FEBRUARY
01 5031 01	Reservist Pay 365 X 24 X \$12/HR
01 6031F 01	M&R Fire Hydrants new program: inspecting 1/3 caps per year replacement caps, tools, roadway markers, lubricants, & paint
01 6033B 01	M&R Building garage door service and repair, plumbing, painting, lighting
01 6033G 01	M&R Grounds repair of trash enclosure, fencing, hose rack, landscaping
01 6040 01	M&R Equipment 300 vacuum cleaner / 300 BBQ / 300 miscellaneous
01 6041L 01	M&R Vehicles-Licensed DOT inspections, oil changes, tires, replacement parts, general service
01 6044 01	M&R Computer Services 1000 Ricoh agreement, 575 web hosting (CIS?) 240 fulcrum account (FHFRP)
01 6063 01	Communication Equipment mobile data computer (2 units) (every 3 year expense: CALFIRE)
01 6048 01	Security and Safety re-key and update locks for station 1
01 6050 01	Office Supplies paper, envelopes, pens, markers, folders

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
FIRE DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
01 6053 01	Printing/Forms	1000 business cards/1000 company business inspections/ 1000 incident run report forms			
01 6054 01	Publications-Dues & Books	2500 Fire Chiefs Association (memberships, CISM, hazmat, prevention, SLOFIST) 200 NFPA membership 1800 CSFA membership (reserves) 300 IAFC 250 CFCA 350 Tribune 50 1st responder newspaper 50 JEMS			
01 6055 01	Government Fees & Licenses	350 hazmat disclosure charge - county/ 450 emergency generator - APCD 5000 image trends (AB 1129) digitally transmit patient data 800 Firehouse license (being replaced by AB 1129) dispatch 39,985 x 1.05			
01 6080M 01	Other	Property Tax Ballot: \$15,000			
01 6089 01	Emergency Medical Supplies	2500 medical knox box vault (5792 - one time expense) 4000 perishable ALS/BLS supplies (medications, IV, saline, first aid, splinting)			
01 6090 01	Operating Supplies	1000 coffee for station / 300 oxygen / 350 shift calendars 100 replacement flags /250 cases and chargers for image trend grant 300 annual fire extinguisher maintenance / 500 annual ladder testing 4000 Relm BK radios for water tender (2/2000 each)			
01 6093 01	Small Tools & Equipment	1000 chain saw maintenance, chains 1500 maintenance, fuel & filters, supplies, battery replacmt			
01 6094 01	Clothing & Uniforms	5000 10 FT (2 uniforms, 250/each) 2750 11 PT (1 uniform, 250/each) 1000 new employees, badges, nametags, passport tags			
01 6220B 01	Breathing-SCBA	1500 annual generator service / 1500 annual SCBA service			
01 6220D 01	Disaster Preparedness/CERT	2000 CERT communications/1000 CERT trailers and storage 500 CERT individual equipment / 1500 CERT training 2000 disaster preparedness signage/pamphlets/advertising			
01 6220P 01	Personal Protective Equipment	41000 structure PPE replacement (16 sets - coat, pants, boots, hood, gloves) / 3000 struccture PPE boots (5 to outfit / revious grant award) 6800 structure PPE helmets (21) 28000 wildland PPE (21 sets - coat, pants, gloves, helmets, webgear, shelters)			

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
FIRE DEPARTMENT**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 4/30/2017</u>	<u>PRELIMINARY BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
01 6220S 01	SURF RESCUE/NCOR	2000 wet suits and PPE / 500 small tools 1000 communications / 1500 boat and engine maintenance			
01 6120A 01	Employee ALS Cert/Recirt Training	900 paramedic recertification (half each year) 450 emt recertification (half each year) / 825 PALS (half each year) 825 ACLS (half each year) / ??? PHTLS, (half each year) 315 BLS CPR (half each year) / ??? DMV licenses (half each year) 900 DMV physl □ □ □ □			
01 6120E 01	Employee Travel/Reg/Fees	25000 (10 FT, 2 courses @1250/each) 7500 (reservist, NFA, local, Fresno Symposium)			
01 6220A 01	OUTREACH/EDUCATION	1500 fire prevention week / 500 community outreach 2500 risk assessment / 500 service improvement through feedback program/500 annual report/500 smoke detectors program			
01 6180H 01	Pickup Truck-Interest	Ford F150 (Nov 2014 thru Nov 2017)			
01 2514 01	Pickup Truck-Principal	Ford F150 (Nov 2014 thru Nov 2017)			
	Fire Truck: Chief/Command Pickup (5 Year Lease: \$50,000 purchase price)				

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
FACILITIES & RESOURCES DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
<b>REVENUES</b>					
01 4310 02	Property Tax	581,750	560,659	610,606	28,856
01 4500 02	Vet's Hall Rent	20,175	19,452	23,343	3,168
01 4525 02	VH Rents-Private	400	100	200	(200)
01 4590 02	VH Cleaning Fee	200	0	0	(200)
	Total Vet's Hall	20,775	19,552	23,543	2,768
01 4560 02	Rent - Banners	100	100	750	650
01 4362 02	Insurance Reimbursement	1,000	0	1,000	0
01 4610 02	Land Conservancy	0	0	3,000	3,000
	Total Other	1,100	100	4,750	3,650
<b>TOTAL REVENUES</b>		<b>603,625</b>	<b>580,311</b>	<b>638,900</b>	<b>35,275</b>
<b>EXPENDITURES</b>					
01 5000 02	Regular Wages	184,775	149,151	198,897	14,122
01 5010 02	Overtime	3,300	3,776	3,000	(300)
	SUB-TOTAL SALARY & WAGES	188,075	152,927	201,897	13,822
	SUB-TOTAL BENEFITS	152,750	131,424	140,521	(12,229)
	TOTAL PERSONNEL COSTS	340,825	284,351	342,418	1,593
01 6033V 02	M&R Vet's Hall	12,000	7,172	12,000	0
01 6033B 02	M&R Buildings	12,000	7,553	12,000	0
01 6033G 02	M&R Grounds	22,000	13,916	21,500	(500)
01 6033L 02	M&R Street Light	1,000	0	1,000	0
01 6040 02	M&R Equipment	200	251	700	500
01 6041L 02	M&R Vehicles Licensed	3,500	837	3,500	0
01 6041N 02	M&R Vehicles Not Licensed	2,000	1,916	2,000	0
01 6045 02	Comp etc Goods	500	0	500	0
01 6033R 02	M&R Ranch	50,000	37,380	50,000	0
	Total Maintenance & Repair	103,200	69,027	103,200	0
01 6060C 02	Utilities Cell	750	610	760	10
01 6060E 02	Utilities Elec	21,800	17,545	21,691	(109)
01 6060G 02	Utilities Gas	1,175	1,175	1,458	283
01 6060I 02	Utilities Internet	6,225	5,409	6,692	467
01 6060P 02	Utilities Phone	425	365	457	32
01 6060S 02	Utilities Sewer	2,250	2,054	2,545	295
01 6060W 02	Utilities Water	3,775	3,307	4,093	318
	Total Utilities	36,400	30,465	37,698	1,298

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
FACILITIES & RESOURCES DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
01 6080K 02	Pro Svc- Counsel	5,000	4,300	4,000	(1,000)
01 6080M 02	Pro Svc- Misc	0	0	3,000	3,000
	Total Professional Services	5,000	4,300	7,000	2,000
01 6055 02	Govt Fees & Lic	300	0	300	0
01 6048 02	Security & Safety	300	0	0	(300)
01 6050 02	Office Supplies	500	0	500	0
01 6070 02	Equip Rental	1,325	771	1,000	(325)
01 6090 02	Dept Op Supply	14,000	12,498	14,000	0
01 6093 02	Small Tools/Eqpt	6,000	4,389	6,000	0
01 6094 02	Cloth/Uniform	1,500	1,073	1,200	(300)
01 6096 02	Fuel	5,000	9,608	5,000	0
	Total Other	28,925	28,340	28,000	(925)
01 6115 02	Meeting Expense	375	245	0	(375)
01 6120E 02	Tvl,Trn,Sem-Emp	500	0	0	(500)
	Total Training	875	245	0	(875)
01 6170 02	Mini Skid Steer	0	0	0	
	CAPITAL OUTLAY	0	0	0	
01 2513 02	Principal-J. Deere	6,275	0	6,276	1
01 2515 02	Principal-Ford PU City Nat'l Bank	4,750	0	4,750	0
01 6180G 02	Interest-Ford PU	150	4,900	1,293	1,143
01 2515 02	Ford PU Principal & Interest	8,050	0	6,352	(1,698)
	Total Debt Service	19,225	4,900	18,671	(554)
<b>SUBTOTAL OPERATING EXPENDITURES</b>		<b>534,450</b>	<b>421,626</b>	<b>536,989</b>	<b>2,539</b>
01 6200 02	ADMIN DPT ALLOCATION	91,100	75,917	101,912	10,812
<b>TOTAL EXPENDITURES</b>		<b>625,550</b>	<b>497,543</b>	<b>638,901</b>	<b>13,351</b>
<b>TOTAL REVENUE LESS EXPENDITURES</b>		<b>(21,925)</b>	<b>82,768</b>	<b>0</b>	<b>21,925</b>
TRANSFER TO / (FROM) RESERVES		<u><b>(21,925)</b></u>		<u><b>0</b></u>	<b>21,925</b>

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
FACILITIES & RESOURCES DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
---------------	-------------------------	---	---	--	----------------------------

**BUDGET NOTES:**

01 4610 02	Land Conservancy	RECEIVED FEB 2017			
01 5010 02	Overtime VACATION/SICK LEAVE COVERAGE BOD MTG SET UP AND CLEAN UP				
01 6033V 02	M&R Vet's Hall New roof legion kitchen (\$5,000), New door (\$1000), Misc repairs (\$3,000), Lights Dining Room (\$1,000), Sink Cabinet bar (\$2,000)				
01 6033B 02	M&R Buildings Skate Park Repair Large Ramp (\$3,000), Maintenance/Vandalism Restrooms (\$2,000), Repair roof F&R yard and misc. repairs (\$7,000)				
01 6033G 02	M&R Grounds Weed abatement (\$6,000), illegal dumping (\$1,500), Dead Tree Removal (\$14,000)				
01 6033L 02	M&R Street Light Repair street lights (\$1,000) (does not account for replacement of damaged lights)				
01 6040 02	M&R Equipment Repair weed eaters/poles saws/chainsaws etc... (\$700)				
01 6041L 02	M&R Vehicles Licensed Repairs/maintenance to 3 trucks, chipper, dump trailer (\$3500)				
01 6041N 02	M&R Vehicles Not Licensed Repairs/maintenance to ATV, Tractor, mowers (\$2,000)				
01 6033R 02	M&R Ranch Fire breaks (\$6,000), Dead tree removal and clean up from winter storms (\$10,000), Trail repair from winter storms (\$15,000), Erosion Control Project repairs (10,000), Eucalyptus tree removal (\$9,000)				
01 6080M 02	Pro Svc- Misc Assistance permitting for Erosion Control Repair Ranch				
01 6055 02	Govt Fees & Lic	Chipper permit			
01 6070 02	Equip Rental	Man lift (trimming) skid steer (trail work)			
01 6094 02	Cloth/Uniform	Helmets, Safety Chaps, Gloves (\$1,200)			
01 6170 02	Capital Outlay	\$35k financed for 5 years Finance Mini Skid Steer for trail work/tree work/ Sensitive habitat restoration			
01 2513 02	Principal-J. Deere	LAST PMT JULY 2018			
01 2515 02	Principal-Ford PU City Nat'l Bank	PAID OFF 16-17			
01 2515 02	Interest-Ford PU City Nat'l Bank	PAID OFF 16-17			
01 6180G 02	Interest-Ford PU	2016 Ford 250 (Feb 2016 thru Jan 2021)			
2 6180G 02	Ford PU Principal	2017 Ford 250 (Feb 2016 thru Jan 2021)			

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
PARK & RECREATION DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
<b>REVENUES</b>					
01 4310 16	PROPERTY TAX	25,611	22,426	150,165	88,899
01 4001 09	FRANCHISE FEES	-	0	79,640	79,640
01 4390 16	OTHER	505	505	0	(505)
	PROPOSITION 1A RESERVE	135,486	2,050	131,486	(4,000)
<b>TOTAL REVENUES</b>		<b>161,602</b>	<b>24,982</b>	<b>361,291</b>	<b>199,689</b>
<b>EXPENDITURES</b>					
01 6053 16	Printed Forms	0	819	1,000	1,000
01 6080K 16	District Counsel	500		0	(500)
	PROFESSIONAL SERVICES	500	0	0	(500)
01 6033R 16	M&R Ranch	10,000	1,915	8,451	(1,549)
		10,000	1,915	8,451	(1,549)
01 6170 16	CAPITAL OUTLAY	135,486	7,248	302,800	167,314
<b>SUBTOTAL OPERATING EXPENDITURES</b>		<b>145,986</b>	<b>9,982</b>	<b>312,251</b>	<b>166,265</b>
01 6200 16	ADMIN DPT ALLOCATION	15,616	13,013	49,040	33,424
<b>TOTAL OPERATING EXPENDITURES</b>		<b>161,602</b>	<b>22,995</b>	<b>361,291</b>	<b>199,689</b>
<b>TOTAL OPERATING REVENUE LESS EXPENI</b>		<b>0</b>	<b>1,986</b>	<b>(0)</b>	<b>(0)</b>

**NOTES**

01 6053 16	Printed Forms	Trails Maps / Brochures
01 6033R 16	M&R Ranch	Fiscalini Ranch: repair storm damage to trails
01 6170 16	CAPITAL OUTLAY	
	\$257,093 East Ranch grading/parking lot	
	\$ 15,900 Demo Phillips house	
	\$ 29,807 Dog Park	



**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
ADMINISTRATION DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
<b>REVENUES</b>					
01 4001 09	FRANCHISE FEES	72,400	68,775	0	(72,400)
01 4013 09	Vac Rental Fees	700	540	600	(100)
	SERVICE FEES	700	540	600	(100)
01 6200 09	ADMIN DPT ALLOCATION	1,332,325	1,110,271	1,834,404	502,079
01 4200 09	INTEREST INCOME	4,000	299	4,000	0
01 4310 09	PROPERTY TAXES	374,625	313,969	0	(374,625)
01 4385 09	Radio Vault Rents	2,400	1,800	2,400	0
01 4389 09	Public Records Request	1,250	654	1,200	(50)
01 4390 09	Miscellaneous	9,000	12,270	2,000	(7,000)
	OTHER	12,650	14,724	5,600	(7,050)
<b>TOTAL REVENUES</b>		<b>1,796,700</b>	<b>1,508,577</b>	<b>1,844,604</b>	<b>47,904</b>
<b>EXPENDITURES</b>					
					<b>0</b>
GROSS REGULAR WAGES		623,575	507,191	751,175	127,600
01 5010 09	Overtime	8,550	6,116	16,970	8,420
01 5030 09	Part Time-Directors' Fees	18,000	20,474	30,000	12,000
SUB-TOTAL SALARY & WAGES		650,125	533,781	798,145	148,020
SUB-TOTAL BENEFITS		405,075	349,858	433,072	27,997
TOTAL PERSONNEL COSTS		1,055,200	883,639	1,231,217	176,017
01 6010 09	Ads-Legal/Other	600		-	(600)
01 6011I 09	Public Info	2,800	2,752	4,000	1,200
01 6011N 09	Newsletter	500		-	(500)
01 6011W 09	Website	2,700	1,863	4,935	2,235
OUTREACH EDUCATION		6,600	4,615	8,935	2,335
01 6030 09	INSURANCE	70,350	70,349	77,385	7,035
01 6033B 09	M&R-Building	5,000	1,873	0	(5,000)
01 6033G 09	M&R-Grounds	2,750	2,870	0	(2,750)
01 6040 09	M&R-Equipment	200		0	(200)
01 6041L 09	M&R-Licensed Vehicles	700	550	0	(700)
01 6044 09	M&R-Computer Services	71,550	66,895	71,400	(150)
MAINTENANCE		80,200	72,188	71,400	(8,800)
01 6045 09	Computer Supplies & Upgrades	5,750	5,892	5,000	(750)
01 6048 09	Security & Safety	1,000	1,058	0	(1,000)

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
ADMINISTRATION DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
01 6050 09	Office Supplies	17,525	14,050	20,100	2,575
01 6051 09	Postage & Shipping	2,400	2,740	4,677	2,277
01 6052 09	Bank Charges	2,550	1,531	2,200	(350)
01 6053 09	Printing/Forms	1,515	878	1,300	(215)
01 6070 09	Equipment Rental	430	771	500	70
01 6090 09	Department Operating Supplies	1,900	1,522	1,785	(115)
01 6094 09	Uniforms	2,000		0	(2,000)
	<b>OFFICE SUPPLIES &amp; EQUIP</b>	<b>35,070</b>	<b>28,441</b>	<b>35,562</b>	<b>492</b>
01 6054 09	Publications-Dues & Books	16,425	16,775	16,000	(425)
01 6055 09	JPA/Gov't Fees	31,600	37,028	33,255	1,655
	<b>DUES &amp; FEES</b>	<b>48,025</b>	<b>53,802</b>	<b>49,255</b>	<b>1,230</b>
01 6060C 09	Utilities-Wireless	2,045	2,331	2,106	61
01 6060E 09	Utilities-Electricity	6,900	5,794	7,107	207
01 6060G 09	Utilities-Gas	600	575	618	18
01 6060I 09	Utilities-Internet	4,500	4,591	4,635	135
01 6060P 09	Utilities-Telephone	8,000	6,494	15,275	7,275
01 6060S 09	Utilities-Sewer	300	280	309	9
01 6060W 09	Utilities-Water	125	128	129	4
	<b>UTILITIES</b>	<b>22,470</b>	<b>20,193</b>	<b>30,179</b>	<b>7,709</b>
01 6075 09	OFFICE RENT	40,675	771	20,586	(20,089)
01 6080A 09	Auditor	15,000	14,500	9,250	(5,750)
01 6080K 09	District Counsel	114,025	100,553	88,000	(26,025)
01 6080L 09	Legal	21,850	12,739	22,000	150
01 6080M 09	Other	16,175	10,959	11,100	(5,075)
01 6080T 09	Temporary Help	9,600	3,568	10,000	400
01 6086 09	Outside Services	14,600	13,063	18,000	3,400
01 6088 09	Claims	500		0	(500)
	<b>PROFESSIONAL SERVICES</b>	<b>191,750</b>	<b>155,384</b>	<b>158,350</b>	<b>(33,400)</b>
01 6115 09	Meeting Expense	2,750	2,422	2,903	153
01 6120D 09	Directors' Travel	10,000	4,868	10,000	0
01 6120E 09	Training-LCW	4,500		4,500	0
01 6120E 09	Employee Travel/Training	13,550	12,998	14,100	550
01 6120E 09	Education	4,000		4,000	0
01 6125 09	Employee Recruitment	5,700	5,679	3,000	(2,700)
	<b>TRAINING &amp; TRAVEL</b>	<b>40,500</b>	<b>25,967</b>	<b>38,503</b>	<b>(1,998)</b>
01 6180H 09	Interest-Fusion	350			(350)

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
ADMINISTRATION DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
01 2514 09	Principal-Fusion	4,670			(4,670)
01 6180G 09	Interest-Copier	145	-	0	(145)
01 2513 09	Principal-Copier	4,425	4,568	0	(4,425)
	DEBT SERVICE	9,590	4,568	-	(9,590)
01 6170 09	CAPITAL OUTLAY				
	Replace Servers	35,000		35,000	0
	Upgrade Web Site	5,000		0	(5,000)
	Purchase Administrative Office			70,732	70,732
	Replace Administrative Software			17,500	17,500
SUBTOTAL OPERATING EXPENDITURES		585,230	436,277	613,387	28,157
TOTAL EXPENDITURES		1,640,430	1,319,916	1,844,604	204,174
TOTAL REVENUE LESS EXPENDITURES		156,270	188,661	0	(156,270)

**ADMIN NOTES**

01 4001 09	<b>FRANCHISE FEES</b>	ALLOCATED TO PARK & RECREATION DEPARTMENT
01 4310 09	<b>PROPERTY TAXES</b>	NONE ALLOCATED TO ADMIN THIS YEAR
01 4390 09	<b>Miscellaneous</b>	FY 16-17 INCLUDES \$7,800 REBATE FOR WORK COMP
01 5030 09	Part Time-Directors' Fees	\$30,000 = \$100 x 5 mtgs/mo x 5 directors
01 6011I 09	<b>Public Info</b>	TRIBUNE ADS: NOTICES
01 6011W 09	<b>Website</b>	Go Daddy \$205/yr For Exp \$50 Nancy McCarnin \$45/hr x 2 hr/wk = \$4,320
01 6030 09	<b>INSURANCE</b>	10% INCREASE 2017-18

NOTES ARE CONTINUED ON NEXT PAGE

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
ADMINISTRATION DEPARTMENT**

<b><u>ACCT #</u></b>	<b><u>ACCT DESCRIPTION</u></b>	<b><u>FY 16/17 APPROVED BUDGET</u></b>	<b><u>ACTUAL THROUGH 4/30/2017</u></b>	<b><u>PRELIMINARY BUDGET FY 17 - 18</u></b>	<b><u>FY 17-18 CHANGE</u></b>
01 6044 09	<b>M&amp;R-Computer Services</b> Monthly: MOMS \$1,224 + actual Innov \$25 Coastal Copy \$350 Annual: Engineer New Computer: \$4k Tech Exp \$41k <b>ECS Imaging \$3,160</b> <b>Chapperel Bus Mach \$1,946</b> Miscellaneous \$2k				
01 6045 09	<b>Computer Supplies &amp; Upgrades</b> Replace 2 admin computers				
01 6050 09	<b>Office Supplies</b> See separate spreadsheet				
01 6051 09	<b>Postage &amp; Shipping</b>		stamps went from 46 cents to 49 cents courier svc 20 x \$15		
01 6070 09	<b>Equipment Rental</b> PITNEY BOWES \$125 X 4				
01 6054 09	<b>Publications-Dues &amp; Books</b> LCW \$3,695 Chamber \$220 NovuSoltns \$4,200 ICMA \$1,400 CSDA \$6,485				
01 6055 09	<b>JPA/Gov't Fees</b> LAFCO \$30K (6% INCREASE / Prop Tx \$2,900				
01 6060P 09	<b>Utilities-Telephone</b> Cell phone \$100/mo: GM/DC/Eng/FM Ans Svc: \$2,300/year CIF Bank: \$206/mo Charter: \$455/mo ATT: \$20/mo				
01 6075 09	<b>OFFICE RENT</b> \$3,431 MO				
01 6080M 09	<b>Other</b> DOCUTEAM \$400 MO STRATEGIC ADVISOR: 10% (\$850/MO + \$500 REIMBURSEMENT)				
01 6080T 09	<b>Temporary Help</b> Retired annuitants in Finance				

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
ADMINISTRATION DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
01 6086 09	Outside Services <div style="border: 1px solid black; padding: 2px; margin: 5px 0;">AGP Video \$15k (1,250/mo) Bus Plans (HRA) \$3 (250/m0)</div>				
01 6120D 09	Directors' Travel \$1,000 PER CONFERENCEE (10 CONFERENCES)				
01 6120E 09	Training-LCW			CONSORTIUM TRAINING	
01 6125 09	Employee Recruitment FINANCE MGR: \$2K + \$1K CONNTIGENCY				
01 6170 09	<b>CAPITAL OUTLAY: Purchase Administrative Office</b> \$405,000 Purchase Price \$344,143 Construction Costs \$48,392 Non Construction Costs				
	797,535 Total (Spread over 15 years =\$			\$70,731.65	
01 6170 09	<b>CAPITAL OUTLAY: Replace Administrative Software</b> \$60,000 Software: Budget, Accounting, Reporting, A/P, Purchasing, Utility Billing, Personnel Mgt \$15,000 Data Conversion \$50,000 System Setup				
	\$125,000 TOTAL SYSTEM COST				
	\$20,000 Annual Recurring Fees				
	\$30,000 Staff Training and Travel				
	\$175,000 TOTAL COST SPREAD OVER 10 YEARS = \$17,500				
01 6180H 09	Interest-Fusion (Apr 2014 thru Apr 2017)				
01 2514 09	Principal-Fusion (Apr 2014 thru Apr 2017)				
01 6180G 09	Interest-Copier (Apr 2014 thru Apr 2017)				
	Principal-Copier (Apr 2014 thru Apr 2017)				
01 2513 09	Principal-Copier PAID OFF				

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WASTEWATER FUND**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
<b>REVENUES</b>					
12 4000	Service Fees	1,906,000	1,571,629	1,991,092	85,092
12 4000 12	Service Fees	(4,100)	(5,537)	(4,264)	(164)
	SERVICE FEES	1,901,900	1,566,092	1,986,828	84,928
12 4360 12	STANDBY AVAILABILITY	119,000	112,101	119,000	0
12 4390 12	Miscellaneous	100	55	100	0
	LOAN PROCEEDS	482,700	143,643	0	(482,700)
<b>TOTAL REVENUES</b>		<b>2,503,700</b>	<b>1,821,891</b>	<b>2,105,928</b>	<b>(397,772)</b>
<b>EXPENDITURES</b>					
12 5000 12	Regular Wages	361,900	277,598	419,153	57,253
12 5010 12	Overtime	33,200	31,483	25,000	(8,200)
12 5020 12	Standby Pay	17,450	14,529	18,250	800
	SUB-TOTAL SALARY & WAGES	412,550	323,610	462,403	49,853
	SUB-TOTAL BENEFITS	273,510	245,302	265,743	(7,767)
	TOTAL PERSONNEL COSTS	686,060	568,911	728,145	42,085
12 6010 12	Ads-Legal	100		0	(100)
	OUTREACH/EDUCATION	100	0	0	(100)
12 6032C 12	M&R Collection System	15,000	11,307	5,000	(10,000)
12 6032D 12	M&R Disposal Effluent	3,000	12,889	3,000	0
12 6032G 12	M&R Generators	8,100	8,108	4,000	(4,100)
12 6032L 12	M&R Lift Station	5,000	9,517	4,000	(1,000)
12 6032P 12	M&R Pumps	2,500	3,004	2,500	0
12 6032M 12	M&R Manholes	1,800		20,000	18,200
12 6063 12	M&R Communications Equipmen	10,000		5,000	(5,000)
12 6035T 12	CCTV and Hydro Cleaning	25,000	11,388	12,500	(12,500)
	COLLECTION SYSTEM REPAIR	70,400	56,213	56,000	(14,400)
12 6032S 12	Sludge Disposal	94,000	104,518	88,500	(5,500)
12 6032T 12	TREATMENT PLANT REPAIRS	99,450	81,582	50,000	(49,450)
12 6033B 12	M&R Buildings	2,150	7,148	5,000	2,850
12 6033G 12	M&R Grounds & Easements	31,000	31,644	14,400	(16,600)
	M&R GROUNDS	33,150	38,791	19,400	(13,750)
12 6035 12	Manhole Raising	2,000		2,000	0
12 6037 12	SCADA		9,106		0

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WASTEWATER FUND**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
12 6036T 12	Contingency	800	36,166	81,433	80,633
	MAJOR MAINTENANCE	2,800	45,272	83,433	80,633
12 6040 12	M&R Equipment	6,000	2,122	6,000	0
12 6041L 12	M&R Vehicles-Licensed	6,400	5,546	6,250	(150)
12 6041N 12	M&R Vehicles-Non-Licensed	1,950	2,605	1,900	(50)
12 6041V 12	M&R Vehicles-Vactor	1,000		1,000	0
12 6063 12	Communication Equipment	2,000		1,000	(1,000)
	VEHICLE & EQUIPMENT REPAI	17,350	10,273	16,150	(1,200)
12 6044 12	Computer Services	1,500	880	0	(1,500)
12 6045 12	Computer Supplies & Upgrades	3,000	2,397	1,000	(2,000)
12 6048 12	Security & Safety	7,000	8,656	2,000	(5,000)
12 6050 12	Office Supplies	4,625	5,682	3,600	(1,025)
12 6051 12	Postage	5,500	5,020	8,021	2,521
12 6053 12	Printing/Forms	750	1,845	2,100	1,350
	OFFICE SUPPLIES/EQUIPMEN	22,375	24,480	16,721	(5,654)
12 6054 12	Publications/Dues	600	657	600	0
12 6055 12	Government Fees/Licenses	92,000	87,352	90,000	(2,000)
	DUES & FEES	92,600	88,009	90,600	(2,000)
12 6060C 12	Utilities-Wireless	1,375	1,147	1,416	41
12 6060E 12	Utilities-Electricity	212,600	175,226	200,000	(12,600)
12 6060G 12	Utilities-Gas	1,000	1,181	1,030	30
12 6060I 12	Utilities-Internet	3,525	4,087	3,631	106
12 6060P 12	Utilities-Telephone	5,850	5,267	6,026	176
12 6060W 12	Utilities-Water	14,000	11,824	11,000	(3,000)
	UTILITIES	238,350	198,732	223,103	(15,248)
12 6080K 12	District Counsel	3,650	2,459	3,000	(650)
12 6080L 12	Legal	2,050	1,438	3,000	950
12 6080M 12	Professional Services Misc	55,000	25,021	68,600	13,600
12 6086 12	Outside Services	12,650	15,884	0	(12,650)
	PROFESSIONAL SERVICES	73,350	44,802	74,600	1,250
12 6070 12	Equipment Rental	6,300	9,595	2,500	(3,800)
12 6089 12	Emergency Medical Supplies	1,000		960	(40)
12 6090 12	Operating Supplies	825	484	400	(425)
12 6091 12	Lab Tests	23,700	20,665	23,500	(200)
12 6092 12	Lab Supplies	150	1,324	3,000	2,850
12 6093 12	Small Tools/Equipment	2,325	2,102	2,000	(325)

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WASTEWATER FUND**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
12 6094 12	Clothing/Uniforms	3,100	3,162	2,400	(700)
12 6095 12	Office Furniture/Equipment	400	1,073	0	(400)
12 6096 12	Fuel	9,000	4,500	7,000	(2,000)
	OPERATING SUPPLIES/EQUIP.	46,800	42,905	41,760	(5,040)
12 6115 12	Meeting Exp.	400	109	500	100
12 6120E 12	Employee Travel/Training	4,000	3,451	4,000	0
12 6124 12	Employee Recognition	400	100	200	(200)
12 6125 12	Recruitment	4,600	4,601	750	(3,850)
	TRAINING & TRAVEL	9,400	8,261	5,450	(3,950)
12 6180G 12	Interest-Truck	285		0	(285)
12 2513 12	Principal-Truck	8,750		0	(8,750)
12 6180C 12	Interest-City Nat'l Bank	46,775	55,814	41,496	(5,279)
12 2602 12	Principal-City Nat'l Bank	114,000		118,000	4,000
12 2602 12	Long Term Debt: General Fund	74,600		(0)	(74,600)
	DEBT SERVICE	244,410	55,814	159,496	(84,914)
12 6170 12	Influent Screen:				
12 6170 12	Purchase	69,000	0	0	(69,000)
12 6170 12	Soils, Boring, Design	57,000	1,493	0	(57,000)
12 6170 12	Construction/Installation	85,000		0	(85,000)
12 6170 12	Clarifier Repairs	65,000		0	(65,000)
12 6170 12	Effluent Pumps	71,700	71,687	0	(71,700)
12 6170 12	Hand Rails	25,000	6,877	0	(25,000)
12 6170 12	Lift Station Repairs	150,000	43,045	0	(150,000)
12 6170 12	Grit Pumps Replacement	10,000	956	0	(10,000)
	CAPITAL OUTLAY	532,700	124,058	0	(532,700)
<b>SUBTOTAL OPERATING EXPENDITURES</b>		<b>2,263,295</b>	<b>1,492,621</b>	<b>1,653,358</b>	<b>(609,937)</b>
12 6200 12	ADMIN DPT ALLOCATION	429,775	358,146	452,571	22,796
<b>TOTAL EXPENDITURES</b>		<b>2,693,070</b>	<b>1,850,767</b>	<b>2,105,929</b>	<b>(587,141)</b>
<b>NET OPERATING INCOME/(LOSS)</b>		<b>(189,370)</b>	<b>(28,876)</b>	<b>(0)</b>	<b>189,370</b>



**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WASTEWATER FUND**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
---------------	-------------------------	---	---	--	----------------------------

**NOTES TO WASTEWATER BUDGET**

<u>12 4000</u>	<u>Service Fees</u> 4% increase (84% SALES VICE 70%)				
<b><u>LOAN PROCEEDS</u></b>					
FROM GENERAL FUND					
<u>12 6032C 12</u>	<u>M&amp;R Collection System</u> Root Control \$5,000				
<u>12 6032G 12</u>	<u>M&amp;R Generators</u> Annual service on generators (8 total: 4 this FY)				
<u>12 6032L 12</u>	<u>M&amp;R Lift Station</u> Annual service: belts, oil, filters, fans				
<u>12 6032P 12</u>	<u>M&amp;R Pumps</u> Repair or replace 2 rotating assemblies				
<u>12 6032M 12</u>	<u>M&amp;R Manholes</u> Purchase & install 20 manhole lids				
<u>12 6063 12</u>	<u>M&amp;R Communications Equipment</u> Allchin ?				
<u>12 6035T 12</u>	<u>CCTV and Hydro Cleaning</u> \$2,500 for small hand held camera \$10,000 for hydro cleaning by FRM				
<u>12 6032S 12</u>	<u>Sludge Disposal</u> \$15,000 Trailers rental/\$36,000 Polymer/#37,500 Sludge removal				88,500
<u>12 6032T 12</u>	<u>TREATMENT PLANT REPAIRS</u> Pump filters / portable generators / replacement hoses / portable pumps Replace cables on davit cranes / replace 2 return pumps Buoys on gear drives / miscellaneous electric				
<u>12 6033B 12</u>	<u>M&amp;R Buildings</u> Paint outside of building: \$6,000 Replace laboratory floor (asbestos): ? Repair laboratory metal cabinets: ?				
<u>12 6033G 12</u>	<u>M&amp;R Grounds &amp; Easements</u> 12 trees @ \$1,200 each				
<u>12 6035 12</u>	<u>Manhole Raising</u> After SLO County road work				
<u>12 6036T 12</u>	<u>Contingency</u> Emergency Repairs				
<u>12 6040 12</u>	<u>M&amp;R Equipment</u> John Deere tractor				

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WASTEWATER FUND**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
<u>12 6041L 12</u>	<u>M&amp;R Vehicles-Licensed</u> 5 trucks @ \$1,250 each				
<u>12 6041N 12</u>	<u>M&amp;R Vehicles-Non-Licensed</u> portable generators and pumps				
<u>12 6041V 12</u>	<u>M&amp;R Vehicles-Vactor</u>				
<u>12 6063 12</u>	<u>Communication Equipment</u> radios in trucks				
<u>12 6045 12</u>	<u>Computer Supplies &amp; Upgrades</u> Printer cartridges /				
<u>12 6048 12</u>	<u>Security &amp; Safety</u> Safety related equipment certified Confined space signs, supplies				
<u>12 6050 12</u>	<u>Office Supplies</u> \$300 per month				
<u>12 6051 12</u>	<u>Postage</u> Utility billing: mailing invoices (stamps went from 46 cents to 49 cents)				
<u>12 6053 12</u>	<u>Printing/Forms</u> Utility Billing: inserts / envelopes: \$1,000 Rate increase notification: \$1,100				
<u>12 6054 12</u>	<u>Publications/Dues</u> CAL WATER ENVIRONMNT ASSN AMERICAN WATER WORKS ASSN				
<u>12 6055 12</u>	<u>Government Fees/Licenses</u> \$69k SWRCB permit Air Resources Board SLO County				
<u>12 6080M 12</u>	<u>Professional Services Misc</u> STRATEGIC ADVISOR: \$32,600 (30% of \$8,500 = \$2,550 PER MO + \$2K REIMBURSEMENT) UB: Accurate Mailing Service \$4,000/yr Rate Study Consultant \$30,000 (\$15,000 WASTEWATER & \$15,000 WATER) SSMP update (including FOG update): \$10,000 Mapping Updates \$5,000 FOG annual enforcement / training \$2,000				
<u>12 6070 12</u>	<u>Equipment Rental</u> Pavement saws / crane				
<u>12 6089 12</u>	<u>Emergency Medical Supplies</u> \$80/month inspection fire ext, medical kits, eye wash showers				
<u>12 6094 12</u>	<u>Clothing/Uniforms</u> 6 employees @ \$400 per MOU				

CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WASTEWATER FUND

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	FY 16/17 APPROVED BUDGET	ACTUAL THROUGH 4/30/2017	PRELIMINARY BUDGET FY 17 - 18	FY 17-18 CHANGE
12 6120E 12	Employee Travel/Training 6 employees @ \$1,000				
12 6124 12	Employee Recognition				
12 6125 12	Recruitment	WW Op 2			
<u>12 6180G 12</u>	<u>Interest-Truck</u> Paid off FY 16-17				
<u>12 2513 12</u>	<u>Principal-Truck</u> Paid off FY 16-17				
12 2602 12	Long Term Debt: General Fund \$500,000 loan from Gen Fund @ 1% for 20 years				

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WATER FUND: OPERATIONS DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
<b>REVENUES</b>					
11 4000	Sales	2,124,525	1,734,619	2,251,997	127,472
11 4000 11	Adjustments	-	(771)	-	
	<b>SALES</b>	<b>2,124,525</b>	<b>1,733,848</b>	<b>2,251,997</b>	<b>127,472</b>
11 4007 11	Returned Check Fee	400	420	400	0
11 4008 11	Account Setup/Close Fees	6,400	5,968	6,000	(400)
11 4373 11	Inspection Fees	8,450	7,212	8,450	0
	<b>ACCOUNT SERVICE FEES</b>	<b>15,250</b>	<b>13,600</b>	<b>14,850</b>	<b>(400)</b>
11 4124 11	Assignment Fees	3,300		3,300	0
	<b>ADMINISTRATIVE FEES</b>	<b>3,300</b>	<b>-</b>	<b>3,300</b>	<b>0</b>
11 4010 11	Penalties	51,325	38,255	55,000	3,675
11 4011 11	Service Disconnect/Reconnect	50	86	50	0
	<b>LATE FEES</b>	<b>51,375</b>	<b>38,341</b>	<b>55,050</b>	<b>3,675</b>
					0
11 4360 11	<b>STANDBY AVAILABILITY</b>	<b>178,000</b>	<b>172,366</b>	<b>178,000</b>	<b>0</b>
11 4100 11	Connect Rev - SFR	20,000	(1,800)	20,000	0
11 4390 11	Other	4,000	4,127	4,500	500
	<b>OTHER</b>	<b>24,000</b>	<b>2,327</b>	<b>24,500</b>	<b>500</b>
<b>RESOURCE CONSERVATION</b>					
11 4050 10	ADMIN FEES	1,475	1,454	1,939	464
10 4150 10	TRANSFER EDUs	4,475	4,458	5,944	1,469
11 4101 10	WAIT LIST FEES	61,630	61,621	61,630	0
11 4110 10	REMODEL FEES	63,050	36,945	75,000	11,950
11 4122 10	RETRO FIT IN-LIEU FEES	2,500		2,500	0
11 4124 10	ASSIGNMENT FEES	4,150	2,417	4,150	0
11 1020 10	VOLUNTARY LOT MERGER	8,000		20,000	12,000
	<b>SUB-TOTAL RESOURCE CONSERVATION</b>	<b>145,280</b>	<b>106,895</b>	<b>171,163</b>	<b>25,883</b>
<b>TOTAL REVENUES</b>		<b>2,541,730</b>	<b>2,067,376</b>	<b>2,698,860</b>	<b>157,130</b>
<b>EXPENDITURES</b>					
11 5000 11	Salary & Wages	344,900	302,874	460,083	115,183
11 5010 11	Overtime	37,850	34,477	25,000	(12,850)
11 5020 11	Standby Pay	17,350	14,329	18,250	900
	<b>SUB-TOTAL SALARY &amp; WAGES</b>	<b>400,100</b>	<b>351,681</b>	<b>503,333</b>	<b>103,233</b>
	<b>SUB-TOTAL BENEFITS</b>	<b>305,225</b>	<b>263,861</b>	<b>335,760</b>	<b>30,535</b>
	<b>TOTAL PERSONNEL COSTS</b>	<b>705,325</b>	<b>615,542</b>	<b>839,093</b>	<b>133,768</b>

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WATER FUND: OPERATIONS DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
11 6010 11	Ads-Legal	400		-	(400)
11 6011I 11	Public Information	850		-	(850)
	<b>OUTREACH / EDUCATION</b>	<b>1,250</b>	<b>-</b>	<b>-</b>	<b>(1,250)</b>
11 6031D 11	M&R-Water Distribution	38,000	25,487	25,000	(13,000)
11 6031F 11	M&R-Fire Hydrants	5,175	5,166	5,000	(175)
11 6031G 11	M&R-Generators	1,000	555	1,000	0
11 6031L 11	M&R-Water Leimert	15,000	13,102	2,000	(13,000)
11 6031M 11	M&R-Meters	2,875	5,018	5,000	2,125
11 6031P 11	M&R-Pumps	5,025	1,673	-	(5,025)
11 6031Q 11	M&R-SR 3 Well	9,000	8,564	2,000	(7,000)
11 6031R 11	M&R-SR 4	55,000	53,505	10,000	(45,000)
11 6031S 11	M&R-Storage	20,000	15,458	13,500	(6,500)
11 6031T 11	M&R-Treatment	20,000	16,337	20,000	0
11 6031V 11	M&R-Valves	6,000	41	6,000	0
11 6031W 11	M&R-Wells	15,000	7,420	7,500	(7,500)
11 6031Y 11	M&R-Yard	5,100	7,098	5,100	0
	<b>DELIVERY SYSTEM REPAIRS</b>	<b>197,175</b>	<b>159,426</b>	<b>102,100</b>	<b>(95,075)</b>
11 6033B 11	M&R-Buildings	20,000	685	2,500	(17,500)
11 6033G 11	M&R-Grounds	20,000	7,500	15,000	(5,000)
	<b>PLANT REPAIRS</b>	<b>40,000</b>	<b>8,185</b>	<b>17,500</b>	<b>(22,500)</b>
11 6035 11	Cathodic Protection	3,400		-	(3,400)
11 6037 11	SCADA Maintenance			15,000	15,000
11 6036 11	Repair Contingency			100,000	100,000
	<b>MAJOR MAINTENANCE</b>	<b>3,400</b>	<b>-</b>	<b>115,000</b>	<b>111,600</b>
11 6040 11	M&R-Equipment	1,000		1,000	0
11 6041L 11	M&R-Vehicles-Licensed	5,000	3,243	5,000	0
11 6041N 11	M&R-Vehicles-Non Licensed	2,000	157	2,000	0
11 6063 11	Communication Equipment	17,000		5,000	(12,000)
	<b>VEHICLE &amp; EQUIPMENT REPA</b>	<b>25,000</b>	<b>3,401</b>	<b>13,000</b>	<b>(12,000)</b>
11 6044 11	Computer Services	1,800	1,050	1,500	(300)
11 6045 11	Computer Supplies & Upgrades	1,500	1,879	1,000	(500)
11 6050 11	Office Supplies	3,450	2,203	3,000	(450)
11 6051 11	Postage	9,875	5,075	8,109	(1,766)
11 6053 11	Printing/Forms	2,900	3,078	3,000	100
	<b>OFFICE SUPPLIES &amp; EQUIP</b>	<b>19,525</b>	<b>13,286</b>	<b>16,609</b>	<b>(2,916)</b>
11 6054 11	Dues & Publications	15,000	12,935	15,000	0
11 6055 11	Gov't Fees & Licenses	35,000	48,834	42,700	7,700

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WATER FUND: OPERATIONS DEPARTMENT**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	FY 16/17 APPROVED BUDGET	ACTUAL THROUGH 4/30/2017	PRELIMINARY BUDGET FY 17 - 18	FY 17-18 CHANGE
	GOVERNMENT FEES & DUES	50,000	61,769	57,700	7,700
11 6059 11	Bad Debt	12,000	11,726	1,000	(11,000)
	<b>BAD DEBT &amp; CLAIMS</b>	<b>12,000</b>	<b>11,726</b>	<b>1,000</b>	<b>(11,000)</b>
11 6060C 11	Utilities-Wireless	1,845	1,714	1,919	74
11 6060E 11	Utilities-Electricity	157,315	115,553	146,947	(10,368)
11 6060G 11	Utilities-Gas	1,200		1,248	48
11 6060I 11	Utilities-Internet	3,325	3,486	3,458	133
11 6060P 11	Utilities-Telephone	5,750	4,894	5,980	230
11 6060S 11	Utilities-Sewer	855	850	889	34
11 6060W 11	Utilities-Water	1,300	1,280	1,352	52
	<b>UTILITIES</b>	<b>171,590</b>	<b>127,776</b>	<b>161,793</b>	<b>(9,797)</b>
11 6078 11	LEASE-WELL SITE	36,200	37,554	36,200	0
11 6080E 11	Engineering	6,000		-	(6,000)
12 6080G 11	Prof Svcs GIS	450	450	7,500	7,050
11 6080K 11	District Counsel	16,100	22,361	20,000	3,900
11 6080L 11	Legal	6,550	8,539	12,500	5,950
11 6080M 11	Professional Services Misc	92,500	77,929	47,600	(44,900)
	<b>PROFESSIONAL SERVICES</b>	<b>121,600</b>	<b>109,279</b>	<b>87,600</b>	<b>(34,000)</b>
11 6048 11	Security & Safety	-	895	2,000	2,000
11 6090 11	Operating Supplies	10,625	6,852	10,000	(625)
11 6090B 11	Sensor Cleaning	350	355	-	(350)
11 6091 11	Lab Tests	30,025	20,749	28,000	(2,025)
12 6091G 11	Calibration	2,625	2,627	2,625	0
11 6092 11	Lab Supplies	3,500		1,500	(2,000)
11 6093 11	Small Tools/Equip	7,750	5,298	4,000	(3,750)
11 6094 11	Clothing/Uniforms	8,000	7,100	8,000	0
11 6095 11	Office Furniture/Equipment	50		-	(50)
11 6096 11	Fuel	12,000		12,000	0
	<b>OP SUPPLIES/EQUIPMENT</b>	<b>74,925</b>	<b>43,877</b>	<b>68,125</b>	<b>(6,800)</b>
11 6115 11	Meeting Expense	1,000		1,000	0
11 6120D 11	Director Travel	1,000		-	(1,000)
11 6120E 11	Employee Travel/Training	1,900	3,036	5,000	3,100
11 6125 11	Recruitment	4,000	3,772	750	(3,250)
	<b>TRAINING &amp; TRAVEL</b>	<b>7,900</b>	<b>6,807</b>	<b>6,750</b>	<b>(1,150)</b>
11 6170 11	Fiscalini Tank Project	660,000	444,637	-	(660,000)
11 6170 11	Stuart Street Tank Repair	20,000		50,000	30,000

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WATER FUND: OPERATIONS DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
11 6170 11	SCADA for San Simeon Well Fiel	90,000	85,085	-	(90,000)
11 6170 11	Radio Grounds Pump Stn: Eng C	25,000		-	(25,000)
11 6170 11	GIS	7,500	-	-	(7,500)
	<b>CAPITAL PROJECTS</b>	<b>802,500</b>	<b>529,722</b>	<b>50,000</b>	<b>(752,500)</b>
11 6180G 11	Interest-Truck	300		3,000	2,700
11 2515 11	Principal-Truck	8,825		4,926	(3,899)
	Principal/Int Fiscalini Tank	45,725		-	(45,725)
	<b>DEBT SERVICE</b>	<b>54,850</b>	<b>-</b>	<b>7,926</b>	<b>(46,924)</b>
11 60111 10	Public Information	0	0	4,000	4,000
11 6080V 10	Voluntary Lot Merger Program	50,000	7,469	20,000	(30,000)
11 6090 10	Operating Supplies	0	0	7,500	7,500
11 6611 10	Rebate Program	0	0	7,500	7,500
	<b>RESOURCE CONSERVATION</b>	<b>50,000</b>	<b>7,469</b>	<b>39,000</b>	<b>(11,000)</b>
<b>SUBTOTAL OPERATING EXPENDITURES</b>		<b>2,373,240</b>	<b>1,735,818</b>	<b>1,619,395</b>	<b>(753,845)</b>
11 6200 11	<b>ADMIN DPT ALLOCATION</b>	<b>582,420</b>	<b>485,350</b>	<b>899,170</b>	<b>316,750</b>
<b>TOTAL EXPENDITURES</b>		<b>2,955,660</b>	<b>2,221,168</b>	<b>2,518,565</b>	<b>(437,095)</b>
<b>NET OPERATING INCOME/(LOSS)</b>		<b>(413,930)</b>	<b>(153,792)</b>	<b>180,295</b>	<b>594,225</b>

**WATER DEPARTMENT BUDGET NOTES**

11 6031D 11	M&R-Water Distribution	PAVING \$20K / COLD PATCH \$5K / OTHER \$5K
11 6031F 11	M&R-Fire Hydrants	FLUSHING HYDRANTS: METER \$4K / REPAIR \$2K 365 HYDRANTS: ESTIMATE 10% NEED REPAIR
11 6031S 11	M&R-Storage	CATHODIC PROTECTION \$3,500
11 6031V 11	M&R-Valves	REPLACE 2 VALVES @ \$3K EACH
11 6033G 11	M&R-Grounds	MOW SAN SIMEON WELL FIELD TWICE A YEAR
11 6036 11	Contingency for Repairs	ESTIMATE FOR EMERGENCY REPAIRS
11 6063 11	Communication Equipment	RADIOS
11 6051 11	Postage	UTILITY BILLING INVOICES (stamps from 46 to 49 cents)
11 6054 11	Dues & Publications	ACWA \$13K / CA RURAL WTR ASSN \$1K / AWWA \$1K
11 6055 11	Gov't Fees & Licenses	SWRCB FEES
11 6060E 11	Utilities-Electricity	ALL UTILITIES INCREASED 3%
12 6080G 11	Prof Svcs GIS	GIS UPGRADES
<b>12 6080M 12</b>	<b>Professional Services Misc</b>	
	Rate Study Consultant \$30,000 (\$15,000 WASTEWATER & \$15,000 WATER)	
	STRATEGIC ADVISOR: \$32,600 (30% of \$8,500 = \$2,550 PER MO + \$2K REIMBURSEMENT)	
11 6048 11	Security & Safety	SIGNAGE / HOMELAND SECURITY MEASURES

**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WATER FUND: OPERATIONS DEPARTMENT**

<b>ACCT #</b>	<b>ACCT DESCRIPTION</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>ACTUAL THROUGH 4/30/2017</b>	<b>PRELIMINARY BUDGET FY 17 - 18</b>	<b>FY 17-18 CHANGE</b>
11 6092 11	Lab Supplies	FIELD TESTING CHLORINE			
11 6120E 11	Employee Travel/Training	5 EMPLOYEES @ \$1K EACH			
11 6180G 11	Interest-Truck	WTR SUPERVISOR TRUCK PURCHASED 2017			
11 2515 11	Principal-Truck	WTR SUPERVISOR TRUCK PURCHASED 2017			
	Principal/Int Fiscalini Tank	LOAN NOT RECEIVED IN FY 16-17			
<b>RESOURCE CONSERVATION</b>					
11 6011I 10	Public Information	PUBLIC EDUCATION			
11 6090 10	Operating Supplies	SHOWER HEADS/AERATORS/TOILET LEAK DETECTION KITS			
11 6611 10	Rebate Program	APPLICANCE REBATES			



**CAMBRIA COMMUNITY SERVICE DISTRICT  
FISCAL YEAR 2017 - 2018 BUDGET  
WATER FUND: SUSTAINABLE WATER FACILITY  
CAPITAL COST RECOVERY DEPARTMENT**

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 16/17 APPROVED BUDGET</u>	<u>ACTUAL THROUGH 3/31/2017</u>	<u>PRELIMINARY BUDGET FY 17 - 18</u>	<u>FY 17-18 CHANGE</u>
<b>REVENUES</b>					
39 4041 11	TOTAL BASE CHARGE	371,794	307,867	391,607	19,813
39 4051 11	TOTAL EWS USAGE CHARGE	493,718	396,792	504,719	11,001
<b>TOTAL REVENUES</b>		<b>865,512</b>	<b>704,659</b>	<b>896,326</b>	<b>30,814</b>
<b>EXPENDITURES</b>					
39 5000 11	WAGES AND BENEFITS	44,950	-	130,176	85,226
39 6031Z 11	MAINTENANCE	-		12,000	12,000
39 6055 11	Govt Fees & Licenses	40,772		40,000	(772)
39 6060E11	UTILITIES (ELECTRIC)	19,931		12,000	(7,931)
39 6091B11	OPERATING SUPPLIES	1,792		3,000	1,208
39 6091F 11	REMOTE SYSTEM MONITO	-	6,913	6,480	6,480
39 6091H11	LAB TESTING	300		21,120	20,820
39 6080K11	PROF SVCS: COUNSEL	17,982	18,798	6,000	(11,982)
39 6080L11	PROF SVCS: LEGAL	4,118	2,745	-	(4,118)
39 6080M11	PROF SVCS: OTHER	25,000	7,040		(25,000)
	PROFESSIONAL SERVICES	154,845	35,496	230,776	75,931
39 6180I 11	Interest-Bank Loan	345,564	345,565	332,533	(13,031)
11 2513 11	Principal-Bank Loan	313,861	155,335	326,893	13,032
39 6829D 11	Performance Bond	71,649	71,649	71,650	1
	DEBT SERVICE	731,074	572,549	731,076	2
<b>TOTAL EXPENDITURES</b>		<b>885,919</b>	<b>608,045</b>	<b>961,852</b>	<b>75,933</b>
<b>NET OPERATING INCOME/(LOSS)</b>		<b>(20,407)</b>	<b>96,614</b>	<b>(65,526)</b>	<b>(45,119)</b>

THERE IS NO BUDGET BEING PROPOSED FOR SWF OPERATIONS IN FY 17-18 HOWEVER IN FY 16-17 THE SWF OPERATIONS BUDGET HAD A LOSS OF \$163,936.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2016 - 2017 CAPITAL PROJECTS BUDGET  
WATER FUND SUSTAINABLE WATER FACILITY (SWF)**

<b><u>SWF ONE-TIME REVENUES</u></b>	<b>Approved Budget FY 2016/17</b>	<b>Already Received 3/31/2017</b>	<b>Projected Receipts</b>	<b>RECOMMENDED BUDGET 5/1/2017</b>	<b><u>CHANGE</u></b>
Loan (Installment Sale)	\$8,939,000	\$8,939,000		\$8,939,000	\$0
Proposition 84 IRWM Project	4,382,256	4,163,142	219,113	4,382,256	(\$0)
<b>TOTALS</b>	<b>\$13,321,256</b>	<b>\$13,102,142</b>	<b>\$219,113</b>	<b>\$13,321,256</b>	<b>(\$0)</b>

<b><u>CDM SMITH TASK ORDERS</u></b>	<b>Approved Budget FY 2016/17</b>	<b>Already Spent 3/31/2017</b>	<b>Projected Expenditures</b>	<b>RECOMMENDED BUDGET 5/1/2017</b>	<b><u>CHANGE</u></b>
Task Order #1: Hydrological Modeling	\$174,495	\$174,495	-	\$174,495	\$0
Task Order #2: Preconstruction Engineering	\$299,601	\$299,601	-	\$299,601	\$0
Task Order #3: Preconstruction Services	920,084	920,084	-	920,084	\$0
Task Order #4: Permitting: Prepurchase Assistan	499,941	499,941	-	499,941	\$0
Task Order #5: Permitting & Environmental	584,607	584,607	-	584,607	\$0
Task Order #6: Permitting & Environmental	317,071	191,698	116,392	317,071	\$0
Task Order #8: Permitting & Environmental	105,000		-	-	(\$105,000)
<b>TOTALS</b>	<b>\$2,900,799</b>	<b>\$2,670,426</b>	<b>\$116,392</b>	<b>\$2,795,799</b>	<b>(\$105,000)</b>

<b><u>DESIGN BUILD CONTRACT WITH CDM CONSTRUCTORS</u></b>	<b>Approved Budget FY 2016/17</b>	<b>Already Spent 3/31/2017</b>	<b>Projected Expenditures</b>	<b>RECOMMENDED BUDGET 5/1/2017</b>	<b><u>CHANGE</u></b>
Design Build Contract	\$6,647,919	\$6,647,919	-	\$6,647,919	\$0
Change Order #1	511,602	511,602	-	511,602	\$0
Change Order #2	123,953	123,953	-	123,953	\$0
Change Order #3	83,268	83,268	-	83,268	\$0
<b>TOTALS</b>	<b>\$7,366,742</b>	<b>\$7,366,742</b>	<b>\$0</b>	<b>\$7,366,742</b>	<b>\$0</b>

<b><u>SWF EXPENDITURES: OTHER</u></b>	<b>Approved Budget FY 2016/17</b>	<b>Already Spent 3/31/2017</b>	<b>Projected Expenditures</b>	<b>RECOMMENDED BUDGET 5/1/2017</b>	<b><u>CHANGE</u></b>
<b>General Costs</b>					
Primarily FGL	\$58,117	\$58,117	-	\$58,117	\$0
Flag Lot Investigation	1,315	1,315	-	1,315	\$0
RWQCB Permitting Fees	55,315	55,315	-	55,315	\$0
RWQCB-mandated Environmental Surety Bond (	72,000	72,000	-	72,000	\$0
Telemetry Upgrade	83,000	-	83,000	83,000	\$0
Tracer Testing 2016	102,120	102,120	-	102,120	\$0
Remote Sensing Installation at SS Creek Bridge	10,000	-	10,000	10,000	\$0
Tuff Box Laptop Computer				5,000	\$5,000
Battery Backup for all PLCs (incl installation)				20,000	\$20,000
Pressure Transducer (impound basin)				10,000	\$10,000
OPT 10 Software (data logging)				5,000	\$5,000
<b>TOTALS</b>	<b>\$381,867</b>	<b>\$288,867</b>	<b>\$93,000</b>	<b>\$421,867</b>	<b>\$40,000</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2016 - 2017 CAPITAL PROJECTS BUDGET  
WATER FUND SUSTAINABLE WATER FACILITY (SWF)**

<b>Regular Coastal Development Permit</b>	<b>Approved Budget FY 2016/17</b>	<b>Already Spent 3/31/2017</b>	<b>Projected Expenditures</b>	<b>RECOMMENDED BUDGET 5/1/2017</b>	<b>CHANGE</b>
Environmental Impact Report to support Reg CDP (MBI)	\$168,450	\$168,450	\$0	\$168,450	\$0
CDM EIR Support	\$100,000	\$24,878	\$75,122	\$100,000	\$0
Amend 1 to EIR (MBI)	\$138,768	\$138,768	\$0	\$138,768	\$0
Permitting Support (CDM SMITH TO8)	\$105,000	\$45,839	\$59,161	\$105,000	\$0
Tracer Study Support (CDM SMITH TO7)	\$161,052	\$0	\$161,052	\$161,052	\$0
Future Mitigation Measures	\$733,948	\$11,410	\$722,538	\$733,948	\$0
<b>TOTALS</b>	<b>\$1,407,218</b>	<b>\$389,345</b>	<b>\$1,017,873</b>	<b>\$1,407,218</b>	<b>\$0</b>

<b>Professional Services Costs:</b>	<b>Approved Budget FY 2016/17</b>	<b>Already Spent 3/31/2017</b>	<b>Projected Expenditures</b>	<b>RECOMMENDED BUDGET 5/1/2017</b>	
Public Outreach	\$55,100	\$55,100	\$0	\$55,100	\$0
Rate Study, Legal Services	\$66,042	\$24,473	\$41,569	\$66,042	\$0
Debt Costs of Issuance	\$143,001	\$143,001	\$0	\$143,001	\$0
Legal Services (RE Landwatch Lawsuit)	\$419,772	\$419,772	\$0	\$419,772	\$0
Computer Programming	\$7,600	\$7,600	\$0	\$7,600	\$0
CCSD Labor Expensed to CIP Project	\$0	\$0	\$0	\$0	\$0
Strategic Advisor	\$101,592	\$67,592	\$34,000	\$101,592	\$0
<b>TOTALS</b>	<b>\$793,107</b>	<b>\$717,538</b>	<b>\$75,569</b>	<b>\$793,107</b>	<b>\$0</b>

<b>SWF START-UP EXPENDITURES</b>	<b>Approved Budget FY 2016/17</b>	<b>Already Spent 3/31/2017</b>	<b>Projected Expenditures</b>	<b>RECOMMENDED BUDGET 5/1/2017</b>	
<b>Start-Up Expenditures</b>					
Power	\$20,320	\$20,320	\$0	\$20,320	\$0
Chemicals	\$37,293	\$37,293	\$0	\$37,293	\$0
Consumables (membranes, filters, UV lamps, etc)	\$0	\$0	\$0	\$0	\$0
Maintenance	\$22,284	\$22,284	\$0	\$22,284	\$0
Impound Basin Monitoring	\$0	\$0	\$0	\$0	\$0
Advanced Water Treatment Plant Sampling	\$141,185	\$141,185	\$0	\$141,185	\$0
Baseline Monitoring to support Adaptive Manag	\$59,942	\$59,942	\$0	\$59,942	\$0
<b>Start-Up Plant Operators (Three Month Co</b>	<b>\$136,300</b>	<b>\$136,300</b>	<b>\$0</b>	<b>\$136,300</b>	<b>\$0</b>
<b>TOTALS</b>	<b>\$417,324</b>	<b>\$417,324</b>	<b>\$0</b>	<b>\$417,324</b>	<b>\$0</b>

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2016 - 2017 CAPITAL PROJECTS BUDGET  
WATER FUND SUSTAINABLE WATER FACILITY (SWF)**

**SUMMARY**

<u>SUSTAINABLE WATER FACILITY PROJECT</u>	<u>APPROVED BUDGET FY 2016/17</u>	<u>ACTUAL THROUGH 3/31/2017</u>	<u>RECOMMENDED BUDGET 5/1/2017</u>	<u>CHANGE</u>
<b>SOURCES OF FUNDS</b>				
Loan (Installment Sale)	8,939,000	8,939,000	8,939,000	\$0
Proposition 84 Expedited Draught Grant	4,382,256	4,163,142	4,382,256	(\$0)
<b>TOTAL FUNDS AVAILABLE</b>	<b>13,321,256</b>	<b>13,102,142</b>	<b>13,321,256</b>	<b>(\$0)</b>
<b>EXPENDITURES</b>				
	\$13,267,057	\$11,850,242	\$13,202,057	(\$65,000)
<b>FUNDS AVAILABLE LESS EXPENDITURES</b>	<b>54,199</b>	<b>1,251,900</b>	<b>119,199</b>	<b>\$65,000</b>

**NOTES:**

Strategic Advisor: \$30,600 (\$8,500 X 30% = \$2,550 per month)

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2017-18 BUDGET  
ADMINISTRATION DEPARTMENT COST ALLOCATION**

CCSD has five operational areas where all costs are allocated. Those five areas are:

- Fire,
- Facilities & Resources,
- Parks & Recreation,
- Water, and
- Wastewater.

Costs that cannot be directly attributed to one of those five operational areas are assigned to the Administration Department. The costs in the Administration Department are then allocated to the five operating areas. This is necessary so the true costs of those operational areas includes the costs to administer those areas as well as the direct costs.

Pages 3 and 4 of this attachment are a worksheet that details the costs in the Administration Department that are being allocated to the five operational areas in the District. Each cost in the Administration Department is listed as well as the share paid by each operational area for each specific administration cost.

There are 4 different formulas by which costs can be allocated.

The first formula allocates costs equally to each operational area. Costs allocated using this formula have an "E" in the left hand column of the worksheet.

The second formula allocates costs based on the relative size of the operational area where Fire, Water and Wastewater are considered relatively large components, SWF is a medium component and Facilities & Resources and Park & Recreation are considered relatively small components. Costs allocated using this formula have an "R" in the left hand column of the worksheet.

The third formula allocates costs based on the number of staff in each operational area. This results in the following allocation:

<u>Area</u>	<u>Staff FTE</u>	<u>%</u>
Fire	13.0	45.6%
Fac & Res	3.0	10.5%
Park & Rec	1.0	3.5%
Wastewater	5.0	17.5%
Water	5.0	17.5%
SWF	1.5	5.3%
Total	28.5	100%

Costs allocated using this formula have an "F" in the left hand column of the worksheet. The attached worksheet does not currently have any costs that are allocated using this formula.

The fourth formula allocates costs based on the percent of effort the administrative staff provides to each operational area. In prior budgets, this was the only allocation method used. Pages 5 & 6 of this attachment are a worksheet that shows how costs are allocated for each staff position based on estimates provided by managers in the Administration department. This results in the following allocation:

<u>Area</u>	<u>Admin Staff %</u>
Fire	16.7%
Fac & Res	6.3%
Park & Rec	1.6%
Wastewater	22.6%
Water	27.8%
SWF	<u>25.0%</u>
Total	100.0%

Costs allocated using this formula have an "L" in the left hand column of the worksheet.

Some revenues are accounted for in the Administration Department. These include franchise fees for garbage collection and other miscellaneous revenues including fees charged for public record requests and rent for cell phone towers. Those revenues are deducted from the amounts to be collected at the bottom of the worksheet on the line titled "Other Revenue". The last line on the worksheet shows the net amount to be collected from each operational area.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2017-2018 BUDGET  
ADMINISTRATION DEPARTMENT COST ALLOCATION**

	FIRE	F&R	P&R	WW	WATER	SWF
<b>E RECOVERY BASED ON EQUAL DISTRIBUTION TO ALL DEPTS</b>	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
<b>R RECOVERY BASED ON RELATIVE SIZE OF DEPT (LARGE OR SMALL)</b>	20.00%	4.00%	5.00%	29.00%	28.00%	12.00%
<b>F RECOVERY BASED ON FULL TIME EQUIVALENT STAFFING</b>	13	3	1	5	5	1.5
<b>L RECOVERY BASED ON PERCENT OF ADMIN LABOR APPLIED TO DEPT</b>	16.7%	6.3%	1.6%	22.6%	27.8%	25.0%

ACCT #	ACCT DESCRIPTION	FY 17 - 18	BUDGET	FIRE	F&R	P&R	WW	WATER	SWF
GROSS REC	L Personnel Costs	1,231,217		205,736	77,567	19,699	278,255	342,278	307,804
01 5122 09	L Medical Reimbursement			-	-	-	-	-	-
01 6011I 09	E Public Info	4,000		667	667	667	667	667	667
01 6011W 09	E Website	4,935		823	823	823	823	823	823
01 6030 09	R INSURANCE	77,385		15,477	3,095	3,869	22,442	21,668	9,286
01 6044 09	R M&R-Computer Services	71,400		14,280	2,856	3,570	20,706	19,992	8,568
01 6045 09	Computer Supplies & Upgrades	5,000		1,000	200	250	1,450	1,400	
01 6050 09	R Office Supplies	20,100		4,020	804	1,005	5,829	5,628	2,412
01 6051 09	R Postage & Shipping	4,677		935	187	234	1,356	1,310	561
01 6052 09	R Bank Charges	2,200		440	88	110	638	616	264
01 6053 09	R Printing/Forms	1,300		260	52	65	377	364	156
01 6070 09	R Equipment Rental	500		100	20	25	145	140	60
01 6090 09	R Department Operating Supplies	1,785		357	71	89	518	500	214
01 6054 09	R Publications-Dues & Books	16,000		3,200	640	800	4,640	4,480	1,920
01 6055 09	R JPA/Gov't Fees	33,255		6,651	1,330	1,663	9,644	9,311	3,991
01 6060C 09	R Utilities-Wireless	2,106		421	84	105	611	590	253
01 6060E 09	R Utilities-Electricity	7,107		1,421	284	355	2,061	1,990	853
01 6060G 09	R Utilities-Gas	618		124	25	31	179	173	74
01 6060I 09	R Utilities-Internet	4,635		927	185	232	1,344	1,298	556
01 6060P 09	R Utilities-Telephone	15,275		3,055	611	764	4,430	4,277	1,833
01 6060S 09	R Utilities-Sewer	309		62	12	15	90	87	37
01 6060W 09	R Utilities-Water	129		26	5	6	37	36	15
01 6075 09	R OFFICE RENT	20,586		4,117	823	1,029	5,970	5,764	2,470
01 6080A 09	R Auditor	9,250		1,850	370	463	2,683	2,590	1,110
01 6080K 09	R District Counsel	88,000		17,600	3,520	4,400	25,520	24,640	10,560
01 6080L 09	R Legal	22,000		4,400	880	1,100	6,380	6,160	2,640
01 6080M 09	R Other	11,100		2,220	444	555	3,219	3,108	1,332
01 6080T 09	R Temporary Help	10,000		2,000	400	500	2,900	2,800	1,200
01 6086 09	R Outside Services	18,000		3,600	720	900	5,220	5,040	2,160
01 6115 09	L Meeting Expense	2,903		485	183	46	656	807	726
01 6120D 09	L Directors' Travel	10,000		1,671	630	160	2,260	2,780	2,500
01 6120E 09	L Training-LCW	4,500		752	284	72	1,017	1,251	1,125
01 6120E 09	L Employee Travel/Training	14,100		2,356	888	226	3,187	3,920	3,525
01 6120E 09	L Education	4,000		668	252	64	904	1,112	1,000
01 6125 09	L Employee Recruitment	3,000		501	189	48	678	834	750
	R Replace Servers	35,000		7,000	1,400	1,750	10,150	9,800	4,200
	Purchase Library building	70,732		14,146	2,829	3,537	20,512	19,805	8,488

**CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2017-2018 BUDGET  
ADMINISTRATION DEPARTMENT COST ALLOCATION**

	FIRE	F&R	P&R	WW	WATER	SWF
<b>E RECOVERY BASED ON EQUAL DISTRIBUTION TO ALL DEPTS</b>	16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
<b>R RECOVERY BASED ON RELATIVE SIZE OF DEPT (LARGE OR SMALL)</b>	20.00%	4.00%	5.00%	29.00%	28.00%	12.00%
<b>F RECOVERY BASED ON FULL TIME EQUIVALENT STAFFING</b>	13	3	1	5	5	1.5
<b>L RECOVERY BASED ON PERCENT OF ADMIN LABOR APPLIED TO DEPT</b>	16.7%	6.3%	1.6%	22.6%	27.8%	25.0%

<u>ACCT #</u>	<u>ACCT DESCRIPTION</u>	<u>FY 17 - 18</u>	<u>BUDGET</u>	<u>FIRE</u>	<u>F&amp;R</u>	<u>P&amp;R</u>	<u>WW</u>	<u>WATER</u>	<u>SWF</u>
	Replace Administrative Software	17,500		3,500	700	875	5,075	4,900	2,100
TOTAL EXPENSE	TOTAL EXPENDITURES	1,844,604		326,849	104,119	50,102	452,571	512,937	386,233
	OTHER REVENUE	10,200.0		6,930	2,208	1,062			
	<b>NET COST ALLOCATED</b>	<b>1,834,404</b>		<b>319,919</b>	<b>101,912</b>	<b>49,040</b>	<b>452,571</b>	<b>512,937</b>	<b>386,233</b>



**CAMBRIA COMMUNITY SERVICES DISTRICT  
OVERHEAD ALLOCATION FY 17/18  
ADMIN LABOR APPLIED TO DEPARTMENT  
JULY 1, 2017-JUNE 30, 2018**

**PERSONNEL COSTS**

		Sal/Benefit	Dept	%	Water	SWF	Sewer	Res Cons	Fire	Fac Mgmt	Park/Rec	Alloc
<b>GEN MGR</b>	Actual	252,000	Water Oper	20%	50,400							50,400
			SWF	30%		75,600						75,600
	Budget	0	Sewer Oper	20%			50,400					50,400
			Res Cons	0%				-				-
	Difference	252,000	Fire	22%					55,440			55,440
			Fac Res	5%						12,600		12,600
			Parks/Rec	3%							7,560	7,560
			Admin	0%								0%
				<b>100%</b>	<b>50,400</b>	<b>75,600</b>	<b>50,400</b>	<b>-</b>	<b>55,440</b>	<b>12,600</b>	<b>7,560</b>	<b>252,000</b>
<b>FR DSK</b>	Actual	66,000	Water Oper	58%	38,280							38,280
	Budget	0	Sewer Oper	25%			16,500					16,500
			Res Cons	0%				-				-
	Difference	66,000	Fire	10%					6,600			6,600
			Fac Res	6%						3,960		3,960
			Park/Rec	1%							660	660
			Admin	0%								0%
					<b>100%</b>	<b>38,280</b>	<b>0</b>	<b>16,500</b>	<b>-</b>	<b>6,600</b>	<b>3,960</b>	<b>660</b>
<b>FIN MGR</b>	Actual	175,000	Water	18%	31,500							31,500
			SWF	30%		52,500						52,500
	Budget	0	Sewer	25%			43,750					43,750
			Res Cons	0%				-				-
	Difference	175,000	Fire	21%					36,750			36,750
			Fac Res	5%						8,750		8,750
			Park/Rec	1%							1,750	1,750
			Admin	0%								0%
				<b>100%</b>	<b>31,500</b>	<b>52,500</b>	<b>43,750</b>	<b>-</b>	<b>36,750</b>	<b>8,750</b>	<b>1,750</b>	<b>175,000</b>
<b>ASO</b>	Actual	179,000	Water	20%	35,800							35,800
			SWF	20%		35,800						35,800
	Budget	-	Sewer	28%			50,120					50,120
			Res Cons	0%				-				-
	Difference	179,000	Fire	15%					26,850			26,850
			Fac Res	15%						26,850		26,850
			Park/Rec	2%							3,580	3,580
			Admin	0%								0%
				<b>100%</b>	<b>35,800</b>	<b>35,800</b>	<b>50,120</b>	<b>-</b>	<b>26,850</b>	<b>26,850</b>	<b>3,580</b>	<b>179,000</b>
<b>PAYRL</b>	Actual	88,000	Water Oper	35%	30,800							30,800
	Budget	-	Sewer Oper	20%			17,600					17,600
			Res Cons	0%				-				-
	Difference	88,000	Fire	40%					35,200			35,200
			Fac Res	5%						4,400		4,400
			Park/Rec	0%								-
			Admin	0%								0%
					<b>100%</b>	<b>30,800</b>	<b>-</b>	<b>17,600</b>	<b>-</b>	<b>35,200</b>	<b>4,400</b>	<b>-</b>
<b>UTIL BIL</b>	Actual	78,000	Water Oper	59%	46,020							46,020
	Budget	-	Sewer Oper	25%			19,500					19,500
			Res Cons	0%				-				-
	Difference	78,000	Fire	10%					7,800			7,800
			Fac Res	5%						3,900		3,900
			Parks/Rec	1%							780	780
			Admin	0%								0%
					<b>100%</b>	<b>46,020</b>	<b>0</b>	<b>19,500</b>	<b>-</b>	<b>7,800</b>	<b>3,900</b>	<b>780</b>
<b>CONF AT</b>	Actual	88,000	Water Oper	50%	44,000							44,000
	Budget	0	Sewer Oper	33%			29,040					29,040
			Res Cons	0%				-				-

**CAMBRIA COMMUNITY SERVICES DISTRICT  
OVERHEAD ALLOCATION FY 17/18  
ADMIN LABOR APPLIED TO DEPARTMENT  
JULY 1, 2017-JUNE 30, 2018**

**PERSONNEL COSTS**

		Sal/Benefit	Dept	%	Water	SWF	Sewer	Res Cons	Fire	Fac Mgmt	Park/Rec	Alloc
	Difference	88,000	Fire	16%					14,080			14,080
			Fac Res	0%						-		-
			Park/Rec	1%							880	880
			Admin	0%								
				<b>100%</b>	<b>44,000</b>	<b>-</b>	<b>29,040</b>	<b>-</b>	<b>14,080</b>	<b>-</b>	<b>880</b>	<b>88,000</b>
<b>SWF AT</b>	Actual	85,000	Water Oper	25%	21,250							21,250
			SWF	50%		42,500						42,500
	Budget	0	Sewer Oper	20%			17,000					17,000
			Res Cons	5%				4,250				4,250
	Difference	85,000	Fire	0%					-			-
			Fac Res	0%						-		-
			Park/Rec	0%							-	-
			Admin	0%								
				<b>100%</b>	<b>21,250</b>	<b>42,500</b>	<b>17,000</b>	<b>4,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,000</b>
<b>ENG</b>	Actual	211,000	Water Oper	15%	31,650							31,650
			SWF	45%		94,950						94,950
	Budget	0	Sewer Oper	15%			31,650					31,650
			Res Cons	5%				10,550				10,550
	Difference	211,000	Fire	10%					21,100			21,100
			Fac Res	8%						16,880		16,880
			Parks/Rec	2%							4,220	4,220
			Admin	0%								
				<b>100%</b>	<b>31,650</b>	<b>94,950</b>	<b>31,650</b>	<b>10,550</b>	<b>21,100</b>	<b>16,880</b>	<b>4,220</b>	<b>211,000</b>
<b>ALLOCATED COSTS</b>					<b>329,700</b>	<b>301,350</b>	<b>275,560</b>	<b>14,800</b>	<b>203,820</b>	<b>77,340</b>	<b>19,430</b>	<b>1,222,000</b>
Staff Costs % for 16/17 Budget					27%	25%	23%	1%	17%	6%	2%	1.0000