



CAMBRIA COMMUNITY SERVICES DISTRICT

Thursday, June 28, 2018 - 2:00 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. 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. Agenda Review: Additions/Deletions

2. PUBLIC SAFETY (Estimated time 5 Minutes per item)

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

3. 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.

4. 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 ADOPT THE MAY 2018 EXPENDITURE REPORT

- B. CONSIDERATION TO ADOPT THE MAY 15, 2018 SPECIAL MEETING MINUTES AND MAY 24, 2018 REGULAR MEETING MINUTES
 - C. CONSIDERATION OF ADOPTION OF RESOLUTION 15-2018 ESTABLISHING FISCAL YEAR 2018/2019 APPROPRIATIONS LIMIT
 - D. CONSIDERATION OF ACTION ON APPROVED CAL OES HAZARD MITIGATION GRANT PROGRAM NOTICES OF INTEREST
 - E. CONSIDERATION OF ADOPTION OF RESOLUTION 18-2018 APPROVING AN EMPLOYMENT AGREEMENT WITH WILLIAM S. HOLLINGSWORTH
 - F. CONSIDERATION OF RESOLUTION 16-2018 REQUESTING CONSOLIDATION OF THE CCSD 2018 BIENNIAL ELECTION WITH THE NOVEMBER 6, 2018 CONSOLIDATED GENERAL ELECTION
 - G. CONSIDERATION OF ADOPTION OF RESOLUTION 19-2018 UPDATING THE ASSIGNMENT OF BANKING POWERS FOR CAMBRIA COMMUNITY SERVICES DISTRICT
 - H. CONSIDERATION OF APPROVAL OF PG&E PROPOSAL TO INITIATE THE PRELIMINARY ASSESSMENT OF A DESIGN-BUILD ENERGY PROJECT AT THE WASTEWATER TREATMENT FACILITY THROUGH THE SUSTAINABLE SOLUTIONS TURNKEY (SST) PROGRAM
 - I. CONSIDERATION TO EXTEND THE AGREEMENT FOR CONSULTANT SERVICES WITH BALANCE PUBLIC RELATIONS FOR AN ADDITIONAL SIX MONTHS
- 5. HEARINGS AND APPEALS (Estimated time: 15 Minutes per item)**
- A. PUBLIC HEARING TO DISCUSS AND CONSIDER ADOPTION OF RESOLUTION 13-2018 CONFIRMING 2017 FIRE HAZARD FUEL REDUCTION ITEMIZED REPORT OF THE CAMBRIA COMMUNITY SERVICES DISTRICT
 - B. PUBLIC HEARING TO DISCUSS AND CONSIDER RESOLUTION 12-2018 APPROVING A FIRE SUPPRESSION BENEFIT ASSESSMENT CONSUMER PRICE INDEX (CPI) ADJUSTMENT AT THE RATE OF 4.0% FOR FY 2018/2019 AND CONFIRMING THE ITEMIZED REPORT TO COLLECT THE ASSESSMENT ON THE COUNTY TAX ROLLS
 - C. PUBLIC HEARING TO CONSIDER ADOPTION OF RESOLUTION 14-2018 CONFIRMING THE ITEMIZED REPORT TO COLLECT DELINQUENT SOLID WASTE COLLECTION AND DISPOSAL CHARGES ON THE COUNTY TAX ROLLS
- 6. REGULAR BUSINESS (Estimated time: 15 Minutes per item)**
- A. RECEIVE AND FILE THE INDEPENDENT AUDITOR'S REPORT FOR FISCAL YEAR 2016/17
 - B. DISCUSSION AND CONSIDERATION TO APPROVE AMENDED AGREEMENT FOR CONSULTANT SERVICES WITH TEKTEGRITY AND AUTHORIZE AN ADDITIONAL \$1500 FOR LABOR COSTS
 - C. DISCUSSION AND CONSIDERATION REGARDING REVIEW OF CCSD POLICIES AND POSSIBLE CREATION OF AD HOC COMMITTEE
- 7. BOARD MEMBER, COMMITTEE & LIAISON REPORTS**
- A. Board Member, Committee and Liaison Reports
- 8. MANAGER REPORTS**
- A. General Manager's Report
 - B. Finance Manager's Report
- 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 TO CLOSED SESSION

- A.** PUBLIC EMPLOYEE PERFORMANCE EVALUATION, pursuant to Government Code Section 54957
Titles: District Counsel
- B.** CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION Pursuant to Government Code Section 54956.9 (d)(2) One potential case.



Cambria CSD Fire Department

June 28, 2018 CCSD Board Meeting

May 2018

Prevention and Education

- 1 Residential rough/hydro inspections were completed
- 4 Fire final inspections
- 2 Residential site visits for building questions
- 6 Fire plan reviews
 - 474 Norfolk
 - 3113 Rogers
 - 4005 Burton
 - 5148 Pembroke
 - 2130 Wilton
 - 1887 Londonderry
- 5 Engine company commercial fire and life safety inspections were conducted
- 2 Public education events
- 5 Residential smoke/carbon monoxide detectors were installed and or the batteries changed
- 2 Fire Engine and Station tours

Hydrants Maintenance & Testing

Date	Water Used	Hydrants Completed	Hours
2017	5,418	98	98
January - April	0	74	50
May	0	22	16
Total	5,418	194	164

Meetings and Affiliations

- SLO County Chiefs mtg May 2nd, 0900 Cambria
- Forest Comm/FHFRP mtg May 14th, 1000 Cambria
- Firesafe Council mtg May 16th, 0900 Templeton
- Fire Inspector 2D training May 17th-May 20th Rancho Cucamonga
- IAFF Townhall mtg May 22nd, 1830 Cambria
- CISM training May 23rd, 0900 San Luis Obispo
- Firesafe Focus Group mtg May 23rd, 1500 Cambria
- CCSD Board mtg May 24th, 1400 Cambria

Operations and News

- Training hours: 56 hours, Training for the month of May was primarily focused on the following topics: USAR high angle rescue, ImageTrend data collection, Wildland
- Countywide WUI drill

SAFER Grant Update

- New SAFER Grant application was turned in (pending award cycle)

3-Year SAFER Grant Projected Costs (fully burdened, not reflective of entry level)			
Time Frame	Federal Share	CCSD Share	Total
Year 1 (25% match)	\$283,518.75	\$94,506.25	\$378,025.00
Year 2 (50% match)	\$189,012.50	\$189,012.50	\$378,025.00
Year 3 (75% match)	\$94,506.25	\$283,518.75	\$378,025.00

Fire Statistics are attached for your review

CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF MAY, 2018

6/27/2018: Revised Expenditure Report 4.A.

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
ABALONE COAST ANALYTICAL, INC.	67176	5/7/2018	1	\$95.00	WW/TOTAL SUSPENDED SOLIDS METALS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	67176	5/7/2018	1	\$100.00	WW/TOTALS SUSPENDED SOLIDS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	67284	5/17/2018	1	\$250.50	SWF/SURFACE IMPOUNDMENT	39 6091 25
ABALONE COAST ANALYTICAL, INC.	67284	5/17/2018	1	\$95.00	WW/TOTAL SUSPENDED SOLIDS METALS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	67284	5/17/2018	1	\$60.00	WW/METALS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	67284	5/17/2018	1	\$120.00	WW/TOTAL SUSPENDED SOLIDS METALS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	67284	5/17/2018	1	\$40.00	WW/METALS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	67284	5/17/2018	1	\$40.00	WW/METALS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	67314	5/22/2018	1	\$95.00	WW/TOTAL SUSPENDED SOLIDS METALS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	67314	5/22/2018	1	\$50.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	67314	5/22/2018	1	\$100.00	WW/TOTAL SUSPENDED SOLIDS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	67314	5/22/2018	1	\$250.50	SWF/SURFACE IMPOUNDMENT	39 6091 25
ABALONE COAST ANALYTICAL, INC.	67314	5/22/2018	1	\$25.00	WW/TOTAL SUSPENDED TOTALS	12 6091 12
ABALONE COAST ANALYTICAL, INC.	67314	5/22/2018	1	\$10,365.00	SWF/BORON ASBESTOS RADIUM URANIUM PERCHLORATE	39 6091 25
ABALONE COAST ANALYTICAL, INC.	67314	5/22/2018	1	\$13,627.40	SWF/QUANTI TRAY BROMATE CHLORIDE DIOXINS	39 6091 25
ABALONE COAST ANALYTICAL, INC.	67343	5/22/2018	1	\$10,365.00	SWF/BORON ASBESTOS RADIUM TRITIUM URANIUM	39 6091 25
ABALONE COAST ANALYTICAL, INC.	67379	5/31/2018	1	\$100.00	WW/TOTAL SUSPENDED TOTALS	12 6091 12
TOTAL				\$35,778.40		
ACCURATE MAILING SERVICE	67218	5/8/2018	1	\$1,023.90	WD/WTR PUBLIC HEARING POSTCARD POSTAGE EXPENES	11 6051 11
ACCURATE MAILING SERVICE	67218	5/8/2018	2	\$256.17	WD/WTR PUBLIC HEARING POSTCARD MAILING EXPENSE	11 6080M 11
ACCURATE MAILING SERVICE	67269	5/14/2018	1	\$1,024.69	WD/REVISED WATER PUBLIC HEARING POST CARD POSTAGE	11 6051 11
ACCURATE MAILING SERVICE	67269	5/14/2018	2	\$256.23	WD/REVISED WATER PUBLIC HEARING POST CARD MAILING	11 6080M 11
ACCURATE MAILING SERVICE	67315	5/22/2018	1	\$841.90	WD/MARCH-APRIL BILLING POSTAGE EXPENSE	11 6051 11
ACCURATE MAILING SERVICE	67315	5/22/2018	2	\$841.90	WW/MARCH-APRIL BILLING POSTAGE EXPENSE	12 6051 12
ACCURATE MAILING SERVICE	67315	5/22/2018	3	\$253.08	WD/MARCH-APRIL BILLING MAILING EXPENSE	11 6080M 11
ACCURATE MAILING SERVICE	67315	5/22/2018	4	\$253.08	WW/MARCH-APRIL BILLING MAILING EXPENSE	12 6080M 12
TOTAL				\$4,750.95		
AGP VIDEO	67177	5/7/2018	1	\$1,025.00	ADM/VIDEO PROD/MEDIA COPY DISTRIBUTION 03/22 BMTG	01 6086 09
TOTAL				\$1,025.00		
AL'S SEPTIC PUMPING, INC	67317	5/22/2018	1	\$355.00	SWF/PUMPING & DISPOSAL OF SEPTIC WASTE	39 6031Z 25
AL'S SEPTIC PUMPING, INC	67317	5/22/2018	1	\$355.00	SWF/PUMPING & DISPOSAL OF SEPTIC WASTE	39 6031Z 25
AL'S SEPTIC PUMPING, INC	67344	5/22/2018	1	\$355.00	SWF/SVC CALL TO PUMP EXPOSED SEPTIC HOLDING TANK	39 6031Z 25
TOTAL				\$1,065.00		

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6/27/2018: Revised Expenditure Report 4.A.

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
ALAN/JUDITH MCRAE	67280	5/15/2018	1	\$121.02	MQ CUSTOMER REFUND FOR MCR0001	11 2005
			TOTAL	\$121.02		
ALL WAYS CLEAN	67178	5/7/2018	1	\$749.00	ADM/OFFICE CLEANING APRIL 2018	01 6033B 09
			TOTAL	\$749.00		
ALPHA ELECTRICAL SERVICE	67160	5/3/2018	1	\$7,727.29	WW/PROVIDE 3 PHASE POWER FOR DIGESTER PUMPS	12 6036T 12
			TOTAL	\$7,727.29		
ALPHA FIRE & SECURITY ALARM CO	67179	5/7/2018	1	\$135.00	F&R/FIRE ALARM MONITORING TESTING & INSPECTION	01 6033V 02
ALPHA FIRE & SECURITY ALARM CO	67316	5/22/2018	1	\$500.00	F&R/5 YR SPRINKLER & ANNUAL FIRE ALARM INSPECTION	01 6033V 02
			TOTAL	\$635.00		
AMAYA, RUDY	67223	5/9/2018	1	\$2.00	WD/REMODEL DEPOSIT OVERPAYMENT 022.172.018	11 2420 11
			TOTAL	\$2.00		
ANDREW THOMSON	67338	5/22/2018	1	\$447.02	WW/SCADA REPLACED MEMORY IN COMPUTER	12 6063 12
ANDREW THOMSON	67338	5/22/2018	1	\$906.39	WD/RESET SR4 DUE TO FLOW METER ERROR	11 6031R 11
ANDREW THOMSON	67338	5/22/2018	1	\$1,038.63	WW/SCADA COMPUTER NEW POWER SUPPLY AND HARD DRIVE	12 6045 12
ANDREW THOMSON	67338	5/22/2018	1	\$750.00	WD/SR4 ASSIST IN INSTALLATION OF PH PROBE	11 6031R 11
			TOTAL	\$3,142.04		
AT&T	67180	5/7/2018	1	\$144.89	WW/ALARM LIFT STATION B4 SVC 04/25 - 05/24/18	12 6060P 12
AT&T	67285	5/17/2018	1	\$298.14	WD/ALARM AT VAN GORDON WELL FIELD 04/07 - 05/06/18	11 6060P 11
AT&T	67318	5/22/2018	1	\$298.14	WD/ALARM AT VAN GORDON WELL FIELD 05/07-06/06/18	11 6060P 11
			TOTAL	\$741.17		
AT&T/CALNET3	67211	5/7/2018	1	\$20.32	WW/ALARM AT LIFT STN 8 924-1548	12 6060P 12
AT&T/CALNET3	67211	5/7/2018	1	\$20.31	WW/ALARM AT LIFT STN B3 924-1550 SVC THRU 03/09/18	12 6060P 12
AT&T/CALNET3	67211	5/7/2018	1	\$31.30	FD/2284 CENTER ST 927-6242 SVC THRU 03/09/18	01 6060P 01
AT&T/CALNET3	67211	5/7/2018	1	\$20.34	WW/ALARM AT LIFT STN B1 924-1038 SVC THRU 03/09/18	12 6060P 12
AT&T/CALNET3	67211	5/7/2018	1	\$20.31	WW/ALARM AT LIFT STN B2 924-1068 SVC THRU 03/09/18	12 6060P 12

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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
AT&T/CALNET3	67211	5/7/2018	1	\$20.31	WW/ALARM AT LIFT STN B 924-1492 SVC THRU 03/09/18	12 6060P 12
AT&T/CALNET3	67211	5/7/2018	1	\$20.33	WW/ALARM AT LIFT STN A 924-1538 SVC THRU 03/09/18	12 6060P 12
AT&T/CALNET3	67211	5/7/2018	1	\$20.31	WW/ALARM AT LIFT STN A1 924-1708 SVC THRU 03/09/18	12 6060P 12
AT&T/CALNET3	67211	5/7/2018	1	\$20.30	WW/FAX LINE 927-1078 SVC THRU 03/09/2018	12 6060P 12
AT&T/CALNET3	67211	5/7/2018	1	\$20.52	WD/TELEMETRY SYSTEM 927-0398 SVC THRU 03/09/18	11 6060P 11
AT&T/CALNET3	67211	5/7/2018	1	\$38.96	F&R/2 FIRE ALARMS AT VETS HALL SVC THRU 03/09/18	01 6060P 02
AT&T/CALNET3	67211	5/7/2018	1	\$20.34	WW/ALARM AT LIFT STN 4 927-1518 SVC THRU 03/09/18	12 6060P 12
AT&T/CALNET3	67211	5/7/2018	1	\$20.32	WW/ALARM AT LIFT STN 8 927-1591 SVC THRU 03/09/18	12 6060P 12
AT&T/CALNET3	67211	5/7/2018	1	\$20.33	WD/LEIMERT PUMP STN 927-1972 SVC THRU 03/09/17	11 6060P 11
AT&T/CALNET3	67211	5/7/2018	1	\$20.54	ADM/FAX LINE 927-5584 SVC THRU 03/09/18	01 6060P 09
AT&T/CALNET3	67211	5/7/2018	1	\$22.24	F&R/EODEO GROUNDS 927-6229 SVC THRU 03.09/18	11 6060P 11
AT&T/CALNET3	67211	5/7/2018	1	\$49.42	WW/PHONE SERVICE 927-6250 SVC THRU 03/09/18	12 6060P 12
AT&T/CALNET3	67286	5/17/2018	1	\$20.42	WW/ALARM AT LIFT STN 8 924-1548 3/10 - 4/09/18	12 6060P 12
AT&T/CALNET3	67286	5/17/2018	1	\$20.38	WW/ALARM AT LIFT STN B3 924-1550 03/10 - 04/09/18	12 6060P 12
AT&T/CALNET3	67286	5/17/2018	1	\$31.41	FD/2284 CENTER ST 927-6242 03/10-04/09/18	01 6060P 01
AT&T/CALNET3	67286	5/17/2018	1	\$20.37	WW/ALARM AT LIFT STN B1 924-1038 03/10 - 04/09/18	12 6060P 12
AT&T/CALNET3	67286	5/17/2018	1	\$20.37	WW/ALARM AT LIFT STN B2 924-1068 03/10-04/09/18	12 6060P 12
AT&T/CALNET3	67286	5/17/2018	1	\$20.38	WW/ALARM AT LIFT STN B 924-1492 03/10-04/09/18	12 6060P 12
AT&T/CALNET3	67286	5/17/2018	1	\$20.37	WW/ALARM AT LIFT TN A 924-1538 3/10-04/09/18	12 6060P 12
AT&T/CALNET3	67286	5/17/2018	1	\$20.37	WW/ALARM AT LIFT STN A1 924-1708 03/09-04/09/18	12 6060P 12
AT&T/CALNET3	67286	5/17/2018	1	\$20.40	WW/FAX LINE 927-1078 SVC 03/09 - 04/09/18	12 6060P 12
AT&T/CALNET3	67286	5/17/2018	1	\$20.60	WD/TELEMETRY SYSTEM 927-0398 03/10-04/09/18	11 6060P 11
AT&T/CALNET3	67286	5/17/2018	1	\$39.08	F&R/2 FIRE ALARMS AT VETS HALL 03/10 - 04/09/18	01 6060P 02
AT&T/CALNET3	67286	5/17/2018	1	\$20.38	WW/ALARM AT LIFT STN 4 927-1518 03/10-04/09/18	12 6060P 12
AT&T/CALNET3	67286	5/17/2018	1	\$20.37	WW/ALARM AT LIFT STN 8 927-1591 03/10-04/09/18	12 6060P 12
AT&T/CALNET3	67286	5/17/2018	1	\$20.39	WD/LEIMERT PUMP STN 927-1972 03/10-04/09/18	11 6060P 11
AT&T/CALNET3	67286	5/17/2018	1	\$20.82	ADM/FAX LINE 927-5584 03/10-04/09/18	01 6060P 09
AT&T/CALNET3	67286	5/17/2018	1	\$22.37	WD/RODEO GROUNDS 927-6229 03/10-04/09/18	11 6060P 11
AT&T/CALNET3	67307	5/17/2018	1	\$49.68	WW/PHONE SERVICE 927-6250 03/10/-04/09/18	12 6060P 12
AT&T/CALNET3	67345	5/22/2018	1	\$20.19	WW/ALARM AT LIFT STN 8 924-1548 04/10-05/09/18	12 6060P 12
AT&T/CALNET3	67345	5/22/2018	1	\$20.21	WW ALARM AT LIFT STN B3 924-1550 04/10-05/09/18	12 6060P 12
AT&T/CALNET3	67345	5/22/2018	1	\$31.37	FD/2284 CENTER ST 927-6242 04/10-05/09/18	01 6060P 01
AT&T/CALNET3	67345	5/22/2018	1	\$20.19	WW/ALARM AT LIFT STN B1 924-1038 04/10-05/09/18	12 6060P 12
AT&T/CALNET3	67345	5/22/2018	1	\$20.19	WW/ALARM AT LIFT STN B2 924-1068 04/10-05/09/18	12 6060P 12
AT&T/CALNET3	67345	5/22/2018	1	\$20.21	WW/ALARM AT LIFT STN B 924-1492 04/10-05/09/18	12 6060P 12
AT&T/CALNET3	67345	5/22/2018	1	\$20.21	WW/ALARM AT LIFT STN A 924-1538 04/10-05/09/18	12 6060P 12
AT&T/CALNET3	67345	5/22/2018	1	\$20.24	WW/ALARM AT LIFT STN A1 924-1708 04/10-05/09/18	12 6060P 12
AT&T/CALNET3	67345	5/22/2018	1	\$20.24	WW/FAX LINE 927-1078 4/10-05/09/18	12 6060P 12
AT&T/CALNET3	67345	5/22/2018	1	\$20.24	WD/TELEMETRY SYSTEM 927-0398 04/10-05/09/18	11 6060P 11
AT&T/CALNET3	67345	5/22/2018	1	\$38.72	F&R/FIRE ALARMS AT VETS HALL 04/10-05/09/18	01 6060P 02

CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF MAY, 2018

6/27/2018: Revised Expenditure Report 4.A.

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
AT&T/CALNET3	67345	5/22/2018	1	\$20.19	WW/ALARM AT LIFT STN 4 927-1518 04/10-05/09/18	12 6060P 12
AT&T/CALNET3	67345	5/22/2018	1	\$20.20	WW/ALARM AT LIFT STN 8 927-1591 04/10-05/09/18	12 6060P 12
AT&T/CALNET3	67345	5/22/2018	1	\$20.19	WD/LEIMERT PUMP STN 927-1972 04/10-05/09/18	11 6060P 11
AT&T/CALNET3	67345	5/22/2018	1	\$20.81	ADM/FAX LINE 927-5884 04/10-05/09/18	01 6060P 09
AT&T/CALNET3	67345	5/22/2018	1	\$22.32	WD/RODEO GROUNDS 927-6229 04/10-05/09/18	11 6060P 11
AT&T/CALNET3	67345	5/22/2018	1	\$49.50	WW/PHONE SERVICE 927-6250 04/10-05/09/18	12 6060P 12
			TOTAL	\$1,219.88		
BADGER METER INC.	67181	5/7/2018	1	\$30.00	WD/ORION CELLULAR UNIT	11 6080M 11
BADGER METER INC.	67319	5/22/2018	1	\$30.00	WD/ORION CELLULAR SERV UNIT APRIL 2018	11 6080M 11
			TOTAL	\$60.00		
BALANCE PUBLIC RELATIONS	67146	5/1/2018	1	\$2,333.34	SWF/CONSULTING SERVICES: GRANT FUNDING 05/2018	39 1829K 11
BALANCE PUBLIC RELATIONS	67146	5/1/2018	2	\$2,333.33	WD/CONSULTING SERVICES: GRANT FUNDING 05/2018	11 6080M 11
BALANCE PUBLIC RELATIONS	67146	5/1/2018	3	\$2,333.33	WW/CONSULTING SERVICES: GRANT FUNDING 05/2018	12 6086 12
			TOTAL	\$7,000.00		
BELSITO COMMUNICATIONS INC.	67222	5/9/2018	1	\$50.00	FD/ANNUAL RENEWAL JANUARY - DECEMBER 2018	01 6090 01
			TOTAL	\$50.00		
BIG TREE	67380	5/31/2018	1	\$2,200.00	F&R/MID SKID STEER AUGER	01 6093 02
			TOTAL	\$2,200.00		
BORAH'S AWARDS	67182	5/7/2018	1	\$144.57	FD/PASS TAGS WITH VELCRO BACKING	01 6094 01
BORAH'S AWARDS	67182	5/7/2018	1	\$72.74	FD/.3" LASER ENGRAVED CHARACTER WHITE/BLACK	01 6094 01
			TOTAL	\$217.31		
BOUND TREE MEDICAL, LLC	67183	5/7/2018	1	\$101.45	FD/CHEWABLE ASPIRIN ECG CHART PAPER	01 6089 01
BOUND TREE MEDICAL, LLC	67320	5/22/2018	1	\$297.31	FD/NITRILE GLOVES FILTER STRAWS NALOXONE	01 6089 01
			TOTAL	\$398.76		
BRENNTAG PACIFIC, INC.	67184	5/7/2018	1	\$438.49	WD/CHEMICALS	11 6031T 11
BRENNTAG PACIFIC, INC.	67184	5/7/2018	1	\$334.26	WD/CHEMICALS	11 6041N 11

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FOR THE MONTH OF MAY, 2018

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
BRENNTAG PACIFIC, INC.	67212	5/7/2018	1	\$322.34	WD/CHEMICALS	11 6031T 11
BRENNTAG PACIFIC, INC.	67212	5/7/2018	1	\$558.82	WD/CHEMICALS	11 6031T 11
BRENNTAG PACIFIC, INC.	67321	5/22/2018	1	\$355.53	WD/CHEMICALS	11 6031T 11
			TOTAL	\$2,009.44		
BREZDEN PEST CONTROL, INC.	67185	5/7/2018	1	\$65.00	ADM/INPSECT AND REPLENISH RODENT CONTROL DEVICES	01 6033B 09
BREZDEN PEST CONTROL, INC.	67185	5/7/2018	1	\$65.00	ADM/INSPECT AND REPLENISH RODENT CONTROL DEVICES	01 6033B 09
			TOTAL	\$130.00		
BUHL, JASON	67147	5/1/2018	1	\$45.00	WD/MONTHLY CELL PHONE REIMBURSEMENT 05/2018	11 6060C 11
			TOTAL	\$45.00		
BURKEY, MICHAEL A	67186	5/7/2018	1	\$91.35	FD/COMMAND CLASS 2A PASO ROBLES FIRE DEPARTMENT	01 6120E 01
BURKEY, MICHAEL A	67186	5/7/2018	1	\$91.35	FD/COMMAND CLASS INSTRUCTOR 1A PASO ROBLES FIRE	01 6120E 01
BURKEY, MICHAEL A	67186	5/7/2018	1	\$91.35	FD/COMMAND CLASS 2B PASO ROBLES FIRE DEPARTMENT	01 6120E 01
			TOTAL	\$274.05		
BUSHWHACKER	67381	5/31/2018	1	\$2,325.00	WD/MOWING AND WEEDEAT THE WELL FIELD	11 6033G 11
BUSHWHACKER	67381	5/31/2018	1	\$3,540.00	SWF/MOWING PERC POND MOW PUMP STATION B	39 6031Z 25
			TOTAL	\$5,865.00		
BUSINESSPLANS, INC.	67308	5/17/2018	1	\$301.00	ADM/MONTHLY HRA PLAN ADMINISTRATION MAY 2018	01 6086 09
BUSINESSPLANS, INC.	67382	5/31/2018	1	\$301.00	ADM/MONTHLY HRA PLAN ADMINISTRATION APRIL 2018	01 6086 09
			TOTAL	\$602.00		
CAL WATER ENVIRNMT ASSOC (CWEA	67288	5/17/2018	1	\$180.00	WW/T OMARR ANNUAL RENEWAL ASSOCIATION MEMBERSHIP	12 6054 12
			TOTAL	\$180.00		
CAL WATER ENVIRONMNT ASSN	67225	5/9/2018	1	\$180.00	WW/T OMARR ANNUAL MEMBERSHIP RENEWAL	12 6120E 12
			TOTAL	\$180.00		
CAL-COAST MACHINERY INC.	67322	5/22/2018	1	\$7.85	F&R/LUBRICATION FIT	01 6041N 02

CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF MAY, 2018

6/27/2018: Revised Expenditure Report 4.A.

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
CAL-COAST MACHINERY INC.	67322	5/22/2018	1	\$62.75	F&R/OIL FILTER FOR 1040 TRACTOR	01 6041N 02
CAL-COAST MACHINERY INC.	67322	5/22/2018	1	\$361.40	F&R/BELT, D-RING, BLADE AND FREIGHT	01 6041N 02
CAL-COAST MACHINERY INC.	67322	5/22/2018	1	\$139.86	F&R/WIRING HARNESS 3.8 GPM PUMP	01 6033R 02
CAL-COAST MACHINERY INC.	67322	5/22/2018	1	-\$314.62	F&R/CREDIT FOR RETURN OF CENTER LINK	01 6041N 02
			TOTAL	\$257.24		
CALIF SPECIAL DIST ASSN	67164	5/3/2018	1	\$40.00	ADM/CSDA MTG FOR ELECTED OFFICIALS/INFRAGARD INFO	01 6120E 09
CALIF SPECIAL DIST ASSN	67164	5/3/2018	2	\$20.00	ADM/CSDA MTG FOR ELECTED OFFICIALS/INFRAGARD INFO	01 6120D 09
			TOTAL	\$60.00		
CAMBRIA VILLAGE SQUARE	67159	5/1/2018	1	\$3,431.45	ADM/MONTHLY OFFICE LEASE PMT 1316 TAMSEN 05/2018	01 6075 09
CAMBRIA VILLAGE SQUARE	67398	5/31/2018	1	\$600.73	ADM/MARCH/APRIL ADMIN OFFICE OUTSIDE MAINTENANCE	01 6033G 09
CAMBRIA VILLAGE SQUARE	67401	5/31/2018	1	\$8.11	ADM/MARCH-APRIL ADMIN OFFICE OUTSIDE MANTENANCE	01 6033G 09
			TOTAL	\$4,040.29		
CANNON CORPORATION	67346	5/22/2018	1	\$676.00	SWF/BRINE BASIN STORMWATER ANALYSIS	39 6070 25
			TOTAL	\$676.00		
CARMEL & NACCASHA LLP	67148	5/1/2018	1	\$11,100.00	ADM/MONTHLY RETAINER 05/2018	01 6080K 09
CARMEL & NACCASHA LLP	67282	5/15/2018	1	\$1,364.84	ADM/GENERAL LEGAL SERVICES	01 6080K 09
CARMEL & NACCASHA LLP	67282	5/15/2018	1	\$1,050.00	ADM/MICHE V CCSD \$ WINDELER LEGAL SERVICES	01 6080L 09
			TOTAL	\$13,514.84		
CAROLYN WINFREY	67342	5/22/2018	1	\$10,663.65	SWF/TITLE 22 AND TITLE 27 PERMIT COMPLIANCE	39 6080M 25
			TOTAL	\$10,663.65		
CASTELLANOS, MICHAEL	67383	5/31/2018	1	\$45.00	FD/TRAINING FOR WILDFIRE SEASON PREPARATION	01 6120E 01
			TOTAL	\$45.00		
CDM SMITH INC.	67384	5/31/2018	1	\$6,234.98	SWF/ENGINEERING SERV TO PROVIDE PERMIT SUPPORT	39 1829H 25
CDM SMITH INC.	67384	5/31/2018	1	\$1,438.31	SWF/ENGINEERING SERVICES POST-CONSTRUCTION TASK 8	39 6080M 25
			TOTAL	\$7,673.29		

**CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF MAY, 2018**

<u>Vendor Name</u>	<u>Check #</u>	<u>Check Date</u>	<u>Line #</u>	<u>Line Amt</u>	<u>Line Description</u>	<u>Account#</u>
CENTRAL COAST BEARINGS	67289	5/17/2018	1	\$204.49	WW/DOUBLE/SINGLE ROW BALL BEARING	12 6032L 12
CENTRAL COAST BEARINGS	67347	5/22/2018	1	\$447.98	WW/DOUBLE/SINGLE ROW BALL BEARING OIL SEAL	12 6032L 12
			TOTAL	\$652.47		
CENTRAL COAST COFFEE ROASTING	67187	5/7/2018	1	\$15.60	WW/PORTION PAK COFFEE FOR WWATER OFFICE	12 6050 12
CENTRAL COAST COFFEE ROASTING	67224	5/9/2018	1	\$51.84	WW/DARN GOOD COFFEE/MORNING FOG LIFTER	12 6050 12
CENTRAL COAST COFFEE ROASTING	67323	5/22/2018	1	\$51.34	WW/MORNING FOG LIFTER AND DARN GOOD COFFEE	12 6050 12
			TOTAL	\$118.78		
CHAPARRAL BUSINESS MACHINES	67161	5/3/2018	1	\$350.00	ADM/REMOVAL & DISPOSAL OF SAVIN 4060SP + HD DESTR	01 6044 09
			TOTAL	\$350.00		
CHARTER COMMUNICATIONS	67188	5/7/2018	1	\$274.30	F&R/INTERNET SERVICE 04/09-05/08/18 VETS HALL	01 6060I 02
CHARTER COMMUNICATIONS	67188	5/7/2018	2	\$137.69	F&R/INTERNET SERVICE RODEO GROUNDS 04/09-05/08/18	01 6060I 01
CHARTER COMMUNICATIONS	67188	5/7/2018	3	\$231.27	ADM/INTERNET SERV 1316 TAMSEN #201 04/09-05/08/18	01 6060I 09
CHARTER COMMUNICATIONS	67188	5/7/2018	4	\$242.55	WD/INTERNET SERV 5500 HEATH LANE 04/09-05/08/18	11 6060I 11
CHARTER COMMUNICATIONS	67188	5/7/2018	5	\$242.55	WW/INTERNET SERV 5500 HEATH LANE 04/09-05/08/18	12 6060I 12
CHARTER COMMUNICATIONS	67188	5/7/2018	1	\$157.29	WW/COAX INTERNET/VOICE SERVICE 04/18-05/17/18	12 6060I 12
CHARTER COMMUNICATIONS	67290	5/17/2018	1	\$20.96	F&R/BUSINESS VOICE 05/10/18 TO 06/06/18	01 6060I 02
			TOTAL	\$1,306.61		
CINDY CLEVELAND	67324	5/22/2018	1	\$4,800.00	SWF/WKLY MONITORING 2/4, 12, 19, 25/18	39 6080M 25
			TOTAL	\$4,800.00		
CIT BANK, N.A.	67162	5/3/2018	1	\$333.42	FD/MONTHLY PHONE CHARGES	01 6060P 01
CIT BANK, N.A.	67162	5/3/2018	2	\$206.40	ADM/MONTHLY PHONE CHARGES	01 6060P 09
CIT BANK, N.A.	67162	5/3/2018	3	\$113.97	WD/MONTHLY PHONE CHARGES	11 6060P 11
CIT BANK, N.A.	67162	5/3/2018	4	\$113.97	WW/MONTHLY PHONE CHARGES	12 6060P 12
			TOTAL	\$767.76		
COASTAL COPY, INC.	67163	5/3/2018	1	\$434.42	ADM/KYOCERA & RICOH/SAVIN MONTHLY COPY USAGE	01 6044 09
COASTAL COPY, INC.	67325	5/22/2018	1	\$611.05	ADM/KYOCERA RICOH/SAVIN MONTHLY COPY CHARGES	01 6044 09

CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF MAY, 2018

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
TOTAL				\$1,045.47		
CORBIN WILLITS SYSTEMS INC.	67149	5/1/2018	1	\$1,224.12	ADM/MONTHLY SUPPORT AGRMENT - MOM SOFTWARE 05/2018	01 6044 09
TOTAL				\$1,224.12		
CRYSTAL SPRINGS WATER CO.	67291	5/17/2018	1	\$75.85	WW/CASE BOTTLED WATER CRV FUEL SURCHARGES	12 6050 12
CRYSTAL SPRINGS WATER CO.	67291	5/17/2018	1	\$47.60	WW/SM PKG CASE 24 BOTTLES AND FUEL SURCHARGE	12 6050 12
CRYSTAL SPRINGS WATER CO.	67326	5/22/2018	1	\$69.05	WW/DISTILLED SPRING DRINKING WATER WATER BOTTLES	12 6050 12
CRYSTAL SPRINGS WATER CO.	67326	5/22/2018	1	\$38.71	WW/SM PACKAGE BOTTLES FUEL SURCHARGE	12 6050 12
CRYSTAL SPRINGS WATER CO.	67326	5/22/2018	1	\$55.59	WW/SPRING DRINKING WATER BOTTLES FUEL SURCHARGE	12 6050 12
CRYSTAL SPRINGS WATER CO.	67326	5/22/2018	1	\$47.60	WW/SMALL PACKAGE WATER BOTTLES FUEL SURCHARGE	12 6050 12
TOTAL				\$334.40		
DAVID CRYE, INC	67190	5/7/2018	1	\$112.25	F&r/CALL II BASE - B 5 LOADS	01 6033G 02
TOTAL				\$112.25		
EMPLOYMENT DEVELOPMENT DEPT UN	67283	5/16/2018	1	\$4,949.86	WW/UNEMPLOYMENT BENEFITS CHARGE MARION J BLOCK	12 5112 12
TOTAL				\$4,949.86		
FENCE FACTORY, THE	67191	5/7/2018	1	\$87.14	F&R/FENCE POST MIS 50 LB 25 EACH	01 6033R 02
TOTAL				\$87.14		
FERGUSON ENTERPRISES, INC #135	67226	5/9/2018	1	\$98.85	WW/4 NA 1/16 150# FF GSKT	12 6032L 12
TOTAL				\$98.85		
FGL ENVIRONMENTAL INC.	67192	5/7/2018	1	\$95.00	WD/BACTI AND SUPPORT ANALYSIS 03/20/18	11 6091 11
FGL ENVIRONMENTAL INC.	67192	5/7/2018	1	\$95.00	WD/BACTI AND SUPPORT ANALYSIS 03/27/18	11 6091 11
FGL ENVIRONMENTAL INC.	67192	5/7/2018	1	\$25.00	WD/BACTI ANALYSIS 03/27/18	11 6091 11
FGL ENVIRONMENTAL INC.	67327	5/22/2018	1	\$207.00	WD/CCR2017-MULTIPLE SOURCE APRIL REPORTING	11 6091 11
FGL ENVIRONMENTAL INC.	67327	5/22/2018	1	\$115.00	WD/BACTI AND SUPPORT ANALYSIS 04/03/18	11 6091 11
TOTAL				\$537.00		
FIRST BANKCARD	67219	5/8/2018	1	\$0.00	ADM/M MADRID VISA CHARGES MARCH/APRIL 2018	01 6120E 09

CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF MAY, 2018

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
FIRST BANKCARD	67219	5/8/2018	2	-\$214.48	ADM/REVERSAL OF CHARGE/CORRECT ACCOUNT S/B 6050	01 6120E 09
FIRST BANKCARD	67219	5/8/2018	3	\$214.48	ADM/CORRECTED ACCOUNT NUMBER IS NOW 6050	01 6050 09
FIRST BANKCARD	67219	5/8/2018	4	-\$23.90	ADM/AMAZON CREDIT FOR MERCHANDISE NOT DELIVERED	01 6115 09
FIRST BANKCARD	67219	5/8/2018	5	\$800.00	ADM/M MADRID AND H DODSON POST CONFERENCE REGIST	01 6120E 09
FIRST BANKCARD	67219	5/8/2018	6	\$26.99	ADM/AIPOT THERMAL HOT/COLD BEVERAGE CARAFE	01 6050 09
FIRST BANKCARD	67219	5/8/2018	7	\$14.99	ADM/ADOBEPRO MONTHLY PYMT S SALVIE	01 6060I 09
FIRST BANKCARD	67219	5/8/2018	8	\$215.48	ADM/STAPLES TWO ROCKVALE LUXURA CHAIRS	01 6050 09
FIRST BANKCARD	67219	5/8/2018	9	-\$215.48	ADM/CREDIT - STAPLES TWO ROCKVALE LUXURA CHAIRS	01 6050 09
FIRST BANKCARD	67219	5/8/2018	10	\$64.07	ADM/ANNUAL LIBERT CASSIDY WHITMORE CONFERENCE	01 6120E 09
FIRST BANKCARD	67219	5/8/2018	11	\$68.37	ADM/WATER BOTTLES FOR ADMIN STAFF	01 6050 09
FIRST BANKCARD	67219	5/8/2018	12	\$47.00	ADM/ANNUAL CHARGE FOR WEBPAGE	01 6011W 09
FIRST BANKCARD	67219	5/8/2018	13	\$18.70	ADM/DEFLECTO DOCUPOCKET WALL FILE ORGANIZER	01 6050 09
FIRST BANKCARD	67219	5/8/2018	14	\$41.53	ADM/FRESNO MEETING	01 6120E 09
FIRST BANKCARD	67219	5/8/2018	15	\$1.71	ADM/VEHICLE SUPPLIES	01 6041L 09
FIRST BANKCARD	67219	5/8/2018	16	\$47.27	ADM/SFB RAINFOREST COFFEE AND COFFEE FILTERS	01 6050 09
FIRST BANKCARD	67219	5/8/2018	17	\$87.18	ADM/PLATES AND NAPKINS FOR KITCHEN	01 6115 09
FIRST BANKCARD	67219	5/8/2018	18	\$200.00	WD/BROWN AND CALDWELL ADVERT FOR SWF CPO	11 6125 11
FIRST BANKCARD	67219	5/8/2018	19	\$105.00	WD/BOXWOOD ADVERT SWF CPO	11 6125 11
FIRST BANKCARD	67219	5/8/2018	20	\$91.12	WD/REPLACEMENT FILTERS FOR BRITA FILTER	01 6050 09
FIRST BANKCARD	67219	5/8/2018	21	\$18.30	ADM/WATER BOTTLES FOR STAFF	01 6050 09
FIRST BANKCARD	67219	5/8/2018	22	\$173.72	ADM/REPLACEMENT TONER FOR GM PRINTER	01 6050 09
FIRST BANKCARD	67219	5/8/2018	23	\$349.00	WD/AWWA ADVER FOR SWF CPO	11 6125 11
FIRST BANKCARD	67219	5/8/2018	24	\$1,188.06	ADM/M MADRID HOTEL LCW ANNUAL CONFERENCE	01 6120E 09
FIRST BANKCARD	67219	5/8/2018	25	\$721.50	WD/JOBS AVAILABLE ADVERT SWF	11 6125 11
FIRST BANKCARD	67219	5/8/2018	26	\$1,050.00	ADM/M MADRID H DODSON LCW LAW CONFERENCE	01 6120E 09
FIRST BANKCARD	67219	5/8/2018	27	\$39.00	ADM/OVER LIMIT FEE	01 6052 09
FIRST BANKCARD	67219	5/8/2018	28	\$5.00	ADM/RECEIPT 2/16/18 CLOSED SESSION	01 6115 09
FIRST BANKCARD	67312	5/17/2018	1	\$0.00	ADM/A RICE VISA CHARGES APRIL 2018	01 6120D 09
FIRST BANKCARD	67312	5/17/2018	2	\$650.00	ADM/CALIF SPECIAL DISTRICTS ANNUAL CONFERENCE	01 6120D 09
FIRST BANKCARD	67312	5/17/2018	3	\$406.61	ADM/CSDA ANNUAL CONFERENCE LODGING	01 6120D 09
FIRST BANKCARD	67312	5/17/2018	4	\$28.00	ADM/EMBASSY SUITES MONTEREY	01 6120D 09
FIRST BANKCARD	67312	5/17/2018	1	\$0.00	F&R/C MENDOZA VISA CHARGES APRIL 2018	01 6090 02
FIRST BANKCARD	67312	5/17/2018	2	\$399.21	F&R/WALMART EQUIPMENT PARTS	01 6090 02
FIRST BANKCARD	67312	5/17/2018	1	\$0.00	ADM/J GRUBER VISA CHARGES APRIL 2018	01 6115 09
FIRST BANKCARD	67312	5/17/2018	2	\$57.98	ADM/CLOSED SESSION JUMBO PLATTER	01 6115 09
FIRST BANKCARD	67312	5/17/2018	3	\$22.99	ADM/CLOSED SESSION FOOD	01 6115 09
FIRST BANKCARD	67312	5/17/2018	4	\$191.98	ADM/COMPACT REFRIGERATOR FOR GM OFFICE	01 6050 09
FIRST BANKCARD	67312	5/17/2018	5	\$31.20	ADM/MANAGERS' MEETING SNACKS	01 6115 09
FIRST BANKCARD	67312	5/17/2018	6	-\$200.00	ADM/REFUND PART OF J BHRINGERS CSDA CONFERENCE	01 6120D 09
FIRST BANKCARD	67312	5/17/2018	7	\$179.88	ADM/ADOBE MUSE SOFTWARE EDITING WEBPAGE ANNUAL	01 6044 09

CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
FIRST BANKCARD	67312	5/17/2018	8	\$37.76	ADM/WATER BOTTLES/CUTLERY FOR GM MEETING	01 6050 09
FIRST BANKCARD	67312	5/17/2018	9	\$139.97	ADM/HARASSMENT RETALIATION WORKSHOP REFRESHMENTS	01 6115 09
FIRST BANKCARD	67312	5/17/2018	10	\$40.20	ADM/HARRASSMENT/RETALIATION MEETING REFRESHMENTS	01 6115 09
FIRST BANKCARD	67312	5/17/2018	11	\$139.97	ADM/HARRASSMENT/RETALIATION MEETING PM SESSION	01 6115 09
FIRST BANKCARD	67312	5/17/2018	12	\$47.02	ADM/PERSONNEL MEETING WORKING LUNCH	01 6115 09
FIRST BANKCARD	67312	5/17/2018	13	\$40.10	ADM/HARASSMENT RETALIATION WORKSHOP AM SESSION	01 6115 09
FIRST BANKCARD	67312	5/17/2018	1	\$0.00	FD/E TORLANO VISA CHARGES APRIL 2018	01 6120E 01
FIRST BANKCARD	67312	5/17/2018	2	\$1,249.41	FD/A HUNT RESCUE SYSTEMS HOTEL RESERVATIONS	01 6120E 01
FIRST BANKCARD	67312	5/17/2018	1	\$0.00	FD/D MCCRAIN VISA CHARGES APROIL 2018	01 6033B 01
FIRST BANKCARD	67312	5/17/2018	2	\$9.24	FD/REFRESHMENTS	01 6033B 01
FIRST BANKCARD	67312	5/17/2018	3	\$46.89	FD/HARDWARE MINERS IN MORRO BAY	01 6090 01
FIRST BANKCARD	67312	5/17/2018	4	\$10.38	FD/MOTOSPORTS STARTER SOLENOID RELAY YAMAHA	01 6220S 01
FIRST BANKCARD	67312	5/17/2018	5	\$394.38	FD/REPLACE FORD 150 WINDSHIELD	01 6041L 01
FIRST BANKCARD	67312	5/17/2018	6	\$62.47	FD/AMERICAN HEART ASSOC/ PEDIATRIC MATERIALS	01 6120E 01
FIRST BANKCARD	67312	5/17/2018	7	\$505.96	FD/FRACO AIRLESS PAINT SPRAYER/AMAZON	01 6031F 01
FIRST BANKCARD	67312	5/17/2018	1	\$0.00	FD/W HOLLINGSWORTH VISA CHARGES APRIL 2018	01 6041L 01
FIRST BANKCARD	67312	5/17/2018	2	\$396.66	FD/REPLACE FRONT BRAKES AND ROTORS	01 6041L 01
FIRST BANKCARD	67312	5/17/2018	3	\$70.66	FD/FIRESAFE TOWNHALL MEETING	01 6115 09
FIRST BANKCARD	67312	5/17/2018	4	\$515.40	FD/HOOPEW WHEEL TO WHEEL NERF BARS	01 6090 01
FIRST BANKCARD	67312	5/17/2018	5	\$18.00	FD/FULCRUM MONTHLY PAYMENT	01 6054 01
FIRST BANKCARD	67312	5/17/2018	6	\$54.68	FD/VISTA PRINT MATERIALS	01 6090 01
FIRST BANKCARD	67312	5/17/2018	7	\$13.80	FD/OFFICE SUPPLIES	01 6050 01
FIRST BANKCARD	67312	5/17/2018	8	\$111.92	FD/BIG WRITE ON TAB DIVIDERS	01 6050 01
FIRST BANKCARD	67312	5/17/2018	9	\$22.74	FD/AVERY POCKET N TABS	01 6050 01
FIRST BANKCARD	67312	5/17/2018	1	\$0.00	FD/J GIBSON VISA CHARGES APRIL 2018	01 6041L 01
FIRST BANKCARD	67312	5/17/2018	2	\$3,000.00	FD/LINEX FOR FIRE CHIEFS VEHICLE	01 6041L 01
FIRST BANKCARD	67312	5/17/2018	3	\$225.72	FD/TRADER JOES COFFEE	01 6090 01
FIRST BANKCARD	67312	5/17/2018	1	\$0.00	ADM/R GRESENS VISA CHARGES APRIL 2018	01 6050 09
FIRST BANKCARD	67312	5/17/2018	2	\$69.00	ADM/SMALL NON FLAT STANDING DESK ANTI FATIGUE MAT	01 6050 09
FIRST BANKCARD	67312	5/17/2018	3	\$179.88	ADM/ADOBE MUSE EDITING WEBSITE SOFTWARE	01 6044 09
FIRST BANKCARD	67312	5/17/2018	4	\$18.75	ADM/VACUUM SEALED COFFEE CONTAINER	01 6050 09
FIRST BANKCARD	67312	5/17/2018	5	\$14.99	ADM/ADOBEPRO MONTHLY INSTALLMENT	01 6060I 09
FIRST BANKCARD	67312	5/17/2018	6	\$14.99	ADM/ADOBEPRO MONTHLY INSTALLMENT	01 6060I 09
FIRST BANKCARD	67313	5/17/2018	1	\$0.00	ADM/M MADRID VISA CHARGES APRIL 2018	01 6050 09
FIRST BANKCARD	67313	5/17/2018	2	\$15.87	ADM/TYLENOL EXTRA STRENGTH 100 CAPLETS	01 6050 09
FIRST BANKCARD	67313	5/17/2018	3	\$12.82	ADM/COFFEE POT AND CARAFE CLEANER	01 6050 09
FIRST BANKCARD	67313	5/17/2018	4	\$39.00	ADM/OVERLIMIT FEE	01 6052 09

TOTAL \$14,421.09

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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
FISHER PUMP & WELL SERVICE, IN	67328	5/22/2018	1	\$940.00	WW/PULL PUMP, REPAIR AT SHOP, SET MOTOR & WIRE UP	12 6032E 12
			TOTAL	\$940.00		
FORD MOTOR CREDIT COMPANY LLC	67293	5/17/2018	1	\$637.09	F&R/2016 FORD-250 WITH UTILITY BODY	01 2516 02
			TOTAL	\$637.09		
FRANK'S MACHINE WORKS	67193	5/7/2018	1	\$1,200.00	WW/FABRICATE AND SHRINK FIT ON PUMP SHAFTS	12 6032L 12
			TOTAL	\$1,200.00		
GAR'S TRANSMISSIONS	67268	5/14/2018	1	\$4,216.51	ADM/R&R TRANSMISSION OVERHAUL REPLACED SOLENOID	01 6041L 09
			TOTAL	\$4,216.51		
GERBER'S AUTO SERVICE	67194	5/7/2018	1	\$49.45	WW/COULD NOT DO ROTATION/ TIRES NEED REPLACING	12 6041L 12
GERBER'S AUTO SERVICE	67194	5/7/2018	1	\$870.45	WW/FOUR NEW COOPER TIRES AND BALANCING	12 6041L 12
GERBER'S AUTO SERVICE	67194	5/7/2018	1	\$53.08	WW/OIL CHANGE AND PREVENTATIVE MAINTENCE	12 6041L 12
GERBER'S AUTO SERVICE	67387	5/31/2018	1	\$372.25	WW/REPLACE DIVERSIDE WINDOW MOTOR/REGULATOR	12 6041L 12
			TOTAL	\$1,345.23		
GIBSON, JOHNATHAN	67388	5/31/2018	1	\$45.00	FD/TRAINING FOR WILDLAND SEASON PREPARATION	01 6120E 01
			TOTAL	\$45.00		
GISELA CONRAD	67274	5/15/2018	1	\$74.71	MQ CUSTOMER REFUND FOR CON0046	11 2005
			TOTAL	\$74.71		
GLENDIA MCHAFFIE	67279	5/15/2018	1	\$45.72	MQ CUSTOMER REFUND FOR MCH0001	11 2005
			TOTAL	\$45.72		
GLENN DEAN	67275	5/15/2018	1	\$21.03	MQ CUSTOMER REFUND FOR DEA0017	11 2005
			TOTAL	\$21.03		
GOLD COAST ENVIRONMENTAL	67195	5/7/2018	1	\$750.00	WW/CALIBRATION OF HACH TSS PROBE WWTP	12 6091 12

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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
			TOTAL	\$750.00		
GOOFY GRAPHICS	67213	5/7/2018	1	\$53.88	F&R/ALUMINUM 9X12 WHITE WITH RED TEXT NO LOITERING	01 6033B 02
GOOFY GRAPHICS	67329	5/22/2018	1	\$53.88	F&R/DAY USE ONLY ALUMINUM BROWN 12X8 SIGN	01 6033R 02
GOOFY GRAPHICS	67329	5/22/2018	1	\$53.88	F&R/ALUMINUM WHITE WITH BROWN DAY USE ONLY SIGN	01 6033R 02
			TOTAL	\$161.64		
GRAINGER	67196	5/7/2018	1	\$73.46	SWF/SPRING CHECK VALVE BRONZE	39 6031Z 25
			TOTAL	\$73.46		
GRESENS, ROBERT C.	67151	5/1/2018	1	\$100.00	WD/MONTHLY CELL PHONE REIMBURSEMENT 05/2018	11 6060C 11
			TOTAL	\$100.00		
GRISWOLD INDUSTRIES	67189	5/7/2018	1	\$1,683.59	WD/PREVENTATIVE MAINTENANCE OF MAIN VALVE/PILOT	11 6031R 11
			TOTAL	\$1,683.59		
GRUBER, JEROME	67152	5/1/2018	1	\$100.00	ADM/MONTHLY CELL PHONE REIMBURSEMENT 05/2018	01 6060C 09
			TOTAL	\$100.00		
GSOLUTIONZ, INC.	67227	5/9/2018	1	\$150.00	ADM/LABOR REMOTE SUPPORT FOR VOICEMAIL ISSUE	01 6060P 09
			TOTAL	\$150.00		
HALEY DODSON	67150	5/1/2018	1	\$100.00	ADM/MONTHLY CELL PHONE REIMBURSEMENT 05/2018	01 6060C 09
HALEY DODSON	67348	5/22/2018	1	\$1.35	ADM/MILEAGE REIMB MEETINGS AT VETS HALL	01 6115 09
HALEY DODSON	67348	5/22/2018	1	\$61.51	ADM/GASOLINE & CAR WASH DISTRICT VEHICLE	01 6041L 09
HALEY DODSON	67385	5/31/2018	1	\$1.47	ADM/TRAVEL REIMB FOR VETS HALL TRIP TO POST AGENDA	01 6115 09
			TOTAL	\$164.33		
HD SUPPLY FACILITIES MAINTENAN	67234	5/9/2018	1	\$416.30	SWF/ALL WEATHER SUCTION HOSE 4' M&F THREADED	39 6031Z 25
HD SUPPLY FACILITIES MAINTENAN	67234	5/9/2018	1	\$451.78	WW/50 MICRON PLEATED CARTRIDGE	12 6032T 12
HD SUPPLY FACILITIES MAINTENAN	67305	5/17/2018	1	\$4,675.20	WW/FLOMATIC CUSHION CLOSURE CHECK VALVE	12 6032L 12
HD SUPPLY FACILITIES MAINTENAN	67339	5/22/2018	1	\$246.25	SWF/COUPLER ALL WEATHER SUCTION HOSE	39 6031Z 25

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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
HD SUPPLY FACILITIES MAINTENAN	67339	5/22/2018	1	\$240.08	SWF/NIGHT HAWK NITRILE GLOVES TEE CONNECTOR	39 6031Z 25
HD SUPPLY FACILITIES MAINTENAN	67397	5/31/2018	1	-\$1,457.87	WW/RETURN ROTATING ASSEMBLY FOR TRASH PUMP RET FEE	12 6032L 12
HD SUPPLY FACILITIES MAINTENAN	67397	5/31/2018	1	\$129.27	SWF/FILTER PAPER GRADE 2.7CM DIAMETER	39 6091B 25
HD SUPPLY FACILITIES MAINTENAN	67397	5/31/2018	1	\$304.59	SWF/VARIABLE VOLUME PIPET	39 6091B 25
HD SUPPLY FACILITIES MAINTENAN	67397	5/31/2018	1	\$5,848.59	WW/SHEDDER PUMP WINCH SAFETY CABLE W/SAFETY HOOK	12 6032T 12
HD SUPPLY FACILITIES MAINTENAN	67397	5/31/2018	1	\$342.04	SWF/HACH TNT+BORON	39 6091B 25
HD SUPPLY FACILITIES MAINTENAN	67397	5/31/2018	1	\$154.69	SWF/BALL CHECK VALVE 2' ASAHI	39 6031Z 25
HD SUPPLY FACILITIES MAINTENAN	67397	5/31/2018	1	\$342.12	SWF/HACH TNT+BORON	39 6091B 25
TOTAL				\$11,693.04		
HERNANDEZ, RUDY	67153	5/1/2018	1	\$100.00	ADM/MONTHLY CELL PHONE REIMBURSEMENT 05/2018	01 6060C 09
TOTAL				\$100.00		
HOLLINGSWORTH, WILLIAM	67154	5/1/2018	1	\$100.00	FD/MONTHLY CELL PHONE REIMBURSEMENT 05/2018	01 6060C 01
HOLLINGSWORTH, WILLIAM	67270	5/15/2018	1	\$225.00	FD/W HOLLINGSWORTH FIRE INSPECTOR 2D PROGRAM	01 6120E 01
TOTAL				\$325.00		
HUNT, AARON	67271	5/15/2018	1	\$494.90	FD/A HUNT ROPE RESCUE TECH /CERTIFICATION	01 6120E 01
HUNT, AARON	67389	5/31/2018	1	\$494.90	FD/ROPE RESCUE TECHNICIAN COURSE CAL FIRE	01 6120E 01
TOTAL				\$989.80		
INNOVATIVE CONCEPTS	67155	5/1/2018	1	\$25.00	ADM/CIS HOSTING 05/2018	01 6044 09
INNOVATIVE CONCEPTS	67155	5/1/2018	2	\$25.00	FD/FIRE WEBSITE HOSTING 05/2018	01 6044 01
TOTAL				\$50.00		
J B DEWAR INC.	67197	5/7/2018	1	\$1,076.42	FD/ 295 GALLONS DIESEL	01 6096 01
J B DEWAR INC.	67197	5/7/2018	1	\$571.38	F&R/165 GALLONS OF GASOLINE DELIVERED	01 6096 02
J B DEWAR INC.	67197	5/7/2018	1	\$1,445.58	FD/150 GLS GASOLINE 240 GLS DIESEL	01 6096 01
J B DEWAR INC.	67214	5/7/2018	1	\$1,855.95	F&R/350 GLS GASOLINE 164.7 GLS DIESEL	01 6096 02
J B DEWAR INC.	67330	5/22/2018	1	\$890.23	FD/230 GALLONS DIESEL	01 6096 01
TOTAL				\$5,839.56		
JOHN ALLCHIN	67145	5/1/2018	1	\$45.00	WW/MONTHLY CELL PHONE REIMBURSEMENT 05/2018	12 6060C 12

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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
			TOTAL	\$45.00		
JOHN DEERE FINANCIAL	67156	5/1/2018	1	\$522.49	F&R/MONTHLY PMT COMPACT UTILITY TRACTOR 05/2018	01 2513 02
			TOTAL	\$522.49		
L.N. CURTIS & SONS	67198	5/7/2018	1	\$601.35	FD/BALL VALVE SHUTOFF ORIFICE STRAIGHT TIP	01 6090 01
L.N. CURTIS & SONS	67228	5/9/2018	1	\$218.61	FD/MSA CAIRNS HELMET FRONT	01 6090 01
L.N. CURTIS & SONS	67228	5/9/2018	1	\$46.83	FD/LARGE KNIT WRISTLET WILDLAND GLOVES	01 6090 01
L.N. CURTIS & SONS	67295	5/17/2018	1	\$3,038.84	FD/WILDFIRE HELMET RESCUE GOGGLES WILDLAND GLOVES	01 6220P 01
L.N. CURTIS & SONS	67332	5/22/2018	1	\$279.19	FD/KNIT WRISTLET WILDLAND GLOVES POELMAN	01 6220P 01
			TOTAL	\$4,184.82		
LIBERTY COMPOSTING, INC.	67331	5/22/2018	1	\$4,536.42	WW/TIPPING FEES BIOSOLIDS APR 2018	12 6032S 12
			TOTAL	\$4,536.42		
LIEBERT CASSIDY WHITMORE	67349	5/22/2018	1	\$1,190.00	ADM/PROFESSIONAL SERVICES THRU 03/31/2018	01 6080L 09
			TOTAL	\$1,190.00		
MADRID, MONIQUE	67157	5/1/2018	1	\$100.00	ADM/MONTHLY CELL PHONE REIMBURSEMENT 05/2018	01 6060C 09
MADRID, MONIQUE	67199	5/7/2018	1	\$2.71	ADM/MILEAGE REIMB ATTEND MEETINGS FD AND VETS HALL	01 6115 09
MADRID, MONIQUE	67199	5/7/2018	1	\$1.96	ADM/TRAVEL REIMBURSEMENT ATTEND MTG AT FIRE DEPT	01 6115 09
MADRID, MONIQUE	67390	5/31/2018	1	\$28.55	ADM/TRAVEL REIMB TEMPLETON AND VETS HALL	01 6115 09
			TOTAL	\$133.22		
MCMaster-CARR SUPPLY CO	67296	5/17/2018	1	\$23.26	WW/WATER/STEAM RESISTANT ORING PACK OF FIVE	12 6032T 12
			TOTAL	\$23.26		
MED-STOPS MEDICAL CLINIC, INC	67167	5/3/2018	1	\$3,292.00	FD/PRE-EMPLOYMENT PHYSICALS RESERVE FFIGHTERS	01 6125 01
MED-STOPS MEDICAL CLINIC, INC	67350	5/22/2018	1	\$150.00	DMV/DOT PHYSICAL	12 6032C 12
MED-STOPS MEDICAL CLINIC, INC	67391	5/31/2018	1	\$150.00	WW/DMV/DOT PHYSICAL 2017	12 6032C 12
			TOTAL	\$3,592.00		
MENDOZA, CARLOS	67158	5/1/2018	1	\$22.50	ADM/MONTHLY CELL PHONE REIMBURSEMENT 05/2018	01 6060C 09

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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
MENDOZA, CARLOS	67158	5/1/2018	2	\$22.50	F&R/MONTHLY CELL PHONE REIMBURSEMENT 05/2018	01 6060C 02
			TOTAL	\$45.00		
MERCADO, RICARDO	67309	5/17/2018	1	\$1,125.00	ADM/FISCAL YEAR ASSISTANCE 18/19 DEPT FUNDS	01 6086 09
			TOTAL	\$1,125.00		
MINER'S ACE HARDWARE	67229	5/9/2018	1	\$301.69	ADM/STAGE WATER FILTER KIT	01 6033B 09
			TOTAL	\$301.69		
MISSION LINEN SUPPLY	67200	5/7/2018	1	\$68.20	WD/TOWELS LG WET MOP MATS	11 6033B 11
MISSION LINEN SUPPLY	67200	5/7/2018	1	\$14.00	WW/MATS	12 6033B 12
MISSION LINEN SUPPLY	67230	5/9/2018	1	\$14.00	WW/FLOOR MATS	12 6033B 12
MISSION LINEN SUPPLY	67333	5/22/2018	1	\$73.92	WD/TOWELS LARGE WET MOP FLOOR MATS	11 6033B 11
MISSION LINEN SUPPLY	67333	5/22/2018	1	\$14.00	WW/FLOOR MATS	12 6033B 12
MISSION LINEN SUPPLY	67333	5/22/2018	1	\$14.00	WW/FLOOR MATS	12 6033B 12
MISSION LINEN SUPPLY	67351	5/22/2018	1	\$14.00	WW/FLOOR MATS	12 6033B 12
			TOTAL	\$212.12		
MUNDS, NOAH M	67334	5/22/2018	1	\$206.00	FD/PEDIATRIC LIFE SUPPORT, ADV CARDIAC LIFE SUPP	01 6120E 01
			TOTAL	\$206.00		
MUNICIPAL CODE CORP	67352	5/22/2018	1	\$900.00	ADM/ANNUAL WEB HOSTING 5/1/18 - 04/30/18	01 6011I 09
			TOTAL	\$900.00		
MUNICIPAL EMERGENCY SERVICES,	67168	5/3/2018	1	\$157.94	FD/ OXYGEN SENSOR	01 6090 01
MUNICIPAL EMERGENCY SERVICES,	67392	5/31/2018	1	\$292.94	FD/OXYGEN SENSOR GAS DETECT PREVENT MAINTENANCE	01 6090 01
			TOTAL	\$450.88		
McKARNEY, NANCY	67166	5/3/2018	1	\$1,305.00	ADM/FEB-APR 2018 WEBPAGE SUPPORT	01 6044 09
McKARNEY, NANCY	67166	5/3/2018	2	\$48.26	ADM/BUSINESS CARDS FOR GENERAL MANAGER	01 6053 09
			TOTAL	\$1,353.26		

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NORMAN GOODIN	67276	5/15/2018	1	\$90.19	MQ CUSTOMER REFUND FOR GOO0025	11 2005
			TOTAL	\$90.19		
NORTHERN TOOL & EQUIPMENT COMP	67169	5/3/2018	1	\$749.99	WD/ALUMINUM TRAILER KIT #49802	11 6040 11
			TOTAL	\$749.99		
OASIS EQUIPMENT RENTAL	67297	5/17/2018	1	\$165.00	F&R/SKID STEER AUGER ATTACHMENT 9" AUGER	01 6033R 02
			TOTAL	\$165.00		
ORKIN	67201	5/7/2018	1	\$65.00	FD/MONTHLY PREVENTATIVE PEST CONTROL	01 6033B 01
			TOTAL	\$65.00		
PACIFIC GAS & ELECTRIC	67170	5/3/2018	1	\$53.76	WW/ELEC SVC SAN SIMEON CRK ROAD 03/27-04/25/18	12 6060E 12
PACIFIC GAS & ELECTRIC	67170	5/3/2018	1	\$19.71	ADM/ELEC SVC 1316 TAMSEN #203 03/27-04/25/18	01 6060E 09
PACIFIC GAS & ELECTRIC	67170	5/3/2018	1	\$9.86	WD/ELEC SVC 7806 VAN GORDON CREEK RD 3/27-04/25/18	11 6060E 11
PACIFIC GAS & ELECTRIC	67298	5/17/2018	1	\$1,084.74	SWF/ELEC SVC 990 SAN SIMEON CRK TRMT PLANT APR '18	39 6060E 25
PACIFIC GAS & ELECTRIC	67298	5/17/2018	1	\$24.04	WD/ELEC SVC 9110 CHARING LANE 03/28/18-4/26/18	11 6060E 11
PACIFIC GAS & ELECTRIC	67298	5/17/2018	2	\$1,349.60	WD/ELEC SVC 1320 SAN SIMEON CRK ROAD 3/28-4/26/18	11 6060E 11
PACIFIC GAS & ELECTRIC	67298	5/17/2018	3	\$367.96	WD/ELEC SVC 1330 SAN SIMEON CRK ROAD 3/28-4/26/18	11 6060E 11
PACIFIC GAS & ELECTRIC	67298	5/17/2018	4	\$1,805.26	WD/ELEC SVC 1340 SAN SIMEON CRK ROAD 3/28-4/26/18	11 6060E 11
PACIFIC GAS & ELECTRIC	67298	5/17/2018	5	\$535.19	WD/ELEC SVC 6425 CAMBRIA PINES ROAD 3/28-4/26/18	11 6060E 11
PACIFIC GAS & ELECTRIC	67298	5/17/2018	6	\$29.23	WD/ELEC SVC 988 MANOR WAY PINES ROAD 3/28-4/26/18	11 6060E 11
PACIFIC GAS & ELECTRIC	67298	5/17/2018	7	\$2,125.77	WD/ELEC SVC 2031 RODEO GROUNDS ROAD 3/28-4/26/18	11 6060E 11
PACIFIC GAS & ELECTRIC	67298	5/17/2018	8	\$38.35	WD/ELEC SVC 2499 VILLAGE LANE 3/28-4/26/18	11 6060E 11
PACIFIC GAS & ELECTRIC	67298	5/17/2018	9	\$602.56	WD/ELEC SVC 1975 STUART STREET 3/28-4/26/18	11 6060E 11
PACIFIC GAS & ELECTRIC	67298	5/17/2018	1	\$1,072.81	WD/ELEC SVC 2820 SANTA ROSA CRK RD APRIL 2018	11 6060E 11
PACIFIC GAS & ELECTRIC	67310	5/17/2018	1	\$326.46	WW/ELEC SVC LIFT STATION A APRIL 2018	12 6060E 12
PACIFIC GAS & ELECTRIC	67310	5/17/2018	2	\$192.79	WW/ELEC SVC LIFT STATION 9 APRIL 2018	12 6060E 12
PACIFIC GAS & ELECTRIC	67310	5/17/2018	3	\$92.79	WW/ELEC SVC LIFT STATION B2 APRIL 2018	12 6060E 12
PACIFIC GAS & ELECTRIC	67310	5/17/2018	4	\$268.75	WW/ELEC SVC LIFT STATION A1 APRIL 2018	12 6060E 12
PACIFIC GAS & ELECTRIC	67310	5/17/2018	5	\$501.60	WW/ELEC SVC LIFT STATION B APRIL 2018	12 6060E 12
PACIFIC GAS & ELECTRIC	67310	5/17/2018	6	\$197.27	WW/ELEC SVC LIFT STATION B3 APRIL 2018	12 6060E 12
PACIFIC GAS & ELECTRIC	67310	5/17/2018	7	\$368.74	WW/ELEC SVC LIFT STATION B4 APRIL 2018	12 6060E 12
PACIFIC GAS & ELECTRIC	67310	5/17/2018	8	\$22.14	WW/ELEC SVC LIFT STN WELL PUMP 9P7 APRIL 2018	39 6060E 25
PACIFIC GAS & ELECTRIC	67310	5/17/2018	9	\$21.86	WW/ELEC SVC LIFT STATION 8 APRIL 2018	12 6060E 12
PACIFIC GAS & ELECTRIC	67310	5/17/2018	10	\$13,252.69	WW/ELEC SVC TREATMENT PLANT APRIL 2018	12 6060E 12

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PACIFIC GAS & ELECTRIC	67310	5/17/2018	11	\$14.79	WW/ELEC SVC LIFT STATION 4 APRIL 2018	12 6060E 12
PACIFIC GAS & ELECTRIC	67310	5/17/2018	12	\$190.68	WW/ELEC SVC LIFT STATION B1 APRIL 2018	12 6060E 12
PACIFIC GAS & ELECTRIC	67310	5/17/2018	1	\$22.40	F&R/ELEC SVC EST VILLAGE RESTROOM 04/03-05/02/18	01 6060E 02
PACIFIC GAS & ELECTRIC	67310	5/17/2018	2	\$29.42	F&R/ELEC SVC WEST VILLAGE RESTROOM 04/03-05/02/18	01 6060E 02
PACIFIC GAS & ELECTRIC	67310	5/17/2018	3	\$1,195.85	F&R/ELEC SVC STREET LIGHTING 04/03-05/02/18	01 6060E 02
PACIFIC GAS & ELECTRIC	67310	5/17/2018	4	\$384.04	F&R/ELEC SVC VETERANS HALL 04/03-05/02/18	01 6060E 02
PACIFIC GAS & ELECTRIC	67310	5/17/2018	5	\$647.52	FD/ELEC SVC 2850 BURTON DR 04/03-05/02/18	01 6060E 09
PACIFIC GAS & ELECTRIC	67310	5/17/2018	6	\$25.06	FD/ELEC SVC 2850 BURTON DR 04/03-05/02/18	01 6060E 01
PACIFIC GAS & ELECTRIC	67310	5/17/2018	7	\$439.01	ADM/ELEC SVC 1316 TAMSEN DR 4/03-05/02/18	01 6060E 09
PACIFIC GAS & ELECTRIC	67310	5/17/2018	8	\$116.39	ADM/ELEC SVC 1316 RADIO SHACK 04/03 - 05/02/18	01 6060E 09
PACIFIC GAS & ELECTRIC	67360	5/30/2018	1	\$314.34	SWF/ELEC SVC SAN SIMEON CRK RD EVAP POND APRIL '18	39 6060E 25
PACIFIC GAS & ELECTRIC	67393	5/31/2018	1	\$224.44	WW/ELEC SVC SAN SIMEON CRK ROAD 4/26-5/24/18	12 6060E 12
PACIFIC GAS & ELECTRIC	67393	5/31/2018	1	\$19.06	ADM/ELEC SVC 1316 TAMSEN #203 4/26-5/24/18	01 6060E 09
PACIFIC GAS & ELECTRIC	67393	5/31/2018	1	\$1,508.95	SWF/ELEC SVC 990 SAN SIMEON CRK TRMT PLANT MAY '18	39 6060E 25
PACIFIC GAS & ELECTRIC	67393	5/31/2018	1	\$9.52	WD/ELEC SVC 7806 VAN GORDON CRK RD 04/26-05/24/18	11 6060E 11
TOTAL				\$29,505.40		
PATRICIA LAUBACHER	67278	5/15/2018	1	\$31.90	MQ CUSTOMER REFUND FOR LAU0003	11 2005
TOTAL				\$31.90		
PERRY FORD LINCOLN	67378	5/29/2018	1	\$22,598.65	SWF/2018 FORD F-150 3.3 L V6 FOR SWF CPO	39 6195 25
PERRY FORD LINCOLN	67359	5/29/2018	1	\$22,598.65	SWF/2018 G-150 3.3L V6 FOR SWF CPO	39 6195 25
PERRY FORD LINCOLN	67359	5/29/2018	1	-\$22,598.65	SWF/2018 G-150 3.3L V6 FOR SWF CPO	39 6195 25
TOTAL				\$22,598.65		
PIERSON, DAVID A	67171	5/3/2018	1	\$727.43	ADM/CSDA TRAINING LODGING & MILEAGE REIMBURSEMENT	01 6120D 09
TOTAL				\$727.43		
POSTMASTER	67361	5/31/2018	1	\$34.54	ADM/RETURNED MAIL THAT HAS POSTAGE DUE BOX 65	01 6051 09
POSTMASTER	67394	5/31/2018	1	\$30.41	ADM/RETURNED MAIL	01 6051 09
TOTAL				\$64.95		
PROCARE JANITORIAL SUPPLY INC.	67299	5/17/2018	1	\$1,104.55	F&R/TOILET TISSUE, GLOVES, ROLL TOWELS CAN LINERS	01 6090 02
PROCARE JANITORIAL SUPPLY INC.	67299	5/17/2018	1	\$532.44	ADM/DIXIE HOT CUPS ROLL TOWELS CAN LINERS	01 6090 09

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TOTAL				\$1,636.99		
QUILL CORP	67202	5/7/2018	1	-\$80.96	ADM 2 COLOR VERSADATER REFUSED CREDIT FOR ITEM	01 5010 09
QUILL CORP	67202	5/7/2018	1	\$80.96	ADM/VERSADATER STAMP CUSTOM REFUSED	01 5010 09
QUILL CORP	67202	5/7/2018	1	\$117.16	ADM/NOTEBOOK AIR FRESHENER LASERJET TONER	01 6050 09
QUILL CORP	67202	5/7/2018	1	\$68.60	FD/RED VINYL STICK ON LETTERS RED	01 6050 01
QUILL CORP	67202	5/7/2018	1	\$55.74	WW/SCOTT SHOP TOWELS DIESPOSABLE WIPES	12 6032T 12
QUILL CORP	67202	5/7/2018	1	\$11.34	ADM/LENS CLEASING TOWELETTS - BACK ORDER	01 6050 09
QUILL CORP	67202	5/7/2018	1	\$122.66	ADM/BINDER CLIPS STENO BOOKS PENS FILE POCKETS	01 6050 09
QUILL CORP	67215	5/7/2018	1	\$142.63	F&R/CANON TONER MAGENTA	01 6090 02
QUILL CORP	67231	5/9/2018	1	\$22.08	WW/UNCORDED INIVIDUAL POLYBAG	12 6050 12
QUILL CORP	67231	5/9/2018	1	\$107.04	WW/GP SPECTRUM MP PAPER WHITE	12 6050 12
QUILL CORP	67231	5/9/2018	1	\$82.88	WW/GP SPECTRUM MP PAPER URINAL BLOCKS	12 6050 12
QUILL CORP	67300	5/17/2018	1	\$316.18	FD/PILOT PENS FINE POINT MARKERS POST IT NOTES	01 6050 01
QUILL CORP	67395	5/31/2018	1	\$189.80	WW/PARTION FOLDER LEGAL PILOT BLACK PENS	12 6050 12
QUILL CORP	67395	5/31/2018	1	\$108.96	WW/EZ MOUNT DOCUMENT FRAMES PLASTIC	12 6050 12
QUILL CORP	67395	5/31/2018	1	\$143.70	WW/BROTHER TONER YELLOW AND MAGENTA	12 6050 12
TOTAL				\$1,488.77		
RAIN FOR RENT	67353	5/22/2018	1	\$1,680.00	SWF/SPILLGUARD ENCONT, FLANK TOP COATED	39 6070 25
RAIN FOR RENT	67400	5/31/2018	1	\$1,680.00	SWF/SPILLGUARD ECONT TANK FLAT TOP COATED	39 6031Z 25
TOTAL				\$3,360.00		
RETIREEE00	67238	5/9/2018	1	\$429.29	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	11 5121 11
TOTAL				\$429.29		
RETIREEE01	67239	5/9/2018	1	\$458.57	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	12 5121 12
TOTAL				\$458.57		
RETIREEE02	67240	5/9/2018	1	\$458.57	F&R/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 02
TOTAL				\$458.57		
RETIREEE04	67241	5/9/2018	1	\$148.15	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 09
TOTAL				\$148.15		

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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
RETIREE05	67242	5/9/2018	1	\$429.29	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	12 5121 12
			TOTAL	\$429.29		
RETIREE06	67243	5/9/2018	1	\$148.15	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	11 5121 11
			TOTAL	\$148.15		
RETIREE07	67244	5/9/2018	1	\$148.15	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	11 5121 11
			TOTAL	\$148.15		
RETIREE09	67245	5/9/2018	1	\$148.15	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 09
			TOTAL	\$148.15		
RETIREE10	67246	5/9/2018	1	\$148.15	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 09
			TOTAL	\$148.15		
RETIREE11	67247	5/9/2018	1	\$148.15	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 09
			TOTAL	\$148.15		
RETIREE12	67248	5/9/2018	1	\$991.47	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	12 5121 12
			TOTAL	\$991.47		
RETIREE13	67249	5/9/2018	1	\$148.15	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 01
			TOTAL	\$148.15		
RETIREE14	67250	5/9/2018	1	\$148.15	F&R/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 02
			TOTAL	\$148.15		
RETIREE15	67251	5/9/2018	1	\$148.15	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 01
			TOTAL	\$148.15		

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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
RETIREE16	67252	5/9/2018	1	\$429.29	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	11 5121 11
			TOTAL	\$429.29		
RETIREE17	67253	5/9/2018	1	\$429.29	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 09
			TOTAL	\$429.29		
RETIREE19	67254	5/9/2018	1	\$1,050.15	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 01
			TOTAL	\$1,050.15		
RETIREE20	67255	5/9/2018	1	\$148.15	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	12 5121 12
			TOTAL	\$148.15		
RETIREE21	67256	5/9/2018	1	\$148.15	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	12 5121 12
			TOTAL	\$148.15		
RETIREE22	67257	5/9/2018	1	\$429.29	WW/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	12 5121 12
			TOTAL	\$429.29		
RETIREE23	67258	5/9/2018	1	\$429.29	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 09
			TOTAL	\$429.29		
RETIREE24	67259	5/9/2018	1	\$148.15	F&R/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 02
			TOTAL	\$148.15		
RETIREE26	67260	5/9/2018	1	\$792.49	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 09
			TOTAL	\$792.49		
RETIREE27	67261	5/9/2018	1	\$1,050.16	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 01
			TOTAL	\$1,050.16		

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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
RETIREE28	67262	5/9/2018	1	\$429.29	F&R/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 02
			TOTAL	\$429.29		
RETIREE30	67263	5/9/2018	1	\$458.57	WD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	11 5121 11
			TOTAL	\$458.57		
RETIREE31	67264	5/9/2018	1	\$458.57	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 09
			TOTAL	\$458.57		
RETIREE32	67265	5/9/2018	1	\$1,050.15	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 09
			TOTAL	\$1,050.15		
RETIREE33	67266	5/9/2018	1	\$458.57	ADM/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 09
			TOTAL	\$458.57		
RETIREE34	67267	5/9/2018	1	\$991.47	FD/MONTHLY HEALTH INSUR PREMIUM REIMB FOR JUN '18	01 5121 01
			TOTAL	\$991.47		
RICE, AMANDA	67203	5/7/2018	1	\$154.78	ADM/CSDA TRAINING IN MONTEREY MILEAGE REIMB	01 6120D 09
			TOTAL	\$154.78		
RICK'S HOME IMPROVEMENT	67232	5/9/2018	1	\$195.00	WD/DEPOSIT REFUND REMODEL APPLICATION 353 DRAKE	11 2420 11
			TOTAL	\$195.00		
ROTO-ROOTER PLUMBING	67204	5/7/2018	1	\$150.00	F&R/CLEARED URINAL DRAIN OF DEBRIS TESTED WELL	01 6033B 02
			TOTAL	\$150.00		
ROYCE ALCOSER	67272	5/15/2018	1	\$57.62	MQ CUSTOMER REFUND FOR ALC0001	11 2005
			TOTAL	\$57.62		

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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
RUTAN & TUCKER, LLP	67354	5/22/2018	1	\$1,552.50	SWF/PROFESSIONAL SERVICES	39 1829I 25
			TOTAL	\$1,552.50		
SAN LUIS OBISPO COUNTY	67336	5/22/2018	1	\$1,087.30	WW/EQUIP RENEWAL UNDER PERMIT #1025-1	12 6055 12
			TOTAL	\$1,087.30		
SAN LUIS PERSONNEL SERVICES, I	67302	5/17/2018	1	\$1,176.00	ADM/ADMIN ASST FRONT DESK SERV WK ENDING 03/30/18	01 6080T 09
SAN LUIS PERSONNEL SERVICES, I	67302	5/17/2018	1	\$1,304.00	ADM/ADMIN ASST FRONT DESK TEMP SERV WKEND 04/06/18	01 6080T 09
SAN LUIS PERSONNEL SERVICES, I	67302	5/17/2018	1	\$864.00	ADM/ADMIN ASST FRONT DESK SERV WKEND 04/20/18	01 6080T 09
SAN LUIS PERSONNEL SERVICES, I	67302	5/17/2018	1	\$1,264.00	ADM/ADMIN ASST FRONT DESK TEMP SERV WKEND 05/04/18	01 6080T 09
SAN LUIS PERSONNEL SERVICES, I	67302	5/17/2018	1	\$1,304.00	ADM/ADMIN ASST FRONT DESK TEMP SERV WKEND 05/11/18	01 6080T 09
			TOTAL	\$5,912.00		
SAN LUIS POWERHOUSE	67335	5/22/2018	1	\$869.55	WW/SERV CALL PREFORM ANNUAL SERV LSB3 GENERATOR	12 6032G 12
SAN LUIS POWERHOUSE	67335	5/22/2018	1	\$669.24	WW/SERV CALL ANNUAL SERV LSA1 GENERATOR	12 6032G 12
SAN LUIS POWERHOUSE	67335	5/22/2018	1	\$800.02	WW/SERV CALL ANNUAL SERV ON LSB GENERATOR	12 6032G 12
SAN LUIS POWERHOUSE	67335	5/22/2018	1	\$1,211.34	WW/SERVICE CALL ANNUAL SERV WWTP MAIN GENERATOR	12 6032G 12
SAN LUIS POWERHOUSE	67335	5/22/2018	1	\$34.48	WW/OIL SAMPLE KIT LSA GENERATOR	12 6032G 12
SAN LUIS POWERHOUSE	67335	5/22/2018	1	\$727.29	WW/SERV CALL ANNUAL SERVICE MOONSTONE LST GENERTOR	12 6032G 12
SAN LUIS POWERHOUSE	67335	5/22/2018	1	\$904.25	WW/SERV CALL ANNUAL SERVICE PORTABLE GENERATOR	12 6032G 12
SAN LUIS POWERHOUSE	67335	5/22/2018	1	\$790.47	WW/SERV CALL ANNUAL SERV/TESTING EMERG GENERATOR	12 6032G 12
SAN LUIS POWERHOUSE	67335	5/22/2018	1	\$741.44	12/SERV CALL ANNUAL SERV GENERAC EMER GENERATOR	12 6032G 12
			TOTAL	\$6,748.08		
SAN LUIS SECURITY SYSTEMS	67301	5/17/2018	1	\$126.00	ADM/ELECTRONIC MONITORING LEASE PAYMENT	01 6048 09
			TOTAL	\$126.00		
SDRMA	67173	5/3/2018	1	\$90.71	ADM/FIRE VEHICLES ADDED TO PROPERTY LIABILITY	01 6030 09
SDRMA	67355	5/22/2018	1	\$64,251.12	ADM/2018-2019 WORKERS' COMPENSATION PROGRAM	01 2170 09
			TOTAL	\$64,341.83		
STATE OF CALIFORNIA EPA	67205	5/7/2018	1	\$620.00	WW/STATE OF CALIFORNIA DIESEL PUMP REGISTRATION	12 6055 12

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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
				TOTAL	\$620.00	
STEPHANIE CHARLTON	67273	5/15/2018	1	\$62.68	MQ CUSTOMER REFUND FOR CHA0071	11 2005
				TOTAL	\$62.68	
STEPHANIE SALVI	67172	5/3/2018	1	\$26.05	ADM/MILEAGE REIMB DELIVERING ENVELOPES TO SERVICE	01 6120E 09
STEPHANIE SALVI	67233	5/9/2018	1	\$3.43	ADM/MILEAGE REIMBURSEMENT OFFICE TO POST OFFICE	01 6120E 09
STEPHANIE SALVI	67311	5/17/2018	1	\$17.22	ADM/DELIVERED FINANCE MGR HARD DRIVE	01 6120E 09
				TOTAL	\$46.70	
STEVENTON, ADAM	67396	5/31/2018	1	\$437.91	WD/WATER TREATMENT GRADE 3 TEST ADAM STEVENTON	11 6120E 11
				TOTAL	\$437.91	
TEKTEGRITY INC	67206	5/7/2018	1	\$1,531.25	ADM/12.25 HRS ENGINEER WORK	01 6170 09
TEKTEGRITY INC	67206	5/7/2018	1	\$2,198.00	ADM/MONTHLY BILLING FOR MAY 2018	01 6044 09
TEKTEGRITY INC	67206	5/7/2018	1	\$250.00	ADM/NON BILLABLE ENGINEER AND TECH HOURS	01 6044 09
TEKTEGRITY INC	67220	5/8/2018	1	\$1,531.25	ADM/12.25 HOURS ENGINEER REGULAR WORK	01 6170 09
TEKTEGRITY INC	67220	5/8/2018	1	\$2,198.00	ADM/MONTHLY BILLING FOR MAY 2018	01 6044 09
TEKTEGRITY INC	67220	5/8/2018	1	\$2,500.00	ADM/NON-BILLABLE TIME TEKSERVICES ESSENTIALS	01 6044 09
TEKTEGRITY INC	67356	5/22/2018	1	\$4,250.00	ADM/NON BILLABLE TIME	01 6044 09
TEKTEGRITY INC	67356	5/22/2018	1	\$500.00	ADM/LAPTOP TECHNICIAN TIME RUDY HERNANDEZ	01 6045 09
TEKTEGRITY INC	67356	5/22/2018	1	\$155.05	ADM/NEW MONITOR RUDY HERNANDEZ	01 6045 09
TEKTEGRITY INC	67356	5/22/2018	1	\$2,198.00	ADM/MONTHLY BILLING FOR JUNE 2018	01 6044 09
TEKTEGRITY INC	67206	5/7/2018	1	-\$1,531.25	ADM/12.25 HRS ENGINEER WORK	01 6170 09
TEKTEGRITY INC	67206	5/7/2018	1	-\$2,198.00	ADM/MONTHLY BILLING FOR MAY 2018	01 6044 09
TEKTEGRITY INC	67206	5/7/2018	1	-\$250.00	ADM/NON BILLABLE ENGINEER AND TECH HOURS	01 6044 09
TEKTEGRITY INC			1	-\$192.50	Credit for Invoice #58268-718	01 6044 09
TEKTEGRITY INC			1	-\$375.00	Credit for Invoice #58862-718	01 6044 09
				TOTAL	\$12,764.80	
TEMPLETON UNIFORMS	67207	5/7/2018	1	\$527.67	FD/WILDLAND TACTICLE PANT JOHNATHON GIBSON	01 6220P 01
TEMPLETON UNIFORMS	67207	5/7/2018	1	\$351.78	FD/WILDLAND TACTICAL PANT KEITH RADECKI	01 6220P 01
TEMPLETON UNIFORMS	67207	5/7/2018	1	\$527.67	FD/WILDLAND TACTICAL PANT IAN POELMAN	01 6220P 01
TEMPLETON UNIFORMS	67207	5/7/2018	1	\$527.67	FD/WILDLAND TACTICAL PANT MICHAEL CASTELLANOS	01 6220P 01
TEMPLETON UNIFORMS	67207	5/7/2018	1	\$527.67	FD/WILDLAND TACTICAL PANT BEN SHANK	01 6220P 01
TEMPLETON UNIFORMS	67207	5/7/2018	1	\$527.67	FD/WILDLAND TACTICAL PANT RYAN MALONEY	01 6220P 01

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TEMPLETON UNIFORMS	67207	5/7/2018	1	\$351.78	FD/WILDLAND TACTICAL PANTS ANDREW SCHECHTER	01 6220P 01
TEMPLETON UNIFORMS	67207	5/7/2018	2	\$129.17	FD/NOMEX SHIRT/PANT BELT ANDREW SCHECHTER	01 6094 01
TEMPLETON UNIFORMS	67303	5/17/2018	1	\$351.78	FD/WILDLAND TACTICAL PANT TIM BENES	01 6220P 01
TEMPLETON UNIFORMS	67303	5/17/2018	2	\$155.67	FD/NOMEX SHIRT AND PANT BELT TIME BENESE	01 6094 01
TEMPLETON UNIFORMS	67303	5/17/2018	1	\$351.78	FD/WILDLAND TACTICAL PANT JAKE BABINSKI	01 6220P 01
TEMPLETON UNIFORMS	67303	5/17/2018	2	\$131.85	FD/NOMEX SHIRT AND PANT BELT JAKE BABINSKI	01 6094 01
TEMPLETON UNIFORMS	67303	5/17/2018	1	\$527.67	FD/WILDLAND TACTICAL PANT MIKE BURKEY	01 6220P 01
TEMPLETON UNIFORMS	67303	5/17/2018	1	\$351.78	FD/WILDLAND TACTICAL PANT JEFF LUNA	01 6220P 01
TEMPLETON UNIFORMS	67303	5/17/2018	2	\$131.75	FD/NOMEX SHIRT AND PANT BELT JEFF LUNA	01 6094 01
TEMPLETON UNIFORMS	67303	5/17/2018	1	\$351.78	FD/WILDLAND TACTICAL PANT KAYLA PEDRANI	01 6220P 01
TEMPLETON UNIFORMS	67337	5/22/2018	1	\$527.67	FD/WILDLAND TACTICAL PANTS E TORLANO	01 6220P 01
TOTAL				\$6,352.81		
TERRI SKEOCH	67281	5/15/2018	1	\$110.88	MQ CUSTOMER REFUND FOR SKE0004	11 2005
TOTAL				\$110.88		
THE BLUEPRINTER	67287	5/17/2018	1	\$354.50	WD/WW/#10 WINDOW ENVELOPES #9 RETURN ENVELOPES	11 6053 11
THE BLUEPRINTER	67287	5/17/2018	2	\$354.50	WD/WW/#10 WINDOW ENVELOPES #9 RETURN ENVELOPES	12 6053 12
TOTAL				\$709.00		
THE DOCUTEAM	67292	5/17/2018	1	\$473.69	ADM/CONTAINER STORAGE, PICKUP/DELIVERY/RESHELING	01 6080M 09
TOTAL				\$473.69		
THE GAS COMPANY	67165	5/3/2018	1	\$95.23	F&R/GAS SERV VETERANS HALL 03/22 - 04/20/18	01 6060G 02
THE GAS COMPANY	67165	5/3/2018	1	\$44.01	ADM/GAS SVC 1316 TAMSEN #201 03/19 - 04/17/18	01 6060G 09
THE GAS COMPANY	67165	5/3/2018	1	\$18.23	ADM/GAS SVC 1316 TAMSEN #203 3/19 - 04/17/18	01 6060G 09
THE GAS COMPANY	67165	5/3/2018	1	\$8.46	FD/GAS SVC 5490 HEATH LANE 03/27 - 04/25/18	01 6060G 01
THE GAS COMPANY	67165	5/3/2018	1	\$38.65	WW/GAS SVC 5500 HEATH LANE 03/27 - 04/25/18	12 6060G 12
THE GAS COMPANY	67165	5/3/2018	1	\$31.08	WW/GAS SVC 5500 HEATH LANE 03/27 - 04/25/18	12 6060G 12
THE GAS COMPANY	67294	5/17/2018	1	\$155.12	FD/GAS SVC 2850 BURTON DRIVE APRIL 2018	01 6060G 01
THE GAS COMPANY	67386	5/31/2018	1	\$95.41	F&R/GAS SERV VETERANS HALL 04/20-05/21/18	01 6060G 02
THE GAS COMPANY	67386	5/31/2018	1	\$16.11	ADM/GAS SVC 1316 TAMSEN #201 04/17-5/16/18	01 6060G 09
THE GAS COMPANY	67386	5/31/2018	1	\$3.44	FD/GAS SVC 5490 HEATH LANE 04/25-05/24/18	01 6060G 01
THE GAS COMPANY	67386	5/31/2018	1	\$36.59	WW/GAS SVC 5500 HEATH LANE 04/25-05/24/18 #B	12 6060G 12
THE GAS COMPANY	67386	5/31/2018	1	\$29.72	WW/GAS SVC 5500 HEATH LANE 4/26-5/24/18	12 6060G 12

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				TOTAL	\$572.05	
THE TRIBUNE	67357	5/22/2018	1	\$166.98	WD/NOTICE OF PUBLIC HEARING ON WTR WWTR CHARGES	11 6010 11
THE TRIBUNE	67357	5/22/2018	2	\$166.98	WW/NOTICE OF PUBLIC HEARING ON WTR WWTR CHARGES	12 6010 12
THE TRIBUNE	67357	5/22/2018	3	\$465.00	F&R/MAINTENANCE TECH RECRUITMENT	01 6125 02
				TOTAL	\$798.96	
THOMAS/SALLAY, CAROLYN HOLBROO	67277	5/15/2018	1	\$20.54	MQ CUSTOMER REFUND FOR HOL0043	11 2005
				TOTAL	\$20.54	
TOSTE CONSTRUCTION, INC.	67304	5/17/2018	1	\$1,480.00	WD/HOT MIX PATCH FOR WATER & SEWER SERV MOVE	11 4014 11
				TOTAL	\$1,480.00	
TRAILER BARN, INC.	67208	5/7/2018	1	\$6.73	F&R/JACK FOOT W/PIN FITST 2K-5K	01 6041L 02
				TOTAL	\$6.73	
UNIVERSITY ENTERPRISE INC	67174	5/3/2018	1	\$116.55	WD/WTR TREATMENT PLANT OPERATOR VOLUME II B GROSSK	11 6054 11
UNIVERSITY ENTERPRISE INC	67174	5/3/2018	2	\$160.53	WD/WTR TREATMENT PLANT OPERATOR VOLUME II A LYMAN	11 6054 11
				TOTAL	\$277.08	
VERIZON WIRELESS	67175	5/3/2018	1	\$34.92	FD/MONTHLY CELL PHONE SERV 03/08 - 04/07/18 WTEND	01 6060C 01
VERIZON WIRELESS	67175	5/3/2018	2	\$92.47	FD/MONTHLY CELL PHONE SERV 03/08 - 04/07/18 ENGINE	01 6060C 01
VERIZON WIRELESS	67306	5/17/2018	1	\$36.42	F&R/MONTHLY ON CALL CELL PHONE SERVICE	01 6060C 02
VERIZON WIRELESS	67306	5/17/2018	2	\$69.87	WD/MONTHLY ON CALL CELL PHONE SERVICE	11 6060C 11
VERIZON WIRELESS	67306	5/17/2018	3	\$69.19	WW/MONTHLY ON CALL CELL PHONE SERVICE	12 6060C 12
				TOTAL	\$302.87	
VORMBAUM, JASON R	67235	5/9/2018	1	\$372.90	WW/GRADE III WASTEWATER EXAM IN SACRAMENTO	12 6120E 12
VORMBAUM, JASON R	67237	5/9/2018	1	\$295.00	WW/APPLICATION WWATER OPERATOR III EXAM	12 6120E 12
				TOTAL	\$667.90	
WEST COAST TREE SERVICE	67216	5/7/2018	1	\$600.00	F&R/WEED ABATEMENT AROUND DOG PARK	01 6033R 02
WEST COAST TREE SERVICE	67216	5/7/2018	1	\$800.00	F&R/CUT TREE LIMBS CLEARED BUSH CLEARED DRIVEWAY	01 6033G 02

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WEST COAST TREE SERVICE	67236	5/9/2018	1	\$700.00	WW/FRONT OF SEWER PLANT WEED ABATEMENT 5 FT CLEAR	12 6033G 12
WEST COAST TREE SERVICE	67236	5/9/2018	1	\$3,975.00	SWF/SAN SIMEON POND WEED ABATEMENT, FENCING	39 6031Z 25
WEST COAST TREE SERVICE	67236	5/9/2018	1	\$4,400.00	WW/BANKMENT TRAIL END CLEARED ACCESS TO MANHOLES	12 6033G 12
WEST COAST TREE SERVICE	67340	5/22/2018	1	\$800.00	F&R/CUT DOWN TREES/CLEANED UP ALL EXCESS BRUSH	01 6033G 02
WEST COAST TREE SERVICE	67340	5/22/2018	1	\$1,500.00	F&R/REMOVED EUCALYPTUS TREES AND POISON OAK	01 6033R 02
WEST COAST TREE SERVICE	67340	5/22/2018	1	\$375.00	F&R/REMOVE HOMELESS CAMP TRASH, TRASH WA 1/2 LOAD	01 6033R 02
TOTAL				\$13,150.00		
WIERENGA, DAVID	67209	5/7/2018	1	\$920.87	FD/CERT TRAIN & TRAILER SUPPLIES RADIOS	01 6220D 01
TOTAL				\$920.87		
WILLIAMS HORTICULTURE	67210	5/7/2018	1	\$675.00	SWF/MONTHLY TREATMENT FOR GOPHERS	39 6031Z 25
WILLIAMS HORTICULTURE	67221	5/8/2018	1	\$675.00	SWF/MONTHLY TREATMENT FOR GOPHERS	39 6031Z 25
WILLIAMS HORTICULTURE	67399	5/31/2018	1	\$675.00	SWF/MONTHLY TREATMENT FOR GOPHERS	39 6031Z 25
TOTAL				\$2,025.00		
WINE COUNTRY BALANCE	67341	5/22/2018	1	\$410.00	WW/METTLER AE-200 SN-P03610 CLEAN & CALIBRATE	12 6092 12
TOTAL				\$410.00		
WINSOR CONSTRUCTION, INC.	67217	5/7/2018	1	\$527.64	F&R/GREEN WASTE DISPOSAL/BASE MATERIAL DELIVERED	01 6033R 02
WINSOR CONSTRUCTION, INC.	67217	5/7/2018	1	\$608.55	F&R/10 WHEELER RENTAL CLASS II BASE FOB TON	01 6033R 02
WINSOR CONSTRUCTION, INC.	67217	5/7/2018	1	\$299.09	F&R/LOCAL DELIVERY CLASS II BASE TON	01 6033R 02
TOTAL				\$1,435.28		
	66977	5/29/2018	9000	-\$940.00	Ck# 066977 Reversed	12 6032D 12
	67206	5/7/2018	9000	-\$1,531.25	Ck# 067206 Reversed	01 6170 09
	67206	5/7/2018	9000	-\$2,198.00	Ck# 067206 Reversed	01 6044 09
	67206	5/7/2018	9000	-\$250.00	Ck# 067206 Reversed	01 6044 09
	67358	5/29/2018	9000	-\$22,598.65	Ck# 067358 Reversed	39 6195 25
	67359	5/29/2018	9000	\$22,598.65	Ck# 067359->067358 Replacement	39 6195 25
	67361	5/31/2018	9000	-\$34.54	Ck# 067361 Reversed	01 6051 09
AFLAC (AMER FAM LIFE INS)	5657	5/4/2018	1	\$100.76	VOLUNTARY INS-PRETAX	01 2162
AFLAC (AMER FAM LIFE INS)	5676	5/18/2018	1	\$100.76	VOLUNTARY INS-PRETAX	01 2162
TOTAL				\$201.52		

CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF MAY, 2018

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
AMERITAS	5687	5/28/2018	1	\$3,702.52	DENTAL INSURANCE-YER	01 2150
AMERITAS	5687	5/28/2018	2	\$114.40	DENTAL INSURANCE-YER	01 5102 09
AMERITAS	5687	5/28/2018	1	\$467.72	DENTAL INSURANCE-YER	01 2150
TOTAL				\$4,284.64		
CAMBRIA COMMUNITY SERVICES DIS	5658	5/4/2018	1	\$1,250.00	MEDICAL REIMBURSEMNT	01 2171
CAMBRIA COMMUNITY SERVICES DIS	5658	5/4/2018	2	\$250.00	MEDICAL REIMBURSEMNT	01 5122 01
CAMBRIA COMMUNITY SERVICES DIS	5658	5/4/2018	3	\$50.00	MEDICAL REIMBURSEMNT	01 5122 02
CAMBRIA COMMUNITY SERVICES DIS	5658	5/4/2018	4	\$200.00	MEDICAL REIMBURSEMNT	01 5122 09
CAMBRIA COMMUNITY SERVICES DIS	5658	5/4/2018	5	\$150.00	MEDICAL REIMBURSEMNT	11 5122 11
CAMBRIA COMMUNITY SERVICES DIS	5658	5/4/2018	6	\$200.00	MEDICAL REIMBURSEMNT	12 5122 12
CAMBRIA COMMUNITY SERVICES DIS	5677	5/18/2018	1	\$1,250.00	MEDICAL REIMBURSEMNT	01 2171
CAMBRIA COMMUNITY SERVICES DIS	5677	5/18/2018	2	\$250.00	MEDICAL REIMBURSEMNT	01 5122 01
CAMBRIA COMMUNITY SERVICES DIS	5677	5/18/2018	3	\$50.00	MEDICAL REIMBURSEMNT	01 5122 02
CAMBRIA COMMUNITY SERVICES DIS	5677	5/18/2018	4	\$200.00	MEDICAL REIMBURSEMNT	01 5122 09
CAMBRIA COMMUNITY SERVICES DIS	5677	5/18/2018	5	\$150.00	MEDICAL REIMBURSEMNT	11 5122 11
CAMBRIA COMMUNITY SERVICES DIS	5677	5/18/2018	6	\$200.00	MEDICAL REIMBURSEMNT	12 5122 12
TOTAL				\$4,200.00		
CAMBRIA FIRE FIGHTERS LOCAL 46	5660	5/4/2018	1	\$360.00	DUES-FIRE IAFF	01 2160
CAMBRIA FIRE FIGHTERS LOCAL 46	5680	5/18/2018	1	\$360.00	DUES-FIRE IAFF	01 2160
TOTAL				\$720.00		
CAMBRIA FIREFIGHTERS ASSN	5679	5/18/2018	1	\$185.57	RESERVE FIREFTR DUES	01 2160
TOTAL				\$185.57		
EMPLOYMENT DEVELOPMENT DP	5659	5/4/2018	1	\$3,357.71	STATE INCOME TAX	01 2110
EMPLOYMENT DEVELOPMENT DP	5659	5/4/2018	1	\$975.26	STATE INCOME TAX	01 2130
EMPLOYMENT DEVELOPMENT DP	5678	5/18/2018	1	\$5,597.57	STATE INCOME TAX	01 2110
EMPLOYMENT DEVELOPMENT DP	5678	5/18/2018	1	\$1,273.19	STATE INCOME TAX	01 2130
EMPLOYMENT DEVELOPMENT DP	5688	5/28/2018	1	\$16.58	STATE INCOME TAX	01 2110
EMPLOYMENT DEVELOPMENT DP	5688	5/28/2018	1	\$13.40	STATE INCOME TAX	01 2130
TOTAL				\$11,233.71		

CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF MAY, 2018

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
ICMA-VNTGPT TRSFR AGT 457	5663	5/4/2018	1	\$2,400.08	457 DEFERRED COMP IN	01 2141
ICMA-VNTGPT TRSFR AGT 457	5663	5/4/2018	1	\$1,027.81	457 DEFERRED COMP IN	01 2141
ICMA-VNTGPT TRSFR AGT 457	5683	5/18/2018	1	\$2,488.09	457 DEFERRED COMP IN	01 2141
ICMA-VNTGPT TRSFR AGT 457	5683	5/18/2018	1	\$1,027.81	457 DEFERRED COMP IN	01 2141
TOTAL				\$6,943.79		
IRS/FEDERAL PAYROLL TAXES	5662	5/4/2018	1	\$8,941.66	FEDERAL INCOME TAX	01 2100
IRS/FEDERAL PAYROLL TAXES	5662	5/4/2018	1	\$12,242.28	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	5662	5/4/2018	1	\$2,863.12	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	5682	5/18/2018	1	\$14,308.68	FEDERAL INCOME TAX	01 2100
IRS/FEDERAL PAYROLL TAXES	5682	5/18/2018	1	\$15,998.30	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	5682	5/18/2018	1	\$3,741.60	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	5689	5/28/2018	1	\$199.98	FEDERAL INCOME TAX	01 2100
IRS/FEDERAL PAYROLL TAXES	5689	5/28/2018	1	\$166.16	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	5689	5/28/2018	1	\$38.86	FEDERAL INCOME TAX	01 2120
TOTAL				\$58,500.64		
LINCOLN FINANCIAL GROUP	5690	5/28/2018	1	\$230.78	LIFE INSURANCE	01 2164
LINCOLN FINANCIAL GROUP	5690	5/28/2018	2	\$26.32	LIFE INSURANCE	01 5105 09
TOTAL				\$257.10		
PERS HEALTH BENEFIT SERV	5692	5/28/2018	1	\$34,964.19	MEDICAL INSURANC-YER	01 2151
PERS HEALTH BENEFIT SERV	5692	5/28/2018	2	\$640.20	MEDICAL INSURANC-YER	01 5103 09
PERS HEALTH BENEFIT SERV	5692	5/28/2018	3	\$665.00	MEDICAL INSURANC-YER	01 5121 01
PERS HEALTH BENEFIT SERV	5692	5/28/2018	4	\$532.00	MEDICAL INSURANC-YER	01 5121 02
PERS HEALTH BENEFIT SERV	5692	5/28/2018	5	\$1,330.00	MEDICAL INSURANC-YER	01 5121 09
PERS HEALTH BENEFIT SERV	5692	5/28/2018	6	\$798.00	MEDICAL INSURANC-YER	11 5121 11
PERS HEALTH BENEFIT SERV	5692	5/28/2018	7	\$798.00	MEDICAL INSURANC-YER	12 5121 12
PERS HEALTH BENEFIT SERV	5692	5/28/2018	8	\$69.52	MEDICAL INSURANC-YER	01 5121 09
PERS HEALTH BENEFIT SERV	5692	5/28/2018	9	\$138.31	MEDICAL INSURANC-YER	01 5103 09
PERS HEALTH BENEFIT SERV	5692	5/28/2018	1	\$6,309.14	MEDICAL INSURANC-YER	01 2151
TOTAL				\$46,244.36		
PERS RETIREMENT SYSTEM	5664	5/4/2018	1	\$0.00	PERS PAYROLL REMITTANCE	01 5111 09
PERS RETIREMENT SYSTEM	5664	5/4/2018	2	\$19,031.90	PERS PAYROLL REMITTANCE	01 2140
PERS RETIREMENT SYSTEM	5664	5/4/2018	3	-\$489.36	PERS PAYROLL REMITTANCE	01 5109 01

CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF MAY, 2018

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	Account#
PERS RETIREMENT SYSTEM	5684	5/18/2018	1	\$0.02	PERS PAYROLL REMITTANCE	01 5111 09
PERS RETIREMENT SYSTEM	5684	5/18/2018	2	\$20,289.58	PERS PAYROLL REMITTANCE	01 2140
PERS RETIREMENT SYSTEM	5684	5/18/2018	3	\$40.94	PERS PAYROLL REMITTANCE	01 5109 01
PERS RETIREMENT SYSTEM	5684	5/18/2018	4	-\$29.96	PERS PAYROLL REMITTANCE	01 5109 09
PERS RETIREMENT SYSTEM	5684	5/18/2018	1	\$0.00	PERS PAYROLL REMITTANCE	01 5111 09
PERS RETIREMENT SYSTEM	5684	5/18/2018	2	\$0.00	PERS PAYROLL REMITTANCE	01 2140
PERS RETIREMENT SYSTEM	5691	5/28/2018	1	\$0.00	PERS PAYROLL REMITTANCE	01 5111 09
PERS RETIREMENT SYSTEM	5691	5/28/2018	2	\$277.36	PERS PAYROLL REMITTANCE	01 2140
PERS RETIREMENT SYSTEM	5691	5/28/2018	1	\$6,345.74	UNFUNDED ACCRUED LIABILITY	01 5109 09
PERS RETIREMENT SYSTEM	5691	5/28/2018	2	\$1,683.16	UNFUNDED ACCRUED LIABILITY	01 5109 02
PERS RETIREMENT SYSTEM	5691	5/28/2018	3	\$3,795.65	UNFUNDED ACCRUED LIABILITY	11 5109 11
PERS RETIREMENT SYSTEM	5691	5/28/2018	4	\$3,747.33	UNFUNDED ACCRUED LIABILITY	12 5109 12
PERS RETIREMENT SYSTEM	5691	5/28/2018	5	\$4,384.45	UNFUNDED ACCRUED LIABILITY	01 5109 01
TOTAL				\$59,076.81		
PPBI-DIRECT DEPOSIT	5661	5/4/2018	1	\$3,850.00	Direct Deposit Flat	01 2152
PPBI-DIRECT DEPOSIT	5661	5/4/2018	1	\$55,588.43	Direct Deposit Flat	01 2152
PPBI-DIRECT DEPOSIT	5681	5/18/2018	1	\$4,000.00	Direct Deposit Flat	01 2152
PPBI-DIRECT DEPOSIT	5681	5/18/2018	1	\$69,379.52	Direct Deposit Flat	01 2152
TOTAL				\$132,817.95		
SEIU LOCAL 620	5665	5/4/2018	1	\$442.46	SEIU UNION DUES	01 2160
SEIU LOCAL 620	5685	5/18/2018	1	\$442.46	SEIU UNION DUES	01 2160
TOTAL				\$884.92		
Grand Total				\$711,485.31		

**CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF MAY, 2018**

EXPENDITURE SUMMARY

\$492,666.65	01 TOTAL GENERAL FUND
\$35,912.21	11 TOTAL WATER OPERATIONS
\$78,606.65	12 TOTAL WASTEWATER OPERATIONS
\$104,299.80	39 TOTAL SWF OPERATIONS
\$0.00	40 TOTAL SWF PROJECT
\$711,485.31	TOTAL DISBURSEMENT FOR MAY, 2018

Prepared by Rudy Hernandez | 6 - 26 - 2018

CAMBRIA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS SPECIAL MEETING MINUTES
Tuesday, May 15, 2018 1:00 PM

1. OPENING

A. Call to Order

President Rice called the meeting to order at 1:00 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 Bahringer, Director Farmer, Director Wharton, and Director Pierson.

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

2. PUBLIC COMMENT ON AGENDA ITEMS

None.

3. ADJOURN TO CLOSED SESSION

President Rice adjourned the meeting to closed session at 1:05 p.m.

- A. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**
Pursuant to Government Code Section 54956.9 (d)(2) Two potential cases.
- B. CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION**
Initiation of Litigation Pursuant to Government Code Section 54956.9(d)(4):
One Potential Case
- C. CONFERENCE WITH LABOR NEGOTIATOR** Pursuant to Government Code
Section 54957.6 Agency Designated Representatives: General Manager, Jerry
D. Gruber and Shelline Bennett, LCW; Employee Group: International
Association of Fire Fighters (IAFF)
- D. CONFERENCE WITH LABOR NEGOTIATORS** Pursuant to Government Code
Section 54957.6 Agency Designated Representatives: General Manager, Jerry
D. Gruber and Shelline Bennett, LCW; Employee Organization: Services
Employee International Union
- E. CONFERENCE WITH LABOR NEGOTIATORS** Pursuant to Government
Code Section 54957.6 Agency Designated Representatives: General
Manager, Jerry D. Gruber and Shelline Bennett, LCW; Unrepresented group,
Management and Confidential Exempt Employees

CAMBRIA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS REGULAR MEETING MINUTES
Thursday, May 24, 2018 2:00 PM

1. OPENING

A. Call to Order

President Rice called the meeting to order at 2:04 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 Bahringer, Director Farmer, Director Wharton and Director Pierson.

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

D. Agenda Review: Additions/Deletions/Changes

President Rice asked for any additions or deletions to the agenda.

General Manager Gruber asked to switch the Rate Study and the Budget item.

Discussion was held regarding the various suggestions of the budget presentation.

2. PUBLIC SAFETY (Estimated time 5 Minutes per item)

A. Sheriff's Department Report

Commander Voge provided a summary review of the report and recent activities in Cambria.

B. CCSD Fire Chief's Report

Chief Hollingsworth provided a summary review of the report and recent activities in Cambria.

3. ACKNOWLEDGEMENTS AND PRESENTATIONS

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

Chief Hollingsworth introduced the new Reserve Firefighters Andrew Schechter, Jake Babinski and Jeffrey Luna.

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

Public Comment:

Nancy Anderson

Ted Key

Tina Dickason

Sarah Russo

Jay Stewart Criss for Carol

Donn Howell

Elizabeth Bettenhausen

5. CONSENT AGENDA (Estimated time: 15 Minutes)

A. CONSIDERATION TO ADOPT THE APRIL 2018 EXPENDITURE REPORT

B. CONSIDERATION TO ADOPT THE APRIL 19, 2018 REGULAR MEETING MINUTES

C. CONSIDERATION OF ADOPTION OF RESOLUTION 11-2018 APPROVING AN UPDATE TO THE SANITARY SEWER MANAGEMENT PLAN

President Rice asked for any items to be pulled. No items were pulled.

Public Comment:

Tina Dickason

President Rice asked District Counsel to respond regarding expenditure report question. District Counsel stated that LCW handles a number of personnel matters, training and negotiations.

Vice President Bahringer moved to approve the consent agenda.

Director Pierson seconded the motion.

Roll Call Vote:

Vice President Bahringer- Aye

Director Pierson- Aye

Director Wharton- Aye

Director Farmer- Aye

President Rice- Aye

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

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

A. RECEIVE AND DISCUSS WATER, SUSTAINABLE WATER FACILITY AND SEWER RATE RECOMMENDATIONS FROM BARTLE WELLS ASSOCIATES, AND PROVIDE DIRECTION FOR MOVING FORWARD WITH THE PROPOSITION 218 PROCESS TO ADOPT PROPOSED RATE INCREASES

Alex Handlers provided a presentation on the preliminary water, wastewater and sewer rates. He provided an overview of the rate increase recommendations.

Board discussion followed.

Public Comment:

Tina Dickason
 Steven Provost
 Crosby Swartz
 Donald Archer
 Elizabeth Bettenhausen
 Donn Howell
 Margie Sesser
 Leslie Richards
 Mary Webb
 Jerry McKinnon

President Rice stated there is a problem on page 78 of the draft notice.

Director Pierson had suggestions for staff to bring this back after identifying the District's needs, prior to deciding on the rate increase.

Director Bahringer hopes the notice will go out mid-June and have the hearing by the end of July.

President Rice suggested holding two town hall meetings to get public input and work out various issues and have another board meeting to review the proposed rates.

Vice President Bahringer agrees with this, but not to change the date to implement the rate increase.

President Rice moved to refer the CIP list to the Infrastructure Committee at their May 30, 2018 meeting and the underlying budgetary assumptions to the Finance Committee for their June 14, 2018 meeting.

Vice President Bahringer seconded the motion with the amendment that the Finance Manager outline the items that were cut to make it a balanced budget for the Finance Committee, so it's known what would be funded with the rates and what will not be funded with a balanced budget.

Roll Call Vote:

President Rice- Aye
 Vice President Bahringer- Aye
 Director Pierson- Aye
 Director Wharton- Aye
 Director Farmer- Aye

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

Director Farmer moved to continue the meeting to 6:30 p.m.

Vice President Bahringer seconded the motion.

Roll Call Vote:

Director Farmer- Aye
 Vice President Bahringer- Aye
 Director Pierson- Aye
 Director Wharton- Aye
 President Rice- Aye

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

President Rice moved to hold a town hall meeting regarding the rates on June 19, 2018 at 6:00 p.m.

Director Wharton seconded the motion.

Roll Call Vote:

President Rice- Aye

Director Wharton- Aye

Director Pierson- Aye

Director Farmer- Aye

Vice President Bahringer- Aye

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

B. DISCUSSION AND CONSIDERATION OF AN AGREEMENT FOR CONSULTANT SERVICES WITH CLEVELAND BIOLOGICAL, LLC FOR ENVIRONMENTAL CONSULTATION

General Manager Gruber introduced the item and turned it over to Bob Gresens.

Mr. Gresens introduced Cindy Cleveland and provided a brief summary of the item.

Ms. Cleveland answered a couple of questions by Board members.

Public Comment:

Tina Dickason

Mary Webb

Karen Dean

Donn Howell

Vice President Bahringer moved to continue for ten minutes until 6:40 p.m.

Director Pierson seconded the motion.

Roll Call Vote:

Vice President Bahringer- Aye

Director Pierson- Aye

Director Wharton- Aye

Director Farmer- Aye

President Rice- Aye

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

Vice President Bahringer moved to approve an agreement for consultant services with Cleveland Biological, LLC for environmental consultation.

Director Pierson seconded the motion.

Roll Call Vote:

Vice President Bahringer- Aye

Director Pierson- Aye

Director Wharton- Aye

Director Farmer- Aye
 President Rice- Aye

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

Vice President Bahringer requested to start Regular Business Item 7.A. and President Rice agreed.

C. DISCUSSION AND CONSIDERATION TO APPROVE AMENDED AGREEMENT FOR CONSULTANT SERVICES WITH TEKTEGRITY AND AUTHORIZE AN ADDITIONAL \$1500 FOR LABOR COSTS

Due to time constraints, this item wasn't considered at the May 24, 2018 Regular Board Meeting.

D. DISCUSSION AND CONSIDERATION OF ACTION ON APPROVED CAL OES HAZARD MITIGATION GRANT PROGRAM NOTICES OF INTEREST

Due to time constraints, this item wasn't considered at the May 24, 2018 Regular Board Meeting.

E. DISCUSSION AND CONSIDERATION REGARDING REVIEW OF CCSD POLICIES AND POSSIBLE CREATION OF AD HOC COMMITTEE

Due to time constraints, this item wasn't considered at the May 24, 2018 Regular Board Meeting.

F. DISCUSSION AND CONSIDERATION OF THE PRELIMINARY BUDGET FOR FISCAL YEAR 2018/19

This item was taken out of order at the request of the General Manager and approved by the Board of Directors.

General Manager Gruber introduced the item and turned it over to the Finance Manager, Rudy Hernandez who presented the Board with a preliminary budget.

Board discussion followed.

Public Comment:
 Cindy Steidel
 Tina Dickason
 Elizabeth Bettenhausen
 Mary Webb

President Rice suggests the Board adopt a preliminary budget in June and the final budget in August.

Consensus was reached to adopt a preliminary budget in June and the final budget in August.

G. DISCUSSION AND REVIEW OF THE ASSIGNMENT OF BANKING POWERS FOR THE CAMBRIA COMMUNITY SERVICES DISTRICT

Due to time constraints, this item wasn't considered at the May 24, 2018 Regular Board Meeting.

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

A. CONSIDERATION OF ADOPTION OF RESOLUTION 09-2018 CONFIRMING THE ITEMIZED REPORT OF WATER AND WASTEWATER STANDBY OR AVAILABILITY CHARGES FOR COLLECTION ON THE COUNTY TAX ROLLS

President Rice introduced the item turned it over to District Counsel, who gave a brief summary and asked for any questions.

President Rice opened the public hearing.

Public Comment:
None

President Rice closed the public hearing.

President Rice moved to adopt Resolution 09-2018 confirming the itemized report of Water and Wastewater Standby or Availability Charges.

Vice President Bahringer seconded the motion.

Roll Call Vote:
President Rice- Nay
Vice President Bahringer- Aye
Director Pierson- Aye
Director Wharton- Aye
Director Farmer- Aye

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

8. BOARD MEMBER AND COMMITTEE REPORTS

A. Board Member and Committee Reports

Due to time constraints, this item wasn't considered at the May 24, 2018 Regular Board Meeting.

B. Finance Standing Committee Report

Due to time constraints, this item wasn't considered at the May 24, 2018 Regular Board Meeting.

9. MANAGER REPORTS

A. General Manager's Report

Due to time constraints, this item wasn't considered at the May 24, 2018 Regular Board Meeting.

B. Finance Manager's Report

Due to time constraints, this item wasn't considered at the May 24, 2018 Regular Board Meeting.

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

President Rice stated that in addition to the items that weren't considered today, she'd like an item on the agenda for naming the facility.

Vice President objected because in the EIR there are a thousand pages that refer to this name.

President Rice moved to add naming the SWF to a future agenda.

Director Farmer seconded the motion.

Roll Call Vote:

President Rice- Aye

Director Farmer- Aye

Director Wharton- Aye

Director Pierson- Aye

Vice President Bahringer- Nay

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

Director Wharton moved to have an item regarding various local agencies jointly meeting for a discussion on community issues.

President Rice seconded the motion.

Roll Call Vote:

Director Wharton- Aye

President Rice- Aye

Director Pierson- Aye

Director Farmer- Aye

Vice President Bahringer- Aye

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

11. ADJOURN

President Rice adjourned the meeting at 6:40 p.m.

TO: Board of Directors

AGENDA NO. **4.C.**

FROM: Jerry Gruber, General Manager
Rudy Hernandez, Finance Manager

Meeting Date: June 28, 2018

Subject: CONSIDERATION OF ADOPTION OF
RESOLUTION 15-2018 ESTABLISHING
FISCAL YEAR 2018/2019
APPROPRIATIONS LIMIT

RECOMMENDATIONS:

Staff recommends that the Board of Directors adopt the attached Resolution 15-2018 establishing the appropriations limit from tax proceeds for Fiscal Year 2018/2019.

FISCAL IMPACT:

There are no fiscal or personnel impacts.

DISCUSSION:

Annually, the CCSD is required to calculate the expenditure appropriations limit from tax proceeds to determine compliance with Propositions 4 (Gann Initiative) and 111 (Spending Limitation Act of 1990). This calculation is based on the previous year's appropriations limit multiplied by the per capita personal income percentage change and multiplied again by the population percentage change. The State Department of Finance provides both the population change and the per capita personal income change for the previous fiscal year.

The CCSD is responsible for dividing revenues between tax and non-tax and applying the formula to the cumulative appropriations limit. For Fiscal Year 2018/2019, the appropriations limit has been calculated to be \$2,975,012.

This calculation means that the CCSD cannot receive more than \$2,975,012 in tax-based revenues in Fiscal Year 2018/2019. The estimated tax-based revenues for Fiscal Year 2018/2019 have been calculated to be \$2,904,246, approximately \$70,766 less than the appropriations limit. Therefore, the CCSD is in compliance with Article XIIIB of the California Constitution.

Attachment: Resolution 15-2018
Exhibit A to Resolution 15-2018

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___ RICE ___ BAHRINGER ___ FARMER ___ WHARTON ___ PIERSON ___

RESOLUTION 15-2018
June 28, 2018

A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE CAMBRIA COMMUNITY SERVICES DISTRICT
ADOPTING A TAX PROCEEDS EXPENDITURE
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2018/2019

WHEREAS, Government Code Sections 7900 et seq. provide for the effective and efficient implementation of Article XIII B of the California Constitution; and

WHEREAS, Government Code Sections 7900 et seq. provide that each year, the governing body of each local agency shall, by resolution, establish the tax proceeds expenditure appropriations limit.

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

The appropriations limit for Fiscal Year 2018/2019 is hereby established at Two Million Nine Hundred Seventy-Five Thousand Twelve Dollars (\$2,975,012).

Documentation used in the determination of the tax proceeds expenditure appropriations limit is attached hereto as Exhibit "A," and incorporated herein by this reference.

This Resolution is effective upon adoption.

PASSED AND ADOPTED THIS 28th day of June, 2018.

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 15-2018

**CAMBRIA COMMUNITY SERVICES DISTRICT
2018-2019 APPROPRIATIONS LIMIT
AND BUDGETED APPROPRIATIONS SUBJECT TO LIMIT**

2017-2018 APPROPRIATIONS COMPARISON

Limit for 2017-2018	\$ 2,859,685
Budgeted Appropriations Subject to Limitation	<u>2,289,961</u>
Amount Under Limit	<u>\$ 569,724</u>

2018-2019 APPROPRIATIONS LIMIT CALCULATION

Consumer Price Index & Population Ratio (Unincorporated SLO County):		
Per Capita Cost of Living Increase:	3.670%	
Converted to Ratio		1.0367
Population Increase:	<u>0.350%</u>	
Converted to Ratio		<u>1.0035</u>
Calculation of Factor		1.0403
2018-2019 Limit: 1.0403 x \$2,859,685	\$ 2,975,012	

2017-2018 BUDGETED APPROPRIATIONS SUBJECT TO LIMITATION

Secured and Unsecured Taxes	\$ 2,439,636
Special District Augmentation Fund	0
Fire Benefit Assessment Taxes	<u>464,610</u>
Total	<u>\$ 2,904,246</u>

2017-2018 APPROPRIATIONS COMPARISON

Limit for Fy 2017- 2018	\$ 2,975,012
Budgeted Appropriations Subject to Limitation	<u>2,904,246</u>
Amount Under Limit	<u>\$ 70,766</u>

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **4.D.**FROM: Jerry Gruber, General Manager
William Hollingsworth, Fire Chief

Meeting Date: June 28, 2018

Subject: CONSIDERATION OF ACTION ON
APPROVED CAL OES HAZARD
MITIGATION GRANT PROGRAM
NOTICES OF INTEREST**RECOMMENDATIONS:**

Staff recommends that the Board authorize pursuit of formal applications to the California Office of Emergency Services (Cal OES) Hazard Mitigation Grant Program (HMGP) subsequent to approved Notices of Interest (NOI) submitted for eligible grant activity identified as the following:

- Fuel Reduction – Burton Drive Canyon, above Village Lane towards Santa Lucia Middle School (DR-4353-0070)
- Fuel Reduction – Highway 1 Corridor, from Burton Drive north towards Cambria Drive (DR-4353-0071)
- Fuel Reduction – Cambria Pines Road Corridor, from Highway 1 to Buckley Drive (DR-4353-0072)
- Fuel Reduction – Camp Yeager/Camp Ocean Pines/Randall corridor (DR-4353-0073)
- Seismic and Vulnerability Study and Mitigation for CCSD Infrastructure (Dr-4353-0074)
- Fuel Reduction – Southern border of town (DR-4353-0076)

FISCAL IMPACT:

The probable fiscal impact to the budget is in the amount of \$20,000.00 for required matching funds, plus the impact on staff time for application preparation and grant management. If approved, the final grant awards will be 75% funded from FEMA through Cal OES with a 25% local match (see below chart).

Project Title	Explanation	Total Estimate Project Cost	FEMA Share (75%)	CCSD Share (25%)
NIO 0070 DR-4353-	Fuel Reduction	\$64,000.00	\$48,000.00	\$16,000.00
NIO 0071 DR-4353-	Fuel Reduction	\$127,000.00	\$95,250.00	\$31,750.00
NIO 0072 DR-4353-	Fuel Reduction	\$80,000.00	\$60,000.00	\$20,000.00
NIO 0073 DR-4353-	Fuel Reduction	\$64,000.00	\$48,000.00	\$16,000.00

NIO 0074	DR-4353-	Seismic and Vulnerability Study and Mitigation	\$80,000.00	\$60,000.00	\$20,000.00
NIO 0076	DR-4353-	Fuel Reduction	\$32,000.00	\$24,000.00	\$8,000.00
		Total Estimated Cost	\$447,000.00	\$335,250.00	\$111,750.00
		Costs Eligible for Potential Firesafe Council Match			\$91,750.00
		Remaining Costs Paid by CCSD			\$20,000.00

All projects have a 36-month performance period and must be completed within that time. All fuel reduction projects are eligible for matching funds through the Firesafe Council from State funded grants already received. Current grant funding is available through December of 2019, with a high probability of additional grant funding from current applications; however, if additional funding is not awarded, the remaining 25% will need to be paid by the CCSD. All current fuel reduction efforts expended by the CCSD are also eligible to act as part of the required match. There will be considerable staff time required to formalize and apply for the six separate mitigation grants listed above. For any grant ultimately approved, additional staff time will be required to manage the grant through the entire period of performance.

DISCUSSION:

As a result of the declaration of a major federal disaster, the State of California is eligible for HMGP funding. The State has established priorities to accept project sub-applications from sub-applicants statewide, State agencies, tribal governments, local governments, and private non-profits.

Hazard mitigation activities are aimed at reducing or eliminating future damages. Activities include cost effective hazard mitigation projects and hazard mitigation plans subject to approval by the Federal Emergency Management Agency (FEMA).

In March of 2018, the CCSD applied for seven separate HMGP NOIs secondary to the disaster declaration caused by the 2017 California Wildfires. The CCSD has been notified by Cal OES that six of those NOI applications were successful. For all eligible NOIs, the CCSD will need to complete the full application package available through the Cal OES website. This can be accomplished by staff, with input from specialists, or by hiring a separate firm to complete the application in its entirety. If the CCSD chooses to hire out this function, there will be a cost associated with completing the applications. All costs associated with preparing the applications will be reimbursed IF the application is approved and funded.

Timeline:

- HMGP NOI sub-application due March 15, 2018

- HMGP grant training for eligible NOIs June and July
- HMGP full sub-application due to Cal OES September 1, 2018
- State review process
- State submits all applications by January 2, 2019
- FEMA review process and awarding of projects - TBD

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___ RICE ___ BAHRINGER ___ FARMER ___ WHARTON ___ PIERSON ___

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. 4.E.

FROM: Jerry Gruber, General Manager

Meeting Date: June 28, 2018 Subject: CONSIDERATION OF ADOPTION OF
RESOLUTION 18-2018 APPROVING
AN EMPLOYMENT AGREEMENT
WITH WILLIAM S. HOLLINGSWORTH

RECOMMENDATIONS:

Staff recommends that the Board of Directors adopt Resolution 18-2018 approving an Employment Agreement with William S. Hollingsworth as the CCSD’s Fire Chief.

FISCAL IMPACT:

Approval of the attached Employment Agreement (“Agreement”) will result in a continued annual salary of \$145,583, which is Step E for Fire Chief in the Annual Salary Schedule for Cambria Exempt Employees. There is no increase in salary at this time; however, raises may be negotiated annually. As in his previous agreement, the Fire Chief will also receive a \$100 match per payroll period to the 457 deferred compensation plan, an annual \$1,000 uniform and boot allowance, and the CCSD will pay costs associated with DMV physicals and paramedic reaccreditation. He will have the use of a CCSD provided vehicle and cell phone or cell phone stipend for business purposes, and the District will pay \$600 per year for professional dues and publications, as well as \$3,500 per year for meetings and conferences. In addition, the termination notice period increases from 5 months to 6 months and administrative leave increases from 40 hours to 80 hours, effective upon approval of the Agreement.

DISCUSSION:

The CCSD has historically retained its Fire Chief by contract. The Board of Directors approved an employment agreement with William S. Hollingsworth to be the CCSD Fire Chief on May 26, 2016 for a two-year term. Chief Hollingsworth has proved to be an effective and conscientious Fire Chief and staff recommends he continue in the position. Accordingly, the attached Agreement, which has a five and one-half year term, has been negotiated by the General Manager and Chief Hollingsworth for the Board’s consideration.

Attachments: Resolution 18-2018
Exhibit “A” - Employment Agreement with William S. Hollingsworth

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___RICE___ BAHRINGER ___ FARMER ___ WHARTON___ PIERSON___

**RESOLUTION NO. 18-2018
June 28, 2018**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE CAMBRIA COMMUNITY SERVICES DISTRICT
APPROVING AN EMPLOYMENT AGREEMENT
WITH WILLIAM S. HOLLINGSWORTH**

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

1. The Employment Agreement between the Cambria Community Services District and William S. Hollingsworth, attached hereto as Exhibit "A," is hereby approved.
2. The Board President is authorized to execute the Employment Agreement on behalf of the Cambria Community Services District.

PASSED AND ADOPTED this 28th day of June, 2018.

Amanda Rice, President
Board of Directors

ATTEST:

APPROVED AS TO FORM:

Monique Madrid
District Clerk

Timothy J. Carmel
District Counsel

EMPLOYMENT AGREEMENT

This Employment Agreement (the “Agreement”) is made and entered into the 28th day of June, 2018, by and between the **Cambria Community Services District** (hereinafter referred to as “**Employer**”) and **William S. Hollingsworth** (hereinafter referred to as “**Employee**”), who understand as follows:

WITNESSETH:

WHEREAS, Employer desires to employ the services of Employee as Fire Chief; and

WHEREAS, it is the desire of Employer to provide certain benefits, establish certain conditions of employment and to set working conditions of Employee; and

WHEREAS, it is the desire of Employer to receive and retain the services of Employee and to provide for Employee to remain in such employment; to make possible full work productivity by assuring Employee’s morale and peace of mind with respect to future security; to act as a deterrent against malfeasance, misfeasance or substandard performance on Employee’s part; and to provide for terminating Employee’s services at such time as Employee may be unable to fully discharge Employee’s duties or when Employer may otherwise desire to terminate Employee’s employ; and

WHEREAS, Employee desires to accept employment as Fire Chief.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, the parties agree as follows:

1. DUTIES OF FIRE CHIEF

Employee agrees to perform the functions and duties of the position of Fire Chief and any additional duties as may be assigned from time to time. A general description of the duties and responsibilities of the Fire Chief is attached hereto and incorporated herein by reference. Unless otherwise agreed to by the General Manager, Employee shall provide his services based upon a nine (9) day/eighty (80) hour work schedule.

2. TERM OF AGREEMENT

The Agreement commences with an effective date of June 28, 2018 and shall remain in effect until December 31, 2023.

- A. Nothing shall prevent, limit or otherwise interfere with the right of Employer to terminate the services of Employee at any time, subject only to the provisions set forth in Section 3.

- B. Nothing shall prevent, limit or otherwise interfere with the right of Employee to resign at any time from Employee's position with Employer, subject only to the provisions set forth in Section 3.

3. TERMINATION AND SEVERANCE PAY

- A. Employer may terminate this agreement without cause, for any reason or for no reason, on six (6) months' notice to Employee. If this Agreement is terminated by Employer or by operation of law, Employee shall continue to work and receive Employee's salary and other compensation during the notice period. In the alternative and at its sole discretion, Employer may terminate Employee at any time during the notice period and, in that event, Employer agrees to pay Employee a lump sum cash payment equal to the remaining salary for the notice period and pay Employee's COBRA benefits equal to the notice period; provided, however, Employer shall have no obligation to provide such notice, severance pay and benefits in the event Employee is terminated for good cause. For the purpose of this Agreement, "good cause" shall include, but not necessarily be limited to, any of the following:

1. A material breach of the terms of this Agreement;
2. A failure to perform duties in a professional and responsible manner consistent with generally accepted standards of the profession; and
3. Conduct unbecoming the position of Fire Chief or likely to bring discredit or embarrassment to the CCSD.

"Good cause" shall not mean a mere loss of support or confidence by the General Manager.

- B. In the event Employee voluntarily resigns Employee's position with Employer, Employee shall give Employer thirty (30) days' advance written notice, unless the parties agree otherwise.

4. SALARY

Employer agrees to pay Employee for Employee's services as Fire Chief the amount of \$145,583 per year, which is Step E for the position of Fire Chief, as set forth in the Annual Salary Schedule for Cambria Exempt Employees. Employee's compensation shall be payable in the same manner and at the same time as other employees of Employer are paid. Subsequent increases in salary may be considered annually at performance evaluation time and as otherwise approved by the CCSD Board of Directors.

5. **OTHER COMPENSATION**

Employer agrees to provide Employee additional compensation and benefits as provided to other management employees of the CCSD. In addition, Employee shall receive the following benefits:

- A. Employer agrees to match Employee contributions to Employer-sponsored supplemental retirement fund ("457 Plan") up to \$100 per payroll period.
- B. Employee shall accrue 80 hours of administrative leave per year.
- C. Employer shall provide Employee with a vehicle for business related use. The Fire Chief's response vehicle shall be equipped with the necessary equipment to facilitate emergency response, and command and control communications. The vehicle may be used by Employee for normal business activities, travel to and from work, call outs and inspections, attendance at professional meetings, training programs, seminars, conferences, and for attendance at community and regional meetings, events and any functions related to Employee's official capacity.
- D. Employee shall be provided with a cell phone or stipend, paid for by Employer.
- E. Employee shall receive \$1,000 annually as a uniform and boot allowance.

6. **REQUIRED LICENSES AND CERTIFICATIONS**

Employer agrees to pay \$225 annually, or up to \$550 biennially, for the costs associated with required DMV physicals related to the DMV Firefighter Endorsement, and for Paramedic reaccreditation. It is understood by the parties that Employee plans on maintaining his Paramedic accreditation; however, Employee will not receive Paramedic "specialty compensation" or assignment pay in his capacity as Fire Chief.

7. **PROFESSIONAL DEVELOPMENT**

Employee shall be entitled to the following for costs associated with activities and materials deemed necessary and desirable for Employee's continued professional development, participation, growth and advancement:

- A. \$600 annually for professional dues and subscriptions necessary for full participation in appropriate and relevant associations and organizations, including, but not limited to, the International Association of Fire Chiefs, California Fire Prevention Officers, and CalChiefs;

- B. \$3,500 annually for travel and subsistence expenses for professional meetings and similar functions (e.g., conferences, workshops, seminars, meetings, etc.) to foster professional development or represent the CCSD;
- C. Other items, activities and materials as may be agreed upon from time to time between Employee and Employer.

Expenditures for items within this section shall be within the CCSD's budgeted amounts for the appropriate category.

8. **PERFORMANCE REVIEWS**

Employee shall receive an annual performance review on or around the anniversary of this Agreement.

9. **GENERAL PROVISIONS**

The text herein shall constitute the entire Agreement between the parties. Any amendments must be in writing and executed by both parties. This Agreement shall be binding upon and inure to the benefit of the heirs at law and executors of Employee.

If any provision, or any portion thereof, contained herein is held unconstitutional, invalid or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect. The laws of the State of California shall govern this Agreement.

IN WITNESS WHEREOF, Employer and Employee have signed and executed this Agreement, both in duplicate, the day and year first above written.

Employee:

Employer:

William S. Hollingsworth
Fire Chief

Jerome D. Gruber
General Manager

Amanda Rice
Board President

CAMBRIA COMMUNITY SERVICES DISTRICT

FIRE CHIEF

This is a Management-Exempt Contract Position

DEFINITION

Under direction of the General Manager, the Fire Chief shall be responsible for the administration, operations and functions of all the activities of the fire department, personnel, equipment, properties and assets and liabilities both from an operational and managerial standpoint. This will involve a total program for the protection and preservation of life and property. The position requires broad knowledge and a thorough understanding of modern fire administration, personnel management, fire prevention, fire training, fire suppression, and concepts and methods necessary to facilitate the determination of varied work, challenges and problems. The Fire Chief must be capable of working independently in supervising all technical and general operations seeing that desired work results are achieved. In addition to administrative responsibilities, the Fire Chief is expected to direct and supervise fire-fighting resources at the scene of emergencies and actively participate in fire control operations as needed.

ESSENTIAL DUTIES & RESPONSIBILITIES

Include, but not limited to the following:

- Accepts full responsibility for all Fire Department activities, operations and services including the areas of fire prevention, fire suppression, training, inspections, investigations, hazardous materials, disaster preparedness, emergency medical aid, rescue, and code enforcement.
- Develops, implements, and maintains Fire Department goals, objectives, policies and priorities for appropriate services; ensures that established goals and priorities are achieved; develops a strategy and work plan for the successful achievement of program and project goals.
- Plans, directs and coordinates the Fire Department work plan through direct supervision of officers and appropriate department staff; assigns work activities and responsibilities to appropriate department personnel; reviews and evaluates work methods and procedures; identifies and resolves problems and/or issues.
- Analyzes operational and service demands and devises plans to satisfy needs.
- Informs the General Manager of safety services issues and of department activities.
- Administers prevention programs within the District including weed abatement, plan checks and inspections. Works closely with cooperating agencies and various fire safety advisory groups to reduce fire hazards in the District through monitoring and updating the District 5-Year Fire Protection Master Plan.
- Reviews and evaluates service delivery methods and systems including administrative and support systems and internal relationships; identifies opportunities for improvement and implements changes to standard operating guidelines to enhance services based on new technology or changes in the law.
- Oversees the selection, training and evaluation programs for Fire personnel;

provides or coordinates staff training; identifies and resolves staff deficiencies; executes discipline.

- Acts as District's Fire Marshal.
- Monitors all Department personnel performance, conducts employee performance evaluations, recognizes positive and negative performance and takes appropriate actions.
- Makes or oversees periodic personnel inspections and general inspections of vehicles, apparatus and facilities.
- Serves as Emergency Operations Manager for the District and manages in all phases of Disaster Preparedness programs including the preparation and execution of emergency response plans for other District departments and the community.
- Cultivates good community relations by appearing before civic, fraternal and other community groups.
- Prepares and administers the Fire Department's budget; monitors, reviews and approves expenditures; advises appropriate department personnel on budget matters; makes adjustments to the budget as is necessary.
- Advises the General Manager on service needs.
- Attends and participates in organizational, professional, and community meetings as necessary.
- Implements and oversees hazardous materials programs.
- Oversees the coordination, monitoring and updating of mutual and automatic aid programs.
- Takes personal command of firefighting activities at major fires and other emergency situations as necessary.
- Stays current on issues relative to the full ranges of departmental services.
- Responds to and resolves sensitive and complex community and organizational inquiries and complaints.
- Represents the Fire Department to other departments, divisions and organizations; coordinates departmental activities with other departments and organizations.

OTHER DUTIES AND RESPONSIBILITIES

This is a management position which may require working outside of normal hours such as, weekends, holidays, and standby duty as required to discharge the operations of the Department.

KNOWLEDGE/SKILLS/ABILITIES

Knowledge of:

- techniques of operating principles and practices used in urban and suburban fire suppression, prevention, investigation, communications, training, emergency medical services, labor relations, disaster preparedness and hazardous materials;
- emergency medical vehicles, apparatus, tools, equipment, devices, facilities and their proper utilization and maintenance requirements;
- principles and practices of budget administration;
- methods and techniques of supervision, training and motivation;

- applicable federal, state, and local laws, codes and regulations;
- occupational hazards and standard safety practices;
- GIS and its application to the Fire Department;
- methods and techniques for basic report preparation and writing;
- methods and techniques for record keeping;
- proper English, spelling and grammar.

Skill to:

- operate a computer and use applicable software, i.e. Windows Excel;
- operate two-way radio and other communications equipment.

Ability to:

- Plan, organize, implement, direct and evaluate department operations and the work of subordinate staff;
- make sound decisions and direct operations at the scene of all incidents;
- manage a comprehensive fire prevention and investigation program;
- select and supervise subordinate staff;
- manage and oversee the operations and activities of the department;
- supervise and direct the operations and activities of the department;
- courteously respond to community issues, concerns and needs;
- analyze a complex issue and develop and implement an appropriate response;
- prepare clear and concise administrative and financial reports;
- prepare and administer a municipal budget;
- analyze and evaluate new and existing methods and standard operating procedures;
- make adjustments to standard operating procedures as is appropriate;
- apply applicable laws, codes and regulations;
- work independently;
- communicate effectively, both orally and in writing;
- understand and follow instructions;
- establish and maintain effective working relationships.

REQUIRED QUALIFICATIONS**Education/Training**

Education equivalent to graduation from high school and seven years of general firefighting and fire marshal experience, including three years at the supervisory level, or five years full-time firefighting experience and a relevant degree from an accredited college or university, including three years at the supervisory level, or any equivalent combination of education and experience.

Licenses/Certifications

Possession of a current Class "B" California Driver's License (must maintain satisfactory DMV record and ability to maintain insurability); Advanced First Aid & CPR cards; and Emergency Medical Technician I (EMT1) and State Certified Firefighter Certificates.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO.

4.F.

FROM: Jerry Gruber, General Manager

Meeting Date: June 28, 2018 Subject: CONSIDERATION OF RESOLUTION
 16-2018 REQUESTING CONSOLIDATION
 OF THE CCSD 2018 BIENNIAL ELECTION
 WITH THE NOVEMBER 6, 2018
 CONSOLIDATED GENERAL ELECTION

RECOMMENDATIONS

Staff recommends that the Board of Directors adopt Resolution 16-2018 requesting that the CCSD 2018 Biennial Election be consolidated with the November 6, 2018 Consolidated General Election for San Luis Obispo County.

FISCAL IMPACT

Consolidating the CCSD's election with other elections significantly reduces the CCSD's cost to print the ballot (exact cost undetermined at this time, but estimated to be \$5,000).

DISCUSSION:

There will be three positions on the CCSD Board of Directors that will be filled in the November 6, 2018 General Election.

- Vice President Jim Bahringer's and Director Aaron Wharton's terms will expire in December of 2018; the individuals elected to those positions will serve four-year terms beginning December 7, 2018 and ending December 2, 2022.
- Director David Pierson was appointed to fill the remainder of the first half of former Director Greg Sanders' term, which will expire in December of 2018, as well. The individual elected to that position will serve a two-year term beginning December 7, 2018 and ending December 4, 2020.

The attached Resolution requesting consolidation of the CCSD's biennial election with the November 6, 2018 San Luis Obispo County General Election must be filed no later than **Friday, August 10, 2018** with the County Elections Official.

Also attached for the Board's reference is the County's General Election Key Dates and Deadlines, which further describes the elections process and deadlines.

Attachments: Resolution No. 16-2018
 2018 Consolidated General Election Key Dates and Deadlines (San Luis Obispo County Clerk-Recorder)

 BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___ RICE ___ BAHRINGER ___ FARMER ___ WHARTON ___ PIERSON ___

RESOLUTION 16-2018

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
CAMBRIA COMMUNITY SERVICES DISTRICT
REQUESTING CONSOLIDATION OF THE CCSD BIENNIAL ELECTION WITH THE
NOVEMBER 6, 2018 CONSOLIDATED GENERAL ELECTION**

WHEREAS, pursuant to Elections Code Sections 10500 et seq., an election is to be conducted on November 6, 2018, to fill offices on the Cambria Community Services District ("CCSD") Board of Directors; and

WHEREAS, pursuant to Elections Code Section 10555, said election may be consolidated with any other election, pursuant to the procedures set forth in Elections Code Sections 10400 et seq.; and

WHEREAS, the CCSD Board of Directors has determined that it should request that the San Luis Obispo County Board of Supervisors consolidate the CCSD Biennial Election with any other San Luis Obispo County General Election that will be held on the same day.

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

1. The Board of Supervisors of San Luis Obispo County is hereby requested to consolidate the Biennial District Election of the CCSD to be held on November 6, 2018, with any other San Luis Obispo County General Election held on the same date. This request is made pursuant to Elections Code §§ 10555 and 10400, et seq. The Board of Directors agrees to reimburse the County of San Luis Obispo in full for services performed relating to this election, upon presentation of an invoice.

2. The offices to be voted on are two (2) full term positions and one (1) two-year term position on the Board of Directors.

By unanimous vote on the motion of Director _____, seconded by Director _____ Resolution No. 16-2018 is hereby adopted this 28th day of June, 2018.

AYES:

NAYS:

ABSENT:

Amanda Rice
President, Board of Directors

ATTEST:

APPROVED AS TO FORM:

Monique Madrid
District Clerk

Timothy J. Carmel
District Counsel



**COUNTY OF SAN LUIS OBISPO
OFFICE OF THE CLERK-RECORDER**

Tommy Gong - County Clerk Recorder
Elaina Cano - Assistant County Clerk Recorder

May 17, 2018

RECEIVED

Cambria Community Services District
P.O. Box 65
Cambria CA 93428
Attn: District Secretary

MAY 25 2018

CAMBRIA CSD

Dear District Secretary:

Pursuant to California Elections Code Section 1303(b), your district's biennial election will be held on Tuesday, November 6, 2018. In connection with this election the items listed below must be acted upon by the district board of directors and submitted to our office by the deadlines set in accordance with the enclosed Calendar of Events.

- 7/5
8/10
1. Notice to County Elections Official - Elective Offices to be Filled (enclosed)
 2. A map of your district's boundaries (even if they haven't changed)
 3. A resolution by the board of directors requesting consolidation with the November 6, 2018, Consolidated General Election (sample enclosed)

To prepare for the nomination period, Items 1 and 2 above must be filed with our office by **Thursday, July 5, 2018**. Item 3 above shall be filed with our office no later than **Friday, August 10, 2018**; however if possible, it would be appreciated if your resolution could be submitted by July 27, 2018. If you are planning on putting a measure on the ballot, along with the offices to be filled, please contact our office immediately.

Included is a list of the terms which are to be filled at the upcoming election according to our records. Please review your district's information and notify us immediately if this information is incorrect.

Thank you in advance for your cooperation for providing the required information in a timely manner.

Sincerely,
Elaina Cano
Assistant County Clerk-Recorder

COMMUNITY SERVICES DISTRICTS Gov Code 61042

DISTRICT	# OF TERMS	INCUMBENT	TERM BEGINS	TERM ENDS
Avila Beach Community Services District	3 Full Terms	Lynn Helenius Peter Kelly Ara Najarian	12/7/18 12/7/18 12/7/18	12/2/22 12/2/22 12/2/22
	1 Short Term	Kristin Berry	12/7/18	12/4/20
California Valley Community Services District	2 Full Terms	George Ayres Stephen McVicar	12/7/18 12/7/18	12/2/22 12/2/22
Cambria Community Services District	1 Full Term	Jim Bahringer	12/7/18	12/2/22
	1 Short Term	Aaron Wharton	12/7/18	12/4/20
Ground Squirrel Hollow Community Services District	2 Full Terms	Pamela Fulmer Edmond Martinson	12/7/18 12/7/18	12/2/22 12/2/22
Heritage Ranch Community Services District	3 Full Terms	Bill Barker Reginald Cousineau C Martin Towley	12/7/18 12/7/18 12/7/18	12/2/22 12/2/22 12/2/22
	1 Short Term	Devin Capps	12/7/18	12/4/20
Independence Ranch Community Services District	2 Full Terms	Donald D Duke George W Tracy	12/7/18 12/7/18	12/2/22 12/2/22
Linne Community Services District	3 Full Terms	Ellen L Frost Gary Hubbard W Miller Newlon	12/7/18 12/7/18 12/7/18	12/2/22 12/2/22 12/2/22
Los Osos Community Services District	3 Full Terms	Charles Cesena Jon-Erik Storm Louis Tornatzky	12/7/18 12/7/18 12/7/18	12/2/22 12/2/22 12/2/22
Nipomo Community Services District	3 Full Terms	Edward Eby Dan Gaddis William Woodson	12/7/18 12/7/18 12/7/18	12/2/22 12/2/22 12/2/22
Oceano Community Services District	2 Full Terms	Lori Angello Karen White	12/7/18 12/7/18	12/2/22 12/2/22
San Miguel Community Services District	2 Full Terms	Gib Buckman Larry R Reuck	12/7/18 12/7/18	12/2/22 12/2/22
San Simeon Community Services District	2 Full Terms	Ken Patel John Russell	12/7/18 12/7/18	12/2/22 12/2/22
	1 Short Term	Gwendoline Kellas	12/7/18	12/4/20
Squire Canyon Community Services District	2 Full Terms	Lara Shwetz Lehmer Tim Tillman	12/7/18 12/7/18	12/2/22 12/2/22
Templeton Community Services District	2 Full Terms	Gwen Pelfrey Wayne Peterson	12/7/18 12/7/18	12/2/22 12/2/22

**NOTICE TO COUNTY ELECTIONS OFFICIAL
ELECTIVE OFFICES TO BE FILLED
MAP OF DISTRICT BOUNDARIES
PAYMENT OF CANDIDATE STATEMENT OF
QUALIFICATIONS**

Elections Code §10509 & 10522

Name of District

TO THE COUNTY ELECTIONS OFFICIAL OF SAN LUIS OBISPO COUNTY:

1. Notice is hereby given that the elective offices of the district to be filled at the Consolidated General Election on November 6, 2018, are as follows:

NUMBER OF DIRECTORS TO BE ELECTED

TERM OF OFFICE

Four Year Term

Two Year Term

2. The qualifications of a nominee and of an elective office of the District are as follows:

SHALL BE A REGISTERED ELECTOR RESIDING IN THE DISTRICT

3. Pursuant to Elections Code §10522, a map showing the boundaries of the district is attached.

Have the boundaries changed since 2016?

YES _____ **NO** _____

4. Please indicate whether the DISTRICT or the CANDIDATE will pay for the printing and handling of the Statement of Qualifications, per Elections Code §13307

DISTRICT _____ **CANDIDATE** _____

Signed: _____

Dated: _____

Print Name and Title: _____

SPECIAL DISTRICT CALENDAR OF EVENTS
NOVEMBER 6, 2018, CONSOLIDATED GENERAL ELECTION

DATE/DEADLINE	EVENT
July 5, 2018* E-125 days EC §10509, 10522	District Secretary completes and delivers to the County Elections Official, the Notice of Elective Offices to be filled, along with the map of the district's boundaries.
JULY 9 - AUG 8, 2018 E-120-90 Days EC Code §12112 EC §12113	County Elections Official shall publish the Notice of Election for each district containing: <ol style="list-style-type: none"> 1. The date of the election 2. The office for which candidates may file 3. The qualifications for office 4. Location where candidates may file for office and the deadlines 5. Statement regarding appointments EC §10515 In addition, the County Election Official, shall, by a general press release, set forth the offices to be filled and a telephone number to call for information. County Elections Official shall deliver a copy of all published notices to the District Secretary for posting in the district office.
JULY 16 - AUG 10, 2018 E-113-88 Days EC §10510, 10603 HNC §6053 EC §10515	Nomination Period - Candidates file declaration of candidacy forms and other related nomination documents with the County Elections Official. No person may file papers for more than one district office at the same election. Candidates for Harbor Commissioner must file nomination papers signed by 25 to 50 registered voters within the District. Insufficient Nominees - if by the close of nominations for a given office, there are insufficient or no nominees, and a petition requesting an election has not been filed, the district will not hold an election. Those candidates who filed Declarations of Candidacy will be appointed in-lieu of election by the Board of Supervisors. Upon recommendation of the District, the Board of Supervisors will make appointments where no candidates filed the requisite papers.
AUG 10, 2018 E-88 Days EC §10403, 10603b	Last day for districts to file their resolutions requesting consolidation of their election with the November 6, 2018, General Election with the County Elections Official. Last day for a candidate to withdraw their Declaration of Candidacy.
AUG 11 - AUG 15, 2018 E-87-83 Days EC §10604	Extended Filing Period- If an incumbent officer does not file a declaration of candidacy by August 10th, any person other than the incumbent , may file between these dates. The extension is not applicable if there is no incumbent to be elected.
AUG 13, 2018 E-85 Days EC §13307	Last Day for a candidate to withdraw their Statement of Qualifications. Once filed, the statement cannot be changed, only withdrawn. If the office has a filing extension, the last day to withdraw the statement of qualifications is August 15th.
DEC 7, 2018 EC §10554	Term of Office begins. Prior to taking office, each elective officer shall take the official Oath of Office.
JAN 7, 2018 HNC §6050, 6055, 6056	Term of Office for Harbor Commissioners begins at noon. Prior to taking office, each commissioner shall take the official oath and execute any bond required by the principal act.

* Denotes a date that falls on a County holiday or weekend. Deadline extends until the next business day.

EC = Election Code HNC = Harbors and Navigation Code (E-) = Election Day Minus

(SAMPLE RESOLUTION)

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE

(NAME OF DISTRICT)

REQUESTING CONSOLIDATION OF THEIR BIENNIAL ELECTION WITH THE

NOVEMBER 6, 2018 CONSOLIDATED GENERAL ELECTION

WHEREAS, an elections shall be conducted on November 6, 2018 for this district pursuant to the Uniform District Election Law commencing with Elections Code §10500; and

WHEREAS, pursuant to Elections Code §10555, said election may be consolidated with any other election pursuant to Part 3 (commencing with Section 10400); and

WHEREAS, the Board of Directors requests the San Luis Obispo County Board of Supervisors consolidate this District's General District Election with any other election which may be held on the same day.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors as follows: The Board of Supervisors of San Luis Obispo County is hereby requested to consolidate the General District Election of this district to be held on November 6, 2018, with all other elections held on the same date. This request is made pursuant to Elections Code § 10555 and 10400, et seq. The Board of Directors agrees to reimburse, upon presentation of a bill, the County of San Luis Obispo in full for services performed relating to this election.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **4.G.**

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

Meeting Date: June 28, 2018 Subject: CONSIDERATION OF ADOPTION OF
RESOLUTION 19-2018 UPDATING THE
ASSIGNMENT OF BANKING POWERS FOR
CAMBRIA COMMUNITY SERVICES
DISTRICT

RECOMMENDATIONS:

Staff recommends that the Board adopt Resolution 19-2018 updating the banking powers authority as listed in the attached Exhibit A, Authorized Banking Powers.

FISCAL IMPACT:

None.

DISCUSSION:

On February 22, 2018, staff made a recommendation and the Board approved a change to the assignment of banking powers based on the following reasons:

- Too broad (too many employees on the assignment of banking powers list).
- To strengthen internal controls. External auditors prefer a short list of authorized signers/assignment of banking powers.
- Each time a new Finance Manager or Board Member is appointed an updated authorization form must be provided to the bank.

After careful review of the current banking powers, a clerical error was discovered. Under the description of who held "All Powers," the list stated "none"; however, three individuals were actually authorized with all of the available banking powers. Therefore, staff has reviewed the assignment of powers list and made appropriate revisions. The assignment of powers that was adopted in January of 2017 has been revised and is presented in redline version today for the Board's review and approval.

Attachment: Resolution 19-2018
Exhibit A to Resolution 19-2018

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___ RICE ___ BAHRINGER ___ FARMER ___ WHARTON ___ PIERSON _____

RESOLUTION 19-2018
June 28, 2018

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

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

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

WHEREAS, it is necessary to update the assignment of banking powers for the CCSD’s bank and investment accounts.

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

PASSED AND ADOPTED this 28th day of June, 2018.

Amanda Rice
President, Board of Directors

ATTEST:

APPROVED AS TO FORM:

Monique Madrid
District Clerk

Timothy J. Carmel
District Counsel

**CAMBRIA COMMUNITY SERVICES DISTRICT
EXHIBIT "A" TO RESOLUTION 19-2018
June 28, 2018
AUTHORIZED BANKING POWERS**

AGENT'S NAME AND TITLE OR POSITION

A Amanda Rice, President
 B Jim Bahringer, Vice President
 C Harry Farmer, Director
 D Aaron Wharton, Director
 E David Pierson, Director
 F Jerry Gruber, General Manager
 G Rudy Hernandez, Finance Manager
 H Robert Gresens, District Engineer
 I Mary Cox, Administrative Technician III
 J Monique Madrid, Administrative Services Officer
 K Vacant, Administrative Technician III
 L Stephanie Salvi, Administrative Technician III
 M Haley Dodson, Deputy District Clerk

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

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

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **4.H.**

FROM: Jerry Gruber, General Manager

Meeting Date: June 28, 2018 Subject: CONSIDERATION OF APPROVAL OF
 PG&E PROPOSAL TO INITIATE THE
 PRELIMINARY ASSESSMENT OF A
 DESIGN-BUILD ENERGY PROJECT
 AT THE WASTEWATER TREATMENT
 FACILITY THROUGH THE
 SUSTAINABLE SOLUTIONS
 TURNKEY (SST) PROGRAM

RECOMMENDATION:

Staff recommends the Board approve the attached proposal from PG&E to initiate the preliminary assessment of a design-build energy project at the wastewater treatment plant through their Sustainable Solutions Turnkey (SST) Program.

FISCAL IMPACT:

There is no fiscal impact identified at this time based on the assessment stage of the project.

DISCUSSION:

PG&E's SST Program is designed to assist customers in completing comprehensive and integrated energy projects through a fully managed design-build implementation process. Projects are developed to reduce the customer's utility consumption, operating costs and carbon footprint through an appropriate combination of efficiency, demand management, process improvement and on-site generation measures. Savings generated from the project are then leveraged to offset project costs.

CCSD staff has met several times with Brent Patera from PG&E to discuss the first step in such a project, which would be a preliminary assessment of a design-build energy project at the District's wastewater treatment plant (WWTP). The proposal prepared by Mr. Patera further explains the process. Also attached is the PowerPoint presentation that Mr. Patera made to the CCSD Infrastructure Committee on May 30, 2018.

In addition to his presentation to the Infrastructure Committee, Mr. Patera has met with the General Manager, District Engineer, and all of the CCSD Wastewater staff to discuss PG&E's proposal. It is well known that significant improvements need to be made to the WWTP, starting with the motor control center motors, blowers, pumps, and the aeration system. Staff believes that this is a tremendous opportunity to partner with PG&E to not only significantly reduce the District's energy costs on an annual basis, but also to address and resolve major infrastructure deficiencies at the WWTP.

There is no cost to the District for the preliminary assessment. PG&E will prepare a financial analysis, as well as investigate the availability of grants, loans, utility programs and other financing options for the plant improvements. There are numerous funding alternatives from multiple sources that are available through the District's collaboration with PG&E, once the scope of the project is better defined.

As previously noted, PG&E provided the Infrastructure Committee with a presentation describing the preliminary assessment of a design-build energy project at the WWTP through their SST Program and the Infrastructure Committee supports moving forward with the process.

Attachments: PG&E Proposal for Preliminary Assessment
PG&E PowerPoint slideshow

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___ RICE ___ BAHRINGER___ FARMER ___WHARTON___ PIERSON___

June 12, 2018

Mr. Jerry Gruber, MPA
General Manager
CAMBRIA COMMUNITY SERVICES DISTRICT
1316 Tamsen Drive, Suite 201
Cambria, CA 93428

RE: Proposal for Preliminary Assessment – Waste Water Treatment Facility.

Jerry

Please accept my thanks to you, the staff and the Board of Directors for the opportunity to continue our investigation of an integrated energy project at CCSD facilities. The following is our proposal to initiate the Preliminary Assessment of a design-build energy project at the Waste Water Treatment Facility through our Sustainable Solutions Turnkey (SST) Program.

As we have discussed, Pacific Gas and Electric Company is prepared to move forward with the proposed work at no cost to CCSD following receipt of the Board's approval to do so.

Please review the information provided below and let me know if you have any questions or need additional detail. Our plan would be to schedule a kick off meeting in your offices as soon as is convenient following receipt of the appropriate approvals.

Thank you again for the opportunity to be of service to CCSD and I look forward to continuing our work together.

Respectfully submitted,

PACIFIC GAS AND ELECTRIC COMPANY

Brent

Brent Patera
Senior Business Development Manager
Turnkey Energy Solutions

The following is provided by Pacific Gas and Electric Company (PG&E) to Cambria Community Services District (“District”) in response to the District’s request to participate in the Sustainable Solutions Turnkey (SST) Program. As further defined in Attachment A below, the SST Program provides “end to end” turnkey services which are intended to follow a defined process and ultimately result in design-build implementation of suitable facility upgrade projects.

Toward that end, PG&E is proposing to provide the following services to the District through the SST Program as soon as is feasible following the District’s acceptance of the process set forth below.

As the first step in the SST project development process, PG&E will conduct a **Preliminary Assessment (PA)** of the District’s Waste Water Treatment Facility upon receipt of Notice to Proceed (NTP). The goal of the PA is to confirm suitability for the SST Program and to characterize the viability of implementing energy-related and process-improvement upgrades as identified during the assessment, including equipment or systems that are obsolete or at the end of their useful life.

The following defines the scope of the assessment:

- 1) **Kick-Off Meeting:** PG&E will schedule, coordinate and lead a Project “Kick-Off” Meeting to establish the “ground rules” for the process. Among other topics, the meeting agenda will include points-of-contact (POCs), roles & responsibilities, communication methods and intervals, facility access, hours of operation and safety as it relates to both physical/premise safety and data integrity. An agenda will be sent to all attendees in advance to ensure an efficient and productive meeting. The District will coordinate with PG&E to have the appropriate staff available for this meeting.
- 2) **Utility Evaluation:** PG&E will complete an assessment of all utility costs paid by the District as defined by utility bills, SCADA metering and other methods to establish a current utility baseline for consumption and cost. In addition to gas, electricity and water, utilities may include hauling, chemicals, polymer or other process elements as appropriate. While this work will be primarily focused on the treatment plant location, this investigation may extend to other District sites as appropriate. The District will provide utility-related data to PG&E, and will execute a Third Party Data Release Form to authorize PG&E to share District data with outside PG&E project consultants as necessary.

- 3) **Permits & Licenses:** PG&E will review permits, licenses, regulations and other operating governance to ensure a thorough understanding of the current, pending and/or future implications to plant facilities and operations.
- 4) **Site Assessment:** PG&E will conduct on-site audit(s) of the treatment plant systems and processes to ensure an understanding and characterization of the plant and methods of operation. For the purposes of completing this work, the District will provide PG&E and its consultants appropriate access to the physical premises, equipment/systems, MCCs, etc., specifically including SCADA screens, reports, etc., upon execution by PG&E of any release that may be required.
- 5) **Staff Meetings/Interviews:** PG&E will arrange and conduct meetings and interviews with appropriate administration, engineering, operations, maintenance, capital projects and/or finance staff. The purpose of these meetings/interviews is to ensure that PG&E has an understanding of the District's facility, methods of operation, long-term capital plan as well as the specific goals of a potential energy project; including goals for both financial and operational performance. The District will coordinate with PG&E to ensure appropriate staff members are available for these meetings.
- 6) **Requests for Information (RFI):** From time-to-time, PG&E will submit requests to the District for various forms of information related to our investigation (RFIs). The District will provide any available information upon request.
- 7) **Plant Improvements:** Based on our investigation, PG&E will assess and characterize all plant improvements which would result in energy savings, reductions in operating cost (including utility costs) and/or improved operating conditions. For each improvement opportunity, the assessment would include a summary description of the proposed work as well as planning level estimates for implementation cost, savings and implementation schedule.
- 8) **Financial Analysis:** PG&E will prepare financial analysis of any/all proposed work, including preliminary cash flows, ROI, IRR, TLCC or other methods to ensure the District has a full understanding of the potential investment. The District will provide PG&E with the preferred format or methodology to be used for this analysis.
- 9) **Project Funding:** PG&E will investigate the availability of grants, loans, utility programs or other forms of "financing" that could be used to partially or entirely fund plant improvements. As part of this effort, PG&E will place a particular priority on characterizing available funds from the State Revolving Fund (SRF) and/or other related Federal, State, Regional or Local sources, including low-cost utility and California Energy Commission (CEC) energy efficiency financing. The District will promptly consider submittal of any appropriate applications or requests for consideration upon receipt of supporting information from PG&E.

Deliverable(s)

PG&E will prepare and present a summary of our findings from the work outlined above. PG&E will share interim findings regularly with the District during the process; however it is our intention to deliver a single Draft Assessment at 90% completion for District staff review and comment, and a single Final Assessment that would address any comments, corrections or additions resulting from the District's input. The Assessment will convey information through written descriptions, graphs, figures, data tables, images and/or any other method appropriate for effectively delivering the information to the District.

Review Meetings

PG&E will arrange and lead project review meetings at approximately 50% and 90% (Draft) completion. These review meetings will allow for PG&E and District staff to collaborate on findings, strategy and format to ensure that the final Preliminary Assessment meets the District's goals and objectives.

Cost

The Preliminary Assessment will be provided by PG&E at no cost to the District. However, it must be acknowledged that the District will be required to invest staff time to ensure the successful outcome of the work.

Schedule

The duration of the work effort is estimated to be eight (8) weeks from the date PG&E receives NTP and necessary information requested from USD. Upon receipt of NTP, PG&E will submit a preliminary schedule noting the milestones for site visits, meetings, application dates and submittal of the final report.

PG&E and USD recognize that the successful completion of this effort is reliant upon respective commitments outlined above.

Next Steps

Following receipt and consideration of the Final PA, the District and PG&E shall make a mutual determination as to which improvements should be carried into the next phase of the SST Program process – the Investment Grade Audit. PG&E agrees to prepare and present an IGA proposal within two (2) weeks following mutual selection of the proposed improvements. PG&E acknowledges that any further agreements or commitments associated with the SST Program may require review and approval by the District’s Board of Directors.

Respectfully submitted,
PACIFIC GAS AND ELECTRIC COMPANY

Brent Patera
Senior Business Development Manager

Jerry Gruber, MPA
General Manager
CAMBRIA COMMUNITY SERVICES DISTRICT

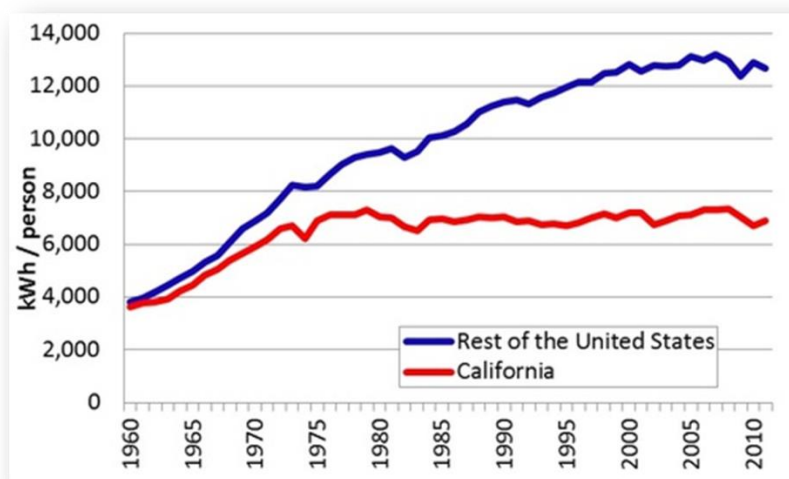
Date

Attachment A

Pacific Gas & Electric Company – Sustainable Solutions Turnkey (SST) Program**Background**

For over 40 years, the State of California has been a global leader in energy policy. The governor, the legislature and the California Public Utilities Commission have challenged all citizens, businesses and energy utilities to develop innovative approaches to reduce the State's consumption of energy and to minimize the investment required to build new generation and network facilities.

As indicated in the table below, statewide efforts in energy efficiency and other Demand Side Management (DSM) tools have allowed California to keep per-capita energy usage essentially flat for the last three decades – in spite of unprecedented economic and population growth. The success of these coordinated DSM efforts has helped to avoid the significant expense of new power plants (and the associated grid infrastructure) and to mitigate the effects of climate change.



While past successes are laudable, the goals and expectations of government, regulators and citizens continue to rise. The challenge for today is to maintain this trajectory into the future. As a major stakeholder in California's energy landscape, Pacific Gas & Electric Company (PG&E) is committed to the state's goals for DSM and sustainability. As a regulated utility in California, the CPUC expects PG&E to continue the development and implementation of aggressive and innovative energy-saving strategies.

Facing Today's Challenges

PG&E has developed the Sustainable Solutions Turnkey (SST) Program to assist selected customers in completing comprehensive and integrated energy projects through a fully managed design-build implementation process. Projects are developed to reduce a customer's utility consumption (electricity, gas & water), operating costs and carbon footprint through an appropriate combination of efficiency, demand management, process improvement and on-site generation measures. Savings generated from the project will be leveraged to offset project costs.

Cambria Community Services District (CCSD) has a responsibility to deliver high quality and high availability services to its customers – and to do so in an effective and financially responsible manner. The Waste Water Treatment Facility is essential to the District's mission while also representing a significant portion of the District's overall operating costs. Furthermore, it is understood that the facility is in need of significant upgrades to reduce operating costs, improve treatment performance and ensure resilient operations within permit requirements. Through the SST program, the District has the opportunity to address all of these goals in a "streamlined" implementation process with minimal impact on the existing operations staff. Additionally, the savings realized from facility improvements can be used to offset capital costs and to access non-traditional sources of project funding.

The SST Program process begins with a thorough assessment of the opportunities at District site(s), continues through financial analysis, project approval and design and culminates with construction, commissioning, training and turn-over – all delivered through a single contract with PG&E. Working closely with the District, PG&E will provide all of the resources required to complete a successful project – including design, construction, project management, construction management and post-project warranties.



PROGRAM OUTLINE

The SST Program has a defined process designed to ensure a rigorous evaluation of customer opportunities while providing both the customer and PG&E with clear decision points and “off ramps” at each project milestone. Initial assessments and project development are provided at no cost (NC) to the customer. Subsequent design, construction, project management and post-project services will be paid by the customer (C) according to detailed specifications, scopes of work, schedules of values and firm, “not to exceed” cost proposals. All solutions, scopes and costs will be developed in a collaborative process and mutually agreed to by customer and PG&E at each milestone before proceeding with the subsequent step. While the customer will be expected to pay for services provided, SST projects are typically designed to pay for themselves from the cost savings generated from the implemented measures.

A summary of the process is provided as follows:

Project Qualification (NC): Through a preliminary review of the customer’s facilities and utility expenses, PG&E will determine the availability of qualifying energy-related projects. The primary focus will be on meeting USD’s bio solids capacity requirements including resultant biogas utilization. Other energy opportunities, such as efficiency, solar etc. will also be considered. Concurrently, the customer will confirm the viability of design-build construction and with the use of CA GC 4217 as well as a preliminary level of comfort with PG&E’s Master Services Agreement.

Preliminary Assessment (NC): In collaboration with USD and its consultants, PG&E will conduct a Preliminary Assessment to determine the viability of an SST project, including additional digester capacity and biogas utilization. This work will

include a review of utility bills, a survey of customer facilities, systems and methods of operation and a preliminary financial analysis including the identification of available grants and incentives. The findings of the assessment will be detailed and presented to USD including summaries of potential projects/opportunities accompanied by preliminary engineering estimates for utility savings, cost savings, incentives, biosolids and food waste availability, biogas utilization options, construction costs and potential funding options. A firm proposal will also be provided detailing PG&E's scope, schedule and budget for the next phase.

Investment Grade Audit (C): Candidate opportunities from the Preliminary Assessment that are mutually approved will be further evaluated for implementation in the Investment Grade Audit (IGA). The IGA work effort will include additional site visits to assess equipment/systems, set data loggers and fully characterize methods of operation for all systems and environments. Solutions for each measure will be fully developed including specifications, detailed scopes of work and ~ 30% to 50% design documents. Contractor packages will be developed and a "best-value" RFP will be conducted with qualified installation contractors to ensure competitively sourced construction costs. The findings will be provided in the IGA Report containing a detailed description of each opportunity, supporting documentation for all utility and engineering calculations and detailed financial analysis including savings, incentives, construction cost and models for ROI, Cash Flow, SIR and Total Life-Cycle Cost (TLCC). Funding and/or financing options will be evaluated and presented to the customer for consideration. The IGA Report will also include a firm, fixed "not to exceed" proposal for implementation accompanied by detailed open-book accounting of all costs and mark-ups, an estimated implementation schedule and a preliminary schedule of values.

Project Implementation (C): Design-Build construction of all work selected by the customer for implementation through a single contract with PG&E. PG&E, in conjunction with mutually selected partners will provide all construction and related services to complete the project including final design, drawings and specifications, submittals/approval, RFIs, permitting, CEQA compliance, interconnection with the PG&E system, PM/CM, testing, manuals and operator training.

Commissioning, Acceptance and Incentives (C): PG&E will complete all post-construction tasks required for project close-out and customer acceptance including commissioning of all equipment and/or systems, "as-built" drawings and all associated documentation. PG&E will complete the measurement and verification (M&V) for each measure as appropriate and will complete final coordination of all related incentives to ensure timely payment is received from the utility.

FUNDING AND FINANCING

SST projects are developed to pay for themselves wholly or partly from the generated savings. SST projects may be funded from any combination of sources, including customer budgets, State Revolving Fund loans and grants, California Energy Commission (CEC) grants and low-interest loans, utility 0% On-Bill Financing (OBF)

and/or 3rd-Party project financing. PG&E will provide all supporting calculations, applications and project packages to assist the customer in coordinating and securing the best possible funding solution for the project, including assisting with the preparation of grant and/or loan applications for planning and construction and conducting competitive solicitations from qualified 3rd party financiers.

PROJECT APPROVAL AND COMMUNICATION

By design, the SST process supports the series of approvals that are required before any project can be implemented. PG&E collaborates with the customer to develop strategies and materials for each stage of approval to ensure the project is thoroughly and accurately represented to staff, management and the Board or Council. As appropriate for each customer, this work includes staff reports, supporting documentation, presentation materials and attendance at the associated meetings. Finally, a communication plan will be developed in conjunction with the customer to maximize the value and impact of the successful project.

Integrated Energy Projects

Cambria CSD – Infrastructure Committee

May 30, 2018



Together, Building
a Better California

Brent Patera

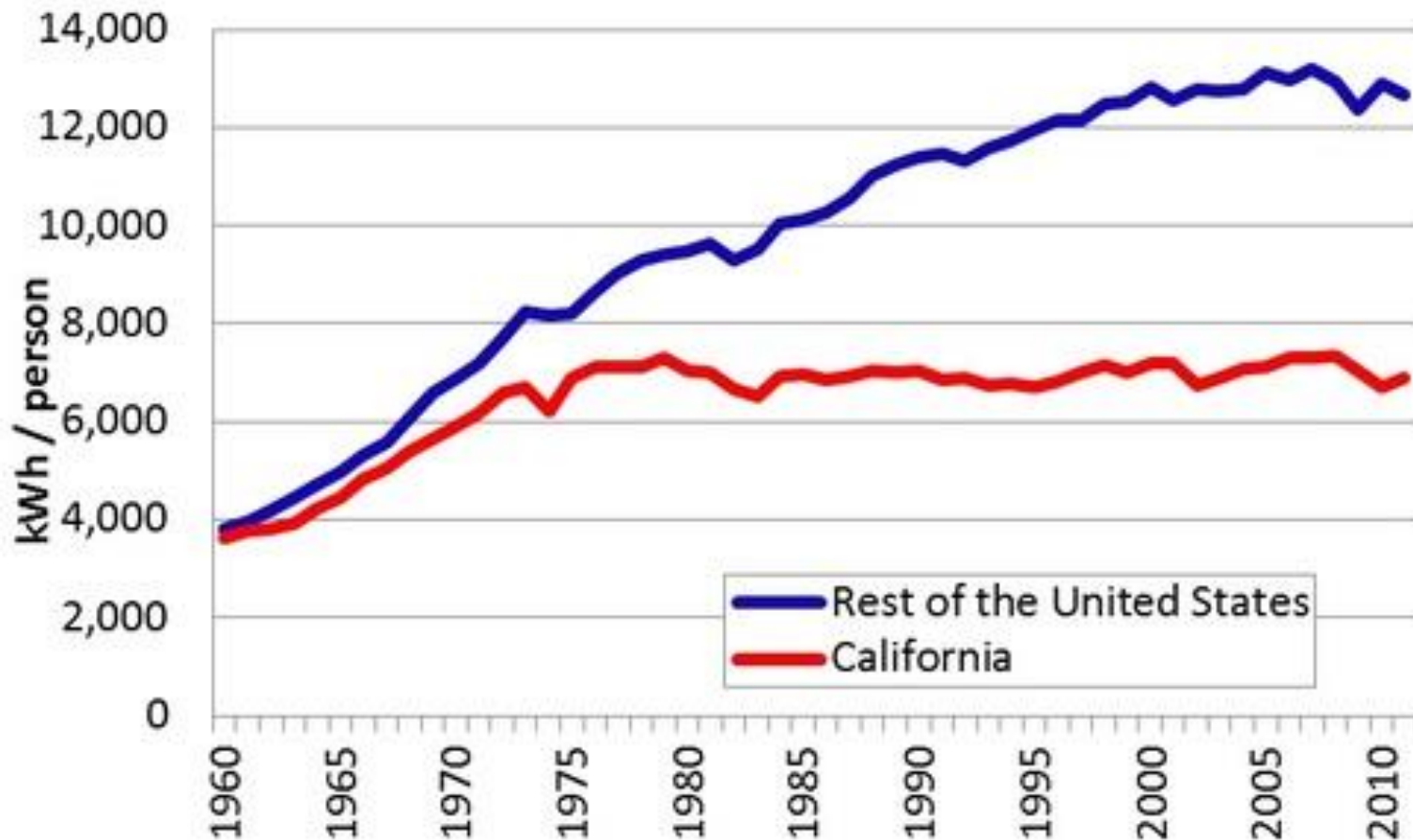
Business Development Manager
PG&E Turnkey Solutions



Agenda

- **Energy in California**
- **Integrated Energy Projects**
- **PG&E Turnkey Energy Solutions**
- **Q & A**

Impact of Energy Efficiency in CA



Ranked 49th in nation per capita energy use (2012)

Saved Californians over \$65 Billion

- **Understand Customer Goals & Challenges**
- **Creatively Expand Offerings and Services**
- **“Unlock” Savings Opportunities**

Example from the Feds

- Ever-increasing mandates and regulatory requirements
- Resource Constrained
 - People
 - Approval and “contracting vehicles”
 - Funds
- “Actual” operating expenses (OPEX) exceed appropriated funds

Utility Energy Services Contract (UESC)

- Prioritize efficiency, renewables & security
- Executive & statutory authority for alternate delivery
- UESC = sole-source energy projects to serving utility
- Design-build delivery funded by OPEX savings
- \$100 million worth of projects with PG&E alone



U.S. DEPARTMENT OF
ENERGY



Department of
Veterans Affairs



FEMP 
Federal Energy Management Program



*Water-related energy use in California also consumes approximately **20% of the state's electricity**, and 30% of the state's non-power plant natural gas (i.e. natural gas not used to produce electricity).*

[-California Energy Commission](#)



2016

CWEA

One Water.

One California.

Dissecting Traditional Capital Projects

- Fine balance between capital requirements vs. cost to the ratepayer
- Projects are typically . . .
 1. Planned based on available CIP from rate structure
 2. Executed in “series” as funds are available
- Always more work than there is capital budget

**Is there a way to do more work
without increasing rates?**



Integrated Energy Projects

- Do more work – faster and more efficiently
- Realize synergies between project “elements”
- Use energy and OPEX savings to offset cost
- Transfer cost and delivery risk to provider
- Energy savings . . .
 - Improve “status” for SRF financing
 - Open up additional sources of low cost funds
 - Allow for more efficient contracting (CA GC 4217)
- Avg 30% of project scope is End-of-Life



Government Code 4217.10 – 4217.18

- Public “agencies”
- Project results in lower energy costs
- Governing body determines in the best interest of the agency
- Public hearing with two (2) weeks notice

**“Provide the greatest possible flexibility to public agencies
... so that economic benefits may be maximized and
... costs may be minimized”**

Feasibility Assessment

No Cost

- Do we have the grounds for a project?
- If so, what does it look like?
- Is the project or opportunity worthy of investment?



Investment Grade Audit (IGA)

- Detailed validation of technical and financial viability
- 30 – 50% design package
- Implementation proposal with Firm-Fixed Cost



Construction

- Deliver turnkey Design-Build project
- Commissioning, acceptance, training and turn-over

\$10M project @ City of SLO WRRF

- **\$450,000 in total annual savings**
 - 1,080,275 kWh
 - 29,038 therms
 - 16.8M lbs of CO2
 - Hauling/tipping, chemicals & polymer
- **~ \$300K in utility incentives**
- **Design-Build Delivery**
 - 135kW Bio-gas Cogen
 - Screwpress & RAS Pumps/VFD
 - Filter media, headworks & grit removal
 - SCADA/controls
 - LED lighting



Cambria CSD



Cambria CSD (Integrated)



Thank You!

Questions?



Together, Building
a Better California

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. 4.I.

FROM: Jerry Gruber, General Manager

Meeting Date: June 28, 2018

Subject: CONSIDERATION TO EXTEND THE AGREEMENT FOR CONSULTANT SERVICES WITH BALANCE PUBLIC RELATIONS FOR AN ADDITIONAL SIX MONTHS

RECOMMENDATIONS:

Staff recommends that the Board approve Amendment No. 4 to the existing Agreement for Consultant Services (“Agreement”) with Balance Public Relations extending the term for an additional six months through December 31, 2018.

FISCAL IMPACT:

The cost associated with extending the Agreement the six-month period from June 30, 2018 to December 31, 2018 is \$7,000 per month, for a total of \$42,000, plus out of pocket expenses. The amount will be divided equally between the Water Department, Wastewater Department and the Sustainable Water Facility Funds.

DISCUSSION:

The Agreement will expire on June 30, 2018. CCSD staff is continuing to work on multiple important water and wastewater capital projects, permitting and related items, as well as the daily operations of the CCSD. Ongoing assistance from Mr. Florez in several areas identified in the scope of work under the existing Agreement with Balance Public Relations continues to be needed as the CCSD addresses and resolves crucial water and wastewater issues, while also capitalizing on funding opportunities. Mr. Florez is able to assist with meetings with key appointed and elected State officials who play critical roles in funding and the project approval processes.

At this time, staff is proposing a six-month extension of the Agreement, until December 31, 2018. At that time, progress that has been made on deliverables, including the right of entry permit, water rights, and possible funding options with I-Bank, will be evaluated. Mr. Florez has indicated that the proposed amendment is acceptable.

Attachment: Amendment No. 4 to the Agreement for Consultant Services

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___ RICE ___ FARMER ___ BAHRINGER ___ WHARTON ___ PIERSON

**AGREEMENT FOR CONSULTANT SERVICES
AMENDMENT NO. 4**

This **Fourth Amendment** ("Fourth Amendment") to Agreement for Consultant Services ("Agreement") by and between the **CAMBRIA COMMUNITY SERVICES DISTRICT** ("CCSD") and **BALANCE PUBLIC RELATIONS**, a California corporation ("Consultant") is made and entered into this 28th day of June, 2018.

WHEREAS, the parties entered into an Agreement dated May 1, 2015 where Consultant provided strategic planning and consulting services to the CCSD, and

WHEREAS, on June 25, 2015, the parties amended the Agreement to extend the term through June 30, 2016; and

WHEREAS, on June 23, 2016, the parties amended the Agreement again to extend the term through June 30, 2017; and

WHEREAS, on June 27, 2017, the parties amended the Agreement again to extend the term through June 30, 2018, and to modify the scope of services and reduce the monthly retainer amount as set forth in the Third Amendment to Agreement for Consultant Services; and

WHEREAS, the parties desire to further extend the term of the Agreement for an additional six months.

NOW THEREFORE, for valuable consideration the receipt and sufficiency of which is acknowledged, the parties agree as follows:

1. Section 1 of the Agreement ("TERM"), shall be amended in its entirety to read as follows:

This Agreement shall commence on May 1, 2015 and shall remain and continue in effect until December 31, 2018, unless sooner terminated pursuant to the provisions hereof.

2. Except as modified herein and in the June 27, 2017 Amendment 3, all other terms and conditions set forth in the Agreement, shall remain unchanged.

[Signatures on following page.]

IN WITNESS WHEREOF, DISTRICT and CONSULTANT have executed this Fourth Amendment the day and year first above written.

**CAMBRIA COMMUNITY SERVICES
DISTRICT**

CONSULTANT

Jerry Gruber, General Manager

Dean Florez, President and CEO

Attest:

Monique Madrid, District Clerk

Approved as to Form:

Timothy J. Carmel, District Counsel

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **5.A.**FROM: Jerry Gruber, General Manager
Rudy Hernandez, Finance Manager

Meeting Date: June 28, 2018 Subject: PUBLIC HEARING TO DISCUSS AND CONSIDER ADOPTION OF RESOLUTION 13-2018 CONFIRMING 2017 FIRE HAZARD FUEL REDUCTION ITEMIZED REPORT OF THE CAMBRIA COMMUNITY SERVICES DISTRICT

RECOMMENDATIONS:

1. Conduct a public hearing to consider the report on costs incurred for the 2017 Fire Hazard Fuel Reduction Program on parcels subject to clearing under the CCSD's Fire Hazard Fuel Reduction contract:
 - a. Open public hearing.
 - b. Receive public testimony and consider any objections from affected property owners.
 - c. Close public hearing and make any modifications to the report deemed necessary.
2. Adopt Resolution 13-2018 confirming the 2017 Fire Hazard Fuel Reduction Cost Report.

FISCAL IMPACT:

The CCSD's contractor's cost for performing all the work on the parcels is \$19,237. This amount includes CCSD's administrative charges. The sixty (60) outstanding parcels invoiced and listed in the cost report included in Resolution 13-2018 will be assessed on the SLO County 2018-2019 Tax Roll in the amount of \$19,237.

DISCUSSION:

This agenda item is for a public hearing that is being held in accordance with Health and Safety Code Section 14910 to consider the cost report and hear any objections to the costs incurred by the CCSD to abate weeds and fire hazards as part of the CCSD's 2017 Fire Hazard Fuel Reduction Program. At the hearing, the Board may modify the amounts as it deems necessary and adopt the attached Resolution to confirm the cost report. After the cost report has been confirmed, the Resolution will be submitted to the County and the amounts will be included and collected on each respective property owner's property tax bill, in accordance with the provisions of the Health and Safety Code. Pursuant to the requirements of Health and Safety Code Section 14906, a copy of the cost report has been posted on the District Board's chamber doors for three (3) days with a notice of the time and date when the cost report will be considered by the Board for confirmation.

The cost report provides a specific cost for each property owner subject to the charges. The charges reflect the actual contract price to remove or reduce the downed fuels and vegetation

on the property, plus the CCSD’s administrative charge of \$200 for the inspection, follow-up work, and managerial and administrative work performed by CCSD staff to submit the charges with the parcel data to the San Luis Obispo County Tax Collector for CCSD reimbursement. The CCSD invoices affected property owners in-house and reduces the administrative fee by \$100 for property owners who pay their bill within 90 days of being invoiced by the CCSD. The properties listed in the cost report are those whose invoices remain outstanding.

Invoices were mailed to parcel owners on September 18, 2017. The District’s general practice is to mail out additional courtesy notices in December to parcel owners who have not paid their invoices; however, due to the transitional period in changing Finance Managers, the courtesy notices did not go out last year. As a result, the \$100 administrative fee reduction is being applied to all parcels this year. This does not affect confirmation of the itemized list as recommended by staff.

It should be noted that new procedures and timing related to the collection of charges incurred by the CCSD in clearing parcels were approved by the Board May 26, 2011. The timing requirements imposed by San Luis Obispo County for inclusion of assessments on the tax roll do not fit well with the growing season for weeds in Cambria. In fact, in 2018, the County’s deadline for submittal of assessments is July 16. Even the previous August 10 deadline did not fit well with the growing season, and a deadline of July 16 is impractical and ineffective for the growing season for weeds in Cambria. Based upon this change in timing, the process of confirming the costs of abatement for collection on the tax roll has been moved to the following year, and accordingly the itemized cost report for 2017 is now being presented to the Board for confirmation.

Attachment: Resolution 13-2018
Exhibit A to Resolution 13-2018

BOARD ACTION: Date _____ Approved: _____ Denied: _____
UNANIMOUS: ___ RICE___ BAHRINGER ___ FARMER ___ WHARTON ___ PIERSON ___

RESOLUTION 13-2018
June 28, 2018

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
CAMBRIA COMMUNITY SERVICES DISTRICT
CONFIRMING FIRE HAZARD FUEL REDUCTION ITEMIZED REPORT

WHEREAS, by Resolution No. 17-2017, the Fire Chief was directed to abate a public nuisance on certain parcels of real property located within the Cambria Community Services District; and

WHEREAS, said nuisance, consisting of noxious or dangerous weeds, live or dead vegetation located upon said parcels, has been abated under the power granted to the Cambria Community Services District by Health and Safety Code Sections 14875, et seq., and Government Code Section 61100(t), whereby the Cambria Community Services District may declare certain vegetation a public nuisance for abating said vegetation to reduce the community wildland fire vulnerability and threat; and

WHEREAS, parcels in which the nuisance fire hazard vegetation was not removed by the owners have been cleared and abated by the Cambria Community Services District Fire Hazard Fuel Reduction Contractor, as approved by the Board of Directors in Resolution No. 17-2017; and

WHEREAS, an itemized report has been prepared showing the actual cost of said Fire Hazard Fuel Reduction to be charged to each parcel, which report is attached hereto, marked "Exhibit A," and incorporated herein by reference as though here fully set forth.

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

1. That the recitals set forth hereinabove are true, correct and valid.
2. That said itemized cost report entitled "Cambria Community Services District, Report of Fire Hazard Fuel Reduction 2017," a copy of which is on file in the office of the Cambria Community Services District and is available there for public inspection, be and hereby is ordered confirmed in the form set forth in said "Exhibit A."
3. That in accordance with Health and Safety Code Section 14915, the Finance Manager shall forthwith transmit a copy of this Resolution to the County Auditor.
4. That pursuant to the authority in Health and Safety Code Sections 14912, 14916 and 14917, 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

2018-2019 Tax Rolls, the respective assessments as set forth in said confirmed itemized cost report, plus such administrative fees as are allowed under the law.

5. That because of said confirmation and recording of said itemized cost report, pursuant to Health and Safety Code Section 14912, the amounts of the Fire Hazard Fuel Reduction costs set forth in said itemized cost report are thereby made special assessments and liens against the respective parcels of real property in the Cambria Community Services District, all as set forth in said itemized report referred to hereinabove as "Exhibit A."

PASSED AND ADOPTED THIS 28TH day of June, 2018.

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 13-2018
REPORT OF FIRE HAZARD FUEL REDUCTION 2017**

<u>Parcel</u>	<u>Contractor</u> <u>Cost</u>	<u>Administrative</u> <u>Fee</u>	<u>Total Cost</u>
013.371.021	\$ 300.00	\$ 100.00	\$ 400.00
022.071.067	\$ 376.00	\$ 100.00	\$ 476.00
022.093.019	\$ 576.00	\$ 100.00	\$ 676.00
022.093.027	\$ 252.00	\$ 100.00	\$ 352.00
022.151.058	\$ 107.00	\$ 100.00	\$ 207.00
022.181.038	\$ 295.00	\$ 100.00	\$ 395.00
023.025.019	\$ 406.00	\$ 100.00	\$ 506.00
023.048.027	\$ 227.00	\$ 100.00	\$ 327.00
023.093.013	\$ 125.00	\$ 100.00	\$ 225.00
023.113.031	\$ 62.00	\$ 100.00	\$ 162.00
023.116.019	\$ 89.00	\$ 100.00	\$ 189.00
023.116.020	\$ 80.00	\$ 100.00	\$ 180.00
023.118.006	\$ 207.00	\$ 100.00	\$ 307.00
023.119.024	\$ 139.00	\$ 100.00	\$ 239.00
023.141.042	\$ 374.00	\$ 100.00	\$ 474.00
023.204.012	\$ 103.00	\$ 100.00	\$ 203.00
023.204.022	\$ 103.00	\$ 100.00	\$ 203.00
023.213.038	\$ 98.00	\$ 100.00	\$ 198.00
023.213.040	\$ 98.00	\$ 100.00	\$ 198.00
023.223.013	\$ 243.00	\$ 100.00	\$ 343.00
023.233.058	\$ 316.00	\$ 100.00	\$ 416.00
023.233.068	\$ 413.00	\$ 100.00	\$ 513.00
023.272.015	\$ 71.00	\$ 100.00	\$ 171.00
023.281.013	\$ 62.00	\$ 100.00	\$ 162.00
023.312.021	\$ 259.00	\$ 100.00	\$ 359.00
023.331.001	\$ 71.00	\$ 100.00	\$ 171.00
023.341.029	\$ 80.00	\$ 100.00	\$ 180.00
023.352.034	\$ 275.00	\$ 100.00	\$ 375.00
023.353.003	\$ 62.00	\$ 100.00	\$ 162.00
023.353.004	\$ 78.00	\$ 100.00	\$ 178.00
023.391.048	\$ 53.00	\$ 100.00	\$ 153.00
023.423.006	\$ 89.00	\$ 100.00	\$ 189.00
023.453.004	\$ 325.00	\$ 100.00	\$ 425.00
024.011.035	\$ 277.00	\$ 100.00	\$ 377.00
024.011.044	\$ 332.00	\$ 100.00	\$ 432.00
024.021.030	\$ 71.00	\$ 100.00	\$ 171.00
024.081.051	\$ 260.00	\$ 100.00	\$ 360.00
024.123.036	\$ 80.00	\$ 100.00	\$ 180.00
024.132.031	\$ 53.00	\$ 100.00	\$ 153.00
024.143.021	\$ 474.00	\$ 100.00	\$ 574.00

**EXHIBIT "A" TO RESOLUTION 13-2018
REPORT OF FIRE HAZARD FUEL REDUCTION 2017**

<u>Parcel</u>	<u>Contractor</u> <u>Cost</u>	<u>Administrative</u> <u>Fee</u>	<u>Total Cost</u>
024.161.011	\$ 304.00	\$ 100.00	\$ 404.00
024.181.001	\$ 268.00	\$ 100.00	\$ 368.00
024.182.035	\$ 182.00	\$ 100.00	\$ 282.00
024.191.013	\$ 405.00	\$ 100.00	\$ 505.00
024.201.005	\$ 327.00	\$ 100.00	\$ 427.00
024.201.020	\$ 351.00	\$ 100.00	\$ 451.00
024.211.024	\$ 215.00	\$ 100.00	\$ 315.00
024.241.019	\$ 71.00	\$ 100.00	\$ 171.00
024.252.004	\$ 80.00	\$ 100.00	\$ 180.00
024.273.017	\$ 241.00	\$ 100.00	\$ 341.00
024.273.019	\$ 103.00	\$ 100.00	\$ 203.00
024.342.017	\$ 232.00	\$ 100.00	\$ 332.00
024.353.014	\$ 71.00	\$ 100.00	\$ 171.00
024.353.031	\$ 71.00	\$ 100.00	\$ 171.00
024.354.020	\$ 221.00	\$ 100.00	\$ 321.00
024.372.008	\$ 89.00	\$ 100.00	\$ 189.00
024.383.014	\$ 277.00	\$ 100.00	\$ 377.00
024.191.063	\$ 645.00	\$ 100.00	\$ 745.00
024.191.062	\$ 848.00	\$ 100.00	\$ 948.00
024.081.053	\$ 275.00	\$ 100.00	\$ 375.00
TOTAL ACCOUNTS: 60			\$ 19,237.00

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **5.B.**FROM: Jerry Gruber, General Manager
Rudy Hernandez, Finance Manager

Meeting Date: June 28, 2018 Subject: PUBLIC HEARING TO DISCUSS AND CONSIDER RESOLUTION 12-2018 APPROVING A FIRE SUPPRESSION BENEFIT ASSESSMENT CONSUMER PRICE INDEX (CPI) ADJUSTMENT AT THE RATE OF 4.0% FOR FY 2018/2019 AND CONFIRMING THE ITEMIZED REPORT TO COLLECT THE ASSESSMENT ON THE COUNTY TAX ROLLS

RECOMMENDATIONS:

1. Receive staff report.
2. Open public hearing.
3. Receive public comment.
4. Close public hearing.
5. Adopt Resolution 12-2018 approving a 4.0% CPI adjustment in the existing Fire Suppression Benefit Assessment rates, effective July 1, 2018, in compliance with Resolution 27-2003 and the related Engineer's Report, and confirming the itemized report to collect the assessment on the County tax rolls.

FISCAL IMPACT:

Adoption of the Resolution increases the annual fire suppression benefit assessment revenue by approximately \$18,061 for a projected total of \$469,595 for FY 2018/2019. The Fire Suppression Benefit Assessment provides critical supplemental funding for Fire Department operations.

DISCUSSION:

CCSD Resolution 27-2003 confirmed the special benefit assessment for fire suppression services. Pursuant to Government Code Section 50078 et seq., the assessment may be increased for the ensuing year based upon the Consumer Price Index for the Los Angeles/Long Beach/Anaheim area, not to exceed 5.4%. The United States' Bureau of Labor Statistics recorded a 4.0% increase for the Los Angeles/Long Beach/Anaheim area for the twelve-month period ending April 30, 2018.

The proposed range of assessments compared with the existing rates is as follows:

	FY 2018-2019	FY2017-2018
Vacant Lot	\$19.33	\$18.59
Single Family Residence < 3600 square feet	\$96.66	\$92.94
Single Family Residence > 3600 square feet	\$145.02	\$139.44
Multi-Family Residence per Dwelling Unit	\$48.34	\$46.48
Commercial Range:		
Minimum of Commercial Range	\$290.01	\$278.86
Maximum of Commercial Range	\$2,466.80	\$2,371.92

Attachments: Resolution 12-2018

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___ RICE ___ BAHRINGER___ FARMER ___ WHARTON___ PIERSON___

RESOLUTION NO. 12-2018
June 28, 2018

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE CAMBRIA COMMUNITY SERVICES DISTRICT
APPROVING THE FIRE SUPPRESSION BENEFIT ASSESSMENT CONSUMER
PRICE INDEX ADJUSTMENT IN THE AMOUNT OF
4.0% FOR FISCAL YEAR 2018/2019
AND AUTHORIZING COLLECTION ON THE TAX ROLLS

WHEREAS, in accordance with the authority in Government Code Section 61122, a community services district may levy benefit assessments consistent with the requirements of Article XIID of the California Constitution; and

WHEREAS, the Fire Suppression Benefit Assessment was approved by a majority of the property owners in Cambria in March 2003 pursuant to Government Code Section 50075 et seq.; and

WHEREAS, Government Code Section 50078.16 states that the Board of Directors may provide for the collection of the assessment in the same manner, and subject to the same penalties as, other fees, charges, and taxes fixed and collected by, or on behalf of the District and further provides that the County may deduct its reasonable costs incurred for that service before remittal of the balance to the District.

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

1. Approves a Fire Suppression Benefit Assessment Consumer Price Index Adjustment in the amount of 4.0%, effective July 1, 2018, in compliance with Resolution 27-2003 and the related Engineer's Report.
2. Thus, approves the following assessments for Fiscal Year 2018/2019:

	<u>FY 2018/2019</u>
Vacant Lot	\$19.33
Single Family Residence < 3600 sq. ft.	\$96.66
Single Family Residence > 3600 sq. ft.	\$145.02
Multi-Family Residence per Dwelling Unit	\$48.34
Commercial Range	\$290.01 – 2,466.80

3. For the 2018-2019 fiscal year, pursuant to the authority in Government Code Section 50078.16, the Board of Directors hereby elects to collect the District's Fire Suppression Benefit Assessment on the County tax roll, in the same manner, by the same person, and at the same time, together with and not separate from its taxes.

AYES:

NOES:

ABSENT:

PASSED AND ADOPTED THIS 28TH day of June 2018.

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. **5.C.**FROM: Jerry Gruber, General Manager
Monique Madrid, District Clerk-----
Meeting Date: June 28, 2018Subject: PUBLIC HEARING TO CONSIDER
ADOPTION OF RESOLUTION 14-2018
CONFIRMING THE ITEMIZED
REPORT TO COLLECT DELINQUENT
SOLID WASTE COLLECTION AND
DISPOSAL CHARGES ON THE
COUNTY TAX ROLLS**RECOMMENDATIONS:**

1. Receive staff report and review the itemized report for delinquent solid waste collection and disposal charges.
2. Open Public Hearing.
3. Take Public Testimony.
4. Close Public Hearing.
5. Discussion.
6. Adopt Resolution 14-2018 confirming the itemized report (Exhibit "A" to the Resolution) describing each parcel and the amount of delinquent solid waste collection and disposal charges to be collected against each parcel.

FISCAL IMPACT:

The property owner of record is responsible for payment of delinquent charges. Collecting delinquent charges on the tax roll ensures the CCSD's Franchisee, Mission Country Disposal, will receive payment for solid waste collection and disposal services from owners who have not paid their bill.

DISCUSSION:

On October 1, 2009, the CCSD Board of Directors adopted Ordinance 02-2009 electing to have delinquent solid waste collection and disposal service charges collected on the County tax roll in accordance with the provisions of Health and Safety Code Section 5473.1 et seq.

The CCSD Board of Directors found that the timely and full payment of charges for solid waste collection and disposal services is critical for the successful operation of the CCSD's solid waste collection and disposal Franchise and elected to, by resolution, have solid waste collection and disposal charges which are delinquent at the end of any fiscal year collected on the tax roll.

Mission Country Disposal has requested and filed an itemized report with the CCSD listing all delinquent solid waste collection and disposal charges for collection on the 2018/2019 tax roll. Outstanding charges total approximately \$1,020.08.

The Board is required to hold a public hearing at which it is to consider all objections and protests to the itemized report. Pursuant to Health and Safety Code Section 5473.3, at the conclusion of the hearing the Board may adopt, revise, change, reduce or modify any charge or overrule any or all objections. The attached Resolution has been prepared for Board consideration to approve and adopt the report. Thereafter it will be filed with the County Auditor-Controller and the amounts of the delinquent charges will be entered as charges against the parcels and collected on the annual bills for taxes levied against the respective parcels.

Attachments: Resolution 14-2018
Exhibit A to Resolution 14-2018

BOARD ACTION: Date _____ Approved: _____ Denied: _____
UNANIMOUS: ___ RICE ___BAHRINGER ___ FARMER ___ WHARTON ___ PIERSON_____

RESOLUTION NO. 14-2018
JUNE 28, 2018

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
CAMBRIA COMMUNITY SERVICES DISTRICT
CONFIRMING THE ITEMIZED REPORT AND AUTHORIZING
DELINQUENT SOLID WASTE COLLECTION AND DISPOSAL SERVICE
CHARGES TO BE COLLECTED ON TAX ROLL

WHEREAS, the Board of Directors ("Board") of the Cambria Community Services District ("District") makes the following findings of fact:

1. On October 1, 2009, the District Board duly adopted Ordinance No. 02-2009 pursuant to which the District elected to have delinquent solid waste collection and disposal service charges collected on the tax roll in the same manner, by the same persons, and at the same time as its general taxes, all pursuant to applicable Government and Health and Safety Codes; and

2. In accordance with Health and Safety Code Section 5473.1, the District Clerk has mailed letters to owners of real property notifying them of the District's intent to have such solid waste collection and disposal service charges delinquent as of May 15, 2017, placed on the 2017-2018 County tax roll for collection, pursuant to Health and Safety Code Sections 5473 and 5473a by filing a written report with the Auditor-Controller's office of the County of San Luis Obispo, containing a description of each parcel of real property with delinquent solid waste collection and disposal service charges, the amount of those delinquent charges, and the owner thereof; and

3. In accordance with the requirements of Health and Safety Code Section 5473.1, the District Clerk has caused a notice to be published of the time and place of the public hearing to be held before the District Board at which time all interested persons will be given the opportunity to present oral or written testimony for or against said report or any portions thereof; and

4. On or before July 21, 2018, the final filing date established by the County Auditor-Controller's Office, the Finance Manager must submit all changes, additions and deletions to such list on a final filing basis; and

5. In accordance with San Luis Obispo County regulations, as of July 1, 2008 a fee of \$36.00 will be charged for each assessment removed or revised from the assessment listing occurring on a tax bill after extension. Thus, any charge levied against the District for change(s) in an assessment amount of a property owner that is not the result of District error will be subsequently invoiced and collected by the District from the property owner of record.

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

Section 1. The above findings are true and correct and are incorporated herein by this reference.

Section 2. The Board hereby confirms the itemized report describing the delinquent solid waste collection and disposal service charges attached hereto as Exhibit "A" and hereby authorizes such charges to be collected on the County real property tax roll, pursuant to the procedures set forth in Health and Safety Code Section 5473 et seq.

Ayes:
Nays:
Absent:

PASSED AND ADOPTED this 28th day of June, 2018.

Amanda Rice Board President

ATTEST:

APPROVED AS TO FORM:

Monique Madrid, District Clerk

Timothy Carmel, District Counsel

Exhibit A to Resolution 14-2018

Cust No.	Customer Name	Parcel No.	Service Address	Bill Name	Bill Address	Bill City	>120 Day	Fin Charg	Total
10054151	LANKFORD, DARIN	022-261-036	950 HARTFORD ST	LANKFORD, DARIN & CYNTHIA	950 HARTFORD ST	CAMBRIA, CA 93428-2814	248.84	56.91	305.75
10070580	DONE, RAY	022-093-033	683 MAIN ST STE A	ROAD ENDS LLS C/O CLAUDIA DONE	32420 2ND PL S	FEDERAL WAY, WA 98003-5777	229.31	55.00	284.31
10049559	MC ALPINE, TIM & GINA	023-401-006	1445 HADDON DR	MC ALPINE, TIM & GINA	1445 HADDON DR	CAMBRIA, CA 93428-5125	248.84	55.00	303.84
10107529	DONE, CLAUDIA P	013-261-001	1920 MAIN ST	DONE, CLAUDIA	32420 2ND PL S	FEDERAL WAY, WA 98003-5777	96.18	30.00	126.18

823.17 196.91 1,020.08

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **6.A.**FROM: Jerry Gruber, General Manager
Rudy Hernandez, Finance Manager-----
Meeting Date: June 28, 2018Subject: RECEIVE AND FILE THE
INDEPENDENT AUDITOR'S REPORT
FOR FISCAL YEAR 2016/17**RECOMMENDATIONS:**

Staff recommends the Board receive and file the attached Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2017 presented by David Brunner, CPA, Accountancy Corporation.

FISCAL IMPACT:

An invoice for \$8,250 will be submitted to the District by David Brunner, CPA, as provided for in the CCSD's contract for audit services. The amount budgeted for the audit services is \$9,250; Mr. Brunner applied a \$1,000 discount for issuing the audit report late.

DISCUSSION:

A draft of the Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2017 (the "Audit Report") is attached for review. Mr. Brunner will present a summary of the Audit Report and respond to questions and comments from the Board.

The Audit Report contains the auditor's opinion of the CCSD's financial statements and adequacy of internal controls. The auditor issued an unqualified opinion, which states that as of June 30, 2017, the financial statements present fairly, in all material respects, the financial position of the governmental and business-type activities of the CCSD.

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

As shown on page 8 of the Audit Report, the General Fund had revenues of \$5,029,671 and expenditures of \$4,947,883, resulting in an increase to the Fund balance of \$81,788.

As shown on page 12 of the Audit Report, the Water Fund had total operating and non-operating revenues of \$3,390,423 and expenditures of \$3,219,506, resulting in an increase in net assets of \$170,917. It should be noted that these Water Fund revenues/expenses include both Water Operating and Water SWF funds.

As shown on page 12 of the Audit Report, the Wastewater Fund had total operating and non-operating revenues of \$1,984,174 and expenditures of \$2,809,547, resulting in a decrease in net assets of \$(825,373).

As shown on pages 2 and 11 of the Audit Report, the District had a total of \$3,381,534 in cash on hand on June 30, 2017. That cash is distributed to the three funds as shown below:

CCSD FINANCIAL AUDIT JUNE 30, 2017	
FUND	CASH BALANCE
GENERAL FUND	\$3,756,351
WASTEWATER FUND	(\$584,228)
WATER FUND	\$209,411
TOTAL	\$3,381,534

Inter-Fund Loans due to the General Fund on June 30, 2017 are shown below:

WASTEWATER FUND	\$466,767
WATER FUND	\$157,726
TOTAL DUE TO GENERAL FUND	\$624,493

Attachment: Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2017

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___ RICE ___ BAHRINGER ___ FARMER ___ WHARTON ___ PIERSON___

**CAMBRIA
COMMUNITY SERVICES DISTRICT**

**Independent Auditor's Report
and
Financial Statements**

**For the Year Ended
June 30, 2017**

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INDEPENDENT AUDITOR'S REPORT

To Management of
Cambria Community Services District
Cambria, California

Report on the Financial Statements

I have audited the accompanying consolidated financial statements of the Cambria Community Services District (CCSD), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the CCSD's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In my opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Cambria Community Services District as of June 30, 2017, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter***Implementation of New Accounting Standards***

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

Other Matters***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages I through xii, the Budgetary Comparison information on page 29, and the Schedule of Funding Progress, Schedule of the District's Proportionate Share of the Net Pension Liability, and Schedule of Contributions, listed on pages 31 through 33, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express and opinion or provide any assurance.

David D. Bruner, CPA
Merced, California
June 11, 2018

Our discussion and analysis of the Cambria Community Services District's (CCSD) financial performance provides an overview of the CCSD's financial activities for the fiscal year ended June 30, 2017. The Management's Discussion and Analysis is to be read in conjunction with the CCSD's financial statements, which follow this section.

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

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

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

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

Fund Financial Statements

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

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

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

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

Financial Statements

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

- Statement of Net Position
- Statement of Activities

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

The Net Position may be displayed in the following categories:

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

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

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

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

- Governmental Activities
- Business-Type Activities

Governmental Activities

Governmental activities include the following fund:

- General Fund

The General Fund includes the following Departments:

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

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

- Balance Sheet
- Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
- Statement of Revenues, Expenditures and Changes in Fund Balances
- Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
- Notes to the Financial Statements
- Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Governmental Funds (Shown as Other Required Supplemental Information)

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

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

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

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

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

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

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

Business-Type Activities

Business-type activities include the following funds:

- Water Fund
- Wastewater (Sewer) Fund

The Water Fund includes the following departments:

- Water
- Resource Conservation
- Surface Water Facility Operations

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

- Statement of Net Position – Proprietary Funds
- Statement of Revenues, Expenditures and Changes in Net Position – Proprietary Funds
- Statement of Cash Flows – Proprietary Funds
- Notes to the Financial Statements

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

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

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

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

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

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

Notes to the Financial Statements

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

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

NOTE 2 provides information related to the CCSD's cash and investments such as how much cash is on-hand, how much is in the CCSD's bank accounts and how much is held in the Local Agency Investment Fund (LAIF). LAIF is a voluntary program offered to California's local governments to allow them to participate in a major portfolio. It is administered by the California State Treasurer. It has the same objectives in its investment policy as does the CCSD (Safety, Liquidity and Yield, in that order). LAIF does not invest in securities or derivatives and no agency has ever lost funds invested in LAIF. It is not subject to seizure by the State of California. On June 30, 2017, the fair market value of LAIF's investments was slightly in excess of the cost plus accrued interest of those assets. 50% of LAIF's funds were invested in United States Treasury Bills/Notes.

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

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

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

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

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

NOTE 7 provides information related to agreements with other government entities for mutual aid and the use of property.

Required Supplemental Information

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

Other Required Supplemental Information

This section contains the Schedule of Funding Progress for Other Post Employment Benefits. It also contains two new schedules, the Schedule of the District's Proportionate Share of the Net Pension Liability and the Schedule of Contributors, both required by GASB 68 for the District's Net Pension Liability.

Because the Fire Suppression Benefit Assessment is a parcel assessment, it is not impacted by property value fluctuations. If approved by the CCSD Board of Directors, it can increase by the annual increase in the consumer price index, up to a maximum of 5.4%. It increased by \$8,294 (2.0%) from fiscal year 2015-2016 to fiscal year 2016-2017. It represents 21% of the Fire Department's revenue in the CCSD's fiscal year 2016-2017 Budget.

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

Environmental factors also substantially impacted utility sales beginning in fiscal year 2014-2015. Because of persistent drought conditions in California and a predicted shortage of water availability, in January 2014 the District declared a Stage 3 Water Emergency and implemented a Stage 3 Water Conservation plan in the District which included the imposition of water use restrictions. It was anticipated that the restrictions would result in a 20% reduction in water use in the community. The actual reduction in water use was almost 40% for the last four months of the fiscal year 2013-2014 and in all of fiscal year 2014-2015. In 2016-2017, water sales increase slightly but were still only 62% of sales in fiscal year 2012-2013. The impact of reduced water consumption since fiscal year 2015-2016 has been slightly offset by a water and wastewater rate increase implemented on March 1, 2016. The combined effect of reduced water consumption and increased rates resulted in a decrease in water sales for fiscal year 2016-2017 of 37% compared to fiscal year 2012-2013.

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

In anticipation of this project, the District also authorized a “Water and Sewer Plan Rate Study” to evaluate the existing rate structure in the District and develop a proposed rate structure that would promote water conservation and fund construction of the emergency water supply project. In July 2014, the District adopted a special surcharge to water rates that generated \$972,803 during fiscal year 2016-2017 in additional revenue to fund the emergency water supply project.

Once the increased water rates were approved, the District borrowed \$8,939,000 in a private placement loan from Western Alliance Bank Corporation in August 2014 to help pay for the Emergency Water Supply Project. CCSD also received \$4,163,142 from a Proposition 84 Integrated Regional Water Management Grant as part of San Luis Obispo County’s DWR submittal to help finance the same project. The grant funds were received on December 17, 2015.

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

- Minimal capacity fee revenue; and
- Stagnate customer base

These conditions present significant fiscal challenges to the CCSD. Having only minimal capital revenue has resulted in most enterprise funds’ capital outlays being financed by operating revenue or by transfers from the General Fund after fiscal year 2005-2006. A stagnate customer base results in little or no growth in revenue as well as in lost economies of scale.

To meet these challenges, the CCSD increase water fees by 9.75% and sewer fees by 15% as of July 1, 2009 and reduced staffing and employee benefits costs as well as reducing other operating costs. On March 1, 2016, water and sewer fees were again increased by an average of 24%. On March 1, 2016, increases of 4% in water and sewer rates were also approved for March 1st of 2017, 2018, 2019 and 2020.

While a hiring freeze imposed by the Board of Directors in 2009 has since been reversed, the following staff positions have been eliminated: Assistant General Manager, Assistant Fire Chief, Assistant Finance Manager, Administrative Technician (Fire Department) and an Administrative Technician (Finance). Reduced retirement formulas have been adopted for new employees and all newly hired employees contribute the full employee portion to their pensions. For existing employees, all employee groups are now paying the full employee portion to their pensions. Greater cost-sharing for medical insurance is also being paid by management/confidential employees and SEIU employees.

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

Fiscal Year	Wages and Salaries	Year-to-Year Increase / (Decrease)
2007-2008	\$ 2,563,201	
2008-2009	2,566,283	\$ 3,082
2009-2010	2,386,305	(179,978)
2010-2011**	2,299,794	(86,511)
2011-2012	2,228,801	(70,993)
2012-2013	2,281,216	52,415
2013-2014	2,393,418	112,202
2014-2015	2,285,226	(108,192)
2015-2016	2,199,011	(86,215)
2016-2017	2,866,485	667,474

***This figure does not include severance pay paid to the previous General Manager*

Retirement is the most expensive employee benefit of the CCSD. The annual pension cost decreased from \$647,662 in fiscal year 2008-2009 to \$646,889 in fiscal year 2016-2017. There are various factors that will impact the retirement rates and cost in the future. While such factors as total salaries, inflation rates and returns on investment are always involved and the agreements with employees to institute a second tier of retirement rates for newly hired employees and for current employees to pay a greater portion of their retirement contributions will serve to lower rates, there are two other factors that will impact the retirement rates for employees hired under the first tier formula in the short term (one of which will impact the rates permanently). The first item is a recently CalPERS approved methodology for amortization and smoothing. These are outlined in CalPERS Circular Letter 200-019-013. This policy change calls for increasing retirement rates from fiscal year 2015-2016 through fiscal year 2019-2020 with the projected increases for Safety (Fire Department) employees being 2.38% in fiscal year 2015-2016 rising to 11.9% in fiscal year 2019-2020. For Miscellaneous employees (all other departments) being 1.28% in fiscal year 2015-2016 rising to 6.4% in fiscal year 2019-2020. After fiscal year 2019-2020, the increases will be deleted. The second item is the retirement of the CCSD's Side Funds. "Side Fund" is the term used by CalPERS "to account for the difference between the funded status of the (entity's) pool and the funded status of the (entity's) plan, in addition to your existing unfunded liability". It is the 'catch-up' required when a higher formula plan is adopted by and entity. For fiscal year 2013-2014, paying the Safety Side Fund adds 4.343% to the Net Employer Contribution rate of 30.492% and paying the Miscellaneous Side Fund adds 11.484% to the Net Employer Contribution rate of 27.208%. The final year for paying the Safety Side Fund is fiscal year 2014-2015 and the final year for paying the Miscellaneous Side Fund is fiscal year 2016-2017, at which time the contribution rates should decrease by the Side Fund rates.

Employee health insurance is the second most expensive employee benefit of the CCSD. The annual employee medical insurance cost increased from \$342,810 in fiscal year 2007-2008 to \$409,588 in fiscal year 2016-2017. This is an overall increase of \$66,778 or 19.5%. The CCSD changed the insurance plan from a PPO to a HMO January 1, 2010, which reduced its contribution (employees staying in the PPO paid all of the excess cost). Agreements with management/confidential employees and SEIU employees have also provided for increased premium contributions made by employees.

Retiree health insurance is the third most expensive employee benefit of the CCSD. It increased from \$174,820 in fiscal year 2007-2008 to \$227,671 in fiscal year 2016-2017. This is an overall increase of \$52,851 or 30.2% since fiscal year 2007-2008. Agreements with management/confidential employees and SEIU employees provide for increased premium contributions to be made by retirees and newly hired employees will receive a reduced health insurance premium benefit equal to the Public Employees' Medical and Hospital Care Act (PEMHCA) minimum, which is currently \$115. These changes are expected to result in a great reduction of retiree health insurance costs in the future.

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

June 30,	Total Cash and Investments	Year-to-Year Increase / (Decrease)
2009	\$ 4,265,148	
2010	4,499,040	\$ 233,892
2011**	4,386,277	(112,763)
2012	4,654,815	268,538
2013	4,890,266	235,451
2014	3,877,738	(1,012,528)
2015	2,446,332	(1,431,406)
2016	4,980,787	2,534,455
2017	3,322,139	(1,658,648)

*** While the balance decreased, it would have increased by \$293,084 if the capital lease for the fire pumper had not been paid off early and the severance package for the prior general manager had not occurred.*

Personnel costs represent 45.13% of the CCSD's operating expenditures for fiscal year 2016-2017. Several steps, the most significant being discussed above, have been taken to control these costs. While some costs will continue to increase, at least in the short-term future, the overall cost structure has been greatly improved and personnel costs appear to be sustainable.

While personnel costs are the largest category of expenditures, another cost area warrants discussion as the costs are rising rapidly plus the underlying exposure has the potential to greatly impact the CCSD's economic viability. These are the maintenance and repair costs. While these costs range from copier repairs to vehicle repairs to pump repairs, the vast majority are related to maintenance and repair costs of the water and sewer infrastructure.

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

<u>June 30,</u>	<u>Total Maintenance and Repair Costs</u>	<u>Year-to-Year Increase / (Decrease)</u>
2008-2009	\$ 296,877	
2009-2010	380,638	\$ 83,761
2010-2011	419,797	39,159
2011-2012	530,902	111,105
2012-2013	798,283	267,381
2013-2014	1,023,755	225,472
2014-2015	627,992	(395,763)
2015-2016	1,009,841	381,849
2016-2017	895,109	(114,732)

Despite all of these expenditures, there is still significant deferred maintenance in both the Water and Wastewater Funds.

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

The Board of Directors approved the operating budget for fiscal year 2017-2018 on June 22, 2017. Projected activity for all funds is as follows:

- Water – a surplus of \$77,947;
- Sustainable Water Facility Project: a deficit of \$1,351,815 to be funded from existing cash reserves;
- Wastewater (Sewer) – zero balance;
- General Fund (Governmental) – zero balance

BOARD OF DIRECTORS

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Amanda Rice	President	December 2020
Greg Sanders	Vice President	December 2020
Jim Bahringer	Director	December 2018
Michael Thompson	Director	December 2018
Harry Farmer	Director	December 2020

ADMINISTRATION

<u>Name</u>	<u>Position</u>
Jerry Gruber	General Manager
Tim Carmel	District Counsel

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 3,756,351	\$ (374,817)	\$ 3,381,534
Receivables:			
Interest receivable	5,483	-	5,483
Taxes	49,110	-	49,110
Other	26,479	926,662	953,141
Inventory	-	9,174	9,174
Prepaid costs	158,932	3,991	162,923
Note receivable	2,527	-	2,527
Loan to enterprise funds	624,493	-	624,493
Intangible - water, master plan, net of amortization	-	1,181,614	1,181,614
Capital assets:			
Non-depreciable	15,325,895	19,094,254	34,420,149
Depreciable, net	1,235,015	9,740,726	10,975,741
Total capital assets, net depreciation	16,560,910	28,834,980	45,395,890
Total Assets	\$ 21,184,285	\$ 30,581,604	\$ 51,765,889
DEFERRED OUTFLOW OF RESOURCES			
Deferred outflows related to pensions	\$ 962,042	\$ 271,345	\$ 1,233,387
LIABILITIES			
Accounts payable	\$ 15,146	\$ 44,684	\$ 59,830
Accrued expenses	201,643	108,763	310,406
Accrued interest payable	-	140,252	140,252
OPEB liability	-	103,598	103,598
Loan from general fund	-	624,493	624,493
Refundable deposits	8,440	91,818	100,258
Deferred revenue	2,527	92,740	95,267
Long-term liabilities:			
Net pension liability	3,983,744	1,142,903	5,126,647
Due within one year	26,725	444,893	471,618
Due in more than one year	1,148,207	8,773,349	9,921,556
Total Liabilities	\$ 5,386,432	\$ 11,567,493	\$ 16,953,925
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	\$ (80,670)	\$ (22,753)	\$ (103,423)
NET POSITION			
Invested in capital assets, net of related debt	\$ 16,515,397	\$ 19,692,268	\$ 36,207,665
Unrestricted (deficit)	325,168	(384,059)	(58,891)
Total Net Position	\$ 16,840,565	\$ 19,308,209	\$ 36,148,774

FUNCTIONS/PROGRAMS	Program Revenues		
	Expenses	Charges for Services	Operating Grants
Governmental Activities:			
Administration	\$ 1,973,696	\$ 1,332,301	\$ -
Fire	2,629,648	18,662	149,716
Parks and recreation	42,709	-	-
Facilities and resources	597,909	-	-
Interest on long-term debt	2,554	-	-
Total Governmental Activities	<u>5,246,516</u>	<u>1,350,963</u>	<u>149,716</u>
Business-Type Activities:			
Water	3,559,912	3,315,154	219,713
Wastewater	<u>2,843,233</u>	<u>1,883,476</u>	<u>-</u>
Total Business-Type Activities	<u>6,403,145</u>	<u>5,198,630</u>	<u>219,713</u>
Total	<u>\$ 11,649,661</u>	<u>\$ 6,549,593</u>	<u>\$ 369,429</u>

Continued on next page

FUNCTIONS/PROGRAMS	<u>Net (Expense) Revenue and Changes in Net Position</u>		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Governmental Activities:			
Administration	\$ (641,395)		\$ (641,395)
Fire	(2,461,270)		(2,461,270)
Parks and recreation	(42,709)		(42,709)
Facilities and resources	(597,909)		(597,909)
Interest on long-term debt	(2,554)		(2,554)
Total Governmental Activities	<u>(3,745,837)</u>		<u>(3,745,837)</u>
Business-Type Activities:			
Water		(25,045)	(25,045)
Wastewater		<u>(959,757)</u>	<u>(959,757)</u>
Total Business-Type Activities		<u>(984,802)</u>	<u>(984,802)</u>
Total	<u>\$ (3,745,837)</u>	<u>\$ (984,802)</u>	<u>\$ (4,730,639)</u>

	<u>Net (Expense) Revenue and Change in Net Position</u>		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
General revenues:			
Taxes:			
Property taxes and assessments	\$ 2,697,429	\$ -	\$ 2,697,429
Availability charges	-	292,259	292,259
Connection fees	-	-	-
Franchise fees	70,448	-	70,448
Investment income	33,780	17,680	51,460
Other income	<u>105,020</u>	<u>20,407</u>	<u>125,427</u>
Total general revenues, investment and other income	<u>2,906,677</u>	<u>330,346</u>	<u>3,237,023</u>
Change in Net Position	<u>\$ (839,160)</u>	<u>\$ (654,456)</u>	<u>\$ (1,493,616)</u>
Net Position - beginning	17,679,725	20,295,932	37,975,657
Prior period adjustment (see Note 8)	<u>-</u>	<u>(333,267)</u>	<u>(333,267)</u>
Net position - ending	<u>\$ 16,840,565</u>	<u>\$ 19,308,209</u>	<u>\$ 36,148,774</u>

BASIC FINANCIAL STATEMENTS

Fund Financial Statements
Governmental Funds

	General Fund
ASSETS	
Cash	\$ 3,756,351
Receivables:	
Interest	5,483
Taxes	49,110
Other	26,479
Prepaid expenses	158,932
Loans to enterprise funds	624,493
Note receivable	<u>2,527</u>
Total Assets	<u>\$ 4,623,375</u>
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 15,146
Accrued expenses	201,643
Refundable deposits	8,440
Deferred revenue	<u>2,527</u>
Total Liabilities	<u>227,756</u>
 FUND BALANCES	
Nonspendable	190,676
Assigned	<u>4,204,943</u>
Total Fund Balances	<u>4,395,619</u>
Total Liabilities and Fund Balances	<u>\$ 4,623,375</u>

Total Fund Balances - Governmental Funds	\$ 4,395,619
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	16,560,910
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Long-term liabilities and compensated absences have not been included in the governmental funds activity:

Net pension liabilities	(2,941,032)
Compensated absences	(507,104)
Loans payable	(667,828)
	<hr/>
Net Position of Governmental Activities	<u>\$ 16,840,565</u>

	General Fund
	<hr/>
REVENUES	
Property taxes and assessments	\$ 2,697,429
Weed abatement	18,662
Franchise fees	70,448
Intergovernmental	149,716
Use of money and property	33,780
Charges for administrative services	1,332,301
Miscellaneous	105,020
Other sources:	
Debt proceeds	<u>622,315</u>
Total Revenues	<u>5,029,671</u>
 EXPENDITURES	
Current:	
Administration	1,633,596
Fire	2,007,333
Parks and recreation	42,709
Facilities and resources	597,929
Debt service:	
Principal	35,051
Interest and other charges	2,554
Capital outlay	<u>628,711</u>
Total Expenditures	<u>4,947,883</u>
Net Change in Fund Balances	81,788
Fund Balance - Beginning of Year	<u>4,313,831</u>
Fund Balance - End of Year	<u><u>\$ 4,395,619</u></u>

Net Change in Fund Balances - Total Governmental Funds \$ 81,788

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, pension expense is measured as the change in net pension liability and the amortization of deferred outflows and inflows related to pensions. This amount represents the change in pension related amounts. (789,602)

Loan proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the statement of net position. In the current period, these amounts are:

Loans issued	(622,315)
Repayment of loans payable	35,051

In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year in governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amount paid). (58,576)

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and expensed as depreciation expense. In the current period, these amounts are:

Capital outlay	628,711
Depreciation expense	(114,217)
	<hr/>
Combined adjustment for capital outlay and depreciation	514,494

Change in Net Position of Governmental Activities	<u>\$ (839,160)</u>
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BASIC FINANCIAL STATEMENTS

Fund Financial Statements
Proprietary Funds

	Business-Type Activities		
	Enterprise Funds		
	Water	Wastewater	Totals
	Fund	Fund	
ASSETS			
Current assets:			
Cash in bank	\$ 209,411	\$ (584,228)	\$ (374,817)
Accounts receivable (net of allowance)	577,891	348,771	926,662
Inventory	9,174	-	9,174
Prepaid expenses	3,991	-	3,991
Total current assets	<u>800,467</u>	<u>(235,457)</u>	<u>565,010</u>
Noncurrent assets:			
Capital assets:			
Construction in progress	16,598,457	221,418	16,819,875
Land	898,949	1,375,430	2,274,379
Plant and facilities	18,694,610	24,022,337	42,716,947
Machinery and equipment	604,703	1,030,803	1,635,506
Less: accumulated depreciation	<u>(13,691,477)</u>	<u>(20,920,250)</u>	<u>(34,611,727)</u>
Total noncurrent assets	<u>23,105,242</u>	<u>5,729,738</u>	<u>28,834,980</u>
Other assets:			
Intangible - water master plan, net \$429,676 amortization	<u>1,181,614</u>	<u>-</u>	<u>1,181,614</u>
Total other assets	<u>1,181,614</u>	<u>-</u>	<u>1,181,614</u>
Total Assets	<u>25,087,323</u>	<u>5,494,281</u>	<u>30,581,604</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	<u>154,667</u>	<u>116,678</u>	<u>271,345</u>
LIABILITIES			
Current liabilities:			
Accounts payable	24,555	20,129	44,684
Accrued expenses	45,000	63,763	108,763
Accrued interest payable	139,941	311	140,252
OPEB liability	48,122	55,476	103,598
Loan from general fund	157,726	466,767	624,493
Refundable deposits	91,818	-	91,818
Deferred revenue	92,740	-	92,740
Current portion of noncurrent liabilities	<u>326,893</u>	<u>118,000</u>	<u>444,893</u>
Total current liabilities	<u>926,795</u>	<u>724,446</u>	<u>1,651,241</u>
Noncurrent liabilities:			
Net pension liability	651,455	491,448	1,142,903
Compensated absences	26,378	49,152	75,530
Note payable, less current portion	<u>7,844,819</u>	<u>853,000</u>	<u>8,697,819</u>
Total noncurrent liabilities	<u>8,522,652</u>	<u>1,393,600</u>	<u>9,916,252</u>
Total Liabilities	<u>9,449,447</u>	<u>2,118,046</u>	<u>11,567,493</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	<u>(12,969)</u>	<u>(9,784)</u>	<u>(22,753)</u>
NET POSITION			
Invested in capital assets, net of related debt	14,933,530	4,758,738	19,692,268
Unrestricted (defecit)	<u>871,982</u>	<u>(1,256,041)</u>	<u>(384,059)</u>
Total Net Position	<u>\$15,805,512</u>	<u>\$ 3,502,697</u>	<u>\$19,308,209</u>

	Business-Type Activities		
	Enterprise Funds		
	Water Fund	Wastewater Fund	Total
OPERATING REVENUES			
Utility sales	\$ 2,147,294	\$ 1,883,476	\$ 4,030,770
Service charges and fees	1,167,860	-	1,167,860
Intergovernmental - grants	219,713	-	219,713
Miscellaneous	1,182	19,225	20,407
Total Operating Revenues	<u>3,536,049</u>	<u>1,902,701</u>	<u>5,438,750</u>
OPERATING EXPENSES			
Salaries and wages	510,049	451,356	961,405
Payroll taxes and benefits	316,876	295,618	612,494
Maintenance and repairs	523,960	529,362	1,053,322
Office supplies, publications, and dues	26,767	25,827	52,594
Licenses and fees	157,986	89,375	247,361
Rent	37,554	9,595	47,149
Professional services	199,174	57,050	256,224
Operating supplies	56,966	46,672	103,638
Employee travel and training	3,772	4,851	8,623
Retrofit and rebate program	-	-	-
Utilities	173,059	237,427	410,486
General and administrative overhead	582,420	429,775	1,012,195
Amortization	107,419	-	107,419
Depreciation	523,504	632,639	1,156,143
Total Operating Expenses	<u>3,219,506</u>	<u>2,809,547</u>	<u>6,029,053</u>
Operating Income (Loss)	<u>316,543</u>	<u>(906,846)</u>	<u>(590,303)</u>
NON-OPERATING REVENUES (EXPENSES)			
Availability charges	177,100	115,159	292,259
Connection fees	-	-	-
Investment income	17,680	-	17,680
Interest expense	(340,406)	(33,686)	(374,092)
Total Non-Operating Revenues (Expenses)	<u>(145,626)</u>	<u>81,473</u>	<u>(64,153)</u>
Change in net assets	<u>170,917</u>	<u>(825,373)</u>	<u>(654,456)</u>
Net position at beginning of year	16,252,391	4,043,541	20,295,932
Prior period adjustment (see Note 8)	<u>(617,796)</u>	<u>284,529</u>	<u>(333,267)</u>
Net position at end of year	<u>\$15,805,512</u>	<u>\$ 3,502,697</u>	<u>\$19,308,209</u>

	Business-Type Activities		
	Water Fund	Wastewater Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from operating revenue	\$ 3,249,500	\$ 1,880,690	\$ 5,130,190
Cash received from local agencies	219,113	19,225	238,338
Payments to suppliers	(1,629,065)	(1,401,929)	(3,030,994)
Payments to employees	(826,925)	(746,974)	(1,573,899)
Net Cash Provided (Used) by Operating Activities	<u>1,012,623</u>	<u>(248,988)</u>	<u>763,635</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund loans made	157,726	466,767	624,493
Net Cash Provided (Used) by Noncapital Financing Activities	<u>157,726</u>	<u>466,767</u>	<u>624,493</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal paid on capital debt	(322,672)	(122,756)	(445,428)
Interest paid on capital debt	(340,406)	(33,686)	(374,092)
Purchase of capital assets	(528,372)	(130,028)	(658,400)
Change in net pension liability	(1,055,279)	(163,919)	(1,219,198)
Standby availability	177,100	115,159	292,259
Connection fees	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(2,069,629)</u>	<u>(335,230)</u>	<u>(2,404,859)</u>
CASH FLOWS FROM INVESTING AND NON-OPERATING ACTIVITIES			
Investment income	17,680	-	17,680
Net Cash Provided (Used) by Investing and Non-Operating Activities	<u>17,680</u>	<u>-</u>	<u>17,680</u>
Net change in cash	(881,600)	(117,451)	(999,051)
Cash and cash equivalents - beginning	1,091,011	(466,777)	624,234
Cash and cash equivalents - end	<u>\$ 209,411</u>	<u>\$ (584,228)</u>	<u>\$ (374,817)</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Net operating income (loss)	316,543	(906,846)	(590,303)
Adjustments to reconcile operating income to net cash used by operating activities:			
Depreciation	523,504	632,639	1,156,143
Amortization	107,419	-	107,419
Net changes in assets and liabilities:			-
(Increase) in accounts receivable	(67,436)	(2,786)	(70,222)
Decrease in inventory	-	3,589	3,589
(Increase) in prepaid expenses	(3,991)	-	(3,991)
Increase (decrease) in accounts payable	24,302	(6,328)	17,974
Increase (decrease) in accrued expenses	41,298	(23,110)	18,188
(Decrease) in accrued interest payable	(5,445)	(13,061)	(18,506)
Increase in refundable deposits	48,027	-	48,027
Increase in OPEB liability	48,122	55,476	103,598
Increase (decrease) in compensated absences	(19,720)	11,439	(8,281)
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,012,623</u>	<u>\$ (248,988)</u>	<u>\$ 763,635</u>

BASIC FINANCIAL STATEMENTS

Notes to Financial Statements

NOTE 1: Reporting Entity and Summary of Significant Accounting Policies**Reporting Entity**

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

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

Basis of Accounting, Measurement Focus, and Financial Statement Presentation

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

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

Government-Wide and Fund Financial Statements

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

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

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

NOTE 1: Reporting Entity and Summary of Significant Accounting Policies *(continued)***Basis of Accounting, Measurement Focus, and Financial Statement Presentation** *(continued)*Fund Financial Statements

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

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

Governmental Funds

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

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

NOTE 1: Reporting Entity and Summary of Significant Accounting Policies *(continued)***Basis of Accounting, Measurement Focus, and Financial Statement Presentation** *(continued)*

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

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

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

CCSD reports the following major governmental fund:

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

CCSD reports the following major proprietary funds:

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

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

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

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

NOTE 1: Reporting Entity and Summary of Significant Accounting Policies *(continued)***Budgets and Budgetary Accounting**

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

Estimates

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

Encumbrances

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

Cash and Cash Equivalents

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

Investments

Investments are stated at fair value.

Accounts Receivable

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

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond June 30, 2016, are recorded as prepaid expenses.

Property Taxes

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

NOTE 1: Reporting Entity and Summary of Significant Accounting Policies *(continued)***Property, Plant and Equipment**

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

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

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

Equipment	3 to 10 years
Improvements	5 to 20 years

Compensated Absences

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

Long-term Obligations

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

Concentrations

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

Intergovernmental Revenues

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

NOTE 1: Reporting Entity and Summary of Significant Accounting Policies *(continued)***Fund Balances**

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

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

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

Net Position

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

Pensions

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

NOTE 2: Cash and Investments

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

The values of cash and investments at June 30, 2017 are summarized as follows:

Primary government	\$ 600
Agency funds	480,095
Cash and investments with:	
Local Agency Investment Fund (LAIF)	<u>2,900,839</u>
Total Cash and Investments	<u><u>\$ 3,381,534</u></u>

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

Credit Risk, Carrying Amount, and Market Value

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

Category 1 – insured or collateralized with securities held by the entity or by its agent in the entity's name;

Category 2 – collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name; and

Category 3 -- uncollateralized

At June 30, 2017, the carrying amounts of the CCSD's cash demand deposits were \$480,095. The bank's balances were 649,385. This difference is due to the normal deposits in transit and outstanding checks. CCSD cash deposits by category as of June 30, 2017, were as follows:

	Category			Bank Balance	Carrying Amount
	1	2	3		
Bank accounts	<u>\$ 649,385</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 649,385</u>	<u>\$ 480,095</u>

NOTE 3: Property, Plant and Equipment

Summary of capital assets by major classifications is as follows:

	Balance June 30, 2016	Additions	Obsolete Assets/ Reclassified	Balance June 30, 2017
Governmental Activities				
Non-depreciable capital assets				
Land	\$ 14,990,732	\$ -	\$ -	\$ 14,990,732
Construction in progress	328,767	6,396	-	335,163
Total non-depreciable capital assets	15,319,499	6,396	-	15,325,895
Depreciable capital assets				
Buildings and improvements	1,753,270	-	-	1,753,270
Equipment	1,546,551	622,315	-	2,168,866
Total depreciable capital assets	3,299,821	622,315	-	3,922,136
Less accumulated depreciation	(2,572,904)	(114,217)	-	(2,687,121)
Net depreciable capital assets	726,917	508,098	-	1,235,015
Net capital assets	<u>\$ 16,046,416</u>	<u>\$ 514,494</u>	<u>\$ -</u>	<u>\$ 16,560,910</u>
Business-Type Activities				
Non-depreciable capital assets				
Land	\$ 2,274,379	\$ -	\$ -	\$ 2,274,379
Construction in progress	17,139,969	-	(320,094)	16,819,875
Total non-depreciable capital assets	19,414,348	-	(320,094)	19,094,254
Depreciable capital assets				
Buildings and facilities	41,618,447	1,098,500	-	42,716,947
Machinery and equipment	1,755,512	-	(120,006)	1,635,506
Total depreciable capital assets	43,373,959	1,098,500	(120,006)	44,352,453
Less accumulated depreciation	(33,455,584)	(1,156,143)	-	(34,611,727)
Net depreciable capital assets	9,918,375	(57,643)	(120,006)	9,740,726
Net capital assets	<u>\$ 29,332,723</u>	<u>\$ (57,643)</u>	<u>\$ (440,100)</u>	<u>\$ 28,834,980</u>

Depreciation expense for all funds was \$1,270,360 for the year ended June 30, 2017.

NOTE 4: Accrued Expenses

Accrued expenses as of June 30, 2017, are summarized as follows:

Salaries payable	\$ 171,219
Other post employment benefits (OPEB) payable	<u>187,309</u>
Total accrued liabilities	<u>358,528</u>

NOTE 5: Long-Term Debt**Loan Payable**

On November 1, 2012, the CCSD entered into a loan agreement for \$102,000 with the Municipal Finance Corporation to purchase vehicles. The interest rate on the loan is 3.25%. At June 30, 2017, the loan payable principal balance outstanding was \$9,267. The loan is allocated 34.3% to the general fund, 32.95% to water operations, and 32.75% to wastewater operations. The loan payable is due April 1, 2018.

On July 1, 2013, the CCSD entered into a loan agreement for \$31,350 with John Deere Finance to purchase a vehicle. The interest rate on the loan is 0.0%. At June 30, 2017, the loan payable principal balance outstanding was \$6,792. The loan payable is due July 30, 2018.

On October 30, 2013, the CCSD entered into a loan agreement for \$53,612 with Municipal Finance Corporation to purchase vehicles. The interest rate on the loan is 3.5%. At June 30, 2017, the loan payable principal balance outstanding was \$4,835. The loan is allocated 65.71% to the fire operations and 34.29% for general fund administration.

On February 26, 2016, the CCSD entered in a loan agreement for \$33,157 with Ford Motor Credit Company to purchase a vehicle. The interest rate on the loan is 5.95%. At June 30, 2017, the loan payable principal balance outstanding was \$24,617. The loan is due January 26, 2021.

The loan payments are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2018	\$ 26,725	\$ 1,786	\$ 28,511
2019	7,263	905	8,168
2020	7,152	493	7,645
2021	4,373	87	4,460
Total	<u>\$ 45,513</u>	<u>\$ 3,271</u>	<u>\$ 48,784</u>

NOTE 5: Long-Term Debt (Continued)**Notes Payable**

A City National Bank note payable totaling \$1,585,000 was issued on September 23, 2010 with an interest rate at 4.5 percent. At June 30, 2017, the note payable principal balance outstanding was \$,971,000. Note principal payments are due annually on September 23rd through 2023.

A TPB Investments, Inc. note payable totaling \$8,939,000 was issued on August 7, 2014 with an interest rate at 4.11 percent. At June 30, 2017, the note payable principal balance outstanding was \$8,171,712. Note principal payments are due semiannually on February 1st and August 1st through 2034.

The note payments are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2018	\$ 444,893	\$ 374,029	\$ 818,922
2019	468,465	354,859	823,324
2020	486,604	334,806	821,410
2021	505,327	313,987	819,314
2022	529,662	292,258	821,920
2023-2027	2,488,575	876,273	3,364,848
2028-2032	2,667,576	629,552	3,297,128
2033-2037	1,551,610	355,746	1,907,356
Total	<u>\$ 9,142,712</u>	<u>\$ 3,531,510</u>	<u>\$ 12,674,222</u>

Total future debt service payments by activity are as follows:

Fiscal Year Ending June 30	Governmental Activities		Business-type Activities		Total
	Principal	Interest	Principal	Interest	
2018	\$ 26,725	\$ 1,786	\$ 444,893	\$ 374,029	\$ 847,433
2019	7,263	905	468,465	354,859	831,492
2020	7,152	493	486,604	334,806	829,055
2021	4,373	87	505,327	313,987	823,774
2022			529,662	292,258	821,920
2023-2027			2,488,575	876,273	3,364,848
2028-2032			2,667,576	629,552	3,297,128
2033-2037			1,551,610	355,746	1,907,356
Total	<u>\$ 45,513</u>	<u>\$ 3,271</u>	<u>\$ 9,142,712</u>	<u>\$ 3,531,510</u>	<u>\$ 12,723,006</u>

NOTE 5: Long-Term Debt (Continued)**Changes in Long-Term Liabilities**

The following is a summary of long-term liabilities activity for the fiscal year ended June 30, 2017:

	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017	Current
Governmental Activities					
Loans payable	\$ 80,563	\$ -	\$ (35,050)	\$ 45,513	\$ 26,725
Net pension liability	2,136,180	1,847,564	-	3,983,744	-
Compensated absences	448,528	58,576	-	507,104	-
Long-term liabilities	<u>\$ 2,665,271</u>	<u>\$ 1,906,140</u>	<u>\$ (35,050)</u>	<u>\$ 4,536,361</u>	<u>\$ 26,725</u>
Business-Type Activities:					
Notes payable	\$ 9,570,573	\$ -	\$ (427,861)	\$ 9,142,712	\$ 444,893
Net pension liability	1,510,193	-	(367,290)	1,142,903	-
Compensated absences	83,812	-	(8,282)	75,530	-
Long-term liabilities	<u>\$ 11,164,578</u>	<u>\$ -</u>	<u>\$ (803,433)</u>	<u>\$ 10,361,145</u>	<u>\$ 444,893</u>

A fire truck was purchased for \$627,315 at the end of the fiscal year. The financing term has not been finalized at June 30, 2017. The note is recorded for the purchase.

NOTE 6: Defined Benefit Pension Plan**A. General Information about the Pension Plans****Plan Description**

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan), administered by the California Public Employees' Retirement System (CalPERS). The Plan's benefit provisions are established by statute. The Plan is included as a pension trust fund in the CalPERS Comprehensive Annual Financial Report, which is available online at www.calpers.ca.gov.

The Plan consists of a miscellaneous pool and a safety pool (referred to as "risk pools), which are comprised of individual employer miscellaneous and safety rate plans, respectively, including those of the Cambria Community Services District. The Cambria Community Services District's employer rate plans in the miscellaneous risk pool include the Miscellaneous plan (Miscellaneous), the PEPRM Miscellaneous plan (PEPRM Misc.) and the Miscellaneous Second Tier plan (2nd Tier Misc.). The Cambria Community Services District's employer rate plans in the safety risk pool include the Safety plan (Safety), the PEPRM Safety Fire plan (PEPRM Fire) and the Safety Fire Second Tier plan (2nd Tier Fire).

NOTE 6: Defined Benefit Pension Plan (Continued)**Benefits Provided**

The Plan provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Classic members and PEPRA Safety members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. PEPRA Miscellaneous members with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The death benefit is the Basic Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. The Plans' provisions and benefits in effect at June 30, 2017, are summarized as follows:

Employer Rate Plans in the Miscellaneous Risk Pool

Employer Rate Plan	Miscellaneous	PEPRA Misc.	2nd Tier Misc.
Hire date	Prior to October 1, 2012	On or after January 1, 2013	On or after October 1, 2012
Benefit formula	3.0% @ 60	2.0% @ 62	2.0% @ 60
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	52	50
Monthly benefits, as % of eligible compensation	2.0% to 3.0%	1.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates	7.769%	6.25%	6.886%
Required employer contribution rates	12.657%	6.555%	7.159%

Employer Rate Plans in the Safety Risk Pool

Employer Rate Plan	Miscellaneous	PEPRA Misc.	2nd Tier Misc.
Hire date	Prior to December 28, 2012	On or after January 1, 2013	On or after December 28, 2012
Benefit formula	3.0% @ 50	2.7% @ 57	3.0% @ 55
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50	50
Monthly benefits, as % of eligible compensation	3.0%	2.0% to 2.7%	2.4% to 3.0%
Required employee contribution rates	8.987%	11.5%	8.981%
Required employer contribution rates	19.536%	12.082%	16.656%

NOTE 6: Defined Benefit Pension Plan (Continued)**Contributions**

Section 20814© of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the CalPERS actuary and shall be effective on the July 1 following notice of a change in the rate. Contribution rates for the employer rate plans are determined through the CalPERS annual actuarial valuation process. Each employer rate plan's actuarially determined rate is based on the estimated amount necessary to pay the employer rate plan's allocated share of the cost of benefits earned by employees during the year, and any unfunded accrued liability. The Cambria Community Services District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The Cambria Community Services District's contributions to the risk pools in the Plan for the year ended June 30, 2017, were as follows:

	<u>Contributions</u>
Miscellaneous Risk Pool	\$ 483,948
Safety Risk Pool	<u>178,345</u>
Total contributions	<u>\$ 662,293</u>

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

As of June 30, 2017, Cambria Community Services District reported net pension liabilities for its proportionate shares of the net pension liability of each risk pool as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous Risk Pool	\$ 3,983,744
Safety Risk Pool	<u>1,142,903</u>
Total contributions	<u>\$ 5,126,647</u>

* The proportionate share of the total NPL to each of the enterprise and internal service funds is not being allocated because it is deemed to have an immaterial effect on the financial statements.

NOTE 6: Defined Benefit Pension Plan (Continued)

The Cambria Community Services District's net pension liability for each risk pool is measured as the proportionate share of each risk pool's net pension liability. GASB 68 indicates that to the extent different contribution rates are assessed based on separate relationships that constitute the collective net pension liability, the determination of the employer's proportionate share of the collective net pension liability should be made in a manner that reflects those relationships. The allocation method used by CalPERS to determine each employer's proportionate share reflects those relationships through the employer rate plans they sponsor within the respective risk pools. An actuarial measurement of the employer's rate plan liability and asset-related information are used when available, and proportional allocations of individual employer rate plan amounts as of the valuation dates are used where not available.

The Cambria Community Service District's proportionate share of the net pension liability as of June 30, 2015, the valuation date, was calculated as follows:

In determining an employer's proportionate share, the employer rate plans included in the Plan were assigned to either the Miscellaneous or Safety risk pool. Estimates of the total pension liability and the fiduciary net position were first determined for the individual rate plans and each risk pool as of the valuation date, June 30, 2015. Each employer rate plan's fiduciary net position was subtracted from its total pension liability to obtain its net pension liability as of the valuation date. The Cambria Community Services District's proportionate share percentage for each risk pool at the valuation date was calculated by dividing the Cambria Community Services District's net pension liability for each of its employer rate plans within each risk pool by the net pension liability of the respective risk pool as of the valuation date.

The Cambria Community Service District's proportionate share of the net pension liability as of June 30, 2016, the measurement date, was calculated as follows:

Each risk pool's total pension liability was computed at the measurement date, June 30, 2016, by applying standard actuarial roll-forward methods to the total pension liability amounts as of the valuation date. The fiduciary net position for each risk pool at the measurement date was determined by CalPERS' Financial Office. The net pension liability for each risk pool at June 30, 2016, was computed by subtracting the respective risk pool's fiduciary net position from its total pension liability.

The individual employer risk pool's proportionate share percentage of the total pension liability and fiduciary net position as of June 30, 2016, was calculated by applying Cambria Community Services District's proportionate share percentage as of the valuation date (described above) to the respective risk pool's total pension liability and fiduciary net position as of June 30, 2016, to obtain the total pension liability and fiduciary net position as of June 30, 2016. The fiduciary net position was then subtracted from the total pension liability to obtain the net pension liability as of the measurement date.

NOTE 6: Defined Benefit Pension Plan (Continued)

The Cambria Community Services District's proportionate share percentage of the total pension liability and fiduciary net position as of June 30, 2015, and June 30, 2016, was as follows:

	<u>Miscellaneous Risk Pool</u>	<u>Safety Risk Pool</u>
Proportion at measurement date - June 30, 2015	0.099404%	0.022309%
Proportion at measurement date - June 30, 2016	<u>0.114677%</u>	<u>0.022067%</u>
Change - increase (decrease)	0.015273%	(0.000242)%

For the year ended June 30, 2017, the Cambria Community Services District recognized pension expense of \$526,075. At June 30, 2017, the Cambria Community Services District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 214,023	\$ (3,419)
Changes of Assumptions	-	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	331,380	-
Adjustment due to Differences in Proportions	-	(100,004)
Difference between Actual and Required Contributions	25,691	-
Contributions after Measurement Date	<u>662,293</u>	<u>-</u>
Total	<u>\$ 1,233,387</u>	<u>\$ (103,423)</u>

NOTE 6: Defined Benefit Pension Plan (Continued)

Amounts other than contributions subsequent to the measurement date reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Date	Deferred
June 30:	Outflows/(Inflows)
_____	of Resources
2017	\$ 24,997
2018	33,469
2019	196,362
2020	212,843
2021	-
2022	-
Total	\$ 467,671

NOTE 6: Defined Benefit Pension Plan (Continued)**C. Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

The total pension liabilities in the June 30, 2016 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	June 30, 2015	June 30, 2015
Measurement Date	June 30, 2016	June 30, 2016
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Discount Rate	7.65%	7.65%
Inflation	2.75%	2.75%
Payroll Growth	3.00%	3.00%
Projected Salary Increase ⁽¹⁾	Varies by Age & Length of Service	Varies by Age & Length of Service
Investment Rate of Return ⁽²⁾	7.50%	7.50%
Mortality Rate Table ⁽³⁾	Derived Using CalPERS' Membership Data	Derived Using CalPERS' Membership Data

(1) Depending on age, service and type of employment

(2) Net of Pension Plan Investment and Administrative Expenses; includes inflation

(3) The probabilities of mortality are based on the 2014 CalPERS Experience Study for the period from 1997 to 2011. Pre-retirement and post-retirement mortality rates include 20 years of projected mortality improvement using Scale BB published by the Society of Actuaries.

D. Discount Rate

The discount rate used to measure the total pension liability was 7.65%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested employer rate plans within the Plan that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested employer rate plans run out of assets. Therefore, the current 7.65% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The stress test results are presented in a detailed report, *GASB Statements 67 and 68 Crossover Testing Report for Measurement Date June 30, 2016 based on June 30, 2015 Valuations*, that can be obtained from the CalPERS website.

NOTE 6: Defined Benefit Pension Plan *(Continued)*

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

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

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan's asset classes, expected compound (geometric) returns were calculated over the short-term (first 11 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for the Plan. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

NOTE 6: Defined Benefit Pension Plan (Continued)

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

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10 (a)</u>	<u>Real Return Years 11+ (b)</u>
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	20.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	10.0%	6.83%	6.95%
Real Estate	10.0%	4.50%	5.13%
Infrastructure and Forestland	2.0%	4.50%	5.09%
Liquidity	1.0%	-0.55%	-1.05%

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

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

E. Sensitivity of the Cambria Community Services District's Proportionate Share of Net Pension Liability to Changes in the Discount Rate

The following presents the Cambria Community Services District's proportionate share of the net position liability of each risk pool as of the measurement date, calculated using the discount rate, as well as what the Cambria Community Services District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	<u>Discount Rate -1% (6.65%)</u>	<u>Current Discount Rate (7.65%)</u>	<u>Discount Rate +1% (8.65%)</u>
Cambria Community Services District's proportionate share of the Miscellaneous Risk Pool's net pension liability	\$ 6,043,222	\$ 3,983,744	\$ 2,281,687
Cambria Community Services District's proportionate share of the Safety Risk Pool's net pension liability	\$ 1,797,182	\$ 1,142,903	\$ 605,808
Total	<u>\$ 7,840,404</u>	<u>\$ 5,126,647</u>	<u>\$ 2,887,495</u>

NOTE 6: Defined Benefit Pension Plan (Continued)**F. Post-employment Benefits**

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

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

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

The actuarial accrued liability for the District's retiree health benefits program on this measurement date was determined to be \$1,227,041. This valuation is based on a discount rate of 5.5% and an inflation rate of 3.3%. The District's funding policy is to pay current year costs only. Currently 32 retired employees are receiving paid health care benefits totaling \$13,991 per month.

Below are the require disclosures for this plan:

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

NOTE 7: Joint Powers Agencies

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

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

CCSD is also participating in two separate Joint Powers Agreements. The first is an agreement with the City of Morro Bay, the Cayucos Fire District, and the South Bay Fire Department to operate an air fill compressor station for the respective fire departments. CCSD pays their share of the member contributions due on an annual basis, not to exceed \$1,000 per year. There is no contingent liability for CCSD at June 30, 2016.

The second is an agreement with the Coast Unified School District (CUSD) to lease property for the operation of the Santa Rosa Creek Well #4, the CUSD water well, pump, and distribution facilities for the purpose of securing the conveying groundwater. CCSD pays CUSD an annual fee for the easement and access to the site operation and maintenance repairs. On November 15, 2012, a new agreement was subsequently negotiated including a new initial annual payment of \$34,592. The agreement also provides for an annual adjustment for inflation based on the Consumer Price Index (CPI), with a cap on such increases of 4%. The annual fee for fiscal year ending 2016 was \$36,728.

NOTE 8: Prior Period Adjustment

Prior period adjustment relates to the pension liability and fixed assets from the prior year.

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

Management of Cambria Community Services District
Cambria, California

I have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Cambria Community Services District (CCSD), as of and for the year ended June 30, 2017, which collectively comprise the CCSD's basic financial statements and have issued my report thereon dated June 11, 2018. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the CCSD's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the CCSD's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the CCSD's internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is 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.

A significant deficiency is 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the CCSD's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

David D. Bruner, CPA
Merced, California
June 11, 2018

REQUIRED SUPPLEMENTAL INFORMATION

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
REVENUES				
Property taxes and assessments	\$ 2,950,307	\$ 2,950,307	\$ 2,697,429	\$ (252,878)
Weed abatement	10,493	10,493	18,662	8,169
Franchise fees	72,400	72,400	70,448	(1,952)
Intergovernmental	167,625	167,625	149,716	(17,909)
Use of money and property	23,902	23,902	33,780	9,878
Charges for administrative services	1,332,316	1,332,316	1,332,301	(15)
Miscellaneous	88,836	88,836	105,020	16,184
Other sources:				
Debt proceeds	-	-	622,315	622,315
Total Revenues	4,645,879	4,645,879	5,029,671	383,792
EXPENDITURES				
Current:				
Administration	1,672,933	1,672,933	1,633,596	(39,337)
Fire	1,735,293	1,735,293	2,007,333	272,040
Parks and recreation	15,600	15,600	42,709	27,109
Facilities and resources	607,419	607,419	597,929	(9,490)
Debt service:				-
Principal	35,288	35,288	35,051	(237)
Interest and other charges	1,269	1,269	2,554	1,285
Capital outlay	97,731	97,731	628,711	530,980
Total Expenditures	4,165,533	4,165,533	4,947,883	782,350
Net Change in Fund Balances	\$ 480,346	\$ 480,346	81,788	\$ (398,558)
Fund Balance - Beginning of Year			4,313,831	
Fund Balance - End of Year			\$ 4,395,619	

OTHER REQUIRED SUPPLEMENTAL INFORMATION

OTHER POST EMPLOYMENT BENEFITS (OPEB) PLAN

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

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

LAST TEN YEARS*

Miscellaneous Plan	Measurement	Measurement	Measurement
	Date	Date	Date
	<u>June 30, 2014</u>	<u>June 30, 2015</u>	<u>June 30, 2016</u>
Plan's Proportion of the PERF C Net Pension Liability/(Asset)	[Unknown]	0.047604%	0.046038%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	[Unknown]	\$ 3,267,529	\$ 3,983,744
Plan's Covered-Employee Payroll	\$ 1,371,718	\$ 1,227,092	\$ 1,400,582
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	[Unknown]	266.28%	284.43%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	[Unknown]	78.34%	73.96%
Safety Plan	Measurement	Measurement	Measurement
	Date	Date	Date
	<u>June 30, 2014</u>	<u>June 30, 2015</u>	<u>June 30, 2016</u>
Plan's Proportion of the PERF C Net Pension Liability/(Asset)	[Unknown]	0.013392%	0.013208%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	[Unknown]	\$ 919,244	\$ 1,142,903
Plan's Covered-Employee Payroll	\$ 725,748	\$ 751,908	\$ 722,016
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	[Unknown]	122.25%	158.29%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	[Unknown]	79.30%	76.29%
Total	Measurement	Measurement	Measurement
	Date	Date	Date
	<u>June 30, 2014</u>	<u>June 30, 2015</u>	<u>June 30, 2016</u>
Plan's Proportion of the PERF C Net Pension Liability/(Asset)	[Unknown]	0.060997%	0.059246%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	[Unknown]	\$ 4,186,773	\$ 5,126,647
Plan's Covered-Employee Payroll	\$ 2,097,466	\$ 1,979,000	\$ 2,122,598
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	[Unknown]	211.56%	241.53%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	[Unknown]	78.56%	74.52%

* Fiscal Year 2015 was the first year of implementation, therefore only 3 years are shown.

LAST TEN YEARS*

Miscellaneous Plan	CalPERS Fiscal Year 2014-15	CalPERS Fiscal Year 2015-16	CalPERS Fiscal Year 2016-17
Actuarially Determined Contributions	\$ 276,908	\$ 435,021	\$ 483,948
Actual Contributions During the Measurement Period	\$ (276,908)	\$ (435,021)	\$ (483,948)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
Covered Employee Payroll	\$ 1,227,092	\$ 1,400,582	\$ 1,401,133
Contributions as a Percentage of Covered-Employee Payroll	22.57%	31.06%	34.54%
Safety Plan	CalPERS Fiscal Year 2014-15	CalPERS Fiscal Year 2015-16	CalPERS Fiscal Year 2016-17
Actuarially Determined Contributions	\$ 210,052	\$ 139,824	\$ 178,345
Actual Contributions During the Measurement Period	\$ (210,052)	\$ (139,824)	\$ (178,345)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
Covered Employee Payroll	\$ 751,908	\$ 722,016	\$ 605,858
Contributions as a Percentage of Covered-Employee Payroll	27.94%	19.37%	29.44%
Total	CalPERS Fiscal Year 2014-15	CalPERS Fiscal Year 2015-16	CalPERS Fiscal Year 2016-17
Actuarially Determined Contributions	\$ 486,960	\$ 574,845	\$ 662,293
Actual Contributions During the Measurement Period	\$ (486,960)	\$ (574,845)	\$ (662,293)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -
Covered Employee Payroll	\$ 1,979,000	\$ 2,122,598	\$ 2,006,991
Contributions as a Percentage of Covered-Employee Payroll	24.61%	27.08%	33.00%
Notes to Schedule:			
Contribution Valuation Date:	June 30, 2012	June 30, 2013	June 30, 2014

* Fiscal Year 2015 was the first year of implementation, therefore only 3 years are shown.

TO: Board of Directors

AGENDA NO. **6.B.**

FROM: Jerry Gruber, General Manager
Monique Madrid, District Clerk
Haley Dodson, Deputy District Clerk

Meeting Date: June 28, 2018

Subject: DISCUSSION AND CONSIDERATION
TO APPROVE AMENDED
AGREEMENT FOR CONSULTANT
SERVICES WITH TEKTEGRITY AND
AUTHORIZE AN ADDITIONAL \$1500
FOR LABOR COSTS

RECOMMENDATION: Staff recommends that the Board of Directors approve the attached amended Agreement for Consultant Services with TekTegrity and authorize an additional \$1,500 for labor costs.

FISCAL IMPACT: Increase in labor costs of \$1,500.

DISCUSSION: Staff would like to thank the Board for allowing this item to be brought back for additional consideration. At the March 22, 2018 Regular Board meeting, this item came before the Board for consideration and was not approved. A concern was raised regarding total expenses paid to TekTegrity in the amount of \$83,000 when an expectation of \$45,000 and \$26,000 equaling \$67,000 - \$68,000 was authorized.

At the June 22, 2017 Regular Board Meeting, the Board approved \$26,376 for annual support estimated at 10 hours of support per month with an additional \$5,747 for hardware and labor onboarding costs. At that time, an explanation of how we arrived at the estimation of time needed.

At the October 26, 2017 Regular Board meeting, the Board authorized \$45,494.50 for the purchase of hardware, software and labor costs for the upgrade and replacement of equipment for the CCSD network. The cost was an estimate based on the engineer's review of the required work. At the time of the preparation of the proposal, the Board of Directors did not have CCSD issued email addresses. By the time we went live with the new Microsoft Office 365 software, the Board of Directors emails had been added to the system. This addition was not initially accounted for in the original proposal.

Following the March 22, board meeting, staff went back and reviewed the records and worked with TekTegrity to provide an accurate and detailed analysis to determine the number of hours reduced compared to the number of hours charged as a result of staff negotiating with Tek Tegrity. Initially, the hours required to finish the project were estimated to be 52 hours at a cost of \$125 per hour for a total of \$6,500. Staff worked with TekTegrity and an agreement was reached to cap the additional labor cost at 12 hours with a rate of \$125 per hour for a total of \$1,500. This resulted in a cost savings to the CCSD of \$5,000.

Staff has prepared a chart below for your reference. CCSD staff is very appreciative of TekTegrity's willingness to work with us to finish the project, and only exceeding the approved budget of \$45,494.50 by 3.3% or \$1500. Staff would like to reassure the entire Board that we do work closely with vendors in order to stay within the authorized contract amounts. Often times vendors provide work for which they do not charge, as they did in this case.

Please find a more detailed analysis of the expenses paid to TekTegrity for the fiscal year 2017/2018 below, including the server project, annual support, and various hardware purchases and installation/labor charges.

Server Project			
11/14/2017	01-6170-09	Adm/Hardware & Software Deposit	\$10,971.66
11/30/2018	01-6170-09	Adm/New Servers and Microsoft 365	\$23,119.50
1/31/2018	01-6170-09	Adm/Server/Network	\$6,629.59
2/16/2018	01-6170-09	Adm/One Hour of Labor	\$130.00
2/28/2018	01-6170-09	Adm/5 BOD Microsoft Office 365 Subscriptions	\$300.00
2/28/2018	01-6170-09	Adm/20.5 Billable Hours	\$2,600.00
4/25/2018	01-6170-09	Adm/Engineer Regular Work	\$1,531.25
			\$45,282.00

Admin Laptops/Computers/Accessories			
Date	Account Number	Notes	Amount
7/31/2017	01-6044-09	Adm/Wattbox 3 Outlet Security Firewall	\$4,084.53
8/31/2017	01-6044-09	Adm/Tek Services Essentials Billable	\$1,156.25
8/31/2017	01-6044-09	Adm/Blackbox Kit 4tb Back Up Equipment	\$1,067.96
11/13/2017	01-6045-09	Adm/Deposit for Admin Computers	\$2,819.70
11/30/2017	01-6045-09	Adm/Final Payment for Admin Computers	\$434.19
12/31/2017	01-6045-09	Adm/Install Configure 3 Admin Workstations	\$880.00
1/18/2018	01-6045-09	Adm/DVI Cable 27" Monitor (AT3)	\$215.59
1/31/2018	01-6045-09	Adm/Hard Drive Destruction	\$40.00
1/31/2018	01-6044-09	Adm/Three workstations	\$1,812.50
2/16/2018	01-6045-09	Adm/DVI Cable, LCD Monitor	\$215.59
2/28/2018	01-6045-09	Adm/VGA Cable	\$21.55
2/28/2018	01-6045-09	Adm/VGA Cable	\$26.93
3/31/2018	01-6044-09	Adm/HP Printer C Cox	\$653.81
3/31/2018	01-6044-09	Adm/Rudy's New HP Probook	\$1,187.47
5/14/2018	01-6045-09	Rudy's New Laptop Technician Time	\$500.00
5/14/2018	01-6045-09	Rudy's New Computer Monitor	\$155.05
2/16/2018	01-6044-09	Credit received in June, 2018	-\$192.50
2/16/2018	01-6044-09	Credit received in June, 2018	-\$375.00
			\$14,703.62

Water			
10/26/2017	11-6045-11	WD/Bob's New Computer	\$1,469.79
11/22/2017	11-6045-11	WD/WW Microsoft Project 2016	\$589.99
3/31/2018	11-6044-11	WD/HP Laserjet Print	\$521.53
			\$2,581.31
Wastewater			
10/26/2017	12-6045-12	WW/Bob's New Computer	\$1,469.78
11/22/2017	12-6045-12	WW/Bob Gresens Laptop	\$130.00
			\$1,599.78

Admin Monthly Billing			
7/31/2017	01-6044-09	Adm/Monthly billing	\$2,198.00
8/22/2017	01-6044-09	Adm/Monthly billing	\$2,198.00
9/15/2017	01-6044-09	Adm/Monthly billing	\$2,198.00
10/15/2017	01-6044-09	Adm/Monthly billing	\$2,198.00
11/15/2017	01-6044-09	Adm/Monthly billing	\$2,198.00
12/15/2017	01-6044-09	Adm/Monthly billing	\$2,198.00
1/15/2018	01-6044-09	Adm/Monthly billing	\$2,198.00
2/15/2018	01-6044-09	Adm/Monthly billing	\$2,198.00
3/2/2018	01-6044-09	Adm/Monthly billing	\$2,198.00
3/15/2018	01-6044-09	Adm/Monthly billing	\$2,198.00
4/15/2018	01-6044-09	Adm/Monthly billing	\$2,198.00
5/22/2018	01-6044-09	Adm/Monthly billing	\$2,198.00
			\$26,376.00
Admin Additional Monthly Hours Billed			
9/30/2017	01-6044-09	Adm/Overage Hours for September 2017	\$1,456.25
11/30/2017	01-6044-09	Adm/Overage Hours for October & November 2017	\$2,437.50
1/31/2018	01-6044-09	Adm/Overage Hours for January 2018	\$1,125.00
2/28/2018	01-6044-09	Adm/Feb 2018 Billable Time	\$3,031.25
4/25/2018	01-6044-09	Adm/Overage Hours for March 2018	\$2,500.00
5/14/2018	01-6044-09	Adm/Overage Hours for April 2018	\$4,250.00
			\$14,800.00

To date, the total cost of the Agreement for the purchase of hardware, software and labor costs for the upgrade and replacement of equipment for the CCSD network is \$45,282.00, with a remaining balance of \$212.50. The cost to finish the project required an additional 12 hours of labor at a cost of \$125.00 per hour, creating a need for an additional \$1,500.

232 hours were spent to complete the entire server project.

30 hours were written off and not billed.

10 hours were performed by Jeff Franklin, who is salaried, and were not billed.

180 hours were originally approved.

12 additional hours were requested at the March and April Board meetings.

Total # of Hours Spent to Complete Project			<p>TekTegrity wrote off 30 hours of work and Jeff Franklin performed an additional 10 hours of work, and didn't bill the CCSD. In total, TekTegrity spent 192 hours on the project and</p>
232	\$ 125.00	\$29,000.00	
30	\$ 125.00	\$3,750.00	
10	\$ 125.00	\$1,250.00	
192		\$24,000.00	
Hours Approved by Board to Complete Project			<p>It took 192 hours to complete the server project, for a grand total of \$24,000, but the Board approved 180 hours, for a total of \$22,500. Staff is requesting that the Board approved an additional \$1500.</p>
180	\$ 125.00	\$22,500.00	
		\$1,500.00	

Based on the above information, staff recommends the Board of Directors approve the amended Agreement for Consultant Services with TekTegrity and authorize an additional \$1,500 for labor costs.

Attachments: Amendment to Agreement for Consultant Services
Change Order Proposal #JF014857 Version 1
Before and After Pictures

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS ___RICE___BAHRINGER ___FARMER___WHARTON___PIERSON

AMENDMENT TO AGREEMENT FOR CONSULTANT SERVICES

This Amendment to Agreement for Consultant Services ("Amendment") by and between the **CAMBRIA COMMUNITY SERVICES DISTRICT** ("CCSD") and **TEKTEGRITY** ("Consultant") is made and entered into this 28th day of June, 2018.

WHEREAS, the parties entered into an Agreement for Consultant Services ("Agreement") on October 26, 2017, under which Consultant provided IT services to the CCSD; and

WHEREAS, the Agreement expired on February 28, 2018; and

WHEREAS, Consultant and CCSD now mutually agree and desire to revive and amend certain portions of the Agreement.

NOW, THEREFORE, for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the parties mutually agree as follows:

1. The Agreement is hereby revived and shall be in effect until July 5, 2018, unless sooner terminated pursuant to the provisions thereof.
2. Consultant shall provide the services described in the proposal dated June 5, 2018, attached hereto as Exhibit "A" and incorporated herein by reference, and shall be paid the amount set forth therein.
3. Except as modified herein, all terms and conditions of the Agreement, as amended, shall be in full force and effect.

IN WITNESS WHEREOF, **CCSD** and **CONSULTANT** have executed this Amendment the day and year first above written.

CAMBRIA COMMUNITY SERVICES
DISTRICT

TEKTEGRITY

Jerry Gruber, General Manager

Jeff Bower

Attest:

Monique Madrid, District Clerk



**Change Order for
Cambria Community Services District
Proposal #JF014857 | Version 1**



Adjustments to Services	Qty	Each	Total
Project Labor - Per Hour Additional hours to complete mailbox migrations for CCSD board members not previously accounted for in original quote.	12	\$125.00	\$1,500.00
Adjustments to Services Subtotal			\$1,500.00

Change Order

Proposal # JF014857 | Version 1

Prepared For

Cambria Community Services District
Haley Dodson
1316 Tamson Drive
Cambria, CA 93428
hdodson@cambriacsd.org

Prepared By

TekTegrity
Jeff Franklin
150 South Street
San Luis Obispo, CA 93401
jfranklin@ciosolutions.com


Cost Summary

Total	\$1,500.00
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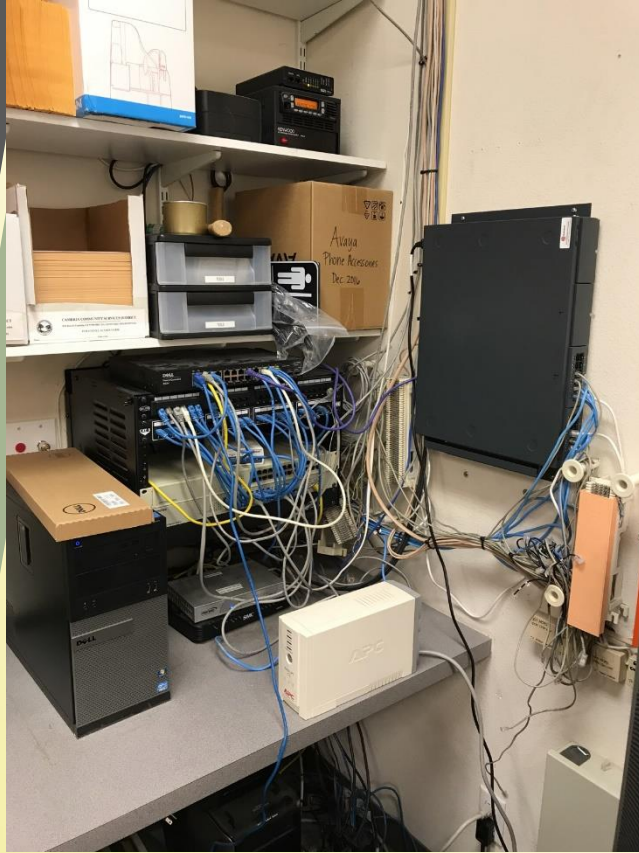
Terms & Conditions

Quotes expire within 30 days. All software sales are final - our vendors do not accept software returns. Also, our vendors may change prices on products in high demand between the time a quote is made and the product is ordered. Vendor's shipping fees may also vary from quoted amount. TekTegrity reserves the right to make minor pricing adjustments in the final invoice if our vendors change prices. A downpayment may be required for all hardware and software over \$500. Labor will be billed separately in accordance of the terms of your Service Agreement..

FOR CLIENT		TekTegrity	
Company	<u>Cambria Community Services District</u>	Company	<u>Jeff Franklin, IT Consultant</u>
Address	<u>1316 Tamson Drive</u> <u>Cambria, CA 93428</u>	Signature	
Name	<u>Haley Dodson</u>	Date/Time	<u>06/05/2018 12:49 AM</u>
Title	<u></u>		
Signature	<u></u>		
Date/Time	<u></u>		

Cambria Community Services District New Server Project Before and After Pictures

Administration Office



This is the server room before the old server equipment and wiring was removed.



This is after the old server equipment and wiring was removed.

Facilities & Resources Department

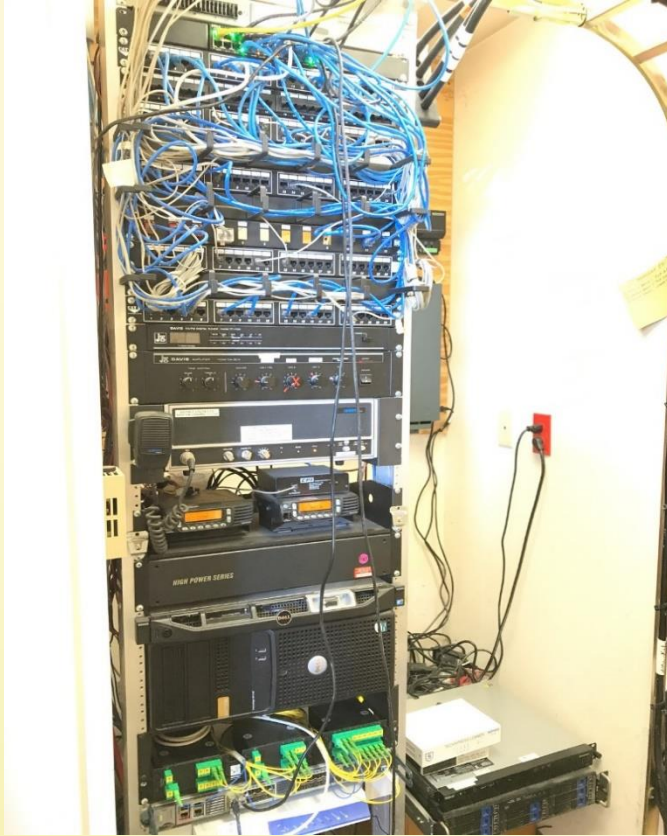


This is before the old wiring was removed.

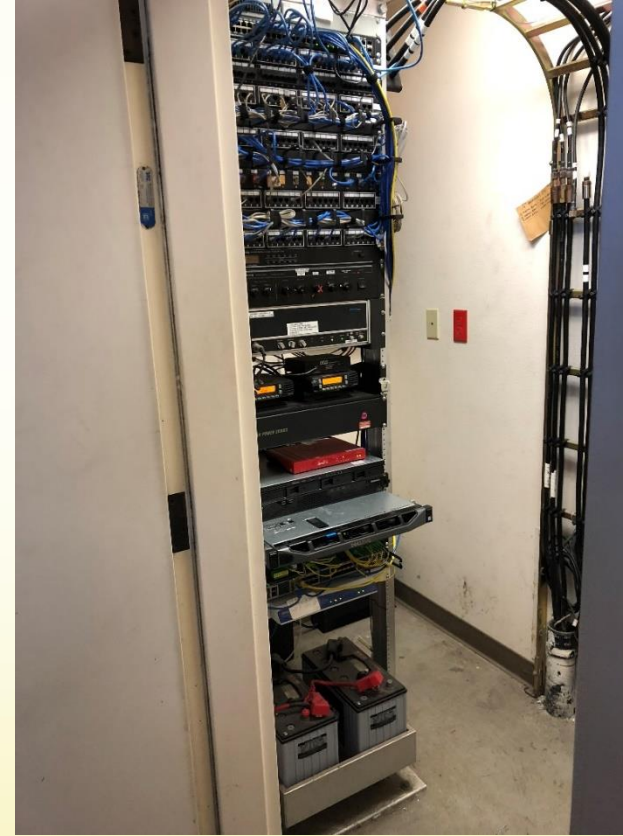


This is after the old wiring was removed.

Fire Department

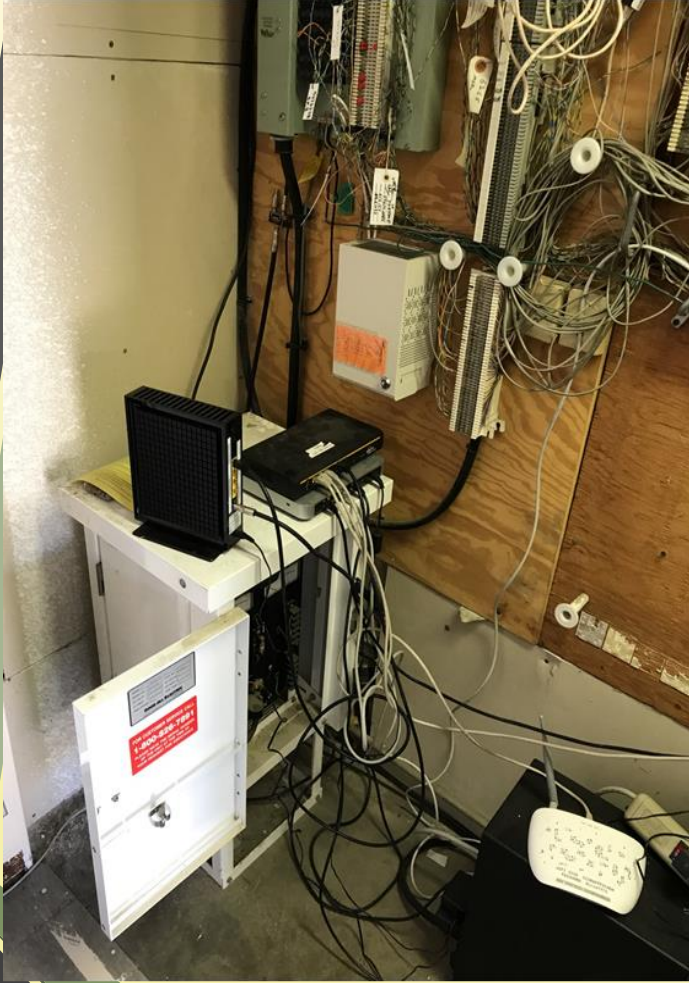


This is the server room before the old wiring and server was removed.

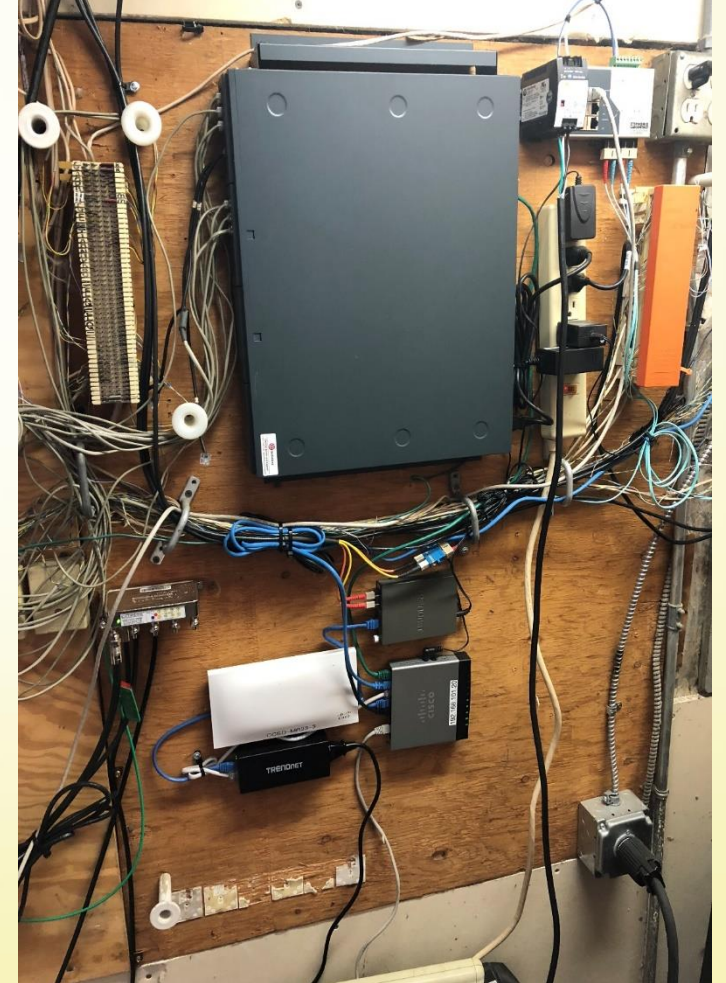
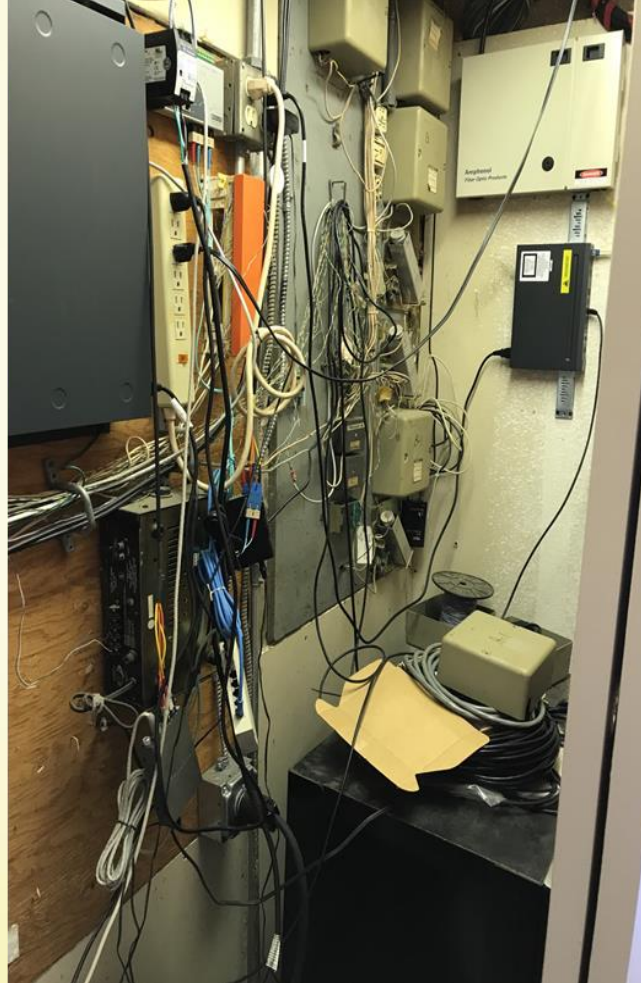


This is after the old wiring was removed and the new server was installed.

Wastewater Department

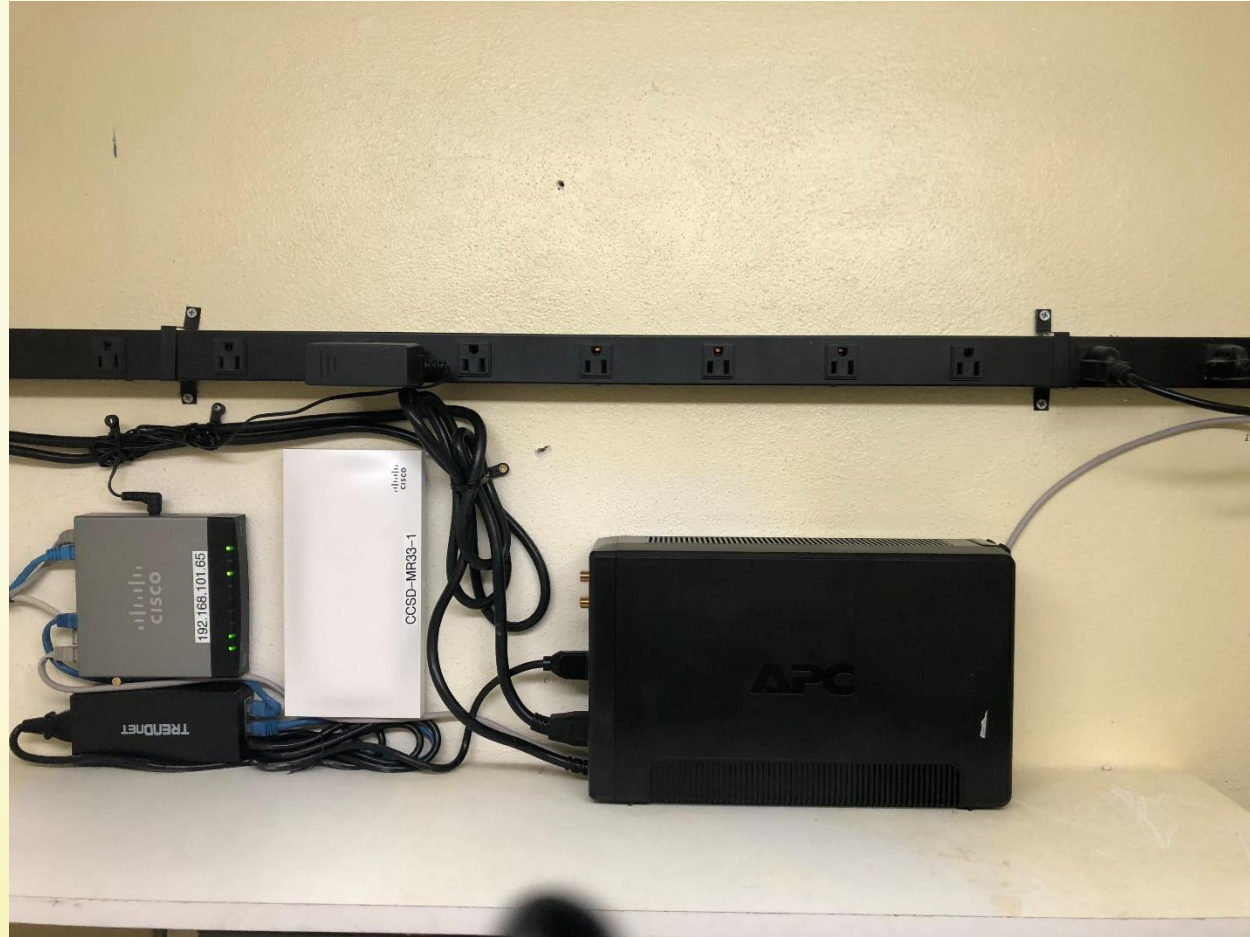


This is before the old equipment and wiring was removed.



This is after the old equipment and wiring was removed.

Veterans Memorial Building



This is the new wireless modem that was installed at the Vets Hal.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **6.C.**

FROM: Jerry Gruber, General Manager

Meeting Date: June 28, 2018 Subject: DISCUSSION AND CONSIDERATION
REGARDING REVIEW OF CCSD
POLICIES AND POSSIBLE CREATION
OF AD HOC COMMITTEE

RECOMMENDATIONS:

Staff recommends that the Board of Directors discuss and consider creating a process to review current CCSD policies, and the possible appointment of an Ad Hoc Committee to review such policies and make recommendations.

FISCAL IMPACT:

Other than staff time, there is no fiscal impact associated with this agenda item.

DISCUSSION:

President Rice has requested that this item be placed on the agenda for this meeting to discuss and consider providing for a comprehensive review of all CCSD policies, and potentially creating a District Policy Manual. President Rice has also indicated that she would like the Board of Directors to consider appointing an Ad Hoc Committee to review the CCSD's policies and make recommendations to the Board.

Staff feels compelled to bring to the Board's attention the fact that it has significant concerns regarding the impact that creating another committee and another project would have on staff resources. As the Board knows, it has only recently created the new Finance and Infrastructure Committees. In addition, the Finance Committee has indicated that it is going to review all of the District's Finance-related policies. While staff can appreciate the interest in implementing a broader review of all District policies, doing so at a time when they are already stretched thin and working on many other ongoing projects will likely affect their ability to carry out the already established priorities of the Board. Accordingly, it may be desirable to defer this item for the time being. Staff can elaborate on these concerns at the Board meeting.

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___ RICE ___ FARMER ___ BHRINGER ___ WHARTON ___ PIERSON ___

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

FROM: Jerry Gruber, General Manager

AGENDA NO. **8.A.**

Meeting Date: June 28, 2018

Subject: MANAGER'S REPORT

GENERAL MANAGER:

Staff continues to monitor the District's water supply closely and keep an eye on our current well levels, the District Wastewater Gradient and the WBE Monitoring Well. Currently our wells are above average for this time of year. Staff at this time does not anticipate the need to run the Sustainable Water Facility (SWF); however, we have allocated funds within the 2018/2019 Fiscal Year Budget for off-hauling of Brine if weather patterns mimic last year's.

I would like to welcome Mr. James Green to the CCSD team. James began working for the CCSD on June 4, 2018 as the Chief Plant Operator for the SWF. James has also been assisting the Water Department when needed.

On June 18, 2018, CCSD received correspondence from the RWQCB relating to Brine Disposal and reduction in sampling. The letter was very positive in nature and will represent a significant reduction in sampling and operational cost for the SWF. Please see the attached letter dated June 18, 2018.

I wanted to thank Melissa for generating a completely new Consumer Confidence Report for our customers. CCSD customers can go directly to our website and review the document or can call the office directly at 805-927-6223 and request a copy be mailed to their residence or place of business. Melissa has also been instrumental in automating our SWF Reports and migrating lab data directly into the reports. This represents a significant reduction in staff time that had been spent physically entering the data into the reports, thus allowing staff to address other CCSD related matters.

Staff continues to submit all SWF Reports to the appropriate regulatory agencies in a timely manner.

Staff continues to lower the Impoundment Basin in accordance with the Cease and Desist Order and the Closure Plan. Our new Chief Plant Operator for the SWF is now responsible for these functions.

Staff continues to work closely with both of the recently formed standing committees. I would like to thank all of the community members who have volunteered to serve on both committees and the community members who attend both standing committee meetings and provide valuable input regarding the District's finances and infrastructure.

Since our last Board meeting, I have been working closely with Alex Handlers of Bartle Well Associates regarding the rate study and the 10-year financial plan. Alex will be providing the Board with various rate structure alternatives for consideration as part of today's meeting.

Staff has worked closely with the Finance Committee regarding the 2018/2019 fiscal year budget. On June 14, 2018 the Finance Committee met for 4½ hours to review and discuss the preliminary budget. I would like to thank Director Pierson for serving as the Chairman of the Finance Committee.

Staff has also worked closely with the Infrastructure Committee. They are evaluating both the Water and Wastewater Capital Improvement Program (CIP) lists. The Infrastructure Committee met on June 13, 2018 for approximately 2½ hours to review and discuss the Water Department CIP list. I would like to thank Director Bahringer for serving as Chairman of the Infrastructure Committee.

The Parks, Recreation and Open Space (PROS) Commission has been extremely busy lately. The Historical Society has made numerous presentations and multiple discussions have ensued relating to a location for the Old School House. At the last PROS meeting, I asked the Historical Society to send a letter to the CCSD Board of Directors outlining their desires, plans and to please include a proposal to relocate the Old School House. PROS has also had two separate discussions regarding a proposed survey to be sent out to Cambria residents regarding their interest in installing a community pool. No formal action has been taken regarding this matter, nor has the PROS Commission endorsed either the relocation of the Old School House or a community pool. The PROS Commission has functioned as a conduit for information. The PROS Commission will have a total of three vacancies in October with one Commissioner indicating they will not seek to be reappointed.

As you know Proposition A-18 did not pass. I would like to thank the Fire Department for their continued diligence regarding the operations of the Fire Department while maintaining a professional decorum and keeping public health, safety and fire protection as their highest priority.

ADMINISTRATION:

During the end of May and throughout the month of June, the Administrative Services Officer/District Clerk and Confidential Administrative Assistant worked on the following items:

Human Resources:

- Prepared for labor negotiation meetings
- Attended multiple labor negotiation meetings with both represented groups
- Met with the General Manager and Fire Chief to negotiate a new Employment Agreement
- Met with several employees for various Human Resources matters
- Worked on various Human Resources matters such as hiring the temporary front desk staffer, finalizing the hiring of the SWF/CPO, handling employee transfers, continuing the review and revision of the Personnel Policy, and scheduling and participating in several interview panels,
- Monique and Haley handled the reorganization of the Administrative Office, including revision of five position descriptions, communicating with employees and the Union Representative and updating of the Organizational Chart

Recruitment:

- Finalized the Water Systems Operator-In-Training recruitment
- Finalized the Maintenance Technician recruitment
- Prepared a recruitment for a Wastewater Operator-In-Training (OIT), Grade I or Grade II
- Prepared a recruitment for a Finance Specialist – Payroll & Benefits

Trainings:

- Haley emailed Directors, Managers and Supervisors regarding completing the Ethics AB 1234 webinars

Contract Liaison:

- Finalized the Tyler Technologies Software as a Service Agreement
- Finalized the Cleveland Biological, LLC Agreement for Consultant Services
- Finalized the Streamline Agreement for Consultant Services

Board Meetings:

- Attended several agenda preparation meetings
- Coordinated sending out staff report reminders to Managers
- Finalized the May 2018 Resolutions
- Worked with Haley to prepare and post the June 19, 2018 Special Meeting Town Hall notice

- Prepared for and published the June Special and Regular Board meeting agenda packets
- Haley posted the approved April Regular Meeting minutes
- Haley prepared a binder of the assessment notices and supporting documents for public review
- Haley sent the following notices to the Tribune for posting:
 - Notice of Public Hearing on Fire Suppression Benefit Assessments
 - Notice of Public Hearing on Confirmation of Report of Delinquent Solid Waste Collection and Disposal Services Charges Assessment
 - Notice of Public Hearing to Confirm the 2017 Fire Hazard Fuel Reduction Report of the CCSD
 - Notice of Availability of Proposed Preliminary Operating Budget and Hearing to Consider Adoption of Proposed Preliminary Operating Budget of the CCSD for Fiscal Year 2018/2019

Finance Standing Committee:

- Haley worked with the Finance Standing Committee Chairman to coordinate their next meeting and prepare the agenda
- Haley distributed and posted the Finance Standing Committee agenda
- Monique attended the Finance Standing Committee meeting and took the minutes
- Haley finalized and distributed the approved 2018 Finance Committee Meeting Schedule

Infrastructure Standing Committee:

- Haley worked with the Infrastructure Standing Committee Chairman to coordinate their next meeting and prepare the agenda
- Haley distributed and posted the Infrastructure Standing Committee agenda and Special Meeting agenda
- Haley attended the Infrastructure Standing Committee meeting and took the minutes

PROS Commission:

- Haley handles the creation, distribution and posting of the PROS Commission meeting agendas and minutes.
- Haley posted the approved PROS May meeting minutes
- Haley finalized the June PROS agenda
- Monique prepared the May 2018 PROS minutes for the June 2018 agenda

Meetings:

- Prepared for and conducted bi-weekly Administrative Office staff meetings
- Haley created and distributed the Manager's Meeting agenda
- Haley coordinated managers and supervisors attending the Manager's Meeting on Tuesday, May 29, 2018
- Attended the Manager's meeting
- Haley emailed Jerry and Board of Directors regarding various meeting reminders in Cambria
- Attended weekly agenda review meetings
- Attended the CSDA meeting

Miscellaneous:

- Worked on public record requests and responses
- Participated in multiple operational meetings
- Haley processed purchase orders for multiple vendors
- Worked on the District Transparency Certificate of Excellence website requirements and posted new documents to the webpage
- Worked with Streamline regarding creating a new webpage for the District

195
Engineering Department:

- Met with the District Engineer and General Manager

Facilities & Resources Department:

- Met with the Facilities & Resources Manager

Fire Department:

- Met with the Fire Chief

Finance Department:

- Met with the Finance Manager on multiple occasions
- Met multiple times with the Administrative Technician III Payroll Technician to assist with various benefit administration tasks
- Met with Finance Manager to discuss and assist with multiple Finance Department matters
- Resolved various finance department matters such as software and printer incompatibilities, manage and monitor the Proposition 218 process, monitor the Assessment programs, ensure CIS updates, train employees on Transfers, Assignments and CCSD Municipal Code interpretation, resolve various payroll matters.

Wastewater Department:

- Met with Wastewater Department Supervisor

Water Department:

- Met with Water Department Supervisor

FACILITIES AND RESOURCES:

1. Weed abatement:

- a. CCSD Staff has been very busy this weed abatement season. All fire breaks on Fiscalini Ranch have now been completed. Fire breaks were done on the Ranch side of Huntington St., Windsor Blvd., Wedgewood, Ramsey, behind Rabobank and Catholic Church, Warren Dr., and a complete mow on East Ranch. Map included.

2. New Staff at Facilities and Resources:

- a. Andy Lyman has accepted a transfer position to the CCSD Water Department. He started his new position on June 11th. We thank Andy for his many contributions to the Department.
- b. Tim O'Marr is the newest member of the department. He started on June 10th. He transferred over from CCSD Wastewater Department.

3. Clearing Back Entrances:

- a. The following trail head entrances have been cleaned up and cleared back.
 - i. North and South Bluff trail parking lots and entrances, Trenton trail head and Tipton Trail head. South end of Marine Terrace trail had a washed-out section, a load of base was brought in and area was filled in.

4. Trail Work:

- a. The following trails have been mowed to provide good access, some fire prevention and reduce the risk of ticks and poison oak.
 - i. Ramsey Trail, Santa Rosa Creek Trail East Ranch, Santa Rosa Trail West Ranch, Creek to Ridge trail, Ridge Trail, Dolphin Bench, Seacliff Trail, Trenton Trail from trail head to small bridge, Midden trails, Victoria Way Trail, part of Meander Trail, all three cross-over trails on Bluff Trail and Bluff Trail from south end entrance to bridge.

5. Encroachment on Madison:

- a. Concerns about encroachment by a new house being built on Madison were brought to CCSD's attention by FFRP. After a meeting with FFRP representatives and CCSD

General Manager was held, I called the homeowner of the property in question and a meeting was set to discuss the concerns.

- i. Walt Andrus, Jo Ellen Butler and Myself met with the home owner on site. After the meeting, we felt the encroachment issue was resolved.

6. CCSD Lots:

- a. 85 CCSD parcels are currently being weed abated. Parcels are on schedule to be completed before weed abatement deadline.

ENGINEER:

Key activities since the May 24, 2018 Board meeting report (prior staff report prepared on May 1, 2018) to the date of this report's preparation, which was June 18, 2018), have included:

- Sustainable Water Facility (SWF):
 - The Advanced Water Treatment Facility (AWTP) has remained off line.
 - The April 2018 monthly and 1st Quarter 2018 Title 22 self-monitoring reports were completed and submitted by the due date of April 15, 2018. The May 2018 monthly Title 22 self-monitoring report was submitted before the due date of May 15, 2018. Staff have collected the required sampling for the June 15, 2018 monthly report, but we anticipate receiving Water Board approval to discontinue groundwater sampling while the AWTP remains offline (up until one month prior to its seasonal operational startup), which would provide a cost-savings of at least \$10,000 per month (following three months after its seasonal shut down)
 - The impoundment basin closure activities are continuing. As of May 31, 2018, approximately 838,000 gallons have been pumped from the impoundment basin. The impoundment basin freeboard that same day was at 70.10 inches.
 - The new Chief Plant Operator for the SWF, James "Jim" Green, was successfully onboarded effective June 4, 2018. Jim is training with Water and Interim CPO John Allchin to take over SWF operations and provide backup assistance to Water Department staff as needed.
 - Staff continues to work closely with Finance Manager Rudy Hernandez on SWF finance reporting and budgeting.
 - Central Coast Regional Water Quality Control Board staff have notified the CCSD of a delay in updating Emergency Water Supply Order No. R3-2014-0050 until 2019. In the meantime, operation of the AWTP can continue under R3-2014-0050 provided the injection rate of treated water back into the aquifer does not exceed 400 gallons per minute, newly generated RO concentrate be off-hauled appropriately, and the AWTP operates as specified in the OMMP once approved by the DDW and the Central Coast Water Board.
 - Off-hauling of the RO concentrate requires further discussion and permitting coordination with County Planning.
 - Staff continues to coordinate with County Planning staff on the SWF's Regular Coastal Development Permitting process. Currently, the SWF can only operate following a Stage 3 Water Shortage Emergency declaration.
- Permit Counter:
 - For the 2018 Calendar Year: 1 Transfer of Position, 7 Assignments, 7 Voluntary Lot Mergers, 2 New/Re-Construction Applications, and 35 Remodel/Change-of-Use Applications were received for processing. We have also received 3 applications to extend ITS letters.

- Retrofit/Water Conservation Inspections are now being performed by Melissa Bland with backup assistance provided by Water Department staff. The schedule of inspections has been altered to provide a wider variety of appointment times.
- Melissa Bland has also completed an update to the Customer Information System (CIS) database using current County records obtained from the Assessor's Office. This effort included reconciling parcels merged away via the Voluntary Lot Merger program.
- Miscellaneous:
 - Influent Screen. Staff completed a request for quotation for informal bidding, which is now posted on the cambriaCSD.org website. Bids are due by 3:00 pm on July 18, 2018.
 - Except for obtaining State responses to some historic well ID numbers, staff has completed responding to questions posed by the SWRCB on licensing of existing water rights.
 - Staff continued to research software, which can be used to assist with the completion of the SWF (and ultimately other facilities) self-monitoring reports required by our permits. Related to this effort, Melissa Bland sought out and worked with a private programmer to help automate the transfer of lab-provided data into the tables required by our SWF self-monitoring program. This approach was successfully tested on old data from an earlier report and is now being used in developing our monthly self-monitoring reports. The reporting will still require coordination between the commercial laboratory and operations, as well as preparation of a written report. Additionally, the Water Board will soon be requiring reporting well levels and other data directly into their on-line database. To date, details on this pending reporting change still require more work.
 - Staff attended the standing Infrastructure Committee meetings on May 30, 2018 and June 13, 2018.
 - Staff attended the standing Finance Committee meeting on June 14, 2018.
 - The 2017 Annual Consumer Confidence Report was successfully posted in electronic format to the cambriacsd.org website on June 1, 2018. Hard copies were delivered for public review at the following locations: Cambria Vets Hall, Cambria Library, Coast Union High School, Santa Lucia Middle School, and Cambria Grammar School. Hard copies were also made available at the CCSD Administration Offices and have been mailed to approximately 8 consumers upon request.

CAMBRIA COMMUNITY SERVICES DISTRICT

2017 CONSUMER CONFIDENCE REPORT

Este informe contiene información muy importante sobre su agua potable.
Trasladarlo a donde vive o alquilarlo para recibirlo bien.

QUALITY FOR THE COMMUNITY

The Cambria Community Services District ("CCSD") is pleased to present our 2017 Consumer Confidence Report ("CCR") as required by the Safe Drinking Water Act ("SDWA"). This annual water quality report is designed to provide details about where your water comes from, what it contains, and how it compares to standards set by regulatory agencies. We are committed to providing you with this information because informed consumers are our best allies. We test the drinking water quality for many constituents as required by state and federal regulations. This report shows the results of our monitoring for the period of January 1 - December 31, 2017 and may include earlier monitoring data.

DO I NEED TO TAKE PRECAUTIONS?


Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. Those people should seek advice about drinking water from their health care providers. EPA/Centers for Disease Control (CDC) guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline at (800) 426-4791.

WHERE DOES MY WATER COME FROM?

The State Water Resources Control Board ("SWRCB") referenced the source of CCSD's water system at Granddewer. The Source Water Assessments conducted by the SWRCB used the Default Groundwater System Method.

Your water comes from 5 sources: San Simón ("SS") Wells 1, 2 and 3, and from 2 treated locations (filtration with iron and manganese removal): Santa Rosa ("SR") Wells 3 & 4.

For more information about the Source Water Assessments, see page 4.



TERMS USED IN THIS REPORT

Maximum Contaminant Level (MCL):
The highest level of contaminants that is allowed in drinking water. Primary MCLs are set as close to the PFOs (or MCLGs) as is economically feasible. Secondary MCLs are set to protect the odor, taste, and appearance of drinking water.

Maximum Contaminant Level Goal (MCLG):
The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs are set by the U.S. Environmental Protection Agency (EPA).

Public Health Goal (PHG):
The level of a contaminant in drinking water below which there is no known or expected risk to health. PHGs are set by the CA Environmental Protection Agency.

Maximum Residual Disinfectant Level (MRDL):
The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum Residual Disinfectant Level Goal (MRDLG):
The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

Primary Drinking Water Standards (PDWSt):
MCLs and MRDLGs for the contaminants that affect health along with their monitoring and reporting requirements, and water treatment requirements.


Secondary Drinking Water Standards (SDWSt):
MCLs for the contaminants that affect taste, odor, or appearance of the drinking water. Contaminants with SDWSts do not affect the health at the MCL level.

Treatment Technique (TT):
A required process intended to reduce the level of a contaminant in drinking water.

Regulatory Action Level (AL):
The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.

ANALYTICAL RESULT ACRONYMS
MCL: Maximum Contaminant Level
ppm: parts per million or milligrams per liter (mg/L)
µg/L: micrograms per liter (a measure of radon)
pCi/L: picocuries per liter
NTU: Nephelometric Turbidity Units
µmho/cm: micro mhos per centimeter

"The mission of the Cambria Water Department is to provide high-quality water to the citizens of Cambria in a safe, environmentally sensitive, and economical manner."



2416 Tenthon Street, Suite 100 • P.O. Box 1000 • Cambria, CA 94628
Telephone: (805) 924-6222 • Fax: (805) 924-6224

WASTEWATER:**Wastewater Treatment Plant Operations**

- Operator Delon Blackburn has been working with staff to develop a timeline and budget to remove grit and rags from around the air diffusers of aeration basin #1 and then empty it.
- We have been in talks with PG&E on the programs they have to help finance and design-build improvements to the WWTP. Such improvements could include replacing the existing 3-wire Motor Control Center ("MCC") with a 4-wire MCC, as well as replacing the generator and blowers.
- In anticipation of wet weather events this spring, we had our new 6-inch pump staged just in case the water coming in was greater than our primary pumps could handle. The pump was not needed and is now back in storage.
- Alpha Electrical installed a control switch on the digester for the transfer pump using an old electrical conduit.
- Bushwhacker mowed the pond area and the area surrounding the SWF.
- West Coast Tree abated all the weeds around the WWTP.

Collection Systems & Lift Stations

- We are continuing our ongoing campaign to locate the source of groundwater and storm water (i.e., infiltration and inflow or I & I) that is getting into the collection system.
- 30 new water-tight manhole lids have been ordered.
- The GIS system is being updated to keep information indefinitely. We can now retrieve information in the field and GIS information is now available for reports when needed.

Laboratory:

- Abalone Coast continued to provide the services of a certified laboratory analyst for those analyses that are reported to the state. Currently, Abalone's Amanda Smith is calibrating the online pH meter and probe monthly.

Administrative:

- Toni Artho and Jason Vormbaum are working on their commercial Class B driver's licenses.
- Jason Vormbaum has passed his grade III Wastewater test.
- We have opened a recruitment for a new operator to replace Timothy O'Marr who has transferred to Facilities & Resources.

WATER:

1. The Sustainable Water Facility (SWF) remained offline. Water Department staff continued performing SWF maintenance and operation, which included circulation of Preservol to the filter membranes, groundwater sampling, groundwater well level monitoring, and checks on the impoundment basin. Staff members have continued to assist Interim Chief Plant Operator John Allchin (note: CPO Jim Green started with the CCSD on June 4, 2018) with the removal of water from the impoundment basin per the Water Board-approved impoundment closure plan. Tasks routinely completed by Water Department staff have included boron analyses using the Hach 3900 Spectrophotometer, and daily impoundment basin monitoring. The impoundment basin monitoring included: tracking the presence of wildlife, weather, measuring available freeboard, liner integrity and other factors. Liner integrity tests are conducted once a week.
2. Leak season officially began in May. We experience fewer leaks now than in the recent past thanks, in part, to the many service laterals replaced and upgraded over the last few years.

Leaks do still occur, however, and with the days being warmer and longer, they become more obvious and easier to discover. Some leaks are detected by Water Department staff in the field, while others are called in by concerned citizens. In the month of May, six leaks were repaired. In comparison, only one leak was reported and repaired in April. Service laterals that have had more than one leak are scheduled for replacement and upgrade. Currently, there are eight service lines that need to be replaced and upgraded in the distribution system. With the addition of a new staff member in June (filling the vacancy left by Travis Holt) and the recent addition of Jim Green as CPO for the SWF, the Water Department operators are going to be freed up to start scheduling these lines replacements. Of the six leaks repaired in May, the Leona St. leak was the most severe. The saddle attached to a 10" main had cracked and appeared to have been leaking for a long time. We know this because the water pressure exiting the cracked saddle etched a groove in the 10" main. This leak was called in by a concerned citizen. Water was not exiting the pavement, but there was a very slight damp spot in road. The water from the leak was traveling underground through gopher hole highways. Obviously, when this occurs it makes leaks difficult to notice. The leaking saddle was removed, the damaged 10" main was repaired, and a new saddle was installed with a new hot tap for the existing service lateral. This leak could have existed for months. Based on the deep etching into the 10" main line, our best guess is at least two months duration. Water System Supervisor Jason Buhl believes this leak was the primary culprit of our increased water loss in April and May (18.5% compared to 12% the previous billing cycle).

3. SR4 is currently offline. Our turbidity analyzer was malfunctioning, displaying turbidity ten times higher than it was. During a conversation with Jeff Densmore from the Water Board, Jason Buhl committed to taking SR4 offline until the Turbidity analyzer was repaired and re-calibrated. Densmore also requested that a PH and temperature analyzer be installed, and the readings included in the monthly operational reporting to the Water Board. The Turbidimeter was repaired and the new PH and temperature probe were installed. We are currently waiting on a cap for the PH probe to be delivered from Hach as the one included was the wrong size. Once the cap is received the job will be completed and SR4 should be back online by mid-June.
4. SR3 well is currently running and supplying water to the system. SR3 is dormant from November to April each year. Water Department staff got the SR3 well up and running in May. Water System Supervisor Jason Buhl is pleased to report that SR3 is running fine without any problems. Once SR4 is back online, SR3 and SR4 will alternate each day. This alternating of wells ensures the daily rebounding of each well, which helps protect the Santa Rosa aquifer well levels from drawdown.
5. Apodaca Paving upgraded seven existing cold mix asphalt patches in May. They removed existing cold mix asphalt and replaced it with hot mix asphalt to meet SLO County Roads requirements. When new water services are installed, or water leaks are repaired, Water Department operators use cold mix asphalt to temporarily patch the road. Yearly, these temporary patches are replaced and upgraded to hot mix asphalt.
6. A water leak occurred at the pressure sustaining valve located near Heath Lane and Windsor Drive. Pressure regulating/sustaining valves are complicated pieces of equipment. These valves have a lot of tubing necessary to function properly. Copper tubing is prone to leakage, so most of the pressure regulating/sustaining valves in the distribution system have been upgraded with stainless steel tubing over the years. Stainless steel is much more resilient and rarely leaks. When the leak occurred in May, Water Operators repaired the leak

with copper tubing on hand. The Water Department Supervisor contacted Cla Valve, who installed all new stainless-steel tubing and thoroughly inspected the valve. During the inspection, it was discovered that some additional maintenance was required. Cla Valve replaced some internal parts and verified that the valve was operating properly.

7. Water Production

	SAN SIMEON	SANTA ROSA	TOTAL
MAY 2018	38.72 Ac Ft	5.02 Ac Ft	43.74 Ac Ft
MAY 2017	46.33 Ac Ft	17.86 Ac Ft	64.19 Ac Ft
MAY 2013	63.18 Ac Ft	5.28 Ac Ft	68.45 Ac Ft

8. Well levels (Please see attached tables and charts)

9. The following table summarizes key activities that Water Department staff responded to during this reporting month.

Item	Number Completed
Read or re-read of existing water meters	296
Customer assists for high water usage on customer side of meter	14
Shutoff and turn on for customer performed plumbing repairs	10
Repairs of distribution system leaks	6
Replaced meter shut-offs	2
After-Hours System Alarm Responses	2
Raised Fire Hydrant	1
Conservation Retrofit Inspections	9
USA Locations	15
Service line/meter replacement	1

Attachments:

1. June 18, 2018 Letter from RWQCB
2. C. Steidel's Additional Areas for Focus and Procedural Understanding
3. Cambria Fire Break Pictures
4. Production and Green Sheet Well Graphs
5. Balance Public Relations June 2018 Report
6. Public Records Requests and Responses

June 18, 2018

Jerry Gruber, District Manager
Cambria Community Services District
P.O. Box 65
Cambria, CA 93428
Email: jgruber@cambriacsd.org

Sent via Electronic Mail

Dear Mr. Gruber:

**CAMBRIA COMMUNITY SERVICES DISTRICT EMERGENCY WATER SUPPLY PROJECT,
CAMBRIA, SAN LUIS OBISPO COUNTY – STATUS OF UPDATE OF ORDER NO. R3-2014-
0050**

This letter is intended to clarify the permit status of the Emergency Water Supply facility currently subject to Waste Discharge and Water Recycling Requirements Order No. R3-2014-0050.

The following summarizes information conveyed to you by Central Coast Regional Water Quality Control Board (Central Coast Water Board) staff at a meeting in your offices on May 22, 2018:

1. The Emergency Water Supply Order No R3-2014-0050 update has been delayed until sometime in 2019.
2. Cambria Community Services District (CCSD) may continue to operate the Emergency Water Supply system under the existing Order provided:
 - a. The injection rate of treated water into the aquifer does not exceed 400 gallons per minute;
 - b. CCSD will haul away all newly generated reverse osmosis concentrate and Emergency Water Supply associated wastewaters to an appropriately regulated facility; and
 - c. The Emergency Water Supply facility will operate as detailed in the recently updated Operations Maintenance and Monitoring Plan, once approved by the Division of Drinking Water and the Central Coast Water Board.
3. Central Coast Water Board staff intends to update Monitoring and Reporting Program R3-2014-0050 (accomplished via the Executive Officers signature) to grant CCSD relief from groundwater monitoring requirements during periods of Emergency Water Supply facility shutdown, excepting 1-month prior to facility restart, and 3-months after facility shut down.

Please contact Jon Rokke at (805) 549-3892 jon.rokke@waterboards.ca.gov or Jennifer Epp at jennifer.epp@waterboards.ca.gov with any questions you may have concerning this matter.

Sincerely,

for John M. Robertson
Executive Officer

Cc: Bob Gresens – CCSD Engineer
bgresens@cambriacsd.org

John Allchin – EWS Chief Plant Operator
jallchin@cambriacsd.org

Melissa Bland, CCSD Permit Compliance Specialist
Mbland@cambriacsd.org

Jon Rokke – CCRWQCB
Jon.rokke@waterboards.ca.gov

ECM# 809684

R:\RB3\Shared\WDR\WDR Facilities\San Luis Obispo Co\Cambria WWTP\Emergency Water Supply Project\WDR
2014-0050\Permit Update 6-28-18\CCSD EWS Item Delay Ltr.doc

CCSD Finance Standing Committee – Additional Areas for focus and procedural understanding:

1. **Capital Asset Management (Policies and Procedures)**
 What are established procedures for tracking condition, maintenance, life cycle, funding sources.
 What planning/resource reviews take place for projected asset requirements.
 What is on the deferred maintenance list, is it rank ordered in terms of immediacy/risk.
 Has any critical/associated risk analysis been done for potential asset failures.
 Are service levels for all assets defined.

2. **Financial Management (Policies and Procedures)**
 What is the General Fund payback policy, is this factored into the rate assessment.
 Establish Financial Management Tools for the board that can delivered in a concise manner.
 Stronger communication of areas for board attention rather than just numeric accounting.
 What is the FM assessment review of revenue vs rank ordering need of capital planning, etc.
 What level of long range financial planning and forecasting is currently done. Procedures?
 Strengthen/formalize capital planning needs.
 What financial ratios analyzed on a regular basis? G&A to Revenue, by enterprise/Fund?

3. **Budgeting (Policies and Procedures)**
 What keeps us from continuing to kick things down the road. Assessment criteria for need/timing.
 What allowed rates to remain so stagnant - is there assessed criteria other than external reports?
 Procedural requirements for Financial Mgmt assessment of projected needs vs rate revenue?

4. **Grants (Policies and Procedures)**
 Do we have a grants policy consistent with our priorities?
 Do we have parameters/procedures for how grants are monitored/managed?

5. **Perceived lack of transparency and accountability.**
 Link rate levels and increases to tangible needs for community.
 Review of outstanding capital needs during quarterly budget presentation - foster public
 understanding of the financial and community infrastructure requirements.
 Public feels they are only finding out about impacts after the fact, when there is no recourse or
 understanding or the solution offered.
 Do a better job of identifying reasonable points for providing information and asking for community
 feedback.

6. **PERS Retirement Liability**
 Has the Retirement Liability been aligned to the allocation of Administration across Enterprises, etc.?

FIREBREAKS 2018





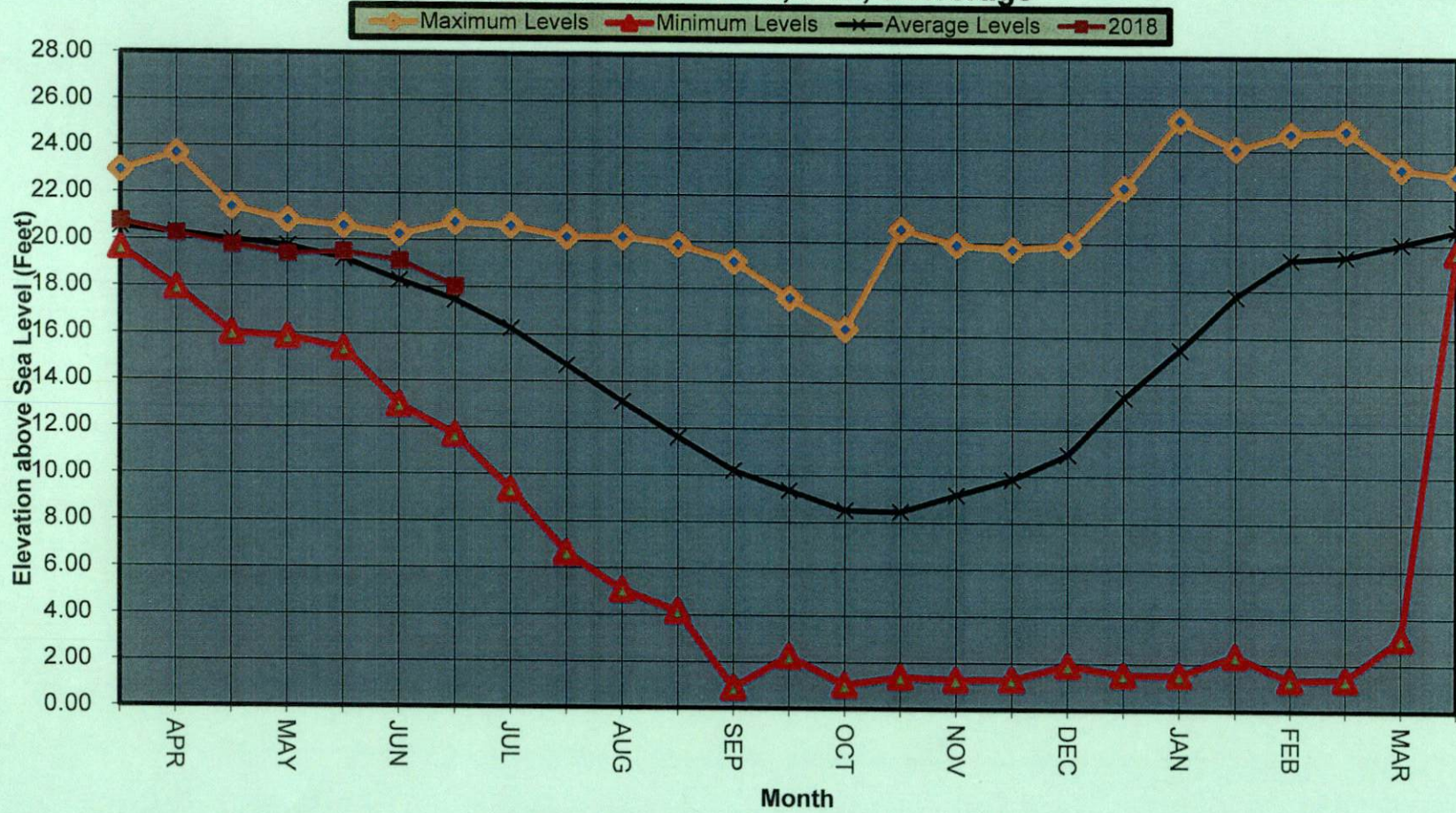
2018
CAMBRIA COMMUNITY SERVICES DISTRICT
GROSS WATER PRODUCTION, BY SOURCE
REPORTED IN ACRE-FEET

YEAR	SOURCE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL TOTAL	YEAR
2006	S.S.	50.81	49.10	48.82	49.65	60.58	65.65	56.12	59.67	52.49	42.86	34.46	42.75	612.96	2006
	S.R.	0.00	0.78	0.00	0.62	0.74	2.56	23.58	20.72	20.17	23.88	26.46	13.63	133.14	
	SS & SR TOTAL	50.81	49.88	48.82	50.27	61.32	68.21	79.70	80.39	72.66	66.74	60.92	56.38	746.10	
2005	S.S.	50.05	46.16	51.09	55.01	65.70	68.81	80.52	61.60	48.71	47.08	40.83	36.70	652.26	2005
	S.R.	0.00	0.62	0.93	0.76	0.76	0.73	1.64	17.32	20.25	21.69	16.92	7.36	88.98	
	SS & SR TOTAL	50.05	46.78	52.02	55.77	66.46	69.54	82.16	78.92	68.96	68.77	57.75	44.06	741.24	
2004	S.S.	55.83	51.40	58.56	64.33	67.98	52.62	47.04	39.68	41.06	34.80	49.30	49.92	612.52	2004
	S.R.	0.00	0.61	1.17	4.84	8.68	22.08	30.80	36.30	27.32	24.95	1.73	1.63	160.11	
	SS & SR TOTAL	55.83	52.01	59.73	69.17	76.66	74.70	77.84	75.98	68.38	59.75	51.03	51.55	772.63	
2003	S.S.	52.73	49.97	57.35	58.32	62.82	68.22	65.05	63.34	58.91	67.08	56.20	48.84	708.83	2003
	S.R.	0.70	1.11	0.48	0.94	1.84	5.63	19.77	22.04	16.00	6.58	3.12	5.84	84.05	
	SS & SR TOTAL	53.43	51.08	57.83	59.26	64.66	73.85	84.82	85.38	74.91	73.66	59.32	54.68	792.88	
2002	S.S.	54.43	52.23	60.70	65.43	60.75	55.13	66.79	73.35	66.59	62.03	56.36	53.98	727.77	2002
	S.R.	1.28	1.27	1.10	1.11	14.82	22.79	19.54	9.67	3.52	4.02	2.04	0.55	81.71	
	SS & SR TOTAL	55.71	53.50	61.80	66.54	75.57	77.92	86.33	83.02	70.11	66.05	58.40	54.53	809.48	
2001	S.S.	56.16	48.05	55.92	60.69	73.30	77.51	85.01	78.50	53.45	56.21	48.16	52.29	745.25	2001
	S.R.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.78	21.08	16.87	8.06	0.89	52.68	
	SS & SR TOTAL	56.16	48.05	55.92	60.69	73.30	77.51	85.01	84.28	74.53	73.08	56.22	53.18	797.93	
2000	S.S.	56.41	50.43	55.27	65.40	70.84	73.60	85.00	84.68	73.30	65.60	58.49	59.80	798.82	2000
	S.R.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	SS & SR TOTAL	56.41	50.43	55.27	65.40	70.84	73.60	85.00	84.68	73.30	65.60	58.49	59.80	798.82	
1999	S.S.	56.40	45.26	52.16	57.40	70.43	71.35	85.41	82.68	69.45	68.04	57.78	57.69	774.05	1999
	S.R.	0.01	0.01	0.01	0.04	0.02	0.07	0.01	0.02	0.32	0.02	0.00	0.00	0.53	
	SS & SR TOTAL	56.41	45.27	52.17	57.44	70.45	71.42	85.42	82.70	69.77	68.06	57.78	57.69	774.58	
1998	S.S.	44.39	46.36	47.00	50.53	56.43	63.43	77.75	80.30	68.35	66.58	54.06	52.13	707.31	1998
	S.R.	0.01	0.01	0.01	0.01	0.00	0.01	0.01	0.09	0.01	0.00	0.00	0.00	0.16	
	SS & SR TOTAL	44.40	46.37	47.01	50.54	56.43	63.44	77.76	80.39	68.36	66.58	54.06	52.13	707.47	
1997	S.S.	50.61	49.20	65.66	68.65	76.18	79.14	82.31	57.02	37.32	27.50	38.96	45.96	678.51	1997
	S.R.	0.02	0.08	0.02	0.02	0.02	0.02	0.38	25.92	31.54	36.85	12.41	0.01	107.29	
	SS & SR TOTAL	50.63	49.28	65.68	68.67	76.20	79.16	82.69	82.94	68.86	64.35	51.37	45.97	785.80	
1996	S.S.	46.66	43.40	47.39	56.95	66.18	70.83	75.70	77.27	68.23	65.58	50.37	49.43	717.99	1996
	S.R.	0.01	0.03	0.03	0.03	0.03	0.01	0.03	0.02	0.01	0.02	0.02	0.02	0.26	
	SS & SR TOTAL	46.67	43.43	47.42	56.98	66.21	70.84	75.73	77.29	68.24	65.60	50.39	49.45	718.25	
1995	S.S.	41.30	41.10	47.10	52.14	53.50	59.00	74.70	74.10	65.40	64.70	55.30	47.60	675.94	1995
	S.R.	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.90	
	SS & SR TOTAL	43.20	41.10	47.10	52.14	53.50	59.00	74.70	74.10	65.40	64.70	55.30	47.60	677.84	
1994	S.S.	47.00	38.60	48.60	52.00	54.60	63.40	69.30	47.80	31.70	30.80	28.20	26.00	538.00	1994
	S.R.	0.00	0.00	0.00	0.00	0.10	0.00	0.00	25.00	30.20	27.70	21.20	19.90	124.10	
	SS & SR TOTAL	47.00	38.60	48.60	52.00	54.70	63.40	69.30	72.80	61.90	58.50	49.40	45.90	662.10	
1993	S.S.	50.10	45.70	52.60	56.30	68.30	68.80	68.10	69.80	59.80	56.10	51.40	43.50	690.50	1993
	S.R.	0.50	0.30	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	
	SS & SR TOTAL	50.60	46.00	52.60	56.30	68.40	68.80	68.10	69.80	59.80	56.10	51.40	43.50	691.40	

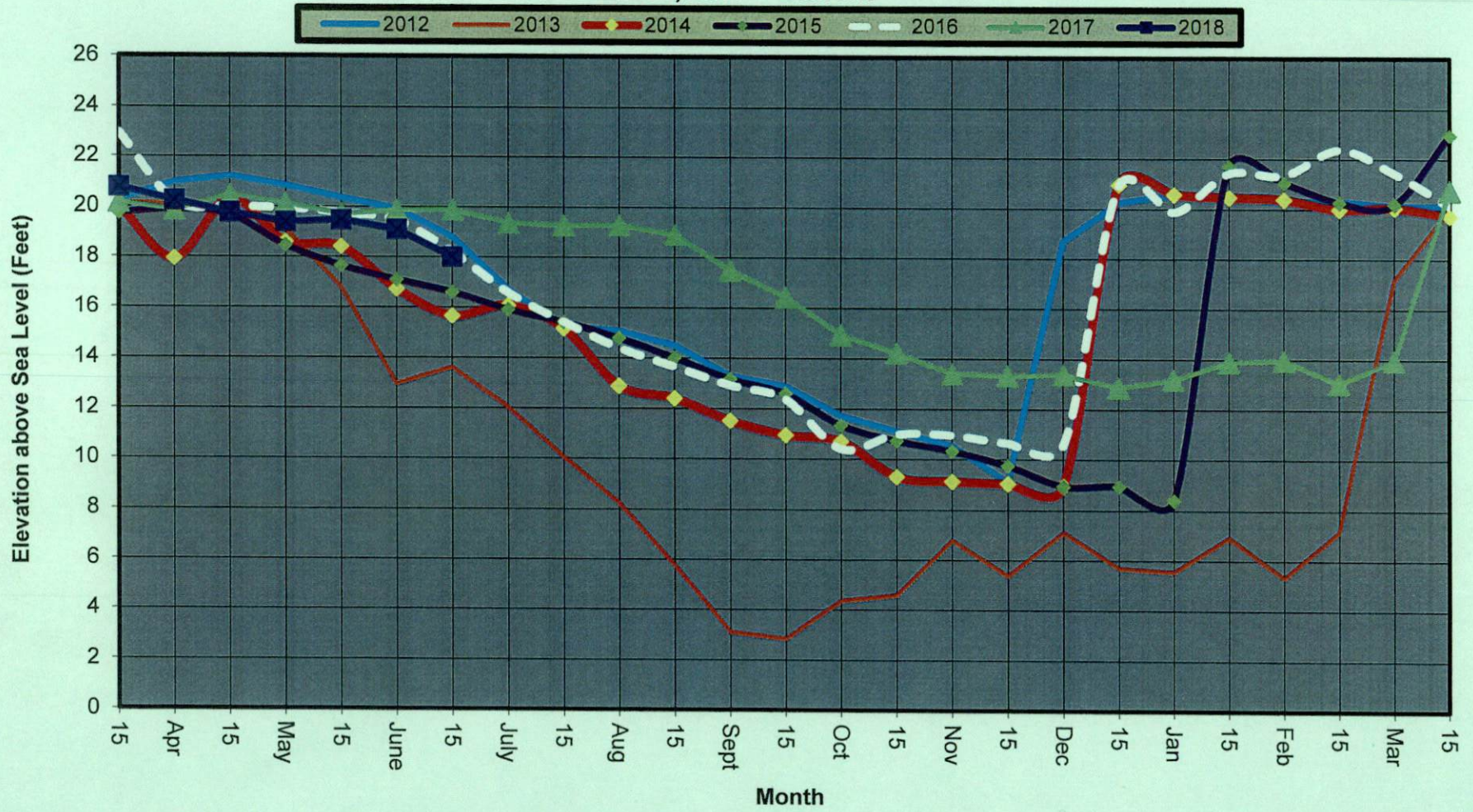
2018
CAMBRIA COMMUNITY SERVICES DISTRICT
GROSS WATER PRODUCTION, BY SOURCE
REPORTED IN ACRE-FEET

YEAR	SOURCE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL TOTAL	YEAR
1992	S.S.	45.30	42.20	45.90	55.20	64.00	58.10	44.90	41.80	35.00	32.80	34.00	43.10	542.30	1992
	S.R.	0.80	0.30	0.10	0.40	0.50	6.10	22.70	28.10	26.30	25.10	19.50	5.50	135.40	
	SS & SR TOTAL	46.10	42.50	46.00	55.60	64.50	64.20	67.60	69.90	61.30	57.90	53.50	48.60	677.70	
1991	S.S.	26.90	23.10	32.70	39.60	48.60	44.10	40.10	34.80	30.50	28.00	26.40	30.10	404.90	1991
	S.R.	15.30	13.10	0.50	0.10	0.10	5.50	15.00	21.60	20.20	21.00	19.70	18.70	150.80	
	SS & SR TOTAL	42.20	36.20	33.20	39.70	48.70	49.60	55.10	56.40	50.70	49.00	46.10	48.80	555.70	
1990	S.S.	45.70	47.00	55.28	44.75	31.46	32.34	40.00	38.00	31.91	31.40	29.40	29.90	457.14	1990
	S.R.	8.70	0.80	0.50	18.03	32.30	26.79	22.30	22.20	20.64	20.20	19.30	14.90	206.66	
	SS & SR TOTAL	54.40	47.80	55.78	62.78	63.76	59.13	62.30	60.20	52.55	51.60	48.70	44.80	663.80	
1989	S.S.	51.00	47.90	53.90	61.90	57.20	62.20	69.20	60.90	36.30	38.70	42.60	40.60	622.40	1989
	S.R.	0.00	0.00	0.00	1.00	13.80	13.50	17.90	28.00	42.00	22.60	17.60	18.20	174.60	
	SS & SR TOTAL	51.00	47.90	53.90	62.90	71.00	75.70	87.10	88.90	78.30	61.30	60.20	58.80	797.00	
1988	S.S.	51.20	57.90	63.20	47.30	57.40	44.20	50.00	51.70	41.90	37.40	27.40	36.00	565.60	1988
	S.R.	0.00	0.00	0.00	16.30	15.70	30.70	31.20	34.90	36.00	34.90	35.20	19.00	253.90	
	SS & SR TOTAL	51.20	57.90	63.20	63.60	73.10	74.90	81.20	86.60	77.90	72.30	62.60	55.00	819.50	

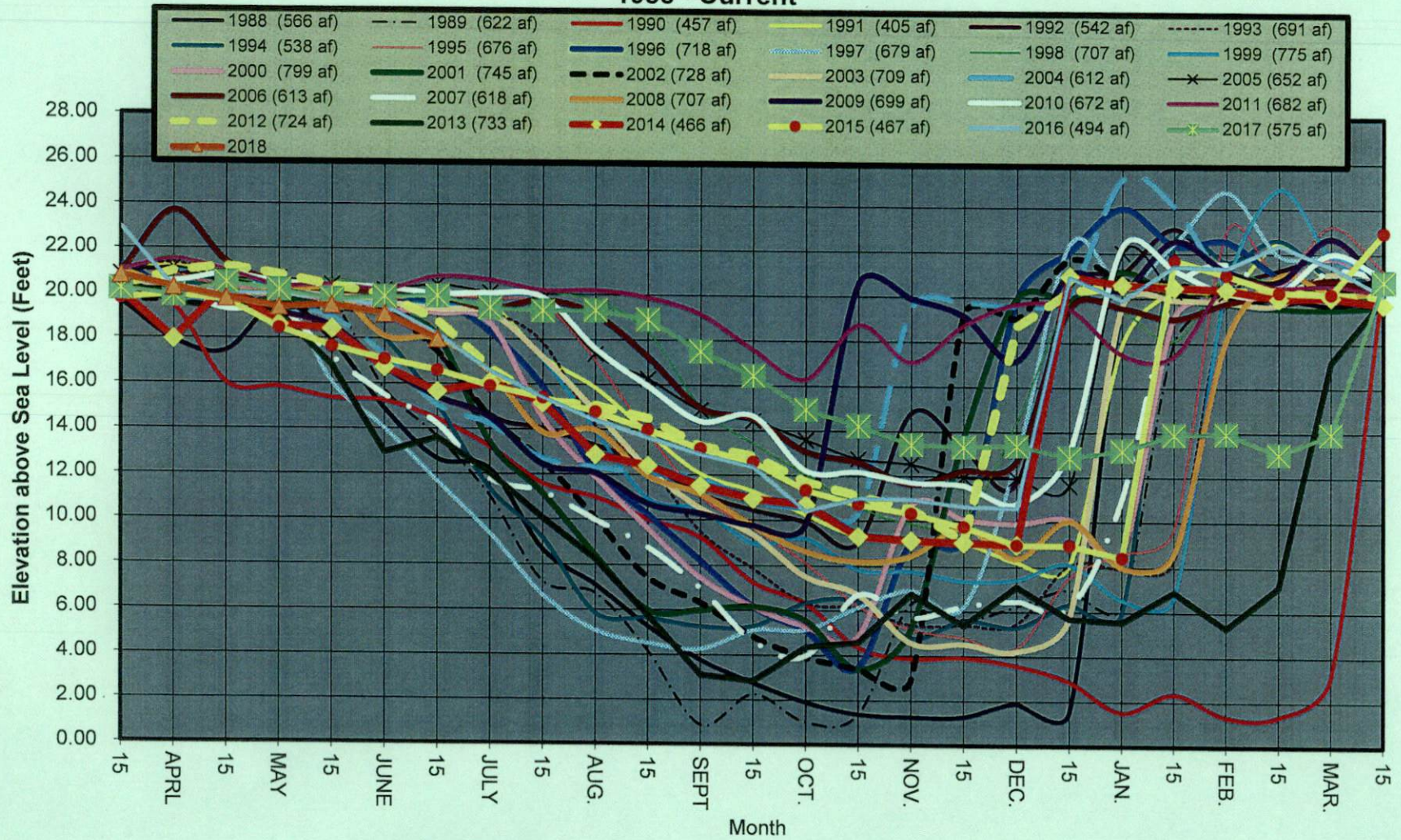
San Simeon Creek Well Levels Mid-March 2018/2019 levels to date and 1988 to Current Min, Max, & Average



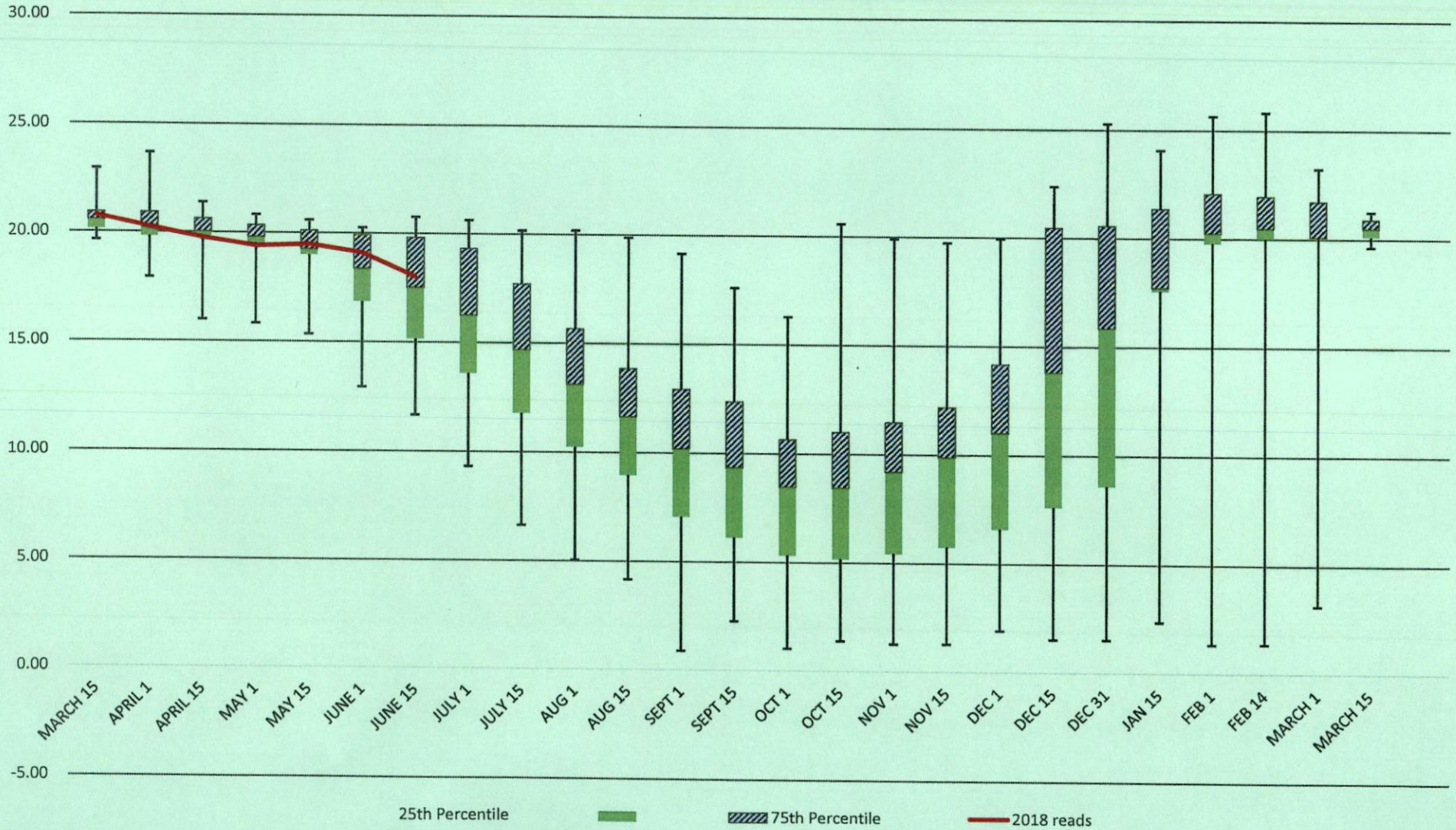
San Simeon Creek Well Levels Last 7 years March, 2011 - Current



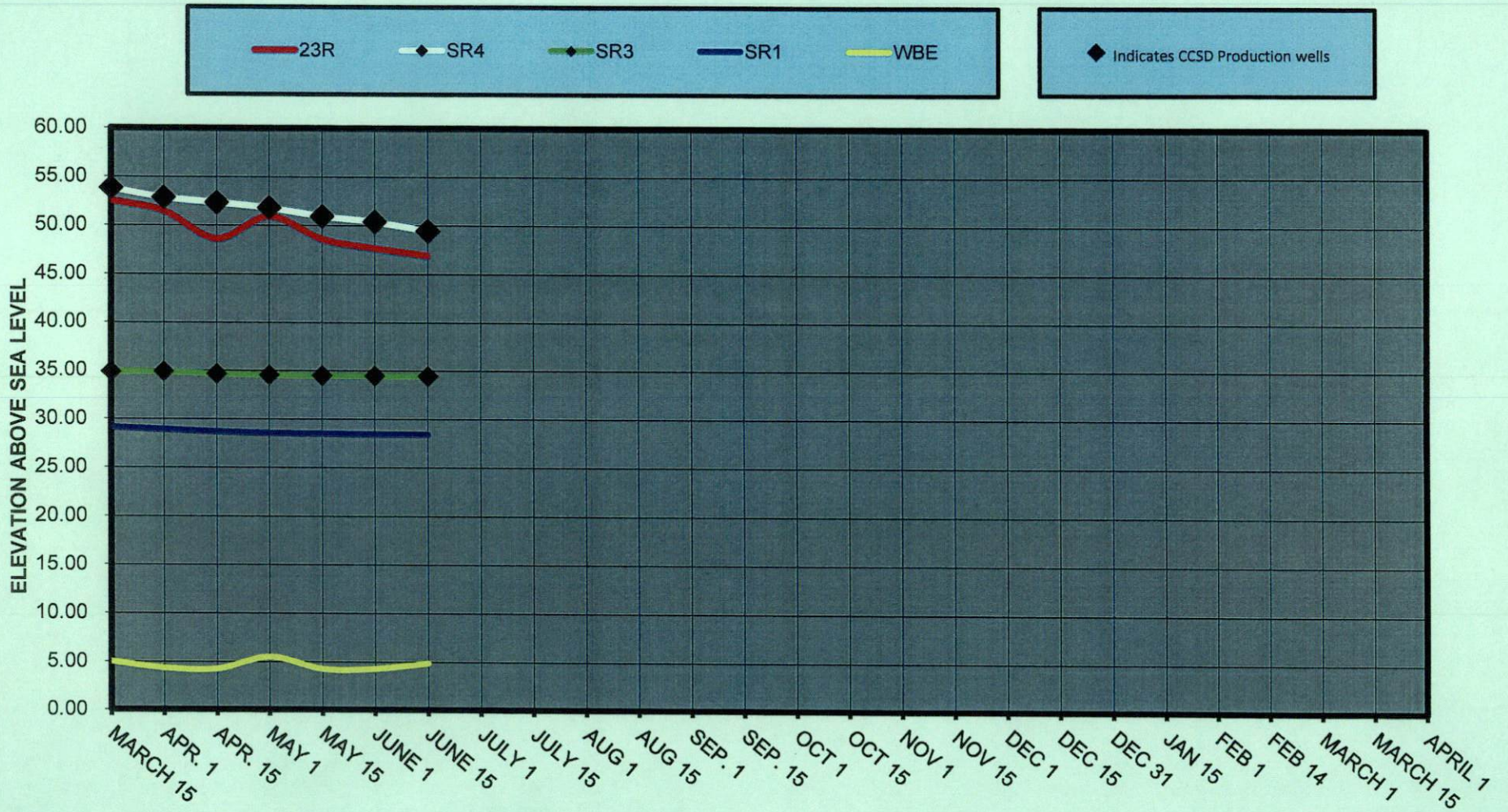
San Simeon Creek Well Levels 1988 - Current



1988 to Current 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



SANTA ROSA CREEK WELL LEVELS March 15th, 2018 - Current



ACTIVITIES REPORT

PROJECT SUMMARY

REPORT DATE	PROJECT NAME	PREPARED BY
June 21, 2018	Cambria Community Services District	Dean Florez, Lobbyist Consultant

STATUS SUMMARY

Board Members:

Please find below BPR's activity report:

1. Hours Worked and Expended
2. Explicit Description on meeting/gathering/workshop attended.
3. Explicit dates of meetings and purpose.
4. Summary Narrative of the month activities

SPECIFIC WORK FLOW

TASK	HOURS	DATE	PURPOSE	NOTES
Regulatory Work	6	May 15	Evaluation of Division of Water Rights Process –State Water Board	Division of Water Rights CONSIDERATION OF A PROPOSED ORDER ISSUING A CEASE AND DESIST ORDER AND IMPOSING ADMINISTRATIVE CIVIL LIABILITY,
Regulatory Work	7	May 16	Bill Tracking and Updates—Items including Water Tax budget bill language.	Legislative analysis of water tax bill moving through budget conference committees.
Legislative Meetings	7	May 17th	Bill Tracking and Updates.	Assembly & Senate Staff
Legislative Meetings	8	May 22	Meeting with I-Bank officials & Board Members.	Items to be forwarded to I- Bank representatives.
Administrative Work	1	May 29th	Call with GM	Board I-Bank Priorities

Administrative/Legislative Work	7	May 30th	Legislative Bill Discussion/Selection	Legislative Priorities & Selection-conference committee items.
Regulatory Work	9	June 1st	State Water Resources Control Board (State Water Board) will hold a public stakeholder workgroup meeting	Public Stakeholder Workgroup Meeting to Support the Development of Water Loss Performance Standards
Legislative Meetings	8	June 4th	Senate Water Committee	Tracked Bills & Budget Conference Committee Items
Regulatory Work	8	June 5th	State Water Resources Control Board	Consideration of the Adoption of the Proposed Final Amendments to the Water Quality Control Plan for Enclosed Bays, and Estuaries: Sediment Quality Provisions, and the Proposed Final Staff Report including the Substitute Environmental Documentation
Regulatory Work	5	June 8th	Work on package requirements for I-Bank Submittal	Administrative/Regulatory work.
Administrative Work	1	June 11	Weekly Update with GM Gruber	Ongoing Priorities
Regulatory Work	7	June 19	STATE WATER RESOURCES CONTROL BOARD MEETING	Consideration of a proposed Resolution to adopt the State Fiscal Year 2018-19 Drinking Water State Revolving Fund Intended Use Plan and Revised Final Guidelines for the State Drinking Water Funding Program, including Proposition 1 Drinking Water
Regulatory Work	2	June 19	STATE WATER RESOURCES CONTROL BOARD	Amendment to the Policy for Water Quality Control for Recycled Water
Administrative Work	2	June 20	Municipal Finance Options	Discussion on taxable issues with Stifel, Nicolaus & Company, Incorporated
Administrative Work	1	June 20	Weekly Update with GM Gruber	Ongoing Priorities
Legislative Work	6	June 21	Budget Passage & Trailer Bills	Analysis of Budget Items Passed in Trailer Bills

SUMMARY HOURS UTILIZED

CATAGORY	HOURS
Administrative	12
Regulatory Work	44
Legislative	29
Travel	17
TOTAL MONTHLY HOURS EXPENDED	102

Public Records Requests and Responses

There were 5 Public Record Requests received since May 24, 2018 by the following citizens. The listing below is representative of the request and does not necessarily reflect the extensive nature of each request.

5/22/2018: Laurel Stewart 1. Are there any retirement or conservation easements or other development restrictions on Greenspace's 013-264-023 and/or 013-264-022? Aside from the fact that there's currently no water service to either.

On May 31, 2018, the CCSD responded to Laurel Stewart's 5/22/2018 Public Records Request with the following:

There are no documents showing any restrictions on the two subject APNs as far as the CCSD is concerned. The County governs land use, so it would be best to inquire there for further information.

5/23/2018: Elizabeth Bettenhausen 1. I note that green sheets have appeared on social media for proposed rate increases. Are all revisions to the Agenda on green sheets? I don't want to read a bunch of stuff over again, if not actually changed. Putting a note on the Agenda/Minutes page of the web site about what's been revised would be helpful. But please let me know via e-mail too.

On May 23, 2018, the CCSD responded to Elizabeth Bettenhausen's 5/23/2018 Public Records Request with the following:

Attached is the amended Board of Director's Regular Meeting agenda packet for Thursday, May 24, 2018, which includes the following revisions:

1. 6.A. Revised Draft Notice of Proposed Increases
2. 6.B. Revised Staff Report Attachment
3. 6.B. Revised Cindy Cleveland Proposal

Please note that all revisions to the agenda are on green sheets and the revisions are listed on page one of the amended agenda.

5/29/2018: Glenn Baldwin 1. Requesting the library feasibility study.

On May 29, 2018, the CCSD responded to Glenn Baldwin's 5/29/2018 Public Records Request with the following:

Enclosed is the library feasibility study.

5/29/2018: Michael Calderwood 1. I would like any reports pertaining to the recent (May 29) fire. I am looking specifically for all information around the event as it relates to Emergency Services response. This may include responding agencies, personnel, equipment, mutual aid response, and as much time-denoted information as available. The purpose of requesting this information is to assist me in building a complete picture of how mutual aid/support response actually works, and how long it takes for

responding personnel and equipment to be dispatched, travel to incident, provide support and aid as needed. Timely accurate information around a real, vs. theoretical incident would serve the interests of the community prior to the June 5th election.

On May 31, 2018, the CCSD responded to Michael Calderwood's 5/30/2018 Public Records Request with the following:

Enclosed is the detailed report for 1100 Pinewood Drive. For all responding apparatus, the Fire Chief has identified the unit description and location origin next to each relevant line item. Additionally, he has highlighted "dispatch" times as blue, "en route times" as red, and "on scene" times as yellow, for easier comparison. If you have any further clarification, please contact the Fire Chief at (805) 927-6240.

6/18/2018: Anonymous 1. I'd like to request a copy of the Finance Committee meeting recording on Thursday, June 14, 2018.

On June 18, 2018, the CCSD responded to Anonymous' s 6/18/2018 Public Records Request with the following:

Enclosed is the June 14, 2018 Finance Committee meeting recording. Please note that Karen Dean stated she shut the recording off when they indicated they were breaking for lunch, yet the committee continued discussing Wastewater Infrastructure for a few minutes, and there may be a couple of pauses towards the last hour or so when she switched to low battery mode, but she thinks she caught it all except a few comments.

BOARD OF DIRECTORS' MEETING – JUNE 28, 2018
FINANCE MANAGER'S REPORT

1. FINANCIAL STATEMENTS FOR THE MONTH OF APRIL 2018.

Attached for your review are the April 2018 financial statements which covers the period of July 2017-April 2018 and represents 83% of the year completed.

2. FY 2016-17 AUDIT REPORT

Our Auditor David Brunner has informed staff that he will be ready to present the FY 2016-17 audit report June 28, 2018.

3. WATER/WASTEWATER USAGE AND BILLING

The chart on the next page reflects usage and billing through March/April 2018. The CCF billed for March/April were 3% higher than the amounts billed the previous year and 61% of the amount billed in 2012/2013. The revenue realized from Water sales was \$18,805 more than billed the previous year due to increased water usage. In prior year, there was no charges for SWF operations.

CCSD WATER SALES HISTORY							
6/16/18							
FY 12/13	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
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
CCF	61,407	51,098	40,051	40,943	44,201	54,173	291,873
USAGE \$/CCF	4.54	4.13	3.66	3.71	3.94	4.24	
FY 13/14	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
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
SWF BASE							
SWF 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
CCF	63,113	47,345	38,827	36,576	24,917	25,500	236,278
USAGE \$/CCF	4.57	4.07	3.53	3.53	3.93	3.89	
FY 15/16	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
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
SWF BASE	61,874	61,792	62,098	61,882	61,161	61,244	370,051
SWF USAGE	83,654	79,869	71,071	66,124	74,753	88,395	463,866
SWF OPS		36,864	49,964				86,828
ADJUSTMNTS	(3,964)	(49,726)	(23,276)	(34,172)	(31,637)	(12,410)	(155,185)
PENALTIES/SUF	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
CCF	33,441	32,633	27,147	24,968	27,603	34,043	179,835
% OF FY 12-13	54%	64%	68%	61%	62%	63%	
USAGE \$/CCF	3.73	3.56	3.74	3.72	7.65	7.33	
EWS \$/CCF	2.50	2.45	2.62	2.65	2.71	2.60	
FY 16/17	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
BASE	115,161	115,251	115,479	115,359	119,875	119,721	700,846
USAGE	271,877	226,322	217,595	203,642	210,247	272,132	1,401,815
SWF BASE	61,236	61,269	61,559	61,320	61,276	61,186	367,846
SWF USAGE	97,713	80,307	76,385	71,449	70,676	93,693	490,223
SWF OPS		34,571	80,163	-	-	-	114,734
ADJUSTMNTS	(5,760)	(552)	(913)	(3,871)	(1,208)	(998)	(13,302)
PENALTIES/SUF	-	-	-	-	-	-	-
TOTAL CASH	540,227	517,168	550,268	447,899	460,866	545,734	3,062,162
CCF	37,484	31,242	28,230	26,611	26,292	33,723	183,582
% OF FY 12-13	61%	61%	70%	65%	59%	62%	
USAGE \$/CCF	7.25	7.24	7.71	7.65	8.00	8.07	
EWS \$/CCF	2.61	2.57	2.71	2.68	2.69	2.78	
FY 17/18	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
BASE	119,750	119,758	120,002	119,988	124,708		604,206
USAGE	319,637	282,878	244,809	253,233	224,615		1,325,172
SWF BASE	61,559	61,559	61,322	61,559	61,559		307,558
SWF USAGE	112,097	97,166	83,061	86,201	72,716		451,241
SWF OPS	-						-
ADJUSTMNTS	(3,374)	(5,499)	(18,000)	(5,200)	(3,927)		(36,000)
PENALTIES/SUF	-						-
TOTAL CASH	609,669	555,862	491,194	515,781	479,671		2,652,177
CCF	40,464	36,639	30,705	31,673	27,086		166,567
% OF FY 12-13	66%	72%	77%	77%	61%	0%	
USAGE \$/CCF	7.90	7.72	7.97	8.00	8.29		
EWS \$/CCF	2.77	2.65	2.71	2.72	2.68		

The chart below shows how actual CCFs billed in fiscal years 2013/14, 2014/15, 2015/16, 2016/17 and 2017/18 compared to what was billed in fiscal year 2012/1

3. 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.

WATER USAGE BILLED IN CCF COMPARED TO FISCAL YEAR 2012/2013							
	<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>TOTAL</u>
<i>FY 2012/2013</i>	61,407	51,098	40,051	40,943	44,201	54,173	291,873
<i>FY 2013/2014</i>	63,113	47,345	38,827	36,576	24,917	25,500	236,278
<i>Note 1</i>	103%	93%	97%	89%	56%	47%	81.0%
<i>FY 2014/2015</i>	31,592	28,764	23,723	23,967	28,899	28,229	165,174
<i>Note 1</i>	51%	56%	59%	59%	65%	52%	56.6%
<i>FY 2015/2016</i>	33,441	32,633	27,147	24,968	27,603	34,043	179,835
<i>Note 1</i>	54%	64%	68%	61%	62%	63%	61.6%
<i>FY 2016/2017</i>	37,484	31,242	28,230	26,611	26,292	33,723	183,582
<i>Note 1</i>	61%	61%	70%	65%	59%	62%	62.9%
<i>FY 2017/2018</i>	40,464	36,639	36,639	31,673	27,086		172,501
<i>Note 1</i>	66%	72%	77%	77%	61%		

Note 1: Each billing cycle compared to same billing cycle in FY 2012/2013

The chart below shows how actual CCFs billed in fiscal years 2014/15, 2015/16, 2016/17 and 2017/18 compared to what was billed in fiscal year 2013/14. Rate increases effective March 1, 2016 assumed that water consumption would be 70% of water consumption in fiscal year 2013/14. Water consumed in fiscal year 2016/17 was actually 78% of water consumed in fiscal year 2013/14.

WATER USAGE BILLED IN CCF COMPARED TO FISCAL YEAR 2013/2014							
	<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>TOTAL</u>
<i>FY 2013/2014</i>	63,113	47,345	38,827	36,576	24,917	25,500	236,278
<i>FY 2014/2015</i>	31,592	28,764	23,723	23,967	28,899	28,229	165,174
<i>Note 1</i>	50%	61%	61%	66%	116%	111%	70%
<i>FY 2015/2016</i>	33,441	32,633	27,147	24,968	27,603	34,043	179,835
<i>Note 1</i>	53%	69%	70%	68%	111%	134%	76%
<i>FY 2016/2017</i>	37,484	31,242	28,230	26,611	26,292	33,723	183,582
<i>Note 1</i>	59%	66%	73%	73%	106%	132%	78%
<i>FY 2017/2018</i>	40,464	36,639	30,705	31,673	27,086		166,567
<i>Note 1</i>	64%	77%	79%	87%	109%		70%

Note 1: Each billing cycle compared to same billing cycle in FY 2013/2014

WASTEWATER REVENUE

The chart below shows actual Wastewater revenue for fiscal years 2013, 2014, 2016, 2017 and 2018.

CCSD WASTEWATER REVENUE HISTORY							
6/16/18							
FY 12/13	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
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%	
FY 13/14	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
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%	
FY 15/16	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
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%	
FY 16/17	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
TOTAL	328,858	311,453	308,180	302,595	313,662	337,543	1,902,291
BASE	215,451	215,464	215,866	215,540	224,050	223,681	1,310,052
USAGE	113,407	95,989	92,314	87,055	89,612	113,862	592,239
<i>REVENUES COMPARED TO SAME PERIOD FY 12/13</i>							
TOTAL %	93%	93%	98%	95%	97%	99%	
USAGE %	109%	113%	142%	128%	121%	126%	
FY 17/18	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
TOTAL	356,886	340,518	326,900	330,216	329,086		1,683,606
BASE	224,099	223,968	224,561	224,328	233,081		1,130,037
USAGE	132,787	116,550	102,339	105,888	96,005		553,569
<i>REVENUES COMPARED TO SAME PERIOD FY 12/13</i>							
TOTAL %	101%	102%	104%	104%	102%		
USAGE %	109%	113%	142%	128%	121%		

CASH BALANCES

CCSD maintains one account with the State of California Local Agency Investment Fund (LAIF) and the following five accounts at Pacific Premier 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 30th. 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.

CCSD FINANCIAL AUDIT JUNE 30, 2016			
<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 May 31, 2018 were \$2,539,583 as shown below. However, there were \$163,268 in checks issued but still outstanding at the end of the month which leaves a balance of \$2,376,315 in cash available.

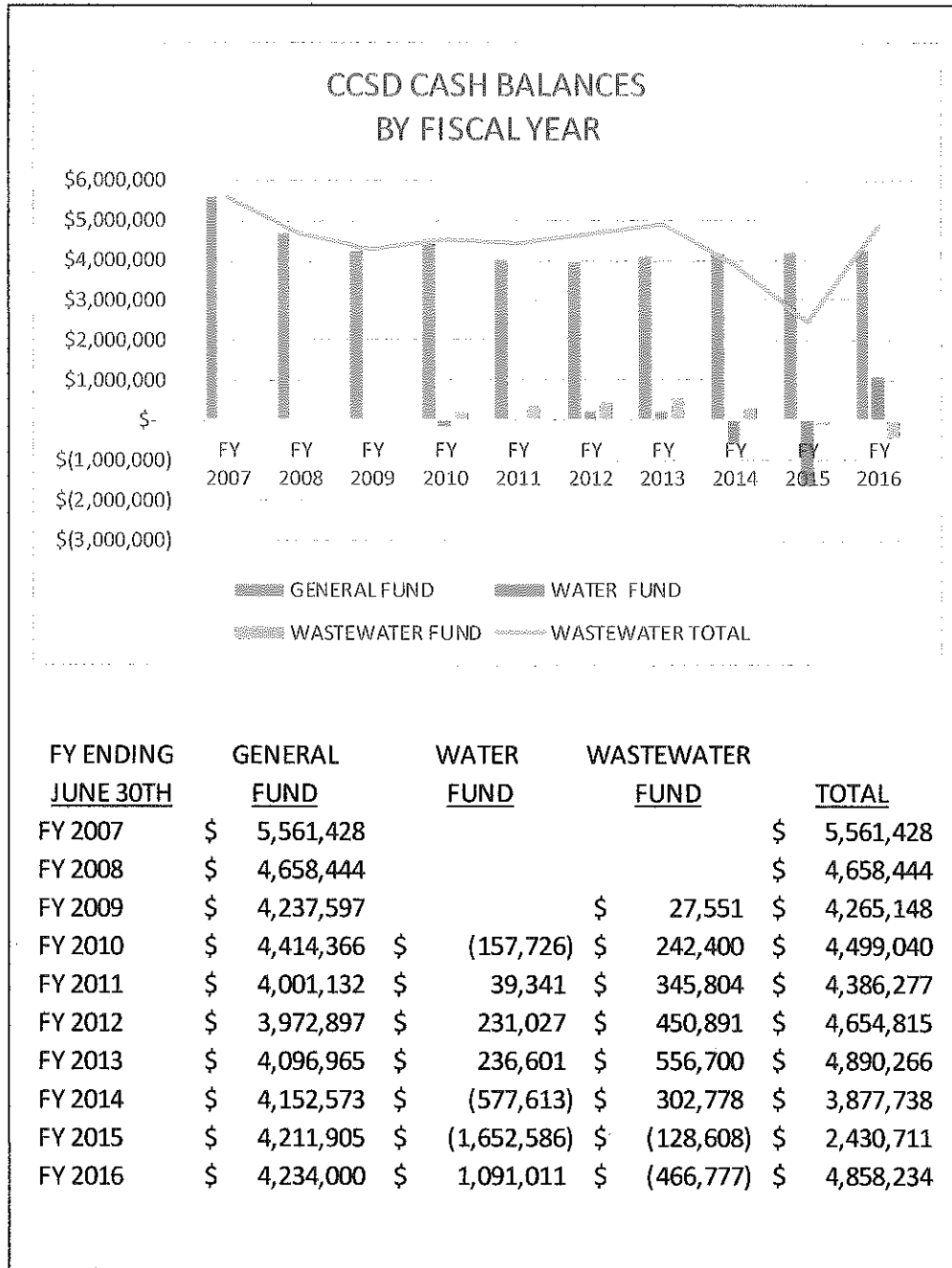
CCSD CASH POSITION	
MAY 31, 2018	
PACIFIC PREMIER CHECKING BALANCE	\$838,243
PACIFIC PREMIER MONEY MARKET BALANCE	\$509,881
LAIF BALANCE	<u>\$1,191,459</u>
TOTAL CASH	\$2,539,583
OUTSTANDING CHECKS	<u>(163,268)</u>
AVAILABLE CASH	<u><u>\$2,376,315</u></u>

The cash flow projection for Cambria Community Services District for the Fiscal Year 2017-2018 is shown on the next page.

CCSD CASH FLOW PROJECTION 12/1/17 THROUGH 6/30/18

	<u>SWF CASH</u>	<u>OTHER CASH</u>	<u>TOTAL CASH</u>
CASH BALANCE 12/1/17	1,046,345	795,764	1,842,109
<u>CASH IN</u>			
PROPERTY TAX		1,782,734	1,782,734
FSBA (FIRE)		338,651	338,651
GRANT PPE (FIRE)		75,000	75,000
GRANT SAFER (FIRE)		78,160	78,160
GARBAGE FRANCHISE FEE		59,730	59,730
OTHER (GENERAL FUND)		88,949	88,949
WASTEWATER SALES		993,414	993,414
STANDBY/AVAIL FEES		107,250	107,250
WATER SALES		1,153,499	1,153,499
SWF SALES		448,223	448,223
STANDBY/AVAIL FEES		161,500	161,500
WAIT LIST FEES		1,233	1,233
OTHER (WATER FUND)		83,410	83,410
TOTAL CASH IN	-	5,371,752	5,371,752
<u>CASH OUT</u>			
PERSONNEL		2,806,107	2,806,107
UTILITIES		289,529	289,529
OPERATIONS		1,206,528	1,206,528
<u>CAPITAL PROJECTS:</u>			
- FIRE PERSONAL PROTECTIVE EQUIP		-	-
- EAST RANCH IMPROVEMENTS		-	-
- PURCHASE ADMIN OFFICE BUILDING		-	-
- PURCHASE FINANCE SOFTWARE		175,000	175,000
- REPLACE ADMIN SERVERS		35,000	35,000
- INFLUENT SCREEN		85,000	85,000
- STUART ST TANK REPAIR		-	-
- SWF PROJECT	175,000		175,000
<u>DEBT PAYMENTS</u>			
- FIRE TRUCK PURCHASE		-	-
- VEHICLE PAYMENTS		-	-
-LOAN PAYMENTS		409,461	409,461
TOTAL CASH OUT	175,000	5,006,625	5,181,625
NET CASH IMPACT	(175,000)	365,127	190,127
PROJECTED CASH BALANCE 6/30/18	871,345	1,160,891	2,032,236

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



DISTRICT DEBT SUMMARY**LONG TERM DEBT**

<u>FUND</u>	<u>DEBT HOLDER</u>	<u>PURPOSE</u>	<u>ORIGINAL PRINCIPAL</u>	<u>ISSUE DATE</u>	AMOUNT	FINAL	<u>INT RATE</u>	<u>ANNUAL PAYMENT</u>
					<u>DUE 6/30/17</u>	<u>PAYMENT DATE</u>		
Water	Note 1	Note 1	\$ 8,939,000	8/11/14	\$ 8,171,712	8/1/34	4.11%	\$ 659,426
Wtr/WW	Note 2	Note 2	\$ 1,585,000	3/23/11	\$ 971,000	9/23/23	4.55%	\$ 161,985

SHORT TERM DEBT

<u>FUND</u>	<u>DEBT HOLDER</u>	<u>PURPOSE</u>	<u>ORIGINAL PRINCIPAL</u>	<u>ISSUE DATE</u>	AMOUNT	FINAL	<u>INT RATE</u>	<u>ANNUAL PAYMENT</u>
					<u>DUE 6/30/17</u>	<u>PAYMENT DATE</u>		
Various	Note 3	Note 3	\$ 53,611	10/30/13	\$ 14,596	11/20/17	3.50%	\$ 14,596
General	Note 4	Note 4	\$ 31,350	7/31/13	\$ 6,793	7/30/18	0.00%	\$ 6,270
General	Note 5	Note 5	\$ 32,612	2/26/16	\$ 24,920	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 Morton Revocable Trust for two trucks.
- Note 4. Borrowed from John Deere Financial for a tractor.
- Note 5. Borrowed from Ford Motor Credit for a truck.

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FIRE DEPARTMENT - 01
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

REVENUES		Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01		4127	Reimbursements to Fire Department	\$20,490.84	\$20,490.84	\$0.00	0.00%	-\$20,490.84
01		4200	Interest Income	\$0.00	\$0.00	\$100.00	0.00%	\$100.00
01		4310	Property Tax--All	\$478,904.39	\$1,599,317.44	\$1,620,193.00	98.71%	\$20,875.56
01		4311	SB2557 TEETER TAX	-\$23,422.40	-\$23,422.40	\$0.00	0.00%	\$23,422.40
01		4335	Assessment-Fire	\$75,466.01	\$370,232.85	\$451,534.00	81.99%	\$81,301.15
01		4370	Weed Abatement	-\$240.34	\$8,373.00	\$10,000.00	83.73%	\$1,627.00
01		4373	INSPECTION FEE REVENUE	\$656.00	\$10,400.00	\$14,500.00	71.72%	\$4,100.00
01		4390	Miscellaneous Revenue	\$0.00	\$16,377.46	\$0.00	0.00%	-\$16,377.46
01		4610	Grants Revenue: SAFER	\$0.00	\$81,577.01	\$117,240.00	69.58%	\$35,662.99
01		4618	Grant/Revenue: Personnel Protection	\$0.00	\$0.00	\$75,800.00	0.00%	\$75,800.00
01		4625	General Fund Reserve	\$0.00	\$0.00	\$84,000.00	0.00%	\$84,000.00
TOTAL REVENUE				\$551,854.50	\$2,083,346.20	\$2,373,367.00	87.78%	\$290,020.80

EXPENDITURES		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01		5000	Salary & Wages	\$57,507.99	\$574,583.77	\$757,610.00	75.84%	\$183,026.23
01		5010	Overtime	\$9,254.83	\$120,349.14	\$108,947.00	110.47%	-\$11,402.14
01		5020	Standby Time	\$90.00	\$4,050.00	\$5,000.00	81.00%	\$950.00
01		5031	Reserve Firefighter Pay	\$6,355.00	\$83,937.50	\$105,120.00	79.85%	\$21,182.50
01		5040	Sick/Vacation Pay	\$1,782.83	\$30,525.22	\$0.00	0.00%	-\$30,525.22
01		5050	Holiday Pay	\$54.60	\$13,419.06	\$0.00	0.00%	-\$13,419.06
SUB-TOTAL SALARIES & WAGES				\$75,045.25	\$826,864.69	\$976,677.00	84.66%	\$149,812.31

BENEFITS		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01		5101	Uniform Allowance	\$0.00	\$3,250.00	\$2,500.00	130.00%	-\$750.00
01		5102	Dental Insurance - Ameritas	\$1,219.36	\$11,810.26	\$16,146.00	73.15%	\$4,335.74
01		5103	Med -PERS-C-ARE	\$10,411.68	\$112,898.07	\$148,196.00	76.18%	\$35,297.93
01		5105	Life Insurance-Lincoln	\$712.00	\$712.00	\$0.00	0.00%	-\$712.00
01		5106	FICA	\$4,539.90	\$48,454.87	\$58,486.00	82.85%	\$10,031.13
01		5107	Medicare	\$1,061.76	\$11,753.77	\$14,034.00	83.75%	\$2,280.23
01		5108	Workers Compensation	\$2,784.42	\$30,544.17	\$56,223.00	54.33%	\$25,678.83
01		5109	Retirement-PERS	\$10,225.78	\$162,069.65	\$197,967.00	81.87%	\$35,897.35
01		5120	Other Employee Benefits	\$300.00	\$300.00	\$2,600.00	11.54%	\$2,300.00
01		5121	Retirees Health	\$4,053.08	\$42,871.75	\$54,252.00	79.02%	\$11,380.25
01		5122	Medical Reimbursemt Exp-HRA SctnI05 Senft.	\$1,400.00	\$13,800.00	\$6,500.00	212.31%	-\$7,300.00
SUB-TOTAL BENEFITS				\$35,967.18	\$438,464.54	\$556,904.00	78.73%	\$118,499.46
TOTAL PERSONNEL SERVICES				\$111,012.43	\$1,265,329.23	\$1,533,581.00	82.51%	\$268,251.77

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FIRE DEPARTMENT - 01
FOR 10 MONTHS APRIL 2018**

**% of Year
Completed:
83%**

SERVICES & SUPPLIES		Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
Fund No.	Account No.						
01	6010	Advertisements - Legal / Other	\$0.00	\$0.00	\$291.96	0.00%	-\$291.96
01	6011	Public Information - General	\$0.00	\$0.00	\$217.80	0.00%	-\$217.80
01	6014	Public Events - PROS Park Events	\$0.00	\$0.00	\$377.22	0.00%	-\$377.22
01	6031F	Maint & Repair Water Dept -Fire Hydrnt	\$0.00	\$0.00	\$65.94	2.20%	\$2,934.06
01	6033B	M&R Buildings (formerly 6042)	\$2,995.00	\$0.00	\$7,432.23	165.16%	-\$2,932.23
01	6033G	Maint & Repair - Grounds (formerly 6042)	\$0.00	\$0.00	\$2,500.00	0.00%	\$2,500.00
01	6040	Maintenance & Repair - Equipment	\$0.00	\$0.00	\$900.00	148.87%	-\$439.79
01	6041L	Maint and Repair - Vehicles -- Licensed	\$97.55	\$17,776.34	\$15,000.00	118.51%	-\$2,776.34
01	6044	Computer/Copier /Printer Srvc/Maint/Agree	\$25.00	\$1,930.25	\$1,815.00	106.35%	-\$115.25
01	6045	Computrr/Copier/Printer Supplies/Upgrades	\$0.00	\$0.00	\$475.81	0.00%	-\$475.81
01	6048	Security and Safety	\$0.00	\$0.00	\$485.28	40.44%	\$714.72
01	6048E	Medical Exams - Employees	\$0.00	\$0.00	\$150.00	0.00%	-\$150.00
01	6050	Office Supplies	\$111.20	\$1,735.70	\$2,000.00	86.79%	\$264.30
01	6051	Postage & Shipping	\$827.42	\$827.42	\$0.00	0.00%	-\$827.42
01	6053	Printing/Forms	\$0.00	\$912.46	\$3,000.00	30.42%	\$2,087.54
01	6054	Membership -Dues , Publications & Books	\$18.00	\$6,199.87	\$5,500.00	112.72%	-\$699.87
01	6055	Government Fees and Licenses	\$0.00	\$43,137.30	\$48,584.00	88.79%	\$5,446.70
01	6060C	Utilities Cell Phone	\$227.39	\$2,369.45	\$2,565.00	92.38%	\$195.55
01	6060E	Utilities Electricity	\$649.70	\$6,646.81	\$8,998.00	73.87%	\$2,351.19
01	6060G	Utilities Gas	\$308.06	\$1,718.11	\$2,423.00	70.91%	\$704.89
01	6060I	Utilities Internet Access	-\$56.50	\$676.49	\$2,577.00	26.25%	\$1,900.51
01	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$666.84	\$3,823.31	\$4,503.00	84.91%	\$679.69
01	6060S	Utilities Sewer	\$0.00	\$954.10	\$1,296.00	73.62%	\$341.90
01	6060W	Utilities Water	\$0.00	\$1,511.64	\$1,947.00	77.64%	\$435.36
01	6063	M&R Communications Equipment	\$0.00	\$0.00	\$15,000.00	0.00%	\$15,000.00
01	6080K	Prof Services-District Counsel	\$0.00	\$1,168.78	\$9,000.00	12.99%	\$7,831.22
01	6080L	Land Conservancy -Lot Inventory, Etc.	\$0.00	\$0.00	\$9,000.00	0.00%	\$9,000.00
01	6080M	Prof Services - Miscellaneous/Other	\$215.05	\$3,994.09	\$15,375.00	25.98%	\$11,380.91
01	6089	Emergen y Medical Supplies	\$0.00	\$4,444.82	\$6,500.00	68.38%	\$2,055.18
01	6090	Department Operating Supplies	\$1,470.14	\$14,368.71	\$10,500.00	136.84%	-\$3,868.71
01	6093	Small Tools and Equipment	\$0.00	\$0.00	\$2,500.00	0.00%	\$2,500.00
01	6094	Clothing and Uniform	\$0.00	\$1,469.78	\$8,750.00	16.80%	\$7,280.22
01	6096	Fuel -Gas and Diesel	\$2,402.09	\$17,887.45	\$10,000.00	178.87%	-\$7,887.45
01	6115	Meeting Expenses	\$148.36	\$446.32	\$0.00	0.00%	-\$446.32
01	6120A	Employee ALS Cert/Recruit Training	\$0.00	\$835.00	\$4,215.00	19.81%	\$3,380.00
01	6120E	Travel, Training, Seminars - Employees	\$3,286.52	\$19,123.88	\$32,500.00	58.84%	\$13,376.12
01	6124	Employee Recognition	\$110.31	\$311.03	\$300.00	103.68%	-\$11.03
01	6125	Employee Recruitment	\$3,537.00	\$5,392.00	\$0.00	0.00%	-\$5,392.00
01	6220A	Fire Dept - Aware/Eductn/CERT/Vol Progrm	\$0.00	\$1,626.14	\$6,000.00	27.10%	\$4,373.86
01	6220B	Fire Dept -SC BA Brthg Aprts/Respry Test	\$0.00	\$535.51	\$3,000.00	17.85%	\$2,464.49
01	6220D	Fire Dept Disaster Preparedness	\$0.00	\$1,913.34	\$7,000.00	27.33%	\$5,086.66

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FIRE DEPARTMENT - 01
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6220F	Fire Dept Fr Haz Defensibl Spc/Chipping	\$0.00	\$0.00	\$0.00	0.00%	\$12,352.00
01	6220P	Personal Protective Equipment	\$1,231.23	\$1,231.23	\$93,800.00	51.02%	\$45,940.24
01	6220R	Fuel Hazard Reduction Program Contract	\$0.00	\$0.00	\$0.00	0.00%	-\$15,405.44
01	6220S	Fire Dept - Surf Rescue/NCOR Program	\$754.23	\$754.23	\$5,000.00	45.08%	\$2,746.14
SUB-TOTAL SERVICES & SUPPLIES			\$19,024.59	\$240,091.19	\$363,100.00	66.12%	\$123,008.81

CAPITAL OUTLAY

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6170	Capital Asset Expenditures	\$0.00	\$0.00	\$0.00	0.00%	-\$7,641.75
01	6170A	Fire Truck (5 Year Lease)	\$0.00	\$0.00	\$134,340.00	88.39%	\$15,590.77
01	6170B	Chief/Command Pickup (5 Year Lease)	\$0.00	\$0.00	\$39,132.28	100.00%	-\$0.28
SUB-TOTAL CAPITAL OUTLAY			\$0.00	\$0.00	\$173,472.00	95.42%	\$7,948.74

DEBT SERVICES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6180H	Interest Pickup Truck	\$0.00	\$0.00	\$324.00	4710.52%	-\$14,938.10
01	6190	PRINCIPAL ON CAPITAL LEASE	\$0.00	\$0.00	\$9,267.00	1.51%	\$9,127.00
SUB-TOTAL DEBTS			\$0.00	\$0.00	\$9,591.00	160.59%	-\$5,811.10

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6200	Allocated Overhead	\$26,809.00	\$26,809.00	\$321,704.00	83.33%	\$53,616.00
SUB-TOTAL ADMINISTRATIVE COST			\$26,809.00	\$268,088.00	\$321,704.00	83.33%	\$53,616.00

TOTAL EXPENDITURES

\$156,846.02	\$1,954,433.78	\$2,401,448.00	81.39%	\$447,014.22
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NET REVENUE OVER EXPENDITURES

\$395,008.48	\$128,912.42	-\$28,081.00	6.39%	-\$156,993.42
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**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FAC & RESRC - 02
FOR 10 MONTHS APRIL 2018**

232

% of Year Completed: 83%

REVENUES		Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01	4310	Property Tax--All	\$176,067.79	\$588,565.94	\$604,442.00	97.37%	\$15,876.06	
01	4311	SB2557 TEETER TAX	-\$8,611.18	-\$8,611.18	\$0.00	0.00%	\$8,611.18	
01	4362	Insurance-Reimbursement	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00	
01	4500	Veterans Hal Rental Fees	\$1,104.00	\$18,013.00	\$28,734.00	62.69%	\$10,721.00	
01	4525	VETS HALL RENTS-PRIVATE PART IES	\$0.00	\$0.00	\$200.00	0.00%	\$200.00	
01	4560	RENT-BANNER POLES	\$0.00	\$100.00	\$750.00	13.33%	\$650.00	
01	4619	Land Conservancy	\$0.00	\$0.00	\$3,000.00	0.00%	\$3,000.00	
TOTAL REVENUE			\$168,560.61	\$598,067.76	\$638,126.00	93.72%	\$40,058.24	

EXPENDITURES		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
SALARIES & WAGES		5000	Salary & Wages	\$15,020.95	\$148,174.26	\$198,897.00	74.50%	\$50,722.74
01	5010	Overtime	\$781.20	\$8,372.91	\$3,000.00	279.10%	-\$5,372.91	
01	5040	Sick/Vacation Pay	\$234.33	\$6,635.57	\$0.00	0.00%	-\$6,635.57	
01	5050	Holiday Pay	\$0.00	\$8,466.43	\$0.00	0.00%	-\$8,466.43	
SUB-TOTAL SALARIES & WAGES			\$16,036.48	\$171,649.17	\$201,897.00	85.02%	\$30,247.83	

BENEFITS		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	5101	Uniform Allowance	\$0.00	\$1,450.00	\$1,200.00	120.83%	-\$250.00	
01	5102	Dental Insurance - Ameritas	\$457.56	\$4,466.70	\$4,824.00	92.59%	\$357.30	
01	5103	Med - PERS-CARE	\$3,904.39	\$41,357.50	\$46,103.00	89.71%	\$4,745.50	
01	5105	Life Insurance-Lincoln	\$24.36	\$243.60	\$0.00	0.00%	-\$243.60	
01	5106	FICA	\$960.32	\$10,291.92	\$12,629.00	81.49%	\$2,337.08	
01	5107	Medicare	\$224.58	\$2,406.95	\$2,954.00	81.48%	\$547.05	
01	5108	Workers Compensation	\$657.10	\$6,966.28	\$12,427.00	56.06%	\$5,460.72	
01	5109	Retirement-PERS	\$3,139.58	\$31,937.19	\$34,016.00	93.89%	\$2,078.81	
01	5120	Other Employee Benefits	\$200.00	\$2,100.00	\$2,600.00	80.77%	\$500.00	
01	5121	Retirees Health	\$1,716.16	\$17,400.80	\$21,168.00	82.20%	\$3,767.20	
01	5122	Medical Reimbursemt Exp-HRA Sctnl05 Senft	\$400.00	\$4,200.00	\$2,600.00	161.54%	-\$1,600.00	
SUB-TOTAL BENEFITS			\$11,684.05	\$122,820.94	\$140,521.00	87.40%	\$17,700.06	
TOTAL PERSONNEL SERVICES			\$27,720.53	\$294,470.11	\$342,418.00	86.00%	\$47,947.89	

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FAC & RESRC - 02
FOR 10 MONTHS APRIL 2018**

233

% of Year Completed: 83%

SERVICES & SUPPLIES		Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
Fund No.	Account No.						
01	6014	Public Events - PROS Park Events	\$0.00	\$0.00	\$0.00	0.00%	-\$72.78
01	6033B	M&R Buildings (formerly 6042)	\$0.00	\$6,988.14	\$12,000.00	58.23%	\$5,011.86
01	6033G	Maint & Repair - Grounds (formerly 6042)	\$19.27	\$12,372.34	\$21,500.00	57.55%	\$9,127.66
01	6033L	M&R Streetlights	-\$200.00	\$1,941.10	\$1,000.00	194.11%	-\$941.10
01	6033R	M&R-Ranch	\$1,487.95	\$37,843.33	\$50,000.00	75.69%	\$12,156.67
01	6033V	Maint. & Repair-Vet's Hall	\$94.68	\$5,361.67	\$12,000.00	44.68%	\$6,638.33
01	6040	Maintenance & Repair - Equipment	\$63.14	\$349.60	\$700.00	49.94%	\$350.40
01	6041L	Maint and Repair - Vehicles - Licensed	\$0.00	\$3,337.10	\$3,500.00	95.35%	\$162.90
01	6041N	Maint and Repair - Vehicles - NonLicensd	\$0.00	\$1,404.30	\$2,000.00	70.22%	\$595.70
01	6045	Computrr/Copier/Printer Supplies/Upgrades	\$0.00	\$0.00	\$500.00	0.00%	\$500.00
01	6050	Office Supplies	\$0.00	\$0.00	\$500.00	0.00%	\$500.00
01	6053	Printing/Forms	\$0.00	\$45.00	\$0.00	0.00%	-\$45.00
01	6055	Government Fees and Licenses	\$135.29	\$135.29	\$300.00	45.10%	\$164.71
01	6060C	Utilities Cell Phone	\$22.50	\$507.27	\$788.00	64.37%	\$280.73
01	6060E	Utilities Electricity	\$1,597.67	\$17,014.20	\$23,796.00	71.50%	\$6,781.80
01	6060G	Utilities Gas	\$95.23	\$1,280.02	\$1,577.00	81.17%	\$296.98
01	6060I	Utilities Internet Access	\$411.99	\$3,568.18	\$6,692.00	53.32%	\$3,123.82
01	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$0.00	\$1,177.00	\$504.00	233.53%	-\$673.00
01	6060S	Utilities Sewer	\$0.00	\$2,123.55	\$3,052.00	69.58%	\$928.45
01	6060W	Utilities Water	\$0.00	\$3,403.40	\$4,880.00	69.74%	\$1,476.60
01	6070	Equipment Rental	\$0.00	\$165.00	\$1,000.00	16.50%	\$835.00
01	6080K	Prof Services-District Counsel	\$0.00	\$854.64	\$4,000.00	21.37%	\$3,145.36
01	6080M	Prof Services - Miscellaneous/Other	\$0.00	\$6,482.50	\$3,000.00	216.08%	-\$3,482.50
01	6090	Department Operating Supplies	\$1,983.72	\$9,406.34	\$14,000.00	67.19%	\$4,593.66
01	6093	Small Tools and Equipment	\$0.00	\$2,719.84	\$6,000.00	45.33%	\$3,280.16
01	6094	Clothing and Uniform	\$0.00	\$489.87	\$1,200.00	40.82%	\$710.13
01	6096	Fuel -Gas and Diesel	\$2,823.37	\$26,761.55	\$5,000.00	535.23%	-\$21,761.55
01	6115	Meeting Expenses	\$0.00	\$267.76	\$0.00	0.00%	-\$267.76
01	6180G	Interest on City National Bank Loan	\$0.00	\$0.00	\$1,293.00	0.00%	\$1,293.00
01	6191	Principal J. Deere	\$0.00	\$0.00	\$6,276.00	0.00%	\$6,276.00
01	6192	Interest Pickup Truck	\$0.00	\$0.00	\$6,352.00	0.00%	\$6,352.00
SUB-TOTAL SERVICES & SUPPLIES			\$8,534.81	\$146,071.77	\$193,410.00	75.52%	\$47,338.23

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FAC & RESRC - 02
FOR 10 MONTHS APRIL 2018**

234

**% of Year
Completed:
83%**

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6200	Allocated Overhead	\$8,525.00	\$85,249.00	\$102,298.00	83.33%	\$17,049.00
SUB-TOTAL ADMINISTRATIVE COST			\$8,525.00	\$85,249.00	\$102,298.00	83.33%	\$17,049.00
TOTAL EXPENDITURES			\$44,780.34	\$525,790.88	\$638,126.00	82.40%	\$112,335.12
NET REVENUE OVER EXPENDITURES			\$123,780.27	\$72,276.88	\$0.00	11.33%	-\$72,276.88

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - ADMIN DEPARTMENT - 09
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

235

REVENUES		Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01	4001		Franchise Fees	\$14,514.86	\$14,514.86	\$0.00	0.00%	-\$14,514.86
01	4013		Vacation Rental Registration Fee	\$108.00	\$648.00	\$600.00	108.00%	-\$48.00
01	4200		Interest Income	\$0.00	\$50.45	\$4,000.00	1.26%	\$3,949.55
01	4385		Radio Vault Rent	\$0.00	\$1,200.00	\$2,400.00	50.00%	\$1,200.00
01	4389		Public Records Request	\$0.00	\$73.40	\$1,200.00	6.12%	\$1,126.60
01	4390		Miscellaneous Revenue	\$56.31	\$923.61	\$2,000.00	46.18%	\$1,076.39
TOTAL REVENUE				\$14,679.17	\$17,410.32	\$10,200.00	170.69%	-\$7,210.32

EXPENDITURES		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
SALARIES & WAGES								
01	5000		Salary & Wages	\$50,145.67	\$536,990.33	\$751,175.00	71.49%	\$214,184.67
01	5010		Overtime	\$1,177.09	\$9,573.30	\$16,970.00	56.41%	\$7,396.70
01	5030		Part-time	\$2,000.00	\$25,200.00	\$30,000.00	84.00%	\$4,800.00
01	5040		Sick/Vacation Pay	\$3,912.93	\$46,853.20	\$0.00	0.00%	-\$46,853.20
01	5050		Holiday Pay	\$0.00	\$32,159.87	\$0.00	0.00%	-\$32,159.87
SUB-TOTAL SALARIES & WAGES				\$57,235.69	\$650,776.70	\$798,145.00	81.54%	\$147,368.30

BENEFITS		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	5102		Dental Insurance - Ameritas	\$645.76	\$7,090.53	\$8,124.00	87.28%	\$1,033.47
01	5103		Med -PERS-CARE	\$7,840.30	\$77,239.71	\$105,184.00	73.43%	\$27,944.29
01	5105		Life Insurance-Lincoln	\$55.50	\$546.76	\$0.00	0.00%	-\$546.76
01	5106		FICA	\$3,540.58	\$34,045.63	\$41,034.00	82.97%	\$6,988.37
01	5107		Medicare	\$828.03	\$9,445.04	\$10,886.00	86.76%	\$1,440.96
01	5108		Workers Compensation	\$347.11	\$3,966.05	\$7,032.00	56.40%	\$3,065.95
01	5109		Retirement-PERS	\$11,295.11	\$119,116.75	\$148,129.00	80.41%	\$29,012.25
01	5120		Other Employee Benefits	\$1,445.62	\$15,278.99	\$21,809.00	70.06%	\$6,530.01
01	5121		Retirees Health	\$5,610.48	\$59,574.52	\$80,160.00	74.32%	\$20,585.48
01	5122		Medical Reimbursmt Exp-HRA Sctnl05 Senft	\$995.00	\$10,647.50	\$14,690.00	72.48%	\$4,042.50
SUB-TOTAL BENEFITS				\$32,603.49	\$336,951.48	\$437,048.00	77.10%	\$100,096.52

TOTAL PERSONNEL SERVICES	\$89,839.18	\$987,728.18	\$1,235,193.00	79.97%	\$247,464.82
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CAMBRIA COMMUNITY SERVICES DISTRICT

REVENUE AND EXPENDITURE REPORT - ADMIN DEPARTMENT - 09

FOR 10 MONTHS APRIL 2018

% of Year Completed: 83%

236

SERVICES & SUPPLIES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6010	Advertisements - Legal / Other	\$0.00	\$133.10	\$0.00	0.00%	-\$133.10
01	6011	Public Information - General	\$0.00	\$665.92	\$4,000.00	16.65%	\$3,334.08
01	6011W	Public Information - Website	\$0.00	\$0.00	\$4,935.00	0.00%	\$4,935.00
01	6014	Public Events - PROS Park Events	\$0.00	\$23.72	\$0.00	0.00%	-\$23.72
01	6030	Insurance	\$90.71	\$2,114.62	\$86,942.00	2.43%	\$84,827.38
01	6033B	M&R Buildings (formerly 6042)	\$109.73	\$2,576.64	\$0.00	0.00%	-\$2,576.64
01	6033G	Maint & Repair - Grounds (formerly 6042)	\$707.52	\$707.52	\$0.00	0.00%	-\$707.52
01	6041L	Maint and Repair - Vehicles - Licensed	\$108.75	\$618.83	\$0.00	0.00%	-\$618.83
01	6042	see 6033b & 6033g for M&R bldgs & grnds	\$0.00	\$69.00	\$0.00	0.00%	-\$69.00
01	6044	Computer/Copier /Printer Srvcs/Maint/Agree	\$7,544.94	\$57,565.35	\$71,400.00	80.62%	\$13,834.65
01	6045	Computrr/Copier/Printer Supplies/Upgrades	\$0.00	\$4,990.33	\$5,000.00	99.81%	\$9.67
01	6048	Security and Safety	\$0.00	\$126.00	\$0.00	0.00%	-\$126.00
01	6050	Office Supplies	\$1,052.76	\$12,308.17	\$20,100.00	61.23%	\$7,791.83
01	6051	Postage & Shipping	\$61.74	\$3,044.59	\$4,764.00	63.91%	\$1,719.41
01	6052	Bank Charges	\$0.00	\$573.74	\$2,200.00	26.08%	\$1,626.26
01	6053	Printing/Forms	\$48.26	\$1,225.15	\$1,300.00	94.24%	\$74.85
01	6054	Membership -Dues , Publications & Books	\$185.00	\$14,009.57	\$16,000.00	87.56%	\$1,990.43
01	6055	Government Fees and Licenses	\$0.00	\$35,325.56	\$33,255.00	106.23%	-\$2,070.56
01	6058	Cash Over/(Short)	\$0.00	\$70.87	\$0.00	0.00%	-\$70.87
01	6060C	Utilities Cell Phone	\$422.50	\$4,373.84	\$2,427.00	180.22%	-\$1,946.84
01	6060E	Utilities Electricity	\$646.34	\$6,474.19	\$7,045.00	91.90%	\$570.81
01	6060G	Utilities Gas	\$62.24	\$489.05	\$376.00	130.07%	-\$113.05
01	6060I	Utilities Internet Access	\$945.58	\$8,472.29	\$5,618.00	150.81%	-\$2,854.29
01	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$487.80	\$5,486.89	\$15,275.00	35.92%	\$9,788.11
01	6060S	Utilities Sewer	\$0.00	\$291.20	\$260.00	112.00%	-\$31.20
01	6060W	Utilities Water	\$0.00	\$132.60	\$118.00	112.37%	-\$14.60
01	6070	Equipment Rental	\$125.48	\$376.44	\$500.00	75.29%	\$123.56
01	6075	Rental Expense Office Space	\$3,431.45	\$34,314.50	\$20,586.00	166.69%	-\$13,728.50
01	6080A	Prof Services - Audit	\$0.00	\$1,725.00	\$9,250.00	18.65%	\$7,525.00
01	6080K	Prof Services-District Counsel	\$11,100.00	\$143,547.73	\$88,000.00	163.12%	-\$55,547.73
01	6080L	Land Conservancy -Lot Inventory, Etc.	\$3,269.00	\$40,961.70	\$22,000.00	186.19%	-\$18,961.70
01	6080M	Prof Services - Miscellaneous/Other	\$3,416.00	\$10,595.42	\$11,100.00	95.45%	\$504.58
01	6080T	PROFESSIONAL SERVICES-TEMPORARY HELP	\$5,088.00	\$7,664.00	\$10,000.00	76.64%	\$2,336.00
01	6086	Outside Non-Professional Services	\$1,600.00	\$23,791.75	\$18,000.00	132.18%	-\$5,791.75
01	6090	Department Operating Supplies	\$176.93	\$1,742.54	\$1,785.00	97.62%	\$42.46
01	6095	Office Furniture and Equipment	\$841.22	\$841.22	\$0.00	0.00%	-\$841.22
01	6115	Meeting Expenses	\$175.88	\$6,576.00	\$2,903.00	226.52%	-\$3,673.00

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - ADMIN DEPARTMENT - 09
FOR 10 MONTHS APRIL 2018**

237

% of Year Completed: 83%

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6120D	Travel, Training, Seminars - Directors	\$2,030.58		\$5,000.00	52.40%	\$2,379.77
01	6120E	Travel, Training, Seminars - Employees	\$368.60	\$7,295.59	\$14,100.00	51.74%	\$6,804.41
01	6120G	Training-LCW	\$0.00	\$0.00	\$4,500.00	0.00%	\$4,500.00
01	6120H	Education	\$0.00	\$0.00	\$4,000.00	0.00%	\$4,000.00
01	6124	Employee Recognition	\$80.25	\$221.98	\$0.00	0.00%	-\$221.98
01	6125	Employee Recruitment	\$0.00	\$5,241.40	\$3,000.00	174.71%	-\$2,241.40
01	6170I	Purchase Administrative Office	\$0.00	\$0.00	\$70,732.00	0.00%	\$70,732.00
01	6170J	Purchase Administrative Software	\$0.00	\$0.00	\$17,500.00	0.00%	\$17,500.00
SUB-TOTAL SERVICES & SUPPLIES			\$44,177.26	\$449,384.24	\$583,971.00	76.95%	\$134,586.76

CAPITAL OUTLAY

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6170	Capital Asset Expenditures	-\$1,531.25	\$42,219.50	\$35,000.00	120.63%	-\$7,219.50
SUB-TOTAL CAPITAL OUTLAY			-\$1,531.25	\$42,219.50	\$35,000.00	120.63%	-\$7,219.50

DEBT SERVICES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6180H	Interest Pickup Truck	\$0.00	\$332.76	\$0.00	0.00%	-\$332.76
SUB-TOTAL DEBTS			\$0.00	\$332.76	\$0.00	0.00%	-\$332.76

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6200	Allocated Overhead	-\$153,664.00	-\$1,536,636.00	-\$1,843,961.00	83.33%	-\$307,325.00
SUB-TOTAL ADMINISTRATIVE COST			-\$153,664.00	-\$1,536,636.00	-\$1,843,961.00	83.33%	-\$307,325.00

TOTAL EXPENDITURES **-\$21,178.81** **-\$56,971.32** **\$10,203.00** **-558.38%** **\$67,174.32**

NET REVENUE OVER EXPENDITURES **\$35,857.98** **\$74,381.64** **-\$3.00** **729.07%** **-\$74,384.64**

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - PROS DEPARTMENT - 16
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01	4001	Franchise Fees	\$0.00	\$59,340.45	\$79,640.00	74.51%	\$20,299.55
01	4310	Property Tax--All	\$49,298.98	\$163,679.39	\$152,344.00	107.44%	-\$11,335.39
01	4311	SB2557 TEETER TAX	-\$2,411.12	-\$2,411.12	\$0.00	0.00%	\$2,411.12
01	4395	Proposition 1A Reserve	\$0.00	\$0.00	\$131,486.00	0.00%	\$131,486.00
TOTAL REVENUE			\$46,887.86	\$220,608.72	\$363,470.00	60.70%	\$142,861.28

EXPENDITURES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6033R	M&R-Ranch	\$0.00	\$10,000.00	\$10,157.00	98.45%	\$157.00
01	6053	Printing/Forms	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00
01	6115	Meeting Expenses	\$0.00	\$163.30	\$0.00	0.00%	-\$163.30
SUB-TOTAL SERVICES & SUPPLIES			\$0.00	\$10,163.30	\$11,157.00	98.45%	\$993.70

CAPITAL OUTLAY

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6170	Capital Asset Expenditures	\$0.00	\$341,626.98	\$336,378.00	101.56%	-\$5,248.98
SUB-TOTAL CAPITAL OUTLAY			\$0.00	\$341,626.98	\$336,378.00	101.56%	-\$5,248.98

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6200	Allocated Overhead	\$4,126.00	\$41,260.00	\$49,513.00	83.33%	\$8,253.00
SUB-TOTAL ADMINISTRATIVE COST			\$4,126.00	\$41,260.00	\$49,513.00	83.33%	\$8,253.00

TOTAL EXPENDITURES

\$4,126.00	\$393,050.28	\$397,048.00	98.99%	\$3,997.72
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NET REVENUE OVER EXPENDITURES

\$42,761.86	-\$172,441.56	-\$33,578.00	-38.30%	\$138,863.56
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**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER DEPARTMENT - 11
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

REVENUES	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
11	4000	Service Sales	\$0.00	\$1,577,065.36	\$2,251,997.00	70.03%	\$674,931.64
11	4007	Returned Check Fee	\$0.00	\$805.00	\$400.00	201.25%	-\$405.00
11	4008	Set up & close utility billing account	\$0.00	\$6,842.47	\$6,000.00	114.04%	-\$842.47
11	4010	Water Penalty	\$0.00	\$29,471.77	\$55,000.00	53.59%	\$25,528.23
11	4011	Service Disconnect/Reconnect	\$0.00	\$641.34	\$50.00	1282.68%	-\$591.34
11	4014	Water Labor/Equip Services Fees	\$0.00	\$5,091.00	\$0.00	0.00%	-\$5,091.00
11	4050	Administrative Fees Revenue	\$1,231.21	\$8,343.25	\$1,939.00	430.29%	-\$6,404.25
11	4100	Connection Revenue -SFR	\$0.00	\$11,632.18	\$20,000.00	58.16%	\$8,367.82
11	4101	WAIT LIST ANNUAL MAINTENANCE FEE	\$88.00	\$21,541.00	\$61,630.00	34.95%	\$40,089.00
11	4110	Remodel Impact Fees	\$5,620.00	\$37,720.00	\$75,000.00	50.29%	\$37,280.00
11	4122	Retrofit Inlieu Fee	\$0.00	\$6,500.00	\$2,500.00	260.00%	-\$4,000.00
11	4124	Assignment Fees	\$0.00	\$5,759.50	\$4,150.00	138.78%	-\$1,609.50
11	4125	Penalty/Extension	\$49.80	\$249.80	\$0.00	0.00%	-\$249.80
11	4128	Admin Fees	\$0.00	\$0.00	\$3,300.00	0.00%	\$3,300.00
11	4130	Voluntary Lot Merger	\$0.00	\$0.00	\$20,000.00	0.00%	\$20,000.00
11	4360	Availability	\$43,461.68	\$174,281.07	\$178,000.00	97.91%	\$3,718.93
11	4373	INSPECTION FEE REVENUE	\$1,243.75	\$10,149.00	\$8,450.00	120.11%	-\$1,699.00
11	4390	Miscellaneous Revenue	\$0.00	\$450.00	\$4,500.00	10.00%	\$4,050.00
11	4510	VH SCENIC COAST BOARD OF REALTORS RENT	\$0.00	-\$30.00	\$0.00	0.00%	\$30.00
TOTAL REVENUE			\$51,694.44	\$1,896,512.74	\$2,692,916.00	70.43%	\$796,403.26

EXPENDITURES	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	5000	Salary & Wages	\$28,393.17	\$334,972.28	\$460,083.00	72.81%	\$125,110.72
11	5010	Overtime	\$2,130.15	\$42,442.82	\$25,000.00	169.77%	-\$17,442.82
11	5020	Standby Time	\$1,400.00	\$14,700.00	\$18,250.00	80.55%	\$3,550.00
11	5040	Sick/Vacation Pay	\$4,139.98	\$31,237.79	\$0.00	0.00%	-\$31,237.79
11	5050	Holiday Pay	\$0.00	\$20,658.91	\$0.00	0.00%	-\$20,658.91
SUB-TOTAL SALARIES & WAGES			\$36,063.30	\$444,011.80	\$503,333.00	88.21%	\$59,321.20

BENEFITS	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	5101	Uniform Allowance	\$0.00	\$2,000.00	\$2,000.00	100.00%	\$0.00
11	5102	Dental Insurance - Ameritas	\$494.78	\$7,804.89	\$7,428.00	105.07%	-\$376.89
11	5103	Med -PERS-CARE	\$5,182.17	\$71,428.78	\$98,304.00	72.66%	\$26,875.22
11	5105	Life Insurance-Lincoln	\$27.36	\$465.70	\$0.00	0.00%	-\$465.70
11	5106	FICA	\$2,173.89	\$25,857.53	\$27,447.00	94.21%	\$1,589.47
11	5107	Medicare	\$508.38	\$6,305.20	\$6,664.00	94.62%	\$358.80
11	5108	Workers Compensation	\$1,103.93	\$12,222.48	\$22,283.00	54.85%	\$10,060.52
11	5109	Retirement-PERS	\$6,877.60	\$75,347.38	\$125,836.00	59.88%	\$50,488.62
11	5120	Other Employee Benefits	\$120.00	\$1,545.00	\$4,256.00	36.30%	\$2,711.00
11	5121	Retirees Health	\$2,411.45	\$27,414.59	\$34,392.00	79.71%	\$6,977.41
11	5122	Medical Reimbursemt Exp-HRA Sctnl05 Sentf	\$710.00	\$8,072.50	\$7,150.00	112.90%	-\$922.50
SUB-TOTAL BENEFITS			\$19,609.56	\$238,464.05	\$335,760.00	71.02%	\$97,295.95
TOTAL PERSONNEL SERVICES			\$55,672.86	\$682,475.85	\$839,093.00	81.33%	\$156,617.15

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER DEPARTMENT - 11
FOR 10 MONTHS APRIL 2018**

**% of Year
Completed:
83%**

SERVICES & SUPPLIES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	6010	Advertisements - Legal / Other	\$0.00	\$0.00	\$344.85	0.00%	-\$344.85
11	6011	Public Information - General	\$0.00	\$0.00	\$844.26	21.11%	\$3,155.74
11	6031	see 6032L: maint & repair lift stations	\$0.00	\$0.00	\$356.75	0.00%	-\$356.75
11	6031D	Maint & Repair Water Dept	\$1,359.09	\$1,359.09	\$137,726.38	550.91%	-\$112,726.38
11	6031F	Maint & Repair Water Dept -Fire Hydrnt	\$0.00	\$0.00	\$825.00	13.75%	\$5,175.00
11	6031G	Maint & Repair Water Dept Generators	\$0.00	\$0.00	\$0.00	0.00%	\$1,000.00
11	6031H	Maint & Repair Wtr-Leimert Booster Stn	\$0.00	\$0.00	\$544.46	27.22%	\$1,455.54
11	6031M	Maint & Repair Water Meters	\$23,137.14	\$23,137.14	\$5,000.00	462.74%	-\$18,137.14
11	6031P	Maint & Repair Water Dept Pumps	\$0.00	\$0.00	\$988.91	0.00%	-\$988.91
11	6031Q	WATER TREATMENT PLANT AT RODEO GROUND	\$0.00	\$0.00	\$2,590.00	129.50%	-\$590.00
11	6031R	Maint & Repair Wtr Dpt SR4 Well/Filter	\$778.43	\$778.43	\$8,619.25	86.19%	\$1,380.75
11	6031S	Maint & Repair Water Storage Tanks	\$3,282.00	\$3,282.00	\$9,421.51	69.79%	\$4,078.49
11	6031T	Maint & Repair - Water Treatment Systems	\$287.79	\$287.79	\$13,221.08	66.11%	\$6,778.92
11	6031V	Maint & Repair Wtr Valves (Cord pave)	\$0.00	\$0.00	\$1,463.71	24.40%	\$4,536.29
11	6031W	Maint & Repair Water Dept Wells	\$0.00	\$0.00	\$10,622.69	141.64%	-\$3,122.69
11	6031Y	Maxim t, & .Repair - Water Yard & Booster St	\$0.00	\$0.00	\$3,116.32	61.10%	\$1,983.68
11	6033B	M&R Buildings (formerly 6042)	\$443.12	\$443.12	\$553.96	22.16%	\$1,946.04
11	6033G	Maint & Repair - Grounds (formerly 6042)	\$0.00	\$0.00	\$0.00	0.00%	\$15,000.00
11	6036	M&R-Emergency Events	\$0.00	\$0.00	\$1,843.85	1.84%	\$98,156.15
11	6037	M&R SCADA	\$0.00	\$0.00	\$5,077.72	33.85%	\$9,922.28
11	6040	Maintenance & Repair - Equipment	\$1,679.22	\$1,679.22	\$1,000.00	174.91%	-\$749.09
11	6041L	Maint and Repair - Vehicles - Licensed	\$1,894.09	\$1,894.09	\$5,000.00	215.14%	-\$5,756.83
11	6041N	Maint and Repair - Vehicles - NonLicensed	\$0.00	\$0.00	\$2,000.00	35.23%	\$1,295.40
11	6044	Computer/Copier /Printer Svcs/Maint/Agree	\$521.53	\$521.53	\$1,500.00	38.98%	\$915.23
11	6045	Computrr/Copier/Printer Supplies/Upgrades	\$0.00	\$0.00	\$2,067.84	206.78%	-\$1,067.84
11	6048	Security and Safety	\$0.00	\$0.00	\$230.00	11.50%	\$1,770.00
11	6050	Office Supplies	\$0.00	\$0.00	\$0.00	0.00%	\$3,000.00
11	6051	Postage & Shipping	\$45.75	\$45.75	\$11,054.00	57.12%	\$4,740.12
11	6053	Printing/Forms	\$213.72	\$213.72	\$3,786.00	126.20%	-\$786.00
11	6054	Membership -Dues , Publications & Books	\$277.08	\$277.08	\$14,790.70	98.60%	\$209.30
01	6055	Government Fees and Licenses	\$0.00	\$0.00	\$110.00	0.00%	-\$110.00
11	6055	Government Fees and Licenses	\$746.30	\$746.30	\$23,546.73	55.14%	\$19,153.27
11	6059	Bad Debt	\$0.00	\$0.00	-\$275.17	-27.52%	\$1,275.17
11	6060C	Utilities Cell Phone	\$145.00	\$145.00	\$1,980.00	111.95%	-\$236.59
11	6060E	Utilities Electricity	\$8,940.80	\$8,940.80	\$146,947.00	76.86%	\$33,999.95
11	6060G	Utilities Gas	\$0.00	\$0.00	\$1,236.00	0.00%	\$1,236.00
11	6060I	Utilities Internet Access	\$332.34	\$332.34	\$4,005.00	66.02%	\$1,360.88
11	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$227.94	\$227.94	\$5,784.00	77.83%	\$1,282.58
11	6060S	Utilities Sewer	\$0.00	\$0.00	\$897.19	115.17%	-\$118.19
11	6060W	Utilities Water	\$0.00	\$0.00	\$1,978.00	0.00%	\$1,978.00
11	6063	M&R Communications Equipment	\$0.00	\$0.00	\$1,848.02	36.96%	\$3,151.98
11	6078	LAND LEASE- WELL SITE	\$0.00	\$0.00	\$38,624.16	106.70%	-\$2,424.16
11	6080	see 6080E: (was prof svcs - engineering)	\$0.00	\$0.00	\$270.48	0.00%	-\$270.48
11	6080G	Prof Services GIS Development	\$0.00	\$0.00	\$3,220.00	42.93%	\$4,280.00
11	6080K	Prof Services-District Counsel	\$0.00	\$0.00	\$7,794.13	38.97%	\$12,205.87
11	6080L	Land Conservancy -Lot Inventory, Etc.	\$5,108.50	\$5,108.50	\$12,500.00	169.26%	-\$8,657.22
11	6080M	Prof Services - Miscellaneous/Other	\$3,214.50	\$3,214.50	\$47,600.00	77.64%	\$10,658.17
11	6080V	Voluntary Lot Merger Program	\$0.00	\$0.00	\$18,997.00	94.99%	\$1,003.00

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER DEPARTMENT - 11
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	6090	Department Operating Supplies	\$348.13		\$17,500.00	10.72%	\$15,623.58
11	6091	Lab Tests	\$1,146.00		\$28,000.00	30.69%	\$19,406.45
11	6091B	Operating Supplies	\$0.00		\$0.00	0.00%	-\$2,497.05
11	6091G	CALIBRATION	\$5,028.42		\$2,625.00	191.56%	-\$2,403.42
11	6092	Lab Supplies	\$0.00		\$1,500.00	0.00%	\$1,500.00
11	6093	Small Tools and Equipment	\$230.87		\$4,000.00	95.41%	\$183.52
11	6094	Clothing and Uniform	\$0.00		\$8,000.00	49.82%	\$4,014.27
11	6096	Fuel -Gas and Diesel	\$0.00		\$12,000.00	1.53%	\$11,816.47
11	6115	Meeting Expenses	\$0.00		\$1,000.00	0.00%	\$1,000.00
11	6120E	Travel, Training, Seminars - Employees	\$0.00		\$5,000.00	75.85%	\$1,207.72
11	6125	Employee Recruitment	\$0.00		\$750.00	491.93%	-\$2,939.50
11	6170N	Stuart Street Tank Repair	\$0.00		\$64,000.00	0.00%	\$64,000.00
11	6180G	Interest on City National Bank Loan	\$0.00		\$3,000.00	0.00%	\$3,000.00
11	6180J	PRINCIPAL, TRUCK	\$0.00		\$6,886.00	0.00%	\$6,886.00
11	6611	Rebate Pgm -Cist erns, Toilets, Wash Mach	\$0.00		\$7,500.00	0.00%	\$7,500.00
11	6829C	EW ENVIRONMNTL CLEARANCE & BIO MONITOR	\$0.00	\$22.66	\$0.00	0.00%	-\$22.66
SUB-TOTAL SERVICES & SUPPLIES			\$59,387.76	\$571,207.94	\$801,124.00	71.30%	\$229,916.06

CAPITAL OUTLAY

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	6170	Capital Asset Expenditures	\$0.00		\$0.00	0.00%	-\$9,611.48
SUB-TOTAL CAPITAL OUTLAY			\$0.00	\$0.00	\$0.00	0.00%	-\$9,611.48

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	6200	Allocated Overhead	\$75,779.00		\$909,348.00	83.33%	\$151,558.00
SUB-TOTAL ADMINISTRATIVE COST			\$75,779.00	\$757,790.00	\$909,348.00	83.33%	\$151,558.00

TOTAL EXPENDITURES \$190,839.62 \$2,021,085.27 \$2,549,565.00 81.33% \$528,479.73

NET REVENUE OVER EXPENDITURES -\$139,145.18 -\$124,572.53 \$143,351.00 -10.91% \$267,923.53

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WASTEWATER DEPARTMENT - 12
FOR 10 MONTHS APRIL 2018**

242

% of Year Completed: 83%

REVENUES		Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
12		4000	Service Sales	\$0.00	\$1,350,887.42	\$1,986,828.00	67.99%	\$635,940.58
12		4360	Availability	\$27,906.35	\$113,299.30	\$119,000.00	95.21%	\$5,700.70
12		4390	Miscellaneous Revenue	\$0.00	\$2,512.43	\$100.00	2512.43%	-\$2,412.43
12		4396	General Fund Loan	\$0.00	\$0.00	\$85,000.00	0.00%	\$85,000.00
TOTAL REVENUE				\$27,906.35	\$1,466,699.15	\$2,190,928.00	66.94%	\$724,228.85

EXPENDITURES		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
SALARIES & WAGES								
12		5000	Salary & Wages	\$29,881.38	\$267,496.23	\$420,692.00	63.58%	\$153,195.77
12		5010	Overtime	\$1,931.47	\$23,638.37	\$25,000.00	94.55%	\$1,361.63
12		5020	Standby Time	\$1,400.00	\$14,500.00	\$18,250.00	79.45%	\$3,750.00
12		5040	Sick/Vacation Pay	\$480.15	\$38,665.55	\$0.00	0.00%	-\$38,665.55
12		5050	Holiday Pay	\$0.00	\$17,058.06	\$0.00	0.00%	-\$17,058.06
SUB-TOTAL SALARIES & WAGES				\$33,693.00	\$361,358.21	\$463,942.00	77.89%	\$102,583.79

BENEFITS		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12		5101	Uniform Allowance	\$0.00	\$1,750.00	\$2,000.00	87.50%	\$250.00
12		5102	Dental Insurance - Ameritas	\$610.74	\$7,189.48	\$6,077.00	118.31%	-\$1,112.48
12		5103	Med - PERS-CARE	\$6,738.83	\$66,188.88	\$71,952.00	91.99%	\$5,763.12
12		5105	Life Insurance-Lincoln	\$43.04	\$416.46	\$0.00	0.00%	-\$416.46
12		5106	FICA	\$1,999.30	\$21,589.90	\$28,105.00	76.82%	\$6,515.10
12		5107	Medicare	\$467.58	\$5,154.21	\$6,818.00	75.60%	\$1,663.79
12		5108	Workers Compensation	\$1,365.63	\$14,335.61	\$28,015.00	51.17%	\$13,679.39
12		5109	Retirement-PERS	\$6,256.74	\$65,167.47	\$70,659.00	92.23%	\$5,491.53
12		5120	Other Employee Benefits	\$60.00	\$630.00	\$4,256.00	14.80%	\$3,626.00
12		5121	Retirees Health	\$3,402.92	\$34,980.22	\$42,336.00	82.63%	\$7,355.78
12		5122	Medical Reimbursemt Exp-HRA Sctn105 Senft	\$730.00	\$8,315.00	\$5,850.00	142.14%	-\$2,465.00
SUB-TOTAL BENEFITS				\$21,674.78	\$225,717.23	\$266,068.00	84.83%	\$40,350.77

TOTAL PERSONNEL SERVICES				\$55,367.78	\$587,075.44	\$730,010.00	80.42%	\$142,934.56
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CAMBRIA COMMUNITY SERVICES DISTRICT

REVENUE AND EXPENDITURE REPORT - WASTEWATER DEPARTMENT - 12

FOR 10 MONTHS APRIL 2018

243

% of Year Completed: 83%

SERVICES & SUPPLIES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12	6010	Advertisements - Legal / Other	\$0.00	\$0.00	\$174.24	0.00%	-\$174.24
12	6032C	M&R - WW Collectin Sys (also use CC: CSI)	\$0.00	\$0.00	\$1,183.18	23.66%	\$3,816.82
12	6032D	M&R - Disposal Effluent	\$0.00	\$0.00	\$5,359.16	178.64%	-\$2,359.16
12	6032G	M&R Wastewater Generators	\$0.00	\$0.00	\$662.25	16.56%	\$3,337.75
12	6032L	M&R Wastewater Lift Stations	\$1,771.01	\$34,681.57	\$20,000.00	173.41%	-\$14,681.57
12	6032M	M&R - WW Manhole Raising (Cord paving)	\$0.00	\$0.00	\$22,914.54	114.57%	-\$2,914.54
12	6032P	M&R Pumps	\$0.00	\$0.00	\$2,500.00	0.00%	\$2,500.00
12	6032S	M&R - WW Disposal of Sludge & Dewatering	\$7,150.02	\$77,364.48	\$88,500.00	87.42%	\$11,135.52
12	6032T	M&R - Wastewater Treatmt Plant Health Ln	\$6,797.44	\$30,750.99	\$50,000.00	61.50%	\$19,249.01
12	6033B	M&R Buildings (formerly 6042)	\$356.00	\$7,284.50	\$5,000.00	145.69%	-\$2,284.50
12	6033G	Maint & Repair - Grounds (formerly 6042)	\$2,300.00	\$9,716.71	\$14,400.00	67.48%	\$4,683.29
12	6035T	Major Maintenance-CCTV & HYDRO CLEANING	\$0.00	\$5,800.00	\$12,500.00	46.40%	\$6,700.00
12	6036	M&R-Emergency Events	\$0.00	\$38,636.84	\$69,233.00	55.81%	\$30,596.16
12	6036T	Unplanned Maintenance	\$7,727.29	\$7,727.29	\$0.00	0.00%	-\$7,727.29
12	6041L	Maint and Repair - Vehicles - Licensed	\$0.00	\$3,648.18	\$6,250.00	58.37%	\$2,601.82
12	6041N	Maint and Repair - Vehicles - NonLicensd	\$0.00	\$450.64	\$1,900.00	23.72%	\$1,449.36
12	6041V	Maint and Repair - Vehicles - Vactor	\$15.89	\$3,523.00	\$1,000.00	352.30%	-\$2,523.00
12	6045	Computr/Copier/Printer Supplies/Upgrades	\$0.00	\$1,607.84	\$1,000.00	160.78%	-\$607.84
12	6048	Security and Safety	\$455.58	\$3,365.31	\$2,000.00	168.27%	-\$1,365.31
12	6050	Office Supplies	\$0.00	\$4,162.08	\$3,600.00	115.61%	-\$562.08
12	6051	Postage & Shipping	\$45.75	\$4,847.22	\$8,021.00	60.43%	\$3,173.78
12	6053	Printing/Forms	\$213.72	\$1,686.23	\$2,100.00	80.30%	\$413.77
12	6054	Membership -Dues , Publications & Books	\$0.00	\$573.62	\$600.00	95.60%	\$26.38
12	6055	Government Fees and Licenses	\$150.00	\$81,026.40	\$90,000.00	90.03%	\$8,973.60
12	6060C	Utilities Cell Phone	\$45.00	\$1,231.43	\$1,409.00	87.40%	\$177.57
12	6060E	Utilities Electricity	\$16,098.10	\$163,748.47	\$200,000.00	81.87%	\$36,251.53
12	6060G	Utilities Gas	\$218.56	\$995.86	\$1,327.00	75.05%	\$331.14
12	6060I	Utilities Internet Access	\$332.34	\$3,834.92	\$4,903.00	78.22%	\$1,068.08
12	6060P	Utilities Phone-Land Lines, Faxes, Airrms	\$372.92	\$4,862.05	\$6,273.00	77.51%	\$1,410.95
12	6060W	Utilities Water	\$0.00	\$5,050.78	\$6,000.00	84.18%	\$949.22
12	6063	M&R Communications Equipment	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00
12	6070	Equipment Rental	\$439.22	\$696.62	\$2,500.00	27.86%	\$1,803.38
12	6080	see 6080E: (was prof svcs - engineering)	\$0.00	\$406.73	\$0.00	0.00%	-\$406.73
12	6080G	Prof Services GIS Development	\$0.00	\$2,590.00	\$2,000.00	129.50%	-\$590.00
12	6080K	Prof Services-District Counsel	\$0.00	\$3,742.65	\$3,000.00	124.76%	-\$742.65
12	6080L	Land Conservancy -Lot Inventory, Etc.	\$0.00	\$0.00	\$3,000.00	0.00%	\$3,000.00
12	6080M	Prof Services - Miscellaneous/Other	\$6.18	\$10,915.73	\$68,600.00	15.91%	\$57,684.27

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WASTEWATER DEPARTMENT - 12
FOR 10 MONTHS APRIL 2018**

244

% of Year Completed: 83%

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12	6086	Outside Non-Professional Services	\$2,333.33	\$24,054.07	\$0.00	0.00%	-\$24,054.07
12	6089	Emergency Medical Supplies	\$0.00	\$0.00	\$960.00	0.00%	\$960.00
12	6090	Department Operating Supplies	\$0.00	\$0.00	\$400.00	0.00%	\$400.00
01	6091	Lab Tests	\$0.00	\$100.00	\$0.00	0.00%	-\$100.00
12	6091	Lab Tests	\$1,782.12	\$20,926.63	\$23,500.00	89.05%	\$2,573.37
12	6092	Lab Supplies	\$0.00	\$1,933.28	\$3,000.00	64.44%	\$1,066.72
12	6093	Small Tools and Equipment	\$1,774.63	\$2,238.21	\$2,000.00	111.91%	-\$238.21
12	6094	Clothing and Uniform	\$0.00	\$2,786.80	\$2,400.00	116.12%	-\$386.80
12	6096	Fuel -Gas and Diesel	\$50.03	\$233.56	\$7,000.00	3.34%	\$6,766.44
12	6115	Meeting Expenses	\$0.00	\$0.00	\$500.00	0.00%	\$500.00
12	6120E	Travel, Training, Seminars - Employees	\$0.00	\$1,030.42	\$4,000.00	25.76%	\$2,969.58
12	6124	Employee Recognition	\$0.00	\$0.00	\$200.00	0.00%	\$200.00
12	6125	Employee Recruitment	\$0.00	\$2,199.00	\$750.00	293.20%	-\$1,449.00
12	6170F	Effluent Pond	\$0.00	\$1,078.89	\$0.00	0.00%	-\$1,078.89
12	6180C	Interest-City National Bank	\$0.00	\$41,496.00	\$41,496.00	100.00%	\$0.00
12	6180N	Principal-City National Bank	\$0.00	\$118,000.00	\$118,000.00	100.00%	\$0.00
SUB-TOTAL SERVICES & SUPPLIES			\$50,435.13	\$761,298.37	\$914,822.00	83.22%	-\$153,523.63

CAPITAL OUTLAY

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12	6170	Capital Asset Expenditures	\$0.00	\$120,491.58	\$85,000.00	141.75%	-\$35,491.58
SUB-TOTAL CAPITAL OUTLAY			\$0.00	\$120,491.58	\$85,000.00	141.75%	-\$35,491.58

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12	6200	Allocated Overhead	\$38,425.00	\$384,249.00	\$461,098.00	83.33%	\$76,849.00
SUB-TOTAL ADMINISTRATIVE COST			\$38,425.00	\$384,249.00	\$461,098.00	83.33%	\$76,849.00

TOTAL EXPENDITURES \$144,227.91 \$1,853,114.39 \$2,190,930.00 80.42% \$337,815.61

NET REVENUE OVER EXPENDITURES -\$116,321.56 -\$386,415.24 -\$2.00 -13.48% \$386,413.24

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER FACILITY OPERATION FUND 39 - DEPARTMENT 25
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
39	4041	EWS Water Base - Residential (SFR, MFR)	\$0.00	\$225,749.91	\$391,691.00	57.63%	\$165,941.09
39	4042	EWS Water Base - Vacation Rentals	\$0.00	\$19,992.27	\$0.00	0.00%	-\$19,992.27
39	4043	EWS Water Base - Commercial Lodging	\$0.00	\$18,895.97	\$0.00	0.00%	-\$18,895.97
39	4044	EWS Water Base - Commercial Water	\$0.00	\$43,208.11	\$0.00	0.00%	-\$43,208.11
39	4051	EWS Water Usage - Residential (SFR, MFR)	\$0.00	\$232,815.00	\$504,756.00	46.12%	\$271,941.00
39	4052	EWS Water Usage - Vacation Rentals	\$0.00	\$21,598.50	\$0.00	0.00%	-\$21,598.50
39	4053	EWS Water Usage - Commercial Lodging	\$0.00	\$108,840.00	\$0.00	0.00%	-\$108,840.00
39	4054	EWS Water Usage - Commercial Water	\$0.00	\$72,721.50	\$0.00	0.00%	-\$72,721.50
39	4061	EWS Facility Operating - (SFR/MFR)	\$0.00	-\$2,434.00	\$0.00	0.00%	\$2,434.00
TOTAL REVENUE			\$0.00	\$741,387.26	\$896,447.00	82.70%	\$155,059.74

EXPENDITURES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
39	5000	Salary & Wages	\$0.00	\$0.00	\$130,176.00	0.00%	\$130,176.00
39	6031Z	Maintenance	\$1,688.09	\$94,565.27	\$12,000.00	788.04%	-\$82,565.27
39	6033B	M&R Buildings (formerly 6042)	\$0.00	\$450.18	\$0.00	0.00%	-\$450.18
39	6036	M&R-Emergency Events	\$0.00	\$16,252.78	\$0.00	0.00%	-\$16,252.78
39	6051	Postage & Shipping	\$0.00	\$32.00	\$0.00	0.00%	-\$32.00
39	6055	Government Fees and Licenses	\$0.00	\$44,790.40	\$40,000.00	111.98%	-\$4,790.40
39	6060E	Utilities Electricity	\$1,085.44	\$43,624.27	\$12,000.00	363.54%	-\$31,624.27
39	6080K	Prof Services-District Counsel	\$0.00	\$23,816.10	\$6,000.00	396.94%	-\$17,816.10
39	6080L	Land Conservancy -Lot Inventory, Etc.	\$0.00	\$235.60	\$0.00	0.00%	-\$235.60
39	6080M	Prof Services - Miscellaneous/Other	\$0.00	\$110,153.71	\$0.00	0.00%	-\$110,153.71
39	6091	Lab Tests	\$1,152.50	\$107,116.30	\$21,120.00	507.18%	-\$85,996.30
39	6091B	Operating Supplies	\$357.63	\$6,448.65	\$3,000.00	214.96%	-\$3,448.65
39	6091F	Remote Monitoring	\$0.00	\$500.00	\$6,480.00	7.72%	\$5,980.00
39	6091H	LAB TESTING	\$10,277.00	\$10,277.00	\$0.00	0.00%	-\$10,277.00
39	6092	Lab Supplies	\$0.00	\$573.93	\$0.00	0.00%	-\$573.93
39	6125	Employee Recruitment	\$0.00	\$700.00	\$0.00	0.00%	-\$700.00
39	6170E	Impoundment Basin	\$0.00	\$49,321.01	\$0.00	0.00%	-\$49,321.01
39	6180I	Interest on 2014 EWS Loan	\$0.00	\$332,532.66	\$332,533.00	100.00%	\$0.34
39	6180P	Principal - EWS Bank Loan	\$0.00	\$165,109.00	\$326,893.00	50.51%	\$161,784.00
39	6829D	Performance Bonds	\$0.00	\$71,649.00	\$71,650.00	100.00%	\$1.00
SUB-TOTAL SERVICES & SUPPLIES			\$14,560.66	\$1,078,147.86	\$961,852.00	0.00%	-\$116,295.86
TOTAL EXPENDITURES			\$14,560.66	\$1,078,147.86	\$961,852.00	112.09%	-\$116,295.86

NET REVENUE OVER EXPENDITURES **-\$14,560.66** **-\$336,760.60** **-\$65,405.00** **-29.39%** **\$271,355.60**

BOARD OF DIRECTORS' MEETING – JUNE 28, 2018
FINANCE MANAGER'S REPORT

1. FINANCIAL STATEMENTS FOR THE MONTH OF APRIL 2018.

Attached for your review are the April 2018 financial statements which covers the period of July 2017-April 2018 and represents 83% of the year completed.

2. FY 2016-17 AUDIT REPORT

Our Auditor David Brunner has informed staff that he will be ready to present the FY 2016-17 audit report June 28, 2018.

3. WATER/WASTEWATER USAGE AND BILLING

The chart on the next page reflects usage and billing through March/April 2018. The CCF billed for March/April were 3% higher than the amounts billed the previous year and 61% of the amount billed in 2012/2013. The revenue realized from Water sales was \$18,805 more than billed the previous year due to increased water usage. In prior year, there was no charges for SWF operations.

CCSD WATER SALES HISTORY							
6/16/18							
FY 12/13	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
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
CCF	61,407	51,098	40,051	40,943	44,201	54,173	291,873
USAGE \$/CCF	4.54	4.13	3.66	3.71	3.94	4.24	
FY 13/14	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
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
SWF BASE							
SWF 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
CCF	63,113	47,345	38,827	36,576	24,917	25,500	236,278
USAGE \$/CCF	4.57	4.07	3.53	3.53	3.93	3.89	
FY 15/16	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
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
SWF BASE	61,874	61,792	62,098	61,882	61,161	61,244	370,051
SWF USAGE	83,654	79,869	71,071	66,124	74,753	88,395	463,866
SWF OPS		36,864	49,964				86,828
ADJUSTMNTS	(3,964)	(49,726)	(23,276)	(34,172)	(31,637)	(12,410)	(155,185)
PENALTIES/SUF	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
CCF	33,441	32,633	27,147	24,968	27,603	34,043	179,835
% OF FY 12-13	54%	64%	68%	61%	62%	63%	
USAGE \$/CCF	3.73	3.56	3.74	3.72	7.65	7.33	
EWS \$/CCF	2.50	2.45	2.62	2.65	2.71	2.60	
FY 16/17	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
BASE	115,161	115,251	115,479	115,359	119,875	119,721	700,846
USAGE	271,877	226,322	217,595	203,642	210,247	272,132	1,401,815
SWF BASE	61,236	61,269	61,559	61,320	61,276	61,186	367,846
SWF USAGE	97,713	80,307	76,385	71,449	70,676	93,693	490,223
SWF OPS		34,571	80,163	-	-	-	114,734
ADJUSTMNTS	(5,760)	(552)	(913)	(3,871)	(1,208)	(998)	(13,302)
PENALTIES/SUF	-	-	-	-	-	-	-
TOTAL CASH	540,227	517,168	550,268	447,899	460,866	545,734	3,062,162
CCF	37,484	31,242	28,230	26,611	26,292	33,723	183,582
% OF FY 12-13	61%	61%	70%	65%	59%	62%	
USAGE \$/CCF	7.25	7.24	7.71	7.65	8.00	8.07	
EWS \$/CCF	2.61	2.57	2.71	2.68	2.69	2.78	
FY 17/18	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
BASE	119,750	119,758	120,002	119,988	124,708		604,206
USAGE	319,637	282,878	244,809	253,233	224,615		1,325,172
SWF BASE	61,559	61,559	61,322	61,559	61,559		307,558
SWF USAGE	112,097	97,166	83,061	86,201	72,716		451,241
SWF OPS	-						-
ADJUSTMNTS	(3,374)	(5,499)	(18,000)	(5,200)	(3,927)		(36,000)
PENALTIES/SUF	-						-
TOTAL CASH	609,669	555,862	491,194	515,781	479,671	-	2,652,177
CCF	40,464	36,639	30,705	31,673	27,086		166,567
% OF FY 12-13	66%	72%	77%	77%	61%	0%	
USAGE \$/CCF	7.90	7.72	7.97	8.00	8.29		
EWS \$/CCF	2.77	2.65	2.71	2.72	2.68		

The chart below shows how actual CCFs billed in fiscal years 2013/14, 2014/15, 2015/16, 2016/17 and 2017/18 compared to what was billed in fiscal year 2012/1

3. 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.

WATER USAGE BILLED IN CCF COMPARED TO FISCAL YEAR 2012/2013							
	<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>TOTAL</u>
<i>FY 2012/2013</i>	61,407	51,098	40,051	40,943	44,201	54,173	291,873
<i>FY 2013/2014</i>	63,113	47,345	38,827	36,576	24,917	25,500	236,278
<i>Note 1</i>	103%	93%	97%	89%	56%	47%	81.0%
<i>FY 2014/2015</i>	31,592	28,764	23,723	23,967	28,899	28,229	165,174
<i>Note 1</i>	51%	56%	59%	59%	65%	52%	56.6%
<i>FY 2015/2016</i>	33,441	32,633	27,147	24,968	27,603	34,043	179,835
<i>Note 1</i>	54%	64%	68%	61%	62%	63%	61.6%
<i>FY 2016/2017</i>	37,484	31,242	28,230	26,611	26,292	33,723	183,582
<i>Note 1</i>	61%	61%	70%	65%	59%	62%	62.9%
<i>FY 2017/2018</i>	40,464	36,639	36,639	31,673	27,086		172,501
<i>Note 1</i>	66%	72%	77%	77%	61%		

Note 1: Each billing cycle compared to same billing cycle in FY 2012/2013

The chart below shows how actual CCFs billed in fiscal years 2014/15, 2015/16, 2016/17 and 2017/18 compared to what was billed in fiscal year 2013/14. Rate increases effective March 1, 2016 assumed that water consumption would be 70% of water consumption in fiscal year 2013/14. Water consumed in fiscal year 2016/17 was actually 78% of water consumed in fiscal year 2013/14.

WATER USAGE BILLED IN CCF COMPARED TO FISCAL YEAR 2013/2014							
	<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>TOTAL</u>
<i>FY 2013/2014</i>	63,113	47,345	38,827	36,576	24,917	25,500	236,278
<i>FY 2014/2015</i>	31,592	28,764	23,723	23,967	28,899	28,229	165,174
<i>Note 1</i>	50%	61%	61%	66%	116%	111%	70%
<i>FY 2015/2016</i>	33,441	32,633	27,147	24,968	27,603	34,043	179,835
<i>Note 1</i>	53%	69%	70%	68%	111%	134%	76%
<i>FY 2016/2017</i>	37,484	31,242	28,230	26,611	26,292	33,723	183,582
<i>Note 1</i>	59%	66%	73%	73%	106%	132%	78%
<i>FY 2017/2018</i>	40,464	36,639	30,705	31,673	27,086		166,567
<i>Note 1</i>	64%	77%	79%	87%	109%		70%

Note 1: Each billing cycle compared to same billing cycle in FY 2013/2014

WASTEWATER REVENUE

The chart below shows actual Wastewater revenue for fiscal years 2013, 2014, 2016, 2017 and 2018.

CCSD WASTEWATER REVENUE HISTORY							
6/16/18							
FY 12/13	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
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%	
FY 13/14	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
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%	
FY 15/16	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
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%	
FY 16/17	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
TOTAL	328,858	311,453	308,180	302,595	313,662	337,543	1,902,291
BASE	215,451	215,464	215,866	215,540	224,050	223,681	1,310,052
USAGE	113,407	95,989	92,314	87,055	89,612	113,862	592,239
<i>REVENUES COMPARED TO SAME PERIOD FY 12/13</i>							
TOTAL %	93%	93%	98%	95%	97%	99%	
USAGE %	109%	113%	142%	128%	121%	126%	
FY 17/18	JUL/AUG	SEP/OCT	NOV/DEC	JAN/FEB	MAR/APR	MAY/JUN	CUMULATIVE
TOTAL	356,886	340,518	326,900	330,216	329,086		1,683,606
BASE	224,099	223,968	224,561	224,328	233,081		1,130,037
USAGE	132,787	116,550	102,339	105,888	96,005		553,569
<i>REVENUES COMPARED TO SAME PERIOD FY 12/13</i>							
TOTAL %	101%	102%	104%	104%	102%		
USAGE %	109%	113%	142%	128%	121%		

CASH BALANCES

CCSD maintains one account with the State of California Local Agency Investment Fund (LAIF) and the following five accounts at Pacific Premier 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 30th. 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.

CCSD FINANCIAL AUDIT JUNE 30, 2016			
<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 May 31, 2018 were \$2,539,583 as shown below. However, there were \$163,268 in checks issued but still outstanding at the end of the month which leaves a balance of \$2,376,315 in cash available.

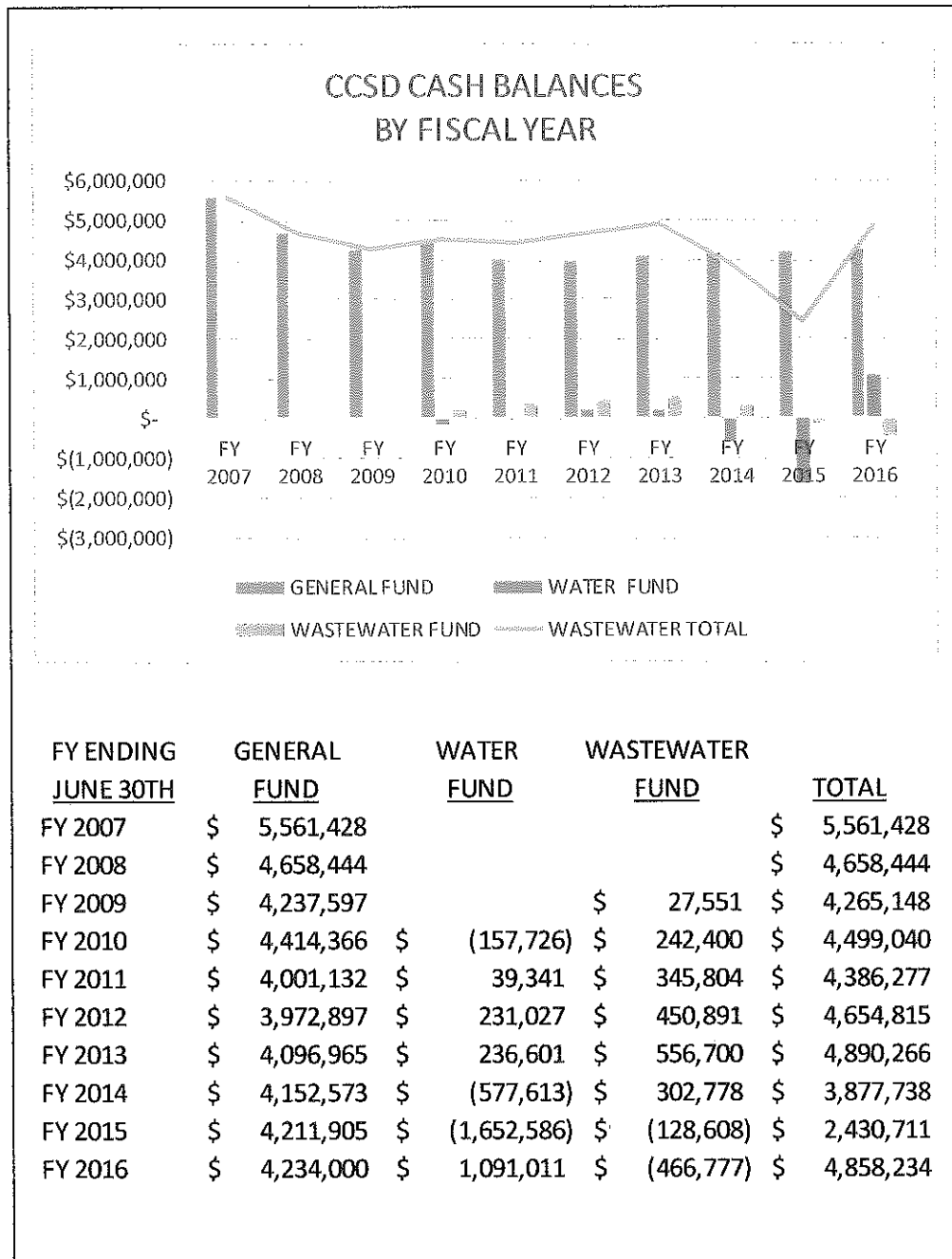
CCSD CASH POSITION	
MAY 31, 2018	
PACIFIC PREMIER CHECKING BALANCE	\$838,243
PACIFIC PREMIER MONEY MARKET BALANCE	\$509,881
LAIF BALANCE	<u>\$1,191,459</u>
TOTAL CASH	\$2,539,583
OUTSTANDING CHECKS	<u>(163,268)</u>
AVAILABLE CASH	<u><u>\$2,376,315</u></u>

The cash flow projection for Cambria Community Services District for the Fiscal Year 2017-2018 is shown on the next page.

CCSD CASH FLOW PROJECTION 12/1/17 THROUGH 6/30/18

	<u>SWF CASH</u>	<u>OTHER CASH</u>	<u>TOTAL CASH</u>
CASH BALANCE 12/1/17	1,046,345	795,764	1,842,109
<u>CASH IN</u>			
PROPERTY TAX		1,782,734	1,782,734
FSBA (FIRE)		338,651	338,651
GRANT PPE (FIRE)		75,000	75,000
GRANT SAFER (FIRE)		78,160	78,160
GARBAGE FRANCHISE FEE		59,730	59,730
OTHER (GENERAL FUND)		88,949	88,949
WASTEWATER SALES		993,414	993,414
STANDBY/AVAIL FEES		107,250	107,250
WATER SALES		1,153,499	1,153,499
SWF SALES		448,223	448,223
STANDBY/AVAIL FEES		161,500	161,500
WAIT LIST FEES		1,233	1,233
OTHER (WATER FUND)		83,410	83,410
TOTAL CASH IN	-	5,371,752	5,371,752
<u>CASH OUT</u>			
PERSONNEL		2,806,107	2,806,107
UTILITIES		289,529	289,529
OPERATIONS		1,206,528	1,206,528
<u>CAPITAL PROJECTS:</u>			
- FIRE PERSONAL PROTECTIVE EQUIP		-	-
- EAST RANCH IMPROVEMENTS		-	-
- PURCHASE ADMIN OFFICE BUILDING		-	-
- PURCHASE FINANCE SOFTWARE		175,000	175,000
- REPLACE ADMIN SERVERS		35,000	35,000
- INFLUENT SCREEN		85,000	85,000
- STUART ST TANK REPAIR		-	-
- SWF PROJECT	175,000		175,000
<u>DEBT PAYMENTS</u>			
- FIRE TRUCK PURCHASE		-	-
- VEHICLE PAYMENTS		-	-
- LOAN PAYMENTS		409,461	409,461
TOTAL CASH OUT	175,000	5,006,625	5,181,625
NET CASH IMPACT	(175,000)	365,127	190,127
PROJECTED CASH BALANCE 6/30/18	871,345	1,160,891	2,032,236

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



DISTRICT DEBT SUMMARY**LONG TERM DEBT**

<u>FUND</u>	<u>DEBT</u>		<u>ORIGINAL PRINCIPAL</u>	<u>ISSUE DATE</u>	<u>AMOUNT DUE</u>	<u>FINAL PAYMENT</u>	<u>INT RATE</u>	<u>ANNUAL PAYMENT</u>
	<u>HOLDER</u>	<u>PURPOSE</u>			<u>6/30/17</u>	<u>DATE</u>		
Water	Note 1	Note 1	\$ 8,939,000	8/11/14	\$ 8,171,712	8/1/34	4.11%	\$ 659,426
Wtr/WW	Note 2	Note 2	\$ 1,585,000	3/23/11	\$ 971,000	9/23/23	4.55%	\$ 161,985

SHORT TERM DEBT

<u>FUND</u>	<u>DEBT</u>		<u>ORIGINAL PRINCIPAL</u>	<u>ISSUE DATE</u>	<u>AMOUNT DUE</u>	<u>FINAL PAYMENT</u>	<u>INT RATE</u>	<u>ANNUAL PAYMENT</u>
	<u>HOLDER</u>	<u>PURPOSE</u>			<u>6/30/17</u>	<u>DATE</u>		
Various	Note 3	Note 3	\$ 53,611	10/30/13	\$ 14,596	11/20/17	3.50%	\$ 14,596
General	Note 4	Note 4	\$ 31,350	7/31/13	\$ 6,793	7/30/18	0.00%	\$ 6,270
General	Note 5	Note 5	\$ 32,612	2/26/16	\$ 24,920	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 Morton Revocable Trust for two trucks.
- Note 4. Borrowed from John Deere Financial for a tractor.
- Note 5. Borrowed from Ford Motor Credit for a truck.

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FIRE DEPARTMENT - 01
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

REVENUES		Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01	4127	Reimbursements to Fire Department	\$20,490.84	\$20,490.84	\$0.00	0.00%	-\$20,490.84	
01	4200	Interest Income	\$0.00	\$0.00	\$100.00	0.00%	\$100.00	
01	4310	Property Tax-All	\$478,904.39	\$1,599,317.44	\$1,620,193.00	98.71%	\$20,875.56	
01	4311	SB2557 TEETER TAX	-\$23,422.40	-\$23,422.40	\$0.00	0.00%	\$23,422.40	
01	4335	Assessment-Fire	\$75,466.01	\$370,232.85	\$451,534.00	81.99%	\$81,301.15	
01	4370	Weed Abatement	-\$240.34	\$8,373.00	\$10,000.00	83.73%	\$1,627.00	
01	4373	INSPECTION FEE REVENUE	\$656.00	\$10,400.00	\$14,500.00	71.72%	\$4,100.00	
01	4390	Miscellaneous Revenue	\$0.00	\$16,377.46	\$0.00	0.00%	-\$16,377.46	
01	4610	Grants Revenue: SAFER	\$0.00	\$81,577.01	\$117,240.00	69.58%	\$35,662.99	
01	4618	Grant/Revenue: Personnel Protection	\$0.00	\$0.00	\$75,800.00	0.00%	\$75,800.00	
01	4625	General Fund Reserve	\$0.00	\$0.00	\$84,000.00	0.00%	\$84,000.00	
TOTAL REVENUE			\$551,854.50	\$2,083,346.20	\$2,373,367.00	87.78%	\$290,020.80	

EXPENDITURES		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
SALARIES & WAGES		5000	Salary & Wages	\$57,507.99	\$574,583.77	\$757,610.00	75.84%	\$183,026.23
01	5010	Overtime	\$9,254.83	\$120,349.14	\$108,947.00	110.47%	-\$11,402.14	
01	5020	Standby Time	\$90.00	\$4,050.00	\$5,000.00	81.00%	\$950.00	
01	5031	Reserve Firefighter Pay	\$6,355.00	\$83,937.50	\$105,120.00	79.85%	\$21,182.50	
01	5040	Sick/Vacation Pay	\$1,782.83	\$30,525.22	\$0.00	0.00%	-\$30,525.22	
01	5050	Holiday Pay	\$54.60	\$13,419.06	\$0.00	0.00%	-\$13,419.06	
SUB-TOTAL SALARIES & WAGES			\$75,045.25	\$826,864.69	\$976,677.00	84.66%	\$149,812.31	

BENEFITS		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	5101	Uniform Allowance	\$0.00	\$3,250.00	\$2,500.00	130.00%	-\$750.00	
01	5102	Dental Insurance - Ameritas	\$1,219.36	\$11,810.26	\$16,146.00	73.15%	\$4,335.74	
01	5103	Med -PERS-C ARE	\$10,411.68	\$112,898.07	\$148,196.00	76.18%	\$35,297.93	
01	5105	Life Insurance-Lincoln	\$71.20	\$712.00	\$0.00	0.00%	-\$712.00	
01	5106	FICA	\$4,539.90	\$48,454.87	\$58,486.00	82.85%	\$10,031.13	
01	5107	Medicare	\$1,061.76	\$11,753.77	\$14,034.00	83.75%	\$2,280.23	
01	5108	Workers Compensation	\$2,784.42	\$30,544.17	\$56,223.00	54.33%	\$25,678.83	
01	5109	Retirement-PERS	\$10,225.78	\$162,069.65	\$197,967.00	81.87%	\$35,897.35	
01	5120	Other Employee Benefits	\$200.00	\$300.00	\$2,600.00	11.54%	\$2,300.00	
01	5121	Retirees Health	\$4,053.08	\$42,871.75	\$54,252.00	79.02%	\$11,380.25	
01	5122	Medical Reimbursemt Exp-HRA Sctnl05 Senft	\$1,400.00	\$13,800.00	\$6,500.00	212.31%	-\$7,300.00	
SUB-TOTAL BENEFITS			\$35,967.18	\$488,464.54	\$556,904.00	78.73%	\$118,495.46	
TOTAL PERSONNEL SERVICES			\$111,012.43	\$1,265,329.23	\$1,533,581.00	82.51%	\$268,251.77	

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FIRE DEPARTMENT - 01
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

SERVICES & SUPPLIES	Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	01	6010	Advertisements - Legal / Other	\$0.00	\$291.96	\$0.00	0.00%	-\$291.96
01	01	6011	Public Information - General	\$0.00	\$217.80	\$0.00	0.00%	-\$217.80
01	01	6014	Public Events - PROS Park Events	\$0.00	\$377.22	\$0.00	0.00%	-\$377.22
01	01	6031F	Maint & Repair Water Dept - Fire Hydrnt	\$0.00	\$65.94	\$3,000.00	2.20%	\$2,934.06
01	01	6033B	M&R Buildings (formerly 6042)	\$2,995.00	\$7,432.23	\$4,500.00	165.16%	-\$2,932.23
01	01	6033G	Maint & Repair - Grounds (formerly 6042)	\$0.00	\$0.00	\$2,500.00	0.00%	\$2,500.00
01	01	6040	Maintenance & Repair - Equipment	\$0.00	\$1,339.79	\$900.00	148.87%	-\$439.79
01	01	6041L	Maint and Repair - Vehicles	\$97.55	\$17,776.34	\$15,000.00	118.51%	-\$2,776.34
01	01	6044	Computer/Copie /Printer Srvc/Maint/Agree	\$25.00	\$1,930.25	\$1,815.00	106.35%	-\$115.25
01	01	6045	Computr/Copier/Printer Supplies/Upgrades	\$0.00	\$475.81	\$0.00	0.00%	-\$475.81
01	01	6048	Security and Safety	\$0.00	\$485.28	\$1,200.00	40.44%	\$714.72
01	01	6048E	Medical Exams - Employees	\$0.00	\$150.00	\$0.00	0.00%	-\$150.00
01	01	6050	Office Supplies	\$111.20	\$1,735.70	\$2,000.00	86.79%	\$264.30
01	01	6051	Postage & Shipping	\$827.42	\$827.42	\$0.00	0.00%	-\$827.42
01	01	6053	Printing/Forms	\$0.00	\$912.46	\$3,000.00	30.42%	\$2,087.54
01	01	6054	Membership -Dues , Publications & Books	\$18.00	\$6,199.87	\$5,500.00	112.72%	-\$699.87
01	01	6055	Government Fees and Licenses	\$0.00	\$43,137.30	\$48,584.00	88.79%	\$5,446.70
01	01	6060C	Utilities Cell Phone	\$227.39	\$2,369.45	\$2,565.00	92.38%	\$195.55
01	01	6060E	Utilities Electricity	\$649.70	\$6,646.81	\$8,998.00	73.87%	\$2,351.19
01	01	6060G	Utilities Gas	\$308.06	\$1,718.11	\$2,423.00	70.91%	\$704.89
01	01	6060I	Utilities Internet Access	-\$56.50	\$676.49	\$2,577.00	26.25%	\$1,900.51
01	01	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$666.84	\$3,823.31	\$4,503.00	84.91%	\$679.69
01	01	6060S	Utilities Sewer	\$0.00	\$954.10	\$1,296.00	73.62%	\$341.90
01	01	6060W	Utilities Water	\$0.00	\$1,511.64	\$1,947.00	77.64%	\$435.36
01	01	6063	M&R Communications Equipment	\$0.00	\$0.00	\$15,000.00	0.00%	\$15,000.00
01	01	6080K	Prof Services-District Counsel	\$0.00	\$1,168.78	\$9,000.00	12.99%	\$7,831.22
01	01	6080L	Land Conservancy -Lot Inventory, Etc.	\$0.00	\$0.00	\$9,000.00	0.00%	\$9,000.00
01	01	6080M	Prof Services - Miscellaneous/Other	\$215.05	\$3,994.09	\$15,375.00	25.98%	\$11,380.91
01	01	6089	Emergen y Medical Supplies	\$0.00	\$4,444.82	\$6,500.00	68.38%	\$2,055.18
01	01	6090	Department Operating Supplies	\$1,470.14	\$14,368.71	\$10,500.00	136.84%	-\$3,868.71
01	01	6093	Small Tools and Equipment	\$0.00	\$0.00	\$2,500.00	0.00%	\$2,500.00
01	01	6094	Clothing and Uniform	\$0.00	\$1,469.78	\$8,750.00	16.80%	\$7,280.22
01	01	6096	Fuel -Gas and Diesel	\$2,402.09	\$17,887.45	\$10,000.00	178.87%	-\$7,887.45
01	01	6115	Meeting Expenses	\$148.36	\$446.32	\$0.00	0.00%	-\$446.32
01	01	6120A	Employee ALS Cert/Recruit Training	\$0.00	\$835.00	\$4,215.00	19.81%	\$3,380.00
01	01	6120E	Travel, Training, Seminars - Employees	\$3,286.52	\$19,123.88	\$32,500.00	58.84%	\$13,376.12
01	01	6124	Employee Recognition	\$110.31	\$311.03	\$300.00	103.68%	-\$11.03
01	01	6125	Employee Recruitment	\$3,537.00	\$5,392.00	\$0.00	0.00%	-\$5,392.00
01	01	6220A	Fire Dept - Aware/Eductn/CERT/Vol Progrm	\$0.00	\$1,626.14	\$6,000.00	27.10%	\$4,373.86
01	01	6220B	Fire Dept -SC BA Brthg Apts/Respry Test	\$0.00	\$535.51	\$3,000.00	17.85%	\$2,464.49
01	01	6220D	Fire Dept Disaster Preparedness	\$0.00	\$1,913.34	\$7,000.00	27.33%	\$5,086.66

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FAC & RESRC - 02
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

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REVENUES		Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01	4310	Property Tax--All	\$176,067.79	\$588,565.94	\$604,442.00	97.37%	\$15,876.06	
01	4311	SB2557 TEETER TAX	-\$8,611.18	-\$8,611.18	\$0.00	0.00%	\$8,611.18	
01	4362	Insurance-Reimbursement	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00	
01	4500	Veterans Hal Rental Fees	\$1,104.00	\$18,013.00	\$28,734.00	62.69%	\$10,721.00	
01	4525	VETS HALL RENTS-PRIVATE PART IES	\$0.00	\$0.00	\$200.00	0.00%	\$200.00	
01	4560	RENT-BANNER POLES	\$0.00	\$100.00	\$750.00	13.33%	\$650.00	
01	4619	Land Conservancy	\$0.00	\$0.00	\$3,000.00	0.00%	\$3,000.00	
TOTAL REVENUE			\$168,560.61	\$598,067.76	\$638,126.00	93.72%	\$40,058.24	

EXPENDITURES		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
SALARIES & WAGES		5000	Salary & Wages	\$15,020.95	\$148,174.26	\$198,897.00	74.50%	\$50,722.74
01	5010	Overtime	\$781.20	\$8,372.91	\$3,000.00	279.10%	-\$5,372.91	
01	5040	Sick/Vacation Pay	\$234.33	\$6,635.57	\$0.00	0.00%	-\$6,635.57	
01	5050	Holiday Pay	\$0.00	\$8,466.43	\$0.00	0.00%	-\$8,466.43	
SUB-TOTAL SALARIES & WAGES			\$16,036.48	\$171,649.17	\$201,897.00	85.02%	\$30,247.83	

BENEFITS		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	5101	Uniform Allowance	\$0.00	\$1,450.00	\$1,200.00	120.83%	-\$250.00	
01	5102	Dental Insurance - Ameritas	\$457.56	\$4,466.70	\$4,824.00	92.59%	\$357.30	
01	5103	Med - PERS-C ARE	\$3,904.39	\$41,357.50	\$46,103.00	89.71%	\$4,745.50	
01	5105	Life Insurance-Lincoln	\$24.36	\$243.60	\$0.00	0.00%	-\$243.60	
01	5106	FICA	\$960.32	\$10,291.92	\$12,629.00	81.49%	\$2,337.08	
01	5107	Medicare	\$224.58	\$2,406.95	\$2,954.00	81.48%	\$547.05	
01	5108	Workers Compensation	\$657.10	\$6,966.28	\$12,427.00	56.06%	\$5,460.72	
01	5109	Retirement-PERS	\$3,139.58	\$31,937.19	\$34,016.00	93.89%	\$2,078.81	
01	5120	Other Employee Benefits	\$200.00	\$2,100.00	\$2,600.00	80.77%	\$500.00	
01	5121	Retirees Health	\$1,716.16	\$17,400.80	\$21,168.00	82.20%	\$3,767.20	
01	5122	Medical Reimbursemt Exp-HRA Sctnl05 Senft	\$400.00	\$4,200.00	\$2,600.00	161.54%	-\$1,600.00	
SUB-TOTAL BENEFITS			\$11,684.05	\$122,820.94	\$140,521.00	87.40%	\$17,700.06	
TOTAL PERSONNEL SERVICES			\$27,720.53	\$294,470.11	\$342,418.00	86.00%	\$47,947.89	

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FAC & RESRC - 02
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6014	Public Events - PROS Park Events	\$0.00	\$0.00	\$0.00	0.00%	-\$72.78
01	6033B	M&R Buildings (formerly 6042)	\$0.00	\$6,988.14	\$12,000.00	58.23%	\$5,011.86
01	6033G	Maint & Repair - Grounds (formerly 6042)	\$19.27	\$12,372.34	\$21,500.00	57.55%	\$9,127.66
01	6033L	M&R Streetlights	-\$200.00	\$1,941.10	\$1,000.00	194.11%	-\$941.10
01	6033R	M&R-Ranch	\$1,487.95	\$37,843.33	\$50,000.00	75.69%	\$12,156.67
01	6033V	Maint. & Repair-Vet's Hall	\$94.68	\$5,361.67	\$12,000.00	44.68%	\$6,638.33
01	6040	Maintenance & Repair - Equipment	\$63.14	\$349.60	\$700.00	49.94%	\$350.40
01	6041L	Maint and Repair - Vehicles - Licensed	\$0.00	\$3,337.10	\$3,500.00	95.35%	\$162.90
01	6041N	Maint and Repair - Vehicles - NonLicensed	\$0.00	\$1,404.30	\$2,000.00	70.22%	\$595.70
01	6045	Computr/Copier/Printer Supplies/Upgrades	\$0.00	\$0.00	\$500.00	0.00%	\$500.00
01	6050	Office Supplies	\$0.00	\$0.00	\$500.00	0.00%	\$500.00
01	6053	Printing/Forms	\$0.00	\$45.00	\$0.00	0.00%	-\$45.00
01	6055	Government Fees and Licenses	\$135.29	\$135.29	\$300.00	45.10%	\$164.71
01	6060C	Utilities Cell Phone	\$22.50	\$507.27	\$788.00	64.37%	\$280.73
01	6060E	Utilities Electricity	\$1,597.67	\$17,014.20	\$23,796.00	71.50%	\$6,781.80
01	6060G	Utilities Gas	\$95.23	\$1,280.02	\$1,577.00	81.17%	\$296.98
01	6060I	Utilities Internet Access	\$411.99	\$3,568.18	\$6,692.00	53.32%	\$3,123.82
01	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$0.00	\$1,177.00	\$504.00	233.53%	-\$673.00
01	6060S	Utilities Sewer	\$0.00	\$2,123.55	\$3,052.00	69.58%	\$928.45
01	6060W	Utilities Water	\$0.00	\$3,403.40	\$4,880.00	69.74%	\$1,476.60
01	6070	Equipment Rental	\$0.00	\$165.00	\$1,000.00	16.50%	\$835.00
01	6080K	Prof Services-District Counsel	\$0.00	\$854.64	\$4,000.00	21.37%	\$3,145.36
01	6080M	Prof Services - Miscellaneous/Other	\$0.00	\$6,482.50	\$3,000.00	216.08%	-\$3,482.50
01	6090	Department Operating Supplies	\$1,983.72	\$9,406.34	\$14,000.00	67.19%	\$4,593.66
01	6093	Small Tools and Equipment	\$0.00	\$2,719.84	\$6,000.00	45.33%	\$3,280.16
01	6094	Clothing and Uniform	\$0.00	\$489.87	\$1,200.00	40.82%	\$710.13
01	6096	Fuel -Gas and Diesel	\$2,823.37	\$26,761.55	\$5,000.00	535.23%	-\$21,761.55
01	6115	Meeting Expenses	\$0.00	\$267.76	\$0.00	0.00%	-\$267.76
01	6180G	Interest on City National Bank Loan	\$0.00	\$0.00	\$1,293.00	0.00%	\$1,293.00
01	6191	Principal J. Deere	\$0.00	\$0.00	\$6,276.00	0.00%	\$6,276.00
01	6192	Interest Pickup Truck	\$0.00	\$0.00	\$6,352.00	0.00%	\$6,352.00
SUB-TOTAL SERVICES & SUPPLIES			\$8,534.81	\$146,071.77	\$193,410.00	75.52%	\$47,338.23

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - FAC & RESRC - 02
FOR 10 MONTHS APRIL 2018**

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**% of Year
Completed:
83%**

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6200	Allocated Overhead	\$8,525.00	\$85,249.00	\$102,298.00	83.33%	\$17,049.00
SUB-TOTAL ADMINISTRATIVE COST			\$8,525.00	\$85,249.00	\$102,298.00	83.33%	\$17,049.00
TOTAL EXPENDITURES			\$44,780.34	\$525,790.88	\$638,126.00	82.40%	\$112,335.12
NET REVENUE OVER EXPENDITURES			\$123,780.27	\$72,276.88	\$0.00	11.33%	-\$72,276.88

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - ADMIN DEPARTMENT - 09
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

REVENUES

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01	4001	Franchise Fees	\$14,514.86	\$14,514.86	\$0.00	0.00%	-\$14,514.86
01	4013	Vacation Rental Registration Fee	\$108.00	\$648.00	\$600.00	108.00%	-\$48.00
01	4200	Interest Income	\$0.00	\$50.45	\$4,000.00	1.26%	\$3,949.55
01	4385	Radio Vault Rent	\$0.00	\$1,200.00	\$2,400.00	50.00%	\$1,200.00
01	4389	Public Records Request	\$0.00	\$73.40	\$1,200.00	6.12%	\$1,126.60
01	4390	Miscellaneous Revenue	\$56.31	\$923.61	\$2,000.00	46.18%	\$1,076.39
TOTAL REVENUE			\$14,679.17	\$17,410.32	\$10,200.00	170.69%	-\$7,210.32

EXPENDITURES

SALARIES & WAGES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	5000	Salary & Wages	\$50,145.67	\$536,990.33	\$751,175.00	71.49%	\$214,184.67
01	5010	Overtime	\$1,177.09	\$9,573.30	\$16,970.00	56.41%	\$7,396.70
01	5030	Part-time	\$2,000.00	\$25,200.00	\$30,000.00	84.00%	\$4,800.00
01	5040	Sick/Vacation Pay	\$3,912.93	\$46,853.20	\$0.00	0.00%	-\$46,853.20
01	5050	Holiday Pay	\$0.00	\$32,159.87	\$0.00	0.00%	-\$32,159.87
SUB-TOTAL SALARIES & WAGES			\$57,235.69	\$650,776.70	\$798,145.00	81.54%	\$147,368.30

BENEFITS

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	5102	Dental Insurance - Ameritas	\$645.76	\$7,090.53	\$8,124.00	87.28%	\$1,033.47
01	5103	Med -PERS-CARE	\$7,840.30	\$77,239.71	\$105,184.00	73.43%	\$27,944.29
01	5105	Life Insurance-Lincoln	\$55.50	\$546.76	\$0.00	0.00%	-\$546.76
01	5106	FICA	\$3,540.58	\$34,045.63	\$41,034.00	82.97%	\$6,988.37
01	5107	Medicare	\$828.03	\$9,445.04	\$10,886.00	86.76%	\$1,440.96
01	5108	Workers Compensation	\$347.11	\$3,966.05	\$7,032.00	56.40%	\$3,065.95
01	5109	Retirement-PERS	\$11,295.11	\$119,116.75	\$148,129.00	80.41%	\$29,012.25
01	5120	Other Employee Benefits	\$1,445.62	\$15,278.99	\$21,809.00	70.06%	\$6,530.01
01	5121	Retirees Health	\$5,610.48	\$59,574.52	\$80,160.00	74.32%	\$20,585.48
01	5122	Medical Reimbursmt Exp-HRA Sctnl05 Senft	\$995.00	\$10,647.50	\$14,690.00	72.48%	\$4,042.50
SUB-TOTAL BENEFITS			\$32,603.49	\$336,951.48	\$437,048.00	77.10%	\$100,096.52

TOTAL PERSONNEL SERVICES	\$89,839.18	\$987,728.18	\$1,235,193.00	79.97%	\$247,464.82
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**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - ADMIN DEPARTMENT - 09
FOR 10 MONTHS APRIL 2018**

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<p>% of Year Completed: 83%</p>
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SERVICES & SUPPLIES		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6010	Advertisements - Legal / Other	\$0.00	\$133.10	\$0.00	0.00%	-\$133.10	
01	6011	Public Information - General	\$0.00	\$665.92	\$4,000.00	16.65%	\$3,334.08	
01	6011W	Public Information - Website	\$0.00	\$0.00	\$4,935.00	0.00%	\$4,935.00	
01	6014	Public Events - PROS Park Events	\$0.00	\$23.72	\$0.00	0.00%	-\$23.72	
01	6030	Insurance	\$90.71	\$2,114.62	\$86,942.00	2.43%	\$84,827.38	
01	6033B	M&R Buildings (formerly 6042)	\$109.73	\$2,576.64	\$0.00	0.00%	-\$2,576.64	
01	6033G	Maint & Repair - Grounds (formerly 6042)	\$707.52	\$707.52	\$0.00	0.00%	-\$707.52	
01	6041L	Maint and Repair - Vehicles - Licensed	\$108.75	\$618.83	\$0.00	0.00%	-\$618.83	
01	6042	see 6033b & 6033g for M&R bldgs & grnds	\$0.00	\$69.00	\$0.00	0.00%	-\$69.00	
01	6044	Computer/Copier /Printer Srvcs/Maint/Agree	\$7,544.94	\$57,565.35	\$71,400.00	80.62%	\$13,834.65	
01	6045	Computr/Copier/Printer Supplies/Upgrades	\$0.00	\$4,990.33	\$5,000.00	99.81%	\$9.67	
01	6048	Security and Safety	\$0.00	\$126.00	\$0.00	0.00%	-\$126.00	
01	6050	Office Supplies	\$1,052.76	\$12,308.17	\$20,100.00	61.23%	\$7,791.83	
01	6051	Postage & Shipping	\$61.74	\$3,044.59	\$4,764.00	63.91%	\$1,719.41	
01	6052	Bank Charges	\$0.00	\$573.74	\$2,200.00	26.08%	\$1,626.26	
01	6053	Printing/Forms	\$48.26	\$1,225.15	\$1,300.00	94.24%	\$74.85	
01	6054	Membership -Dues, Publications & Books	\$185.00	\$14,009.57	\$16,000.00	87.56%	\$1,990.43	
01	6055	Government Fees and Licenses	\$0.00	\$35,325.56	\$33,255.00	106.23%	-\$2,070.56	
01	6058	Cash Over/(Short)	\$0.00	\$70.87	\$0.00	0.00%	-\$70.87	
01	6060C	Utilities Cell Phone	\$422.50	\$4,373.84	\$2,427.00	180.22%	-\$1,946.84	
01	6060E	Utilities Electricity	\$646.34	\$6,474.19	\$7,045.00	91.90%	\$570.81	
01	6060G	Utilities Gas	\$62.24	\$489.05	\$376.00	130.07%	-\$113.05	
01	6060I	Utilities Internet Access	\$945.58	\$8,472.29	\$5,618.00	150.81%	-\$2,854.29	
01	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$487.80	\$5,486.89	\$15,275.00	35.92%	\$9,788.11	
01	6060S	Utilities Sewer	\$0.00	\$291.20	\$260.00	112.00%	-\$31.20	
01	6060W	Utilities Water	\$0.00	\$132.60	\$118.00	112.37%	-\$14.60	
01	6070	Equipment Rental	\$125.48	\$376.44	\$500.00	75.29%	\$123.56	
01	6075	Rental Expense Office Space	\$3,431.45	\$34,314.50	\$20,586.00	166.69%	-\$13,728.50	
01	6080A	Prof Services - Audit	\$0.00	\$1,725.00	\$9,250.00	18.65%	\$7,525.00	
01	6080K	Prof Services-District Counsel	\$11,100.00	\$143,547.73	\$88,000.00	163.12%	-\$55,547.73	
01	6080L	Land Conservancy -Lot Inventory, Etc.	\$3,269.00	\$40,961.70	\$22,000.00	186.19%	-\$18,961.70	
01	6080M	Prof Services - Miscellaneous/Other	\$3,416.00	\$10,595.42	\$11,100.00	95.45%	\$504.58	
01	6080T	PROFESSIONAL SERVICES-TEMPORARY HELP	\$5,088.00	\$7,664.00	\$10,000.00	76.64%	\$2,336.00	
01	6086	Outside Non-Professional Services	\$1,600.00	\$23,791.75	\$18,000.00	132.18%	-\$5,791.75	
01	6090	Department Operating Supplies	\$176.93	\$1,742.54	\$1,785.00	97.62%	\$42.46	
01	6095	Office Furniture and Equipment	\$841.22	\$841.22	\$0.00	0.00%	-\$841.22	
01	6115	Meeting Expenses	\$175.88	\$6,576.00	\$2,903.00	226.52%	-\$3,673.00	

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - ADMIN DEPARTMENT - 09
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

283

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6120D	Travel, Training, Seminars – Directors	\$2,030.58		\$5,000.00	52.40%	\$2,379.77
01	6120E	Travel, Training, Seminars – Employees	\$368.60		\$14,100.00	51.74%	\$6,804.41
01	6120G	Training-LCW	\$0.00		\$4,500.00	0.00%	\$4,500.00
01	6120H	Education	\$0.00		\$4,000.00	0.00%	\$4,000.00
01	6124	Employee Recognition	\$80.25		\$0.00	0.00%	-\$221.98
01	6125	Employee Recruitment	\$0.00		\$3,000.00	174.71%	-\$2,241.40
01	6170I	Purchase Administrative Office	\$0.00		\$70,732.00	0.00%	\$70,732.00
01	6170J	Purchase Administrative Software	\$0.00		\$17,500.00	0.00%	\$17,500.00
SUB-TOTAL SERVICES & SUPPLIES			\$44,177.26	\$449,384.24	\$583,971.00	76.95%	\$134,586.76

CAPITAL OUTLAY

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6170	Capital Asset Expenditures	-\$1,531.25		\$35,000.00	120.63%	-\$7,219.50
SUB-TOTAL CAPITAL OUTLAY			-\$1,531.25	\$42,219.50	\$35,000.00	120.63%	-\$7,219.50

DEBT SERVICES

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6180H	Interest Pickup Truck	\$0.00		\$0.00	0.00%	-\$332.76
SUB-TOTAL DEBTS			\$0.00	\$332.76	\$0.00	0.00%	-\$332.76

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6200	Allocated Overhead	-\$153,664.00		-\$1,843,961.00	83.33%	-\$307,325.00
SUB-TOTAL ADMINISTRATIVE COST			-\$153,664.00	-\$1,536,636.00	-\$1,843,961.00	83.33%	-\$307,325.00

TOTAL EXPENDITURES

-\$21,178.81	-\$56,971.32	\$10,203.00	-558.38%	\$67,174.32
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NET REVENUE OVER EXPENDITURES

\$35,857.98	\$74,381.64	-\$3.00	729.07%	-\$74,384.64
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**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - PROS DEPARTMENT - 16
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

REVENUES		Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
01	4001		Franchise Fees	\$0.00	\$59,340.45	\$79,640.00	74.51%	\$20,299.55
01	4310		Property Tax-All	\$49,298.98	\$163,679.39	\$152,344.00	107.44%	-\$11,335.39
01	4311		SB2557 TEETER TAX	-\$2,411.12	-\$2,411.12	\$0.00	0.00%	\$2,411.12
01	4395		Proposition 1A Reserve	\$0.00	\$0.00	\$131,486.00	0.00%	\$131,486.00
TOTAL REVENUE				\$46,887.86	\$220,608.72	\$363,470.00	60.70%	\$142,861.28

EXPENDITURES		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6033R		M&R-Ranch	\$0.00	\$10,000.00	\$10,157.00	98.45%	\$157.00
01	6053		Printing/Forms	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00
01	6115		Meeting Expenses	\$0.00	\$163.30	\$0.00	0.00%	-\$163.30
SUB-TOTAL SERVICES & SUPPLIES				\$0.00	\$10,163.30	\$11,157.00	98.45%	\$993.70

CAPITAL OUTLAY		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6170		Capital Asset Expenditures	\$0.00	\$341,626.98	\$336,378.00	101.56%	-\$5,248.98
SUB-TOTAL CAPITAL OUTLAY				\$0.00	\$341,626.98	\$336,378.00	101.56%	-\$5,248.98

ADMINISTRATIVE COST ALLOCATION		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
01	6200		Allocated Overhead	\$4,126.00	\$41,260.00	\$49,513.00	83.33%	\$8,253.00
SUB-TOTAL ADMINISTRATIVE COST				\$4,126.00	\$41,260.00	\$49,513.00	83.33%	\$8,253.00

TOTAL EXPENDITURES	\$4,126.00	\$393,050.28	\$397,048.00	98.99%	\$3,997.72
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NET REVENUE OVER EXPENDITURES	\$42,761.86	-\$172,441.56	-\$33,578.00	-38.30%	\$138,863.56
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**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER DEPARTMENT - 11
FOR 10 MONTHS APRIL 2018**

**% of Year
Completed:
83%**

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
11	4000	Service Sales	\$0.00	\$1,577,065.36	\$2,251,997.00	70.03%	\$674,931.64
11	4007	Returned Check Fee	\$0.00	\$805.00	\$400.00	201.25%	-\$405.00
11	4008	Set up & close utility billing account	\$0.00	\$6,842.47	\$6,000.00	114.04%	-\$842.47
11	4010	Water Penalty	\$0.00	\$29,471.77	\$55,000.00	53.59%	\$25,528.23
11	4011	Service Disconnect/Reconnect	\$0.00	\$641.34	\$50.00	1282.68%	-\$591.34
11	4014	Water Labor/Equip Services Fees	\$0.00	\$5,091.00	\$0.00	0.00%	-\$5,091.00
11	4050	Administrative Fees Revenue	\$1,231.21	\$8,343.25	\$1,939.00	430.29%	-\$6,404.25
11	4100	Connection Revenue -SFR	\$0.00	\$11,632.18	\$20,000.00	58.16%	\$8,367.82
11	4101	WAIT LIST ANNUAL MAINTENANCE FEE	\$88.00	\$21,541.00	\$61,630.00	34.95%	\$40,089.00
11	4110	Remodel Impact Fees	\$5,620.00	\$37,720.00	\$75,000.00	50.29%	\$37,280.00
11	4122	Retrofit Inlieu Fee	\$0.00	\$6,500.00	\$2,500.00	260.00%	-\$4,000.00
11	4124	Assignment Fees	\$0.00	\$5,759.50	\$4,150.00	138.78%	-\$1,609.50
11	4125	Penalty/Extension	\$49.80	\$249.80	\$0.00	0.00%	-\$249.80
11	4128	Admin Fees	\$0.00	\$0.00	\$3,300.00	0.00%	\$3,300.00
11	4130	Voluntary Lot Merger	\$0.00	\$0.00	\$20,000.00	0.00%	\$20,000.00
11	4360	Availability	\$43,461.68	\$174,281.07	\$178,000.00	97.91%	\$3,718.93
11	4373	INSPECTION FEE REVENUE	\$1,243.75	\$10,149.00	\$8,450.00	120.11%	-\$1,699.00
11	4390	Miscellaneous Revenue	\$0.00	\$450.00	\$4,500.00	10.00%	\$4,050.00
11	4510	VH SCENIC COAST BOARD OF REALTORS RENT	\$0.00	-\$30.00	\$0.00	0.00%	\$30.00
TOTAL REVENUE			\$51,694.44	\$1,896,512.74	\$2,692,916.00	70.43%	\$796,403.26

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	5000	Salary & Wages	\$28,993.17	\$334,972.28	\$460,083.00	72.81%	\$125,110.72
11	5010	Overtime	\$2,130.15	\$42,442.82	\$25,000.00	169.77%	-\$17,442.82
11	5020	Standby Time	\$1,400.00	\$14,700.00	\$18,250.00	80.55%	\$3,550.00
11	5040	Sick/Vacation Pay	\$4,139.98	\$31,237.79	\$0.00	0.00%	-\$31,237.79
11	5050	Holiday Pay	\$0.00	\$20,658.91	\$0.00	0.00%	-\$20,658.91
SUB-TOTAL SALARIES & WAGES			\$36,063.30	\$444,011.80	\$503,333.00	88.21%	\$59,321.20

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	5101	Uniform Allowance	\$0.00	\$2,000.00	\$2,000.00	100.00%	\$0.00
11	5102	Dental Insurance - Ameritas	\$494.78	\$7,804.89	\$7,428.00	105.07%	-\$376.89
11	5103	Med -PERS-C ARE	\$5,182.17	\$71,428.78	\$98,304.00	72.66%	\$26,875.22
11	5105	Life Insurance-Lincoln	\$27.36	\$465.70	\$0.00	0.00%	-\$465.70
11	5106	FICA	\$2,173.89	\$25,857.53	\$27,447.00	94.21%	\$1,589.47
11	5107	Medicare	\$508.38	\$6,305.20	\$6,664.00	94.62%	\$358.80
11	5108	Workers Compensation	\$1,103.93	\$12,222.48	\$22,283.00	54.85%	\$10,060.52
11	5109	Retirement-PERS	\$6,877.60	\$75,347.38	\$125,836.00	59.88%	\$50,488.62
11	5120	Other Employee Benefits	\$120.00	\$1,545.00	\$4,256.00	36.30%	\$2,711.00
11	5121	Retirees Health	\$2,411.45	\$27,414.59	\$34,392.00	79.71%	\$6,977.41
11	5122	Medical Reimbursmt Exp-HRA Sctn105 Sentt	\$710.00	\$8,072.50	\$7,150.00	112.90%	-\$922.50
SUB-TOTAL BENEFITS			\$19,609.56	\$238,464.05	\$335,760.00	71.02%	\$97,295.95
TOTAL PERSONNEL SERVICES			\$55,672.86	\$682,475.85	\$839,093.00	81.33%	\$156,617.15

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER DEPARTMENT - 11
FOR 10 MONTHS APRIL 2018**

**% of Year
Completed:
83%**

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	6010	Advertisements - Legal / Other	\$0.00	\$344.85	\$0.00	0.00%	-\$344.85
11	6011I	Public Information - General	\$0.00	\$844.26	\$4,000.00	21.11%	\$3,155.74
11	6031	see 6032L: maint & repair lift stations	\$0.00	\$356.75	\$0.00	0.00%	-\$356.75
11	6031D	Maint & Repair Water Dept	\$1,359.09	\$137,726.38	\$25,000.00	550.91%	-\$112,726.38
11	6031F	Maint & Repair Water Dept - Fire Hydrnt	\$0.00	\$825.00	\$6,000.00	13.75%	\$5,175.00
11	6031G	Maint & Repair Water Dept Generators	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00
11	6031L	Maint & Repair Wtr-Leimert Booster Str	\$0.00	\$544.46	\$2,000.00	27.22%	\$1,455.54
11	6031M	Maint & Repair Water Meters	\$23,137.14	\$23,137.14	\$5,000.00	462.74%	-\$18,137.14
11	6031P	Maint & Repair Water Dept Pumps	\$0.00	\$988.91	\$0.00	0.00%	-\$988.91
11	6031Q	WATER TREATMENT PLANT AT RODEO GROUND	\$0.00	\$2,590.00	\$2,000.00	129.50%	-\$590.00
11	6031R	Maint & Repair Wtr Dpt SR4 Well/Filter	\$778.43	\$8,619.25	\$10,000.00	86.19%	\$1,380.75
11	6031S	Maint & Repair Water Storage Tanks	\$3,282.00	\$9,421.51	\$13,500.00	69.79%	\$4,078.49
11	6031T	Maint & Repair - Water Treatment Systems	\$287.79	\$13,221.08	\$20,000.00	66.11%	\$6,778.92
11	6031V	Maint & Repair Wtr Valves (Cord pave)	\$0.00	\$1,463.71	\$6,000.00	24.40%	\$4,536.29
11	6031W	Maint & Repair Water Dept Wells	\$0.00	\$10,622.69	\$7,500.00	141.64%	-\$3,122.69
11	6031Y	Maint, & Repair - Water Yard & Booster St	\$0.00	\$3,116.32	\$5,100.00	61.10%	\$1,983.68
11	6033B	M&R Buildings (formerly 6042)	\$443.12	\$553.96	\$2,500.00	22.16%	\$1,946.04
11	6033G	Maint & Repair - Grounds (formerly 6042)	\$0.00	\$0.00	\$15,000.00	0.00%	\$15,000.00
11	6036	M&R-Emergency Events	\$0.00	\$1,843.85	\$100,000.00	1.84%	\$98,156.15
11	6037	M&R SCADA	\$0.00	\$5,077.72	\$15,000.00	33.85%	\$9,922.28
11	6040	Maintenance & Repair - Equipment	\$1,679.22	\$1,749.09	\$1,000.00	174.91%	-\$749.09
11	6041L	Maint and Repair - Vehicles - Licensed	\$1,894.09	\$10,756.83	\$5,000.00	215.14%	-\$5,756.83
11	6041N	Maint and Repair - Vehicles - NonLicensed	\$0.00	\$704.60	\$2,000.00	35.23%	\$1,295.40
11	6044	Computer/Copier/Printer Svcs/Maint/Agree	\$521.53	\$584.77	\$1,500.00	38.98%	\$915.23
11	6045	Computer/Copier/Printer Supplies/Upgrades	\$0.00	\$2,067.84	\$1,000.00	206.78%	-\$1,067.84
11	6048	Security and Safety	\$0.00	\$230.00	\$2,000.00	11.50%	\$1,770.00
11	6050	Office Supplies	\$0.00	\$0.00	\$3,000.00	0.00%	\$3,000.00
11	6051	Postage & Shipping	\$45.75	\$6,313.88	\$11,054.00	57.12%	\$4,740.12
11	6053	Printing/Forms	\$213.72	\$3,786.00	\$3,000.00	126.20%	-\$786.00
11	6054	Membership -Dues , Publications & Books	\$277.08	\$14,790.70	\$15,000.00	98.60%	\$209.30
01	6055	Government Fees and Licenses	\$0.00	\$110.00	\$0.00	0.00%	-\$110.00
11	6055	Government Fees and Licenses	\$746.30	\$23,546.73	\$42,700.00	55.14%	\$19,153.27
11	6059	Bad Debt	\$0.00	-\$275.17	\$1,000.00	-27.52%	\$1,275.17
11	6060C	Utilities Cell Phone	\$145.00	\$2,216.59	\$1,980.00	111.95%	-\$236.59
11	6060E	Utilities Electricity	\$8,940.80	\$112,947.05	\$146,947.00	76.86%	\$33,999.95
11	6060G	Utilities Gas	\$0.00	\$0.00	\$1,236.00	0.00%	\$1,236.00
11	6060I	Utilities Internet Access	\$332.34	\$2,644.12	\$4,005.00	66.02%	\$1,360.88
11	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$227.94	\$4,501.42	\$5,784.00	77.83%	\$1,282.58
11	6060S	Utilities Sewer	\$0.00	\$897.19	\$779.00	115.17%	-\$118.19
11	6060W	Utilities Water	\$0.00	\$0.00	\$1,978.00	0.00%	\$1,978.00
11	6063	M&R Communications Equipment	\$0.00	\$1,848.02	\$5,000.00	36.96%	\$3,151.98
11	6078	LAND LEASE- WELL SITE	\$0.00	\$38,624.16	\$36,200.00	106.70%	-\$2,424.16
11	6080	see 6080E: (was prof svcs - engineering)	\$0.00	\$270.48	\$0.00	0.00%	-\$270.48
11	6080G	Prof Services GIS Development	\$0.00	\$3,220.00	\$7,500.00	42.93%	\$4,280.00
11	6080K	Prof Services-District Counsel	\$0.00	\$7,794.13	\$20,000.00	38.97%	\$12,205.87
11	6080L	Land Conservancy -Lot Inventory, Etc.	\$5,108.50	\$21,157.22	\$12,500.00	169.26%	-\$8,657.22
11	6080M	Prof Services - Miscellaneous/Other	\$3,214.50	\$36,941.83	\$47,600.00	77.61%	\$10,658.17
11	6080V	Voluntary Lot Merger Program	\$0.00	\$18,997.00	\$20,000.00	94.99%	\$1,003.00

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER DEPARTMENT - 11
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

Account No.	Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11 6090	Department Operating Supplies	\$348.13	\$1,876.42	\$17,500.00	10.72%	\$15,623.58
11 6091	Lab Tests	\$1,146.00	\$8,593.55	\$28,000.00	30.69%	\$19,406.45
11 6091B	Operating Supplies	\$0.00	\$2,497.05	\$0.00	0.00%	-\$2,497.05
11 6091G	CALIBRATION	\$5,028.42	\$5,028.42	\$2,625.00	191.56%	-\$2,403.42
11 6092	Lab Supplies	\$0.00	\$0.00	\$1,500.00	0.00%	\$1,500.00
11 6093	Small Tools and Equipment	\$230.87	\$3,816.48	\$4,000.00	95.41%	\$183.52
11 6094	Clothing and Uniform	\$0.00	\$3,985.73	\$8,000.00	49.82%	\$4,014.27
11 6096	Fuel -Gas and Diesel	\$0.00	\$183.53	\$12,000.00	1.53%	\$11,816.47
11 6115	Meeting Expenses	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00
11 6120E	Travel, Training, Seminars -- Employees	\$0.00	\$3,792.28	\$5,000.00	75.85%	\$1,207.72
11 6125	Employee Recruitment	\$0.00	\$3,689.50	\$750.00	491.93%	-\$2,939.50
11 6170N	Stuart Street Tank Repair	\$0.00	\$0.00	\$64,000.00	0.00%	\$64,000.00
11 6180G	Interest on City National Bank Loan	\$0.00	\$0.00	\$3,000.00	0.00%	\$3,000.00
11 6180J	PRINCIPAL, TRUCK	\$0.00	\$0.00	\$6,886.00	0.00%	\$6,886.00
11 6611	Rebate Pgm -Cist erns, Toilets, Wash Mach	\$0.00	\$0.00	\$7,500.00	0.00%	\$7,500.00
11 6829C	EW ENVIRONMTL CLEARANCE & BIO MONITOR	\$0.00	\$22.66	\$0.00	0.00%	-\$22.66
SUB-TOTAL SERVICES & SUPPLIES		\$59,387.76	\$571,207.94	\$801,124.00	71.30%	\$229,916.06

CAPITAL OUTLAY

Fund No.	Account No.	Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	6170	Capital Asset Expenditures	\$0.00	\$9,611.48	\$0.00	0.00%	-\$9,611.48
SUB-TOTAL CAPITAL OUTLAY			\$0.00	\$9,611.48	\$0.00	0.00%	-\$9,611.48

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
11	6200	Allocated Overhead	\$75,779.00	\$757,790.00	\$909,348.00	83.33%	\$151,558.00
SUB-TOTAL ADMINISTRATIVE COST			\$75,779.00	\$757,790.00	\$909,348.00	83.33%	\$151,558.00

TOTAL EXPENDITURES \$190,839.62 \$2,021,085.27 \$2,549,565.00 81.33% \$528,479.73

NET REVENUE OVER EXPENDITURES -\$139,145.18 -\$124,572.53 \$143,351.00 -10.91% \$267,923.53

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WASTEWATER DEPARTMENT - 12
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

268

REVENUES		Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
12		4000	Service Sales	\$0.00	\$1,350,887.42	\$1,986,828.00	67.99%	\$635,940.58
12		4360	Availability	\$27,906.35	\$113,299.30	\$119,000.00	95.21%	\$5,700.70
12		4390	Miscellaneous Revenue	\$0.00	\$2,512.43	\$100.00	2512.43%	-\$2,412.43
12		4396	General Fund Loan	\$0.00	\$0.00	\$85,000.00	0.00%	\$85,000.00
TOTAL REVENUE				\$27,906.35	\$1,466,699.15	\$2,190,928.00	66.94%	\$724,228.85

EXPENDITURES		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
SALARIES & WAGES								
12		5000	Salary & Wages	\$29,881.38	\$267,496.23	\$420,692.00	63.58%	\$153,195.77
12		5010	Overtime	\$1,931.47	\$23,638.37	\$25,000.00	94.55%	\$1,361.63
12		5020	Standby Time	\$1,400.00	\$14,500.00	\$18,250.00	79.45%	\$3,750.00
12		5040	Sick/Vacation Pay	\$480.15	\$38,665.55	\$0.00	0.00%	-\$38,665.55
12		5050	Holiday Pay	\$0.00	\$17,058.06	\$0.00	0.00%	-\$17,058.06
SUB-TOTAL SALARIES & WAGES				\$33,693.00	\$361,358.21	\$463,942.00	77.89%	\$102,583.79

BENEFITS		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12		5101	Uniform Allowance	\$0.00	\$1,750.00	\$2,000.00	87.50%	\$250.00
12		5102	Dental Insurance - Ameritas	\$610.74	\$7,189.48	\$6,077.00	118.31%	-\$1,112.48
12		5103	Med -PERS-CARE	\$6,738.83	\$66,188.88	\$71,952.00	91.99%	\$5,763.12
12		5105	Life Insurance-Lincoln	\$43.04	\$416.46	\$0.00	0.00%	-\$416.46
12		5106	FICA	\$1,999.30	\$21,589.90	\$28,105.00	76.82%	\$6,515.10
12		5107	Medicare	\$467.58	\$5,154.21	\$6,818.00	75.60%	\$1,663.79
12		5108	Workers Compensation	\$1,365.63	\$14,335.61	\$28,015.00	51.17%	\$13,679.39
12		5109	Retirement-PERS	\$6,256.74	\$65,167.47	\$70,659.00	92.23%	\$5,491.53
12		5120	Other Employee Benefits	\$60.00	\$630.00	\$4,256.00	14.80%	\$3,626.00
12		5121	Retirees Health	\$3,402.92	\$34,980.22	\$42,336.00	82.63%	\$7,355.78
12		5122	Medical Reimbursmt Exp-HRA Sctn105 Senft	\$730.00	\$8,315.00	\$5,850.00	142.14%	-\$2,465.00
SUB-TOTAL BENEFITS				\$21,674.78	\$225,717.23	\$266,068.00	84.83%	\$40,350.77

TOTAL PERSONNEL SERVICES	\$55,367.78	\$587,075.44	\$730,010.00	80.42%	\$142,934.56
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**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WASTEWATER DEPARTMENT - 12
FOR 10 MONTHS APRIL 2018**

% of Year Completed: 83%

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12	6010	Advertisements - Legal / Other	\$0.00	\$174.24	\$0.00	0.00%	-\$174.24
12	6032C	M&R - WW Collectin Sys (also use CC: CSI)	\$0.00	\$1,183.18	\$5,000.00	23.66%	\$3,816.82
12	6032D	M&R - Disposal Effluent	\$0.00	\$5,359.16	\$3,000.00	178.64%	-\$2,359.16
12	6032G	M&R Wastewater Generators	\$0.00	\$662.25	\$4,000.00	16.56%	\$3,337.75
12	6032L	M&R Wastewater Lift Stations	\$1,771.01	\$34,681.57	\$20,000.00	173.41%	-\$14,681.57
12	6032M	M&R - WW Manhole Raising (Cord paving)	\$0.00	\$22,914.54	\$20,000.00	114.57%	-\$2,914.54
12	6032P	M&R Pumps	\$0.00	\$0.00	\$2,500.00	0.00%	\$2,500.00
12	6032S	M&R - WW Disposal of Sludge & Dewatering	\$7,150.02	\$77,364.48	\$88,500.00	87.42%	\$11,135.52
12	6032T	M&R - Wastewater Treatmt Plant Heath Ln	\$6,797.44	\$30,750.99	\$50,000.00	61.50%	\$19,249.01
12	6033B	M&R Buildings (formerly 6042)	\$356.00	\$7,284.50	\$5,000.00	145.69%	-\$2,284.50
12	6033G	Maint & Repair - Grounds (formerly 6042)	\$2,300.00	\$9,716.71	\$14,400.00	67.48%	\$4,683.29
12	6035T	Major Maintenance-CCTV & HYDRO CLEANING	\$0.00	\$5,800.00	\$12,500.00	46.40%	\$6,700.00
12	6036	M&R-Emergency Events	\$0.00	\$38,636.84	\$69,233.00	55.81%	\$30,596.16
12	6036T	Unplanned Maintenance	\$7,727.29	\$7,727.29	\$0.00	0.00%	-\$7,727.29
12	6041L	Maint and Repair - Vehicles - Licensed	\$0.00	\$3,648.18	\$6,250.00	58.37%	\$2,601.82
12	6041N	Maint and Repair - Vehicles - NonLicensed	\$0.00	\$450.64	\$1,900.00	23.72%	\$1,449.36
12	6041V	Maint and Repair - Vehicles - Vactor	\$15.89	\$3,523.00	\$1,000.00	352.30%	-\$2,523.00
12	6045	Computr/Copier/Printer Supplies/Upgrades	\$0.00	\$1,607.84	\$1,000.00	160.78%	-\$607.84
12	6048	Security and Safety	\$455.58	\$3,365.31	\$2,000.00	168.27%	-\$1,365.31
12	6050	Office Supplies	\$0.00	\$4,162.08	\$3,600.00	115.61%	-\$562.08
12	6051	Postage & Shipping	\$45.75	\$4,847.22	\$8,021.00	60.43%	\$3,173.78
12	6053	Printing/Forms	\$213.72	\$1,686.23	\$2,100.00	80.30%	\$413.77
12	6054	Membership -Dues , Publications & Books	\$0.00	\$573.62	\$600.00	95.60%	\$26.38
12	6055	Government Fees and Licenses	\$150.00	\$81,026.40	\$90,000.00	90.03%	\$8,973.60
12	6060C	Utilities Cell Phone	\$45.00	\$1,231.43	\$1,409.00	87.40%	\$177.57
12	6060E	Utilities Electricity	\$16,098.10	\$163,748.47	\$200,000.00	81.87%	\$36,251.53
12	6060G	Utilities Gas	\$218.56	\$995.86	\$1,327.00	75.05%	\$331.14
12	6060I	Utilities Internet Access	\$332.34	\$3,834.92	\$4,903.00	78.22%	\$1,068.08
12	6060P	Utilities Phone-Land Lines, Faxes, Alrms	\$372.92	\$4,862.05	\$6,273.00	77.51%	\$1,410.95
12	6060W	Utilities Water	\$0.00	\$5,050.78	\$6,000.00	84.18%	\$949.22
12	6063	M&R Communications Equipment	\$0.00	\$0.00	\$1,000.00	0.00%	\$1,000.00
12	6070	Equipment Rental	\$439.22	\$696.62	\$2,500.00	27.86%	\$1,803.38
12	6080	see 6080E: (was prof svcs - engineering)	\$0.00	\$406.73	\$0.00	0.00%	-\$406.73
12	6080G	Prof Services GIS Development	\$0.00	\$2,590.00	\$2,000.00	129.50%	-\$590.00
12	6080K	Prof Services-District Counsel	\$0.00	\$3,742.65	\$3,000.00	124.76%	-\$742.65
12	6080L	Land Conservancy -Lot Inventory, Etc.	\$0.00	\$0.00	\$3,000.00	0.00%	\$3,000.00
12	6080M	Prof Services - Miscellaneous/Other	\$6.18	\$10,915.73	\$68,600.00	15.91%	\$57,684.27

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WASTEWATER DEPARTMENT - 12
FOR 10 MONTHS APRIL 2018**

270

% of Year Completed: 83%

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12	6086	Outside Non-Professional Services	\$2,333.33	\$24,054.07	\$0.00	0.00%	-\$24,054.07
12	6089	Emergency Medical Supplies	\$0.00	\$0.00	\$960.00	0.00%	\$960.00
12	6090	Department Operating Supplies	\$0.00	\$0.00	\$400.00	0.00%	\$400.00
01	6091	Lab Tests	\$0.00	\$100.00	\$0.00	0.00%	-\$100.00
12	6091	Lab Tests	\$1,782.12	\$20,926.63	\$23,500.00	89.05%	\$2,573.37
12	6092	Lab Supplies	\$0.00	\$1,933.28	\$3,000.00	64.44%	\$1,066.72
12	6093	Small Tools and Equipment	\$1,774.63	\$2,238.21	\$2,000.00	111.91%	-\$238.21
12	6094	Clothing and Uniform	\$0.00	\$2,786.80	\$2,400.00	116.12%	-\$386.80
12	6096	Fuel -Gas and Diesel	\$50.03	\$233.56	\$7,000.00	3.34%	\$6,766.44
12	6115	Meeting Expenses	\$0.00	\$0.00	\$500.00	0.00%	\$500.00
12	6120E	Travel, Training, Seminars - Employees	\$0.00	\$1,030.42	\$4,000.00	25.76%	\$2,969.58
12	6124	Employee Recognition	\$0.00	\$0.00	\$200.00	0.00%	\$200.00
12	6125	Employee Recruitment	\$0.00	\$2,199.00	\$750.00	293.20%	-\$1,449.00
12	6170F	Effluent Pond	\$0.00	\$1,078.89	\$0.00	0.00%	-\$1,078.89
12	6180C	Interest-City National Bank	\$0.00	\$41,496.00	\$41,496.00	100.00%	\$0.00
12	6180N	Principal-City National Bank	\$0.00	\$118,000.00	\$118,000.00	100.00%	\$0.00
SUB-TOTAL SERVICES & SUPPLIES			\$50,435.13	\$761,298.37	\$914,822.00	83.22%	\$153,523.63

CAPITAL OUTLAY

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12	6170	Capital Asset Expenditures	\$0.00	\$120,491.58	\$85,000.00	141.75%	-\$35,491.58
SUB-TOTAL CAPITAL OUTLAY			\$0.00	\$120,491.58	\$85,000.00	141.75%	-\$35,491.58

ADMINISTRATIVE COST ALLOCATION

Fund No.	Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
12	6200	Allocated Overhead	\$38,425.00	\$384,249.00	\$461,098.00	83.33%	\$76,849.00
SUB-TOTAL ADMINISTRATIVE COST			\$38,425.00	\$384,249.00	\$461,098.00	83.33%	\$76,849.00

TOTAL EXPENDITURES \$144,227.91 \$1,853,114.39 \$2,190,930.00 80.42% \$337,815.61

NET REVENUE OVER EXPENDITURES -\$116,321.56 -\$386,415.24 -\$2.00 -13.48% \$386,413.24

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - WATER FACILITY OPERATION FUND 39 - DEPARTMENT 25
FOR 10 MONTHS APRIL 2018**

**% of Year
Completed:
83%**

REVENUES		Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
39	4041	EWS Water Base - Residential (SFR, MFR)	\$0.00	\$225,749.91	\$391,691.00	57.63%	\$165,941.09	
39	4042	EWS Water Base - Vacation Rentals	\$0.00	\$19,992.27	\$0.00	0.00%	-\$19,992.27	
39	4043	EWS Water Base - Commercial Lodging	\$0.00	\$18,895.97	\$0.00	0.00%	-\$18,895.97	
39	4044	EWS Water Base - Commercial Water	\$0.00	\$43,208.11	\$0.00	0.00%	-\$43,208.11	
39	4051	EWS Water Usage - Residential (SFR, MFR)	\$0.00	\$232,815.00	\$504,756.00	46.12%	\$271,941.00	
39	4052	EWS Water Usage - Vacation Rentals	\$0.00	\$21,598.50	\$0.00	0.00%	-\$21,598.50	
39	4053	EWS Water Usage - Commercial Lodging	\$0.00	\$108,840.00	\$0.00	0.00%	-\$108,840.00	
39	4054	EWS Water Usage - Commercial Water	\$0.00	\$72,721.50	\$0.00	0.00%	-\$72,721.50	
39	4061	EWS Facility Operating - (SFR/MFR)	\$0.00	-\$2,434.00	\$0.00	0.00%	\$2,434.00	
TOTAL REVENUE				\$0.00	\$741,387.26	\$896,447.00	82.70%	\$155,059.74

EXPENDITURES		Account No.	Expenditure Description	Current Month	YTD	Annual Budget	% Spent	Balance Remaining
39	5000	Salary & Wages	\$0.00	\$0.00	\$130,176.00	0.00%	\$130,176.00	
39	6031Z	Maintenance	\$1,688.09	\$94,565.27	\$12,000.00	788.04%	-\$82,565.27	
39	6033B	M&R Buildings (formerly 6042)	\$0.00	\$450.18	\$0.00	0.00%	-\$450.18	
39	6036	M&R-Emergency Events	\$0.00	\$16,252.78	\$0.00	0.00%	-\$16,252.78	
39	6051	Postage & Shipping	\$0.00	\$32.00	\$0.00	0.00%	-\$32.00	
39	6055	Government Fees and Licenses	\$0.00	\$44,790.40	\$40,000.00	111.98%	-\$4,790.40	
39	6060E	Utilities Electricity	\$1,085.44	\$43,624.27	\$12,000.00	363.54%	-\$31,624.27	
39	6080K	Prof Services-District Counsel	\$0.00	\$23,816.10	\$6,000.00	396.94%	-\$17,816.10	
39	6080L	Land Conservancy -Lot Inventory, Etc.	\$0.00	\$235.60	\$0.00	0.00%	-\$235.60	
39	6080M	Prof Services - Miscellaneous/Other	\$0.00	\$110,153.71	\$0.00	0.00%	-\$110,153.71	
39	6091	Lab Tests	\$1,152.50	\$107,116.30	\$21,120.00	507.18%	-\$85,996.30	
39	6091B	Operating Supplies	\$357.63	\$6,448.65	\$3,000.00	214.96%	-\$3,448.65	
39	6091F	Remote Monitoring	\$0.00	\$500.00	\$6,480.00	7.72%	\$5,980.00	
39	6091H	LAB TESTING	\$10,277.00	\$10,277.00	\$0.00	0.00%	-\$10,277.00	
39	6092	Lab Supplies	\$0.00	\$573.93	\$0.00	0.00%	-\$573.93	
39	6125	Employee Recruitment	\$0.00	\$700.00	\$0.00	0.00%	-\$700.00	
39	6170E	Impoundment Basin	\$0.00	\$49,321.01	\$0.00	0.00%	-\$49,321.01	
39	6180I	Interest on 2014 EWS Loan	\$0.00	\$332,532.66	\$332,533.00	100.00%	\$0.34	
39	6180P	Principal - EWS Bank Loan	\$0.00	\$165,109.00	\$326,893.00	50.51%	\$161,784.00	
39	6829D	Performance Bonds	\$0.00	\$71,649.00	\$71,650.00	100.00%	\$1.00	
SUB-TOTAL SERVICES & SUPPLIES				\$14,560.66	\$1,078,147.86	\$961,852.00	0.00%	-\$116,295.86
TOTAL EXPENDITURES				\$14,560.66	\$1,078,147.86	\$961,852.00	112.09%	-\$116,295.86
NET REVENUE OVER EXPENDITURES				-\$14,560.66	-\$336,760.60	-\$65,405.00	-29.39%	\$271,355.60

**% of Year
Completed:
83%**

**CAMBRIA COMMUNITY SERVICES DISTRICT
REVENUE AND EXPENDITURE REPORT - SWF CAPITAL PROJECTS FUND 40 - DEPARTMENT 30
FOR 10 MONTHS APRIL 2018**

Fund No.	Account No.	Revenue Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
40	4397	Loan Proceeds	\$0.00	\$0.00	\$733,948.00	0.00%	\$733,948.00
TOTAL REVENUE			\$0.00	\$0.00	\$733,948.00	\$0.00	\$733,948.00

Fund No.	Account No.	Expenses Description	Current Month	YTD	Annual Budget	% Received	Balance Remaining
40	4397	Loan Proceeds	\$0.00	\$0.00	\$733,948.00	0.00%	\$733,948.00
TOTAL EXPENDITURES			\$0.00	\$0.00	\$733,948.00	0.00%	\$733,948.00
NET REVENUE OVER EXPENDITURES			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00