



CAMBRIA COMMUNITY SERVICES DISTRICT

MEETING	TIME & DATE	LOCATION
Board of Directors	1:00 PM Thursday, April 18, 2024	Cambria Veterans' Memorial Hall 1000 Main Street, Cambria, CA 93428

AGENDA

Regular Board of Directors Meeting

Thursday, April 18, 2024 1:00 PM

In person at:

**Cambria Veterans' Memorial Hall
1000 Main Street, Cambria, CA 93428**

AND via Zoom at:

Please click the link to join the webinar: [HERE](#)

Webinar ID: 821 5434 1356

Passcode: 150418

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the CCSD Administration Office, available for public inspection during District business hours. The agenda and agenda packets are also available on the CCSD website at <https://www.cambriacsd.org/>. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting or if you need the agenda or other documents in the agenda packet provided in an alternative format, contact the Confidential Administrative Assistant at 805-927-6223 at least 48 hours before the meeting to ensure that reasonable arrangements can be made. The Confidential Administrative Assistant will answer any questions regarding the agenda.

1. OPENING

- 1.A Call to Order**
- 1.B Pledge of Allegiance**
- 1.C Establishment of Quorum**
- 1.D President's Report**
- 1.E Agenda Review**

2. BOARD MEMBER COMMUNICATIONS

Any Board Member may make an announcement, report briefly on his or her activities, or ask a question for clarification.

3. PUBLIC SAFETY

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

4. PUBLIC COMMENT

Members of the public may now address the Board on any item of interest within the jurisdiction of the Board but not on its agenda today. Future agenda items can be suggested at this time. In compliance with the Brown Act, the Board cannot discuss or act on items not on the agenda. Each speaker has up to three minutes.

5. MANAGER REPORTS

5.A General Manager's Report

5.B Facilities & Resources Manager's Report

5.C Finance Manager's Report

5.D Utilities Report

6. CONSENT AGENDA

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

6.A Consideration to Adopt the March 2024 Expenditure Report

6.B Consideration to Adopt the March 14, 2024 and March 21, 2024 Regular Meeting Minutes, March 14, 2024 Special Meeting Minutes and March 4, 2024 Adjourned Special Meeting Minutes

6.C Receive and File Civil Design Studios Cambria Emergency Evacuation Route Report

7. REGULAR BUSINESS

7.A Discussion and Consideration of Introduction of Ordinance 01-2024 Adding Chapter 1.14 to the Cambria Community Services District Municipal Code Regarding Civil Administrative Citations

7.B Discussion and Consideration of the Report and Recommendations of the Finance Committee Revenue Enhancement in the General Fund

7.C Receive and File the Independent Auditor's Report for Fiscal Year 2022/23

7.D Discussion and Consideration of Phasing and Payment Options for Advanced Metering Infrastructure (AMI) Replacement

7.E Discussion and Consideration of Adoption of Policy 2150: Reserve Policy Recommended by the Staff and Finance Committee

7.F Discussion and Consideration to Direct Staff to Advertise for an Open Position on the PROS Committee

8. FUTURE AGENDA ITEM(S)

This is an opportunity to request a formal agenda report be prepared and the item placed on a future agenda. No formal action can be taken except to direct the General Manager to place a matter of business on a future agenda by majority vote

9. ADJOURN TO CLOSED SESSION

- 9.A CONFERENCE WITH LABOR NEGOTIATORS Pursuant to Government Code Section 54957.6**
Agency Designated Representative: General Manager, Matthew McElhenie
Employee Organization: Services Employee International Union
- 9.B PUBLIC EMPLOYEE PERFORMANCE EVALUATION, Pursuant to Government Code Section 54957(b)(1)**
Title: General Manager
- 9.C CONFERENCE WITH REAL PROPERTY NEGOTIATORS Pursuant to Government Code Section 54956.8**
Property: 2950 Santa Rosa Creek Road, Cambria, CA – APN: 013-081-075 Agency
Negotiators: General Manager Matthew McElhenie and District Counsel Timothy J. Carmel
Negotiating Parties: Coast Unified School District
Under Negotiation: Lease or Easement/Fee Purchase, Price and Terms of Payment

CAMBRIA COMMUNITY SERVICES DISTRICT

Tuesday, April 2, 2024

Time Period: (Month)	March 1 – March 31, 2024	Avila	Cayucos	Cambria	Los Osos	San Simeon
Calls For Service:	234			48		
CFS: Last Year	264			46		
Arrests:						
	5					
Assault/Battery:						
CFS	4					
Disturbance:						
CFS	5					
Burglary:						
CFS	1					
Theft:						
CFS	0					
Vandalism						
CFS	2					
Mail Theft:						
CFS	1					
Phone Scam:						
CFS	0					
Suspicious Circs:						
CFS	7					
Enforcement Stops:						
CFS	15					
Preventative Patrol Activity:						
CFS	13					

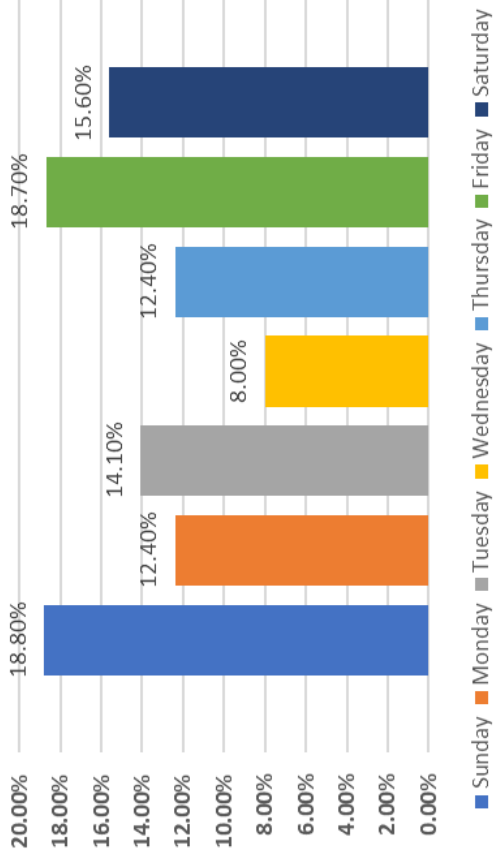
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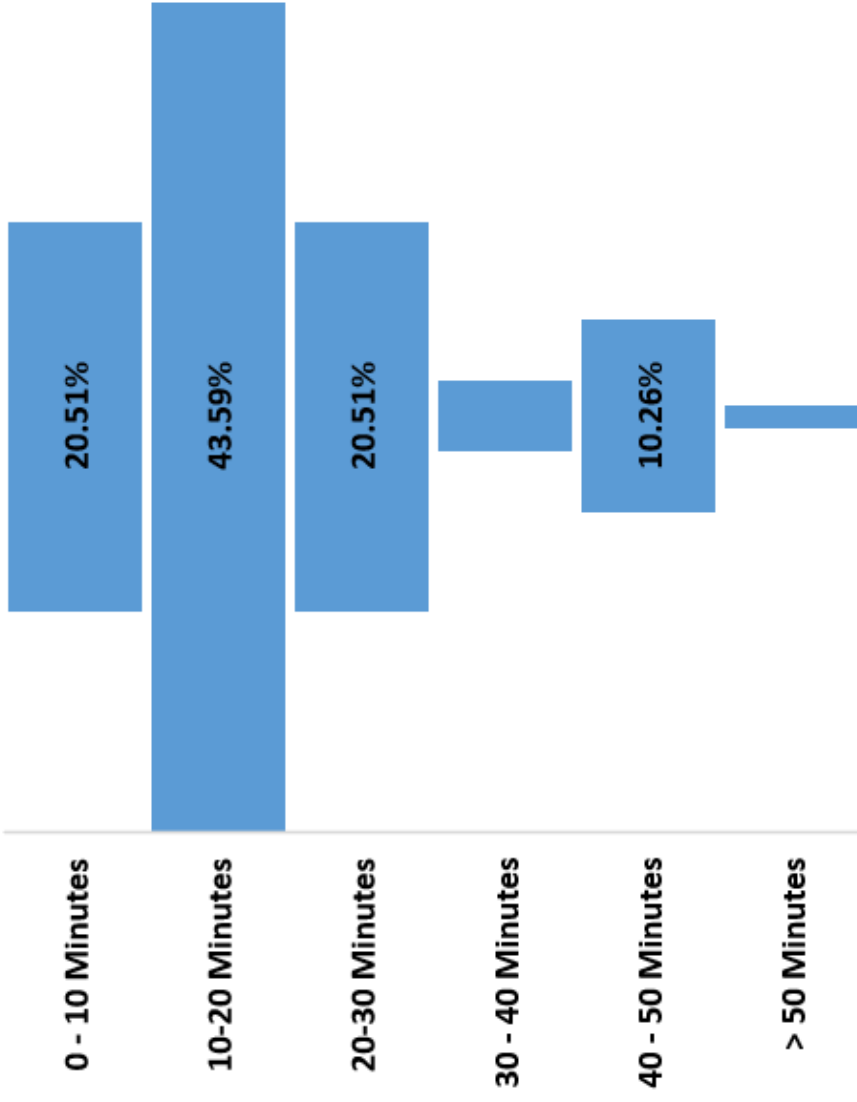
Cambria Fire Department Fire Chief's Report

March 2024

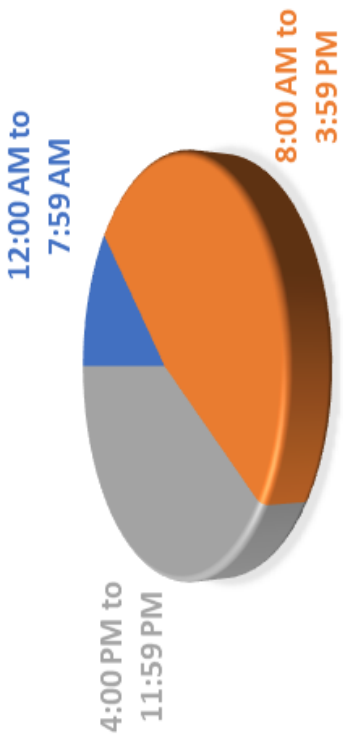
INCIDENTS BY DAY OF WEEK



INCIDENTS BY TIME COMMITMENT



INCIDENTS BY TIME OF DAY



Categories	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	1
NFIRS Series 1: Fire	2	0	0										2
Structure Fire	2	0	0										2
Vehicle Fire	0	0	0										0
Vegetation Fire	0	0	0										0
Fire (other)	0	0	0										0
NFIRS Series 2: Overpressure/Explosive	0	0	0										0
NFIRS Series 3: Rescue & EMS	41	41	42										124
Motor Vehicle Accident	0	2	1										3
Ocean/Water Rescue	0	0	0										0
Cliff Rescue	0	0	0										0
NFIRS Series 4: Hazardous Condition	3	9	3										15
Spills	0	0	0										0
Gas Leaks	0	1	1										2
Electrical Problems	2	8	1										11
Hazards (other)	1	0	1										2
NFIRS Series 5: Service Call	15	14	5										34
Water Leak	0	0	1										1
Smoke/Odor Problem	0	0	0										0
Animal Problem	0	0	0										0
Public Service Assist	12	12	3										27
Assist Invalids	3	2	0										5
NFIRS Series 6: Good Intent Call	13	12	10										35
NFIRS Series 7: False Alarm	4	2	3										9
NFIRS Series 8: Severe Weather/Disas	0	10	1										11
NFIRS Series 9: Special Incident Type	0	0	0										0
Response Totals	78	88	64	0	0	0	0	0	0	0	0	0	230

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. 5.A.

FROM: Matthew McElhenie, General Manager

Meeting Date: April 18, 2024

Subject: General Manager's Report

The District continues to provide water, wastewater collection and treatment, emergency response, facilities, and administrative services. In addition to the daily operations of the District and the strategic objectives being updated biweekly on our [website](#), the following is an update on some of our ongoing projects and activities.

Administration & Finance Departments

Meet General Manager

On Monday, April 22, 2024, from 8:30 a.m. to 7:00 p.m., I will be working out of the Cambria Veterans' Memorial Hall and would love to meet you and hear your thoughts on everything, Cambria. Coffee and snacks will be provided, and we can discuss everything, Cambria.

New Finance Department Employee

We are happy to announce that Scot Steck was recently hired as the Administrative Technician II - Front Desk in the Finance Department. Scot has over 30 years of customer service experience. He worked for the California Department of Parks and Recreation for over 13 years as a Tour Guide & Supervisor for Hearst Castle. He has brought exceptional customer service to the Cambria Community Services District. We are ecstatic to have him join our team. Welcome, Scot!

Administration Office Hours

The Cambria Community Services District Administration Office is open Monday - Thursday and every other Friday from 10:00 a.m. to 4:00 p.m. or by appointment. The Administration Office is closed for lunch daily from 12:00 p.m. - 1:00 p.m. If you have questions or need to schedule an appointment, please get in touch with the Administration Office at 805-927-6223.

First Annual Employee & Director Appreciation BBQ

We held our first annual Employee & Director BBQ on Thursday, April 4, 2024, at the Cambria Veterans' Memorial Hall. Employees and Directors were able to get together, enjoy some delicious food prepared by Chief Burkey, and had the chance to connect with their colleagues outside of the office.

"Today was our first annual Employee & Director BBQ at the Cambria Veterans' Memorial Hall. What an incredible time we had with food prepared by Fire Chief Mike Burkey and his wife, Diane! Witnessing the collective spirit of camaraderie as team members from across CCSD departments - Administration, Facilities and Resources, Fire, Wastewater, Parks, Recreation and Open Space, and Water - joined together for a memorable afternoon was genuinely inspiring. Huge shoutout to Chief Burkey and Diane for preparing today's food, promoting unity, and strengthening our bonds. Today wasn't just about savoring delicious food; it was about cultivating a shared sense of community, building relationships, and fortifying our commitment to serving our community together." - Cambria CSD Fire Department Firefighters.

Facilities & Resources Department

New Facilities & Resources Department Employee

We are happy to announce that Patrick Moloney was recently hired as a Maintenance Technician in the Facilities & Resources Department. Patrick has general landscaping, irrigation, and abatement experience and is currently attending Cuesta College. We are ecstatic to have him join our team. Welcome, Patrick!

Dogs on Fiscalini Ranch Preserve

On October 13, 2022, the Board of Directors of the Cambria Community Services District adopted [Ordinance 01-2022](#) adding Chapter 7.16 to the Cambria Community Services District Municipal Code regarding dogs on the Fiscalini Ranch Preserve. Except at the Cambria Dog Park, located on Rodeo Grounds Road, no person shall allow a dog to run at large on the Fiscalini Ranch Preserve. All domestic dogs in the Fiscalini Ranch Preserve shall be restrained on leashes not to exceed six feet in length and under adequate control. Any person failing to do so will be subject to citation/and or ejection under the ordinance.

Cambria Skatepark

District staff awarded and signed a contract for completing Section 106 surveying to a consultant. The process is expected to take 12-16 weeks. This should be the last regulatory requirement due. The County's completion of the planning permit is anticipated by the end of April.

East Ranch Restroom

The building review of the project application was approved on 2/29/24. Planning is currently reviewing the project, and it was due for completion by 3/27/24. The final review will be conducted in early April.

EV Charging Station Relocation

The EV Charging Station relocation installation is complete, and staff is working on permission to operate and activate with the ChargePoint vendor. Thoma Electric will be restriping the American Legion and EV Charging Station parking spots.

Cambria Fire Department

Meet Fire Chief

On Monday, April 22, 2024, from 9:00 a.m. to 12:00 p.m., Fire Chief Michael Burkey will be working out of the Cambria Veterans' Memorial Hall and would love to meet you and hear your thoughts on anything related to the Cambria Fire Department.

Department of Forestry and Fire Protection (CAL FIRE) - Forest Health Grant Program

The San Luis Obispo County Fire Safe Council Forest Health \$6.7 million grant application for the Pico Creek, Covell, Fiscalini Ranch, and Cambria Ecological Reserve sites was selected for funding. CAL FIRE will contact San Luis Obispo County Fire Safe Council within the next 60 days to discuss any project modifications and request any additional documents needed to finalize the grant agreement.

Homeowner's Insurance Public Service Announcement

As many of you are aware, and some of you are undoubtedly experiencing, we're in the middle of a very challenging homeowner's insurance environment. On behalf of CCSD and the Fire Safe Focus Group, we want to help and provide information and resources that we hope will be useful and actionable regardless of your circumstances. Please visit our [website](#) for more information.

This content will continue to live and breathe as we navigate these difficult times and will be updated with relevant new information as we find it. We will make it a monthly discussion and review topic at the Fire Safe Focus Group meeting. We very much hope you will find this information meaningful.

2024 Fire Hazard Fuel Reduction Program

The Fire Department conducts a Fire Hazard Fuel Reduction Program (FHFRP) to abate vegetation and hazardous wildland fire fuels each year. The FHFRP is carried out pursuant to the authority contained in Government Code Sections 61100(d) and (t) and Health and Safety Code Sections 14875 et seq. and is initiated by the Board's adoption of a resolution declaring the vegetation and hazardous wildland fire fuels on the

identified properties to be a public nuisance. In this respect, it should be noted that the definition of “weeds” in Health and Safety Code Section 14875 includes “Dry grass, stubble, brush, litter, or other flammable material which endangers the public safety by creating a fire hazard.” This annual requirement is an effort to reduce the fire hazard caused by the accumulation of combustible materials on vacant parcels. Keep in mind that the forest helps define Cambria, and we must reduce the fire hazard without destroying its ability to regenerate. Please **make every effort to protect seedlings, young native trees, ferns, and bushes by marking them before cutting. Property owners must clear all combustible vegetation and/or debris from their property by the July 15, 2024, deadline.**

Guidelines

The following are guidelines to help you comply:

- Remove combustible construction materials and trash from the property.
- Trim weeds and annual grasses to 4 inches in height. Avoid exposing bare soil or creating a situation that would encourage erosion.
- All downed trees and rounds or dead limbs within 30 feet of any structure must be removed. Tree stumps fallen over shall be cut and retained no more than six feet of the log within this 30-foot zone.
- All downed trees beyond 30 feet from any structure 12 inches in diameter or greater may remain on the parcel. However, the entire trunk must be completely on the ground. Materials less than 12 inches in diameter shall be cut and removed from the property.
- All standing dead trees that pose a safety risk to improved property and/or infrastructure shall be removed.
- Remove ladder vegetation from under trees and shrubs, maintaining 6 feet of vertical clearance for trees greater than 20 feet in height.
- All Poison Oak, Scotch/Irish/French or other broom-type plants, Pampas grass, Jubata grass, and (Crocsmia) also known as Fire Weed, shall be removed. Isolated specimens may be left with greater than ten (10) feet separation, and all dead material removed.

The owner of record of the property at the time of notification is responsible for the clearance of the parcel. Property owners having clearance done by local contractors will need to work closely with their contractor to ensure their parcel gets inspected by the CCSD Fire Department. Those parcels not in compliance by the July 15, 2024, deadline will be placed on a list to be abated by the CCSD’s contractor. The cost for abatement for each parcel includes the contractor’s service charge, plus a \$100.00 administrative charge if paid within 90 days of receiving a bill, or a \$200.00 administrative charge if paid later. The CCSD is not responsible for the contractor’s charges.

Upcoming Board Meetings for the 2024 Fire Hazard Fuel Reduction Program

On **April 11, 2024**, the Cambria Community Services District (“CCSD”) Board of Directors adopted Resolution 04-2024 declaring that noxious, dangerous, seasonal, and/or recurring weeds were growing upon or in front of your property and, more particularly described in said Resolution and that the same constitute a public nuisance which must be abated by the removal of said noxious, dangerous, seasonal and/or recurring weeds; otherwise, they will be removed and the nuisance abated by the CCSD Fire Department authorities, in which case the cost of such removal shall be assessed upon the lots and lands from which or in front of which such weeds are removed and such cost will constitute a lien upon such lots or lands until paid. Reference is hereby made to said Resolution for further particulars.

On **May 9, 2024**, the CCSD Board of Directors will award the selected contractor the Fire Hazard Fuel Reduction Program Agreement.

On **July 25, 2024**, the CCSD Board of Directors will hold a Public Hearing ordering the abatement of Public Nuisance for the Fire Hazard Fuel Reduction Program.

Contractors

The Cambria CSD and the Cambria Fire Department do not endorse any specific contractor or agency, are not responsible for the work performed or the fees charged by these contractors and assume no responsibility or liability for both satisfactory and/or non-satisfactory work conducted by these contractors. Below is a list of contractors provided to the property owners of Cambria as a public service for their convenience.

The Cambria CSD Fire Department will inspect your parcel(s) to ensure compliance with the FHFRP. Parcels not cleared by the deadline will be placed on the CCSD contract list, and all associated costs and fees will be billed directly to you.

Contractor Name	Phone Number
Gregorio Avila	(805) 674-3003
Javier Casteneda	(805) 927-5124
Mike Rice	(805) 927-3310
Roger Salas	(805) 909-2293
Jon Sigurdson	(805) 223-5430
Paradise Tree Service	(805) 472-3967

Request for Proposals

The Cambria Community Services District (CCSD) Fire Department is seeking proposals from contractors for CCSD's annual Fire Hazard Fuel Reduction Program (FHFRP) for 2024.

CCSD has notified approximately two thousand (2,000) parcel owners to abate their property of dried grass and weeds, downed trees or slash. Those parcels that do not comply with the requirements are placed on the CCSD's Contract list. Typically, between fifty (50) and one hundred fifty (150) parcels are placed on the CCSD's contract list.

The contractor selected to abate the nuisance will be required to provide wildland and vegetation fuel removal services as specified in "2024 Cambria Fire Department Fire Hazard Fuel Reduction Program Policy – Scope of Services" in accordance with the timeline described in "2024 FHFRP Schedule." An RFP package with complete program details and contract requirements may be downloaded at the link below or available for pick up at Cambria Fire Department, 2850 Burton Drive, Cambria, CA 93428.

<https://www.cambriacsd.org/request-for-proposal-8b80d39>

2024 Fire Hazard Fuel Reduction Program Schedule

2024 FIRE HAZARD FUEL REDUCTION PROGRAM SCHEDULE	
Date	Item
4/11/2024	Declare a Public Nuisance for the Annual Fire Hazard Fuel Reduction Program and direct staff to proceed with issuing a Request for Proposal (“RFP”) to contractors to abate and remove the nuisance fuels and vegetation.
4/12/2024	First Notice to Destroy Weeds sent to property owners whose properties require abatement, which includes a list of local licensed contractors who can perform weed abatement services. Parcel abatement starts.
5/2/2024	Fire Hazard Fuel Reduction Program Request for Proposal (“RFP”) deadline.
5/9/2024	Award Fire Hazard Fuel Reduction Program Agreement to selected contractor.
6/12/2024	Second Notice to Destroy Weeds sent to property owners whose properties require abatement, which includes a list of local licensed contractors who can perform weed abatement services.
6/13/2024	Public Hearing to confirm the 2023 CCSD Fire Hazard Fuel Reduction Itemized Cost Report. After the itemized cost report has been confirmed, the resolution will be submitted to the County. The amounts will be included and collected on each respective property owner’s property tax bill per the provisions of the Health and Safety Code.
7/15/2024	Deadline to abate and remove the hazardous fuels and vegetation for properties requiring abatement.
7/16/2024	Cambria Fire Department final inspections of properties requiring abatement. Parcels that did not pass inspection on 7/16/2024 will be placed on the Contract Abatement List.
7/19/2024	CCSD Contract Abatement List is completed.
7/25/2024	CCSD Public Hearing ordering abatement of Public Nuisance for the Fire Hazard Fuel Reduction Program.
7/26/2024	CCSD contractors start clearing parcels that were placed on the Contract Abatement List.
8/26/2024	CCSD contractor deadline to clear parcels that were placed on the Contract Abatement List.
8/27/2024	Cambria Fire Department final inspections.
12/15/2024	First Invoice sent to customer + Administrative Charge
2/15/2025	Second Invoice sent to customer + Administrative Charge

Join Mailing List to Receive Updates from the Cambria CSD Fire Department

To receive updates from the Cambria CSD Fire Department on the 2024 Fire Hazard Fuel Reduction Program (FHFRRP) or any Fire Department-related news, click the "join our mailing list" icon at the bottom of any page and subscribe to Cambria CSD Fire Department News & Updates and follow the Cambria CSD Fire Department on [Instagram](#) and [Facebook](#).

Public Record Requests and Responses

The Cambria Community Services District has received two Public Record Requests since March 15, 2024.

Date	Name	Public Record Request	District Response Date	District Response
3/19/2024	Matthew Moore	Good morning, I am interested in all documents for the past couple years pertaining to contract grazing. Specifically, the bids, contract documents, etc. Give me a call or shoot me an email if you need more information. Thank you in advance for your help!	3/19/2024	The 2021 and 2023 contractor services agreements and 2022 proposal for weed abatement with The Goat Girls LLC are attached.
4/10/2024	Joanna Fralix	May I please have a copy of the current Solid Waste/Recycling franchised rate sheet for the Cambria, CA with confirmation of the effective date?	4/10/2024	This information is posted on our website here: https://www.cambriacsd.org/rates-fees . Resolution 64-2022 is also attached. Exhibit A outlines the rates and effective dates.

BOARD OF DIRECTORS MEETING –APRIL 18, 2024

FINANCE MANAGER’S REPORT

EXPENDITURE REPORT FOR THE MONTH OF MARCH 2024

The Expenditure Report for March 2024 is being submitted to the CCSD Board of Directors in today’s meeting (see Agenda Item 6.A.). The report includes a detailed listing and monthly sub-total for each Accounts Payable Vendor and a summary of each department’s monthly expenditures.

CCSD DIRECTOR MEETINGS & COMPENSATION FOR THE MONTH OF MARCH 2024

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

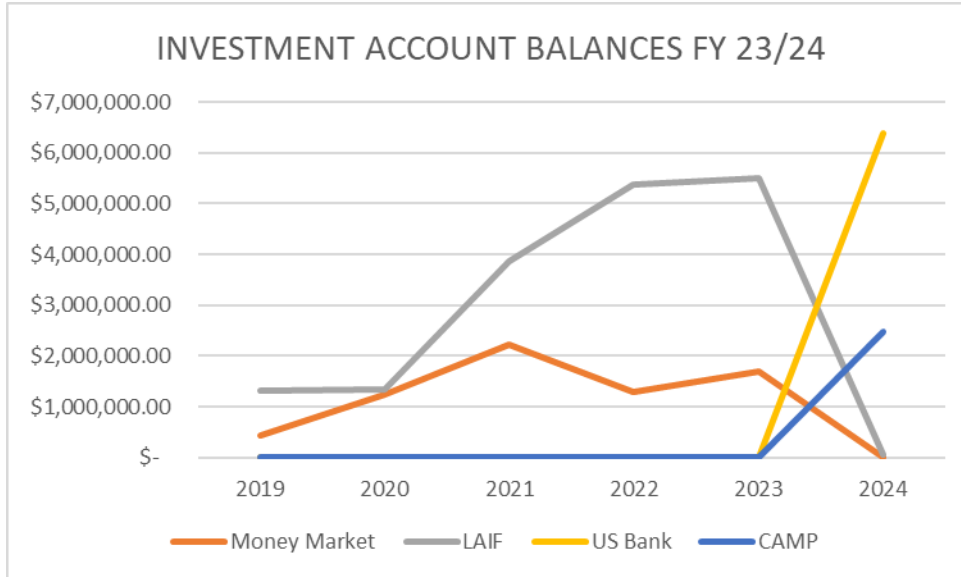
Director Name	Meeting Month	Number of Compensated Meetings	Amt Per Meeting	Total
Farmer, Harry	DEC/JAN	8	\$ 100.00	\$ 800.00
Thomas, Michael	DEC/FEB	9	\$ 100.00	\$ 900.00
Scott, Debra	JAN/FEB	6	\$ 100.00	\$ 600.00
Dean, Karen	JAN/FEB	7	\$ 100.00	\$ 700.00
Gray, Tom			\$ 100.00	\$ -
Total		30		\$ 3,000.00

AVAILABLE CASH BALANCES AS OF MARCH 31, 2024

The total available cash is listed as follows:

Account Type - Operating	Balance
Main Checking	\$ 440,432.84
Total	\$ 440,432.84
Account Type - Investments	Balance
Money Market	\$ 4,426.10
Local Agency Investment Fund (LAIF)	\$ 59,025.17
CAMP	\$ 2,494,463.06
US Bank - Investment Fund	\$ 6,376,732.08
Total	\$ 8,934,646.41

Available cash is the balance in the Main Checking Account and the Investment Funds. As of March 31, 2024, the total available cash was \$9,375,079.25.



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

Account Type (Restricted)	Balance
The Bank of New York Mellon	\$ 8,816,234
Payroll	\$ 14,144.24
Veterans Hall	\$ 8,539.08
Health Reimbursement Account (HRA)	\$ 57,152.24
Total	\$ 8,896,069.56

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

In late January 2021, CCSD facilities and equipment were damaged by significant rain and windstorm activity. The staff has continued working with the County of San Luis Obispo Office of Emergency Services and the State-CALOES to recover eligible costs. The State-CALOES staff met with CCSD staff and toured the damaged sites in early December 2021. The staff is working with State-CALOES on cost recovery efforts, and damage assessment reports are routed through the State-CALOES approval process.

To date, State-CALOES has approved the following projects for reimbursement:

Fund	Department	Description	Amount	75% OES Reimb	10% Admin	Total
GF	F&R	Rodeo Grounds Entrance Gate	5,705.00	4,278.75	427.88	4,706.63
GF	F&R	Santa Rosa Creek Trail	6,957.00	5,217.75	521.78	5,739.53
GF	F&R	Building, Shed, Fence	51,704.00	38,778.00	3,877.80	42,655.80
GF	Fire	Fencing Around Station	3,725.00	2,793.75	279.38	3,073.13
		Total	68,091.00	51,068.25	5,106.83	56,175.08

San Luis Obispo County has been included in the Major Disaster Declaration, FEMA-4699, for the March 2023 storms. District staff meets with FEMA weekly to submit projects for reimbursement regarding the March 2023 storm damage.

LOW INCOME HOUSEHOLD WATER ASSISTANCE PROGRAM (LIHWAP)

LIHWAP is a limited-term, federally-funded program that offers assistance to help low-income households pay residential water and sewer bills and manage their residential water utility costs. LIHWAP was established by Congress in December 2020. The program sunset on March 31, 2024. Through the life of the program, 17 residents were able to get relief for their bills.

The following is the Bank of New York Mellon account activity for the SST projects.

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Fund: 12 - WASTEWATER FUND

	Current Total Budget	Fiscal Activity	Prior Year Activity	Total Project Activity to Date	Variance Favorable (Unfavorable)
Revenue					
<u>12-43980-12</u>	12,100,000	1,129,578	1,841,756	2,971,334	9,128,666
LOAN PROCEEDS - WW COP 2022A BONDS					
Expense					
<u>12-61701-12</u>	3,791,224	466,696	610,006	1,076,702	2,714,522
CAP ASSET - WW ECM 1 FLOW EQUAL IMPV					
<u>12-61702-12</u>	46,512	13,759	26,224	39,983	6,529
CAP ASSET - WW ECM 2 INFLUENT LIFT STN IMPV					
<u>12-61703-12</u>	2,419,093	322,080	371,214	693,294	1,725,799
CAP ASSET - WW ECM 3 MLW AERATION BASIN UPGRD					
<u>12-61704-12</u>	603,329	89,942	107,143	197,085	406,244
CAP ASSET - WW ECM 4 BLOWER REPLACEMENT					
<u>12-61705-12</u>	1,290,972	153,516	230,389	383,905	907,067
CAP ASSET - WW ECM 5 RAS & WAS IMPV					
<u>12-61706-12</u>	554,687	22,400	100,139	122,539	432,148
CAP ASSET - WW ECM 7 ELECTRICAL IMPV SERVICE PANEL					
<u>12-61707-12</u>	925,404	28,674	153,675	182,349	743,055
CAP ASSET - WW ECM 8 GENERATOR REPLACEMENT					
<u>12-61708-12</u>	1,148,557	32,512	185,587	218,099	930,458
CAP ASSET - WW ECM 9 SCADA SYSTEM UPGRADE					
<u>12-61709-12</u>	1,320,222	-	54,511	54,511	1,265,711
CAP ASSET - WW ECM 12 IMPV TO WW LIFT STATIONS					
Expense Total:	12,100,000	1,129,578	1,838,888	2,968,466	9,131,534
Net	-	-	2,868	2,868	(2,868)

Utilities Report for Department Activities

March 2024

Wastewater Treatment Plant (WWTP)

Wastewater Treatment Plant (WWTP) Activities

Storm Activities

The month's final weekend produced an inch and a half of rain over a couple of days. The incoming rain on Saturday morning yielded the majority of rain, with flows entering the plant totaling nearly 2.5 million gallons. An additional on-call operator was scheduled to respond if needed. As Saturday's flows increased, additional operational assistance was needed at the treatment plant to control processing and inflow.

WWTP Maintenance and Repairs

Recovering from a wet February, the plant experienced 18 days of over 1 million gallons coming into the plant due to rain and associated Infiltration and Inflow. After decanting and cleaning, the treated effluent pond #3 was placed back into service. The decanting and cleaning process requires feeding a rigorous, high-pressure air supply to the bottom of the storage pond mixing air and atomizing solids. High-pressure recycled water is utilized during this process to rinse and clean the storage surface and mix in treated water.

Staff worked on the Koellmann gear drive and shimming motor mount to eliminate vibration from the motor. Also, mixer motor and gearbox on flocculation tank at screw press were replaced.



The south digester was removed from service, drained, and cleaned in preparation for inspection for SST operation. Inspection efforts for the tank begin the first week of April.



Performed annual maintenance on effluent pumps, screw press reduction gear, chain drive, pillow bearings, and compression springs.

Notice of Intent for new required permit **GENERAL WASTE DISCHARGE REQUIREMENTS ORDER NO. R3-2020-0020** FOR DISCHARGES FROM DOMESTIC WASTEWATER SYSTEMS WITH FLOWS GREATER THAN 100,000 GALLONS PER DAY.

Utilities staff and Superintendent Artho have spent most of the month working on the updated WDR permit for the wastewater plant. Over a hundred attachments covering fourteen sections were needed to complete the DWR Permit Notice of Intent, and Form 200 application submission.

SST Program Update

Staff met with Tough Automation and approved SCADA and Controls submittal. This will allow Tough Automation to purchase and construct control cabinets.

The Submittal for the new plant generator has been approved and ordered. The lead time on procurement is 48 Weeks.

SST Project Energy Conservation Modules (ECM) Updates

ECM-1 Influent Flow Equalization

- South Digester is taken out of service and cleaned for April inspection.
- Supports and spot repairs to the tank must be performed before exterior coating.
- Established a bypass route for flow during installation.

ECM-2 Influent Lift Station Modifications

- Requested baffle be removed from ECM and remaining budget be applied to Lift Station B4.

ECM-3 Modified Ludzak-Ettinger (MLE) Process Upgrade

- Solidify one-train operation procedures for design configuration.
- Baffle, fine-bubble diffusers, and MLE blower submitted and approved. Awaiting submission of recirculation pumps. Received submittal Return Activated Sludge (RAS), and Waste Activated Sludge (WAS) pumps reviewing alternatives to one train operations.
- Submit dissolved oxygen (DO) and oxidation-reduction potential (ORP) probes.
- Received and reviewed MLE-blower process control description.
- Received and reviewed recirculation pump control description.

ECM 4 – Blower System Improvements

- Blower submittal has been approved.
- Reviewed process instrumentation (including air flow meters and dissolved oxygen probes).
- SST project can afford only one blower sized for the aeration basins. Develop a procedure to run back-up blowers upon primary blower failure.

ECM-5 RAS and WAS Pumping Improvements

- Develop a description of RAS pumps, WAS control valves, flow meters, process instrumentation, piping, valves, scum troughs, and scum pumps. This has been completed. All four pumps will be replaced.
- Develop procedure for single-train operation

ECM-7 & ECM-8 Electrical Upgrades and Backup Power

- Main plant generator submittal approved.
- Meter section has been approved by PG&E.
- Developing procedure for installing new electrical distribution while providing alternate power sources for running plant.

Collections System

Pump #1 at LS-4 was de-ragged.

Jetting

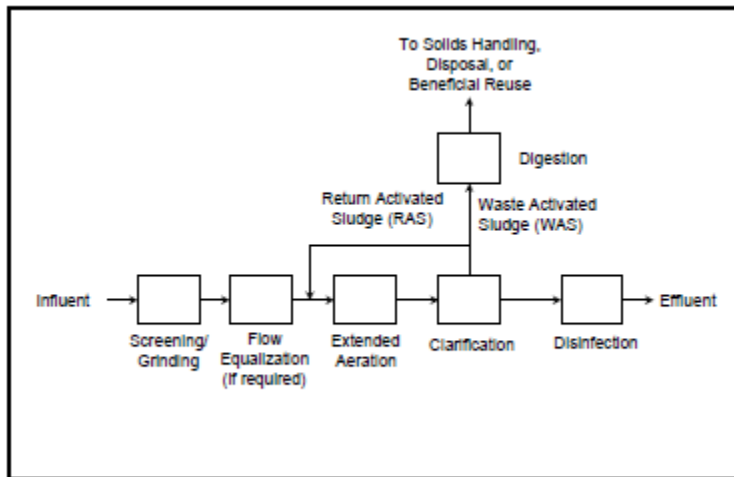
Activity Date	Street	Type	Length (Dynamic) (ft)
3/18/2024	Piney Way Easement	Sewerline	273.4
3/18/2024	Piney Way Easement	Sewerline	215
3/13/2024	Center St.	Trunk	25.2
3/13/2024	Center St.	Trunk	226.7
3/13/2024	Main St.	Trunk	148.6
3/14/2024	Main St.	Trunk	246.5
3/14/2024	Main St.	Trunk	134.6
3/14/2024	Main St.	Trunk	190.1
3/14/2024	Main St.	Trunk	171.9
3/13/2024	West St.	Sewerline	210.7
3/13/2024	Center St.	Trunk	252.5
3/13/2024	Center St.	Trunk	357.6
3/13/2024	Burton Dr.	Sewerline	122.1
3/13/2024	Burton St.	Sewerline	133.2
3/13/2024	Burton Dr.	Sewerline	280.5
3/13/2024	Main St.	Sewerline	212.9
3/13/2024	Main St.	Sewerline	110.8
3/13/2024	Wall St.	Sewerline	321.1
3/14/2024	Main St.	Sewerline	162.4
3/18/2024	Wood Dr	Sewerline	280
3/18/2024	MacLeod Way	Sewerline	149
3/18/2024	MacLeod Way	Sewerline	253.7
3/18/2024	MacLeod Way	Sewerline	336.2
3/18/2024	Wood Dr.	Sewerline	307
3/18/2024	MacLeod Way	Sewerline	344.7
3/18/2024	Patterson Pl.	Sewerline	259.1
3/18/2024	Yorkshire St	Sewerline	287.8
3/18/2024	Yorkshire St.	Sewerline	334.3
3/18/2024	Patterson Pl.	Sewerline	274.7
3/18/2024	Patterson Pl.	Sewerline	253.1
3/18/2024	Martingale Rd.	Sewerline	150.6
3/18/2024	Martingale Rd.	Sewerline	228.1
3/13/2024	Main St.	Sewerline	40.9
		Total	7295

Wastewater 101

During last month's Utilities Report, staff were asked about the terms *RAS* and *WAS*, relating to the aeration process. Following is a brief overview of the wastewater treatment process.

Return Activated Sludge (RAS) – The settled activated sludge (biomass) that is collected in a secondary clarifier and returned to the secondary treatment process to mix with incoming wastewater. This returns a concentrated population of microorganisms back into the aeration basin.

Waste Activated Sludge (WAS) – The activated sludge (excess biomass or cell mass) removed from the secondary treatment process. For most treatment plants, this will be a portion of the Return Activated Sludge (RAS) flow stream.



The extended aeration process (the process used at the CCSD's wastewater treatment plant) is one modification of the activated sludge process which provides biological treatment for the removal of biodegradable organic wastes under aerobic (with air/oxygen) conditions. Air may be supplied by mechanical aeration or diffused aeration to provide the oxygen required to sustain the aerobic biological process. Mixing must be provided

by aeration or mechanical means to maintain the microbial organisms in contact with the dissolved organics. In addition, the pH must be controlled to optimize the biological process and essential nutrients must be present to facilitate biological growth and the continuation of biological degradation. As depicted in Figure 1, wastewater enters the treatment system and is typically screened immediately to remove large suspended, settleable, or floating solids that could interfere with or damage equipment downstream in the process. If the plant requires the flow to be regulated, the effluent will then flow into equalization basins which regulate peak wastewater flow rates into the aeration basins. Wastewater then enters the aeration basins, where it is mixed and oxygen is provided to the microorganisms, and where it becomes known as mixed liquor. The mixed liquor then flows to a clarifier or settling chamber where most microorganisms settle to the bottom of the clarifier and are pumped back to the incoming wastewater at the beginning of the plant. This returned material is the return activated sludge (RAS). The unreturned material, the waste-activated sludge (WAS), is removed for treatment and disposal. The treated, clarified, wastewater, called secondary effluent from this point in the process, then flows over a weir and into a collection channel before flowing to the effluent ponds. From the ponds it enters the effluent wet well and is pumped out of the wastewater treatment plant and to the wastewater disposal area.

Water Department



ground listening device, staff were able to locate and pinpoint the leak and begin excavation. Staff exposed the service line failure, which shot water fifteen feet vertically in the air; operators used a shovel to shield the spray and perform work. The leak was fixed, and the road was patched within a few hours. No interruption in service occurred.



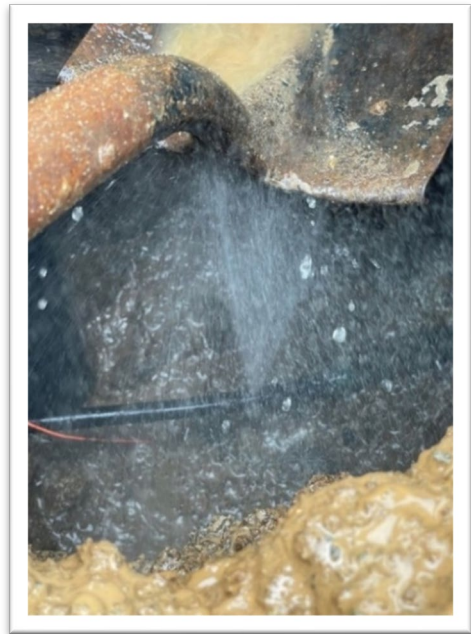
Water staff performed preventative maintenance at the SR4 backwash tank. Water staff is preparing for dry season production for the upcoming May through October months. Staff used the vac trailer to remove any backwash sludge that our current pumping system couldn't pump to waste. A tank inspection is scheduled in April to evaluate the state of the backwash processing tank.

Billing Cycle Meter Reads

Staff completed over 2200 manual water meter reads for the billing cycle at the beginning of the month. After radio reading the town, the Water Department worked with Administration to generate a list of unread meters. As pages of meter reads were completed, they were submitted to Administration

Operational Activities

In early March, Water staff was notified of a leak on the 400 block of Croyden Lane. A crew was dispatched to investigate. Utilizing an exterior above-



for entry into the billing software. It is a time-consuming task on both ends, and we look forward to resolving this issue with AMI Meters.

Grounds Maintenance

Water staff began the first round of grounds maintenance with our walk-behind mower and line trimmers. While clearing up access to the Title 27 pond, staff noticed large branches that fell from the winter storms. Water staff processed the branches and were aided by the Facilities and Resources Department chipper. The use of the chipper allowed us to clear the site without having to haul away all the debris. So, thanks to F & R for their assistance and use of the equipment.



Valve Exercising and Hydrant Flushing.

Water Staff resumed valve exercising and hydrant flushing. All sites visited this month were recorded in our GIS mapping system. Ultimately, staff will continue to exercise valves and flush hydrants until we have turned every valve in the system.



Backflow Testing.

The District's Back-flow Certified Operator performed yearly testing on the District's internal backflow devices. All 16 devices passed and are in compliance with San Luis Obispo County Environmental Health Regulations. All compliance and regulatory reports have



been completed and submitted as per our annual permit. Staff were able to coordinate with the Fire Department and Facilities to test the larger backflow devices at the Vets Hall and the Fire Station without activating the Fire Suppression System alarm.

Water Supply Status

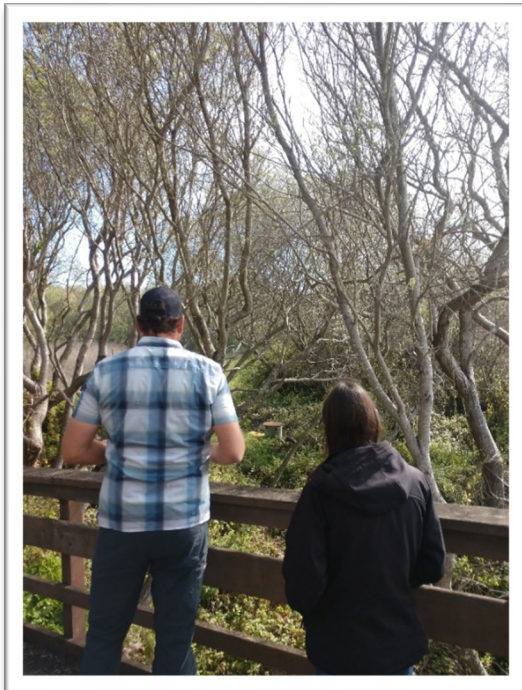
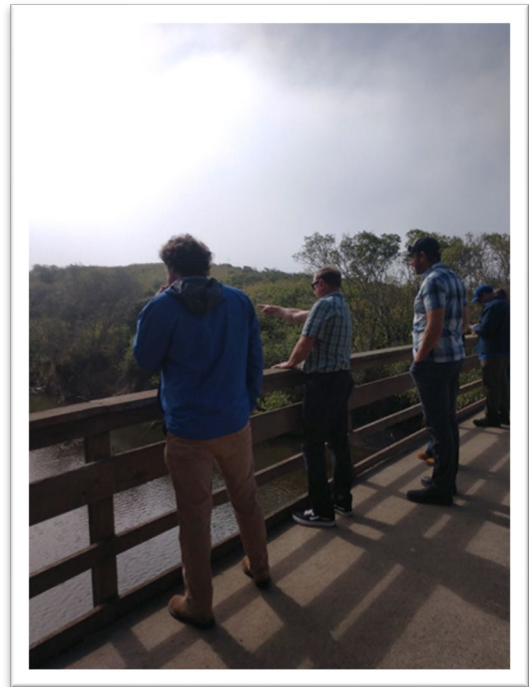
As of March 31, 2024, the CCSD has diverted 13% and 1.9% of the annual San Simeon Creek and Santa Rosa Creek allocations, respectively, with 96% of total production coming from the San Simeon Creek aquifer. San Simeon Creek at Palmer Flats is currently flowing, and we are

in the wet season at the San Simeon Well Field. Due to the winter storms, our well levels are above average for this time of year. Additional well-level data and production summary reports are available on the website at www.cambriacsd.org/water-data.



Water Reclamation Facility (WRF)

A group of municipal water professionals from Morro Bay gathered at the Water Reclamation Facility (WRF) to exchange ideas and discuss the challenges unique to advanced water treatment and re-injection systems, particularly those in coastal areas. Utilities Department staff led a tour of the WRF and the surrounding areas, including the well field.



Ongoing monthly maintenance of the WRF included weekly circulation of preservative. pH was logged and monitored for any changes in the condition of the preservative.

Utilities & Engineering Project Summary Table

Project	Description	Status
Coastal Development Permit for the Water Reclamation Facility	Land Use Application DRC2013-00112 for the regular permitting of the Water Reclamation Facility.	<p>District Staff held a kick-off meeting with County Planning on February 20, 2024. County staff provided feedback on the draft project description for the WRF CDP. Staff is working directly with the Ad Hoc Committee and consultant to respond to the county’s requests. We look forward to formally submitting our CDP application once the board approves the project description.</p> <p style="color: purple;">Staff met with consultant Gus Yates in mid-March to clarify groundwater modeling data and results from the 2022 report for use in the project description.</p> <p style="color: purple;">Correspondence with Coastal Commission and Tom Luster is ongoing. We look forward to discussing the findings from Coastal concerning the project.</p>
Instream Flow Study	Study of the Lower San Simeon Watershed from Palmer Flats to the lagoon. Follows the California Department of Fish and Wildlife’s methodology to establish instream flow needs for critical species and habitat.	<p>The IFS is a detailed and comprehensive study incorporating years of data collection and analysis. While this study has taken many years and is near completion, a few final studies still need to occur. One of these studies concentrates on the Van Gordon Creek/Warren assessments (IFS Task II) and concerns regarding potential impacts. These assessments will take place in June, as illustrated in the proposed project schedule below. Data gathering will continue during the summer season. Staff anticipates receipt of the completed document in October.</p>

Proposed Project Schedule

Task Description	Jun.				Jul.					Aug.				Sep.				Oct.	
	5	12	19	26	3	10	17	24	31	7	14	21	28	4	11	18	25	1	8
1. Meetings and Coordination																			
Internal Meetings																			
TAC Meetings																			
2. Van Gordon Cr/Warren Assessment																			
3. Finalize Instream Flow Study Report																			
Internal Draft						X													
Internal Review and Comment																			
Draft to TAC							X												
TAC Review and Comment																			
Final Draft																	X		
4. Summary of Recommendations																			
Internal Draft																			X
Final Draft																			X

X indicates deliverable date.
Assumes TAC comments received within 4 weeks of report submittal.

Project	Description	Status
Adaptive Management Plan (AMP)	The AMP is a surface water, groundwater, and biological monitoring program designed to detect potential impacts to sensitive biological resources, requiring groundwater modeling and monitoring while the WRF is in operation.	<p>The 2017 AMP is available on the District website.</p> <p>Though the WRF is not in operation, AMP monitoring is ongoing. Per methods described in the AMP, quarterly surveys are conducted at eight (8) survey sites to collect data, and to describe survey conditions, habitats, stream flows, surface water quality, 9P7 soil moisture, and observed species. We are currently in the wet season. No monitoring occurred during March.</p>
San Simeon Well Field (SSWF) Transmission Main Project	Developing a permanent repair of the San Simeon Water Main. This project will also include solutions for the parallel Sewer Effluent Main.	<p>Staff has recently received approval from the R & I Committee for Alignment #3 and will bring this before the Board for approval at the March 21, 2024 Regular Meeting. Staff and District consultants are awaiting a response from State Parks who have indicated they will assist with permitting and environmental compliance.</p> <p>Environmental consultants are still on schedule for wetland delineation and Botanical surveys will begin the first week in April. A final evaluation of both items will be completed in May. Areas being surveyed are the alignments 3 and 4. Staging areas for construction have been identified. Geophysical work is being performed in lieu of physical boring in the wetland.</p> <p>Staff will be meeting with Cannon again on Monday the 15th to confirm results of the April 11th Board meeting.</p>
Water Meter Replacement Project - AMI	Upgrades system to Advanced Metering Infrastructure (AMI) with new meters and real-time water analytics.	<p>Procurement for the initial purchase of 1,700-meter register endpoints has occurred. Staff is looking at an arrival date of May 17th, a stated lead time of forty days was provided by the vendor. Staff look forward to beginning installations in-house, while RFP for installation is circulated.</p> <p>Staff will meet with contractor on 4/15 to address next steps in integrating pilot accounts with automated Tyler billing, and initiating the training process. An account representative will be assigned before in early April to guide the onboarding process and facilitate training.</p>

Project	Description	Status
EV Charging Station	Installation and operation of two EV charging stations at the Vets Hall.	Physical installation is complete, and staff is working on permission to operate and activation with the “ChargePoint” vendor.
Cambria Skatepark Project	Design and construction of a new skatepark facility at the old skatepark location on Main St across from the Vets Hall.	Staff has awarded the contract for completing Section 106 surveying to a consultant and are in the process of finalizing a contract. This should be the last regulatory requirement due. The county's completion of the planning permit is anticipated by the end of April.
Community Park Restroom	Design and construct a restroom facility near the Dog Park on the Fiscalini Ranch Preserve.	<p>The Building review of the project application was approved on 2/29/24. Planning is currently reviewing the project and is due for completion by 3/27/24. The final review will be conducted in early April.</p> <p>The planning review is now complete, and the project plans are now in Building FINAL review as of the time of this update. Staff has notified the supplier that CCSD is ready to proceed and has requested an updated proposal for issuance of issuance of the PO and contract.</p>
Pilot project for Zero Liquid Discharge for Brine in WRF	Pilot study project to test innovative technology for brine reduction with the goal of zero liquid discharge	The mobile ZLD unit is partially constructed but grant financing requirements must be finalized to ensure payment to our contractor before any further work is performed, including meetings with the District and the public. Once financing is finalized, initial steps will include presentations to the Board and standing committees, a piloting agreement between our contractor and the District, and site surveying.
Stuart Street Tank Project	Critical water infrastructure project to rebuild the Stuart Street tanks, which have reached their useful operational life	<p>The design for the new welded steel tanks is underway. Site surveys have taken place, and permitting is on track for completion by June. Other structural and geological assessments are being considered.</p> <p>Existing foundations do not meet current California Building Code standards. Both foundations must be replaced with new, deeper foundations. A meeting is scheduled with Leah Tighe, Project Coordinator for the EPA, to discuss the small “technical corrections” that need to be performed.</p>

Project	Description	Status
San Simeon Well 3	Replacement of pump and motor	Board resolution for the installation of the new pump and motor for San Simeon well 3 was received. Lead times for Variable Frequency Drive up to twelve weeks. Staff is tentatively scheduling an install for June. A kick-off meeting and site visit with the vendor will take place in mid-April.
Regulatory Compliance Reporting	State of California regulatory reporting requirements for Water and Wastewater	<p>WATER DEPARTMENT</p> <p>Monthly/Quarterly</p> <ul style="list-style-type: none"> • SAFER Drought & Conservation Data Collection monthly and quarterly report • Title 22 monthly, quarterly, and annual monitoring report to State Water Resources Control Board • DDW: Surface Water Treatment Regulation (SWTR) for Santa Rosa Well 3 and Well 4; Ground Water Regulation (GWR) for San Simeon Wells 1-3 (Monthly); Total Coliform Regulation reporting (Monthly); Bacterio-logical distribution system reporting (Monthly); Disinfection Bi-Products (DBP) reporting (Quarterly) <p>Annually/Semi-Annually</p> <ul style="list-style-type: none"> • Haz Mat Business Plan (completed Jan) • Discharge Monitoring Report (completed Jan) • CCR preparation (notice prep Mar for Apr billing insert/posting) • EAR (Apr 1) • Annual Volumetric Discharge Report (Apr 30) • Annual Water Shortage Assessment (start April/due June 1) • Annual Water Supply & Demand (June 30) • CCR final data posting by July 1) • Annual Stormwater Report (July 15) • California Lead and Copper Rule inventory and report (start Mar/due Oct 16) • BAR Report (vehicles) (Dec 31)

Conservation & Permits

Water Supply & Demand

Net diversion in March 2024 was 3.16 acre-feet higher than last year. The demand reduction goal was 4.1 acre-feet (compared to anticipated unconstrained demand); however, the actual demand reduction achieved was 3.5 acre-feet. The cumulative supply surplus for the reporting period of July 1, 2023, through June 30, 2024, is estimated to be 3.5 acre-feet or 0.90%. Supplies have been augmented by the resumption of streamflow at Palmer Flats on December 19th (marking the end of the dry season in the San Simeon Creek basin), several large storms that have brought the total rainfall at the SLO County's rain gauge at Rocky Butte (the source of San Simeon Creek) to 67.41 inches or 169% of normal, and we will remain in a Stage 1 Baseline Condition.

Permit Counter Monthly Summary

ASSIGNMENT OF POSITION APPLICATIONS - 7 YTD

024.242.055	#649
023.213.031	#536
024.231.037	#442
022.043.017	#122

RETROFIT APPLICATIONS -5 YTD

022.227.028	335 Dorset St
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TRANSFER OF POSITION APPLICATIONS - 0 YTD

VOLUNTARY LOT MERGER APPLICATIONS - 2 YTD

023.063.023/023.063.022	Berwick
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VACATION RENTAL REGISTRATIONS (WILL SERVES) - 2 YTD

022.053.045	5768 Moonstone Beach Dr
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WATER LINE INSTALLATION OR UPGRADE APPLICATIONS - 0 YTD

INTENT-TO-SERVES ISSUED - 0 YTD

WILL SERVES ISSUED (INCLDG FIRE PLAN & SPRINKLER REVIEWS) - 6 YTD

023.036.025	1221 Ardath Dr	Renovate existing bath/reducing fixture ct
022.053.045	5768 Moonstone Beach Dr	Int kitchen/bath renovation w/ bath addtn

FIRE PLAN, SPRINKLER SYSTEM, & PHOTOVOLTAIC SYSTEM REVIEWS (ONLY) ISSUED – 10 YTD

023.223.037	2710 Trenton Ave	Fire Plan Review renewal only
024.243.048	1795 Hudson Ave	Deck addition / removal of existing decks
022.371.010	6620 Moonstone Beach Dr	Install solar panel system
022.361.018	6470 Moonstone Beach Dr	Install solar panel system
024.371.018	1454 Pineridge Dr	113 sf addtn of breezeway enclosure

WATER USE EFFICIENCY WALK-THROUGHS COMPLETED – 0 YTD

CAMBRIA COMMUNITY SERVICES WELL LEVELS

3/15/2024

Well Read Date

SANTA ROSA CREEK WELLS

Well Name	Well Description/Location	Distance to Water Level (ft)	Reference Point Elevation AMSL (ft)	Depth AMSL (ft)	Comments
23R	High School	29.06	83.42	54.36	
SR4*	CCCD Production	26.64	82.00	55.36	
SR3	CCSD Production	18.55	54.30	35.75	
SR1	CCSD	16.67	46.40	29.73	
21R3	County Parks	7.37	12.88	5.51	Meter Read (CF): 48,032
WBE	Windsor Bridge East	10.92	16.87	5.95	
WBW	Windsor Bridge West	11.51	17.02	5.51	

SR4 **55.36**
AVG SR1 & SR3 32.74

SAN SIMEON CREEK WELLS

Well Name	Well Description/Location	Distance to Water Level (ft)	Reference Point Elevation AMSL (ft)	Depth AMSL (ft)	Comments
16D1	Van Gorden Creek Bridge	6.81	11.36	4.55	
MW4	Monitoring at Lagoon Entrance	10.75	15.95	5.20	
MW1	Monitoring at Blowers		42.11		
MW2	Monitoring at Influent		38.10		
MW3	Monitoring at Pond Gate		49.56		
9M1	Warren's Van Gorden Creek		65.63		
9P2	Gradient Monitoring	9.61	19.11	9.50	
9P7	WRF Intake		20.69		
9L1	Abandoned Irrigation	15.24	27.33	12.09	
RIW	WRF Injection Well		25.41		
SS4	CCCD	13.90	25.92	12.02	
MIW	WRF Injection Monitoring		29.89		
SS3*	CCSD Production	14.36	33.73	19.37	
SS2*	CCSD Production	13.10	33.16	20.06	
SS1*	CCSD Production	12.48	32.37	19.89	
11B1	Pedotti		105.43		
11C1	Pedotti	12.72	98.20	85.48	
PFNW	Palmer Flats		93.22		
10A1	Pedotti's Recorder		78.18		
10G2	New Rock Plant		62.95		
10G1	Old Rock Plant		59.55		
10F2	Warren		66.92		
10M2	Pedotti	21.86	55.21	33.35	Oil
9J3	Pedotti		43.45		
Lagoon	Creek Pedestrian Bridge	19.65			Mitigation Erosion: None

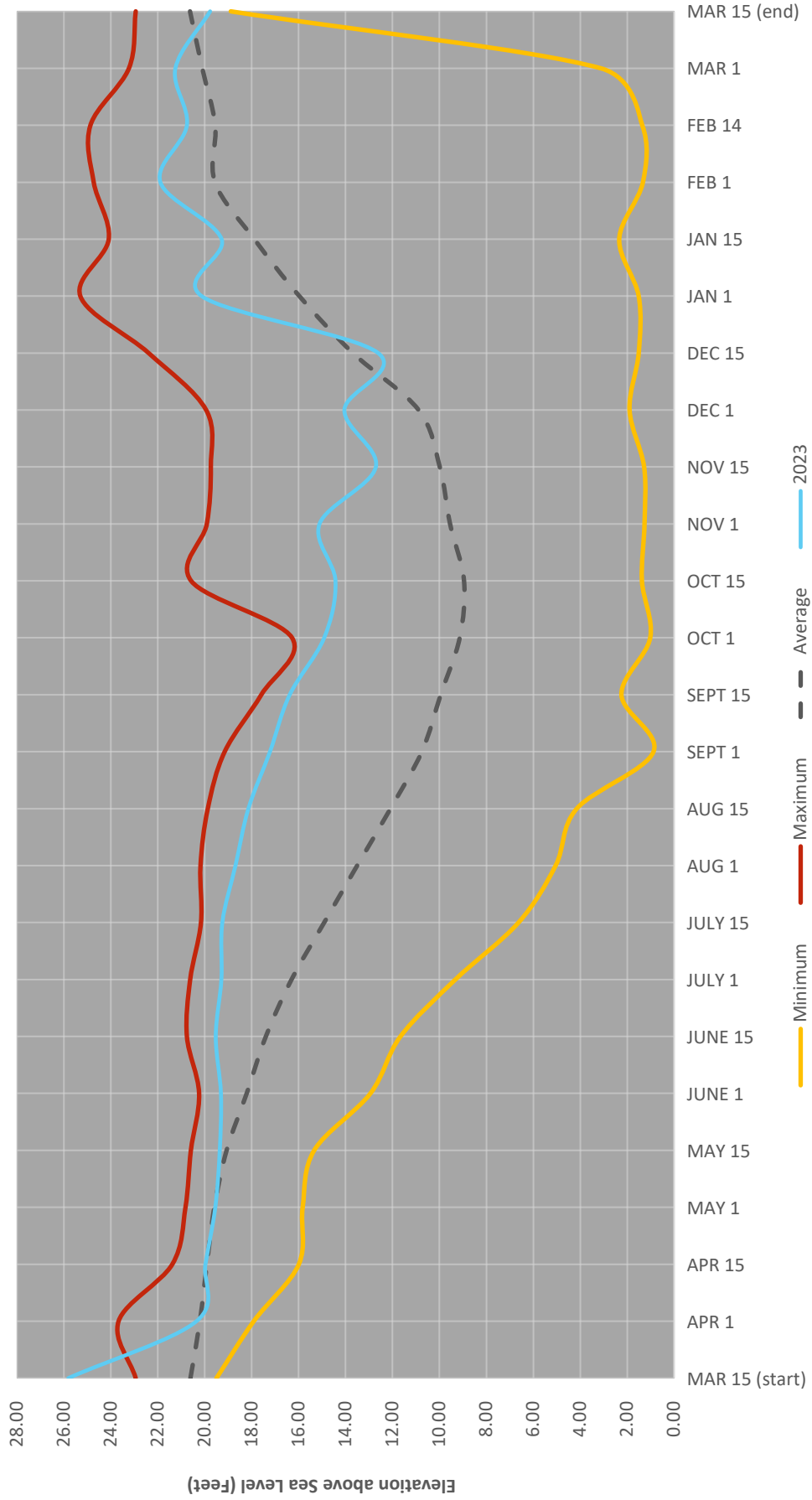
AVG S1, SS2 & SS3 **19.77**
SS4/9P2 Gradient **2.52**

*Above Mean Sea Level (AMSL)

*CCSD's Production Wells

Reference point on 16D1, MIW1, MIW2, MIW3, 9P7, RIW, MIW1, SS1, SS2 and SS3 updated on 2/17/2015

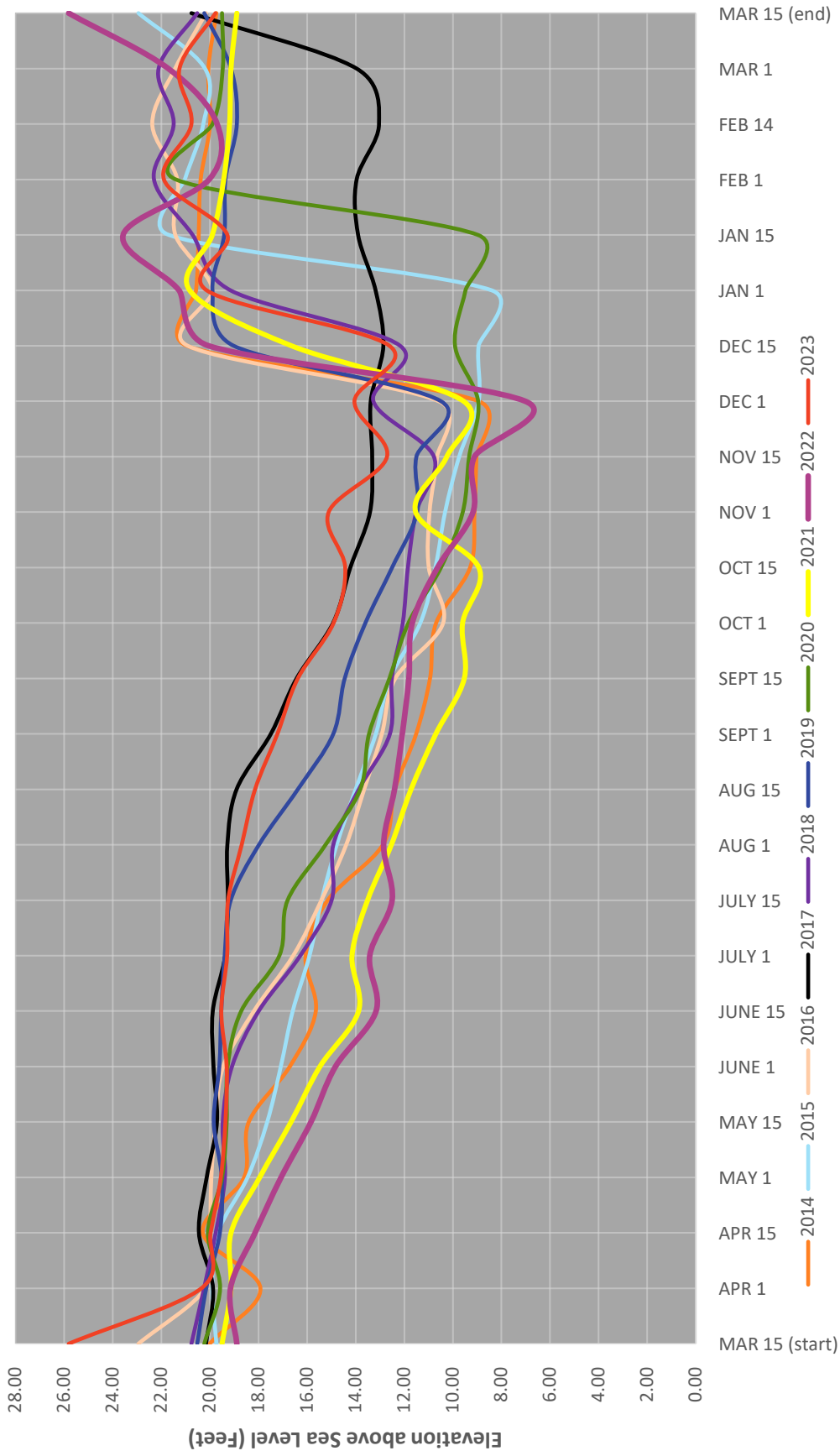
San Simeon Creek Well Levels Mid-March 2023 Levels to Date and 1988 to Current, Min, Max, & Average



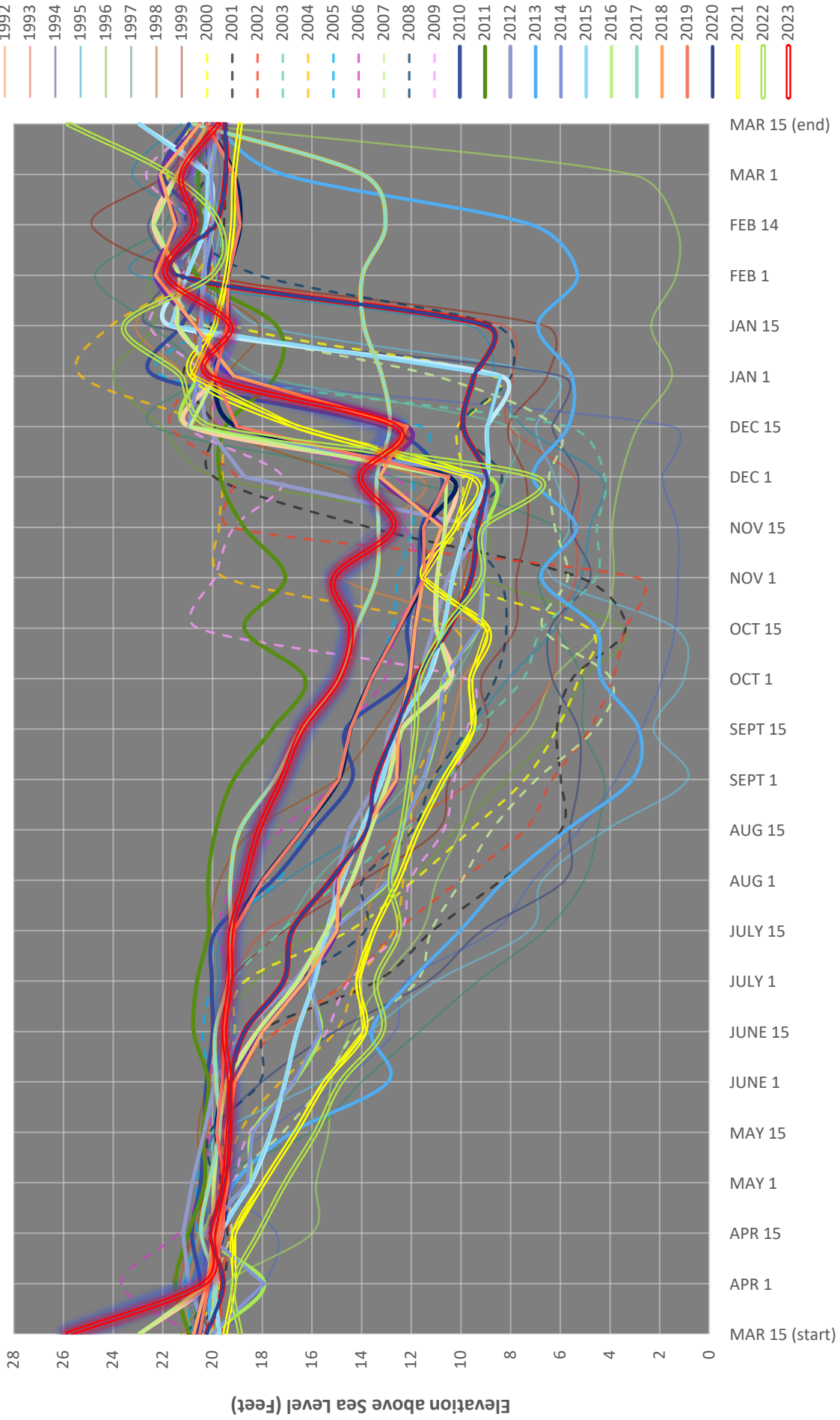
San Simeon Creek Well Levels

Last 10 years

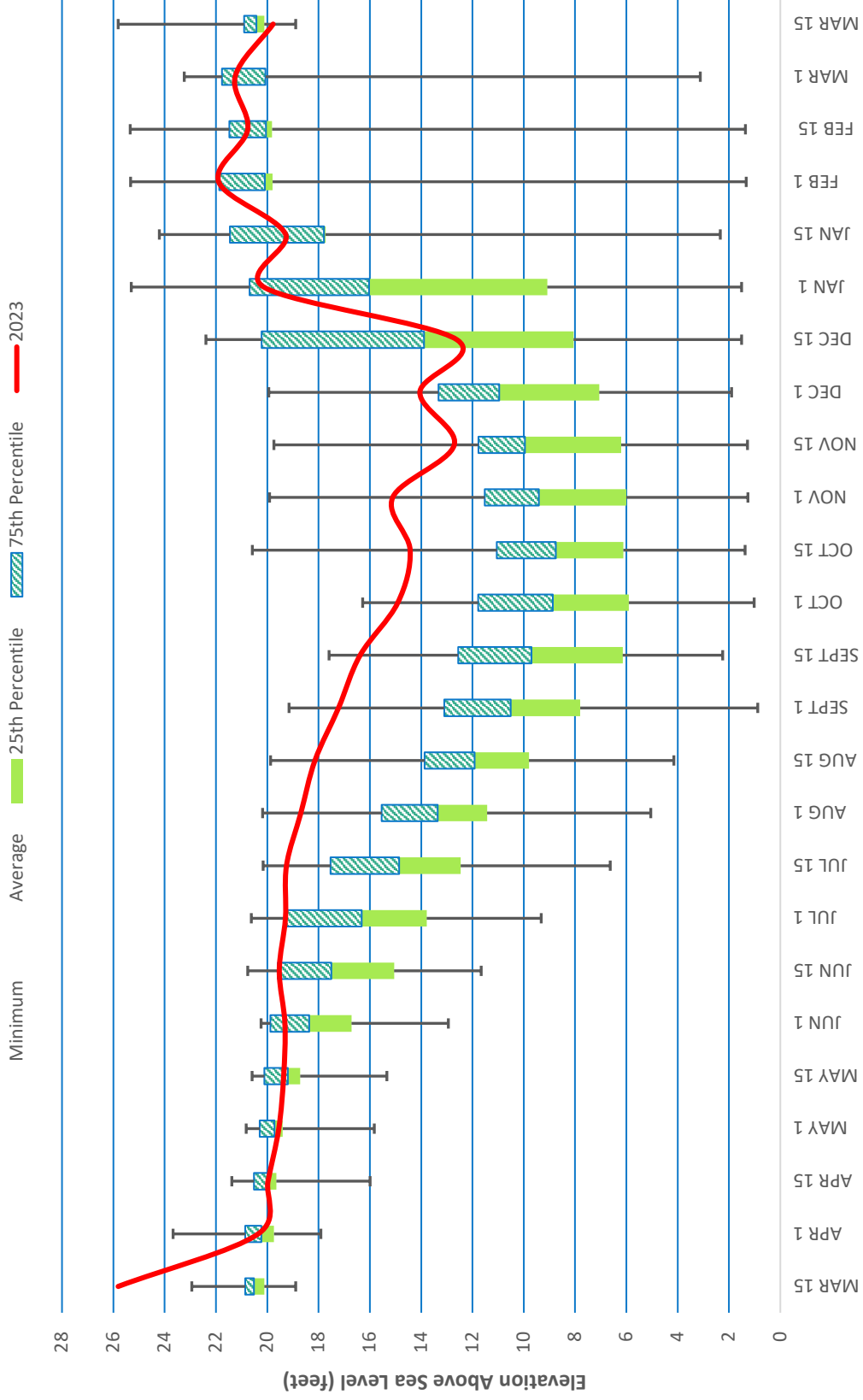
March 2014 - Current



San Simeon Creek Well Levels 1988 - Current

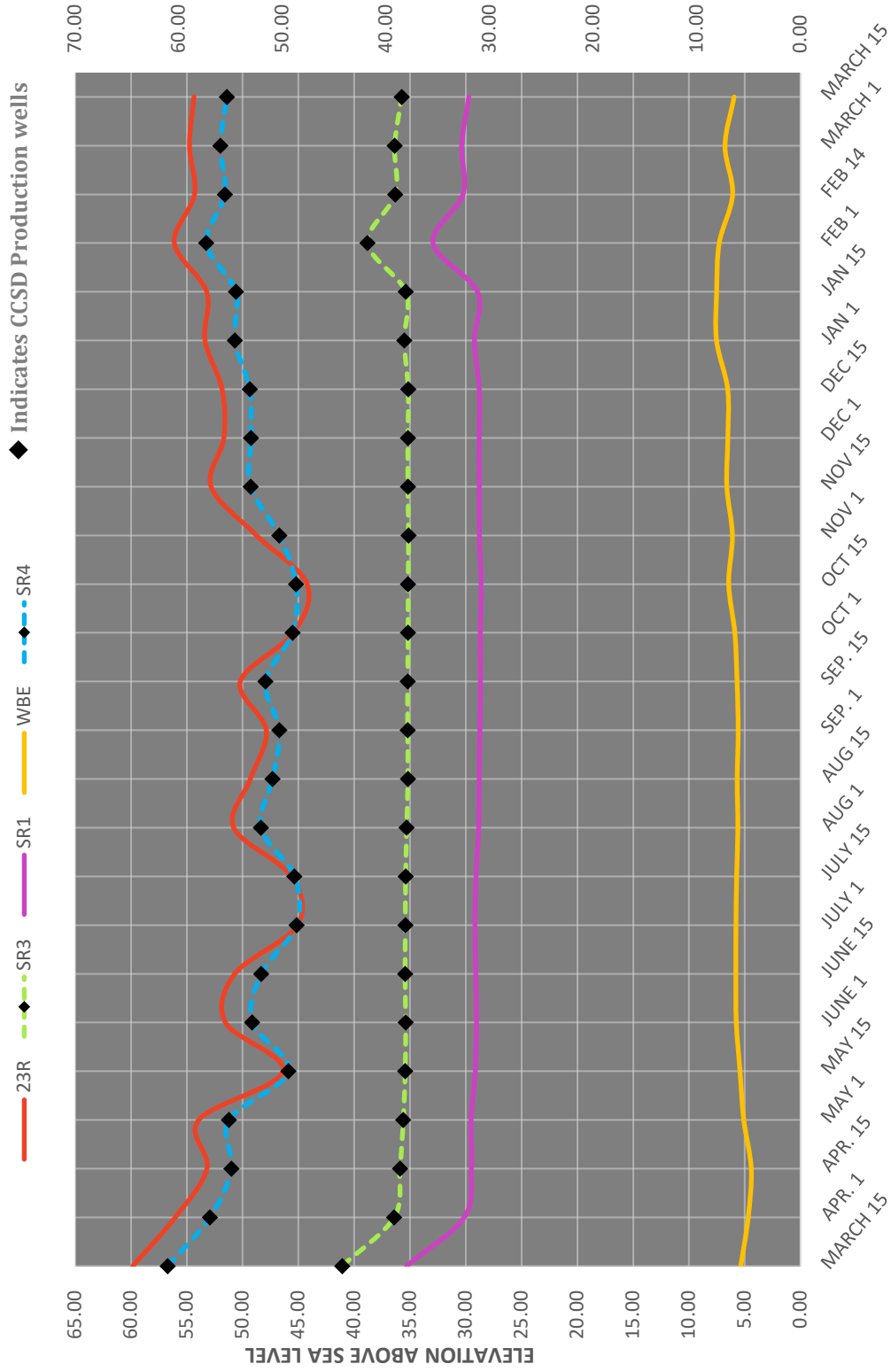


1988 to Current Statistical San Simeon Well Level Summary by Month
showing Minimums, Maximums, 25 % Percentile, 75 % Percentile
Average Level is the line between the Blue (hatched) and Green (solid) bars
2023



SANTA ROSA CREEK WELL LEVELS

March 2023 - Current



Potable Water Shortage Assessment ¹	Start Year: 2023												Volumetric Unit Used: AF			
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total			
Anticipated Unconstrained Demand	51.85	48.85	45.39	45.33	41.42	38.41	38.95	35.72	41.11	43.04	45.33	46.95	522.35			
Actual Demand	51.57	48.05	45.70	46.83	43.91	43.92	37.36	32.64	37.66	0.00	0.00	0.00	387.64			
Supply Adjustment						1.6	6.7	18.5	16.0	0.0	0.0	0.0	42.8			
Anticipated Total Water Supply	55.49	49.20	40.74	38.43	41.19	43.81	44.74	39.34	38.20	39.05	43.52	46.19	519.90			
Accrued Surplus/Shortage from Previous Month		3.9	1.2	-5.0	-8.4	-2.7	-0.1	7.4	6.7							
Anticipated Surplus/Shortage w/o WSCP Action	3.6	4.3	-3.5	-11.9	-8.6	2.7	5.7	11.0	3.8	-4.0	-1.8	-0.8	0.5			
Anticipated % Surplus/Shortage w/o WSCP Action	7%	9%	-8%	-26%	-21%	7%	15%	31%	9%	-9%	-4%	-2%	0%			
State Standard Shortage Level	1	1	1	3	3	1	1	1	1	1	1	1	1			
Planned WSCP Actions																
Anticipated Benefit from WSCP: Supply Augmentation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
Anticipated Benefit from WSCP: Demand Reduction	5.2	4.9	4.5	13.6	12.4	3.8	3.9	3.6	4.1	4.3	9.8	7.7	77.9			
Actual Benefit from WSCP Action	0.3	0.8	-0.3	-1.5	-2.5	-5.5	1.6	3.1	3.5							
Anticipated Surplus/Shortage w/WSCP Action	8.8	9.2	1.0	1.7	3.8	6.5	9.6	14.6	7.9	0.3	8.0	6.9	78.4			
Anticipated % Surplus/Shortage w/WSCP Action	17%	19%	2%	4%	9%	17%	25%	41%	19%	1%	18%	15%	15%			
Actual Surplus/Shortage	3.9	1.2	-5.0	-8.4	-2.7	-0.1	7.4	6.7	0.5				3.5			
Actual % Surplus/Shortage	8%	2%	-11%	-18%	-6%	0%	20%	21%	1%				0.90%			
State Standard Shortage Level Achieved	1	1	2	2	1	1	1	1	1	1	1	1	1			

¹Assessments are based on best available data at time of submitting the report and actual volumes could be different due to many factors.

Definitions for Terms Used in This Table

Anticipated Unconstrained Demand: Projection based on the average water production over the last 3 reporting years (July 2018 -June 2021).

Actual Demand: The total amount of potable water produced for the month.

Supply Adjustment: Observed aquifer recharge/depletion from seasonal precipitation/lack thereof.

Anticipated Total Water Supply: The target amount to be produced assuming dry years conditions.

Anticipated Surplus/Shortage w/o WSCP: The volumetric difference in the anticipated unconstrained demand and anticipated total water supply without any shortage response actions.

Anticipated % Surplus/Shortage w/o WSCP Action: The difference in the anticipated unconstrained demand and anticipated total water supply without any shortage response actions expressed as a percentage.

State Standard Shortage Level: The corresponding shortage level per California Water Code Section 10632(a)(3)(A).

Anticipated Benefit from WSCP - Supply Augmentation: Projected volume of water added to the supply, such as from the operation of the Water Reclamation Facility.

Anticipated Benefit from WSCP - Demand Reduction: Projected volume of water conserved through shortage response actions.

Actual Benefit from WSCP Action: Actual supply augmentation or demand reduction achieved.

Revised Anticipated Surplus/Shortage w/WSCP Action: Volumetric difference between the anticipated surplus/shortage w/o WSCP action and the actual benefits obtained.

Revised Anticipated % Surplus/Shortage w/WSCP Action: Difference between the anticipated surplus/shortage w/o WSCP action and the actual benefits obtained expressed as a percentage.

Actual Surplus/Shortage: Volumetric difference between the anticipated total water supply (including any adjustments) and the actual total demand.

Actual % Surplus/Shortage: Difference between the anticipated total water supply (including any adjustments) and the actual total demand expressed as a percentage.

WSCP: Water Shortage Contingency Plan

**CAMBRIA COMMUNITY SERVICES DISTRICT
NET WATER DIVERSION, BY SOURCE
REPORTED IN ACRE-FEET**

YEAR	SOURCE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL TOTAL	YEAR
DIFFERENCE (Current YR - Previous YR)		2.08	-0.96	3.16											
2024	S.S.	35.76	31.01	36.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103.53	2024
	S.R.	1.60	1.69	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.18	
	SS & SR TOTAL	37.35	32.69	37.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107.71	
	AWTP	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	
2023	S.S.	34.88	33.18	30.27	37.48	35.36	32.09	35.66	29.96	29.01	14.94	40.76	43.02	396.61	2023
	S.R.	0.40	0.48	4.22	0.94	5.22	12.21	15.91	18.09	16.06	31.66	2.73	0.89	108.80	
	SS & SR TOTAL	35.28	33.66	34.50	38.42	40.57	44.30	51.57	48.05	45.07	46.60	43.49	43.91	505.42	
	AWTP	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	
2022	S.S.	13.35	35.93	40.71	39.95	43.22	33.05	26.13	19.40	13.74	17.92	31.27	36.45	351.11	2022
	S.R.	23.95	0.04	0.03	0.04	0.05	11.17	23.27	27.59	28.77	25.30	7.44	0.32	147.98	
	SS & SR TOTAL	37.30	35.97	40.74	39.99	43.27	44.22	49.41	46.98	42.50	43.22	38.71	36.77	499.09	
	AWTP	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	
2021	S.S.	31.92	26.91	34.69	36.88	36.41	34.84	31.03	30.49	31.75	27.27	27.28	21.16	370.62	2021
	S.R.	9.00	10.22	8.91	9.05	12.02	14.41	20.65	16.40	11.30	14.52	11.69	16.81	155.00	
	SS & SR TOTAL	40.92	37.14	43.60	45.93	48.43	49.25	51.68	46.89	43.05	41.79	38.97	37.97	525.61	
	AWTP	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	
2020	S.S.	34.86	34.07	30.68	26.63	36.29	40.67	33.16	35.23	34.60	39.39	31.34	13.98	390.90	2020
	S.R.	4.10	5.37	6.32	8.97	7.21	7.77	19.10	17.85	14.22	10.67	12.61	27.85	142.04	
	SS & SR TOTAL	38.96	39.43	37.00	35.60	43.50	48.44	52.25	53.08	48.82	50.06	43.95	41.83	532.93	
	AWTP	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	
2019	S.S.	34.49	23.50	24.82	33.30	35.07	36.17	41.98	39.45	36.02	37.32	33.64	26.26	402.00	2019
	S.R.	3.25	9.73	13.89	8.50	7.75	10.16	10.80	10.45	11.12	11.42	11.15	13.78	122.00	
	SS & SR TOTAL	37.74	33.23	38.71	41.80	42.81	46.33	52.78	49.91	47.13	48.74	44.78	40.05	524.00	
	AWTP	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	
2018	S.S.	14.65	15.73	24.97	32.09	38.50	38.30	32.13	21.54	17.99	12.97	12.65	30.43	291.97	2018
	S.R.	30.09	23.61	13.23	6.96	5.02	7.89	22.00	30.88	27.67	31.81	30.59	10.11	239.85	
	SS & SR TOTAL	44.74	39.34	38.20	39.05	43.52	46.19	54.13	52.42	45.67	44.78	43.24	40.54	531.82	
	AWTP	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	
2017	S.S.	31.85	18.62	40.94	45.34	46.26	34.05	22.86	16.93	23.78	26.18	20.90	22.54	350.25	2017
	S.R.	6.97	14.54	6.02	9.89	18.14	28.49	32.63	32.27	16.96	12.25	20.29	21.27	219.72	
	SS & SR TOTAL	38.82	33.17	46.95	55.23	64.40	62.55	55.49	49.20	40.74	38.43	41.19	43.81	569.97	
	AWTP	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	
2016	S.S.	16.21	8.82	19.61	21.27	24.30	28.06	28.37	26.49	26.02	6.49	5.66	21.53	232.83	2016
	S.R.	18.10	27.70	16.92	15.76	15.92	13.96	20.53	18.31	16.92	34.50	31.75	18.46	248.83	
	SS & SR TOTAL	34.31	36.53	36.52	37.03	40.21	42.02	48.90	44.80	42.94	40.99	37.42	39.98	481.66	
	AWTP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.33	7.04	5.70	23.07	
2015	S.S.	19.95	16.65	17.16	17.79	16.18	14.14	15.14	17.39	20.36	26.17	23.74	21.23	225.89	2015
	S.R.	14.77	14.90	20.53	20.68	20.99	26.51	29.51	27.78	21.94	16.05	13.57	13.90	241.13	
	SS & SR TOTAL	34.72	31.55	37.69	38.47	37.17	40.65	44.65	45.17	42.30	42.22	37.31	35.13	467.02	
	AWTP	5.55	14.34	12.49	7.61	0.00	0.00	0.00	0.00	3.68	8.07	6.29	10.89	68.92	
2014	S.S.	22.93	16.97	24.90	25.03	19.39	14.40	11.94	0.00	0.76	24.32	13.74	23.81	198.17	2014
	S.R.	34.69	19.85	10.00	10.44	18.88	24.19	30.89	43.09	36.26	12.06	18.63	9.62	268.59	
	SS & SR TOTAL	57.62	36.82	34.90	35.47	38.27	38.59	42.82	43.09	37.01	36.37	32.36	33.44	466.76	
	AWTP	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	
2013	S.S.	50.55	47.40	54.72	55.27	63.18	46.01	60.82	72.32	57.73	29.84	26.72	28.61	593.16	2013
	S.R.	0.00	0.00	0.00	4.27	5.28	27.57	18.12	3.50	7.62	22.56	25.38	25.61	139.91	
	SS & SR TOTAL	50.55	47.40	54.72	59.54	68.45	73.58	78.94	75.82	65.35	52.40	52.11	54.22	733.07	
2012	S.S.	50.12	48.09	52.60	50.52	60.06	56.53	48.17	41.12	36.72	42.22	48.70	50.88	585.73	2012

**CAMBRIA COMMUNITY SERVICES DISTRICT
NET WATER DIVERSION, BY SOURCE
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YEAR	SOURCE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL TOTAL	YEAR
201	S.R.	3.54	0.79	0.00	0.66	1.44	11.14	27.95	33.22	29.98	21.43	8.86	0.00	139.01	201
	SS & SR TOTAL	53.66	48.88	52.60	51.18	61.50	67.67	76.12	74.34	66.70	63.65	57.56	50.88	724.74	
2011	S.S.	48.05	43.36	45.17	52.11	53.94	49.27	60.52	55.52	45.40	45.67	46.28	51.87	597.16	2011
	SS & SR TOTAL	48.05	44.06	45.17	52.87	60.59	60.30	73.49	70.34	64.85	59.82	51.47	51.87	682.88	
2010	S.S.	45.44	40.48	47.48	48.39	56.26	55.29	50.73	44.58	35.05	37.61	36.14	36.45	533.90	2010
	SS & SR TOTAL	45.44	40.48	48.25	49.01	56.94	64.03	72.69	71.88	67.57	59.32	50.62	46.18	672.41	
2009	S.S.	28.17	37.57	50.95	58.52	48.56	37.47	48.80	40.69	31.99	44.62	53.05	46.55	526.94	2009
	SS & SR TOTAL	53.00	41.38	50.95	58.52	62.09	63.53	74.01	74.79	64.63	55.64	53.05	47.89	699.48	
2008	S.S.	43.35	45.35	51.55	52.59	40.45	33.03	40.15	47.57	47.24	41.53	21.47	25.41	489.69	2008
	SS & SR TOTAL	45.68	46.02	52.26	54.79	65.14	66.58	73.09	72.44	65.50	62.56	53.68	49.87	707.61	
2007	S.S.	57.70	47.45	56.47	60.50	56.11	51.21	55.95	63.48	58.72	37.58	34.83	38.61	618.61	2007
	SS & SR TOTAL	57.70	47.45	57.07	62.31	70.58	73.45	79.42	75.85	64.01	56.28	56.03	48.03	748.18	
2006	S.S.	50.81	49.10	48.82	49.65	60.58	65.65	56.12	59.67	52.49	42.86	34.46	42.75	612.96	2006
	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
	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
	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
	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
	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
	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
	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
	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
	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
	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	

**CAMBRIA COMMUNITY SERVICES DISTRICT
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YEAR	SOURCE	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL TOTAL	YEAR
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	
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	
1987	S.S.	41.51	41.30	48.40	63.00	68.80	63.80	66.10	62.90	49.90	36.40	32.90	42.30	617.31	1987
	S.R.	10.20	3.80	0.00	0.00	2.00	13.80	22.40	26.00	28.80	35.60	19.30	6.59	168.49	
	SS & SR TOTAL	51.71	45.10	48.40	63.00	70.80	77.60	88.50	88.90	78.70	72.00	52.20	48.89	785.80	

Net diversion totals reported 2016 to current. Previous years are gross totals and may include water volumes also reported under riparian statements.



Cambria CSD

Expense Approval Report

By Vendor Name

Payment Dates 3/1/2024 - 3/31/2024

Vendor Name	Pmt #	Payment Date	Description (Item)	Account Number	Amount
Vendor: 10057 - ADOBE INC.					
ADOBE INC.	79302	03/18/2024	ALL DEPTS/ANNUAL ADOBE AROBAT PRO LICENSES	01-60450-01	1,727.28
ADOBE INC.	79302	03/18/2024	ALL DEPTS/ANNUAL ADOBE AROBAT PRO LICENSES	01-60450-02	863.54
ADOBE INC.	79302	03/18/2024	ALL DEPTS/ANNUAL ADOBE AROBAT PRO LICENSES	01-60450-09	1,727.28
ADOBE INC.	79302	03/18/2024	ALL DEPTS/ANNUAL ADOBE AROBAT PRO LICENSES	11-60450-11	431.87
ADOBE INC.	79302	03/18/2024	ALL DEPTS/ANNUAL ADOBE AROBAT PRO LICENSES	11-60450-11	575.76
ADOBE INC.	79302	03/18/2024	ALL DEPTS/ANNUAL ADOBE AROBAT PRO LICENSES	12-60450-12	287.88
ADOBE INC.	79302	03/18/2024	ALL DEPTS/ANNUAL ADOBE AROBAT PRO LICENSES	12-60450-12	431.87
Vendor 10057 - ADOBE INC. Total:					6,045.48
Vendor: 10064 - AGP VIDEO					
AGP VIDEO	79315	03/18/2024	ADM/VIDEO PRODUCTION & DISTRIBUTION SERVICES	01-61150-09	3,600.00
AGP VIDEO	79315	03/18/2024	ADM/VIDEO PRODUCTION & DISTRIBUTION SERVICES	01-61150-09	3,600.00
AGP VIDEO	79315	03/18/2024	ADM/VIDEO PRODUCTION & DISTRIBUTION SERVICES	01-61150-09	5,440.00
Vendor 10064 - AGP VIDEO Total:					12,640.00
Vendor: 12771 - AGUIRRE, DAVID					
AGUIRRE, DAVID	79205	03/01/2024	F&R/MONTHLY CELL PHONE & INTERNET ALLOWANCE	01-6060C-02	55.00
AGUIRRE, DAVID	79225	03/01/2024	F&R/REIMB FOR WORK GLOVES PURCHASE	01-60900-02	19.95
AGUIRRE, DAVID	79260	03/08/2024	F&R/REIMB FOR MILAGE FOR PARTS PICK UP	01-6120E-02	23.58
Vendor 12771 - AGUIRRE, DAVID Total:					98.53
Vendor: 10068 - AIRGAS USA, LLC					
AIRGAS USA, LLC	79303	03/18/2024	FD/EMERGENCY MEDICAL OXYGEN REFILL	01-60890-01	254.54
Vendor 10068 - AIRGAS USA, LLC Total:					254.54
Vendor: 10080 - ALL WAYS CLEAN					
ALL WAYS CLEAN	79238	03/05/2024	F&R/MONTHLY CLEANING OF PUBLIC BATHROOMS - MAR 24	01-6080M-02	2,550.00
ALL WAYS CLEAN	79261	03/08/2024	WD/WW/MONTHLY CLEANING OF WTR & WW PLANT - MAR 24	11-6033B-11	327.50
ALL WAYS CLEAN	79261	03/08/2024	WD/WW/MONTHLY CLEANING OF WTR & WW PLANT - MAR 24	12-6033B-12	327.50
Vendor 10080 - ALL WAYS CLEAN Total:					3,205.00
Vendor: 10092 - ALPHA FIRE UNLIMITED					
ALPHA FIRE UNLIMITED	79239	03/05/2024	F&R/REPAIRS TO VH HORN SYSTEM & STROBE SYS SENORS	01-6033V-02	606.49
ALPHA FIRE UNLIMITED	79304	03/18/2024	F&R/VET'S HALL ANNUAL FIRE SPRINKLER INSPECTION	01-6033V-02	275.00

Vendor 10092 - ALPHA FIRE UNLIMITED Total: 881.49

Vendor: 12671 - AMAZON CAPITAL SERVICES, INC.

AMAZON CAPITAL SERVICES, INC.	DFT0003321	03/27/2024	WD/ADM/LOGITECH WIRELESS KEYBOARD & BALLPOINT PENS	01-60500-09	15.99
AMAZON CAPITAL SERVICES, INC.	DFT0003321	03/27/2024	WD/ADM/LOGITECH WIRELESS KEYBOARD & BALLPOINT PENS	11-60500-11	24.66
AMAZON CAPITAL SERVICES, INC.	DFT0003322	03/27/2024	WD/ADM/BRAKE LIGHT SEAL GASKET & STICKY INDEX TABS	01-61150-09	15.00
AMAZON CAPITAL SERVICES, INC.	DFT0003322	03/27/2024	WD/ADM/BRAKE LIGHT SEAL GASKET & STICKY INDEX TABS	11-6041L-11	25.70
AMAZON CAPITAL SERVICES, INC.	DFT0003323	03/27/2024	ADM/STANDING COMMITTEE & BOARD MEETING OWL	01-61150-09	1,298.80
AMAZON CAPITAL SERVICES, INC.	DFT0003324	03/27/2024	WD/HIGH BACK OFFICE CHAIR	11-60950-11	95.43
AMAZON CAPITAL SERVICES, INC.	DFT0003325	03/27/2024	FD/FUEL SYSTEM CLEANER	01-6041L-01	141.52
AMAZON CAPITAL SERVICES, INC.	DFT0003326	03/27/2024	ADM/EXPANSION MIC OFR MEETING OWL	01-61150-09	265.83
AMAZON CAPITAL SERVICES, INC.	DFT0003327	03/27/2024	WD/ENDOSCOPE CAMERA & CELL BATTERY	11-6031W-11	42.40
AMAZON CAPITAL SERVICES, INC.	DFT0003329	03/27/2024	WD/DRILL BIT SET & TIRE REPAIR TACKLE KIT	11-60900-11	42.30
AMAZON CAPITAL SERVICES, INC.	DFT0003330	03/27/2024	FD/AMER & CA REP FLAGS, LAUNDRY DET & DRYER SHEETS	01-60900-01	154.15
AMAZON CAPITAL SERVICES, INC.	DFT0003331	03/27/2024	FD/ENERGY DRINK MIX & HYDRATION POWDER PACKETS	01-60900-01	101.53
AMAZON CAPITAL SERVICES, INC.	DFT0003333	03/27/2024	F&R/ADM/VET'S HALL & GM CV, VIS & MS PIC FRAMES	01-6033B-09	96.08
AMAZON CAPITAL SERVICES, INC.	DFT0003334	03/27/2024	FD/DRY ERASE WHITE BOARD & BALLPOINT PENS	01-60900-01	38.60
AMAZON CAPITAL SERVICES, INC.	DFT0003335	03/27/2024	ADM/RETURN OF EXPANSION MIC FOR MEETING OWL	01-61150-09	(265.83)
AMAZON CAPITAL SERVICES, INC.	DFT0003336	03/27/2024	ADM/REFUND NEVER REC EXPANSION MIC FOR MEETING OWL	01-61150-09	(242.30)
AMAZON CAPITAL SERVICES, INC.	DFT0003337	03/27/2024	ADM/MONITOR FOR CON ADMIN ASSISTANT & VH MICROWAVE	01-60450-09	385.31
AMAZON CAPITAL SERVICES, INC.	DFT0003338	03/27/2024	F&R/BATTERY BACKUP SURGE PROTECTOR FOR VET'S HALL	01-60450-02	219.68

Vendor 12671 - AMAZON CAPITAL SERVICES, INC. Total: 2,454.85

Vendor: 10134 - ARTHO, ANTONI D

ARTHO, ANTONI D	79206	03/01/2024	WW/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	12-6060C-12	100.00
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Vendor 10134 - ARTHO, ANTONI D Total: 100.00

Vendor: 10135 - ASAP REPROGRAPHICS

ASAP REPROGRAPHICS	79373	03/27/2024	ADM/CORE VALUSE & VISION STATEMENT DOCUMENTS	01-60530-09	4.05
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Vendor 10135 - ASAP REPROGRAPHICS Total: 4.05

Vendor: 10137 - ASSOCIATED DEVELOPMENT SERVICES

ASSOCIATED DEVELOPMENT SERVICES	79226	03/01/2024	WD/REFUND DEPOSIT ON FIRE PLAN REV APN 023.223.037	11-24200-11	158.50
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Vendor 10137 - ASSOCIATED DEVELOPMENT SERVICES Total: 158.50

Vendor: 10144 - AT&T/CALNET3

AT&T/CALNET3	79240	03/05/2024	WW/ALARM AT LIFT STATION A	12-6060P-12	29.44
AT&T/CALNET3	79240	03/05/2024	WW/ALARM AT LIFT STATION B3	12-6060P-12	29.44

AT&T/CALNET3	79240	03/05/2024	WD/PINE KNOLLS TANK SCADA	11-6060P-11	60.52
AT&T/CALNET3	79240	03/05/2024	FD/FAX LINE	01-6060P-01	20.41
AT&T/CALNET3	79240	03/05/2024	WW/ALARM AT LIFT STATION B1	12-6060P-12	29.43
AT&T/CALNET3	79240	03/05/2024	WW/ALARM AT LIFT STATION B2	12-6060P-12	29.40
AT&T/CALNET3	79240	03/05/2024	WW/ALARM AT LIFT STATION B	12-6060P-12	17.47
AT&T/CALNET3	79240	03/05/2024	WW/ALARM AT LIFT STATION 9	12-6060P-12	29.50
AT&T/CALNET3	79240	03/05/2024	WW/ALARM AT LIFT STATION A1	12-6060P-12	29.42
AT&T/CALNET3	79240	03/05/2024	WW/FAX LINE	12-6060P-12	29.54
AT&T/CALNET3	79240	03/05/2024	WD/TELEMETRY SYTEMS	11-6060P-11	29.63
AT&T/CALNET3	79240	03/05/2024	F&R/ALARMS AT VET'S HALL	01-6060P-02	57.55
AT&T/CALNET3	79240	03/05/2024	WW/ALARM AT LIFT STATION 4	12-6060P-12	29.40
AT&T/CALNET3	79240	03/05/2024	WW/ALARM AT LIFT STATION 8	12-6060P-12	29.43
AT&T/CALNET3	79240	03/05/2024	WD/LIEMERT PUMP STATION	11-6060P-11	29.40
AT&T/CALNET3	79240	03/05/2024	ADM/FAX LINE	01-6060P-09	29.38
AT&T/CALNET3	79240	03/05/2024	F&R/RODEO GROUNDS	01-6060P-02	25.83
AT&T/CALNET3	79240	03/05/2024	WW/PHONE SERVICE	12-6060P-12	61.73

Vendor 10144 - AT&T/CALNET3 Total: 596.92

Vendor: 12575 - BLUME, COLTON

BLUME, COLTON	79207	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01	45.00
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Vendor 12575 - BLUME, COLTON Total: 45.00

Vendor: 10249 - BOUND TREE MEDICAL, LLC

BOUND TREE MEDICAL, LLC	79289	03/13/2024	FD/EMERGENCY MEDICAL SUPPLIES	01-60890-01	50.20
BOUND TREE MEDICAL, LLC	79305	03/18/2024	FD/EMERGENCY MEDICAL SUPPLIES	01-60890-01	184.68

Vendor 10249 - BOUND TREE MEDICAL, LLC Total: 234.88

Vendor: 10260 - BRENNTAG PACIFIC, INC.

BRENNTAG PACIFIC, INC.	79350	03/20/2024	WD/CHEMICALS	11-6091C-11	403.28
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Vendor 10260 - BRENNTAG PACIFIC, INC. Total: 403.28

Vendor: 10269 - BROOKS, CRAIG

BROOKS, CRAIG	79208	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01	45.00
BROOKS, CRAIG	79208	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01	45.00
BROOKS, CRAIG	79208	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01	45.00

Vendor 10269 - BROOKS, CRAIG Total: 135.00

Vendor: 10288 - BURKEY, MICHAEL A

BURKEY, MICHAEL A	79209	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01	55.00
BURKEY, MICHAEL A	79366	03/26/2024	FD/REIMB EMPLOYEE TRVL - 2024 FRESNO TRAINING SYMP	01-6120E-01	275.00

Vendor 10288 - BURKEY, MICHAEL A Total: 330.00

Vendor: 10337 - CALVIN & GONET, INC

CALVIN & GONET, INC	79290	03/13/2024	FD/REPAIR & TEST ENGINE BAY SPACE HEATERS	01-6033B-01	250.00
CALVIN & GONET, INC	79351	03/20/2024	FD/REPAIR THERMOSTAT ON ENGINE BAY SPACE HEATER	01-6033B-01	336.99

Vendor 10337 - CALVIN & GONET, INC Total: 586.99

Vendor: 10340 - CAMBRIA AUTO SUPPLY LLC

CAMBRIA AUTO SUPPLY LLC	79291	03/13/2024	FD/FITTINGS	01-60900-01	36.03
CAMBRIA AUTO SUPPLY LLC	79291	03/13/2024	WD/GALLON 15W 40 GENERATOR OIL	11-6031G-11	81.05

Vendor 10340 - CAMBRIA AUTO SUPPLY LLC Total: 117.08

Vendor: 10344 - CAMBRIA CHAMBER OF COMMERCE

CAMBRIA CHAMBER OF COMMERCE	1204	03/28/2024	F&R/REMAINING REFUND OF VH DEP - ART & WINE FES 24	01-24200-02	200.00
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Vendor 10344 - CAMBRIA CHAMBER OF COMMERCE Total: 200.00

Vendor: 10356 - CAMBRIA HARDWARE CENTER

CAMBRIA HARDWARE CENTER	79255	03/06/2024	WD/SPARE KEYS	11-60900-11	51.65
CAMBRIA HARDWARE CENTER	79257	03/06/2024	FD/NUTS, BOLTS & SCREWS FOR SEAT BELT REPAIR	01-6041L-01	3.25
CAMBRIA HARDWARE CENTER	79257	03/06/2024	FD/PLYWOOD & ACRYLIC LATEX CAULKING - TRAINING DEM	01-6120E-01	256.99
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/GALLON OF CHAIN OIL & GRIP GLOVES	01-6033G-02	53.60
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/STORAGE CRATE	01-60930-02	10.71
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/PVC P-TRAP, SLIP JOINT NUTS & MISC SUPPLIES	01-6033B-02	78.94
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/SEALANT, TEFLON TAPE, DRAIN ELBOW & CAULKING	01-6033B-02	35.01
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/SINK DRAIN COUPLER, DRAIN ELBOW & EXTEN TUBE	01-6033B-02	14.89
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/ACRYLIC LATEX CAULKING, P-TRAP & COUPLER	01-6033B-02	30.18
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/STORAGE HOOK	01-6033B-02	2.13
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/LIQUID NAILS, FLEX SEAL, CAULKING GUN & CAULK	01-6033V-02	35.89
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/ROOF CEMENT & CAULING GUN	01-6033V-02	33.19
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/DRILL BIT SET, BUMPERS & MISC SUPPLIES	01-60930-02	38.03
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/GLUE TRAPS	01-6033V-02	5.35
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/HEAT HOSE, BALL VALVE & TEFLON TAPE	01-6033G-02	19.54
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/SS CLAMP & REPAIR END HOSE	01-6033B-02	7.70
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/WAX RING	01-6033B-02	8.35
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/COUPLER/PLUG, PRO PJ COMPOUND & MISC SUPPLIES	01-6033B-02	33.53
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/ELBOW FITTING	01-6033B-02	2.35
CAMBRIA HARDWARE CENTER	79258	03/06/2024	F&R/BRASS PIPE THREAD	01-6033V-02	14.56
CAMBRIA HARDWARE CENTER	79283	03/11/2024	WW/HITCH PINS	12-60900-12	8.02
CAMBRIA HARDWARE CENTER	79283	03/11/2024	WW/BUSHINGS, ADAPTAR & MISC SUPPLIES	12-60900-12	30.26
CAMBRIA HARDWARE CENTER	79283	03/11/2024	WW/BUSHING, ADAPTAR & MISC SUPPLIES	12-60900-12	8.87
CAMBRIA HARDWARE CENTER	79283	03/11/2024	WW/4 GALLONS OF DISTILLED WATER	12-60920-12	14.97
CAMBRIA HARDWARE CENTER	79283	03/11/2024	WW/FUNNEL SET & NATIONAL PIPE THREAD FOR OIL PUMP	12-60930-12	8.02
CAMBRIA HARDWARE CENTER	79283	03/11/2024	WW/HOSE NOZZLE FOR WATER SPRAYER & BOLT SNAP	12-60930-12	14.99
CAMBRIA HARDWARE CENTER	79283	03/11/2024	WW/NUTS, BOLTS & SCRWS FOR REP SUMP PMP FLT SWITCH	12-60930-12	2.03

CAMBRIA HARDWARE CENTER	79283	03/11/2024	WW/10 PK PENS FOR WWTP LAB	12-60500-12	7.49
CAMBRIA HARDWARE CENTER	79283	03/11/2024	WW/FLEX SEAL, TAPE & BRUSHES FOR LIFT STATION A	12-6032L-12	69.05
CAMBRIA HARDWARE CENTER	79283	03/11/2024	WW/CAM/GROOV COUPLINGS & TRUCK ROPE FOR WWTP POND	12-60930-12	49.30
CAMBRIA HARDWARE CENTER	79283	03/11/2024	WW/AIR FITTING & SS CLAMPS FOR LIFT STATION B3	12-6032L-12	4.69

Vendor 10356 - CAMBRIA HARDWARE CENTER Total: 953.53

Vendor: 10368 - CAMBRIA VILLAGE SQUARE

CAMBRIA VILLAGE SQUARE	79227	03/01/2024	ADM/MONTHLY RENT - TAMSON ST MARCH 2024	01-60750-09	2,771.83
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Vendor 10368 - CAMBRIA VILLAGE SQUARE Total: 2,771.83

Vendor: 10371 - CANNON CORPORATION

CANNON CORPORATION	DFT0003296	03/26/2024	WD/WW/SS WTR MAIN & EFFLUENT LINE REPLACEMENT PROJ	11-61700-11	4,997.64
CANNON CORPORATION	DFT0003296	03/26/2024	WD/WW/SS WTR MAIN & EFFLUENT LINE REPLACEMENT PROJ	12-61700-12	4,997.65

Vendor 10371 - CANNON CORPORATION Total: 9,995.29

Vendor: 10375 - CARMEL & NACCASHA LLP

CARMEL & NACCASHA LLP	79306	03/18/2024	ADM/LEGAL SERVICE GENERAL	01-6080K-09	7,042.50
CARMEL & NACCASHA LLP	79306	03/18/2024	ADM/LEGAL SERVICE GENERAL	01-6080K-09	3,240.00
CARMEL & NACCASHA LLP	79306	03/18/2024	ADM/MONTHLY RETAINER APRIL 2024	01-6080K-09	13,500.00

Vendor 10375 - CARMEL & NACCASHA LLP Total: 23,782.50

Vendor: 10384 - CASTELLANOS, MICHAEL

CASTELLANOS, MICHAEL	79210	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01	45.00
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Vendor 10384 - CASTELLANOS, MICHAEL Total: 45.00

Vendor: 10427 - CHARTER COMMUNICATIONS

CHARTER COMMUNICATIONS	DFT0003242	03/11/2024	F&R/ADM/WD/WW/ETHERNET SVCS	01-6060I-02	394.11
CHARTER COMMUNICATIONS	DFT0003242	03/11/2024	F&R/ADM/WD/WW/ETHERNET SVCS	01-6060I-09	221.24
CHARTER COMMUNICATIONS	DFT0003242	03/11/2024	F&R/ADM/WD/WW/ETHERNET SVCS	11-6060I-11	279.41
CHARTER COMMUNICATIONS	DFT0003242	03/11/2024	F&R/ADM/WD/WW/ETHERNET SVCS	12-6060I-12	279.42
CHARTER COMMUNICATIONS	DFT0003243	03/11/2024	WD/WW/BUSINESS INTERNET	11-6060I-11	94.98
CHARTER COMMUNICATIONS	DFT0003243	03/11/2024	WD/WW/BUSINESS INTERNET	12-6060I-12	94.99
CHARTER COMMUNICATIONS	DFT0003244	03/11/2024	FD/ADM/WD/WW/ETHERNET SVCS	01-6060I-01	162.50
CHARTER COMMUNICATIONS	DFT0003244	03/11/2024	FD/ADM/WD/WW/ETHERNET SVCS	01-6060I-09	162.50
CHARTER COMMUNICATIONS	DFT0003244	03/11/2024	FD/ADM/WD/WW/ETHERNET SVCS	11-6060I-11	162.50
CHARTER COMMUNICATIONS	DFT0003244	03/11/2024	FD/ADM/WD/WW/ETHERNET SVCS	12-6060I-12	162.50

Vendor 10427 - CHARTER COMMUNICATIONS Total: 2,014.15

Vendor: 10443 - CIO SOLUTIONS, LP

CIO SOLUTIONS, LP	79356	03/22/2024	ADM/MONTHLY COMPUTER SUPPORT APRIL 24	01-60440-09	1,068.00
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CIO SOLUTIONS, LP	DFT0003200	03/01/2024	ADM/MONTHLY COMPUTER SUPPORT MARCH 2024	01-60440-09	2,669.00
CIO SOLUTIONS, LP	DFT0003201	03/01/2024	ADM/MONTHLY COMPUTER SUPPORT MARCH 2024	01-60440-09	1,090.00
CIO SOLUTIONS, LP	DFT0003232	03/05/2024	ADM/IAM CLOUD MAPPER ANNUAL SUBSCRIPTION	01-60440-09	1,200.00
CIO SOLUTIONS, LP	DFT0003238	03/08/2024	F&R/IT EQUIPMENT MOVE TO 2021 RODEO GROUNDS FAC	01-60440-02	481.25
CIO SOLUTIONS, LP	DFT0003239	03/08/2024	ADM/REPLACEMENT LAPTOP FOR ACCTS PAYABLE ADM TECH	01-60450-09	2,450.64
CIO SOLUTIONS, LP	DFT0003241	03/08/2024	ADM/CONFIDENTIAL IT SERVICES & SUPPORT	01-60440-09	290.00

Vendor 10443 - CIO SOLUTIONS, LP Total: 9,248.89

Vendor: 12542 - CITY OF FOSTER CITY

CITY OF FOSTER CITY	79262	03/08/2024	FD/CALOPPS SAFER FF EMT JOB POSTING	01-61250-01	567.00
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Vendor 12542 - CITY OF FOSTER CITY Total: 567.00

Vendor: 10483 - COAST UNIFIED SCHOOL DIST

COAST UNIFIED SCHOOL DIST	79316	03/18/2024	WD/LEASE PMT FOR SRF WELL SITE SR4 - APRIL 2024	11-60780-11	3,884.55
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Vendor 10483 - COAST UNIFIED SCHOOL DIST Total: 3,884.55

Vendor: 12816 - COASTAL TREE EXPERTS, INC.

COASTAL TREE EXPERTS, INC.	79263	03/08/2024	WD/REMOVAL OF 14 TREES	11-6033G-11	7,500.00
COASTAL TREE EXPERTS, INC.	79263	03/08/2024	WW/REMOVAL OF 4 HAZARDOUS TREES - 5500 HEATH LANE	12-6033G-12	1,500.00

Vendor 12816 - COASTAL TREE EXPERTS, INC. Total: 9,000.00

Vendor: 10512 - CORBIN WILLITS SYSTEMS, INC.

CORBIN WILLITS SYSTEMS, INC.	79374	03/27/2024	ADM/MONTHLY HISTORICAL ARCHIEVE ACCESS APRIL 24	01-60440-09	400.00
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Vendor 10512 - CORBIN WILLITS SYSTEMS, INC. Total: 400.00

Vendor: 12738 - CORE & MAIN LP

CORE & MAIN LP	79264	03/08/2024	WD/CHLORINE FIELD ANALYTICS	11-6091C-11	763.98
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Vendor 12738 - CORE & MAIN LP Total: 763.98

Vendor: 12818 - CSG CONSULTANTS

CSG CONSULTANTS	79307	03/18/2024	FD/1980 SPENCER ST APN 024.062.044	01-43730-01	135.00
CSG CONSULTANTS	79307	03/18/2024	FD/900 HARTFORD ST APN 022.261.066	01-43730-01	135.00
CSG CONSULTANTS	79307	03/18/2024	FD/371 WEDGEWOOD ST APN 023.015.016	01-43730-01	135.00
CSG CONSULTANTS	79307	03/18/2024	FD/2281 MADISON ST APN 023.052.030	01-43730-01	135.00
CSG CONSULTANTS	79307	03/18/2024	FD/2338 PIERCE AVE APN 023.364.026	01-43730-01	135.00
CSG CONSULTANTS	79307	03/18/2024	FD/2040 LEONA DR APN 024.111.012	01-43730-01	135.00
CSG CONSULTANTS	79307	03/18/2024	FD/1901 OXFORD AVE APN 023.131.008	01-43730-01	135.00
CSG CONSULTANTS	79307	03/18/2024	FD/2115 SPENCER ST 024.063.077	01-43730-01	135.00

Vendor 12818 - CSG CONSULTANTS Total: 1,080.00

Vendor: 12539 - DIGITAL WEST

DIGITAL WEST	DFT0003231	03/05/2024	ALL DEPTS/PHONE SERVICE 03/01/2024 - 03/31/2024	01-6060P-01	480.00
DIGITAL WEST	DFT0003231	03/05/2024	ALL DEPTS/PHONE SERVICE 03/01/2024 - 03/31/2024	01-6060P-02	74.00
DIGITAL WEST	DFT0003231	03/05/2024	ALL DEPTS/PHONE SERVICE 03/01/2024 - 03/31/2024	01-6060P-09	259.00
DIGITAL WEST	DFT0003231	03/05/2024	ALL DEPTS/PHONE SERVICE 03/01/2024 - 03/31/2024	01-6060P-09	160.49
DIGITAL WEST	DFT0003231	03/05/2024	ALL DEPTS/PHONE SERVICE 03/01/2024 - 03/31/2024	11-6060P-11	80.50
DIGITAL WEST	DFT0003231	03/05/2024	ALL DEPTS/PHONE SERVICE 03/01/2024 - 03/31/2024	11-6060P-11	132.00
DIGITAL WEST	DFT0003231	03/05/2024	ALL DEPTS/PHONE SERVICE 03/01/2024 - 03/31/2024	12-6060P-12	103.00
DIGITAL WEST	DFT0003231	03/05/2024	ALL DEPTS/PHONE SERVICE 03/01/2024 - 03/31/2024	12-6060P-12	80.50
Vendor 12539 - DIGITAL WEST Total:					1,369.49

Vendor: 10630 - DITCH WITCH WEST

DITCH WITCH WEST	79352	03/20/2024	WD/FX25 LEVER VALVE	11-60400-11	417.68
Vendor 10630 - DITCH WITCH WEST Total:					417.68

Vendor: 10927 - DODSON, HALEY

DODSON, HALEY	79211	03/01/2024	ADM/MONTHLY CELL PHONE & INTERNET REIMB	01-6060C-09	100.00
DODSON, HALEY	79292	03/13/2024	ADM/REIMB FOR MLG - P/U FOOD 2024 STRAT PLAN WS	01-61150-09	48.91
DODSON, HALEY	79292	03/13/2024	ADM/REIMB FOR MILAGE - P/U FOOD 2024 SPEC BRD MEET	01-61150-09	23.99
Vendor 10927 - DODSON, HALEY Total:					172.90

Vendor: 12808 - ELIJAH MERMIN

ELIJAH MERMIN	79265	03/08/2024	WD/GRANT WRITTING-RELATED CONSULTING SERVICES	11-6080M-11	2,056.25
Vendor 12808 - ELIJAH MERMIN Total:					2,056.25

Vendor: 10694 - ENTENMANN-ROVIN CO.

ENTENMANN-ROVIN CO.	79266	03/08/2024	FD/NEW FIRE CHIEF DOME CAMBRIA FD BADGE - MBURKEY	01-60940-01	149.13
Vendor 10694 - ENTENMANN-ROVIN CO. Total:					149.13

Vendor: 12538 - EVERS, CHRISTIAN

EVERS, CHRISTIAN	79212	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01	45.00
EVERS, CHRISTIAN	79228	03/01/2024	FD/REIMB FOR EMPLOYEE TRVL - COMPANY OFFICE 2D SP	01-6120E-01	268.52
EVERS, CHRISTIAN	79228	03/01/2024	FD/REIMB EMPLOYEE TRVL - COMPANY OFFICER 2E SP	01-6120E-01	273.36
EVERS, CHRISTIAN	79362	03/22/2024	FD/REIMB EMPLOYEE TRVL - CONFINED SPACES RESCUE OP	01-6120E-01	368.09
Vendor 12538 - EVERS, CHRISTIAN Total:					954.97

Vendor: 10728 - FAMCON PIPE & SUPPLY, INC

FAMCON PIPE & SUPPLY, INC	79267	03/08/2024	WD/AIRVAC HOUSING	11-6031D-11	490.26
FAMCON PIPE & SUPPLY, INC	79267	03/08/2024	WD/AIRVAC HOUSINGS	11-6031D-11	937.43
Vendor 10728 - FAMCON PIPE & SUPPLY, INC Total:					1,427.69

Vendor: 10732 - FARM SUPPLY COMPANY

FARM SUPPLY COMPANY	79242	03/05/2024	WD/WEED ABATEMENT WEED CONTROL CONCENTRATE	11-6033G-11	186.59
FARM SUPPLY COMPANY	79367	03/26/2024	WD/GLUE & TANK FITTINGS	39-60900-25	232.10
Vendor 10732 - FARM SUPPLY COMPANY Total:					418.69

Vendor: 10739 - FEDEX

FEDEX	79368	03/26/2024	WW/RETURN PLANT WTR PUMP MOTOR TO PPS FOR REPAIR	12-6032T-12	163.30
Vendor 10739 - FEDEX Total:					163.30

Vendor: 10751 - FGL ENVIRONMENTAL INC.

FGL ENVIRONMENTAL INC.	79229	03/01/2024	WW/BACTI & MISC ANALYSIS	12-60910-12	45.00
FGL ENVIRONMENTAL INC.	79229	03/01/2024	WW/BACTI & MISC ANALYSIS	12-60910-12	41.00
FGL ENVIRONMENTAL INC.	79229	03/01/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79243	03/05/2024	WW/INORGANIC & MISC ANALYSIS	12-60910-12	96.00
FGL ENVIRONMENTAL INC.	79243	03/05/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79243	03/05/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	157.00
FGL ENVIRONMENTAL INC.	79243	03/05/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79243	03/05/2024	WD/BACTI, MISC & SUPPORT ANALYSIS	11-60910-11	149.00
FGL ENVIRONMENTAL INC.	79243	03/05/2024	WD/ORGANIC & MISC ANALYSIS	11-60910-11	545.00
FGL ENVIRONMENTAL INC.	79243	03/05/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79243	03/05/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79243	03/05/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79243	03/05/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	157.00
FGL ENVIRONMENTAL INC.	79243	03/05/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79268	03/08/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	765.00
FGL ENVIRONMENTAL INC.	79268	03/08/2024	WW/INORGANIC & MISC ANALYSIS	12-60910-12	111.00
FGL ENVIRONMENTAL INC.	79268	03/08/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79268	03/08/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79268	03/08/2024	WD/BACTI, MISC & SUPPORT ANALYSIS	11-60910-11	149.00
FGL ENVIRONMENTAL INC.	79268	03/08/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79284	03/11/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	221.00
FGL ENVIRONMENTAL INC.	79293	03/13/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	157.00
FGL ENVIRONMENTAL INC.	79293	03/13/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79293	03/13/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00

FGL ENVIRONMENTAL INC.	79308	03/18/2024	WD/BACTI, MISC & SUPPORT ANALYSIS	11-60910-11	149.00
FGL ENVIRONMENTAL INC.	79308	03/18/2024	WD/BACTI, MISC & SUPPORT ANALYSIS	11-60910-11	149.00
FGL ENVIRONMENTAL INC.	79308	03/18/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79308	03/18/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79308	03/18/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	157.00
FGL ENVIRONMENTAL INC.	79308	03/18/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79353	03/20/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79353	03/20/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79363	03/22/2024	WD/BACTI & MISC ANALYSIS	11-60910-11	73.00
FGL ENVIRONMENTAL INC.	79363	03/22/2024	WD/BACTI & MISC ANALYSIS	11-60910-11	39.00
FGL ENVIRONMENTAL INC.	79363	03/22/2024	WD/BACTI & MISC ANALYSIS	11-60910-11	89.00
FGL ENVIRONMENTAL INC.	79369	03/26/2024	WW/BACTI & MISC ANALYSIS	12-60910-12	45.00
FGL ENVIRONMENTAL INC.	79369	03/26/2024	WW/INORGANIC, MISC & SUPPORT ANALYSIS	12-60910-12	97.00
FGL ENVIRONMENTAL INC.	79369	03/26/2024	WW/INORGANIC, MISC SUPPORT ANALYSIS	12-60910-12	157.00

Vendor 10751 - FGL ENVIRONMENTAL INC. Total: 5,197.00

Vendor: 10768 - FIRMA CONSULTANTS, INC.

FIRMA CONSULTANTS, INC.	79285	03/11/2024	PROS/FISCALLINI RANCH COMMUNITY PARK PROJECT	01-61700-16	2,840.00
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Vendor 10768 - FIRMA CONSULTANTS, INC. Total: 2,840.00

Vendor: 12540 - FNBO

FNBO	DFT0003234	03/07/2024	FD/ASAP REPROGRAPHICS - NCR FORMS	01-60530-01	180.05
FNBO	DFT0003234	03/07/2024	FD/LOWES -STRM PREP CHAINS & TOW STRAPS	01-60900-01	384.84
FNBO	DFT0003234	03/07/2024	FD/ARCO - GASOLINE MBURKEY TRVL	01-60960-01	79.78
FNBO	DFT0003234	03/07/2024	FD/CA EMSA - WSTEWART LICENSE RENEWAL	01-6120A-01	250.00
FNBO	DFT0003234	03/07/2024	FD/CODE 3 RECUE - WSTEWART ROPE RESC TECH	01-6120E-01	1,350.00
FNBO	DFT0003234	03/07/2024	FD/SB PUB STY TRAIN - FIRE EXEC OFFICER CLASSES	01-6120E-01	1,836.00
FNBO	DFT0003234	03/07/2024	FD/RED HELMET TRAINING - MBURKEY FIRE INV COURSE	01-6120E-01	500.00
FNBO	DFT0003234	03/07/2024	FD/FIRELINE SHIELDS - CHIEF & CAPT HELMET SHIELDS	01-6220P-01	447.50
FNBO	DFT0003235	03/07/2024	ADM/LINNS REST - FIRE SAFE FOCUS MEETING	01-61150-09	113.90
FNBO	DFT0003235	03/07/2024	ADM/ZOOM - MONTHLY WEBINAR CHARGES	01-61150-09	272.00
FNBO	DFT0003235	03/07/2024	ADM/FRESNO TRAIN SYMP - MBURKEY TRAINING	01-6120E-01	559.00
FNBO	DFT0003235	03/07/2024	ADM/CAMBRIA PINES LDG - STRM CVRG HTL STY MBURKEY	01-6120E-01	245.26
FNBO	DFT0003235	03/07/2024	ADM/FRESNO TRAIN SYMP - MMHELHENIE TRAINING	01-6120E-09	291.00
FNBO	DFT0003235	03/07/2024	ADM/CMBRA PINES LDG - STRM CVRG HTL STY MMHELENIE	01-6120E-09	282.35

FNBO	DFT0003235	03/07/2024	ADM/MAIN ST. GRILL - UTILITIES LUNCH WITH GM	01-61240-09	62.76
FNBO	DFT0003235	03/07/2024	ADM/LUIGI'S - FIRE DEPT MEAL DURING STORM	01-61240-09	193.82
FNBO	DFT0003235	03/07/2024	ADM/CSDA CAREER CNTR - RECRUIT ADS MT, AT & WW OP	01-61250-02	151.66
FNBO	DFT0003235	03/07/2024	ADM/CSDA CAREER CNTR - RECRUIT ADS MT, AT & WW OP	01-61250-09	151.67
FNBO	DFT0003235	03/07/2024	ADM/CMBRA PINES LDG - STRM CVRG HTL STY WTR OPR	11-6120E-11	156.38
FNBO	DFT0003235	03/07/2024	ADMCAMBRIA PINES LDG - STRM CVRG HTL STY WTR OP CR	11-6120E-11	(33.75)
FNBO	DFT0003235	03/07/2024	ADM/CSDA CAREER CNTR - RECRUIT ADS MT, AT & WW OP	12-61250-12	151.67
FNBO	DFT0003235	03/07/2024	ADM/YOURMEMBERSHIP - WW OPERATOR RECRUITMENT POST	12-61250-12	299.00
FNBO	DFT0003235	03/07/2024	ADM/CWEA - WW OPERATOR RECRUITMENT POSTING	12-61250-12	315.00
FNBO	DFT0003235	03/07/2024	ADM/JOBS AVAILABLE - WW RECRUITMENT AD	12-61250-12	340.00
FNBO	DFT0003235	03/07/2024	ADM/BC WATER JOBS - WW OPERATOR RECRUITMENT AD	12-61250-12	200.00
FNBO	DFT0003235	03/07/2024	ADM/WATER & WASTEWATER JOBS- WW OPER RECRUIT AD	12-61250-12	185.00
FNBO	DFT0003236	03/07/2024	F&R/LIFE-ASSIST - DEFIB BATT & PADS FOR VETS HALL	01-6033V-02	388.57
FNBO	DFT0003236	03/07/2024	F&R/777 ENTERPRISES - WORK BENCHES	01-60930-02	468.98
FNBO	DFT0003237	03/07/2024	WD/MAIN ST GRILL - WTR OPS LUNCH MEETING	11-61150-11	53.02

Vendor 12540 - FNBO Total: 9,875.46

Vendor: 12499 - FORD MOTOR CREDIT COMPANY

FORD MOTOR CREDIT COMPANY	79294	03/13/2024	F&R/LEASE PAYMENT 2021 FORD F-350	01-6180H-02	68.17
FORD MOTOR CREDIT COMPANY	79294	03/13/2024	F&R/LEASE PAYMENT 2021 FORD F-350	01-6180J-02	867.82

Vendor 12499 - FORD MOTOR CREDIT COMPANY Total: 935.99

Vendor: 12602 - FRITZ, DENISE

FRITZ, DENISE	79213	03/01/2024	ADM/MONTHLY CELL PHONE & INTERNET REIMB	01-6060C-09	100.00
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Vendor 12602 - FRITZ, DENISE Total: 100.00

Vendor: 12521 - GARNEY, ARTHUR

GARNEY, ARTHUR	79269	03/08/2024	WW/REIMB FOR REGISTRATION - WW TRTMNT EXAM GRD 3	12-6120E-12	299.99
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Vendor 12521 - GARNEY, ARTHUR Total: 299.99

Vendor: 10847 - GERBER'S AUTO SERVICES

GERBER'S AUTO SERVICES	79270	03/08/2024	FD/SMOG INSPECTION ON 2013 FORD F-250	01-6041L-01	45.75
GERBER'S AUTO SERVICES	79317	03/18/2024	F&R/OIL CHANGE ON 2021 FORD F-350	11-6041L-02	103.01

Vendor 10847 - GERBER'S AUTO SERVICES Total: 148.76

Vendor: 10850 - GIBSON, JOHNATHAN

GIBSON, JOHNATHAN	79318	03/18/2024	FD/ADPP PAYMENT - MARCH 2024	01-50000-01	3,512.94
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Vendor 10850 - GIBSON, JOHNATHAN Total: 3,512.94

Vendor: 10883 - GRAINGER

GRAINGER	79244	03/05/2024	WD/PADLOCKS TO LOCK VAC-CONS & METERS	11-60900-11	214.42
GRAINGER	79244	03/05/2024	WW/NEOPRENE SHEET	12-6033B-12	117.05
Vendor 10883 - GRAINGER Total:					331.47

Vendor: 12501 - GRAVES, KAYLA

GRAVES, KAYLA	79214	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01	45.00
GRAVES, KAYLA	79271	03/08/2024	FD/REIMB PARAMEDIC RECERTIFICATION APPLICATION FEE	01-6120E-01	32.00
Vendor 12501 - GRAVES, KAYLA Total:					77.00

Vendor: 10896 - GREEN, JAMES R

GREEN, JAMES R	79215	03/01/2024	WD/WW/SWF/MONTHLY CELL PHONE & INTERNET REIMB	11-6060C-11	33.33
GREEN, JAMES R	79215	03/01/2024	WD/WW/SWF/MONTHLY CELL PHONE & INTERNET REIMB	12-6060C-12	33.33
GREEN, JAMES R	79215	03/01/2024	WD/WW/SWF/MONTHLY CELL PHONE & INTERNET REIMB	39-6060C-25	33.34
GREEN, JAMES R	79272	03/08/2024	WD/REIMB FOR MILAGE & PRKNG - WTR RES COMM MEETING	11-6120E-11	49.50
Vendor 10896 - GREEN, JAMES R Total:					149.50

Vendor: 12338 - GREGORIO A. CELEDON

GREGORIO A. CELEDON	79319	03/18/2024	F&R/EMERG TREE REMOVAL, CHIP & HAUL 1528 STUART ST	01-6033G-02	4,500.00
GREGORIO A. CELEDON	79319	03/18/2024	F&R/EMERG TREE REMOVAL, CHIP & HAUL 1528 STUART ST	01-6033G-02	9,000.00
GREGORIO A. CELEDON	79319	03/18/2024	F&R/TREE REMOVAL, CHIPNG & HAUL AWAY 3261 PINE ST	01-6033G-02	3,500.00
Vendor 12338 - GREGORIO A. CELEDON Total:					17,000.00

Vendor: 10958 - HARTMAN, CHAD

HARTMAN, CHAD	79357	03/22/2024	F&R/OIL CHANGES JD 5525, JD 4120, DINGO & CHIPPER	01-6041N-02	4,939.51
Vendor 10958 - HARTMAN, CHAD Total:					4,939.51

Vendor: 10972 - HD SUPPLY FACILITIES MAINTENANCE

HD SUPPLY FACILITIES MAINTENANCE	79370	03/26/2024	WW/ROTATING ASSEMBLY FOR SELF PRIMING TRASH PUMP	12-6032L-12	4,733.06
Vendor 10972 - HD SUPPLY FACILITIES MAINTENANCE Total:					4,733.06

Vendor: 11005 - HOME DEPOT CREDIT SERVICE

HOME DEPOT CREDIT SERVICE	DFT0003283	03/13/2024	F&R/PLYWOOD SHEETS, WALL PANELS & MISC SUPPLIES	01-6033B-02	472.19
HOME DEPOT CREDIT SERVICE	DFT0003284	03/13/2024	F&R/BATH FAUCET, KWIK SEAL, TP HOLDER & HOOKS	01-6033B-02	98.09
HOME DEPOT CREDIT SERVICE	DFT0003285	03/13/2024	F&R/6 PANEL LH & RH INTERIOR DOORS	01-6033B-02	358.88
HOME DEPOT CREDIT SERVICE	DFT0003286	03/13/2024	F&R/SHOCKWAVE IMPACT DRIVER BIT SETS	01-6033B-02	114.22
HOME DEPOT CREDIT SERVICE	DFT0003287	03/13/2024	WD/PALLET RETURN FROM MAIN ST REPAIR	11-6035V-11	(27.18)
HOME DEPOT CREDIT SERVICE	DFT0003288	03/13/2024	F&R/RETURN OF 6 PANEL INTERIOR DOORS	01-6033B-02	(347.98)

HOME DEPOT CREDIT SERVICE	DFT0003289	03/13/2024	F&R/INTERIOR DOORS, BASE MOLDING & MISC SUPPLIES	01-6033B-02	1,134.63
HOME DEPOT CREDIT SERVICE	DFT0003290	03/13/2024	F&R/RENTAL OF FLR MAINTAINER & CONCRETE PREP TOOL	01-6033B-02	254.58
HOME DEPOT CREDIT SERVICE	DFT0003291	03/13/2024	F&R/DEP FOR FLOOR MAINTAINER & CONCRETE PREP TOOL	01-6033B-02	200.00
HOME DEPOT CREDIT SERVICE	DFT0003292	03/13/2024	F&R/SEALER, DECO CHIPS & SPRAY PAINT	01-6033B-02	179.45
HOME DEPOT CREDIT SERVICE	DFT0003293	03/13/2024	F&R/INTER PAINT, SPRAY PAINT, EPOXY & PAINT SUPP	01-6033B-02	531.45
HOME DEPOT CREDIT SERVICE	DFT0003294	03/13/2024	F&R/BIRCH BOARD, TILE SCRAPER & DOOR HANDLES	01-6033B-02	133.87
HOME DEPOT CREDIT SERVICE	DFT0003295	03/13/2024	F&R/JOINT COMPOUND, JOINT TAPE & TAPING KNIFES	01-6033B-02	592.58

Vendor 11005 - HOME DEPOT CREDIT SERVICE Total: 3,694.78

Vendor: 12821 - HOMELESS ANIMAL RESCUE TEAM

HOMELESS ANIMAL RESCUE TEAM	1205	03/28/2024	F&R/REFUND OF VET'S HALL DEPOSIT - 2/10/2024 EVENT	01-24200-02	500.00
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Vendor 12821 - HOMELESS ANIMAL RESCUE TEAM Total: 500.00

Vendor: 11052 - INNOVATIVE CONCEPTS

INNOVATIVE CONCEPTS	79245	03/05/2024	ADM/FD/BUSINESS WEBSITE HOSTING	01-60440-01	25.00
INNOVATIVE CONCEPTS	79245	03/05/2024	ADM/FD/BUSINESS WEBSITE HOSTING	01-60440-09	25.00

Vendor 11052 - INNOVATIVE CONCEPTS Total: 50.00

Vendor: 11072 - JB DEWAR INC.

JB DEWAR INC.	79237	03/05/2024	WW/1.00 GAL PAIL OF VP 94 SEF 4-CYCLE FUEL	12-60960-12	115.47
JB DEWAR INC.	79237	03/05/2024	F&R/170.00 GALS OF GASOLINE	01-60960-02	781.40
JB DEWAR INC.	79256	03/06/2024	F&R/3.00 GAL PAILS OF VP 94 SEF 4-CYCLE FUEL	01-60960-02	346.40
JB DEWAR INC.	79299	03/13/2024	F&R/165.00 GALS OF GASOLINE	01-60960-02	791.04
JB DEWAR INC.	79301	03/18/2024	F&R/68.00 GALS OF GASOLINE & 115.10 GALS OF DIESEL	01-60960-02	905.84
JB DEWAR INC.	79301	03/18/2024	FD/73.00 GALS OF GASOLINE & 144.00 GALS OF DIESEL	01-60960-01	1,074.56
JB DEWAR INC.	79365	03/26/2024	WW/1.00 GAL PAILS OF 680, 220, 150 & 32 OILS	12-60960-12	635.51
JB DEWAR INC.	79365	03/26/2024	F&R/207.00 GALS OF GASOLINE & 75.00 GALS OF DIESEL	01-60960-02	1,419.83
JB DEWAR INC.	79376	03/27/2024	F&R/77.10 GALS OF GASOLINE	01-60960-02	385.18

Vendor 11072 - JB DEWAR INC. Total: 6,455.23

Vendor: 12720 - KANNER, DREW

KANNER, DREW	79216	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01	45.00
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Vendor 12720 - KANNER, DREW Total: 45.00

Vendor: 10543 - KITZMAN WATER

KITZMAN WATER	79246	03/05/2024	WD/WW/MONTHLY DRINKING WATER	11-6033B-11	68.00
KITZMAN WATER	79246	03/05/2024	WD/WW/MONTHLY DRINKING WATER	12-6033B-12	68.00
KITZMAN WATER	79273	03/08/2024	FD/RO WATER SOFTNER SERVICE	01-6033B-01	215.52

Vendor 10543 - KITZMAN WATER Total: 351.52

Vendor: 12819 - KYLE R. BOLLER

KYLE R. BOLLER	79309	03/18/2024	F&R/INSTALL & REP OF NEW WIRE TO NEW PATCH PANEL	01-6033B-02	1,296.50
Vendor 12819 - KYLE R. BOLLER Total:					1,296.50

Vendor: 11199 - L.N. CURTIS & SONS

L.N. CURTIS & SONS	79274	03/08/2024	FD/TEST & REPAIR MSA G1 FLOW LEAK	01-60900-01	252.22
Vendor 11199 - L.N. CURTIS & SONS Total:					252.22

Vendor: 11241 - LIEBERT CASSIDY WHITMORE

LIEBERT CASSIDY WHITMORE	79230	03/01/2024	ADM/LEGAL FEES FOR CLIENT MATTER CA131-00001	01-6080L-09	29.50
LIEBERT CASSIDY WHITMORE	79230	03/01/2024	ADM/LEGAL FEES FOR CLIENT MATTER CA131-00021	01-6080L-09	59.00
LIEBERT CASSIDY WHITMORE	79358	03/22/2024	ADM/LEGAL FEES FOR CLIENT MATTER CA131-00001	01-6080L-09	295.00
LIEBERT CASSIDY WHITMORE	79358	03/22/2024	ADM/LEGAL FEES FOR CLIENT MATTER CA131-00014	01-6080L-09	147.50
LIEBERT CASSIDY WHITMORE	79358	03/22/2024	ADM/LEGAL CLIENT MATTER CA131-00021	01-6080L-09	1,091.50
Vendor 11241 - LIEBERT CASSIDY WHITMORE Total:					1,622.50

Vendor: 11242 - LIFE-ASSIST, INC.

LIFE-ASSIST, INC.	79310	03/18/2024	FD/EMERGENCY MEDICAL SUPPLIES	01-60890-01	54.90
Vendor 11242 - LIFE-ASSIST, INC. Total:					54.90

Vendor: 12782 - LOUDERMILK, TYLER

LOUDERMILK, TYLER	79217	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01	45.00
Vendor 12782 - LOUDERMILK, TYLER Total:					45.00

Vendor: 12573 - LUTTRELL STAFFING CALIFORNIA, LLC

LUTTRELL STAFFING CALIFORNIA, LLC	79247	03/05/2024	ADM/TEMP SVCS RBENJAMIN & SSTECK WE 2/25/2024	01-6080T-09	3,203.47
LUTTRELL STAFFING CALIFORNIA, LLC	79286	03/11/2024	ADM/TEMP SVC RBENJAMIN & SSTECK WE 3/3/2024	01-6080T-09	3,074.69
LUTTRELL STAFFING CALIFORNIA, LLC	79311	03/18/2024	ADM/TEMP SVCS RBENJAMIN & SSTECK WE 3/10/2024	01-6080T-09	3,725.57
LUTTRELL STAFFING CALIFORNIA, LLC	79359	03/22/2024	ADM/TEMP SVC REBNJAMIN & SSTECK WE 3/17/2024	01-6080T-09	3,477.84
Vendor 12573 - LUTTRELL STAFFING CALIFORNIA, LLC Total:					13,481.57

Vendor: 12702 - MAHONEY, STUART

MAHONEY, STUART	79218	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01	45.00
Vendor 12702 - MAHONEY, STUART Total:					45.00

Vendor: 11296 - MALONEY, RYAN S

MALONEY, RYAN S	79219	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01	45.00
Vendor 11296 - MALONEY, RYAN S Total:					45.00

Vendor: 12472 - MCCLATCHY COMPANY LLC

MCCLATCHY COMPANY LLC	79248	03/05/2024	WW/RECRUITMENT AD	12-61250-12	435.00
Vendor 12472 - MCCLATCHY COMPANY LLC Total:					435.00

Vendor: 11326 - MCELHENIE, MATTHEW

MCELHENIE, MATTHEW	79220	03/01/2024	ADM/MONTHLY CELL PHONE & INTERNET REIMB	01-6060C-09	55.00
MCELHENIE, MATTHEW	79300	03/13/2024	ADM/MONTHLY CELL PHONE & INTERNET REIMB	01-6060C-09	55.00
MCELHENIE, MATTHEW	79371	03/26/2024	ADM/REIMB EMPLOYEE TRVL - 24 FRESNO TRAINING SYMP	01-6120E-09	118.25
Vendor 11326 - MCELHENIE, MATTHEW Total:					228.25
Vendor: 11363 - MEEKS, CODY					
MEEKS, CODY	79221	03/01/2024	WD/SWF/MONTHLY CELL PHONE & INTERNET REIMB	11-6060C-11	80.00
MEEKS, CODY	79221	03/01/2024	WD/SWF/MONTHLY CELL PHONE & INTERNET REIMB	39-6060C-25	20.00
Vendor 11363 - MEEKS, CODY Total:					100.00
Vendor: 11365 - MEL'S LOCK & KEY					
MEL'S LOCK & KEY	79231	03/01/2024	F&R/SVC CALL REPIN LOCKS & KEYS - PUBLIC BATHROOMS	01-6033B-02	110.51
MEL'S LOCK & KEY	79295	03/13/2024	ADM/DUPLICATE DND KEYS	01-6033B-09	18.77
Vendor 11365 - MEL'S LOCK & KEY Total:					129.28
Vendor: 12811 - MICHAEL K. NUNLEY & ASSOCIATES					
MICHAEL K. NUNLEY & ASSOCIATES	79275	03/08/2024	WD/PROF SVCS STUART STREET TANKS REPLACEMENT	11-61700-11	2,596.90
Vendor 12811 - MICHAEL K. NUNLEY & ASSOCIATES Total:					2,596.90
Vendor: 12603 - MICHAEL KORKORIAN					
MICHAEL KORKORIAN	79276	03/08/2024	ADM/ELECTRICITY SERVICE MONITORING	39-6080M-25	415.85
Vendor 12603 - MICHAEL KORKORIAN Total:					415.85
Vendor: 11407 - MISSION LINEN SUPPLY					
MISSION LINEN SUPPLY	79249	03/05/2024	WW/UNIFORM PURCHASE - SHIRTS & HATS	12-60940-12	1,451.91
MISSION LINEN SUPPLY	79354	03/20/2024	WW/UNIFORM PURCHASE - HATS	12-60940-12	385.84
Vendor 11407 - MISSION LINEN SUPPLY Total:					1,837.75
Vendor: 12768 - MUNICIPAL RESOURCE GROUP, LLC.					
MUNICIPAL RESOURCE GROUP, LLC.	79277	03/08/2024	ADM/CONFIDENTIAL PROFESSIONAL SERVICES	01-6080L-09	5,362.50
MUNICIPAL RESOURCE GROUP, LLC.	79360	03/22/2024	ADM/MONTHLY HR COACHING & CONSULTING SVCS FEB 2024	01-6080M-09	2,700.00
Vendor 12768 - MUNICIPAL RESOURCE GROUP, LLC. Total:					8,062.50
Vendor: 11474 - NAVIA BENEFIT SOLUTIONS, INC.					
NAVIA BENEFIT SOLUTIONS, INC.	79250	03/05/2024	ADM/MONTHLY CAFETERIA PLAN ADMINISTRATION FEB 24	01-60860-09	291.10
Vendor 11474 - NAVIA BENEFIT SOLUTIONS, INC. Total:					291.10
Vendor: 11520 - OFFICE1					
OFFICE1	79287	03/11/2024	ADM/MONTHLY COPIER CHARGES & OVERAGE	01-60440-09	897.69
OFFICE1	79287	03/11/2024	FD/MONTHLY COPIER CHARGES & OVERAGE	01-60440-01	148.21
OFFICE1	79312	03/18/2024	ADM/COPIER STAPLE TYPE T REFILL CARTRIDGE	01-60440-09	110.98
Vendor 11520 - OFFICE1 Total:					1,156.88
Vendor: 12772 - OPTIMIZED INVESTMENT PARTNERS					
OPTIMIZED INVESTMENT PARTNERS	DFT0003240	03/11/2024	ADM/INVESTMENT ADVISORY SVCS - FEBRUARY 2024	01-6080F-09	1,868.49
Vendor 12772 - OPTIMIZED INVESTMENT PARTNERS Total:					1,868.49
Vendor: 11566 - PASO ROBLES FORD					
PASO ROBLES FORD	79375	03/27/2024	WW/OIL CHANGE, DX & REPAIR A/C SYSTEM 2012 F-250	12-6041L-12	5,307.93
Vendor 11566 - PASO ROBLES FORD Total:					5,307.93
Vendor: 12820 - PASO ROBLES WINE COUNTRY ALLIANCE					

PASO ROBLES WINE COUNTRY ALLIANCE	1206	03/28/2024	F&R/REFUND OF VET'S HALL DEPOSIT- 2/24/2024 EVENT	01-24200-02	500.00
Vendor 12820 - PASO ROBLES WINE COUNTRY ALLIANCE Total:					500.00

Vendor: 11543 - PG&E

PG&E	DFT0003251	03/11/2024	ALL/ELEC SVC GENERAL METERS	01-6060E-01	1,515.01
PG&E	DFT0003251	03/11/2024	ALL/ELEC SVC GENERAL METERS	01-6060E-02	648.98
PG&E	DFT0003251	03/11/2024	ALL/ELEC SVC GENERAL METERS	01-6060E-02	1,731.91
PG&E	DFT0003251	03/11/2024	ALL/ELEC SVC GENERAL METERS	01-6060E-09	901.97
PG&E	DFT0003252	03/11/2024	WRF/ELEC SVC SAN SIMEON CRK RD	39-6060E-25	60.08
PG&E	DFT0003253	03/11/2024	WD/ELEC SVC 2820 SANTA ROSA RD	11-6060E-11	556.42
PG&E	DFT0003254	03/11/2024	WRF/ELEC SVC SAN SIMEON CRK RD UNIT 1	39-6060E-25	540.90
PG&E	DFT0003255	03/11/2024	WD/ELEC SVC VAN GORDON RD	11-6060E-11	10.51
PG&E	DFT0003256	03/11/2024	WD/ELEC SVC VARIOUS WELLS	11-6060E-11	13,154.25
PG&E	DFT0003257	03/11/2024	WRF/ELEC SVC SAN SIMEON CRK RD UNIT 2	39-6060E-25	65.81
PG&E	DFT0003258	03/11/2024	WW/ELEC SVC VARIOUS LIFT STATIONS	12-6060E-12	35,556.01
Vendor 11543 - PG&E Total:					54,741.85

Vendor: 11663 - PROCARE JANITORIAL SUPPLY

PROCARE JANITORIAL SUPPLY	79251	03/05/2024	F&R/TOILET TISSUE, SOAP, DISINFEC & TRASH LINERS	01-60900-02	2,514.82
PROCARE JANITORIAL SUPPLY	79320	03/18/2024	F&R/MATIC ROLL TOWEL DISPENSERS	01-6033B-02	107.25
Vendor 11663 - PROCARE JANITORIAL SUPPLY Total:					2,622.07

Vendor: 11713 - REAPER, TRISTAN

REAPER, TRISTAN	79222	03/01/2024	WD/WW/WRF/MONTHLY CELL PHONE REIMB	11-6060C-11	33.00
REAPER, TRISTAN	79222	03/01/2024	WD/WW/WRF/MONTHLY CELL PHONE REIMB	12-6060C-12	33.00
REAPER, TRISTAN	79222	03/01/2024	WD/WW/WRF/MONTHLY CELL PHONE REIMB	39-6060C-25	34.00
Vendor 11713 - REAPER, TRISTAN Total:					100.00

Vendor: 11731 - RETIREE00

RETIREE00	79321	03/20/2024	WD/MONTHLY HEALTH INSURANCE REIMB	11-51210-11	604.86
Vendor 11731 - RETIREE00 Total:					604.86

Vendor: 11732 - RETIREE01

RETIREE01	79322	03/20/2024	WW/MONTHLY HEALTH INSURANCE REIMB	12-51210-12	604.86
Vendor 11732 - RETIREE01 Total:					604.86

Vendor: 11733 - RETIREE02

RETIREE02	79323	03/20/2024	F&R/MONTHLY HEALTH INSURANCE REIMB	01-51210-02	522.52
Vendor 11733 - RETIREE02 Total:					522.52

Vendor: 11735 - RETIREE04

RETIREE04	79324	03/20/2024	ADM/MONTHLY HEALTH INSURANCE REIMB	01-51210-09	223.93
Vendor 11735 - RETIREE04 Total:					223.93
Vendor: 11736 - RETIREE05					
RETIREE05	79325	03/20/2024	WW/MONTHLY HEALTH INSURANCE REIMB	12-51210-12	223.93
Vendor 11736 - RETIREE05 Total:					223.93
Vendor: 11737 - RETIREE06					
RETIREE06	79326	03/20/2024	WD/MONTHLY HEALTH INSURANCE REIMB	11-51210-11	223.93
Vendor 11737 - RETIREE06 Total:					223.93
Vendor: 11738 - RETIREE07					
RETIREE07	79327	03/20/2024	WD/MONTHLY HEALTH INSURANCE REIMB	11-51210-11	223.93
Vendor 11738 - RETIREE07 Total:					223.93
Vendor: 11740 - RETIREE09					
RETIREE09	79328	03/20/2024	ADM/MONTHLY HEALTH INSURANCE REIMB	01-51210-09	223.93
Vendor 11740 - RETIREE09 Total:					223.93
Vendor: 11741 - RETIREE10					
RETIREE10	79329	03/20/2024	ADM/MONTHLY HEALTH INSURANCE REIMB	01-51210-09	223.93
Vendor 11741 - RETIREE10 Total:					223.93
Vendor: 11742 - RETIREE11					
RETIREE11	79330	03/20/2024	ADM/MONTHLY HEALTH INSURANCE REIMB	01-51210-09	223.93
Vendor 11742 - RETIREE11 Total:					223.93
Vendor: 11743 - RETIREE12					
RETIREE12	79331	03/20/2024	WW/MONTHLY HEALTH INSURANCE REIMB	12-51210-12	1,202.05
Vendor 11743 - RETIREE12 Total:					1,202.05
Vendor: 11744 - RETIREE13					
RETIREE13	79332	03/20/2024	FD/MONTHLY HEALTH INSURANCE REIMB	01-51210-01	223.93
Vendor 11744 - RETIREE13 Total:					223.93
Vendor: 11747 - RETIREE16					
RETIREE16	79333	03/20/2024	WD/MONTHLY HEALTH INSURANCE REIMB	11-51210-11	604.86
Vendor 11747 - RETIREE16 Total:					604.86
Vendor: 11748 - RETIREE17					
RETIREE17	79334	03/20/2024	ADM/MONTHLY HEALTH INSURANCE REIMB	01-51210-09	604.86
Vendor 11748 - RETIREE17 Total:					604.86
Vendor: 11750 - RETIREE19					
RETIREE19	79335	03/20/2024	FD/MONTHLY HEALTH INSURANCE REIMB	01-51210-01	604.86
Vendor 11750 - RETIREE19 Total:					604.86

Vendor: 11752 - RETIREE21					
RETIREE21	79336	03/20/2024	WW/MONTHLY HEALTH INSURANCE REIMB	12-51210-12	223.93
				Vendor 11752 - RETIREE21 Total:	223.93
Vendor: 11753 - RETIREE22					
RETIREE22	79337	03/20/2024	WW/MONTHLY HEALTH INSURANCE REIMB	12-51210-12	534.22
				Vendor 11753 - RETIREE22 Total:	534.22
Vendor: 11755 - RETIREE24					
RETIREE24	79338	03/20/2024	F&R/MONTHLY HEALTH INSURANCE REIMB	01-51210-02	223.93
				Vendor 11755 - RETIREE24 Total:	223.93
Vendor: 11757 - RETIREE26					
RETIREE26	79339	03/20/2024	ADM/MONTHLY HEALTH INSURANCE REIMB	01-51210-09	1,189.76
				Vendor 11757 - RETIREE26 Total:	1,189.76
Vendor: 11758 - RETIREE27					
RETIREE27	79340	03/20/2024	FD/MONTHLY HEALTH INSURANCE REIMB	01-51210-01	604.86
				Vendor 11758 - RETIREE27 Total:	604.86
Vendor: 11759 - RETIREE28					
RETIREE28	79341	03/20/2024	F&R/MONTHLY HEALTH INSURANCE REIMB	01-51210-02	604.86
				Vendor 11759 - RETIREE28 Total:	604.86
Vendor: 11762 - RETIREE31					
RETIREE31	79342	03/20/2024	ADM/MONTHLY HEALTH INSURANCE REIMB	01-51210-09	223.93
				Vendor 11762 - RETIREE31 Total:	223.93
Vendor: 11763 - RETIREE32					
RETIREE32	79343	03/20/2024	ADM/MONTHLY HEALTH INSURANCE REIMB	01-51210-09	532.91
				Vendor 11763 - RETIREE32 Total:	532.91
Vendor: 11764 - RETIREE33					
RETIREE33	79344	03/20/2024	ADM/MONTHLY HEALTH INSURANCE REIMB	01-51210-09	522.52
				Vendor 11764 - RETIREE33 Total:	522.52
Vendor: 11765 - RETIREE34					
RETIREE34	79345	03/20/2024	FD/MONTHLY HEALTH INSURANCE REIMB	01-51210-01	133.46
				Vendor 11765 - RETIREE34 Total:	133.46
Vendor: 11767 - RETIREE36					
RETIREE36	79346	03/20/2024	ADM/MONTHLY HEALTH INSURANCE REIMB	01-51210-09	868.13
				Vendor 11767 - RETIREE36 Total:	868.13
Vendor: 11768 - RETIREE37					
RETIREE37	79347	03/20/2024	ADM/WD/WW/MONTHLY HEALTH INSURANCE REIMB	01-51210-09	63.65

RETIREE37	79347	03/20/2024	ADM/WD/WW/MONTHLY HEALTH INSURANCE REIMB	11-51210-11	827.44
RETIREE37	79347	03/20/2024	ADM/WD/WW/MONTHLY HEALTH INSURANCE REIMB	12-51210-12	381.89
Vendor 11768 - RETIREE37 Total:					1,272.98
Vendor: 11769 - RETIREE38					
RETIREE38	79348	03/20/2024	WD/MONTHLY HEALTH INSURANCE REIMB	11-51210-11	1,609.76
Vendor 11769 - RETIREE38 Total:					1,609.76
Vendor: 11003 - RETIREE40					
RETIREE40	79349	03/20/2024	FD/MONTHLY HEALTH INSURANCE REIMB	01-51210-01	1,609.76
Vendor 11003 - RETIREE40 Total:					1,609.76
Vendor: 11837 - RUTAN & TUCKER, LLP					
RUTAN & TUCKER, LLP	79361	03/22/2024	ADM/PROFESSIONAL SERVICES THROUGH FEBRUARY 24	01-6080L-09	7,469.00
Vendor 11837 - RUTAN & TUCKER, LLP Total:					7,469.00
Vendor: 11900 - SCOTT O'BRIEN FIRE & SAFETY CO. INC.					
SCOTT O'BRIEN FIRE & SAFETY CO. INC.	79296	03/13/2024	F&R/NEW FIRE EXTINGUISHERS	01-6033B-02	289.85
Vendor 11900 - SCOTT O'BRIEN FIRE & SAFETY CO. INC. Total:					289.85
Vendor: 12766 - S-I INTERMEDIATE HOLDINGS, INC					
S-I INTERMEDIATE HOLDINGS, INC	79355	03/20/2024	WW/INFULANT PUMPS REPLACEMENT PARTS	12-6032T-12	738.96
Vendor 12766 - S-I INTERMEDIATE HOLDINGS, INC Total:					738.96
Vendor: 12708 - SLO COUNTY APCD					
SLO COUNTY APCD	79252	03/05/2024	WW/RENEWAL OF EQUIPMENT - LIFT STNS EMRG ENGINES	12-60550-12	5,411.67
SLO COUNTY APCD	79278	03/08/2024	F&R/RENEWAL OF EQPMNT - PTBL DIESEL ENGINE #1964-2	01-6041N-02	491.97
Vendor 12708 - SLO COUNTY APCD Total:					5,903.64
Vendor: 11978 - SLO COUNTY PUBLIC WORKS					
SLO COUNTY PUBLIC WORKS	79279	03/08/2024	PROS/ENGINEERING & CORRESPONDENCE FOR SKATE PARK	01-61700-16	577.68
Vendor 11978 - SLO COUNTY PUBLIC WORKS Total:					577.68
Vendor: 12478 - SOCAL GAS					
SOCAL GAS	DFT0003245	03/11/2024	ADM/GAS SVC 1316 TAMSON	01-6060G-09	47.60
SOCAL GAS	DFT0003246	03/11/2024	F&R/GAS SVC VET'S HALL	01-6060G-02	323.74
SOCAL GAS	DFT0003247	03/11/2024	WD/WW/GAS SVC 5500 HEATH LANE	11-6060G-11	94.88
SOCAL GAS	DFT0003247	03/11/2024	WD/WW/GAS SVC 5500 HEATH LANE	12-6060G-12	94.88
SOCAL GAS	DFT0003248	03/11/2024	FD/GAS SVC 5500 HEATH LANE #B	01-6060G-01	77.39
SOCAL GAS	DFT0003249	03/11/2024	FD/GAS SVC 5490 HEATH LANE	01-6060G-01	54.84
SOCAL GAS	DFT0003250	03/11/2024	FD/GAS SVC 2850 BURTON DRIVE	01-6060G-01	621.50
Vendor 12478 - SOCAL GAS Total:					1,314.83
Vendor: 12005 - SOMACH, SIMMONS & DUNN					
SOMACH, SIMMONS & DUNN	79232	03/01/2024	ADM/LEGAL PROFESSIONAL SVCS JAN 24	01-6080L-09	615.00

Vendor 12005 - SOMACH, SIMMONS & DUNN Total:						615.00
Vendor: 12084 - STEVENTON, ADAM						
STEVENTON, ADAM	79313	03/18/2024	WD/REIMB FOR EMPLOYEE TRVL- BACKFLOW REFRESHER CRS	11-6120E-11		40.00
Vendor 12084 - STEVENTON, ADAM Total:						40.00
Vendor: 12588 - STEWART, WIL						
STEWART, WIL	79223	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01		45.00
STEWART, WIL	79280	03/08/2024	FD/REIMB MILAGE FOR IMAGE TREND WORK GROUP MEETING	01-6120E-01		46.90
Vendor 12588 - STEWART, WIL Total:						91.90
Vendor: 12712 - STICKS AND STONES TRUCKING						
STICKS AND STONES TRUCKING	79281	03/08/2024	F&R/GREEN WSTE & ICE PLANT REMOVAL-FISCALINI RANCH	01-6033R-02		320.00
Vendor 12712 - STICKS AND STONES TRUCKING Total:						320.00
Vendor: 12534 - STILLWATER SCIENCES						
STILLWATER SCIENCES	79372	03/26/2024	WD/SS CRK INSTREAM FLOW STUDY 1/29 - 3/03/24	11-6080M-11		4,403.50
Vendor 12534 - STILLWATER SCIENCES Total:						4,403.50
Vendor: 12117 - SWCA, INC.						
SWCA, INC.	79282	03/08/2024	WRF/WATER RECLAMATION FACILITY CDP PROJECT	40-61700-30		1,487.50
Vendor 12117 - SWCA, INC. Total:						1,487.50
Vendor: 12645 - SYNAGRO WEST, LLC						
SYNAGRO WEST, LLC	79288	03/11/2024	WW/BIOSOLIDS TO LIBERTY COMPOST/MONTHLY TRAILER	12-6032S-12		3,965.00
Vendor 12645 - SYNAGRO WEST, LLC Total:						3,965.00
Vendor: 12141 - TAPS TRUCK ACCESSORY						
TAPS TRUCK ACCESSORY	79297	03/13/2024	WD/CAB GUARD, CRSSOVR BOX & STP BARS 24 FORD F-250	11-6041L-11		2,121.75
Vendor 12141 - TAPS TRUCK ACCESSORY Total:						2,121.75
Vendor: 12165 - THE BLUEPRINTER						
THE BLUEPRINTER	79253	03/05/2024	WD/DOORS HANGERS - KEEP METER CLEAR	11-60530-11		512.19
Vendor 12165 - THE BLUEPRINTER Total:						512.19
Vendor: 10688 - TORLANO, EMILY A.						
TORLANO, EMILY A.	79224	03/01/2024	FD/MONTHLY CELL PHONE REIMB	01-6060C-01		45.00
Vendor 10688 - TORLANO, EMILY A. Total:						45.00
Vendor: 12238 - TYLER TECHNOLOGIES, INC						
TYLER TECHNOLOGIES, INC	79298	03/13/2024	ADM/ERP PRO 10 - FIN MNGNT & W-2 PROCESS CLASSES	01-6120E-09		550.00
Vendor 12238 - TYLER TECHNOLOGIES, INC Total:						550.00
Vendor: 12261 - US BANK EQUIPMENT FINANCE						
US BANK EQUIPMENT FINANCE	DFT0003199	03/01/2024	ADM/FD/MONTHLY COPIER CHARGES	01-60440-01		109.85
US BANK EQUIPMENT FINANCE	DFT0003199	03/01/2024	ADM/FD/MONTHLY COPIER CHARGES	01-60440-09		199.53

Vendor 12261 - US BANK EQUIPMENT FINANCE Total: 309.38

Vendor: 12286 - VERIZON WIRELESS

VERIZON WIRELESS	DFT0003233	03/05/2024	ALL/MONTHLY ON-CALL CELL PHONES & TABLETS	01-6060C-01	290.34
VERIZON WIRELESS	DFT0003233	03/05/2024	ALL/MONTHLY ON-CALL CELL PHONES & TABLETS	01-6060C-02	234.89
VERIZON WIRELESS	DFT0003233	03/05/2024	ALL/MONTHLY ON-CALL CELL PHONES & TABLETS	01-6060C-09	235.26
VERIZON WIRELESS	DFT0003233	03/05/2024	ALL/MONTHLY ON-CALL CELL PHONES & TABLETS	11-6060C-11	126.24
VERIZON WIRELESS	DFT0003233	03/05/2024	ALL/MONTHLY ON-CALL CELL PHONES & TABLETS	12-6060C-12	109.44

Vendor 12286 - VERIZON WIRELESS Total: 996.17

Vendor: 12293 - VITAL RECORDS CONTROL

VITAL RECORDS CONTROL	79314	03/18/2024	ADM/DOCUMENT STORAGE & DELIVERY	01-6080M-09	685.46
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Vendor 12293 - VITAL RECORDS CONTROL Total: 685.46

Vendor: 12336 - WEST COAST AUTO AND TOWING

WEST COAST AUTO AND TOWING	79364	03/22/2024	FD/VEHICLE FOR AUTO-X TRAIINGING	01-6120E-01	150.00
WEST COAST AUTO AND TOWING	79364	03/22/2024	FD/VEHICLE FOR AUTO-X TRAIINGING	01-6120E-01	150.00
WEST COAST AUTO AND TOWING	79364	03/22/2024	FD/VEHICLE FOR AUTO-X TRAIINGING	01-6120E-01	150.00

Vendor 12336 - WEST COAST AUTO AND TOWING Total: 450.00

Vendor: 12392 - WM A MORTON & ANJA NOLTING MORTON REVOCABLE TRUST

WM A MORTON & ANJA NOLTING MORT(79254	03/05/2024	WD/INSTALLMENT PAYMENT ON DUMP TRUCK	11-6180H-11	690.48
WM A MORTON & ANJA NOLTING MORT(79254	03/05/2024	WD/INSTALLMENT PAYMENT ON DUMP TRUCK	11-6180J-11	16,245.96

Vendor 12392 - WM A MORTON & ANJA NOLTING MORTON REVOCABLE TRUST Total: 16,936.44

Grand Total: 325,120.73

Fund Summary

Fund	Payment Amount
01 - GENERAL FUND	174,049.04
11 - WATER FUND	71,083.01
12 - WASTEWATER FUND	77,099.10
39 - WRF OPERATIONS	1,402.08
40 - WRF CAPITAL	1,487.50
nd Total:	325,120.73

Vendor: 10103 - AMERITAS LIFE INSURANCE G

AMERITAS LIFE INSURANCE G	DFT0003341	03/29/2024	DENTAL PREMIUM	01-21500-00	2,842.20
AMERITAS LIFE INSURANCE G	DFT0003341	03/29/2024	DENTAL PREMIUM	01-21500-00	557.12
AMERITAS LIFE INSURANCE G	DFT0003341	03/29/2024	DENTAL PREMIUM	12-51020-12	62.28
AMERITAS LIFE INSURANCE G	DFT0003341	03/29/2024	DENTAL PREMIUM	12-51020-12	184.92

Vendor 10103 - AMERITAS LIFE INSURANCE G Total: 3,646.52

Vendor: 10350 - CAMBRIA COMMUNITY SERVICE

CAMBRIA COMMUNITY SERVICE	DFT0003213	03/01/2024	MEDICAL REIMBURSEMENT	01-21710-00	1,200.00
CAMBRIA COMMUNITY SERVICE	DFT0003213	03/01/2024	MEDICAL REIMBURSEMENT	01-51220-01	250.00
CAMBRIA COMMUNITY SERVICE	DFT0003213	03/01/2024	MEDICAL REIMBURSEMENT	01-51220-09	250.00
CAMBRIA COMMUNITY SERVICE	DFT0003213	03/01/2024	MEDICAL REIMBURSEMENT	11-51220-11	200.00
CAMBRIA COMMUNITY SERVICE	DFT0003213	03/01/2024	MEDICAL REIMBURSEMENT	12-51220-12	150.00
CAMBRIA COMMUNITY SERVICE	DFT0003269	03/15/2024	MEDICAL REIMBURSEMENT	01-21710-00	1,200.00
CAMBRIA COMMUNITY SERVICE	DFT0003269	03/15/2024	MEDICAL REIMBURSEMENT	01-51220-01	250.00
CAMBRIA COMMUNITY SERVICE	DFT0003269	03/15/2024	MEDICAL REIMBURSEMENT	01-51220-09	250.00
CAMBRIA COMMUNITY SERVICE	DFT0003269	03/15/2024	MEDICAL REIMBURSEMENT	11-51220-11	200.00
CAMBRIA COMMUNITY SERVICE	DFT0003269	03/15/2024	MEDICAL REIMBURSEMENT	12-51220-12	150.00
CAMBRIA COMMUNITY SERVICE	DFT0003307	03/29/2024	MEDICAL REIMBURSEMENT	01-21710-00	1,200.00
CAMBRIA COMMUNITY SERVICE	DFT0003307	03/29/2024	MEDICAL REIMBURSEMENT	01-51220-01	250.00
CAMBRIA COMMUNITY SERVICE	DFT0003307	03/29/2024	MEDICAL REIMBURSEMENT	01-51220-09	250.00
CAMBRIA COMMUNITY SERVICE	DFT0003307	03/29/2024	MEDICAL REIMBURSEMENT	11-51220-11	200.00
CAMBRIA COMMUNITY SERVICE	DFT0003307	03/29/2024	MEDICAL REIMBURSEMENT	12-51220-12	150.00

Vendor 10350 - CAMBRIA COMMUNITY SERVICE Total: 6,150.00

Vendor: 10691 - EMPLOYMENT DEVELOPMENT DP

EMPLOYMENT DEVELOPMENT DP	DFT0003224	03/01/2024	STATE TAX WITHHOLDING	01-21100-00	3,788.36
EMPLOYMENT DEVELOPMENT DP	DFT0003225	03/01/2024	SDI	01-21300-00	1,094.10
EMPLOYMENT DEVELOPMENT DP	DFT0003280	03/15/2024	STATE TAX WITHHOLDING	01-21100-00	4,947.39
EMPLOYMENT DEVELOPMENT DP	DFT0003281	03/15/2024	SDI	01-21300-00	1,250.44
EMPLOYMENT DEVELOPMENT DP	DFT0003318	03/29/2024	STATE TAX WITHHOLDING	01-21100-00	4,692.45
EMPLOYMENT DEVELOPMENT DP	DFT0003319	03/29/2024	SDI	01-21300-00	1,217.02

Vendor 10691 - EMPLOYMENT DEVELOPMENT DP Total: 16,989.76

Vendor: 10354 - IAFF LOCAL 4635 CAMBRIA PROFESSIONAL FIREFIGHTER ASSOC.

IAFF LOCAL 4635 CAMBRIA PROFESSIONA	DFT0003202	03/01/2024	DUES-FIRE IAFF	01-21600-00	440.00
IAFF LOCAL 4635 CAMBRIA PROFESSIONA	DFT0003259	03/15/2024	DUES-FIRE IAFF	01-21600-00	440.00
IAFF LOCAL 4635 CAMBRIA PROFESSIONA	DFT0003297	03/29/2024	DUES-FIRE IAFF	01-21600-00	440.00

Vendor 10354 - IAFF LOCAL 4635 CAMBRIA PROFESSIONAL FIREFIGHTER ASSOC. Total: 1,320.00

Vendor: 11069 - IRS/FEDERAL PAYROLL TAXES

IRS/FEDERAL PAYROLL TAXES	DFT0003222	03/01/2024	FEDERAL TAX WITHHOLDING	01-21000-00	10,012.89
IRS/FEDERAL PAYROLL TAXES	DFT0003223	03/01/2024	MEDICARE TAX WITHHOLDING	01-21200-00	3,491.92
IRS/FEDERAL PAYROLL TAXES	DFT0003226	03/01/2024	SOCIAL SECURITY TAX	01-21200-00	14,931.00
IRS/FEDERAL PAYROLL TAXES	DFT0003278	03/15/2024	FEDERAL TAX WITHHOLDING	01-21000-00	12,437.28
IRS/FEDERAL PAYROLL TAXES	DFT0003279	03/15/2024	MEDICARE TAX WITHHOLDING	01-21200-00	3,854.38
IRS/FEDERAL PAYROLL TAXES	DFT0003282	03/15/2024	SOCIAL SECURITY TAX	01-21200-00	16,480.90
IRS/FEDERAL PAYROLL TAXES	DFT0003316	03/29/2024	FEDERAL TAX WITHHOLDING	01-21000-00	11,636.49
IRS/FEDERAL PAYROLL TAXES	DFT0003317	03/29/2024	MEDICARE TAX WITHHOLDING	01-21200-00	3,724.12
IRS/FEDERAL PAYROLL TAXES	DFT0003320	03/29/2024	SOCIAL SECURITY TAX	01-21200-00	15,923.66

Vendor 11069 - IRS/FEDERAL PAYROLL TAXES Total: 92,492.64

Vendor: 11032 - MISSION SQUARE RETIREMENT-VNTGPT TRSFR AGT 457

MISSION SQUARE RETIREMENT	DFT0003209	03/01/2024	457 YEE CONTIRBUTION	01-21410-00	4,550.00
MISSION SQUARE RETIREMENT	DFT0003210	03/01/2024	457 YEE CONTIRBUTION	01-21410-00	224.94
MISSION SQUARE RETIREMENT	DFT0003211	03/01/2024	DC 457 MGMT MATCH	01-21410-00	900.00
MISSION SQUARE RETIREMENT	DFT0003212	03/01/2024	DD ICMA SEIU MATCH	01-21410-00	300.00
MISSION SQUARE RETIREMENT	DFT0003266	03/15/2024	457 YEE CONTIRBUTION	01-21410-00	4,650.00
MISSION SQUARE RETIREMENT	DFT0003267	03/15/2024	457 YEE CONTIRBUTION	01-21410-00	230.54
MISSION SQUARE RETIREMENT	DFT0003268	03/15/2024	DC 457 MGMT MATCH	01-21410-00	900.00
MISSION SQUARE RETIREMENT	DFT0003304	03/29/2024	457 YEE CONTIRBUTION	01-21410-00	4,650.00
MISSION SQUARE RETIREMENT	DFT0003305	03/29/2024	457 YEE CONTIRBUTION	01-21410-00	213.69
MISSION SQUARE RETIREMENT	DFT0003306	03/29/2024	DC 457 MGMT MATCH	01-21410-00	900.00

Vendor 11032 - MISSION SQUARE RETIREMENT-VNTGPT TRSFR AGT 457 Total: 17,519.17

Vendor: 11652 - PPBI DIRECT DEPOSIT

PPBI-DIRECT DEPOSIT	20091	3/1/2024	Check	01-21520-00	2,185.04
PPBI-DIRECT DEPOSIT	EFT0000088	3/1/2024	EFT	01-21520-00	76,762.57
PPBI-DIRECT DEPOSIT	20092	3/15/2024	Check	01-21520-00	2,157.72
PPBI-DIRECT DEPOSIT	EFT0000089	3/15/2024	EFT	01-21520-00	84,799.81
PPBI-DIRECT DEPOSIT	20093	3/29/2024	Check	01-21520-00	2,255.37
PPBI-DIRECT DEPOSIT	EFT0000090	3/29/2024	EFT	01-21520-00	81,889.62
					250,050.13

Vendor: 11593 - PERS HEALTH BENEFIT SERV

PERS HEALTH BENEFIT SERV	DFT0003339	03/29/2024	HEALTH PREMIUM	01-21510-00	32,209.34
PERS HEALTH BENEFIT SERV	DFT0003339	03/29/2024	HEALTH PREMIUM	01-21510-00	5,970.28
PERS HEALTH BENEFIT SERV	DFT0003339	03/29/2024	HEALTH PREMIUM	01-51030-09	124.73
PERS HEALTH BENEFIT SERV	DFT0003339	03/29/2024	HEALTH PREMIUM	01-51210-01	628.00
PERS HEALTH BENEFIT SERV	DFT0003339	03/29/2024	HEALTH PREMIUM	01-51210-02	471.00
PERS HEALTH BENEFIT SERV	DFT0003339	03/29/2024	HEALTH PREMIUM	01-51210-09	1,727.00
PERS HEALTH BENEFIT SERV	DFT0003339	03/29/2024	HEALTH PREMIUM	01-51210-09	85.10
PERS HEALTH BENEFIT SERV	DFT0003339	03/29/2024	HEALTH PREMIUM	11-51030-10	796.55
PERS HEALTH BENEFIT SERV	DFT0003339	03/29/2024	HEALTH PREMIUM	11-51210-11	785.00
PERS HEALTH BENEFIT SERV	DFT0003339	03/29/2024	HEALTH PREMIUM	12-51210-12	785.00
Vendor 11593 - PERS HEALTH BENEFIT SERV Total:					43,582.00

Vendor: 11594 - PERS RETIREMENT SYSTEM

PERS RETIREMENT SYSTEM	DFT0003203	03/01/2024	PERS RETIREMENT	01-21400-00	1,273.41
PERS RETIREMENT SYSTEM	DFT0003204	03/01/2024	PERS RETIREMENT	01-21400-00	3,885.43
PERS RETIREMENT SYSTEM	DFT0003205	03/01/2024	PERS RETIREMENT	01-21400-00	302.60
PERS RETIREMENT SYSTEM	DFT0003206	03/01/2024	PERS RETIREMENT	01-21400-00	781.53
PERS RETIREMENT SYSTEM	DFT0003207	03/01/2024	PERS RETIREMENT	01-21400-00	3,205.06
PERS RETIREMENT SYSTEM	DFT0003208	03/01/2024	PERS RETIREMENT	01-21400-00	3,155.99
PERS RETIREMENT SYSTEM	DFT0003214	03/01/2024	PERS RETIREMENT	01-21400-00	692.98
PERS RETIREMENT SYSTEM	DFT0003215	03/01/2024	PERS RETIREMENT	01-21400-00	1,526.70
PERS RETIREMENT SYSTEM	DFT0003216	03/01/2024	PERS RETIREMENT	01-21400-00	1,438.07
PERS RETIREMENT SYSTEM	DFT0003217	03/01/2024	PERS RETIREMENT	01-21400-00	2,099.57
PERS RETIREMENT SYSTEM	DFT0003218	03/01/2024	PERS RETIREMENT	01-21400-00	3,625.39
PERS RETIREMENT SYSTEM	DFT0003219	03/01/2024	PERS RETIREMENT	01-21400-00	3,592.65
PERS RETIREMENT SYSTEM	DFT0003260	03/15/2024	PERS RETIREMENT	01-21400-00	1,273.41
PERS RETIREMENT SYSTEM	DFT0003261	03/15/2024	PERS RETIREMENT	01-21400-00	3,885.43
PERS RETIREMENT SYSTEM	DFT0003262	03/15/2024	PERS RETIREMENT	01-21400-00	302.60
PERS RETIREMENT SYSTEM	DFT0003263	03/15/2024	PERS RETIREMENT	01-21400-00	781.68
PERS RETIREMENT SYSTEM	DFT0003264	03/15/2024	PERS RETIREMENT	01-21400-00	3,204.92
PERS RETIREMENT SYSTEM	DFT0003265	03/15/2024	PERS RETIREMENT	01-21400-00	3,155.99
PERS RETIREMENT SYSTEM	DFT0003270	03/15/2024	PERS RETIREMENT	01-21400-00	704.46
PERS RETIREMENT SYSTEM	DFT0003271	03/15/2024	PERS RETIREMENT	01-21400-00	1,551.44
PERS RETIREMENT SYSTEM	DFT0003272	03/15/2024	PERS RETIREMENT	01-21400-00	1,438.07
PERS RETIREMENT SYSTEM	DFT0003273	03/15/2024	PERS RETIREMENT	01-21400-00	2,099.57
PERS RETIREMENT SYSTEM	DFT0003274	03/15/2024	PERS RETIREMENT	01-21400-00	3,601.53
PERS RETIREMENT SYSTEM	DFT0003275	03/15/2024	PERS RETIREMENT	01-21400-00	3,569.01
PERS RETIREMENT SYSTEM	DFT0003298	03/29/2024	PERS RETIREMENT	01-21400-00	1,246.41
PERS RETIREMENT SYSTEM	DFT0003299	03/29/2024	PERS RETIREMENT	01-21400-00	3,804.10
PERS RETIREMENT SYSTEM	DFT0003300	03/29/2024	PERS RETIREMENT	01-21400-00	302.75
PERS RETIREMENT SYSTEM	DFT0003301	03/29/2024	PERS RETIREMENT	01-21400-00	781.53
PERS RETIREMENT SYSTEM	DFT0003302	03/29/2024	PERS RETIREMENT	01-21400-00	2,998.66
PERS RETIREMENT SYSTEM	DFT0003303	03/29/2024	PERS RETIREMENT	01-21400-00	2,952.89
PERS RETIREMENT SYSTEM	DFT0003308	03/29/2024	PERS RETIREMENT	01-21400-00	692.24
PERS RETIREMENT SYSTEM	DFT0003309	03/29/2024	PERS RETIREMENT	01-21400-00	1,525.08
PERS RETIREMENT SYSTEM	DFT0003310	03/29/2024	PERS RETIREMENT	01-21400-00	1,438.07
PERS RETIREMENT SYSTEM	DFT0003311	03/29/2024	PERS RETIREMENT	01-21400-00	2,099.57
PERS RETIREMENT SYSTEM	DFT0003312	03/29/2024	PERS RETIREMENT	01-21400-00	3,615.45

PERS RETIREMENT SYSTEM	DFT0003313	03/29/2024	PERS RETIREMENT	01-21400-00	3,582.80
				Vendor 11594 - PERS RETIREMENT SYSTEM Total:	76,187.04

Vendor: 11911 - SEIU LOCAL 620

SEIU LOCAL 620	DFT0003220	03/01/2024	SEIU UNION DUES	01-21600-00	298.67
SEIU LOCAL 620	DFT0003221	03/01/2024	SEIU UNION DUES	01-21600-00	105.76
SEIU LOCAL 620	DFT0003276	03/15/2024	SEIU UNION DUES	01-21600-00	298.67
SEIU LOCAL 620	DFT0003277	03/15/2024	SEIU UNION DUES	01-21600-00	105.76
SEIU LOCAL 620	DFT0003314	03/29/2024	SEIU UNION DUES	01-21600-00	298.67
SEIU LOCAL 620	DFT0003315	03/29/2024	SEIU UNION DUES	01-21600-00	105.76
				Vendor 11911 - SEIU LOCAL 620 Total:	1,213.29

Vendor: 12175 - THE LINCOLN NATIONAL LIFE

THE LINCOLN NATIONAL LIFE	DFT0003340	03/29/2024	LIFE INSUR-GROUP	01-21640-00	278.36
THE LINCOLN NATIONAL LIFE	DFT0003340	03/29/2024	LIFE INSUR-GROUP	01-51050-01	15.56
THE LINCOLN NATIONAL LIFE	DFT0003340	03/29/2024	LIFE INSUR-GROUP	01-51050-01	8.72
THE LINCOLN NATIONAL LIFE	DFT0003340	03/29/2024	LIFE INSUR-GROUP	01-51050-01	(0.94)
THE LINCOLN NATIONAL LIFE	DFT0003340	03/29/2024	LIFE INSUR-GROUP	01-51050-02	(8.72)
THE LINCOLN NATIONAL LIFE	DFT0003340	03/29/2024	LIFE INSUR-GROUP	12-51050-12	17.44
				Vendor 12175 - THE LINCOLN NATIONAL LIFE Total:	310.42

Grand Total: 509,460.97



CAMBRIA COMMUNITY SERVICES DISTRICT

MINUTES OF MARCH 4, 2024, ADJOURNED SPECIAL BOARD MEETING OF THE BOARD OF DIRECTORS OF THE CAMBRIA COMMUNITY SERVICES DISTRICT

An adjourned special meeting of the Board of Directors of the Cambria Community Services District was held at the Cambria Veterans' Memorial Hall, located at 1000 Main Street, Cambria, CA 93428, on Monday, March 4, 2024, at 9:00 AM

1. **OPENING**

1.A **Call to Order**

President Gray called the meeting to order at 9:00 a.m.

Director Dean moved to extend the meeting to 3:00 p.m.

Vice President Scott seconded the motion.

Motion Passed Unanimously Ayes – 5 Nays - 0 Absent – 0

1.B **Pledge of Allegiance**

This item was done on February 26, 2024.

1.C **Establishment of Quorum**

A quorum was established.

Directors present: Tom Gray, Debra Scott, Harry Farmer, Karen Dean, and Michael Thomas.

Staff present: General Manager Matthew McElhenie, Assistant District Counsel David Hirsch, Administrative Department Manager Denize Fritz, Confidential Administrative Assistant Haley Dodson, Fire Chief Michael Burkey, Facilities & Resources Manager David Aguirre, Utilities Department Manager Jim Green, and Program Manager Tristan Reaper

Workshop participants: Dick Clark and David Pierson.

2. **PUBLIC COMMENT ON AGENDA ITEMS**

This item was discussed on February 26, 2024.

3. **REGULAR BUSINESS**

3.A **Receive Additional Community Input for Strategic Plan Accomplishments, Current Internal Strengths, Current Internal Weaknesses, Opportunities and Threats (SWOT) Analysis and Vision for Cambria**

This item was discussed on February 26, 2024.

3.B Discuss and Consider the Agenda and Preparations for the March 4, 2024 Strategic Planning Workshop

This item was discussed on February 26, 2024.

3.C On Monday, March 4, 2024, at 9:00 a.m., the Board of Directors Will Hold an Adjourned Special Meeting to Facilitate a Workshop to Update the Cambria Community Services District's (CCSD) Strategic Plan and Set a Date for the Next Strategic Planning Workshop

General Manager McElhenie introduced the item and provided a brief summary.

Mr. Clark provided a brief summary.

The Board of Directors and staff discussed the following items:

- Accomplishments of the Cambria Community Services District since the January 31, 2023 Strategic Planning Workshop.
- Current Internal Strengths of the Cambria Community Services District.
- Current Internal Weaknesses/Challenges of the Cambria Community Services District.
- External Factors/Trends (e.g., social, economic, political, environmental, technological, attitudinal) that will/might have a positive impact on the Cambria Community Services District.
- External Factors/Trends (e.g., social, economic, political, environmental, technological, attitudinal) that will/might have a negative impact on the Cambria Community Services District.

The Board of Directors and staff took a break at 10:45 and reconvened at 10:55 am.

The Board of Directors and staff discussed the vision of the Cambria Community Services District they want future generations to inherit.

The Board of Directors and staff agreed that the vision would be “Our vision is to serve our community by delivering sustainable, cost-effective services while practicing environmental stewardship and preserving the unique charm and atmosphere that make Cambria special.”

The Board of Directors and staff took a lunch break at 11:45 and reconvened at 12:20.

The Board of Directors and staff made the following updates to the Core Values:

- Eliminate “not in priority order.”
- Safety: We follow strict safety policies, procedures, and regulations to protect our district personnel, our services, and our Community.
- Fiscal Responsibility: We manage our finances in a prudent manner to sustain and protect the assets of the District, while considering Community needs.
- Customer Service: We provide exemplary services and support with a focus on the needs of the Community.
- Teamwork: We recognize the qualities, abilities, and contributions of others and seek to work collaboratively across departments to carry out the District’s Mission and Strategic Plan.
- Transparency: We strive to conduct the business of the District in an open, honest, and direct manner while encouraging input and feedback from our Community.

The Board of Directors and staff reviewed and updated the following Objectives & Supporting Actions for Strategic Goals:

Cambria Community Services District
Three-Year Strategic Goals 2022-2025
Objectives Status Report

Updated ~~January 31, 2023~~ March 4, 2024

CORE AREA: Water Services - General					
STRATEGIC GOAL: Meet the Ongoing Challenges of Effectively and Reliably Managing Water Resources in our Sensitive Ecosystem					
WHAT (Objectives & Supporting Actions)	WHO (Responsible Party)	DATE ADDED TO PLAN	ORIGINAL TARGET COMPLETION DATE	UPDATED TARGET COMPLETION DATE	COMMENTS
Implement the Water Meter Replacement Program	Utilities Manager	1/31/2023	Not established	Fourth Quarter 2024	Board approved on 8/10/2023 and procurement of materials in progress. Completed the contract for billing integration and training. Staff are finalizing inventory. Started incrementally installing the endpoints. We have 10 endpoints installed. Stage 1 register update installation in June 2024.
↳ Present to the Board the implementation plan for the previously approved Water Meter Replacement Program.	Utilities Manager	6/28/2022	9/15/2022	First Quarter 2024	A budget adjustment will be brought to the Finance Committee for approval.
Complete the Stuart Street Tank Construction	Utilities Manager	1/31/2023	Not established	Fourth Quarter 2025 ⁴	<u>Board</u> approved MKN contract on 1/11/2024. Permit duration expected to be 4-8 months total. Once permitting is completed, RFP for installation will ensue.
↳ Present to the Board the implementation plan for the Stuart Street tank construction (dependent upon receipt of appropriations monies).	Utilities Manager	6/28/2022	9/15/2022	First Quarter 2024	Staff expects to receive 70% design/build by end of First Quarter 2024.
Permanent Replacement of San Simeon Water Line & Effluent Line	Utilities Manager	1/31/2023	Not established	Fourth Quarter 2025	Board approved on 8/10/2023. Staff held a kickoff meeting with Cannon on 8/29/2023. Environmental/permitting began on 9/18/2023. The preliminary design review (PDR) is being presented to the R&I Committee in February 2024.
↳ Present to the Board of the Results of the RFP.	Utilities Manager	1/31/2023	Summer 2023	8/10/2023	Board approved on 8/10/2023.

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WHAT (Objectives & Supporting Actions)	WHO (Responsible Party)	DATE ADDED TO PLAN	ORIGINAL TARGET COMPLETION DATE	UPDATED TARGET COMPLETION DATE	COMMENTS
Research Long-Term Water Supply & Storage Solutions	Utilities Manager with R&I Committee	1/31/2023	Not established		Ongoing. Ad Hoc Committee and staff are currently reviewing all possibilities for increasing our water portfolio.
↳ To revitalize the R&I Ad Hoc Committee concerning long-term storage.	Utilities Manager with R&I Committee	1/31/2023	April 2023	April 2023	R&I revitalized the Ad Hoc Committee consisting of Mr. Webb & Mr. Williams.
↳ Complete the research for long-term water storage solutions.	Utilities Manager with R&I Committee	6/8/2023	Not established		The Ad Hoc Committee provided a thorough report at the R&I Committee meeting. Board received Long-Term Water Supply & Storage Alternatives Report from the Ad Hoc Committee on 11/9/2023. Research and funding are ongoing.
↳ Update our groundwater model in the San Simeon and Van Gordon groundwater basin.	<u>Utilities Manager</u>	<u>3/4/2024</u>	<u>Second Quarter 2025</u>		

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CORE AREA: Water Services – Water Reclamation Facility					
STRATEGIC GOAL: Advance Coastal Development Permit (CDP) to Achieve County and Coastal Commission Approval					
WHAT (Objectives & Supporting Actions)	WHO (Responsible Party)	DATE ADDED TO PLAN	ORIGINAL TARGET COMPLETION DATE	UPDATED TARGET COMPLETION DATE	COMMENTS
Resolve the Brine Waste Disposal Issue	Utilities Manager	1/31/2023	Not established	First Quarter 2025	The Zero Liquid Discharge made it through the Department of Energy review, and we are now waiting on specifics on the accounting processes based on grant requirements.
☞ Investigate and complete study for new cost-effective options and technologies for reduction/disposal of brine waste, including costs. Present a report to the Board upon conclusion of the study.	Utilities Manager with R&I Ad Hoc Committee	6/28/2022	9/8/2022	Second Quarter 2024	Staff is in the process of scheduling a pilot program based on alternatives analysis for the Zero Liquid Discharge Program.
☞ Board approval of Zero Liquid Discharge pilot testing program.	General Manager	6/8/2023	Not established	Second Quarter 2024	Pilot testing program update to Finance & R&I Committees before Board approval.
Complete the Instream Flow Study Task 1 & 2 to Include Van Gordon Creek	Utilities Manager	6/28/2022	12/8/2022	Second Fourth Quarter 2024	Ongoing.
☞ Add additional scope to Instream Flow Study to include Van Gordon Creek.		7/13/2023	Fourth Quarter of 2023	9/14/2023	Board approved on 9/14/2023 and analysis will begin in October 2023.
☞ Report results to the Board.		6/28/2022	12/8/2022	Fourth Quarter 2024	
Complete the CDP Application	Utilities Manager	6/28/2022	December 2022	Second Third Quarter 2024	
☞ Revisit the CDP project description to our CDP application.		1/31/2023	Second Quarter of 2023	Second Quarter 2024	Staff selected SWCA as the consultant and they worked with staff and the Ad Hoc Committee to update the CDP project description and scope. Staff will bring the CDP project description to the Board for a Public Hearing in Second Quarter 2024, and with Board approval, subsequently submit formal application submission to the County.
☞ Submit the data needed to complete the CDP application for the County.		6/28/2022	December 2022	Third Quarter 2024 (if needed)	Potential information hold response could be required if requested.

Updated 3/24/2024

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CORE AREA: Wastewater Services					
STRATEGIC GOAL: Execute Phased Repairs and Upgrades for the Wastewater Treatment System					
WHAT (Objectives & Supporting Actions)	WHO (Responsible Party)	DATE ADDED TO PLAN	ORIGINAL TARGET COMPLETION DATE	UPDATED TARGET COMPLETION DATE	COMMENTS
Define methodology for identification of required reporting to dissemination agent	WWTP Financing Working Group – Director Dean (lead), President Gray, General Manager & Finance Manager	6/28/2022	Not established	4/13/2023	Staff selected NRS as the dissemination agent.
Hold initial meeting of WWTP Financing Working Group to determine methodology for review and identification of reporting documentation and agreements related to CSDA, Trustee and Underwriter.		11/17/2022	Nov-2022		Completed.
Establish a reporting system.		1/31/2023	First Quarter of 2023		Completed.
Conduct Working Group review of contractual documents and formally document required actions, timelines and recommended internal processes.		11/17/2022	Nov-2022		Report included under Ad Hoc Committee Reports at the April 13, 2023, Regular Board meeting.
Monitor project expenditures and performance during the construction phase	Utilities Manager & Finance Manager	1/31/2023	Not established	Ongoing	Ongoing monthly review of project expenditures with Utilities Department Manager, Wastewater Systems Superintendent and Water Systems Superintendent.
Quarterly report supplement to Finance and Resources & Infrastructure Committees.		1/31/2023		Ongoing	Quarterly reports to Finance and Resources & Infrastructure Committees, and Board of Directors.
Revise any District Policies or Procedures to incorporate findings, as appropriate based on learnings from tracking project	General Manager, Finance Manager & Wastewater Superintendent	11/17/2022	Jan 2023		Future objective.
Establish priorities and an implementation plan for CIP wastewater projects not in the SST.	Utilities Manager	6/28/2022	Not established	Second Quarter 2024	R&I Ad Hoc Committee has been formed to prioritize non-SST projects.
Define the extent of repairs needed to reduce the inflow and infiltration.	Utilities Manager	3/4/2024	Second Quarter 2025		

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CORE AREA: Fire Protection and Emergency Services					
STRATEGIC GOAL: Provide Optimal Fire Protection, Water Rescue, and Emergency Medical Services on a 24/7 Basis					
WHAT (Objectives & Supporting Actions)	WHO (Responsible Party)	DATE ADDED TO PLAN	ORIGINAL TARGET COMPLETION DATE	UPDATED TARGET COMPLETION DATE	COMMENTS
Update the CCSD Board to all changes to evacuation planning within the District.	Director Dean, President Gray, working with Fire Chief and Fire Safe Focus Group coordinator	1/31/2023	Quarterly Report	Fourth Quarter 2024	Ongoing.
↳ Report on development of procedures for evacuation of residents needing extra help.		6/28/2022	1/12/2023		The Fire Chief is working with the County OES on notification processes for the residents and County OES. Report to the Board by committee report.
↳ Report on development of evacuation routes.		6/28/2022	1/12/2023		A letter was reviewed and approved by the Board on 7/13/2023. The letter was mailed to the property owners. The CCSD is still engaging in dialogue with the property owners.
↳ Report on progress of safe <u>haven-refuge</u> locations.		6/28/2022	1/12/2023	Fourth Quarter 2024	
↳ <u>Encase County, CAL FIRE, and County OES to update Cambria Fire preplanning and evacuation planning.</u>	<u>General Manager, Fire Chief, and Fire Safe Focus Group coordinator.</u>	<u>3/4/2024</u>	<u>Third Quarter 2024</u>		
Prepare and provide to the Board a Fire Prevention Plan for Cambria for Board consideration.	Fire Chief, working with General Manager, District Counsel & Fire Safe Focus Group	1/31/2023	Third Quarter of 2023	First Quarter 2025	
↳ Provide organizational chart.		1/31/2023	Third Quarter of 2023	First Quarter 2025	
↳ Provide defensible space ordinance.		6/28/2022	12/8/2022	First Quarter 2025	
↳ Provide budget and funding alternatives for the plan.		1/31/2023	Third Quarter of 2023	First Quarter 2025	

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WHAT (Objectives & Supporting Actions)	WHO (Responsible Party)	DATE ADDED TO PLAN	ORIGINAL TARGET COMPLETION DATE	UPDATED TARGET COMPLETION DATE	COMMENTS
<u>Identifying training resources needed to meet State & Federal mandates for emergency personnel.</u>	<u>General Manager, Fire Chief & Finance Manager</u>	<u>3/4/2024</u>	<u>Second Quarter 2024</u>		
<u>Present a report to the Board of Directors.</u>	<u>General Manager, Fire Chief & Finance Manager</u>	<u>3/4/2024</u>	<u>Second Quarter 2024</u>		
<u>Report on the progress of implementing the Zonhaven System and the emergency alert system.</u>	<u>Fire Chief</u>	<u>6/28/2023</u>	<u>1/12/2023</u>	<u>November 2023</u>	<u>The Fire Chief implemented the Genasys (Zonhaven) System and emergency alert system in November 2023. Public outreach is ongoing.</u>
<u>Present report to the Board regarding the allocation of the general fund for services that are funded through the general fund.</u>	<u>Finance Committee</u>	<u>1/31/2023</u>	<u>First Quarter of 2023</u>	<u>November 2023</u>	
<u>Review of Budget Policy.</u>	<u>Finance Committee</u>	<u>1/31/2023</u>	<u>First Quarter of 2023</u>	<u>12/14/2023</u>	<u>Board approved the Budget Policy on 12/14/2023.</u>

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CORE AREA: Facilities and Resources					
STRATEGIC GOAL: Manage and Provide Stewardship of District Assets, Parks, Recreation, and Open Space in a Timely, Cost-Effective, and Environmentally Sensitive Manner					
WHAT (Objectives & Supporting Actions)	WHO (Responsible Party)	DATE ADDED TO PLAN	ORIGINAL TARGET COMPLETION DATE	UPDATED TARGET COMPLETION DATE	COMMENTS
Define future use and funding for the Veterans' Hall	General Manager, Facilities & Resources Manager, working with a Board Ad Hoc Committee	6/28/2022	10/20/2022	Fourth Quarter 2024	Ongoing.
↳ Seeking non-CCSD funding sources for maintenance and operations.		1/31/2023	Second Quarter of 2023		
↳ Improving outreach to promote more community use.		1/31/2023	Second Quarter of 2023		
↳ Identifying potential improvements or amenities to increase the functionality of the Veterans' Hall.		1/31/2023	Second Quarter of 2023		
↳ Review of rental rates.		1/31/2023	Second Quarter of 2023		Staff is working with Bartle Wells on updating the CCSD Fee Schedule, which will include reviewing and updating the rental rates.
Complete Skatepark project	Utilities Manager	1/31/2023	Not established	Second Quarter 2025	
↳ Present an update to the Board for consideration on the final design, engineering estimate, and status of fundraising for the Skatepark.		6/28/2022	11/10/2022	11/17/2022	Completed 11/17/2022; subject to Planning Commission approval in third quarter 2024. The minor use permit is still in process.
↳ Present final construction <u>estimate</u> to Board for consideration and status of funding to determine whether the project can proceed.		1/31/2023	Third Quarter of 2023	Third Quarter 2024	The final construction estimate is TBD.

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WHAT (Objectives & Supporting Actions)	WHO (Responsible Party)	DATE ADDED TO PLAN	ORIGINAL TARGET COMPLETION DATE	UPDATED TARGET COMPLETION DATE	COMMENTS
☞ Receive update on status of grant	General Manager	7/13/2023	11/10/2022	First Quarter 2024	Land and Water Conservation Fund grant application submitted on 6/1/2023. Grant awards are expected in late 2025. On December 4, 2023, the CCSD was selected as one of the sixteen projects to proceed with post-selection federal requirements to create a new skatepark facility. The \$600,000 will be used to create a new skatepark facility with a seating section with shade structure, landscaping, parking lot, and restroom stall.
Complete the East Ranch Restroom project	Utilities Manager	1/31/2023	Not established	Fourth Quarter 2024	
☞ Obtain construction permit and present to the Board for consideration the construction RFP for the East Ranch restrooms.		6/28/2022	11/10/2022	Second Quarter 2024	Minor Use Planning permit was submitted on 9/14/2023, currently under review by County Planning. Staff received zoning clearance.
☞ Construct the restroom.		1/31/2023	Not established	Fourth Quarter 2024	
Present updated Community Park Plan to the Board of Directors	PROS Committee	3/4/2024	Fourth Quarter 2024		
Develop a Management Plan for CCSD-owned undeveloped parcels	General Manager, Fire Chief, Facilities & Resources Manager, & Fire Safe Focus Group	3/4/2024	Fourth Quarter 2024		
Present options and estimated construction and maintenance costs and possible funding sources for future Community Park projects to the Board	PROS Committee	1/31/2023	Third Quarter of 2023	Second Quarter 2024	
☞ Frisbee golf		1/31/2023			Address at next strategic planning workshop.
☞ Exercise circuit		1/31/2023			Address at next strategic planning workshop.
☞ Multi-use trail		1/31/2023			Address at next strategic planning workshop.
☞ Picnic tables		1/31/2023			Address at next strategic planning workshop.
Present report to the Board regarding the allocation of the general fund for services that are funded through the general fund.	Finance Committee	1/31/2023	First Quarter of 2023	Fourth Quarter 2023	
☞ Review of Budget Policy.		1/31/2023	First Quarter of 2023	12/14/2023	Board approved the Budget Policy on 12/14/2023.

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All items that were completed and removed from the Objectives Status Report were placed in the CCSD Objectives Archive.

President Gray stated that the semi-annual Strategic Plan update will be held on September 12, 2024.

Mr. Clark provided a summary of the workshop.

4. ADJOURN

President Gray adjourned the meeting at 2:51 p.m.



CAMBRIA COMMUNITY SERVICES DISTRICT

MINUTES OF MARCH 14, 2024, SPECIAL BOARD MEETING OF THE BOARD OF DIRECTORS CAMBRIA COMMUNITY SERVICES DISTRICT

A special meeting of the Board of Directors of the Cambria Community Services District was held at the Cambria Veterans' Memorial Hall, located at 1000 Main Street, Cambria, CA 93428, on Thursday, March 14, 2024, at 11:00 AM

1. OPENING

1.A Call to Order

President Gray called the meeting to order at 11:00 a.m.

1.B Pledge of Allegiance

President Gray led the Pledge of Allegiance.

1.C Establishment of Quorum

A quorum was established.

Directors present: Tom Gray, Debra Scott, Harry Farmer, Karen Dean and Michael Thomas.

Staff present: General Manager Matthew McElhenie and Confidential Administrative Assistant Haley Dodson.

Staff present via Zoom: District Counsel Timothy Carmel.

2. PUBLIC COMMENT ON AGENDA ITEMS

None.

3. ADJOURN TO CLOSED SESSION

3.A CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION Pursuant to Government Code Section 54956.9(d)(1)

One case: Vincent v. Cambria Community Services District, et al.

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

Property: 2950 Santa Rosa Creek Road, Cambria, CA – APN: 013-081-075

Agency Negotiators: General Manager Matthew McElhenie and District Counsel Timothy J. Carmel

Negotiating Parties: Coast Unified School District

Under Negotiation: Lease or Easement/Fee Purchase, Price and Terms of Payment

District Counsel stated the Board of Directors will adjourn to closed session for two items. A conference With legal counsel regarding existing litigation pursuant to Government Code Section 54956.9(d)(1). The case is Vincent versus the Cambria Community Services District, et al. The second closed session item is a conference with real property negotiators pursuant to Government Code Section 54956.8. The property is

2950 Santa Rosa Creek Road in Cambria. The Assessor's Parcel Number is 013-081-075. The Agency's negotiators are General Manager Matthew McElhenie and District Counsel Timothy Carmel. The negotiating party is the Coast Unified School District. Under negotiation is a lease or easement and fee purchase, purchase price, and terms of payment.

President Gray asked for public comment on agenda items 3A and 3B. There were none.

President Gray adjourned the meeting at 11:02 a.m.

For further details on the CCSD meeting, please visit the District's website to review the recording of the meeting. CCSD's written comments can be reviewed on the District's meeting webpage.

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CAMBRIA COMMUNITY SERVICES DISTRICT

MINUTES OF MARCH 14, 2024, REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS OF THE CAMBRIA COMMUNITY SERVICES DISTRICT

A regular meeting of the Board of Directors of the Cambria Community Services District was held at the Cambria Veterans' Memorial Hall, located at 1000 Main Street, Cambria, CA 93428, on Thursday, March 14, 2024, at 1:00 PM

1. OPENING

1.A Call to Order

President Gray called the meeting to order at 1:00 p.m.

1.B Pledge of Allegiance

President Gray led the Pledge of Allegiance.

1.C Establishment of Quorum

A quorum was established.

Directors present: Tom Gray, Debra Scott, Harry Farmer, Karen Dean and Michael Thomas.

Staff present: General Manager Matthew McElhenie, Administrative Department Manager Densie Fritz, Fire Chief Michael Burkey, Confidential Administrative Assistant Haley Dodson, Fire Captains Michael Castellanos, Craig Brooks, and Emily Torlano, Fire Engineers Christian Evers, Kayla Graves and Ryan Maloney, Firefighters Colton Blume, Wil Stewart, Stuart Mahoney and Tyler Loudermilk.

Staff present via Zoom: District Counsel Timothy Carmel and Utilities Department Manager Jim Green.

1.D Report from Closed Session

District Counsel stated that the Board held a closed session at today's special meeting for two items. A conference with legal counsel regarding existing litigation pursuant to Government Code Section 54956.9(d)(1). The case is Vincent versus the Cambria Community Services District, et al. The second closed session item was a conference with real property negotiators pursuant to Government Code Section 54956.8. The property is 2950 Santa Rosa Creek Road in Cambria. The Assessor's Parcel Number is 013-081-075. The Agency's negotiators are General Manager Matthew McElhenie and District Counsel Timothy Carmel. The negotiating party is the Coast Unified School District. Under negotiation is a lease or easement and fee purchase of the property or portion of the property, purchase price, and terms of payment. No action was taken.

Public comment:

Elizabeth Bettenhausen, Cambria

1.E President's Report

President Gray announced he will be joining General Manager McElhenie's Meet the General Manager on March 27, 2024, at 1:00 p.m. to take questions and comments. He briefly mentioned a

dog bite incident on Park Hill.

1.F Agenda Review

President Gray asked for any changes to the agenda. There were none.

2. BOARD MEMBER COMMUNICATIONS

Director Thomas stated it's Pi Day.

3. PUBLIC COMMENT

Michael Castellanos, President, Cambria Professional Firefighter's Association Local 4635
Richard Devaga, Cambria

4. CONSENT AGENDA

4.A Consideration of Approval of the Management and Confidential Employees (MCE) Group Payment and Compensation Plan

Public Comment: none.

Director Dean moved to approve the Management and Confidential Employees (MCE) Group Payment and Compensation Plan.

Director Thomas seconded the motion.

Motion Passed Unanimously Ayes – 5 Nays - 0 Absent – 0

5. REGULAR BUSINESS

5.A Discussion and Consideration to Adopt the District Strategic Plan Update

General Manager McElhenie introduced the item and provided a summary.

The Board of Directors thanked Dick Clark for facilitating the workshop.

Vice President Scott suggested changing the Fire Protection and Emergency Services goal to read, "Identify training resources needed to meet State and federal mandates for emergency personnel."

Director Thomas suggested under "Develop a Management Plan for CCSD-owned undeveloped parcels", add the PROS Committee to the responsible party.

Public Comment: none.

Director Thomas moved to adopt the District Strategic Plan update as worded with the correction on page 23 that identifying be recorded as identity and on page 26 under Develop a Management Plan for CCSD-owned undeveloped parcels, add PROS Committee to the responsible party.

Vice President Scott seconded the motion.

Motion Passed Unanimously Ayes – 5 Nays - 0 Absent – 0

5.B Discussion and Consideration of an Annual Review of the Affordable Housing Unit Allocation

General Manager McElhenie introduced the item and provided a summary.

Public Comment: none.

Director Dean moved to maintain the current allocation of 56 units.

Director Farmer seconded the motion.

Motion Passed Unanimously Ayes – 5 Nays - 0 Absent – 0

5.C Discussion and Consideration of Adoption of Policy 2150: Reserve Policy Recommended by the Staff and Finance Committee

General Manager McElhenie introduced the item and provided a summary.

Administrative Department Manager Fritz provided a summary.

President Gray provided major changes to the policy from the old policy to the new policy.

Public Comment:

Crosby Swartz, Cambria

Dennis Dudzik, Cambria

The Board of Directors asked the staff to make additional changes and bring this item back in April.

5.D Discussion and Consideration of the CCSD-Owned Vehicle Policy

General Manager McElhenie introduced the item and provided a summary.

Vice President Scott provided a summary.

Public Comment:

Christine Heinrichs, Cambria

The Board of Directors reviewed the policy and asked the staff to bring back the CCSD-Owned Vehicle Policy that addresses commuting.

6. BOARD MEMBER, COMMITTEE AND LIAISON REPORTS

6.A Finance Committee's Report

A written report was included in the agenda packet.

6.B Policy Committee's Report

A written report was included in the agenda packet.

6.C PROS Committee's Report

A written report was included in the agenda packet.

6.D Resources & Infrastructure Committee's Report

A written report was included in the agenda packet.

6.E Other Liaison Reports & Ad Hoc Committee Reports

Written reports were included in the agenda packet.

Public comment: none.

7. FUTURE AGENDA ITEM(S)

President Gray asked for any future agenda items.

Confidential Administrative Assistant Dodson announced the April Board meeting agenda items.

President Gray would like the Board to direct the Finance Committee to prepare a long-term financial plan.

Public Comment:
Laura Swartz, Cambria
Christina Galloway

8. ADJOURN

President Gray adjourned the meeting at 2:46 p.m.

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



CAMBRIA COMMUNITY SERVICES DISTRICT

MINUTES OF MARCH 21, 2024, REGULAR BOARD MEETING OF THE BOARD OF DIRECTORS OF THE CAMBRIA COMMUNITY SERVICES DISTRICT

A regular meeting of the Board of Directors of the Cambria Community Services District was held at the Cambria Veterans' Memorial Hall located at 1000 Main Street, Cambria, CA 93428, on Thursday, March 21, 2024, at 1:00 PM

1. OPENING

1.A Call to Order

President Gray called the meeting to order at 1:00 p.m.

1.B Pledge of Allegiance

President Gray led the Pledge of Allegiance.

1.C Establishment of Quorum

A quorum was established.

Directors present: Tom Gray, Debra Scott, Harry Farmer, Karen Dean, and Michael Thomas.

Staff present: General Manager Matthew McElhenie, Confidential Administrative Assistant Haley Dodson, Facilities & Resources Manager David Aguirre, Utilities Department Manager Jim Green, Water Systems Superintendent Cody Meeks, Program Manager Tristan Reaper, and Maintenance Technician Oscar Mora.

Staff present via Zoom: District Counsel Timothy Carmel and Administrative Department Manager Denize Fritz.

1.D Report from Closed Session

District Counsel reported that on March 14, 2024, the Board of Directors held a special meeting and a closed session for a conference with its real property negotiators pursuant to Government Code Section 54956.8. The property is 2950 Santa Rosa Creek Road in Cambria. The Assessor's Parcel Number is 013-081-075. The Agency's negotiators are General Manager Matthew McElhenie and District Counsel Timothy Carmel. The negotiating party is the Coast Unified School District. Under negotiation is a lease or easement/fee purchase, purchase price, and terms of payment. No action was taken. The Board also had a conference with legal counsel pursuant to Government Code Section 54956.9(d)(1) involving one case, Vincent versus the Cambria Community Services District, et al. No action was taken.

President Gray asked for public comment on the closed session. There was none.

1.E President's Report

President Gray didn't have a report.

1.F Agenda Review

President Gray asked for any changes to the agenda. There were none.

2. BOARD MEMBER COMMUNICATIONS

There were none.

3. PUBLIC SAFETY

3.A Sheriff's Department Report

Commander Stuart MacDonald provided a brief report of recent Sheriff's Department activities in Cambria for February.

3.B CCSD Fire Chief's Report

General Manager McElhenie provided a brief report of recent Fire Department activities in Cambria for February.

4. PUBLIC COMMENT

Christine Heinrichs, Cambria
 Donald Archer, Cambria
 Scott Anderson, Cambria
 Kitty Connolly, Cambria
 Shar Silva, Cambria (Confidential Administrative Assistant Dodson read a written comment into the record)

5. MANAGER REPORTS

5.A General Manager's Report

General Manager McElhenie provided a summary of the General Manager's Report.

Public Comment:
 Donald Archer, Cambria

5.B Facilities & Resources Manager's Report

Facilities & Resources Manager Aguirre provided a report.

Mr. Mora introduced himself as the new Maintenance Technician.

5.C Finance Manager's Report

Administrative Department Manager Fritz provided a summary of the Finance Manager's Report.

5.D Utilities Report

Water Systems Superintendent Cody Meeks provided a summary of the Water Report.

Utilities Department Manager Green provided a summary of the Utilities Report.

Public Comment:

Christine Heinrichs, Cambria

6. CONSENT AGENDA

6.A Consideration to Adopt the February 2024 Expenditure Report

6.B Consideration to Adopt the February 8, 2024 and February 15, 2024 Regular Meeting Minutes and February 14, 2024 and February 26, 2024 Special Meeting Minutes

6.C Consideration to Postpone the General Manager's Performance Evaluation to a Date Certain

Vice President Scott pulled agenda item 6C.

The Board of Directors agreed to pull that item.

Director Thomas had one correction to the February 8, 2024 meeting minutes. Under regular business item 4A, replace “and” with “in the” so it reads “increase the volume in the San Simeon Groundwater Basin.”

Director Dean moved to approve the consent agenda items 6A and 6B.

Director Farmer seconded the motion.

Motion Passed Unanimously Ayes – 5 Nays - 0 Absent – 0

President Gray provided a summary of consent agenda item 6C. The General Manager’s last performance evaluation was on November 9, 2023.

Director Dean suggested November 14, 2024.

Director Thomas suggested the Board start the evaluation process in October.

Vice President Scott suggested that the Board check in with the General Manager in May or early June.

President Gray suggested a brief closed session for a progress report and to work out the details of the timing of a full evaluation in October.

Public Comment:

Christine Heinrichs, Cambria

Director Thomas moved to schedule a closed session for an interim performance evaluation in April or May and we will start the annual performance evaluation process at one of the Board meetings in September and finish on October 17, 2024.

Vice President Scott seconded the motion.

Motion Passed Unanimously Ayes – 5 Nays - 0 Absent – 0

The Board of Directors took a break at 2:38 p.m.

The Board of Directors reconvened the meeting at 2:48 p.m.

7. REGULAR BUSINESS

7.A Discussion and Consideration of Adoption of Resolution 03-2024 Adopting a Records Retention Schedule and Authorizing the Destruction of Certain Agency Records and Rescinding Resolution 6-2000

General Manager McElhenie introduced the item and provided a summary.

Public Comment: none.

Director Farmer moved to adopt Resolution 03-2024, adopting a Records Retention Schedule and authorizing the destruction of certain agency records, and rescinding Resolution 6-2000.

Director Dean seconded the motion.

Motion Passed Unanimously Ayes – 5 Nays - 0 Absent – 0

7.B Discussion and Consideration to Approve the Capital Improvement Project (CIP) List Format

General Manager McElhenie introduced the item and provided a summary.

Public Comment: none.

Director Dean moved to approve the Capital Improvement Project (CIP) format in the agenda packet.

Director Thomas seconded the motion.

Motion Passed Unanimously Ayes – 5 Nays - 0 Absent – 0

Director Thomas volunteered to be on the Ad Hoc Committee.

President Gray will consider volunteering and will get back to the Board.

Director Dean offered to volunteer if President Gray declined.

7.C Discussion and Consideration of Adoption of Policy 1045 Legal Counsel and Auditor Policy

Vice President Scott introduced the item and provided a summary.

Public Comment: none.

Director Thomas moved to direct the Policy Committee to revise CSDA Policy 1045 Legal Counsel and Auditor Policy to reflect the discussions at this meeting.

Vice President Scott announced the following additions:

- Add parliamentary under bullet 2 under 1045.2.
- Remove the second sentence from the second bullet.
- Remove the second sentence from the third bullet.
- Under 1045.3 put Chief Financial Officer and remove Administrative Department Manager.

Director Thomas concurred with the amendments.

Vice President Scott seconded the motion.

Motion Passed Unanimously Ayes – 5 Nays - 0 Absent – 0

The Board of Directors unanimously extended the meeting to 4:15 p.m.

7.D Discussion and Consideration of Approval of an Agreement for Contractor Services to Replace the San Simeon Well 3 (SS3) Pump

Utilities Department Manager Green introduced the item and provided a summary.

Public Comment: none.

Director Thomas moved to approve an Agreement for Contractor Services to replace the San Simeon Well 3 (SS3) Pump with Precision Hydro.

Director Dean seconded the motion.

Motion Passed Unanimously Ayes – 5 Nays - 0 Absent – 0

7.E Discussion and Consideration of Approval of a Consultant Services Agreement with TruePani, Inc. to Develop a Water Service Line Materials Inventory and Assistance with Lead Service Line Reporting Requirements

Utilities Department Manager Green introduced the item and provided a summary.

Public Comment:

Jeff Wilson, Cambria (Confidential Administrative Assistant Dodson read a written comment into the record)

Director Dean moved to approve the Consultant Services Agreement with TruePani, Inc. to develop a Water Service Line Materials Inventory and assistance with Lead Service Line Reporting Requirements.

Director Thomas seconded the motion.

Motion Passed Unanimously Ayes – 5 Nays - 0 Absent – 0

8. FUTURE AGENDA ITEM(S)

President Gray asked for any future agenda items. There were none.

Confidential Administrative Assistant Dodson announced the agenda items for the April Board meetings.

9. ADJOURN

President Gray adjourned the meeting at 4:01 p.m.

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

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CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **6.C**

FROM: Matthew McElhenie, General Manager

Meeting Date: April 18, 2024

Subject: Receive and File Civil Design Studios Cambria
Emergency Evacuation Route Report

FISCAL IMPACT:

The scope of this preliminary cost estimate is limited to construction work which would be required on the Ranch Marino Preserve as well as the Decker Ranch. The itemized costs for this preliminary cost estimate include the minimum improvement recommendation based on an engineering evaluation to provide access required to comply with Cal Fire emergency access road standards. With inclusion of a 10% contingency and potential inflation, the total preliminary cost estimate for this project is approximately \$2,550,000.

DISCUSSION:

Civil Design Studio has prepared the attached report which includes a preliminary cost estimate for construction of an emergency access road called the “Beach Road.” The Beach Road is referenced in a report prepared by Cornelius Nuworsoo, Ph.D., AICP, dated May 28, 2022. This road would run from Marine Terrace, through the Rancho Marino Preserve, Decker Ranch, additional private property, and Flamm Ranch and would end at Highway 1, south of the Highway 46 intersection.

The scope of this preliminary cost estimate is limited to construction work which would be required on the Ranch Marino Preserve as well as the Decker Ranch. The itemized costs for this preliminary cost estimate include the minimum improvement recommendation based on an engineering evaluation to provide access required to comply with Cal Fire emergency access road standards. In future phases of the project, jurisdictional agencies may require the opinion of a licensed biologist at sensitive resource locations, which may change the design and therefore the cost of the project. To mitigate the potential cost impact of future biological constraints, this cost estimate has been buffered by including 2 steel railcar bridges if they are required by the future project biologist.

It is recommended that the Board of Directors receive and file the Civil Design Studios Cambria emergency evacuation route report.

ATTACHMENTS:

1. [Cambria Emergency Evacuation Route Preliminary Cost Estimate](#)

February 12, 2024

Attn: **Tom Gray, President**
Cambria Community Services District Board
1316 Tamsen Street, Suite 201
Cambria, CA 93428

Regarding: **Cambria Emergency Evacuation Route**

Subject: **Preliminary Cost Estimate**

Scope

As requested by the Cambria Community Services District, Civil Design Studio has prepared this report which includes a preliminary cost estimate for construction of an emergency access road called the "Beach Road". The Beach road is referenced in a report prepared by Cornelius Nuworsoo, Ph.D., AICP, dated May 28, 2022. This road would run from Marine Terrace, through the Rancho Marino Preserve, Decker ranch, additional private property, and Flamm Ranch and would end at Highway 1, south of the Highway 46 intersection.

The scope of this preliminary cost estimate is limited to construction work which would be required on the Ranch Marino Preserve as well as the Decker Ranch. The itemized costs for this preliminary cost estimate include the minimum improvement recommendation based on an engineering evaluation to provide access required to comply with Cal Fire emergency access road standards. In future phases of the project, jurisdictional agencies may require the opinion of a licensed Biologist at sensitive resource locations, which may change the design and therefore the cost of the project. To mitigate the potential cost impact of future biological constraints, this cost estimate has been buffered by including 2 steel railcar bridges if they are required by the future project biologist.

Location and Environmental Constraints

The Beach Road is an existing road which was graded long ago. Satellite imagery clearly shows the road as existing in 1994. However, most likely the road was graded long before that. The entire stretch of the Beach Road lies within the jurisdiction of the California Coastal Commission. In addition, there are multiple stream crossings which will trigger environmental review by a biologist for wetlands and jurisdiction of California Fish and Wildlife. As stated in the previous section, this preliminary cost estimate does not consider biology or environmental mitigation. For a more accurate estimate, the project developer would need to hire a biologist and civil engineer to work together with San Luis Obispo County Planning to develop an accurate plan. Please see the following subheadings for a list of environmental constraints which may impact the project.



Sensitive Resource Area:

The Beach Road lies entirely within an area that the SLO County planning department has identified as a Sensitive Resource Area.

Coastal Zone:

The Beach Road also lies entirely within the Coastal Zone. Therefore, all development is appealable to the Coastal Commission. This project will be highly scrutinized due to the visibility from the coastline.

Coastal stream:

SLO County planning has identified two streams that are coastal streams, which the Beach Road would need to construct improvements through. This includes the Strawberry Canyon drainage, as well as one additional stream within Rancho Marino.

Environmental Jurisdictional Areas:

The project biologist will need to evaluate the entire length of the Beach Road to identify environmental constraints, which will include wetlands, rare plant species, and areas that the three environmental agencies will claim as their jurisdiction. Any areas with beneficial environmental uses will be identified. Therefore, it is likely that many of the drainage crossings will be identified as areas which will require environmental permitting and possibly mitigation from the development impacts.

Terrestrial Habitat:

A small portion of the Beach Road crosses into an area identified by SLO County Planning as Terrestrial Habitat.

Environmental Agencies:

Permitting will be required from the three environmental agencies listed below. The project biologist will handle reporting and permitting requirements with these agencies.

- Regional Water Quality Control Board
- Army Corps of Engineers
- CA Fish and Wildlife

Description of Work

The work required to construct the Beach Road involves permitting and construction of a 16' all weather Cal Fire compliant access road for emergency use. As previously mentioned, this cost estimate includes improvements considered on the Rancho Marino Preserve as well as the Decker Ranch. See below for a view of the road along with a description of the road segments along the stretch of the Beach Road:

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- Rancho Marino Road – White – 1.85 miles
- Decker Access Road – Yellow – 0.40 miles
- Existing Dirt Road (Not a part of this project) – Magenta – 0.60 miles
- Existing Paved Road (Flamm property) – Cyan – 2.00 miles

- Total road length for this cost estimate = 2.25 miles = 12,000 ft
- Beach Road total length = 4.85 miles

The proposed required work can be broken down into two main categories, road surface and drainage crossings.

Road surface repair work will involve grading, compaction, and importing gravel to create a stable surface that will be reliable during emergencies. Fortunately for the developer, this work is relatively inexpensive due to the close proximity of a local rock quarry, which will most likely supply the material for the road surface. An additional benefit to the project is that this road surface material import can be considered native to the area, as opposed to importing material from out of the area. This may help with the environmental permitting.

Drainage crossing repair work will vary based on the requirements of each individual drainage crossing along the road surface. The amount of work required will depend on factors such as tributary area, existing erosion, and environmental constraints. See Appendix 2 for a list of each drainage with pictures and itemized work that will be required. Many of the drainage crossings



which have had erosion over the years will require large rip rap (large rocks) to be installed to stabilize the crossing and prevent future erosion. SLO County has developed a standard detail for this work, which is shown in Appendix 3. These large rocks are also available at the local quarry, which helps keep the costs down for this work. Although the rip rap installation is proposed by this preliminary engineer's cost estimate, the final method of stabilizing each crossing will be subject to the Biologist opinion as well as approval from each environmental agency. If significant resources are located within a specific drainage crossing, a bridge may be the only viable solution.

Project Cost Summary

Please see below for a description of various costs included in each section of the cost estimate (see Appendix 1).

General Project Costs:

All anticipated project costs that do not involve physical work are grouped into the general project costs category. This includes estimates for engineering, surveying, biology, environmental permitting, and environmental monitoring during construction. These project costs total approximately 19% of the construction work budget, which is higher than the average project. Due to environmental constraints, permitting within the coastal zone, and work within sensitive resource areas, it would be expected that these costs would be higher for this particular project than a typical project.

Demo and Earthwork:

The costs included in the demolition and earthwork category include costs for compacting soil, surface material import, trucking, etc. This work is required to compact the soil to support emergency vehicle loads, as well as creating a safe roadway (in terms of slope and road width). Stream crossings along the roadway are proposed to be improved with installation of rock to create a stabilized crossing that would resist erosion. These crossings are called out on the cost estimate as "rock crossing". These rock crossings would be similar to an Arizona type crossing, but constructed with an assortment of 1.5" to 4" rock instead of paving or concrete. The resulting surface would be expected to be relatively smooth, sufficient to handle passenger car traffic, as well as stable enough to prevent further erosion, and strong enough to handle vehicle loads. These rock crossings would be subject to approval by environmental agencies, as well as the project biologist.

Storm Drainage:

Project costs in the storm drainage category include cost estimates to install culverts at the various drainages along the roadway. These culvert sizes will need to be verified by a civil engineer by conducting a hydrology study for each drainage. However, for the purposes of this report, estimated sizes are proposed, based on engineering judgement. If a culvert is proposed, the rock crossing mentioned in the Demo and Earthwork section would not be necessary, because the road surface will be above the culvert. As mentioned, the drainage solution at each crossing will need to be determined by the project biologist, in conjunction with the judgement of a Civil engineer.



Walls / Structures:

The quantity of cattleguards and bridges proposed is based on a conservative attempt to quantify the potential cattleguard locations as well as potential streams with environmental constraints that cannot be mitigated. As previously stated, the actual minimum requirement of structures for the road will be determined by the project biologist and environmental agencies.

Cattleguards are proposed to be installed at this preliminary cost estimate stage of the project to conservatively include all potential project costs. The project developer will need to coordinate with all landowners to determine if cattleguards are required or allowed on the emergency access road. Cattleguard installation would allow the access road to be utilized during emergency events without closing any gates. The cost estimate includes a line item for "cattleguard with gate". This includes the cattleguard for vehicle use, as well as an adjacent gate that would be utilized to transport livestock from one fenced area to another. Therefore, the potential benefits of installing cattleguards would include emergency access without utilizing gates and prevention of cattle movement during emergencies. The potential downside of cattleguards would be the installation cost.

Bridge installation may be required if the project biologist determines that construction of a road would be detrimental to sensitive resources, and mitigation of impacts cannot be considered. For the purposes of this report, used rail car bridges are proposed. The ocean air environment is clearly not optimal for installation of a steel bridge without protection. Therefore, the steel railcar bridge that is included in this cost estimate is anticipated to have extra rust protection including epoxy paint and sacrificial anode.

Erosion Control:

All projects require erosion control measures. The majority of the cost for erosion control for this project would be dedicated to hydroseeding disturbed soil areas.

Value Engineering

At this preliminary planning level, Cal Fire has requested a road width of 16' for the proposed Beach Road. However, as noted by Cornelius Nuworsoo, Ph.D., AICP, the Beach Road is anticipated as a one way evacuation road. Therefore, the project developer may work with Cal Fire to reduce the road width to the minimum Cal Fire allowed width for a one way road, which is 12'. Cal Fire may require turnouts at regular intervals along the road, but overall there should be savings from a reduced road width, as well as reduced environmental impacts. If the road width is reduced to 12', CDS calculates an approximate savings of \$180,000 from the proposed cost estimate.

Summary

Please see Appendix 1 for a preliminary cost estimate for the work described in this report. As noted previously, this cost estimate is applicable to the work required on the Rancho Marino Preserve, as well as the Decker Ranch. The proposed work is based on engineering judgement, without the opinion of a project biologist, which will likely impact the scope of the work in the

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jurisdictional areas. With inclusion of a 10% contingency and potential inflation, the total preliminary cost estimate for this project is approximately **\$2.55M**

Please contact me if you have any questions or require further clarification.

Regards,



Monte Soto, PE, QSD
Principal Engineer

Appendix 1 Preliminary Cost Estimate



CIVIL DESIGN STUDIO
CIVIL ENGINEERING | PLANNING | PERMITTING
P.O. Box 199
Cambria, CA 93428
805.706.0401

Date: February 2024
Job Number: 23-071
Job Name: Cambria Emergency Access Road

Engineers Estimate

ITEM	QUANT	UNIT	\$/UNIT	% REMAIN.	\$	DESCRIPTION
GENERAL PROJECT COSTS						
MOBILIZATION / OVERHEAD	1	LS	20000.00	100	\$20,000	
SWPPP	1	LS	6000.00	100	\$6,000	FILE NOI, PREPARE DOCUMENTS
QSP SERVICES	1	LS	30000.00	100	\$30,000	1 YEAR
ENGINEERING	1	LS	50000.00	100	\$50,000	
SURVEYING	1	LS	15000.00	100	\$15,000	AERIAL
SOILS ENGINEERING	1	LS	30000.00	100	\$30,000	REPORT, SPECIAL INSPECTIONS
CONSTRUCTION SURVEYING	1	LS	20000.00	100	\$20,000	IF REQUIRED
BIOLOGY AND ENVIRONMENTAL	1	LS	150000.00	100	\$150,000	
ARCHAEOLOGY MONTOR	1	LS	50000.00	100	\$50,000	ASSUMED

GENERAL PROJECT COSTS SUBTOTAL: \$371,000

DEMO & EARTHWORK						
CLEARING & GRUBBING	6	AC	10000.00	100	\$60,000	LIGHT DENSITY
RIP AND COMPACT 12"	240,000	SF	0.63	100	\$150,000	20' WIDE
6" REDROCK IMPORT	192,000	SF	1.25	100	\$240,000	
MASS GRADING AT DRAINAGE	6	EA	25000.00	100	\$150,000	ROUGH GRADING FOR ROAD
LARGE RIP RAP INSTALL	1	EA	150000.00	100	\$150,000	
TYPICAL RIP RAP INSTALL	4	EA	50000.00	100	\$200,000	
ROCK CROSSING	7	EA	20000.00	100	\$140,000	CONFIRM WITH BIOLOGIST

DEMO & EARTHWORK SUBTOTAL: \$1,090,000

STORM DRAIN						
18" HDPE CULVERT	3	EA	5000.00	100	\$15,000	30 FT LONG WITH ROCK OUTFALL
36" HDPE CULVERT	3	EA	10000.00	100	\$30,000	30 FT LONG WITH ROCK OUTFALL
48" HDPE CULVERT	1	EA	15000.00	100	\$15,000	30 FT LONG WITH ROCK OUTFALL

STORM DRAIN SUBTOTAL: \$60,000

WALLS / STRUCTURES						
CATTLE GUARD WITH GATE	5	EA	20000.00	100	\$100,000	
RAIL CAR BRIDGE	2	EA	250000.00	100	\$500,000	INSTALL ANODE

WALLS / STRUCTURES SUBTOTAL: \$600,000

EROSION CONTROL						
GRAVEL BAG	400	EA	8.00	100	\$3,200	
FIBER ROLLS	300	LF	10.00	100	\$3,000	
HYDROSEED SLOPES	240,000	SF	0.80	100	\$192,000	

EROSION CONTROL SUBTOTAL: \$198,200

AC ACRE

CY CUBIC YARD

EA EACH

LF LINEAR FOOT

LS LUMP SUM

SF SQUARE FOOT

HR HOUR

SUBTOTAL: 2,319,200

CONTINGENCIES & INFLATION %: 10 231,920

ENGINEERING ADMINISTRATION %:

TOTAL: 2,551,120



NOTES:

- 1 This estimate has been prepared for preliminary estimating purposes only
- 2 The unit prices in this estimate are derived using an estimate of 2024 construction prices
- 3 In the event that additional items are encountered during the bidding process, contact the engineer for clarification.

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Appendix 2 List of Drainages



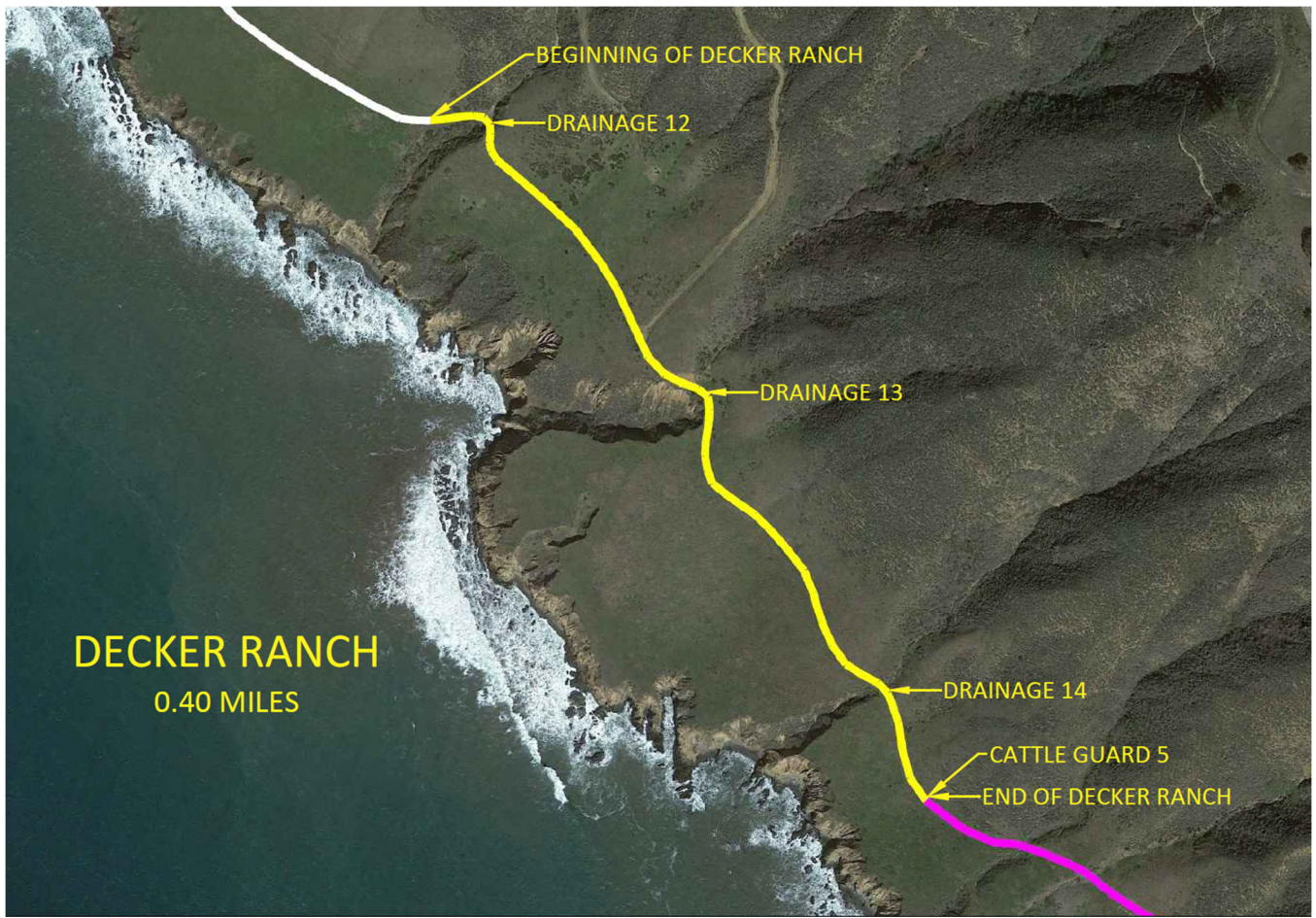
Overview of Beach Road through various properties

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Rancho Marino Preserve summary of drainage locations and proposed cattleguards


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Decker Ranch summary of drainage locations and proposed cattleguards




Site Photographs with locations and description of work required

<p><u>Drainage 1</u></p>	
<p><u>Description:</u> Existing 36" squashed culvert drains Strawberry Creek Canyon</p>	
<p><u>Improvements:</u> Replace culvert with 48"</p>	

<p><u>Drainage 2</u></p>	
<p><u>Description:</u> Existing 12" culvert drains long flat stretch of road</p>	
<p><u>Improvements:</u> Replace culvert with 18"</p>	

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<u>Drainage 3</u>	(no picture)
<u>Description:</u> Existing 12" culvert	
<u>Improvements:</u> Replace culvert with 18"	

<u>Drainage 4</u>	
<u>Description:</u> Existing 24" culvert	
<u>Improvements:</u> Replace culvert with 36"	

<u>Cattleguard 1</u>	
<u>Description:</u> Existing Cattle Guard	
<u>Improvements:</u> Replace Cattleguard	

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<u>Drainage 5</u>	(no picture)
<u>Description:</u> Existing small culvert	
<u>Improvements:</u> Replace culvert with 18"	

<u>Cattleguard 2</u>	
<u>Description:</u> Existing ranch gate	
<u>Improvements:</u> Upgrade to Cattleguard and add cattle gate on side	

<u>Drainage 6</u>	
<u>Description:</u> Existing crossing that has washed out in the past. Filled with debris, concrete rubble	
<u>Improvements:</u> Clean up debris Install typical rip rap Install rock crossing	


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<p><u>Cattleguard 3</u></p>	
<p><u>Description:</u> Existing ranch gate</p>	
<p><u>Improvements:</u> Upgrade to Cattleguard and add cattle gate on side</p>	

<p><u>Drainage 7</u></p>	
<p><u>Description:</u> Smaller drainage with minimal flow or erosion</p>	
<p><u>Improvements:</u> Mass Grading at Drainage Install typical rip rap Install rock crossing</p>	


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<p><u>Drainage 8</u></p>	
<p><u>Description:</u></p> <p>Stock pond upstream. Site has been graded to prevent runoff from upstream. No drainage is anticipated here.</p>	
<p><u>Improvements:</u></p> <p>Mass Grading at Drainage Install rock crossing</p>	

<p><u>Drainage 9</u></p>	
<p><u>Description:</u></p> <p>Outlet flow from stock pond flows through here. Wood debris filled on downstream slope. Medium to larger drainage area</p>	
<p><u>Improvements:</u></p> <p>Mass grading at Drainage Install typical rip rap Install rock crossing Remove wood debris</p>	

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<p><u>Drainage 10</u></p>	
<p><u>Description:</u> Medium to larger drainage area</p>	
<p><u>Improvements:</u> Mass grading at drainage Install typical rip rap Install rock crossing</p>	

<p><u>Drainage 11</u></p>	
<p><u>Description:</u> Smaller drainage area. No existing erosion</p>	
<p><u>Improvements:</u> Mass grading at drainage Install rock crossing</p>	

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<p><u>Cattleguard 4</u></p>	
<p><u>Description:</u> Property line fence between Norris Rancho Marino and Decker ranch.</p>	
<p><u>Improvements:</u> Upgrade to Cattleguard and add cattle gate on side</p>	
<p><u>Drainage 12</u></p>	
<p><u>Description:</u> Medium sized drainage area, massive erosion problem. Existing crossing is not passable.</p>	
<p><u>Improvements:</u> Mass grading at drainage Install large rip rap Install rock crossing</p>	

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<p><u>Drainage 13</u></p>	
<p><u>Description:</u> Large culvert, oversized</p>	
<p><u>Improvements:</u> Replace culvert with 36"</p>	

<p><u>Drainage 14</u></p>	
<p><u>Description:</u> Large culvert, oversized</p>	
<p><u>Improvements:</u> Replace culvert with 36"</p>	

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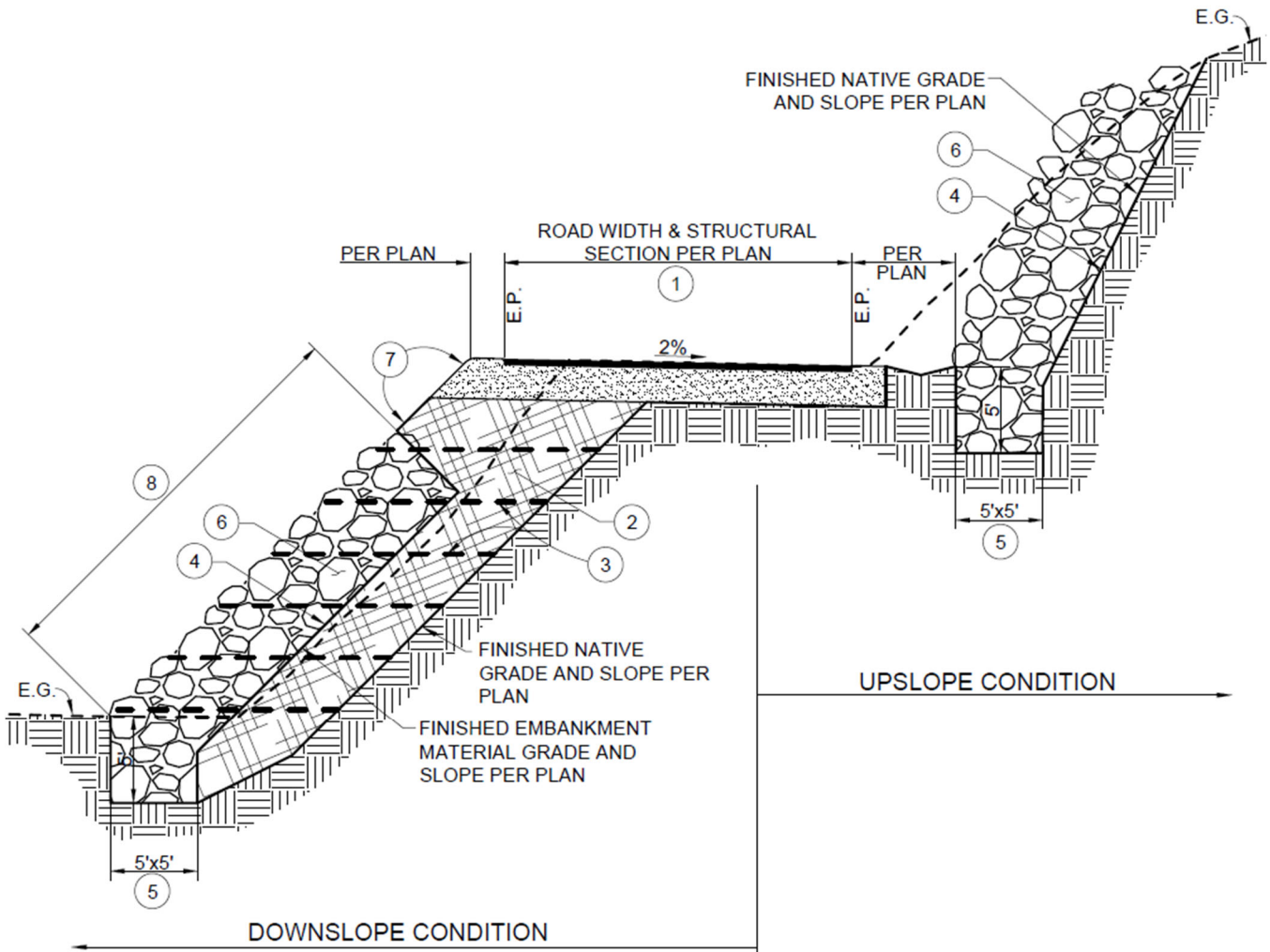
<p><u>Cattleguard 5</u></p>	
<p><u>Description:</u> Property line fence between Decker ranch and Southern Boundary.</p>	
<p><u>Improvements:</u> Upgrade to Cattleguard and add cattle gate on side</p>	



Appendix 3 SLO County Standard R-5, Rip Rap Installation

NOTES:

1. REPAIR EXISTING ROADWAY IN ACCORDANCE WITH STANDARD DRAWINGS R-2 AND A-1 SERIES, OR AS DIRECTED BY THE DEPARTMENT.
2. PLACE EMBANKMENT MATERIAL IN CONFORMANCE WITH SECTION 19-2.03F OF THE STATE STANDARD SPECIFICATIONS HAVING A MINIMUM SAND EQUIVALENT OF 30.
3. PLACE GEOSYNTHETIC FIBER AT 3-FOOT INTERVALS, OR AS DIRECTED BY THE DEPARTMENT.
4. PLACE FILTER FABRIC AT TOP AND ALL SIDES OF FINISHED GRADE (BELOW RSP) PER SECTION 96 OF THE STATE STANDARD SPECIFICATIONS.
5. CONSTRUCT 5-FEET BY 5-FEET KEYWAY OR AS DIRECTED BY THE DEPARTMENT.
6. PLACE 1-4 TON ROCK SLOPE PROTECTION (RSP), METHOD 'A' PLACEMENT PER SECTION 72-2 OF THE STATE STANDARD SPECIFICATIONS.
7. SMOOTH TOP OF SLOPE (HINGE POINT), PLACE BIODEGRADABLE, ROLLED EROSION CONTROL SLOPE PROTECTION ALONG ALL DISTURBED AREAS AND HYDROSEED PER COUNTY SEED MIX, OR AS DIRECTED BY THE DEPARTMENT.
8. WHEN ADJACENT TO A CREEK, STREAM OR OTHER DRAINAGE COURSE PLACE WILLOW CUTTINGS INTO RSP KEYWAY AND IN OTHER AREAS WHERE WATER CONDITIONS ARE FAVORABLE, AS DIRECTED BY THE DEPARTMENT.
9. WHEN ADJACENT TO CREEK, STREAM OR OTHER DRAINAGE COURSE OBTAIN ANY NECESSARY PERMITS PRIOR TO CONSTRUCTION.



CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.A**

FROM: Matthew McElhenie, General Manager
Timothy Carmel, District Counsel

Meeting Date: April 18, 2024 Subject: Discussion and Consideration of Introduction of Ordinance 01-2024 Adding Chapter 1.14 to the Cambria Community Services District Municipal Code Regarding Civil Administrative Citations

FISCAL IMPACT:

There is no fiscal impact associated with introducing and adopting the Civil Administrative Citation Ordinance. Once adopted, staff time will be necessary to prepare forms and procedures to implement the Ordinance.

DISCUSSION:

At the February 8, 2024 meeting, the Board of Directors provided direction to prepare a Civil Administrative Citation ordinance. Accordingly, Ordinance 01-2024 has been prepared for Board consideration. The Ordinance will add Chapter 1.14 to the Cambria Community Services District Municipal Code and provide a program to issue Civil Administrative Citations for violations of District Codes pursuant to the authority in Government Code Section 53069.4.

As discussed in the February 8, 2024, staff report, enforcing the CCSD’s ordinances and regulations is an indispensable function of its ability to provide services to the community. The Civil Administrative Citation Ordinance will provide a tool to address concerns that have developed related to the District’s Fire Hazard Fuel Reduction Program (i.e., weed abatement), which can come up in relation to the annual weed abatement program for undeveloped parcels, or weeds and fire hazards on developed parcels that are violations of the California Fire Code as adopted by the District, as well as violations of leash requirements for dogs at Fiscalini Ranch, and the District Code requirements related to providing access to water meters.

Government Code Section 61064(a) and (b) provides that violations of a community services district’s rules, regulations and ordinances can be punishable as a misdemeanor or infraction. CCSD Municipal Code Section 1.12.010 provides that violations of the District’s laws can be a misdemeanor, unless specifically designated as constituting an infraction. Criminal prosecution of CCSD Code violations as misdemeanors or infractions, however, is cumbersome and rarely if ever has been used. Pursuant to Government Code Section 53069.4 administrative enforcement is permitted through imposition of civil administrative fines and penalties.

Amounts of fines are generally limited by whether a violation would have otherwise been an infraction or a misdemeanor. Government Code Section 53069.4 also provides that “Where the violation would otherwise be an infraction, the administrative fine or penalty shall not exceed the maximum fine or penalty amounts for infractions set forth in Section 25132 and subdivision (b) of Section 36900.” As noted, the Cambria Community Services District’s Municipal Code provides that Code violations are

misdeemeanors, unless the Code declares them to be infractions.

Where the violation is an infraction, Government Code Section 36900(b) provides that for other than building and safety code violations, the violator may be fined up to \$100 for the first offense, \$200 for the second offense within the same year, and \$500 for each additional offense in the same year. The statutes also require a hardship waiver process for repeat violators who have made a bona fide effort to comply with the first violation and for whom the payment of the additional fines would create an undue financial hardship. The draft Ordinance includes provisions to implement the foregoing penalty amounts and provide that the administrative fines are to be established by resolution.

Some agencies have adopted resolutions with penalty provisions with varying amounts of fines for a long list of different violations, up to the statutory limits. For example, the fine for a first violation of a leash law might be only \$25. Others take a simpler approach, and provide that violations are subject the penalties set forth in the statutes (e.g., \$100 for the first offense, \$200 for the second offense within the same year, and \$500 for each additional offense in the same year). Staff is proposing that the Board of Directors establish the fines in the amounts allowed by State law and a draft Resolution has been prepared that could be adopted with the adoption of the Ordinance, to be effective at the same time as the new District Code provisions.

A process for administrative review of the citations must be established by ordinance, and is subject to due process requirements. Typically, after receiving an administrative citation, local ordinances provide that the violator has the right to appeal to a hearing officer by filing an appeal within an enumerated number of days. Some agencies use independent hearing officers. While that may increase the perception of fairness to the appellant, such an approach incurs costs to the District. Another approach used by many agencies and which staff is proposing, is that review be by a District employee. Under the proposed Ordinance, the General Manager has the authority to appoint the hearing officer. This review method would be speedy, informal and relatively inexpensive for both the appellant and the District. Typically there are few administrative hearings since the facts relating to District Code violations are usually straightforward and easy to establish.

To ensure fairness, any District employee involved in the issuance of the citation would be disqualified from conducting the review. The hearing itself would be relatively informal. The District's "file" would supply the evidence in support of the citation. The appellant would appear in person. All District documents supporting the citation would, of course, be available to the appellant prior to the hearing.

Prior to the hearing, the Ordinance requires that the fine is remitted in advance, however, a procedure is included to allow for a hardship waiver of that requirement. Also, as required by Government Code Section 53069.4, anyone aggrieved by a decision of the hearing officer may seek judicial review in San Luis Obispo County Superior Court in accordance with the applicable requirements outlined in the Government Code.

As emphasized in the February 8, 2024, staff report, the main goal of any code enforcement effort is to seek voluntary compliance with the District's laws and regulations, and District staff is committed to always seeking such compliance to resolve violations. However, when voluntary compliance is not achieved other enforcement tools may be needed and adoption of a civil administrative citation ordinance would provide an effective way to address violations.

It is recommended that the Board of Directors introduce by title only Ordinance 01-2024 adding Chapter 1.14 to the Cambria Community Services District Municipal Code regarding Civil Administrative Citations for violations of CCSD ordinances and regulations and waive further reading.

ATTACHMENTS:

1. [Ordinance 01-2024](#)

ORDINANCE NO. 01-2024

CAMBRIA COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS

DATED: May 9, 2024

AN ORDINANCE ADDING CHAPTER 1.14 TO THE
CAMBRIA COMMUNITY SERVICES DISTRICT MUNICIPAL CODE
RELATING TO CIVIL ADMINISTRATIVE CITATIONS

WHEREAS, the ability to enforce the Cambria Community Services District’s rules, ordinances and regulations is an indispensable function of its ability to provide services to the community; and

WHEREAS, Government Code Section 61064(a) and (b) provides the following regarding violations of a community services district’s rules, regulations and ordinances:

- (a) Violation of any rule, regulation, or ordinance adopted by a board of directors is a misdemeanor punishable pursuant to Section 19 of the Penal Code.
- (b) Any citation issued by a district for violation of a rule, regulation, or ordinance adopted by a board of directors may be processed as an infraction pursuant to subdivision (d) of Section 17 of the Penal Code.; and

WHEREAS, Cambria Community Services District Municipal Code Section 1.12.010 provides that violations of the District’s rules, ordinances or regulations can be punished as misdemeanors or infractions; and

WHEREAS, California Government Code Section 53069.4 authorizes local jurisdictions to, by ordinance, make violations of the Cambria Community Services District’s ordinances subject to a civil administrative fine or penalty; and

WHEREAS, the provisions of the Cambria Community Services District Municipal Code adopted by this Ordinance to provide for civil administrative citations and penalties will enhance and streamline the District’s enforcement of its rules, regulations, and ordinances and facilitate achieving compliance.

The Board of Directors of the Cambria Community Services District Ordains as follows:

SECTION 1. Chapter 1.14 is hereby added to Title 1 of the Cambria Community Services District Municipal Code to read as follows:

Chapter 1.14 – Civil Administrative Citations

1.14.010 Applicability

This Chapter provides for civil administrative citations, which are in addition to all other legal remedies, criminal or civil, which the District may pursue to address a violation of the Cambria Community Services District Municipal Code. This Chapter applies to a violation of any provision, restriction, or requirement of this Code or any code adopted by reference herein, any ordinance of the District, and any rule or regulation promulgated pursuant thereto. Use of this Chapter is at the sole discretion of the District. This Chapter is authorized under Government Code Sections 53069.4 and 61064.

1.14.020 Definitions

“Civil Administrative Citation” means a document issued by an Enforcement Officer to a person violating the provisions of the Cambria Community Services District Municipal Code.

“Administrative Order” means an order issued by a Hearing Officer after a hearing requiring a responsible person to correct violations, abate a public nuisance, pay administrative fines, civil penalties, and/or administrative costs, or authorize the District to abate a public nuisance, impose an Assessment Lien, or take any other action authorized by the District Code.

“Assessment Lien” means a lien recorded with the San Luis Obispo County Clerk-Recorder’s Office, or a special assessment filed with the San Luis Obispo County Auditor-Controller’s Office, for the purposes of collecting outstanding administrative citation fines, civil penalties, and administrative costs imposed as part of a cost recovery, or administrative or judicial code enforcement action.

“Citee” means a person served with an administrative citation charging him or her as a person responsible for a violation. A citee may be any responsible person, but does not necessarily have to be every responsible person, at the discretion of an Enforcement Officer.

“Department Manager” means the Department Manager for each District department and any of their designated agents or representatives.

“District” means the Cambria Community Services District.

“District Code” means all Cambria Community Services District ordinances, rules, and regulations subject to enforcement under Government Code Section 61064, and any State or local laws applicable to the District.

“Enforcement Officer” means any person authorized by the District to enforce violations of the District Code including, without limitation, the Department Managers, fire prevention personnel, and any employee designated by the General Manager.

“Hearing Officer” means the person appointed by the General Manager to serve as the hearing officer for an administrative hearing. The hearing officer may be a Department Manager, or his or her designee, or other disinterested person. The employment, performance evaluation, compensation and benefits of the hearing officer, if any, shall not be directly or indirectly conditioned upon the determinations or the amount of penalties upheld or made by the hearing officer.

“Notice of Satisfaction” means a document or form, which indicates that all outstanding civil penalties and costs have either been paid in full, or that the District has negotiated an agreed amount, or that a subsequent administrative or judicial decision has resolved the outstanding debt.

“Notice of Violation” means a written notice that informs a responsible person of District Code violations on the subject property in accordance with Section 1.14.030.

“Responsible person” means a person who a Department Manager determines is responsible for causing, permitting, or maintaining a public nuisance or a violation of the District Code. The term “responsible person” includes, but is not limited to, an owner or person with a legal interest in the subject property, person in possession of the subject property, or person that exercises custody and control over the subject property.

“Shall” is mandatory and “may” is permissive. However, the use of the word “shall” in this Ordinance is not intended and does not impose any mandatory duty to third parties by the District, its board, officials, agents, or employees, and is not intended and does not impose any liability on the District, its board, officials, agents, or employees.

1.14.030 Civil Administrative Enforcement Authority

- A. If a violation pertains to building or other structural issues that do not create an immediate danger to health or safety, the District shall provide a reasonable period of time, as determined in the District's sole discretion, for the person responsible for a continuing violation to correct or otherwise remedy the violation before the imposition of a Civil Administrative Citation or penalty under this Chapter.
- B. Before issuing a Civil Administrative Citation, the Enforcement Officer shall give a Notice of Violation to the person responsible in accordance with Section 1.14.100. The Notice of Violation shall state:
 - 1. the date and location of the violation;
 - 2. the section(s) of the code violated;
 - 3. a description of the violation(s);
 - 4. the actions required to correct the violation(s); the time period allowed for correcting the violation(s);
 - 5. a statement that a civil administrative citation may be issued each day after the time for correction has passed, if correction is not completed;
 - 6. the amount of the fine if an administrative citation is issued; and
 - 7. either a copy of this chapter or an explanation of the consequences of noncompliance and a description of the hearing procedure and appeal process.
- C. The Enforcement Officer shall allow at least ten (10) calendar days from the date the first (1st) notice is sent for compliance with the notice. If the nature of the condition is such that compliance is very complicated or expensive, and the condition is not an immediate threat to health or safety, the Enforcement Officer may extend the compliance period to thirty (30), sixty (60) or ninety (90) days, depending upon the circumstances and in the Enforcement Officer's reasonable discretion.
- D. If the Enforcement Officer determines that all violations have been corrected within the time specified in the notice, no further action shall be taken.
- E. Each day, or any portion thereof, that a prohibited condition, use or activity under the Code is committed, continued or permitted shall constitute a separate violation for which a civil administrative fine may be imposed. A single citation may charge multiple violations of the Code; however, each violation is subject to a separate and distinct administrative fine.

1.14.040 Civil Administrative Citation

- A. Authority. Enforcement Officers have the authority and powers necessary to determine whether a violation of the District Code exists and the authority to take appropriate action to gain compliance with the provisions of the District Code. These powers include the power to issue Notices of Violation, Administrative Citations, the power to inspect public and private property, and use the administrative remedies which are available under the District Code.
- B. Contents of Citation. An Administrative Citation shall contain the following information:
 - 1. The date of the violation, or date the violation was observed;
 - 2. The address or a definite description of the location where the violation occurred;
 - 3. The section of the District Code violated and a description of the violation;
 - 4. The amount of the fine for the violation;
 - 5. A description of the fine payment process, including a description of the time within which, and the place to which, the fine shall be paid;

6. An order prohibiting the continuation or repeated occurrence of the violation described in the citation;
 7. A description of the Civil Administrative Citation review process, including the time within which the Civil Administrative Citation may be contested and the place from which a request-for-hearing form may be obtained to contest the citation; and
 8. The name and signature of the Enforcement Officer.
- C. Delivery of Citation. The Civil Administrative Citation shall either be delivered in accordance with Section 1.14.100 to the person responsible for the violation.
- D. Notice of Pending Administrative Enforcement.
- E. The Enforcement Officer may record with the County Clerk-Recorder a notice against a property that is the subject of enforcement. A notice of pending administration action shall be on a form approved by the General Manager and shall describe the nature of the administrative action and refer to the code provision governing the pending administrative action.

1.14.050 Abatement Procedure

- A. Purpose. The Board of Directors finds that it is necessary to establish appropriate procedures for the administrative and summary abatement of public nuisances and code violations. The procedures established in this Section 1.14.050 are in addition to any other legal remedy, criminal or civil, established by law or District policy which may be pursued to address violations of the District Code.
- B. General Procedures. Whenever the Department Manager determines that public or private property or any portion of public or private property is a public nuisance under the District Code, the Department Manager shall comply with the abatement notice and procedures adopted by the Board of Directors through District policy.
- C. Abatement of Nuisance. Once a Department Manager has complied with the procedures for noticing a nuisance and the time for compliance has lapsed, if the violation remains, the nuisance conditions may be abated by District personnel or by a private contractor. The Board of Directors shall set forth the process for abatement by District policy.
- D. Authority. Whenever the Department Manager determines that an imminent health and safety hazard exists that requires immediate correction or elimination, the Department Manager may exercise any and all powers authorized by federal, State, or local law without prior notice to the responsible person, including but not limited to the following:
1. Order the immediate vacation of any tenants and prohibit occupancy of the subject property until all repairs are completed;
 2. Post the property as unsafe, substandard, or dangerous;
 3. Board, fence, or secure the building or site;
 4. Raze and grade that portion of the property or site to prevent further collapse and remove any hazard to the general public;
 5. Make any minimal emergency repairs as necessary to eliminate any imminent health and safety hazard; or take any other action as appropriate under the circumstances.

1.14.060 Amount of Fines

- A. Purpose. The Board of Directors finds there is a need to recover costs incurred by the District in its code enforcement efforts, including time spent by District personnel inspecting and reinspecting properties throughout the District, preparing and posting notices as required under the District Code, and preparing

for and conducting administrative hearings. The Board finds that the assessment of fines pursuant to this Ordinance is an appropriate method to recover costs incurred for the additional work that is undertaken by District staff when a responsible person fails to voluntarily correct code violations on their property in a timely manner.

- B. The amounts of the fines imposed pursuant to this Chapter shall be set forth in a schedule of fines established by resolution of the Board of Directors. The Board of Directors may, by resolution, also impose escalating fines in amounts it deems appropriate for repeat offenses of the same ordinance. The amounts of fines may be modified from time to time by a resolution of the Board of Directors.
- C.
 - 1. If a violation is otherwise classified as an infraction under the Code, the civil administrative fine shall not exceed \$100.00 for a first violation, \$200.00 for a second violation of the same ordinance within a twelve month period of time, and \$500.00 for a third or greater violation of the same ordinance within a twelve month period of time, as set forth in subdivision (b) of Section 25132 and subdivision (b) of Section 36900 of the California Government Code. The amounts of such fines may be modified from time to time by a resolution of the Board of Directors, provided they do not exceed the limits allowed by State law.
 - 2. A fine levied for second or third violations may be appealed to the General Manager in writing within 10 calendar days of the date the citation is issued based on a showing by the responsible party that the responsible party has made a bona fide effort to comply after the first violation and that payment of the full amount would impose an undue financial burden on the responsible party. Regardless of the decision of the General Manager, any party receiving a fine pursuant to this Chapter for second or third violations still retains the right to an administrative hearing and to appeal the citation pursuant to this Chapter.
- D. In addition to any fine imposed pursuant to this Chapter, a reinspection fee shall be assessed against any responsible person in an amount established by resolution of the Board of Directors if the responsible person does not timely and completely correct or abate a violation (with all requisite approvals, permits, licenses, and/or inspections) after having received notification from the District to correct or abate same.
- E. Failure to pay a civil administrative fine within the period specified on the citation shall result in the assessment of a late penalty charge. The late penalty charge shall be equal to ten (10) percent of the total fine owed (excluding any reinspection fee).

1.14.070 Payment of Fines

- A. Due Date. The fine shall be paid to the District within thirty (30) days from the date of the Civil Administrative Citation. The District General Manager or his or her designee may suspend the imposition of fines for any period of time during which the violator has applied for necessary permits, and such permits are required to achieve compliance, and the permit applications are actively pending before the appropriate governmental agency.
- B. Refund. The District shall refund a fine paid if the hearing officer determines, after the hearing, that the person charged in the citation was not responsible for the violation or that there was no violation as charged.
- C. Further Violations Not Excused. Payment of a fine under this Ordinance shall not excuse or discharge any continuation or repeated occurrence of the code violation.

1.14.080 Recovery of Civil Administrative Citation Fines and Costs

- A. Unpaid administrative fines and other charges, fees, or costs imposed in accordance with this Chapter shall constitute a debt that may be collected in any manner allowed by law, including but not limited to the

recording of a lien (secured or unsecured) with the County Clerk-Recorder's office and/or with the California Franchise Tax Board Inter-Agency Offset Program (pursuant to Section 12419.10 of the California Government Code).

- B. The District shall be entitled to recover its attorney fees and costs arising from an action to collect an administrative fine and other charges, fees, or costs imposed in accordance with this Chapter if it is the prevailing party and provided it made the election to seek attorney fees at the commencement of the action. A citee shall be entitled to recover his or her attorney fees if the District made the election to seek attorney fees at the outset of the action and the citee prevails thereon.

1.14.090 Recovery of Abatement Costs

- A. The total costs for abating a declared nuisance, as described in Section 1.14.050, shall constitute a special assessment against the respective lot or parcel of land to which it relates, and upon recordation in the office of the County Clerk Recorder of a notice of lien, as so made and confirmed, shall constitute a lien on the property for the amount of such assessment.

After such confirmation and recordation, a certified copy of the Board of Director’s decision shall be filed with the County Auditor-Controller on or before August 1st of each year, whereupon it shall be the duty of the Auditor-Controller to add the amounts of the respective assessments to the next regular tax bills levied against any respective lots and parcels of land and thereafter the amounts shall be collected at the same time and in the same manner as ordinary municipal taxes are collected, and shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ordinary municipal taxes. All laws applicable to the levy, collection and enforcement of municipal taxes shall be applicable to such special assessment. In the alternative, after such recordation, such lien may be foreclosed by judicial or other sale in the manner and means provided by law.

Such notice of lien for recordation shall be in form substantially as follows:

Notice of Lien
(Claim of the Cambria Community Services District)

Pursuant to the authority vested by Ordinance No. _____, the General Manager of the Cambria Community Services District did on or about the ___ day of _____, 20___, cause the property hereinafter described to be rehabilitated or the building or structure on the property hereinafter described, to be repaired or demolished in order to abate a public nuisance on said real property; and the Board of Directors of the Cambria Community Services District did on the ___ day of _____, 20___, assess the cost of such hereinafter described; and the same has not been paid nor any part thereof; and that the Cambria Community Services District does hereby claim a lien on such rehabilitation, repair or demolition in the amount of said assessment, to wit, the sum of \$_____, and the same, shall be a lien upon said real property until the same has been paid in full and discharged of record.

The real property hereinabove mentioned, and upon which a lien is claimed, is that certain parcel of land lying within the District’s jurisdiction and being in the unincorporated land in San Luis Obispo County, State of California, and particularly described as follows:

(description)

Dated this ___ day of _____, 20___.

General Manager

- B. Once payment in full is received for the outstanding civil penalties and costs or the amount is deemed satisfied pursuant to a subsequent administrative or judicial order, the Department Manager shall, within ten days from the date payment is made or decision is final, record a notice of satisfaction with the San Luis Obispo County Clerk-Recorder's office. The notice of satisfaction shall include the same information as provided for in the original Assessment Lien. Such notice of satisfaction shall cancel the Assessment Lien.

1.14.100 Notices

- A. Method of Service. The Civil Administrative Citation and all notices required to be given by this Chapter shall be served on the responsible party either by personal service or by certified mail, return receipt requested.
- B. Real Property. When real property is involved in the violation, the Notice of Violation, the Administrative Citation, and all notices required to be given by this Chapter shall be served on the responsible party and, if different, to the property owner at the address as shown on the last equalized County assessment roll. If service in accordance with Section 1.14.100(A) on the property owner is unsuccessful, a copy of each notice and the citation shall be conspicuously posted at the property which is the subject of the violation. The District may, in its discretion, also serve notice on a tenant, a mortgagor, or any other person having an interest in the property.
- C. Failure to Receive Notice. The failure of a person to receive a required notice shall not affect the validity of any proceedings taken or fines imposed under this Chapter.

1.14.110 Hearing—Waiver of Right to an Administrative Advance Deposit of Fine

- A. Appeal/Administrative Hearing. Any citee may contest the violation(s), or that he or she is a responsible person, by filing with District a request for an administrative hearing on a District-approved form, within twenty calendar days from the issuance date of a citation. If the request is not filed in the required period, the citee shall have waived the right to a hearing and the citation shall be deemed final.
- B. A request for a hearing shall contain the following:
 - 1. The citation number.
 - 2. The name, address, telephone and any facsimile numbers, of each person contesting the citation.
 - 3. A statement of the reason(s) why a citation is being contested.
 - 4. The date and signature of the citee(s).
- C. No filing fee shall be charged for the filing of a request for a hearing.
- D. Requests for a hearing shall be accompanied by an advance deposit of the entire amount of the fine stated in the citation. Failure to deposit a fine within the required period, or the tender of a nonnegotiable check in the required period, shall render a request for an administrative hearing incomplete and untimely, in which case the citee shall have waived the right to a hearing and the citation shall be deemed final. Fines that are deposited with the District shall not accrue interest. Fines deposited shall be returned to the person tendering the fines in the event a citation is overturned.
- E. A citee who is financially unable to deposit the administrative fine with his or her request for a hearing may complete a District-approved application form for an advance deposit hardship waiver (hereinafter, "hardship waiver"). This form and all required accompanying records shall be tendered, along with a request for a hearing, to the office of the Confidential Administrative Assistant, within twenty calendar days from the issuance date of a citation.

- F. To be considered for a hardship waiver, the application form must be complete, signed, and must be accompanied by documents that enable the District to reasonably determine the citee's present inability to deposit the fine. Documents suitable for consideration may include, without limitation, accurate, complete and legible copies of State and federal income tax returns and all schedules for the preceding tax year, financial statements, loan applications, bank account records, income and expense records for twelve months preceding submittal of the waiver form, as well as other documentation demonstrating the citee's financial hardship. The District may, at its sole discretion, request additional documents in order to determine a citee's financial ability to tender an advance deposit of the fine. Failure to submit sufficient evidence of a citee's financial inability to tender an advance deposit of the fine shall result in a denial of the hardship waiver. The District may, at a time chosen in its sole discretion and after a citation is final or confirmed, destroy or discard the documents submitted by a citee for a hardship waiver without prior notice to the citee.
- G. Failure to submit a completed, signed hardship waiver form, along with sufficient records that support a claim of financial hardship, shall render the request for hearing incomplete and untimely. In this event, the citee shall have waived the right to a hearing and the citation shall be deemed final.
- H. The General Manager, or his or her designee, shall issue a written decision regarding the application for a hardship waiver. If the hardship waiver is denied, the written decision shall specify the reasons for not issuing the hardship waiver. This decision is final and nonappealable. The decision shall be served upon the person requesting the hardship waiver by first class mail.
 - 1. Approval of a hardship waiver shall result in the District setting a hearing.
 - 2. If the District determines that the citee is not entitled to a hardship waiver, he or she shall tender the full amount of the administrative fine to District within twenty calendar days of the date the decision is deposited with the U.S. Postal Service. In the event the District does not receive the full amount of the fine in the required period (i) the request for a hearing is rendered incomplete and untimely, (ii) the citee shall have waived the right to a hearing and the citation shall be deemed final, and (iii) a late penalty charge shall be imposed upon the administrative fine.
- I. A timely request for a hearing shall not excuse a citee from the duty to immediately abate a violation of the District Code, nor from any other responsibility or legal consequences for a continuation or repeated occurrence(s) of a violation of the code.

1.14.110 Administrative Hearing—Procedures

- A. An administrative appeal hearing shall be scheduled and conducted within sixty calendar days of the date a timely and complete request is received by the District. A citee who files a request for an administrative hearing to contest a citation (hereinafter, "appellant") shall be notified in writing by first class mail of the date, time, and location of the hearing at least ten calendar days prior to the date of the hearing. The failure of an appellant to receive a properly addressed notice shall not invalidate the citation or any hearing or District action or proceeding conducted pursuant to this Chapter.
- B. At the place and time set forth in the notification of administrative hearing, the hearing officer shall hear and consider the testimony of the issuing officer, the appellant(s), and/or their witnesses, as well as any documentary evidence presented by these persons concerning the violation(s) alleged in the citation.
- C. Administrative hearings are informal, and formal rules of evidence and discovery do not apply. The District bears the burden of proof to establish a violation and responsibility therefore by a preponderance of evidence. The issuance of an administrative citation shall constitute prima facie evidence of the violation and the Enforcement Officer who issued the citation is not required to attend or participate at the hearing. The appellant(s), and District staff, if present, shall have an opportunity to present evidence and witnesses

and to cross-examine witnesses. An appellant may bring an interpreter to the hearing at the appellant's sole expense. The hearing officer may question any person who presents evidence or who testifies at any hearing.

- D. An appellant may appear at the hearing in person or by written declaration executed under penalty of perjury. Said declaration and any documents in support thereof shall be tendered to and received by the District at least three business days prior to the hearing. If the appellant fails to attend the scheduled hearing, or to otherwise submit a written declaration in a timely manner, the hearing officer shall cancel the hearing and send a notice thereof to the appellant(s) by first class mail to the address(es) stated on the appeal form. A cancellation of a hearing due to nonappearance of the appellant shall constitute the appellant's waiver of the right to appeal. In such instances, the citation (and corresponding fine and other applicable fees) shall be deemed final.
- E. Hearings may be continued once at the request of an appellant, the District staff that issued the citation or the hearing officer.

1.14.120 Hearing Officer Decision—Right of Appeal Therefrom

- A. After considering all of the testimony and evidence submitted at the hearing, the hearing officer shall issue a written decision to uphold or overturn the citation and shall state the reasons therefore. If the citation is upheld and the violation has not been fully corrected as of the date of the hearing, the hearing officer shall order correction thereof in the decision and provide a deadline to complete said action(s). The decision of the hearing officer shall be final, except for the right to appeal to the Superior Court pursuant to Government Code Section 53069.4 as further provided herein. If the citation is upheld and the appellant did not deposit the fine at the time the appellant requested an administrative appeal hearing, the hearing officer shall also order the payment of the fine (and other applicable fees and costs) as set by Board of Directors resolution within twenty calendar days of the decision.
- B. The appellant(s) shall be served by first class mail with a copy of the hearing officer's written decision. The date the decision is deposited with the U.S. Postal Service shall constitute the date of its service. The failure of an appellant to receive a properly addressed decision shall not invalidate any citation(s) or any hearing, District action or proceeding conducted pursuant to this chapter.
- C. Decisions of the hearing officer are, in accordance with Government Code Section 53069.4 (b), appealable to the Superior Court within twenty days after the date of their service. Each decision shall contain a statement advising the appellant(s) of this appeal right and the procedures and court-filing fee for its exercise. An appellant shall serve a copy of the court filed notice of appeal on the District, by personal service or first class mail within five calendar days of filing the original thereof.
- D. If a hearing officer's decision is not appealed in a timely manner, the decision shall be deemed confirmed.
- E. The Superior Court is the sole reviewing authority and an appeal from a hearing officer's decision is not appealable to the Board of Directors. If a responsible person prevails on appeal, the District shall reimburse his or her filing fee, as well as the fine deposit in accordance with the court judgment. These monies shall be mailed to the responsible person within forty-five calendar days of the District's receipt of a notice of judgment or ruling from the Superior Court clerk.

1.14.130 Penalties

Failure of a citee to comply with a corrective action stated in any uncontested citation, or with regard to a correction order in any hearing officer decision that is deemed confirmed and not appealed to the Superior Court, shall constitute a misdemeanor.

SECTION 2. A summary of this Ordinance shall be published in a newspaper published and circulated in the District at least five (5) days prior to the Board of Directors meeting at which the proposed Ordinance is to be adopted. A certified copy of the full text of the proposed Ordinance shall be posted in the office of the Confidential Administrative Assistant. Within fifteen (15) days after adoption of the Ordinance, the summary with the names of those Board members voting for and against the Ordinance shall be published again, and the Confidential Administrative Assistant shall post a certified copy of the full text of such adopted Ordinance.

SECTION 3. This Ordinance shall take effect and shall be in full force and effect thirty (30) days after its passage.

SECTION 4. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance. The Board of Directors hereby declares that it would have passed this Ordinance and each and every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of this Ordinance would be subsequently declared invalid or unconstitutional.

The foregoing Ordinance was adopted at a regular meeting of the Board of Directors of the Cambria Community Services District held on the 9th day of May, 2024.

AYES:
NAYS:
ABSENT:

Tom Gray
President, Board of Directors

APPROVED AS TO FORM:

Haley Dodson
Confidential Administrative Assistant

Timothy J. Carmel
District Counsel

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.B**

FROM: Matthew McElhenie, General Manager

Meeting Date: April 18, 2024

Subject: Discussion and Consideration of the Report and Recommendations of the Finance Committee Revenue Enhancement in the General Fund

FISCAL IMPACT:

There is no fiscal impact with this item. There may be future fiscal impacts based upon further direction from the Board.

DISCUSSION:

This business item grows out of a multi-year effort by the CCSD Board to find solutions to the problem of funding General Fund services. It started with a 2021 Strategic Plan objective to “achieve and sustain adequate financial resources to sustain the mission” and was renewed in a 2022 objective to “evaluate structural changes to address underfunded, understaffed and under-resourced services.” It continued the following year when, at the CCSD Board Regular Meeting on April 13, 2023, Board President Karen Dean assigned the topic of General Fund Revenue Enhancement to the Finance Committee. The Finance Committee subsequently appointed an ad hoc committee with instructions to look at all possible ways to increase the revenue to the General Fund, including but not limited to the following:

- Incorporation
- Ranch maintenance taken over by another entity.
- A new or increased fire assessment.

The ad hoc committee submitted its final report to the Finance Committee at the Committee’s regular meeting on February 27, 2024. The Committee voted 4-1 to send the report and recommendations, without changes, to the Board of Directors for discussion and consideration.

Summary of the Report and Recommendations:

The following Finance Committee Report analyzes the possible revenue-raising strategies open to special districts such as the CCSD. These include benefit assessments, special taxes, transfer of responsibilities to other entities such as the County, renegotiation of tax allocations, grants, formation of one or more non-profit entities to support CCSD activities, and incorporation.

The four recommendations developed by the ad hoc committee and submitted here to the CCSD Board by the Finance Committee are as follows (see the report for full text of the recommendations):

1. Audit the hours spent by CCSD personnel, specifically Facilities and Resources personnel, to identify possible cost reductions and potentially support a benefit assessment of Parks, Recreation, and Open Space (see Recommendation No. 3).
2. Complete an unfinished Appendix to the Fiscalini Ranch Preserve Management Plan that delineates the respective maintenance responsibilities of the CCSD and the Friends of the Fiscalini Ranch Preserve.

3. Consider a benefit assessment to fund the Parks, Recreation, and Open Space (PROS) portion of the Facilities and Resources budget.
4. Consider starting the process toward incorporation, including hiring a consultant for an initial feasibility study.

ATTACHMENTS:

1. [Engineer's Report for Cambria Community Services District Fire Suppression Benefit Assessment, Dated March 27, 2023](#)
2. [Cambria Community Services District Incorporation Study Service Level Analysis, Dated August 19, 2005](#)
3. [Proposal from the Consulting Firm Bakertilly for an Updated Incorporation Analysis, Dated November 30, 2023](#)

CAMBRIA COMMUNITY SERVICES
DISTRICT

FIRE SUPPRESSION BENEFIT ASSESSMENT

ENGINEER'S REPORT

March 2003

(Pursuant to Article XIII D of the California Constitution)

March 19, 2003

Cambria Community Services District
Fire Suppression Benefit Assessment

Engineer's Statement

1. I am a registered professional engineer certified by the State of California. The attached Engineer's Report has been prepared in accordance with the requirements of Article 13D §4 of the California Constitution and Government Code §§50078 and following. It proposes a fire suppression assessment, which is assigned to owners of buildings and parcels based on the proportionate special benefit derived by each building or parcel. No assessment amount proposed for a parcel exceeds the reasonable cost of the proportional special benefit conferred on that parcel.

Bob Gresens, CCSD District Engineer
License No.

District Clerk's Statement

2. The attached Engineer's Report is a true and correct copy of the report approved by the Cambria Community Services District Board of Directors on March 27, 2003, and was filed with me on _____
2003.

Kathy Choate, District Clerk CCSD

CAMBRIA COMMUNITY SERVICES DISTRICT FIRE SUPPRESSION BENEFIT ASSESSMENT

Pursuant to Government Code Sections §50078 *et seq.* the Cambria Community Services District plans to continue to levy, upon property owners within the Cambria Community Services District, a fire suppression assessment for the purpose of obtaining and maintaining fire suppression apparatus, equipment, services and paying the salaries and benefits of firefighting personnel. The following report, prepared in compliance with the California Constitution Article 13D §4 and Government Code Section §50078.4, is submitted in support of the fire service assessment.

1. Background Information on Cambria Fire Department Activities. The Cambria Community Services Fire Department provides emergency medical, fire, rescue, hazardous materials and other emergency and non-emergency services to the community of Cambria. Department personnel and equipment also respond to automatic and mutual aid requests for assistance with the California Department of Forestry and Fire Protection/San Luis Obispo County Fire Department and other emergency and firefighting agencies. The department also conducts fire and life safety prevention and hazard reduction inspections within Cambria. Commercial fire inspections focus on fire and life safety requirements within local businesses to insure the safety of the public and the employees of the businesses. The department also conducts fire and life safety educational courses to grammar school students within Cambria's elementary school and to various pre-school program children. The Fire Hazard Fuel Reduction Program, (known previously as the Weed Abatement Program), focuses on vacant or unimproved lots in Cambria. The focus of this program is to reduce the danger from the threat of wildfire to this community. This program typically starts in April and continues through the end of the wildland fire season. This is especially important, as Cambria is located within both a high and very high wildfire severity zone.

In addition to emergency responses, prevention and public education activities, the department conducts on-going training drills for both full time and paid-call fire personnel. In order to comply with federal, state and local mandates; emergency medical, fire, rescue, hazardous materials, safety, and maintenance of certifications training is conducted several times a month and during work shifts. Department personnel attend local, area, and statewide training and conferences in order to maintain proficiency and keep up with technology and new standards and procedures.

2. Determination of Necessity. The need for and the cost of fire suppression apparatus, equipment and personnel services has increased dramatically in recent years. Funding for such equipment and services has not increased at a corresponding rate. In the years from 1992 to 1994 the State of California reduced general fund property tax revenues paid to the Cambria Community Services District Fire Department by approximately \$350,000. This funding cut has continued every year since 1993, and there is no current or proposed action by the State of California to re-institute the funding loss.

Since the Cambria Community Services District Fire Department does not generate its own revenue, the entire operating budget comes from general fund revenues and the currently collected Fire Suppression Assessment. In order to continue to fund the fire suppression, apparatus, equipment, services and personnel which provide special benefits to this community, the Fire Suppression Assessment must be renewed, if approved by the property owners. Without this Fire Suppression Assessment, the department will not be able to operate at its current level of service, and reduced services and staffing as well as response delays will occur. Refer to Appendix A Table #1 for the proposed fiscal year 2003-2004 budget.

3. General Benefit. The property owners and residents of the Cambria Community Services District currently derive general benefits from the Cambria Fire Department, as a result of funding provided by the general fund. These benefits include a single fire engine staffed Monday through Sunday by one Fire Captain working from 7 A.M. to 5:30 P.M. During the evening hours a single Fire Captain is available to respond from home to the fire station, to staff and respond the fire engine. The Fire Department maintains approximately twenty Reserve Firefighters, Engineers and Lieutenants who respond to calls if they are available and close to Cambria. Since these Reserve Firefighters are not full time employees, they have other careers or jobs that often require them to be unavailable during daytime hours. Emergency response, public education, fire prevention and fire protection planning, maintenance of firefighting equipment and vehicles, maintenance of the fire station, and emergency and disaster pre-planning are all general benefits which provide a level of public safety for the community. Emergency responses includes fire, rescue, medical emergency, storm and power related calls, assistance to residents with non-emergency problems and the delivery of mutual aid assistance to the San Luis Obispo County and California Department of Forestry and Fire Protection Fire Departments, as well as others. However this level of staffing does not meet the National Fire Protection Association's established level of staffing and fire flow delivery as outlined in Sections 5 and 6 of this document.

4. Special Benefit. The National Fire Protection Association, the International Fire Service Training Association, as well as the International Association of Fire Chiefs has determined that fire department minimum staffing must be at least 3 fire personnel on a Fire Engine, and 4 personnel provides a safe and basic efficiency. The cost of providing 24-hour-a-day, seven-days-a-week staffing to meet National Fire Protection Association Standards at the Cambria Fire Department station is a special benefit, to property owners of the Cambria Community Services District. The improved level of staffing from one 10-hour per day Fire Captain to one Fire Captain and one Reserve Firefighter on duty on the Fire Engine 24 hours a day and 365 days a year improves response times, improves service delivery, provides for improved firefighter safety and survival, and provides improved protection for the lives, environment and property located within the Cambria Community Services District. A special benefit is also provided by funding an additional Fire Captain and Engineer who would increase staffing from Monday through Friday during daytime hours when our Reserve Firefighters are typically at work and unavailable to help with

Cambria emergency calls. Training is a critical part of meeting local, State and Federal requirements for Fire Departments. Funding basic, as well as required and advanced training for all Fire Department personnel would provide a special benefit to all Cambria Community Services District property owners. The improved level of proficiency, maintenance of basic and intermediate skills and receipt of specialized training results in an improved level of safety and service to the community. The fire and emergency services profession is constantly expected to develop, improve, and provide more services with current equipment and new training programs. This results in better efficiency and improved protection. Finally property owners within the Cambria Community Services District would derive a special benefit from funding the purchase of new firefighting, rescue, and emergency medical equipment to replace old or worn out equipment. They would also receive a special benefit from funding the replacement of emergency apparatus, which is either too expensive to maintain, or has reached its' maximum life expectancy, (typically 15 to 20 years). The special benefit consists of receiving more efficient and timely emergency response, which would result in reduced injuries, reduced environmental damage and reduced property damage. Property owners would also receive reduced fire insurance premiums and an improved market and value for the sale of their property due to improved response time, reliability, and consistent service delivery.

5. Total Revenues Anticipated from Assessment. The annual revenues expected to be generated by this assessment will be used to obtain, furnish, operate and maintain all fire suppression equipment and apparatus. Funds will also be used for the purpose of paying salaries and benefits and for providing and delivering training to all fire department personnel. This will allow the Fire Department to protect District residents and properties from fire and other emergency incidents. For fiscal year 2003-2004, the minimum assessment needed over and above other expected revenue sources to maintain the level of service and staffing described in section #4, is estimated to be \$325,000. In order to fairly spread this amount according to the special benefit received by various types of parcels, a method of measuring fire services delivered or **-fire suppression unit-** was developed. A cost of \$6.60 was assigned to one fire suppression unit, and units were assigned to various types of buildings or parcels as described in Section # 7, in order to yield the proposed fire suppression assessment amount of \$325,000.

6. Parcels Subject to Assessment. The District proposes to levy an assessment on all parcels within the Cambria Community Services District's boundary. The assessment includes vacant parcels that are located within the Fire departments' initial response area, because these parcels require action to control wildfires and other emergency incidents. A visual description showing parcels of property to be subjected to the assessment is on file at the Cambria Fire Station #1, located at 2850 Burton Drive in Cambria. A detailed list of each parcel proposed for assessment, as well as the amount of the assessment proposed for each parcel is included as Appendix C to this report. For the purposes of this Assessment, all subject parcels will be considered as either:

- A. Category I- One and Two Family Residences
- B. Category II- Multi-family residences, Trailer Parks, Condominiums (Residential and Commercial)
- C. Category III- Hotels/ Motels, Mercantile Shops, Combination Residential and Commercial and Light Industry.
- D. Category IV- High Hazard Occupancies
- E. Category V- Vacant parcels.

7. Basis and Schedule of Assessment. All parcels within the District would derive special benefit from an assessment that would be used to staff, maintain, equip, and operate the Cambria Fire Department. The amount of personnel needed to mitigate a fire or other emergency is related to the type of building construction, hazard and usage. For instance Category III and IV parcels would require more equipment and personnel, and therefore require a higher assessment, than Category I, II, or V. This varying degree of need for service is the basis for the different rates of assessment. The proposed assessment amounts have been set using information from the 2000 Uniform Fire Code and the 2001 California Fire Code fire flow tables. National Fire Protection Association standards were used to determine the number of firefighters needed to supply the amount of gallons per minute fire flow for the various classifications of building types. The requirement is expressed in fire suppression units. For structural firefighting one fire suppression unit is equal to 100 gallons per minute, which in turn is the amount of water one firefighter can deliver to a building fire. (In the case of Wildland fires, two firefighters are required to deliver 100 gallons per minute. Assessment amounts for vacant or Category V parcels subject to Wildland fires are adjusted accordingly). Category I building assessments are based on the Uniform Fire Code's minimum requirements of 1000 gallons per minute fire flow for one and two family residential dwellings, less than 3600 square feet in area. Category I buildings that exceed 3600 square feet in area, and Category II buildings that are comprised of 3 or more residential dwellings require a minimum of 1500 gallons per minute or higher, depending on the square footage of the residential dwelling. This is the basis for the higher assessment. Category III and IV parcel assessments are based on total square footage, fire flow, and fire intensity factors. The schedule of the fire assessment is as follows:

- A. Category I
 - 1. Category I buildings are typically single and two-family residential dwellings.
 - 2. In accordance with the Uniform Fire Code, (Appendix III-A), the minimum fire flow for a one and two residential dwelling 3600 square feet or smaller shall be 1000 gallons per minute.
 - 3. In accordance with the National Fire Protection Association (NFPA), one firefighter is required to deliver each 100 gallons per minute, which equals 1 fire suppression unit.
 - 4. Therefore a Category I parcel, less than 3600 square feet in size requires 10 fire suppression units.
 - 5. The number of fire suppression units required is multiplied by the Fire Suppression Cost to achieve the rate of assessment.

6. 10 Fire Suppression Units x \$6.60=\$66.00
7. Therefore, the assessment rate is \$66.00 for one and two family residential dwellings under 3600 square feet.
8. One and two family residential dwellings greater than 3600 square feet and schools less than 20,000 square feet require a minimum of 15 fire suppression units based on a 1500-gallon per minute flow requirement.
9. 15 fire suppression units x \$6.60= 99.00
10. Therefore, one and two family residential dwellings greater than 3600 square feet in area, and schools under 20,000 square feet in area will have an assessment of \$99.00. (Schools would include all buildings located on a single assessors parcel number, or parcel.)
11. For schools over 20,000 square feet in area, 30 fire suppression units are required. 30 fire suppression units x \$6.60= \$198.00 (Schools would include all buildings located on a single assessors parcel number or parcel.)
12. One and two family residential units entirely protected by an interior automatic sprinkler system, as approved by the Fire Department, are entitled to an assessment reduction of 20%.

B. Category II

1. In accordance with the Uniform Fire Code, the minimum fire flow for a multi-family residential dwelling, (three or more residential dwelling units) is 1500 gallons per minute.
2. Therefore, a minimum of 500 gallons per minute will be required per residential dwelling unit, both in multi-family residential structures as well as mobile home parks and or residences.
3. In accordance with the National Fire Protection Association (NFPA), one firefighter is required to deliver each 100 gallons per minute, which equals 1 fire suppression unit.
4. Therefore, mobile-home parks, and multi-family residential dwelling structures with three or more residential dwelling units, will require a minimum of 5 fire suppression units per dwelling unit.
5. The number of fire suppression units required is multiplied by the fire suppression cost to achieve the rate of assessment per dwelling unit.
6. 5 fire suppression units x \$6.60= \$33.00
7. Therefore, the assessment rate is \$33.00 per dwelling unit for Category II parcels.
8. Buildings entirely protected by an interior automatic fire sprinkler system, approved by the Fire Department, are entitled to a 10% reduction in the fire suppression assessment per dwelling unit.

C. Category III

1. The Uniform Fire Code identifies Category III buildings as light hazard businesses, mercantile stores, combination residential and commercial, hotels, motels and light industrial.
2. The Uniform Fire Code (UFC, Table A-III-A-1) specifies fire flows based on square footage and the types of construction for Category III structures.

3. Typical construction within Cambria Community services District consists of type V-N, as classified in the Uniform Building Code.
4. The square footage for this construction type was correlated with the required fire flow listed in the Uniform Fire Code.
5. The square footage for each parcel in Cambria can be obtained from the San Luis Obispo County Assessor's Office, and or measured by Cambria Fire Department personnel. (See Appendix B Table #1)
6. The gallons per minute, as determined by the Uniform Fire Code, was converted to the number of firefighters required by the National Fire Protection Association (NFPA), which equals the number of Fire Suppression Units.
7. The number of fire suppression units required was multiplied by the fire suppression cost to arrive at a base rate.
8. The fire loading and typical grouping of these types of buildings causes the required gallons per minute to double. This is known as the intensity factor (IF). {gallons per minute x intensity factor equals required fire flow}.
9. The base rate is multiplied by the intensity factor (2) to achieve the assessment rate. These rates are shown in Appendix B, (Table 1).
10. Buildings entirely protected by an interior automatic fire sprinkler system, as approved by the Fire Department, will require a reduced fire flow* amount, by 50%. The result is an assessment rate of one half for approved automatic fire sprinkler protected buildings. (* *Minimum* fire flow is 1500 gallons per minute, with sprinkler protection.)
11. For structures or grouping of structures with partial coverage by approved fire sprinklers, the following procedure is used to adjust the assessment rate.
 - a) Determine the required gallons per minute flow for the total square footage of the building on the parcel.
 - b) Find the required gallons per minute for the sprinklered portion of the building.
 - c) Deduct one-half of the gallons per minute required for the sprinklered covered section of the building, from the total gallons per minute fire flow for the entire building.
 - d) The new, reduced fire flow amount in gallons per minute is then transferred to the assessment rate for this building, based on the adjusted fire flow for the sprinklered portion.

D. Category IV

1. The Uniform Fire Code identifies Category IV parcels as high hazard occupancies. Examples are repair garages (where cutting, or open flame are used), bulk fuel dispensing businesses, furniture refinishing, auto or other vehicle painting businesses, and businesses storing or utilizing hazardous materials.
2. The Uniform Fire Code (UFC, Table A-III-A-1) specifies fire flows based on the square footage and the type of construction of Category IV structures.
3. Typical construction within the Cambria Community Services District consists of Type V-N, as classified in the Uniform Building Code.

4. The square footage for this construction type was correlated with the required fire flow as listed in the Uniform Fire Code, 2001 edition.
5. The square footage for each parcel in the Cambria Community Services District within Category IV, can be obtained from the San Luis Obispo County Assessor's Office, and or measured by Cambria Fire Department personnel. (See Appendix B Table # 2.)
6. The gallons per minute, as determined by the Uniform Fire Code, was converted to the number of firefighters as required by the National Fire Protection Association, (NFPA), which equals the number of fire suppression units.
7. The number of fire suppression units required was multiplied by the fire suppression cost to arrive at the base rate.
8. The higher hazard level presented to firefighters by these type of occupancies causes the required gallons per minute to triple. This is known as the intensity factor (IF). {gallons per minute times the intensity factor equals required fire flow.}
9. The base rate is multiplied by the intensity factor (3) to achieve the assessment rate. These rates are shown in Appendix B (Table 2). Buildings protected by an Automatic Sprinkler System approved by the Fire Department, are entitled to a 50% reduction in fire flow*. (*A *minimum* 1500 gallons per minute is required for sprinkler-protected buildings).
10. For structures in Category III with some Category IV (High Hazard) occupancies within them, the following procedure will apply, to adjust the assessment rate.
 - a) Determine the total square footage and the assessment rate, using Appendix B Table 2.
 - b) Deduct the High-Hazard occupancy's square footage from the total square footage.
 - c) Find the Adjusted Base Rate (ABR) for this amount of square footage.
 - d) Find the percentage of the total square footage that is a High-Hazard occupancy and multiply it by the total assessment rate in a) above.
 - e) By multiplying this assessment rate by 1.5 and adding it to the Adjusted Base Rate, only the portion of the structure that is High-Hazard occupancy will be assessed with an intensity factor of (3), while the remaining portion is assessed with an intensity factor of (2).

E. Category V

1. The National Wildfire Coordinating Group specifies wildland firefighting standards, and fire flows based on the number of firefighters and fuel types.
2. The California Department of Forestry and Fire Protection has identified the Cambria area as containing both High and Very High Fire Danger areas for Wildland fires.
3. According to the National Wildfire Coordinating Group, a firefighter is capable of delivering a fire flow of 60 to 100 gallons per minute.

4. The square footage of vacant parcels within the Cambria Community Services District can be obtained from the San Luis Obispo County Assessor's Office. (See Appendix C.)
5. One firefighter is required to suppress the fire, while a second firefighter insures there is no re-ignition, and assists in advancing the hoseline, which equals 2 Fire Suppression Units.
6. Vacant parcels 4000 square feet or smaller in size would require 2 fire suppression units, times the Fire Suppression Cost, based on the National Wildfire Coordinating Group requirements.
7. 2 fire suppression units x \$6.60= \$13.20
8. For vacant parcels larger than 4000 square feet, one fire suppression unit or \$6.60 would be added to the assessment, for every 2000 square foot increase in square footage or portions thereof.
9. Vacant parcels adjacent to buildings that are part of the building address will not be assessed the vacant parcel assessment.
10. For vacant lots owned by non-profit organizations as open space or land designated as open space, this assessment may be waived by the Cambria Community Services District Board of Directors, with input from the General Manager and the Fire Chief. Any waived assessment amounts shall not be made up by increasing the assessment amounts on other building or parcel types. Any lost revenues to the fire suppression benefit assessment will be identified and offset by a transfer from General Fund Reserves.

8. Initial Fiscal Year Maximum Assessment Amount. As of July 1, 2003 the maximum amount of the assessment shall be the amount specified above. A review of the Fire Suppression Assessment amount is as follows:

- A. Single Family Residential Homes under 3600 square feet- \$66.00
- B. Single Family Residential Homes over 3600 square feet and schools under 20,000 square feet- \$99.00
- C. Schools larger than 20,000 square feet- \$198.00
- D. The Fire Suppression Assessment for Category I single family residential dwellings, (A & B), can be reduced by 20% if they are entirely protected by an interior automatic fire sprinkler system approved by the Fire Department.
- E. Multi-family, mobile home parks consisting of 3 or more residential dwelling units- \$33.00 per dwelling unit.
- F. The Fire Suppression Assessment for Category II, (Multi-family), dwelling units, (C), can be reduced by 10% per dwelling unit if they are entirely protected by an interior automatic fire sprinkler system approved by the Fire Department.
- G. Hotels, Motels, Businesses, mercantile stores, light industrial and combination residential commercial (Category III) up to 3600 square feet- \$198.00 [see Appendix B Table 1 for amounts]
- H. High Hazard buildings (Category IV) up to 3600 square feet-\$297.00 [see Appendix B Table 2 for amounts]
- I. The fire flow amount for Category III and IV {D and E} buildings can be reduced by 50% if they are entirely protected by an interior automatic fire sprinkler

system, approved by the Fire Department. (Minimum fire flows of 1500 gallons per minute are required for these category sprinkler-protected buildings.)

9. Subsequent Fiscal Years Maximum Assessment Amount. As of July 1 of each subsequent fiscal year, the amount of assessment specified above, may be adjusted for the ensuing fiscal year based on the Consumer Price Index for the Los Angeles, Anaheim, and Riverside areas, not to exceed 5.4%. Therefore, the maximum increase in assessment rate will be 5.4% per year. The assessment will not be automatically increased, and must be approved by the Cambria Community Services District Board of Directors.

10. Duration of Assessment. This assessment will begin July 1, 2003 and will continue for _____ in accordance with legal requirements.

11. Collection of Assessment. The assessment will be collected with the property owner's yearly property tax. The San Luis Obispo County Tax Collector will include a collection fee with the assessment levy.

12. Requirements for Public Hearing and Protest Procedures. A ballot will be mailed to each property owner of record located within the Cambria Community Services District Boundaries. Ballots should be mailed to the return address on the ballot or hand delivered at the public hearing, which will be held on _____ at _____ p.m. at the Cambria Veterans Hall, located at _____. At the hearing information will be provided regarding the assessment. The Board of Directors will answer questions, obtain input and consider protests to the assessment.

Only official ballots, which are returned, signed and marked with the property owner's support or opposition, are counted. Ballots must be received before the end of the public hearing. Ballots will remain closed until the close of the public hearing. Ballots are weighted by the proposal assessment for the property(s) they represent and are tabulated accordingly. If a majority of weighted ballots returned and not withdrawn are opposed, this assessment will not be levied. If a majority of weighted ballots returned and not withdrawn are in support, this assessment will be levied for fiscal year 2003-2004 and may be continued in future years, as described in Section #10.

Tabulation of the returned ballots will begin at the close of the public hearing. The results of the tabulation will be announced at a subsequent meeting, which will be held on _____ at _____ p.m. at the Cambria Veterans Hall, located at _____.

13. Inquiries Regarding the Assessment. This Fire Suppression Assessment has been proposed to continue the funding as initially approved by the voters of Cambria in 1993. Any questions regarding this assessment can be directed to Fire Chief Bob Putney at the Cambria Fire Department, 2850 Burton Drive, Cambria Calif. 93428. The phone number for the Cambria Fire Department is (805) 927-6240.

APPENDIX

- Appendix A- Table #1 Cambria Fire Department proposed Fiscal Year 2003-2004 Budget.
- Appendix B- Fire Suppression Assessment Fee: Table 1 for Category III buildings and Table 2 for Category IV buildings.
- Appendix C- Assessor Parcel Numbers, addresses and parcel owners names subject to Fire Suppression Assessment, including assessment amounts based on the maximum initial assessment year (2003).

Appendix A

Table #1

Cambria Fire Department

Proposed Budget Fiscal Year 2003-2004

-Personnel Costs for full time and Reserve Fire personnel, including salary, insurance, benefits, and overtime.	\$932,970.00
-Maintenance and Repair Fire Apparatus, Equipment, Fire Station, utilities, facility and vehicle insurance.	\$ 53750.00
-Contracts including Emergency Dispatch, and Breathing Air Fill station, radio communications maintenance.	\$ 28500.00
-New equipment purchase, station and emergency supplies, small tools, North Coast Ocean Rescue operating expenses, safety clothing, and uniforms, office equipment and forms, replace old Breathing Apparatus, replace old portable radios, fire hose.	\$ 45750.00
-Employee training, special training, books and video programs, conferences, map and computer data information upgrades, mandatory training and certification, publications.	\$ 39500.00
-Fire Prevention forms, books, Code upgrades, mailing costs, Fire Protection consultant, public education and emergency preparedness information, fire investigation, Community Emergency Response Training (C.E.R.T. Program)	\$ 24175.00
-Emergency Operations Center, upgrade telecommunications capabilities, Standard Emergency Management training	\$ 7500.00
-Fire Apparatus replacement fund.	\$ 16000.00
-Fire Hazard Fuel Reduction Program, mailings, inspections, forms, contractor payment; shaded fuel break funding [fuel, portable toilets, hardware, supplies.]	\$ 42147.00

Total Budgeted Expenditures: \$ 1190292.00

Cambria Fire Department Revenue

-General Fund Property Tax	\$824002.00
-Miscellaneous Inspection Fees	\$ 1500.00
-Interest Income	\$ 1890.00
-Fire Hazard Fuel Reduction Program Fees and Charges	\$ 37900.00
- Total	\$865292.00

Proposed Fire Suppression Assessment

-Fire Suppression Benefit Assessment Income <i><u>(If approved)</u></i>	\$325000.00
-Cambria Fire Department Revenue	\$865292.00
- Total	\$1190292.00

Appendix B

Table #1

Assessment Rates for Category III Parcels

Square Footage	GPM Required*	FF Required#	Rate	FF x FSC = Rate	Base Rate	x Intensity Factor =	Assessment
0-3600	1500	15	\$ 6.60	\$ 99.00	\$ 99.00	2	\$ 198.00
3601-4800	1750	17.5	\$ 6.60	\$ 115.50	\$ 115.50	2	\$ 231.00
4801-6200	2000	20	\$ 6.60	\$ 132.00	\$ 132.00	2	\$ 264.00
6201-7700	2250	22.5	\$ 6.60	\$ 148.50	\$ 148.50	2	\$ 297.00
7701-9400	2500	25	\$ 6.60	\$ 165.00	\$ 165.00	2	\$ 330.00
9401-11300	2750	27.5	\$ 6.60	\$ 181.50	\$ 181.50	2	\$ 363.00
11301-13400	3000	30	\$ 6.60	\$ 198.00	\$ 198.00	2	\$ 396.00
13401-15600	3250	32.5	\$ 6.60	\$ 214.50	\$ 214.50	2	\$ 429.00
15601-18000	3500	35	\$ 6.60	\$ 231.00	\$ 231.00	2	\$ 462.00
18001-20600	3750	37.5	\$ 6.60	\$ 247.50	\$ 247.50	2	\$ 495.00
20601-23300	4000	40	\$ 6.60	\$ 264.00	\$ 264.00	2	\$ 528.00
23301-26300	4250	42.5	\$ 6.60	\$ 280.50	\$ 280.50	2	\$ 561.00
26301-29300	4500	45	\$ 6.60	\$ 297.00	\$ 297.00	2	\$ 594.00
29301-32600	4750	47.5	\$ 6.60	\$ 313.50	\$ 313.50	2	\$ 627.00
32601-36000	5000	50	\$ 6.60	\$ 330.00	\$ 330.00	2	\$ 660.00
36001-39600	5250	52.5	\$ 6.60	\$ 346.50	\$ 346.50	2	\$ 693.00
39601-43400	5500	55	\$ 6.60	\$ 363.00	\$ 363.00	2	\$ 726.00
43401-47400	5750	57.5	\$ 6.60	\$ 379.50	\$ 379.50	2	\$ 759.00
47401-51500	6000	60	\$ 6.60	\$ 396.00	\$ 396.00	2	\$ 792.00
51501-55700	6250	62.5	\$ 6.60	\$ 412.50	\$ 412.50	2	\$ 825.00
55701-60200	6500	65	\$ 6.60	\$ 429.00	\$ 429.00	2	\$ 858.00
60201-64800	6750	67.5	\$ 6.60	\$ 445.50	\$ 445.50	2	\$ 891.00
64801-69600	7000	70	\$ 6.60	\$ 462.00	\$ 462.00	2	\$ 924.00
69601-74600	7250	72.5	\$ 6.60	\$ 478.50	\$ 478.50	2	\$ 957.00
74601-79800	7500	75	\$ 6.60	\$ 495.00	\$ 495.00	2	\$ 990.00
79801-85100	7750	77.5	\$ 6.60	\$ 511.50	\$ 511.50	2	\$ 1,023.00
85101-unlimited	8000	80	\$ 6.60	\$ 528.00	\$ 528.00	2	\$ 1,056.00

*Based on Table No. A-III-A-I of the Uniform Fire Code

#Based on NFPA Standards

Types of construction are based upon the Uniform Building Code

Appendix B

Table #2

Assessment Rates for Category IV Parcels

Square Footage	GPM Required*	FF Required#	Rate	FF x FSC = Rate	Base Rate	x Intensity Factor =	Assessment
0-3600	1500	15	\$ 6.60	\$ 99.00	\$ 99.00	3	\$ 297.00
3601-4800	1750	17.5	\$ 6.60	\$ 115.50	\$ 115.50	3	\$ 346.50
4801-6200	2000	20	\$ 6.60	\$ 132.00	\$ 132.00	3	\$ 396.00
6201-7700	2250	22.5	\$ 6.60	\$ 148.50	\$ 148.50	3	\$ 445.50
7701-9400	2500	25	\$ 6.60	\$ 165.00	\$ 165.00	3	\$ 495.00
9401-11300	2750	27.5	\$ 6.60	\$ 181.50	\$ 181.50	3	\$ 544.50
11301-13400	3000	30	\$ 6.60	\$ 198.00	\$ 198.00	3	\$ 594.00
13401-15600	3250	32.5	\$ 6.60	\$ 214.50	\$ 214.50	3	\$ 643.50
15601-18000	3500	35	\$ 6.60	\$ 231.00	\$ 231.00	3	\$ 693.00
18001-20600	3750	37.5	\$ 6.60	\$ 247.50	\$ 247.50	3	\$ 742.50
20601-23300	4000	40	\$ 6.60	\$ 264.00	\$ 264.00	3	\$ 792.00
23301-26300	4250	42.5	\$ 6.60	\$ 280.50	\$ 280.50	3	\$ 841.50
26301-29300	4500	45	\$ 6.60	\$ 297.00	\$ 297.00	3	\$ 891.00
29301-32600	4750	47.5	\$ 6.60	\$ 313.50	\$ 313.50	3	\$ 940.50
32601-36000	5000	50	\$ 6.60	\$ 330.00	\$ 330.00	3	\$ 990.00
36001-39600	5250	52.5	\$ 6.60	\$ 346.50	\$ 346.50	3	\$ 1,039.50
39601-43400	5500	55	\$ 6.60	\$ 363.00	\$ 363.00	3	\$ 1,089.00
43401-47400	5750	57.5	\$ 6.60	\$ 379.50	\$ 379.50	3	\$ 1,138.50
47401-51500	6000	60	\$ 6.60	\$ 396.00	\$ 396.00	3	\$ 1,188.00
51501-55700	6250	62.5	\$ 6.60	\$ 412.50	\$ 412.50	3	\$ 1,237.50
55701-60200	6500	65	\$ 6.60	\$ 429.00	\$ 429.00	3	\$ 1,287.00
60201-64800	6750	67.5	\$ 6.60	\$ 445.50	\$ 445.50	3	\$ 1,336.50
64801-69600	7000	70	\$ 6.60	\$ 462.00	\$ 462.00	3	\$ 1,386.00
69601-74600	7250	72.5	\$ 6.60	\$ 478.50	\$ 478.50	3	\$ 1,435.50
74601-79800	7500	75	\$ 6.60	\$ 495.00	\$ 495.00	3	\$ 1,485.00
79801-85100	7750	77.5	\$ 6.60	\$ 511.50	\$ 511.50	3	\$ 1,534.50
85101-unlimited	8000	80	\$ 6.60	\$ 528.00	\$ 528.00	3	\$ 1,584.00

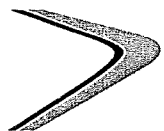
*Based on Table No. A-III-A-I of the Uniform Fire Code

#Based on NFPA Standards

Types of construction are based upon the Uniform Building Code

CAMBRIA COMMUNITY SERVICES DISTRICT
INCORPORATION STUDY – SERVICE LEVEL ANALYSIS

August 19, 2005



MANAGEMENT PARTNERS
INCORPORATED

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EXECUTIVE SUMMARY

The Cambria Community Services District is contemplating incorporation. The decision of whether to initiate a move toward cityhood is based on factors that involve revenues and expenditures, service levels, decision making authority, and preservation of the community's unique character. The question most frequently raised in discussions about the potential for incorporation is: What would be different if Cambria were a city?

This report answers that question to the degree possible based on information obtained from San Luis Obispo County, selected comparable cities, and additional research on pertinent issues.

Based solely on revenue and expenditure estimates, it is anticipated that Cambria could function as a city and provide residents with the same or higher level of services than they are currently receiving. However, the incorporation equation is complicated by the "revenue neutrality" provision in State law that favors counties over communities wishing to incorporate. The requirement for revenue neutrality – making the county whole for the difference between the cost of services assumed by the new city and loss of revenue to the new city – makes incorporation extremely difficult and rare.

The conclusion of this study is that incorporation is not recommended at this time and under the current statutory environment – unless Cambria's transient occupancy tax (TOT) is increased and the additional revenue is included in revenue neutrality negotiations. Absent revenue neutrality issues, Cambria would be in a good position to pursue incorporation.

As an alternative to incorporation, CCSD is urged to pursue integrating services with the County where feasible for planning and development services, and to consider establishing a special police protection district for enhanced law enforcement services in Cambria.

INTRODUCTION AND BACKGROUND

Cambria Community Services District (CCSD) has for some time been actively considering the possibility of initiating the process that would culminate in incorporation as a city. The CCSD Board appointed an Incorporation Blue Ribbon Citizen Committee, which has been meeting and discussing issues related to incorporation for almost two years.

A Preliminary Incorporation Feasibility Analysis commissioned by the District was completed by Management Partners in June 2004. That report concluded that the statutory revenues for a city based on the CCSD could be sufficient to cover the costs of the municipal services that would be assumed by the new city. The ultimate answer to the question of incorporation would however, hinge on a revenue neutrality agreement with the County of San Luis Obispo (SLO).

The revenue neutrality law, enacted by the State in 1992, allows approval of an incorporation proposal by a LAFCO only if terms and conditions are imposed on the incorporation that render it a *revenue neutral* proposition to the affected county government. That is, the county must be made whole for the loss of property, sales, transient occupancy and potentially other tax revenue resulting from incorporation. There have been only ten incorporations under the revenue neutrality law. Management Partners analyzed the revenue neutrality agreements for seven of those incorporations; the resulting Survey of Revenue Neutrality Provisions report is attached.

Continuing discussions by the Incorporation Committee and information provided by Management Partners have focused on the incorporation process, the CCSD's functions, LAFCO's role, SLO County's responsibilities, and revenue neutrality requirements. It became clear throughout these discussions that important questions remained unanswered:

- What level of service is Cambria currently getting from SLO County?
- What level of service would residents receive from an incorporated City of Cambria?

To help answer these questions, the Incorporation Committee requested a service level analysis and the District engaged Management Partners to conduct the study. The objectives of the service level analysis are to:

- Document services currently provided by SLO County
- Provide resource and service level data from comparable cities
- Estimate the level of service a new City of Cambria would provide
- Consider the impact of a potential revenue neutrality payment

This report presents findings and analysis related to the objectives. The data from San Luis Obispo County were provided by County staff; in some cases they are presented exactly as provided and in some cases additional calculations were made to arrive at data that provided an “apples-to-apples” comparison. Management Partners is grateful to Supervisor Bianchi and her staff, the SLO County Administrator's Office, and County department directors for their time and information. The data from the comparable cities were obtained by researching the individual cities' annual financial reports and budgets, and through follow-up questions as necessary.

Selection of Comparable Cities

One of the underlying goals of the service level review was to determine whether a new City of Cambria would be able to generate revenues necessary to provide services at a level that would meet residents' expectations. To provide a context for this question, eight cities were identified by the Incorporation Committee for comparison. The peer cities were selected based on size (between 5,000 and 15,000 population), community character, and level of tourism as evidenced by transient occupancy tax revenue. The cities selected as peers for the study, their resident populations (as of January 1, 2004), and the county in which they are located are:

- Pismo Beach (8716, San Luis Obispo County)
- Ojai (8116, Ventura County)
- *Cambria* (6235, San Luis Obispo County)
- Big Bear Lake (6064, San Bernardino County)
- St. Helena (6005, Napa County)
- Solvang (5440, Santa Barbara County)
- Calistoga (5201, Napa County)
- Buellton (4461, Santa Barbara County)
- Carmel-by-the-Sea (4113, Monterey County)

These established cities provide a reference point for comparison of revenues and expenditures to determine whether the projections for a new City of Cambria are reasonable (“in the ballpark”) and to provide some general benchmarks as to what range and level of services Cambria residents might expect a new city to provide. Each of the peer cities operates under the Council-Manager form of government and each has five Council members (including the mayor).

REVENUES

The primary sources of revenue for the new city would be transient occupancy tax, sales tax and property tax. These three municipal revenue sources are discussed below and comparative data are provided.

Transient Occupancy Tax (TOT)

TOT, also referred to as hotel or bed tax, is imposed by cities on visitors staying for 30 days or less in a lodging facility. The tax is added to the cost of a night's stay and collected by the hotel/motel, which submits it to the city quarterly or on another schedule set by the city government. The TOT is stated as a rate – a locally set percentage – that varies from 4% to 15% across the state. The rationale of the TOT is to pass along to visitors some of the costs borne by the community in providing basic services related to tourism, such as public safety, street maintenance and parks.

In communities with heavy tourism, TOT is a primary source of general fund revenue. Currently all TOT generated in Cambria supplements the SLO County General Fund. The TOT rate in Cambria is 9%, which has been set as the rate in all unincorporated areas of the County. If Cambria were a city it would have the option (with voter approval) to set/raise the TOT rate, and the revenue would be the City's rather than the County's. All cities in San Luis Obispo County have TOT rates of 10%. Based on current revenues it is estimated that every percentage point increase in the TOT rate would result in approximately \$250,000 in additional annual revenue for Cambria. For example, based on recent tourism experience, increasing the rate to 10% would generate \$250,000; increasing the rate to 12% would generate an additional \$750,000.

To increase the TOT would require approval at an election with a majority of the votes cast, provided the revenues were to be allocated to the general fund and used for any "general" governmental purpose, or by a two-thirds margin if the revenues were to be used for a "special" purpose. This is due to California Proposition 218, passed by the voters in 1996, which sought to ensure that all taxes and most charges on property owners are subject to voter approval. When TOT increase elections are held, proponents for increasing the tax argue that it will not adversely impact the community since the people paying it are visitors; opponents claim that any increase will hurt local hotel/motel operators by effectively

raising the cost of a night's lodging. If a TOT election were contemplated it would be critical to emphasize that the tax increase would not affect local residents, as the potential for tax increases is a major issue with respect to incorporation.

FIGURE 1: TOT REVENUE AND RATE

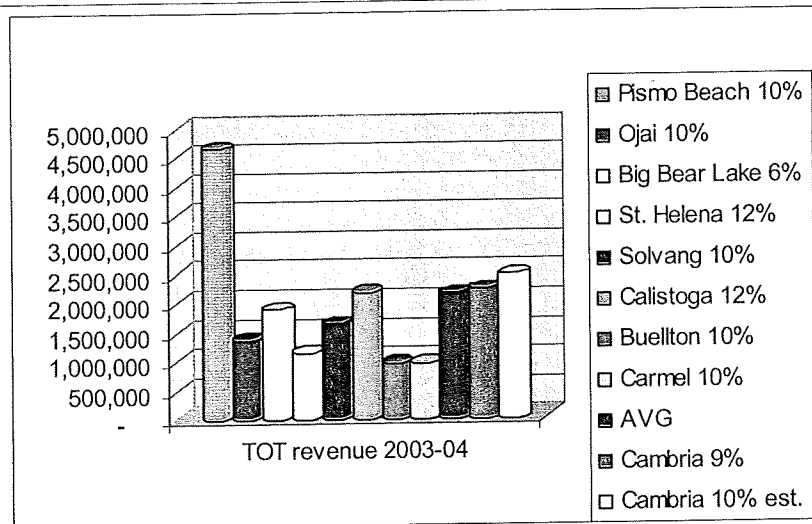
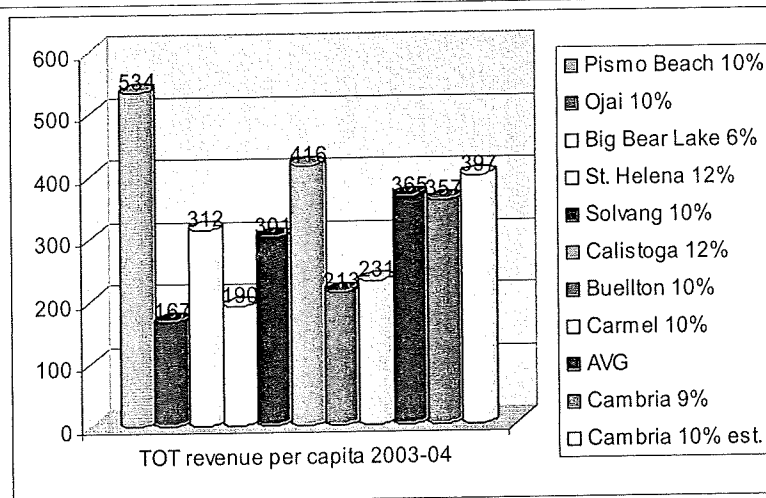


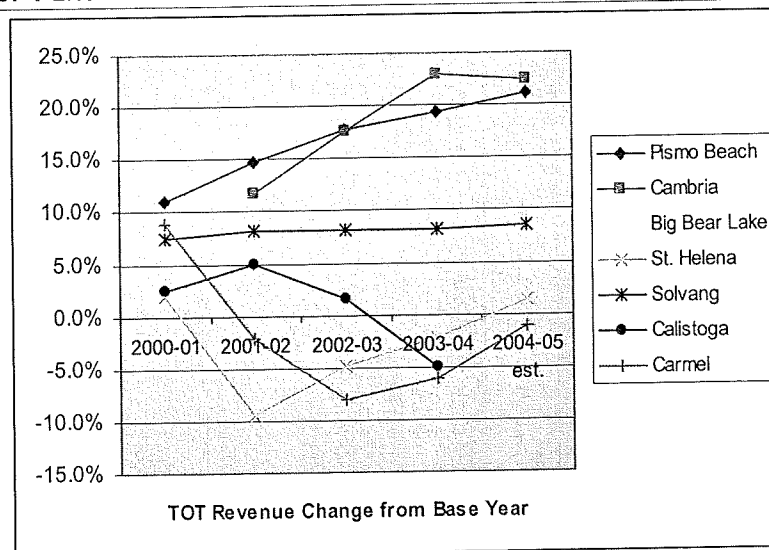
Figure 1 shows the total FY2003-04 TOT revenue for the eight peer cities along with their TOT rate. The average revenue is also included. The two right columns show the revenue generated in Cambria in FY2002-03 at the current 9% rate, and the estimated revenue if Cambria were a city and raised its rate to 10%. As illustrated, Cambria's current TOT revenue is slightly above the average for the eight cities, and with an increase of one percentage point the TOT revenue generated in Cambria would exceed that of all the cities in the study except Pismo Beach. This indicates that Cambria has an extremely healthy lodging industry that is a significant revenue contributor. The actual TOT revenue represents approximately \$24.8 million in dollars spent on hotel/motel/bed and breakfast stays during the period studied.

FIGURE 2: PER CAPITA TOT REVENUE



The per capita TOT illustration in Figure 2 provides a comparative review of cities' abilities to generate TOT revenue relative to their size. The average per capita TOT is 365 (skewed by the high Pismo Beach figure), slightly above Cambria's actual of 357. Cambria's per capita TOT ranks below only Pismo Beach and Calistoga among the peer cities. If Cambria's TOT rate were 10%, it is estimated that the per capita TOT would increase to 397. New lodging properties in Cambria would be expected to push the revenue even higher. The importance of this funding source to a new City of Cambria cannot be overstated.

FIGURE 3: PERCENT CHANGE IN TOT REVENUE



Trends in the rate of growth of TOT revenue over the past several years for Cambria and the peer cities are mixed. Figure 3 shows percent change in TOT revenue from the various cities' base years – with the base years depending on the data available. The colored lines represent revenue growth as well as dips in revenue from one year to the next. As

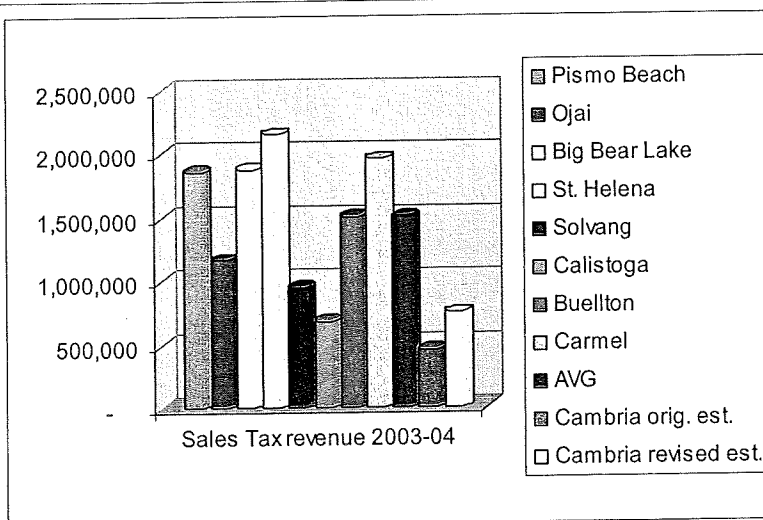
indicated, Pismo Beach has experienced consistent and significant growth over the past five years, Solvang’s TOT growth rate has remained relatively flat, and Carmel’s and St. Helena’s TOT revenue dipped and then increased. Cambria’s TOT, represented by the pink line, increased steadily before flattening over the last year. While it is difficult to predict if Cambria’s TOT will remain strong, there is nothing to suggest slowing of tourism. A major downturn in the economy could be a factor; eventually the price of gas could have an impact also. Cambria, like Pismo Beach, is a favorite destination for Central Valley residents. As the population of major Valley cities continues to grow, it is likely that the numbers of travelers to the coast from those areas will increase as well.

Sales Tax Revenue

The tax rate paid on all taxable sales in Cambria is 7.25%. Proceeds on taxable sales in Cambria accrue to the State and are distributed by the State Board of Equalization with San Luis Obispo County receiving 1%. If Cambria were a city, it would receive that 1% of the sales tax revenue generated within its boundaries.

Total sales tax revenues vary widely among the peer cities based on factors including large versus small retail outlets and the presence of significant sales tax generators such as automobile sales lots. Sales tax is a fairly unpredictable source of revenue, as it responds quickly to a host of economic forces and is quite vulnerable to recessionary pressures. Generally speaking, the less a community relies on sales tax for its general fund needs, the less exposed its budget will be over time to economic fluctuations.

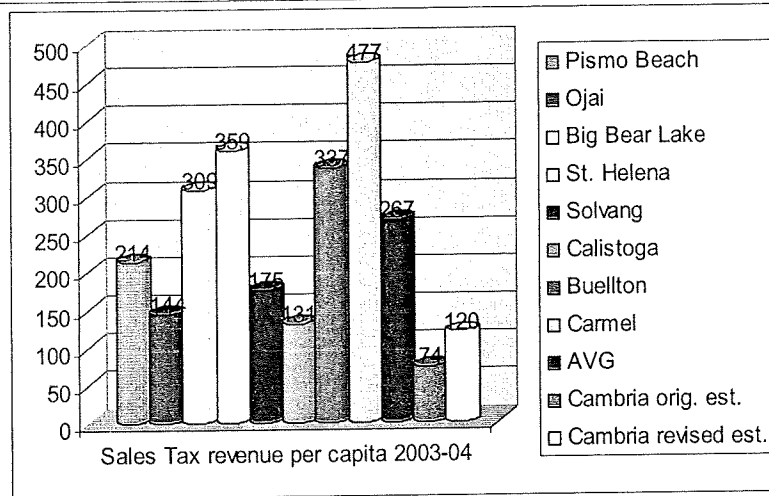
FIGURE 4: SALES TAX REVENUE



Total FY2003-04 sales tax revenue for each of the peer cities is shown in Figure 4, along with the average of the eight cities. The “Cambria original estimate” indicated is the \$460,000 figure provided by SLO County for an

earlier study and updated for the June 2004 Preliminary Incorporation Feasibility Analysis. However, because the State Board of Equalization segregates sales tax revenue only by county and incorporated city – and does not separate it for unincorporated communities – there is not reliable sales tax information for Cambria. Further analysis suggests that the \$460,000 figure is substantially lower than what can reasonably be expected from this revenue source. The “Cambria revised estimate” is more realistic and is based on per capita sales tax numbers from the peer cities, as described below.

FIGURE 5: PER CAPITA SALES TAX REVENUE



Converting the peer cities’ sales tax revenue totals into per capita figures is a more precise approach to comparing them (Figure 5). While the relative per capita variations mirror the total revenue chart, the distinctions between the cities are accentuated. Sales tax revenue per capita for the eight peer cities (not including Cambria) ranges from a low of \$131 in Calistoga to a high of \$477 in Carmel with an average of \$267 per capita. Cambria’s per capita sales tax, based on the revenue figure provided in June 2004, would be \$74. This suggests that the total sales tax number being used for the original analysis is unrealistically low.

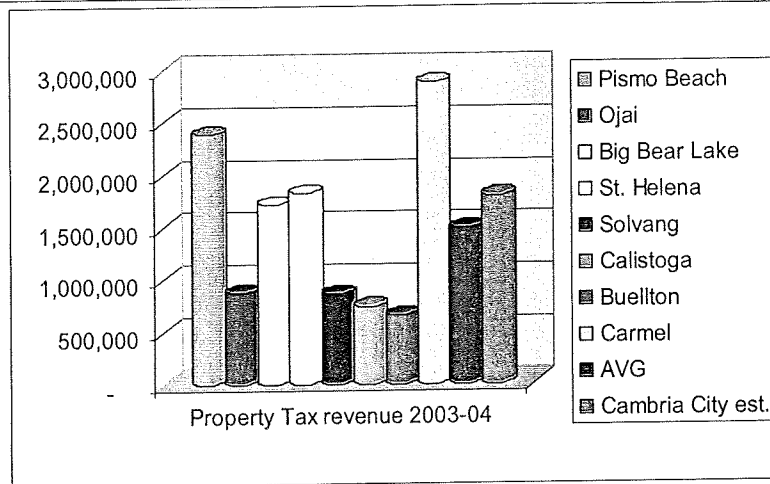
Based on a per capita analysis, Cambria’s sales tax estimate has been revised upward to \$750,000, a total that equates to \$120 per capita. This is still a conservative sales tax revenue projection in that it remains below the lowest per capita peer city. The revised estimate, however, adds \$290,000 to the general fund revenue total being used for the test of revenues versus expenditures.

Property Tax Revenue

As a city, Cambria would receive a slightly larger share of the local property tax pie than it currently does. Property tax revenue is a more stable source of revenue than sales tax, as the value of property is not as sensitive to economic downturns. The property tax estimate provided in

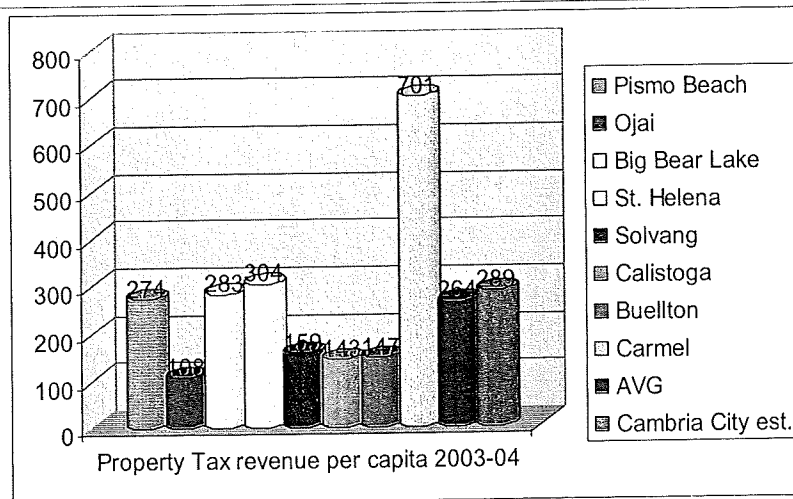
the Preliminary Incorporation Feasibility Analysis (\$1,801,000, which includes property transfer tax revenue) has been charted alongside the eight peer cities and the average.

FIGURE 6: PROPERTY TAX REVENUE



The comparative analysis in Figure 6 illustrates the significant property tax revenue disparity between the cities, which appears to be only loosely related to community size. Property tax revenues are dependent on valuation and turnover, as well as changes in the underlying value of property resulting from development and land use decisions. Carmel, although one of the smallest cities in the study, has the highest property tax revenues; Buellton has the lowest. The estimate for a new City of Cambria is above the average and on par with Big Bear Lake and St. Helena for total property tax proceeds. As with the sales tax discussion, the per capita breakdown (Figure 7) provides a more refined analysis.

FIGURE 7: PER CAPITA PROPERTY TAX



With the exception of Carmel being significantly higher than the rest of the peer cities, the per capita property tax analysis is an equalizer to some

degree. Property tax revenue per capita is lowest in Ojai at \$108 and the average of the eight cities is \$264. For Cambria as a city the estimate is \$289 – above the average and lower only than St. Helena and Carmel. This represents the strength of property values in Cambria, which is an indicator of a solid revenue base.

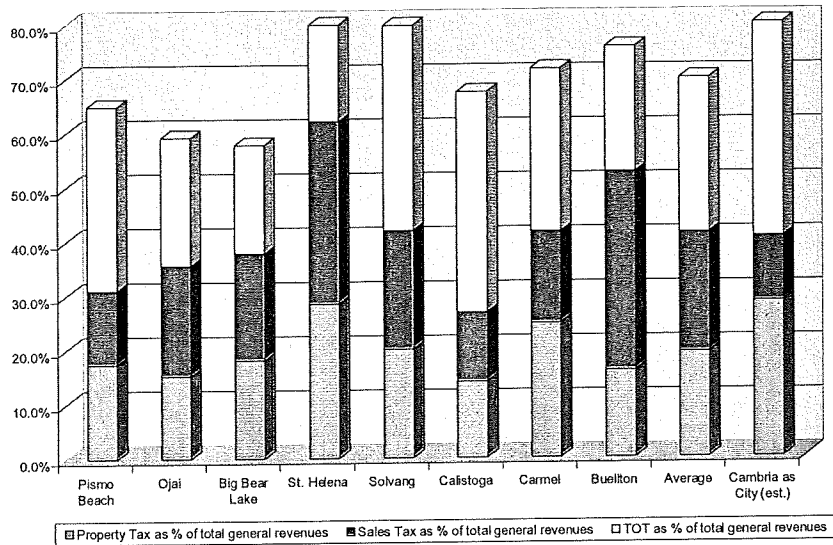
Revenues as Percent of General Fund Total

Together, transient occupancy tax, sales tax and property tax comprise from 58% (Big Bear Lake) to 80% (St. Helena) of the peer cities' total general revenues. The average for the eight cities is 69%. Other revenues that provide the balance of general revenues include, in varying amounts for the different cities, franchise fees, charges for services, licenses and permits, business licenses, fines and forfeitures, special assessments, gas tax, interest and rent earnings, and state and federal grant funds.

A review of revenue estimates from these sources for a new City of Cambria with the peer cities helps determine whether the projections are reasonable and how Cambria would compare. Figure 8 illustrates two things: (1) the portion of total general revenues that comes from these three primary sources and (2) the relative importance of each source to the general fund.

Based on the estimates for TOT, sales tax (revised) and property tax, the new city would derive approximately 79% of its general revenues from these three sources. As indicated in the figure below by the stacked bars, Cambria would be highly dependent upon TOT and property tax to support general operations. With the exception of Calistoga, Cambria would derive a higher percentage of revenue from TOT than any of the other cities. Interestingly, Cambria also is among the least reliant on sales tax revenue.

FIGURE 8: REVENUES AS PERCENT OF GENERAL FUND TOTAL



Per Capita Revenues and Expenditures

Figures 9 and 10 below compare the general revenues and general expenditures per capita for each of the peer cities for FY2003-04 and for a City of Cambria as estimated. This is a useful illustration of the ability of the cities to generate revenue to meet local needs. For the eight cities, the average per capita revenue was \$1,352 and the average per capita expenditure was \$1,162. If Carmel is removed from the analysis to control for the skewing effect, the per capita average falls to \$1,107 (revenues) and \$1,039 (expenditures).

In comparison, the estimates for a new City of Cambria are \$1,008 and \$974 – slightly below the averages. This suggests that as a city, Cambria could be expected to provide a range and level of services generally on par with those provided by the peer cities surveyed.

It is important to note that Cambria’s expenditure figure does not include any revenue neutrality “mitigation payment” which would need to be budgeted depending on the result of negotiations with the County prior to an incorporation election. As reported in the attached Survey of Revenue Neutrality Provisions, these payments historically have varied widely depending on the financial circumstances of the incorporation. The smallest city in the survey, Laguna Woods, was required to pay Orange County \$2.835 million over seven years as revenue neutrality mitigation to fill the gap between the cost of services transferred to the new city and loss of revenue to the County.

FIGURE 9: PER CAPITA REVENUES AND EXPENDITURES

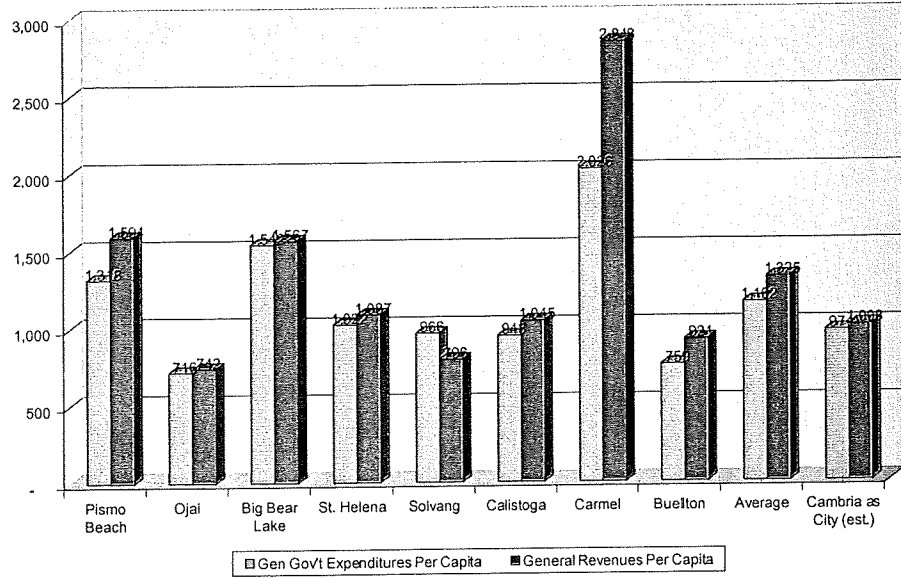
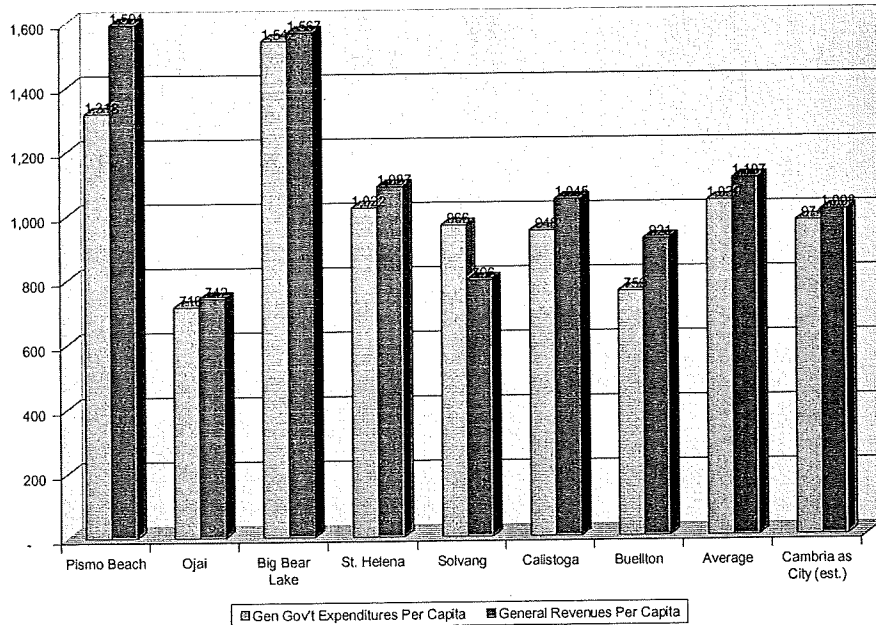


FIGURE 10: PER CAPITA REVENUES AND EXPENDITURES EXCLUDING CARMEL



SERVICES PROVIDED BY PEER CITIES

The premise of the above revenue analysis is that if Cambria were a city, it would be able to generate enough revenue to provide the level and type of services that the peer cities provide to their residents. The eight cities surveyed have similar service profiles, with exceptions as noted below.

While all of the cities offer the basic administrative services – city manager/administrator, city clerk, city attorney (staff or contract), finance (accounting, treasury, accounts payable and receivable) human resources, and information technology – there is an important variation in the arrangements under which police and fire services are delivered. Table 1 below summarizes public safety services (police and fire) for the peer cities. The “Other” column is for services that are atypical among the cities and so may affect staffing totals.

TABLE 1: PEER CITY SERVICE COMPARISONS

Peer City	Police Services	Fire Services	Other
Pismo Beach	City Dept: 34 staff, 23 sworn	Cal. Dept of Forestry/ SLO Co. Fire Dept	City funds Conf & Visitors Bureau
Ojai	Contract w/ Ventura Co. Sheriff; staff are assigned to Ojai; 20 sworn + support staff	Ventura Co. Fire Protection Dist	
Big Bear Lake	Contract w/ San Bernardino Sheriff Dept.	Fire District	Performing Arts Center; Film Office
St. Helena	City Dept: 19 staff, 13 sworn	City Dept: all volunteer except for chief; 30 pay-call firefighters	City Library
Solvang	Contract w/ Santa Barbara Co. Sheriff Dept.	City Dept: all volunteer except for 3 F/T staff; 22 pay-call firefighters	
Calistoga	City Dept: 15 staff, 10 sworn	City Dept: all volunteer except 3 F/T; 18 pay-call	
Buellton	Contract w/ Santa Barbara Co. Sheriff Dept.	Served by Santa Barbara Co. Fire Dept. Station 31	
Carmel	City Dept	City Dept: 8 staff + on-call volunteers	Performing Arts Center
Cambria	Provided by SLO Co. Sheriff	CCSD	

Staffing totals and staffing on a per capita basis vary widely among the peer cities. There is delineation in the staff size between the cities that have their own police departments and those that do not. Pismo Beach, St. Helena, Calistoga, and Carmel all have their own police departments and all have FTEs (full-time equivalent) per 1,000 population over ten. Big Bear Lake is a minor exception to this rule; it also operates a performing arts center and a film office, which add to the staffing total. St. Helena’s FTEs per 1,000 figure is partly attributable to its City library. Table 2 below shows the FTEs per 1,000 population for each of the peer cities.

The “Cambria as City estimate” for FTE staff was derived by applying the FTEs per 1,000 average (5.7) for Ojai, Solvang and Buellton – the peer cities without city-operated police forces and other special amenities. This assumes that a new City of Cambria would add staff for planning and public works functions. Since the existing CCSD has approximately 25 employees the marginal staffing increases necessary to establish full city operations are likely relatively modest. However, Cambria has a more complex utility service arrangement than is the case in other areas and probably would need some additional staffing to account for this.

TABLE 2: PEER CITY FTE COMPARISONS

Peer City	FTE Staff	FTEs per 1,000 population
Pismo Beach	142	16.3
Ojai	59	7.3
Big Bear Lake	62	10.2
St. Helena	102	17.0
Solvang	33	6.1
Calistoga	56	10.8
Buellton	17	3.8
Carmel by-the-Sea	67	16.3
Cambria as City estimate	36	5.7
Cambria CSD currently	25	4.0

SERVICES PROVIDED TO CAMBRIA BY SLO COUNTY

As an independent special district, Cambria Community Services District operates only those services it is authorized to provide, mainly fire and utility services. Other municipal services are under the control of the San Luis Obispo County Board of Supervisors. CCSD enterprise services are water and wastewater; they are funded by user fees set at a rate to cover costs of service delivery (under the control of District Board and management).

The information below was compiled for the County-provided services that have the greatest impact on Cambria residents, and the services that Incorporation Committee discussions center on regarding local control issues. It helps answer the question “What is the level of service being provided to Cambria residents from SLO County?”

Law Enforcement

The County Sheriff’s Department is the primary agency responsible for law enforcement in Cambria. The Sheriff provides 24-hour protection through patrol deputies assigned to Cambria in addition to support personnel available to assist the community through a variety of functions including detectives, narcotics investigators, special problems units, gang task force, bomb task force, bicycle enforcement team, search and rescue, clerical support and other special activities.

Cambria is served by the Sheriff’s Coast Station, which is located in Los Osos and covers the area along the coast from Avila Beach north to the County boundary. There are three beats in the Coast Station territory (of seven county-wide). Cambria is located in Beat 3, which also includes Cayucos, Harmony, San Simeon, and Ragged Point. In addition to the Coast Station, there are two other Sheriff’s Department substations: North Station and South Station.

Based on Beat 3 activity during 2004, Cambria was responsible for 57% of the calls for service within Beat 3. For comparative purposes, Cambria has approximately 62% of the population in the Beat 3 area.

As Table 3 shows, for calendar year 2004 (the time period for which the data were provided), the County Sheriff responded to 3,118 calls in Cambria. That equates to 6.4% of the total calls countywide. (Cambria has 5.7% of the unincorporated County population.) Of the 3,118 calls responded to in Cambria in 2004, five were considered high priority,

which means the incidents were potentially threatening to life or property. This compares to 30 high priority calls for the entire Coast Station service area.

Of all the calls responded to in Cambria in 2004, 122 (3.9%) were for Part I crimes. This classification includes serious crimes such as murder and non-negligent manslaughter, forcible rape, robbery, aggravated assault, burglary, larceny-theft, motor vehicle theft, and arson. Calls for vandalism and public intoxication represented 2.1% of the calls, or 67 incidents.

TABLE 3: LAW ENFORCEMENT DATA - CAMBRIA AND COUNTYWIDE COMPARISONS

Category	Cambria	Countywide	Cambria %
Population	6,235	110,047	5.7%
Calls for Service	3,118	48,797	6.4%
Avg. Response Time to High Priority Calls	NA	NA	NA
FTEs allocated	13	189	6.9%
FTEs per 1,000 population	2.07	1.72	exceeds Countywide

The field and support personnel included in the analysis are patrol deputies, supervisors, detectives, dispatchers, and management and support staff. The figures provided by the Sheriff's Office suggest that Cambria is receiving more than its "fair share" of service. However, it should be noted that the FTE numbers were reverse-extrapolated from the 57% of calls in the Coast Station area that are for Cambria – meaning, they represent the amount of FTE resources that would be consumed based on that percentage of calls. This call-based analysis does not include proactive patrol activity.

The story behind the numbers is the highly reactive nature of law enforcement for Cambria residents. If Cambria were in a position to contract for a specific level of Sheriff's Department patrol, it would have control over the level of preventive and community-based law enforcement services provided in the community. Response time data, if it were available, would be a significant factor in determining the level of service provided, since the Coast Station serves communities in an area covering over 30 miles of coastline. A dedicated local law enforcement presence would almost certainly result in a quicker response on average than the Sheriff is currently able to provide.

Even based on the limited information available, it seems clear that if it were a city, Cambria would have a larger police force and shorter response times.

TABLE 4: POLICE STAFFING DATA FOR PEER CITIES

City	Police Staffing	Staffing per Capita
Pismo Beach	34	3.9
Ojai	22	2.7
St. Helena	19	3.2
Calistoga	15	2.9
Cambria estimate	13	2.1

As Table 4 shows, of the peers for which information is available, all have a larger police force and a larger number of personnel per capita.

Planning and Building

Planning and development functions for CCSD are the responsibility of the SLO County Planning and Building Department, whose mission it is to “promote the wise use of land and help to build great communities.” The planning programs that impact Cambria most directly are Development Services and Long-Range Planning/Coastal Zone Management. Key functions of the Development Services Program are reviewing plans and assisting customers regarding compliance with land use, environmental and development requirements; development and environmental permitting; reviewing land use proposals and general plan/ordinance amendments; and conducting building inspections.

Over a three-year period, there were an average of 73 development applications reviewed, 82 lot line adjustments/mergers and 270 tree removal permits processed by the County for properties in Cambria. It is estimated that these services required between 2.5 and 3 FTE positions to complete. As Table 5 shows, there are 78.5 County Development Services staff; therefore during the period reviewed Cambria received approximately 3.5% of program services on an FTE basis.

In the permitting and inspection area, Cambria appears to have received the amount of service that would be expected based on its size. The figures for building permit applications and building inspections are below. A caution to the numbers is that Cambria is included in the same district as Cayucos for tracking purposes, so the Cambria figures were estimated from the Cambria-Cayucos total based on relative population.

TABLE 5: DEVELOPMENT SERVICES DATA – CAMBRIA AND COUNTYWIDE COMPS

Category	Cambria	Countywide	Cambria %
FTEs for Development Services	2.75 (approx avg)	78.5	3.5%
Building Permit Applications	254	4,044	6.3%
Number of Building Inspections	1,706	23,553	7.2%
Population	6,253	110,047	5.7%

Long-range Planning/Coastal Zone Management (CZM) Program staff prepare plans that advance the physical development of the County, and prepare and update Local Coastal Plans that protect the County’s coastal zone. Over a three-year period, over \$1.5 million in County resources and grant funds (including indirect/overhead costs) has been allocated to Cambria for a variety of long-range planning and coastal zone management activities. This accounts for approximately 24% of the total Countywide resources committed to these programs during the three year period (see Table 6 below). All the costs shown in the table include 79% overhead as per the stated County rate.

TABLE 6: PLANNING/CZM DATA – CAMBRIA AND COUNTYWIDE COMPARISONS

Category	Cambria	Countywide	Cambria %
Long-range Planning	\$ 447,439	\$1,771,722	25.0%
CZM administration	\$ 21,929	\$ 172,760	13.0%
CZM grants	\$1,075,822	\$4,625,467	23.0%
Total Planning & CZM	\$1,545,190	\$6,569,949	24.0%
Population	6,253	110,047	5.7%

Long-range planning activities during the three-year period included:

- North Coast Plan Update
- Cambria-San Simeon Plan Update
- Cambria Design plan
- Advisory Council
- Main Street Enhancement
- Main Street Construction Grant
- Grant Administration

Coastal Zone Management grants were secured by the County for:

- Bianchini House (\$20,215)
- East/West Ranch (\$200,000)
- Main Street Construction (\$307,000)
- Coastal Commission NCAP (\$73,803)

Long-range Planning and Coastal Zone Management expenditures also include “periodic review” and “proportional share.” The “proportional share” is a population-based charge built into each division’s budget to capture the cost of serving the community. As noted above, a 79% overhead charge significantly increases the cost of doing business.

Cambria’s planning environment is more dynamic than large portions of unincorporated areas of SLO County, and its planning issues are extremely complex. Naturally, this results in higher demand on County planning resources whereas many of the County’s unincorporated areas present fewer planning challenges. Thus long-range planning resource allocation reflects the demand driven by Cambria. Moreover, as a coastal community Cambria is subject to a multitude of extra statutory and regulatory requirements that increase the challenges presented by

Cambria’s long-range planning needs. While much of the balance of the County also has coastline, only the unincorporated areas are under the County’s jurisdiction.

Therefore, while County planning resources allocated to Cambria may seem high compared to its population, this must be viewed in relation to the planning challenges Cambria presents. Simply put: as a planning customer, Cambria receives a high level of service because its issues and needs demand and deserve a high level of service.

It is also important to note that CCSD also spends large amounts on a variety of planning projects that to one degree or another overlap or overlay the work performed by the County. At this level of review it is impossible to estimate the redundancies or the costs incurred in reconciling County and CCSD planning, but it is substantial.

Public Works

County Public Works provides a variety of services including maintenance and installation/construction of roads, culverts, bridges, and traffic signals and signs; support to special districts for operations, maintenance, capital projects and debt service (including assisting Cambria with utility undergrounding); administration of some solid waste activities in unincorporated areas (not applicable to Cambria); and engineering services to other County departments and governmental agencies. Table 7 presents data provided by the County Public Works Department regarding dollars spent on public works capital projects and road maintenance during 2003-04.

TABLE 7: PUBLIC WORKS DATA – CAMBRIA AND COUNTYWIDE COMPARISONS

Category	Cambria	Countywide	Cambria %
Total Capital spending	\$ 1,135,722	\$18,181,872	6.3%
Streets projects	\$ 619,657	\$ 8,767,784	7.1%
Storm Drain projects	\$ 159,172	\$ 261,886	60.8%
Sewer projects	\$ 0	\$ 156,066	0%
Road maintenance	\$ 422,436	\$ 7,292,584	5.8%
Population	6,253	110,047	5.7%

This illustrates that, with the exception of sewer projects, Cambria received its “fair share” or more (on a population percentage basis) with respect to capital projects and road maintenance spending.

It should be noted that cities in California receive gas tax and other revenues above those received by counties. Therefore cities are typically able to spend more on street maintenance expenditures than counties. As a city Cambria would have somewhat more funding available for street maintenance than the proportionate share of the existing County funding. A city would also potentially be able to supplement street gas tax funding

with general fund dollars, a decision that many cities make, but which few counties can match.

Parks and Recreation

The County Parks Division manages and maintains the County-owned or operated parks and recreational facilities including community parks, playgrounds, swimming pools, coastal access ways and beaches. Shamel Park in Cambria is a County park. Cambria has 5.7% (six acres) of the 105 acres of park facilities in the unincorporated County; however on a square-footage-per-capita basis, Cambria is slightly below the rest of the County.

TABLE 8: PARK AND RECREATION DATA – CAMBRIA AND COUNTYWIDE COMPARISONS

Category	Cambria	Countywide	Cambria %
Park square acres	6	105	5.7%
Park sq ft per capita	39.8	45	88%
Recreation program participants	2,671	34,227	7.8%
Recreation \$ per capita	\$ 4.02	\$ 2.05	196%
Maintenance hours per capita	.32	1.1	29%
Population	6,253	110,047	5.7%

As Table 8 shows, for County-sponsored recreation programming, the pool at Shamel Park drew close to 2,700 users in 2003-04. This is 8% of the unincorporated County's total for recreation program participation. Since Cambria has 5.7% of the unincorporated County population, this figure suggests that, at least in terms of the recreation programs available in unincorporated SLO County (pools), Cambria is not underserved. In the year reviewed, the County spent \$4.02 per capita on recreation programs for the Cambria community – almost double the \$2.05 Countywide figure. These figures represent operating expenses only; no capital costs (such as the recent major upgrade to the Shamel Park playground) are included. This high per capita amount is attributable to the pool. Swimming pools are an extremely expensive asset to manage and operate and they generate little revenue.

In 2003-04, total revenues for Shamel Park, including rentals and the pool, were \$6,958. If Cambria were a city and if it became the operator of Shamel Park, these revenues – along with the pool expenses – would accrue to the city.

The CCSD manages District facilities and properties such as the East West Ranch. The Community Center of Cambria is an independent non-profit organization that provides a variety of classes and community events for all age groups. If Cambria were to become a city, increased local control and funding would likely bring enhancements to parks and recreation services.

WOULD CAMBRIA CITYHOOD MEAN BETTER SERVICES?

This is the key question regarding incorporation. In discussions related to the possibility of Cambria becoming a city, the concerns most often voiced as the reasons for wanting independence from the County are (1) increased law enforcement services and (2) control over land use/development services and decision-making. The information provided above helps answer that question to some degree.

Law Enforcement

If Cambria were a city and contracted for services with the County Sheriff, specific service and performance parameters would result in a greater local presence, which would increase crime prevention efforts and reduce response time. While, according to the Sheriff's Office, Cambria receives service that equates to 13 full-time staff, that includes only 4.5 patrol deputies. (The number also includes detectives, dispatchers, management and support staff.) Calistoga and St. Helena – the cities closest to Cambria in size that have local police forces – have 10 and 13 sworn staff respectively.

A service contract with the County Sheriff's Department is unprecedented, so between the County and a new City of Cambria there would be an opportunity to structure the law enforcement arrangement in a manner that best meets the needs of Cambria residents. As the city became more financially secure over time (and grew), the contract could be enhanced if desired by the community.

Land Use/Development

The data show that for development services such as permitting and building inspections, Cambria uses an amount of resources commensurate with its size. An unknown is how the County's ability to provide service would be impacted once the 666 water permits currently on the waiting list are released (pending completion of the proposed desalinization facility) and there is a significant ramping up of development activity.

In the long-range planning area, although Cambria is getting a significant amount of resources, local conditions and issues require that level – or an even greater level – of service for land use planning. Also, a large portion of the resources provided by the County is in the form of pass-through

grants for specific local projects. If Cambria were a city, it would be expected to secure such funding directly.

Benefits would also accrue from the ability to have a single agency planning for the city. Undoubtedly, there would be a reduction in redundancy and a savings in both time and money with respect to advance planning. Residents would also get better service as a result of having inspectors and planners available in Cambria. Issues of duplicative or conflicting efforts such as separate water permit lists could be resolved/eliminated. The process for pursuing major initiatives such as the proposed desalinization facility would be under the city's authority. In short, more direct city control would result in increased efficiency and effectiveness of service delivery.

California Coastal Commission

An advisement regarding land use decision-making is necessary at this point. Local control over land use planning is often cited as a primary advantage to incorporation. As discussed above, as an unincorporated community in San Luis Obispo County, planning and permitting functions for Cambria are the responsibility of the County. County land use/permitting authority for areas in the "Coastal Zone" (all of Cambria) is under the jurisdiction of the California Coastal Commission (CCC) and governed by the County's Local Coastal Program (LCP).

An LCP is the basic planning tool used to plan and regulate development in coastal areas, similar to a general plan for areas under CCC jurisdiction. The LCP includes a land use plan that prescribes land use classifications, types and densities of allowable development, and goals and policies concerning development; and zoning ordinances needed to implement the plan. Local governments prepare LCPs and submit them to the CCC for approval. After the LCP is approved, the Commission's permitting authority is delegated to the county/city. The CCC retains appeal authority over certain permit decisions depending upon impacts and also retains original permit jurisdiction over development on tidelands, submerged lands, and public trust lands.

If Cambria became a city, the County's LCP would no longer apply and the new city would be under the Coastal Commission's permit authority until such time as it has its own approved LCP. Cambria, upon cityhood, would not have the option of adopting the County's LCP; it would have to initiate the process of developing its own plan, a process that could take from 4 to 8 years and over \$200,000 to complete and receive all necessary approvals.

Types of permits that would require CCC approval are the placement of solid material or structures; a change in land use density or intensity (including land division); change in the intensity of water use or access to water; and removal of major vegetation. Thus while local control over most development decision-making would eventually be under the City of Cambria's purview, there would be a period in which the Coastal

Commission will be the sole land use authority. This should be a consideration in the incorporation discussion.

Growth Management

Another frequently cited advantage to incorporation is that Cambria as a city would have more control over the growth of the community. This may be the case to some degree, but perhaps not to the degree desired or envisioned. The laws that govern the timing and sequencing of the growth of cities – regarding zoning, property rights, growth boundaries, impact fees, mitigation requirements – will apply whether Cambria is incorporated or not. However it is likely that, as a city, Cambria would go further in protecting the assets that make the community unique. A City Council would undoubtedly be more representative of community viewpoints on growth, and could be expected to engage in more growth management than the County Board of Supervisors would or the CCSD Board is able to. For example, local ordinances requiring the availability of specified public services before development can be approved effectively limit growth, as do air and water quality standards related to development.

Within California, growth management is most assertively pursued by cities. While exceptions can be found (and to some degree Cambria is already something of an exception under current San Luis Obispo County policies), counties do not regulate growth as aggressively as some cities. Therefore if Cambria were to become a city it could, and probably would, use the tools which are available to limit growth more aggressively than the County.

A caveat to the discussion of growth management is that cities need a certain amount of growth to sustain them. Stagnation does not provide needed revenue to provide services. Additionally, the more aggressive the management or limitations imposed on development the higher the probability of litigation over property rights. Many of the peer jurisdictions studied in this report are heavily invested in growth and development limitations and many have been sued over such efforts. For example, Ojai was the subject of litigation (Palmer v. City of Ojai) that went all the way to the California Supreme court and set precedent on the application of permit processing regulations. Litigation, of course, costs money.

CONCLUSION

The data provided by SLO County suggest that while Cambria is not being underserved by the County, a higher level of service is typically available and observed in existing cities of comparable size and type. If Cambria had incorporated prior to the advent of revenue neutrality restrictions in the 1990s it is virtually a certainty that such a city would be able to offer a broader menu of municipal services and facilities than currently exist, or are likely to exist even with subsequent incorporation, because significant revenues will have to be diverted to “making the County whole.”

In the focal areas of law enforcement and land use/development, services offered by the County are adequate; but if Cambria were a city it would strive to – and likely be able to – provide quality services tailored to its unique character and circumstances.

The review of revenues and expenditures of the peer cities, along with a survey of their services (particularly public safety), yields valuable information on the resources those cities need to operate. The data indicate that a new City of Cambria would be able to generate the revenues necessary to support municipal operations. This supports the conclusion of the June 2004 Preliminary Incorporation Feasibility Analysis. The estimates for Cambria as a city were “in the ballpark” of the peer cities for both revenues and expenditures, which suggests that, absent revenue neutrality requirements, the city could provide services expected of a local government.

Three primary revenue sources – TOT, sales tax and property tax – would comprise almost 80% of the new city’s general revenue, a percentage similar to the peer cities. A city would have the option of increasing the TOT rate to generate additional revenue. This should be a consideration in revenue neutrality negotiations if the process reaches that point.

RECOMMENDATIONS

The following recommendations are based on the information presented in this report regarding revenue and expenditure projections for a new City of Cambria; the types of services that would be expected to be provided and the new city's ability to provide them; comparisons with peer cities; and services currently provided to Cambria by the County. The recommendations are also based on information previously presented regarding the State's revenue neutrality requirement for incorporation.

Recommendation 1: Do not pursue incorporation at this time unless there is an accompanying increase in the TOT rate.

The revenue neutrality provisions in State law would make it difficult for Cambria to be able to provide the full array of municipal services while also meeting its "revenue neutrality mitigation" obligation to the County. Absent revenue neutrality requirements, incorporation would be recommended. The amount of a potential mitigation payment is not known at this time and would be established only through a negotiation process. However, the County has made clear that it would expect to be compensated for the loss of the TOT Cambria generates, currently approximately \$2.4 million annually.

Simply put, the revenue neutrality law favors counties over communities desirous of incorporating. This is why the number of new cities being created in California has plummeted. The unintended consequence of the revenue neutrality law, namely the inability of communities to form their own local government, is one of the many reasons California's system of local government finance has been described as dysfunctional. It is likely that at some point this system will be overhauled and the laws governing local agency formation will change and revenue neutrality will be less of an obstacle to incorporation. When that occurs, Cambria will be in a good position to pursue incorporation.

The caveat to this recommendation is that if the TOT rate were increased, the additional revenue could become part of revenue neutrality negotiations. As noted, each 1% increase to the existing 9% TOT rate would generate approximately \$250,000 in additional revenue. This would require an election, the scheduling of which would need to be timed to precede or coincide with the incorporation election. If additional TOT revenue were part of the equation, the incorporation process would be less onerous.

Recommendation 2: As an alternative to incorporation, pursue increased integration with the County for planning and development services.

There are areas in which better coordination with the County, along with and creative problem-solving will lead to efficiencies and better customer service. For example, the County Planning and Building Department should be requested to establish a customer service counter in Cambria to serve the north county area. In terms of combining service delivery efforts, the area of inspections should be reviewed to identify ways to incorporate County inspection services with efforts already underway in Cambria. For example, CCSD could propose contracting with the County to provide building or code enforcement inspections through the Cambria Fire Department. This would utilize staff already in the field and expand their capacity to serve the community. Finally, issues such as the separate water permit lists being kept by CCSD and the County need to be resolved to avoid a major problem in the future. Other redundancies that may exist should be addressed as well.

Recommendation 3: Consider pursuing a special district for enhanced Sheriff services.

Along with more control over land use/development decision making, an increased law enforcement presence would be the other primary advantage of incorporation. This could be achieved if the Cambria community elected to assess itself and form a special police protection district. Special districts are a form of local government created by a community to meet a specific need. When residents want new services or higher levels of existing services, they can form a district to pay for and administer them. The CCSD is a multi-function special district. A single function special district could be formed and overlaid for the sole purpose of increased law enforcement protection. Residents or property owners would have to vote to assess themselves to receive enhanced services. The CCSD would then contract with the County Sheriff's Department for additional Sheriff patrols or whatever other services are desired.

ATTACHMENT TO SERVICE LEVEL ANALYSIS REPORT
August 19, 2005

CAMBRIA COMMUNITY SERVICES DISTRICT
INCORPORATION STUDY
SURVEY OF REVENUE NEUTRALITY PROVISIONS
2/25/05

Communities incorporate into cities when residents want local control of revenues and land use decisions and a separate city identity. While the county continues to provide state mandated functions such as justice and public welfare services, the new city assumes municipal services including public safety, roads, planning, and building inspection. Of the series of hurdles a community must cross in order to incorporate, achieving a revenue neutrality agreement is among the most daunting.

"Revenue neutrality" as an issue for communities wishing to incorporate was originated in 1992, when the State was faced with closing a budget gap in the \$11 billion range. To reduce general fund obligations to schools, the Legislature shifted \$1.3 billion from cities, counties, special districts, and redevelopment agencies to an Educational Revenue Augmentation Fund – ERAF – to benefit schools and community college districts. Counties bore the greatest burden of shifting dollars to ERAF, \$525 million, and in response several measures were adopted to mitigate county fiscal harm. The revenue neutrality law (AB3027/SB1406) for city incorporations was one of these remedies. Incorporation may be approved only if terms and conditions are imposed on the incorporation that renders it a *revenue neutral* proposition.

Prior to 1992, new cities were not required to be revenue neutral vis a vis the county, and most weren't. Pre-Prop 13, when a community incorporated the new city simply added its property tax rate onto the other existing local governments. While the county government did not lose property tax revenue to the new city under this scenario, the county did lose sales tax revenue generated in the city. To mitigate that loss, the county could increase the countywide property tax rate – which meant the residents of the new city had to pay the new municipal rate and sometimes the higher county rate as well. As a result, cityhood often triggered higher property tax rates.

Between 1978 and 1992, the fiscal rules for incorporation changed. Because Prop 13 eliminated the separate property tax rates and created instead a countywide 1% rate, local governments and school districts had to share the revenues produced by the new 1% rate. A community wishing to incorporate could not add its own property tax rate but had to claim a share of the property tax revenues generated within the new city's boundaries that previously had gone to the county government and special districts. To the extent that the new city took over service duties from the county and districts, the city also gained some of those agencies' property tax revenues. The county often experienced "revenue inequity" as the property taxes as well as sales taxes were diverted to the new city.

The 1992 revenue neutrality legislation modified the incorporation rules again. While new cities still divert sales tax revenues from the county government and property tax revenues follow service responsibilities, LAFCOs are *prohibited* from approving an incorporation proposal if a difference exists between:

- (a) Revenues currently received by the agency transferring the affected territory which would accrue to the local agency receiving the affected territory; and
- (b) Expenditures currently made by the local agency transferring the affected territory for those services which will be assumed by the local agency receiving the affected territory.

A LAFCO is authorized to approve a proposed incorporation if it determines that the negative fiscal impacts of the proposed incorporation on the county have been mitigated by tax sharing agreements, lump-sum payments, payments over a fixed period of time, or any other terms and conditions that result in revenue neutrality.

In balancing the competing interests of cities and counties, the revenue neutrality requirement has inhibited cityhood attempts. Since the law became effective, only ten cities have incorporated statewide, as listed below:

City	County	Effective Date
Truckee	Nevada	3/2/1993
Shasta Lake	Shasta	7/2/1993
Citrus Heights	Sacramento	1/1/1997
Laguna Woods	Orange	3/24/1999
Oakley	Contra Costa	7/1/1999
Rancho Santa Margarita	Orange	1/1/2000
Elk Grove	Sacramento	7/1/2000
Aliso Viejo	Orange	7/1/2001
Goleta	Santa Barbara	2/1/2002
Rancho Cordova	Sacramento	7/1/2003

City's sharing of tax revenue is necessary to insure that the county has the funding available after the effective date of the incorporation to maintain countywide services at current levels without adversely affecting municipal services in the remaining portion of the unincorporated area. In the absence of such tax sharing, the city would receive a revenue windfall by having the benefit of all current county revenue without a concomitant responsibility for the funding of countywide services. The enhanced services enjoyed by city residents would occur at the expense of countywide service recipients or unincorporated area residents who would suffer a reduction in such services.

It is not unusual for the proponents of incorporation to object to revenue neutrality payments; likewise the affected county may argue that the payment obligation should reflect the percentage of revenue collected from within the boundaries of the proposed city that is used to provide services within the city. A revenue neutrality agreement, therefore, represents a compromise between the competing positions and serves to resolve these issues.

Revenue Neutrality Agreements

Revenue neutrality agreements for seven of the incorporations were reviewed and their key provisions summarized on the attached spreadsheet. While the set of agreements reached for each incorporation was different, there were recurring themes. The provisions are generally in two major categories:

- Revenue transfers (property tax, sales tax, TOT, impact fees, mitigation obligation)
- Extension of services during the “transition year” (required by law) and the new city paying the cost of those services

In addition, one of the agreements specifically addressed extraterritorial agreements (annexations) and in one case a transition loan to the new city was provided as part of the revenue neutrality package.

Generally speaking the counties tend to transfer some additional revenue to the new city over the cost of the services transferred in order to insure the fiscal feasibility of the new city. This is required due to the administrative costs (city administration, city attorney, city clerk etc.) resulting from adding another government without a corresponding transfer of service or revenue to fund the costs.

A survey of the revenue neutrality agreements is provided below:

Citrus Heights was precedent-setting in that it offered the first serious test of the revenue neutrality law and the accompanying financial projections and negotiations. The incorporation was calculated to cost Sacramento County \$14 million annually in lost revenues, but save the County \$8.4 million annually in municipal service costs. Based on the difference between these two figures, LAFCO conditioned the incorporation on annual payments in the amount of \$5.6 million from the new City to the County for a period of 25 years. Unfortunately, faulty assumptions were made by Sacramento County and the new City, which resulted in a less-than-comprehensive assessment of the financial impacts of incorporation. The costs of operating the City were significantly higher than anticipated, particularly administrative costs. In addition, revenues fell short of expectations.

The City Council did not want to impose service reductions or tax increase proposals, and the City refused to pay its first installment to the County. Exacerbating the situation, there was no anticipated improvement in revenue projections; sales tax proceeds were actually declining partially due to the impact of regional malls in nearby communities. At the same time, City expenditures were expected to continue to increase. Sacramento County proposed a reduced payment schedule over a longer period of time to ease the financial impact but the City declined the offer.

Finally the County began impounding property tax revenues that would otherwise have gone to Citrus Heights and in October 1997, the Board of Supervisors initiated litigation to recover the payments from the City. The outcome of the litigation was a re-negotiated agreement that reduced the City’s burden in the early years.

The new terms required the City to pay the County \$2.2 million per year for 25 years, and to increase those payments proportionately by any increase in property tax revenues. The City also agreed to repay the County \$4.5 million for services that the County provided as the area transitioned to cityhood, and to share any proceeds from redevelopment activities with the County. This proved to be a valuable learning experience in revenue neutrality negotiations and expectations for the incorporations that followed.

Laguna Woods is both one of California's newest and oldest cities, having become Orange County's 32nd city and having residents with an average age of 78. Most of the City's four square miles is contained within the gated senior community of Leisure World and the balance of the City contains three additional senior residential communities and several commercial centers. Development of Leisure World, which was designed to offer a full range of cultural and recreational experiences for active adults, began in the 1960s. Incorporation efforts were initiated unsuccessfully on several occasions, both independently and in conjunction with surrounding communities. In 1996, the threatened development of a major commercial airport on its border provided the impetus for another – successful – attempt at incorporation. Laguna Woods has the smallest population of the eight "new" cities.

The key provision in the Laguna Woods revenue neutrality agreement requires the new City to make seven annual payments of \$405,045 to the County as its "mitigation obligation" totaling \$2.835 million.

Interestingly, the City was not required to make a payment to the County for the cost of transition year services because the "net cost of services" was negative – meaning, the City was projected to have a surplus of revenues over expenditures. Except for one agreement (Rancho Santa Margarita) in which the County waived transition year costs of services to the City, this was a unique situation.

Rancho Santa Margarita was planned to be an urban village, offering the best of two worlds: the elements and advantages of a small city plus the quality of life of a small village. It is a contract city, with police services provided by the Orange County Sheriff and fire protection services provided through the Orange County Fire Authority.

The revenue neutrality agreement for Rancho Santa Margarita indicates the County's willingness to smooth the transition for the new city and encourage it to expand its boundaries to take unincorporated areas. The "base year property tax revenue" – that amount established as the baseline amount to be transferred to the new City by the County – was increased \$200,000 to promote a more logical city boundary and reduce County costs of service delivery. In addition, as an incentive to annex adjacent unincorporated areas, the County pledged to reduce the City's sales tax and mitigation obligation payments based on a schedule of population annexed.

The agreement also calls for the City to pay 90% of its sales tax above a baseline until its \$12 million mitigation obligation is paid off. Finally, the City is paying \$408,400 to the County for road maintenance services for 18 months after the effective date of incorporation.

Elk Grove became a city in large part through support of the proposed Lent Ranch Mall, which became a rallying cry for those who wanted local control and the biggest source of funding for the cityhood campaign. The mall was planned to have a first phase of 1.3 million square feet and ultimately (15-20 years) spread over 3.3 million square feet. Many people considered the overwhelming incorporation election victory a referendum on the mall project. The vote capped a decade-long fight for city self-determination that had seen three ballot measures fail by narrow margins. With a population of almost 110,000, Elk Grove is the largest new city under the revenue neutrality law.

The key provision in Elk Grove's agreement with Sacramento County is sharing the City's portion of property taxes levied and collected in the new city. The 25-year property tax allocation schedule established that in the first year the County received 90% and

the City 10% of property tax revenue. The City/County share of the revenue shifts over time and in the final year the County receives 10% and the City 90%.

For 25 years all TOT revenue from businesses that paid the tax as of July 1, 1998 goes to the County. *This would be particularly relevant for Cambria because of its significant TOT revenue.* Elk Grove is required to reimburse the County for transition year service costs over a 5-year period.

Aliso Viejo is a master-planned community and the 34th city in Orange County. Prior to the City's incorporation, the AVCA (Aliso Viejo Community Association) was established to provide a wide range of community services. AVCA continues to operate and maintain a majority of parks, slopes, medians and landscaped areas throughout the City.

The City's mitigation obligation according to the agreement is \$1.2 million per year for each of the first seven fiscal years after the transition year. In addition, for each of the first seven years the City pays the County 100% of all sales tax revenue received above the baseline amount (year one baseline = \$3.095 million). This is considered sales tax sharing/transition year cost reimbursement. If this amount is less than \$227,860, the City pays the difference to the County from other sources.

Goleta voters passed an incorporation measure on the third attempt. The first two failed cityhood proposals included Isla Vista in the boundaries; the successful election excluded UC Santa Barbara and eastern Goleta as well as Isla Vista. The teams negotiating revenue neutrality provisions for the City and County were placed in an unusual situation by LAFCO, which asked that agreements be developed for both the proposal that eventually was the winning one (Module A), and a second option adding the UCSB/Isla Vista areas (Module A+B). Thus there were two revenue neutrality scenarios on the table originally, with the Module A + B agreement including the same basic components as for Module A.

Key provisions of the "Module A" agreement were a ten-year period of mitigation payments to make up the \$2.2 million difference between the revenue of the new city and the cost of services transferred. For ten years, the County receives 20% of the sales tax and 40% of the TOT generated in the City. However, the County deferred the first year \$1.5 million payment out to year eleven. This is to insure the new City has a minimum fund balance of \$1.5 million during the ten years. The general fund balance is projected to be in excess of \$3 million by the end of the tenth year.

Revenue sharing of the City's property tax (50%) and sales tax (30%) calls for the revenue to continue to accrue to the County *in perpetuity* to pay for countywide services provided to the residents of Goleta. These contributions amounted to \$3.3 million to the County in the first year.

The City receives all the increase in TOT revenue resulting from 1) new facilities built after incorporation or 2) an increase in TOT rates. *Given Cambria's ability to generate TOT, this approach is notable.*

Goleta is contracting with the County for Sheriff, public works and parks maintenance services for an initial 5-year period plus annual renewals. This is expected to result in savings to the City. Fire services will continue to be provided by the County Fire Department. If the County receives a new tax allocation factor as a result of this incorporation, it will accrue to the fire district for increased services in the Goleta Valley.

The agreement states that the Redevelopment Agency of the City cannot expand the existing project area or designate new RDA project areas within the new City during the first ten years after incorporation.

Finally, the County will provide the City of Goleta with a loan of up to \$100,000, at the treasurer's pooled interest rate, to assist with transition costs between the time of the election and when the City begins to receive its own revenues.

Rancho Cordova is a regional employment center, has a high per capita sales tax ratio, and provides approximately half of the county's unincorporated area TOT revenue. In April 1999 a report from the Sacramento County Office of Budget and Debt Management stated, "The proposed city of Rancho Cordova is not fiscally viable if the revenue neutrality requirement is fully imposed. The potential incorporation petition from the Rancho Cordova area may place the County at odds with LAFCO, if LAFCO concludes the proposed city is viable and/or they do not impose the full revenue neutrality requirement sought by the County." The incorporation was approved with 78% of voters in favor.

In addressing the sharing of property tax revenue between the City and the County, the agreement presents a property tax allocation schedule with options based on the outcome of local tax elections for continued/increased transient occupancy and utility user tax rates. The schedule covers a period of a minimum of 25 to a maximum of 31 years, depending on the TOT and UUT rates.

For transition year services, the City is required to reimburse the County over a 5-year period. There is also a provision regarding impact fees: Rancho Cordova will receive from the County impact fees collected for the areas within the boundaries of the new city. The fee revenue must be expended for the original purpose for which they were collected.

Conclusion

The variety of revenue neutrality provisions in the agreements reviewed is testimony to the need for local governments to have the flexibility to address community issues in the most appropriate way. County and city cooperation is essential for a new city to retain enough revenue for success while still contributing to countywide programs and services. Prior to contemplating the next step in the incorporation process, a scope of revenue neutrality issues should be developed as a negotiating framework for a future agreement. The agreement would form the foundation of a financial plan for a new city.

November 30, 2023

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Dear Mr. McElhenie:

The Cambria Community Services District provides a number of municipal services to the unincorporated community, including water, wastewater collection and treatment, solid waste disposal, fire protection, street lighting, and support for related community services such as parks, recreation and open space, and operation of the Cambria Veterans' Memorial Building. It has been in existence in its present form since 1976. Cambria is a unique and beautiful oceanfront area, and the community is supported by an extensive tourism-based economy that generates significant sales tax and transient occupancy tax revenues.

In 2005, the Cambria Community Services District retained the local government consulting firm Management Partners to analyze whether the statutory revenues collected based on the District's boundaries would be sufficient to cover the costs of municipal services of a newly incorporated city. The study found that they were, with the caveat that preliminary revenue and expenditure estimates would need considerable refinement if the District elected to initiate the process for incorporation, and new information may lead to the adjustment of these estimates.

The District is seeking assistance updating the incorporation analysis based on changes in state law since that time and potentially developing an approach aimed at securing the approval or non-opposition of San Luis Obispo County. Baker Tilly US, LLP, which combined with Management Partners last year, appreciates the opportunity to submit a proposal to assist the Cambria CSD with incorporation analysis.

Proposed plan of work

The 2005 Cambria study developed a Preliminary Comprehensive Fiscal Analysis (PCFA) that analyzed whether the statutory revenues for a city based on the Cambria Community Services District boundaries would be sufficient to cover the costs of the municipal services assumed by the new city. This analysis shows that the current municipal revenues generated in Cambria are sufficient to fund the operations of a city. The analysis also determined that if the community incorporates, the Cambria Community Services District (CCSD) would dissolve, and the functions of the district would be absorbed by the new city. The major new functions that a city would deliver are land-use planning, building regulation, street maintenance, police protection and full parks and recreation services. Those services combined with the services currently provided by CCSD (fire protection, water, wastewater, trash collection and some parks functions) would consolidate most of the traditional municipal or city service functions under the direction of a city council elected by voters and operating under a council/manager system of government.

It should be noted that incorporations have become uncommon in California since the early 1990s, when the state passed a "revenue neutrality" statute, which requires payments to the home county when a new community becomes a city so that the county does not lose funding. Historically between six and 10 new cities were created in California each year. However, since 1992, only 14 cities have incorporated, and the last one to do so—Jurupa Valley—was created in 2011. Because of this, an incorporation Preliminary Comprehensive Fiscal Analysis (PCFA) such as Cambria's leaders desire is rare. However, we have completed PCFAs and CFAs in conjunction with our previous analysis for Cambria CSD and we have

done several for preliminary annexation feasibility studies. We are quite familiar with all the constituent parts of such an analysis, notably municipal service delivery and fiscal forecasting.

Baker Tilly has extensive relevant experience, and we would be pleased to help with this important work. We have outlined a plan of work below that we believe is responsive to the aims of the District. We would be happy to refine it as needed.

Activity 1 – Start project

We will begin this project with a careful learning phase, starting with a review of background documents such as past efforts to incorporate Cambria as a city, proposed boundaries of the city as well as boundary alternatives, current boundaries of the Community Services District and the Fire District, and relevant budget information.

We will then meet with the CSD General Manager, members of affected local agencies, and other key stakeholders to discuss the documents and the current climate regarding possible incorporation, and to tailor the scope of work and the schedule to your needs.

The project start-up activity forms the foundation of the relationship between Baker Tilly’s team and Cambria leaders. We know that the work associated with this analysis is in addition to the normal work of the organization. Our goal is to integrate our activities in a manner that is thoughtful and minimizes disruption to the CSD’s operations. However, the cooperation of staff in providing requested data and giving meaningful feedback is crucial to a successful project.

After our initial kickoff meetings, we will prepare a statement of understanding/revised scope for the project to guide our work. We will keep you informed of our progress, observations and initial recommendations, as well as recommendations for modification to the scope as warranted by our analysis and observations.

*Deliverables: Meeting agendas, meeting attendance, statement of project understanding/scope
Schedule: Weeks 1 and 2*

Activity 2 – Gather information for municipal services plan

During this activity, we will gather information from the CSD, the County, and nearby municipalities to develop a study methodology and a database that identifies the municipal services that a City of Cambria would provide and the associated costs, staffing and equipment needs. We will use the following techniques to gather information.

- **Interview officials.** While we will have gathered some relevant information during the first activity, we will likely have additional questions for CSD and County staff about the municipal services a city might be expected to provide. We will conduct additional interviews as needed at the outset of this activity and again toward the end, if needed.
- **Review documents.** We will examine previous reports completed by the San Luis Obispo County County LAFCO and the San Luis Obispo County Grand Jury concerning Cambria incorporation and review additional documents related to prior attempts at incorporation, as well as any other relevant information.
- **Provide documentation of services provided by nearby municipalities.** We will examine the services provided by nearby municipalities by reviewing documents and interviewing representatives of the cities, as needed. This will allow us to construct a fuller picture of the services provided by peer cities and associated staffing and expenditure levels.

At the conclusion of our interviews and data collection, we will summarize major observations. This summary will allow us to determine if the data we have gathered is sufficient, or whether additional data and information will be needed for Activity 3.

Deliverables: Meeting agendas, notes for meetings with staff, database of current services, summary of major observations

Schedule: Weeks 1 through 6

Activity 3 – Develop a draft municipal services plan

During this activity, we will analyze the information collected during Activity 2. Our analysis will include:

- Current municipal services and service delivery levels provided by the County and other agencies
- Results of meetings and data gathered from relevant stakeholders and agencies
- A comparison of service level needs of Cambria and typical nearby communities
- Identification of all the municipal services that an incorporated Cambria would provide, along with the benefits and expenditures associated with each.

After our analysis is complete, we will begin to formulate a draft municipal services plan that includes:

- Our understanding of current service levels
- Results of our information gathering and interviews
- Services and staffing suggested by our analysis of nearby and peer jurisdictions and stakeholders
- The needed organizational structure to provide the identified services
- The preferred mechanism for providing the service (such as contracting with public or private entities)

Once this analytical work is complete, we will be able to determine what municipal services an incorporated City of Cambria might provide and the best means for delivering them. This will allow us to develop a methodology for estimating the service demand, best operational configuration, and unit costs. We will develop an approach that allows us to scale services for the community on a defensible basis.

Potential approaches would include per capita scaling or an approach based on land uses. We will have a recommended approach for estimating the level and cost to deliver a comparable level of municipal services to the Cambria community that accurately reflects what is found in surrounding comparable incorporated areas. We plan to carefully tie our recommendations to observable programs in other jurisdictions and to develop a fiscal estimate to show costs by program in a manner scalable to the population served and other relevant factors. We have been preparing detailed fiscal models for cities throughout California for many years and can draw on this knowledge, both to create the estimate and to doublecheck our expenditure assumptions.

We will prepare a draft memorandum that summarizes our analysis and draft municipal services plan and review it with project leaders. After receiving feedback, we will produce a screen check and final version.

Deliverable: Municipal services plan with analysis and preliminary recommendations

Schedule: Weeks 7 through 10

Activity 4 – Gather financial information and estimate municipal revenues and expenditures

Community Services Districts such as Cambria CSD are often precursors to incorporated cities. Typically, the CSD is dissolved when a new city is formed, and its structure becomes the initial structure for the new City. Therefore, it is important to understand the Cambria CSD’s fiscal position and trends.

We will initiate a learning phase to understand the CSD’s current fiscal status and environment and potential impacts of incorporation on both the CSD and the agencies that currently provide services to the area. We will conduct interviews to learn about systems and reports that are used in administering the CSD’s budget and finances. We will also review multi-year budget information for the CSD, including such items as historical revenue sources and amounts, expenditure allocations, reserves and other funds, budgetary reductions and cost shifts that have been made to date and other relevant factors. We will review the FY 2023-24 Annual Operating Budget prepared by the District and approved by the District Board.

We will also inspect and learn about the costs and revenues associated with several other local service providers serving the Cambria area, including:

- Cambria Community Healthcare District (Ambulance Services)
- San Luis Obispo County Sheriff’s Department (Cambria operations)
- San Luis Obispo County (for other municipal services)

We will also gather data from up to four peer jurisdictions, which will be useful to review costs and practices. We will identify criteria for choosing comparable jurisdictions, discuss this with the Cambria project team, and gather information from publicly available sources, such as websites and budget documents. We will work with the County of San Luis Obispo to gather information on sales tax and transient occupancy tax revenues collected within Cambria CSD boundaries. All this information will be used in the next activity as we develop an initial five-year budget for the hypothetical incorporated city.

Deliverable: Revenue estimates and possible tax mitigation approaches
Schedule: Weeks 11 through 14

Activity 5 – Develop a five-year budget model and plan

As we begin this work, we will have categories and estimates for municipal revenues and expenditures. After obtaining the necessary information during Activity 4, we will prepare a fiscal model that will include a five-year budget plan to assist the potential City of Cambria to meet future budget needs. We will create a fiscal model dashboard as a display and a “what-if” analysis tool using the five-year forecast to analyze impacts of changes in assumptions for key revenue and expenditure categories. This dashboard will also include a section that allows staff to incorporate budget strategy changes such as revenue enhancements, and to vary workload and service levels for various types of municipal services. We will discuss the results of the forecast with you and the finance manager to solicit your feedback and determine if additional analysis or information is required to finalize the budget plan.

Deliverable: Draft and final five-year budget plan
Schedule: Weeks 15 through 18

Activity 6 – Conduct agency impacts analysis

We will gather budget information from San Luis Obispo County and other agencies that currently provide services for Cambria to understand how incorporation would affect them. Much of this information will

have been gathered during Activities 4 and 5. During this activity, we will estimate how expenditures will be reduced by agencies that will no longer deliver services to the new City, and how revenues will be impacted. Many of these services are currently provided by the County of San Luis Obispo, and the exact approach to developing estimates will be based on the workload and expenditure data available from the County. We will also use reports prepared by San Luis Obispo County LAFCO and the San Luis Obispo Grand Jury in developing these estimates.

Deliverable: Preliminary analysis results
Schedule: Weeks 15 through 18

Activity 7 – Develop preliminary comprehensive fiscal analysis (draft and final)

After reviewing the municipal services plan, the five-year budget model and plan, and the agency impacts analysis with project officials, including the Executive Working Group, we will prepare a written report in draft form. The report will include analysis of the following:

- Introductions and conclusions
 - History of incorporation discussions
 - Current services
 - Methodology of PCFA
 - Boundary options (up to 3)
 - Feasibility of incorporation
 - Fiscal impacts on other agencies
 - Alternatives
- Description of incorporation proposal
 - Name of the new city
 - Form of government
 - Reorganization proposal
 - Revenue neutrality proposal
 - Service levels
 - Effective date
 - Gann limit
 - Taxes and revenues
 - Capital improvements
- Public services plan and cost assumptions
 - City administration
 - Police protection
 - Public works/engineering
 - Planning, community development, building and code enforcement
 - Parks and recreation
 - Library
 - Animal control
 - Other city expenditures (including the services currently provided by CCSD, water, wastewater, fire protection, solid waste, street lighting and certain recreation services)
 - Regional participation

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- Municipal revenue estimates
 - Growth and development
 - Revenue assumptions
 - Sensitivity analysis
- Impacts on existing agencies
 - San Luis Obispo County
 - Other agencies and districts

Baker Tilly will provide the draft report for review by the project team. At the conclusion of the review period, we will consider all changes and suggested revisions and prepare the final report.

Since we recognize that it will be critical to gain the support of the County of San Luis Obispo for any incorporation proposal, we will work with the leadership of the CCSD to develop options that will be mutually beneficial to the Cambria community and the County. These options could include options to develop and share new revenue sources and/or to reduce current County expenditures or potential liabilities. Development of these options will involve outreach to the County and related stakeholders as well as to the Cambria community that will be interested in incorporation.

Reports prepared by Baker Tilly are rich in detail, with recommendations supported by quality analysis. We take pains to ensure that our analysis and subsequent recommendations are organized in an easy-to-understand format and presented in a positive manner. We take several discrete steps to ensure quality control. The first is to prepare a draft report for managers to review to ensure that facts are accurate and ideas are presented clearly. Baker Tilly retains responsibility for our professional recommendations, but we expect that vetting the draft report with management improves its utility. In addition to vetting the report for accuracy, the draft review provides an opportunity to discuss the recommendations and to identify implementation issues. Baker Tilly is committed to recommending actions that result in meaningful operational improvements and can be implemented in the real world. Once comments have been received, the final project report will be prepared, peer-reviewed, and then transmitted to you.

Deliverable: Draft and final preliminary comprehensive fiscal analysis
Schedule: Weeks 19 through 22

About Baker Tilly

Celebrating more than 90 years serving our valued clients

As a future-looking firm, we celebrate more than 90 years in the marketplace by honoring our roots and continuing to shape our future. We embrace the fact that local governments can't stand still — and we won't stand still. As we help our clients identify new needs and opportunities, we innovate and change to work better.



Our roots took hold in 1931 in Waterloo, Wisconsin, where we began as a public accounting firm specializing in canning factory audits. Since that time, we have grown with more than 40 different business combinations, each with its own rich history, expanding our presence coast to coast and globally and expanding our scope across industries, services and areas of expertise. One thing has not changed over time: **our shared passion for enhancing the services our clients deliver.**

Delivering specialized expertise to our public sector clients

State and local government is a complex, unique environment shaped by fiscal, regulatory and operational considerations not found in other industries. We recognize this complexity, and we are eager to serve as a truly valued advisor to the public sector. Nationwide, our state and local government practice has served more than 4,000 state and local governmental entities, including municipalities, special districts, counties, public utilities, school districts and transit.

Public sector: Experience that matters

The graphic features three icons: a group of people, a classical building, and a map of the United States. Below each icon is a colored box with text: a dark blue box with '4,000+ public sector clients', a red box with '90+ years of industry experience', and a teal box with 'Serving clients nationwide'.

SUPPORTING STATE AND LOCAL GOVERNMENTS WITH SPECIALIZED EXPERTISE

Cambria Community Services District will benefit from the insight Baker Tilly has gained from serving thousands of public sector clients across the United States.

Celebrating our combination with Management Partners

In October 2022, Management Partners combined with Baker Tilly US, LLP (Baker Tilly) to create a premier public sector consulting practice. To continue serving and improving communities, local leaders look to our advisors to help navigate change. This combination adds a unique and significant layer of experience to Baker Tilly’s robust public sector practice. Our project team members are former local government leaders and managers stemming from all operational facets. They have nearly three decades of field-tested techniques and proven methodologies.



OUR COMBINED SERVICES INCLUDE:

<ul style="list-style-type: none">• Executive recruitment• Executive coaching• Executive performance assessment• Financial planning, budgeting and analysis• Management services• Organization assessments	<ul style="list-style-type: none">• Organization development• Performance management• Process improvement• Service sharing and service consolidation• Strategic and business planning
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References

We encourage you to connect with the clients below to learn more about the value of their relationship with Baker Tilly. Each client will offer a different perspective as you consider your own needs.

**SACRAMENTO AREA SEWER DISTRICT AND
SACRAMENTO COUNTY REGIONAL SANITATION DISTRICT, CALIFORNIA**

Name	Christoph Dobson	Title	General Manager
Phone	(916) 876 6000	Email	dobsonc@sacsewer.com
Description	<p>Merger study</p> <p>We performed a comprehensive assessment of the advantages and disadvantages of merging the Sacramento Area Sewer District (SASD) and the Sacramento County Regional Sanitation District (Regional San) into one wastewater agency and provided a recommendation regarding whether the agencies should pursue such action. We believed a seamless service model would provide the appropriate framework to consider whether to consolidate operations aligned because such a model improves economies of scale, decreases costs and eliminates duplication of internal services and functions. Following development of a comprehensive set of criteria and analysis, we recommended that the districts pursue consolidation.</p>		

CITY OF SAN LUIS OBISPO, CALIFORNIA

Name	Shelly Stanwyc	Title	Assistant City Manager
Phone	(805) 781 7294	Email	sstanwyc@slocity.org
Description	<p>Capital Improvement Process Analysis</p> <p>Our consultants performed an assessment of the City’s Capital Improvement Program (CIP) process. The analysis included reviewing their staffing complement as well as the organization structure of their CIP Engineering Division. The focus of the engagement was to improve the delivery of capital projects, with an emphasis on delivering them on time and on budget. Our analysis included recommendations to introduce additional performance measures to the process, expand scoping of projects, reclassify some of the existing positions, and create new job classifications.</p>		

FIVE CITIES FIRE AUTHORITY, CALIFORNIA

Name	Matthew Bronson Whitney McDonald	Title	City Manager, Grover Beach City Manager, Arroyo Grande
Phone	(805) 473 4567 (805) 473 5400	Email	mbronson@groverbeach.org wmcdonald@arroyogrande.org
Description	<p>Divestiture analysis</p> <p>The Five Cities Fire Authority (FCFA) is a joint powers-based fire department that serves the cities of Arroyo Grande and Grover Beach, CA as well as the nearby Oceano Community Services District. The focus of this engagement was to provide an overall assessment of the financial and operational impacts associated with the departure of the Oceano Community Services District (OCSD) from the FCFA based on OCSD’s initiation of the divestiture process with the San Luis Obispo County Local Agency Formation Commission (LAFCO). In this report (April 2023), we identified staffing and fire service options and developed options for a new governance structure. In all, our report includes 18 recommendations for organization enhancements and efficiencies. In addition, we also created a user-friendly and multi-faceted fiscal model for the FCFA and the cities of Arroyo Grande and Grover Beach to use in their respective budget forecasting.</p>		

CITY OF FULLERTON, CALIFORNIA			
Name	Ellis Chang Adam Loeser	Title	Director of Administrative Services Fire Chief
Phone	(714) 738 6522 (714) 853 3348	Email	echang@cityoffullerton.com adam.loeser@fullertonfire.org
Description	<p>Contract fire service analysis</p> <p>In September 2022 we completed an evaluation of a potential contract for fire service delivery between the City of Fullerton and the Orange County Fire Authority (OCFA). The City hired us to complete an independent third-party review of the service arrangement, contract terms and economics of the proposed draft contract proposed by the OCFA. We completed an extensive analysis of all aspects of the proposed contract including service levels, transition costs, personnel transition considerations such as pension liabilities, facility and equipment transfers and other factors that must be taken into account when making a decision with long-term implications such as this. In order to understand the long-term economics, we developed a costing model to compare the long-term costs of maintaining a sustainable independent city fire department and contracting with the OCFA. This model allowed for various assumptions regarding levels of cost increases over basic cost increases for both the basic OCFA contract and core city cost elements such as labor, supplies, equipment and facilities. Using the model and associated analysis we evaluated the economies of scale achievable via contracting and the various pros and cons of independent direct operations and contracted services. Our conclusion was that OCFA contracted services would be somewhat more expensive, while several non-economic factors argued in favor of the contract approach.</p>		

Aligning key engagement team members with your goals

Your handpicked team of professionals offers a collaborative focus supported by the breadth and depth of our firm’s national resources. We believe in strong personal relationships, and this means a personal interest in the Cambria Community Services District from some of our most experienced team members. Engagement team members are introduced below.

ENGAGEMENT TEAM FOR CAMBRIA COMMUNITY SERVICES DISTRICT	
	<p>Carol Jacobs – Managing Director</p>
	<p><i>Project role: Project director</i></p> <p>Carol is a managing director with Baker Tilly. She has held a wide range of roles across local government and consulting, including multiple stints as a city manager, and served most recently as assistant city manager of the City of Newport Beach, California. In that role, she had responsibility for functions as varied as fire, library, harbor, information technology, utilities and homelessness, with service as interim finance director and harbormaster. Carol also served as city manager for the Southern California cities of Eastvale and Stanton; as interim city manager for the City of Grand Terrace, California; and in a series of roles with increasing responsibility for the City of Costa Mesa, California. Carol’s consulting experience includes managing a financial solutions practice area that served local governments, with responsibility for managing client needs, preparing financial studies, and conducting management and organizational reviews.</p>



Andy Belknap – Managing Director

Project role: Project leader

Andy has more than 20 years of local government experience, including service as a city manager, public works director, a variety of interim management positions, and as a consultant to California municipalities and special districts. He specializes in local government financial management and has led numerous projects to address structural fiscal deficits. Andy has served well over 200 California and Nevada local governments, many on multiple occasions, including 19 of the largest 20 cities.

During 2008 and 2009, Andy served as an expert witness in the City of Vallejo’s bankruptcy proceeding. In 2011 and 2014 he served as project manager for the City of Stockton’s AB 56 process mediation and subsequent Chapter 9 bankruptcy and recovery. Between 2015 and 2017 he managed the City of San Bernardino’s bankruptcy and developed the plan of adjustment for the City, which led to fundamental changes in governance and operations. As a result of bankruptcy recovery and other work, he is expert at identifying alternative service delivery arrangements, as well as developing revenues over a broad array of municipal services.

A trained economist, Andy brings a special expertise to fiscal analysis and public finance issues. His blend of quantitative skills, coupled with a practitioner’s understanding of public services and management systems, adds value to all types of organizational and policy analysis.




Bob Leland – Special Advisor

Project role: Subject-matter specialist

Bob has 37 years of direct experience in state and local government finance and more than a decade consulting his area of special expertise, municipal budgeting and long-range forecasting. He was director of finance for 26 years for the City of Fairfield, California, a city known for its entrepreneurial management and long-term financial planning. He has been preparing long-range forecasts and budget models since the early 1980s. Bob previously served as assistant finance director for the City of Sacramento, where he managed the city budget, and as a staff consultant to the Assembly Revenue and Taxation Committee, where he drafted and analyzed legislation and worked on the team implementing Proposition 13 in 1978. He is a leader in his profession, having been elected by his peers as president of both the California Society of Municipal Finance Officers and the League of California Cities’ Fiscal Officers Department. Bob was the recipient of the 2010 Award of Excellence in Public Finance from the California Public Securities Association, and in 2018 received the Distinguished Service Award from CSMFO.

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	Woody Battle – Senior Consultant
	<i>Project role: Analytical support</i>
	Woody provides a variety of services to his public sector clients, including business process reviews, organizational and operational assessments, and internal audit and risk consulting. Woody’s clients include local governments, public utilities and other public sector organizations. Woody has supported facilitation, planning and implementation support for multiple strategic planning clients across the U.S. He serves as the Chair for Baker Tilly’s NexGen affinity group, directly providing innovative ideas for inclusive programs and policies for all generations within Baker Tilly’s workforce.

Professional fee

Baker Tilly anticipates devoting 320 hours of our staff time to complete the plan of work described above. The total cost of this project is \$92,800, which includes all fees and expenses. The ultimate test of a quality project is that the client is pleased with the results, and we are committed to achieving that goal.

Conclusion

The Cambria Community Services District will be a valued client of Baker Tilly, and Andy Belknap will be personally involved in all aspects of our relationship, from planning through completion. Thank you for the opportunity to make tangible contributions to your success. Our team is excited to earn your trust, and we look forward to discussing your questions and feedback.

Sincerely,



Carol Jacobs, Managing Director
Baker Tilly US, LLP
+1 (949) 809 5588 | carol.jacobs@bakertilly.com

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CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.C**

FROM: Matthew McElhenie, General Manager
Denise Fritz, Administrative Department Manager

Meeting Date: April 18, 2024 Subject: Receive and File the Independent Auditor's Report
for Fiscal Year 2022/23

FISCAL IMPACT:

The Board approved a fourth amendment to the Consultant Services Agreement on July 20, 2023, for professional independent audit services to be provided by Moss, Levy & Hartzheim LLP ("MLH"). The FY 2023/24 Cambria Community Services District Administrative Department budget includes \$23,848 for professional financial auditing services. The cost of the proposed professional audit services by MLH is \$21,405, which is within the budgeted amount for this line item. No budget adjustment is required.

DISCUSSION:

The Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2023 ("Audit Report") is attached for review. Mr. Alex Hom, from MLH, will be available via Zoom for a summary of the Auditor's Report and to respond to questions and comments from the Finance Committee.

The Auditor's Report contains the auditor's opinion of the CCSD's financial statements and the adequacy of internal controls. The auditor issued an unqualified opinion, which states that as of June 30, 2023, the financial statements present fairly, in all material respects, the financial position of the governmental and business-type activities of the CCSD.

As shown on page 16 of the Audit Report, the General Fund had revenues of \$6,186,517 and expenditures of \$6,463,005, resulting in a decrease in the fund balance of \$276,488.

As shown on page 19 of the Audit Report, the Water Fund had total operating and non-operating revenues of \$4,899,101 and expenditures of \$4,330,777, resulting in an increase in net position of \$568,324. It should be noted that these Water Fund revenues/expenses include both Water Operating, Water WRF Operating and Water WRF Capital funds.

As shown on page 19 of the Audit Report, the Wastewater Fund had total operating and non-operating revenues of \$3,668,381 and expenditures of \$3,760,202, resulting in a decrease in net position of \$91,821.

As shown on page 11 of the Audit Report, the District had a total of \$20,003,164 in cash on hand on June 30, 2023. That cash is distributed to the three funds as shown below:

CCSD FINANCIAL AUDIT JUNE 30, 2023

FUND	CASH BALANCE
GENERAL FUND	\$3,359,267
WASTEWATER FUND	\$805,016
WASTEWATER BOND FUND	\$10,271,492
WATER FUND	\$5,567,389
TOTAL	\$20,003,164

Inter-fund loans due to the General Fund on June 30, 2023, are shown below:

WASTEWATER FUND	\$192,331
WATER FUND	\$157,726
TOTAL DUE TO GENERAL FUND	\$350,057

It is recommended that the Board of Directors file the Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2023.

ATTACHMENTS:

1. [Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2023](#)

CAMBRIA COMMUNITY SERVICES DISTRICT
FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Board of Directors of Cambria Community Services District
Cambria, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Cambria Community Services District, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Cambria Community Services District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Cambria Community Services District, as of June 30, 2023, and the respective changes in financial position and cash flows where applicable thereof, for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Cambria Community Services District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cambria Community Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Cambria Community Services District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Cambria Community Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the schedule of changes in OPEB liability and related ratios, the schedule of OPEB contributions, the schedule of proportionate share of net pension liability, and the schedule of pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries of the basis financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2024, on our consideration of the Cambria Community Services District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Moss, Remy & Halsegrain LLP

Santa Maria, California
March 11 2024

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2023**

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 ending June 30, 2023. The Management’s Discussion & Analysis is to be read in conjunction with the CCSD’s financial statements, which follow this section.

The Cambria Community Services District is a multi-purpose special district formed on December 9, 1976. Formation occurred 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, each member serving a four-year term. The CCSD has a population of approximately 5,700 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. The basis of accounting refers to “when” revenues and expenses are recognized in the accounts and reported in the financial statements.

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2023**

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

Two government-wide financial statements include all the CCSD's funds:

- Statement of Net Position
- Statement of Activities

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

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

The remainder of the CCSD's financial statements is grouped into two 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

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2023**

- 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
- Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual-Governmental Funds (Shown as 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. Notably absent are capital assets. This is due to the statement being presented using the modified accrual basis of accounting. Fund balance is the difference between assets and liabilities. Fund balance is reported in up to five classifications to clarify Fund Balance reported as well as to provide additional information, as follows:

- Non-spendable - amounts 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 using its highest 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.

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2023**

The Reconciliation of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities describes the differences between changes in fund balance and changes 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
- Water Reclamation Facility

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

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

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

The Statement of Revenues, Expenditures, and Changes in Net Position shows how the Water and Wastewater Fund's net assets changed during the year. All the current year's revenues and expenditures are recorded when the underlying transaction occurs, regardless of the timing of the related cash flows. The Statement of Revenues, Expenditures, and Changes in Fund Balance measures the success of the CCSD's operations over the past year. It 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 disbursements during the fiscal year. The statement reports cash activity in four categories:

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2023**

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

Required Supplementary Information

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

This section also contains the Schedule of Changes in the Other Post-Employment Benefits (OPEB) Liability and Related Ratios, the Schedule of OPEB Contributions, the Schedule of the Proportionate Share of the Net Pension Liability, and the Schedule of Contributors, as required by Governmental Accounting Standards Board (GASB) 75.

Overview of Activities During Fiscal Year Ending June 30, 2023

The Fire Suppression Benefit Assessment is a parcel assessment; property value fluctuations do not impact it. If approved annually by the CCSD Board of Directors, it can increase by the annual increase in the consumer price index up to a maximum of 5.4%. This parcel assessment increased by \$26,800 (5.4%) in fiscal year 2022-2023 compared to fiscal year 2021-2022. This parcel assessment represents approximately 18% of the Fire Department's revenue in the CCSD's fiscal year 2022-2023 budget.

The Water and Wastewater Standby or Availability Charge is a parcel assessment based on parcel size. If approved annually by the CCSD Board of Directors, this parcel assessment generates approximately \$178,000 for the Water Fund and \$119,000 for the Wastewater Fund revenue. This revenue is used for capital outlay and major maintenance projects in the Water and Wastewater Funds.

A rate analysis for Water, Water Reclamation Facility (WRF), and Wastewater user fees was completed in July 2018, with a 3-year rate increase implementation plan. The final rate increase became effective September 1, 2020. An updated rate analysis for Water, Water WRF, and Wastewater user fees was completed in May and June 2022, respectively. The CCSD Board adopted a 3-year user fee & charges rate increase for Water and Wastewater, with future annual inflationary rate adjustments to Water, WRF, and Wastewater. The first increase is effective July 1, 2022, for only Water and Wastewater user fees. The increase in user fees provides adequate support for operations & maintenance costs, capital improvement funding for an aging infrastructure, and current and future debt service obligations.

As of June 30, 2023, inter-fund transfers from the General Fund to the Water Fund total \$157,726, and the Wastewater Fund total \$192,331 (see Note #3).

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2023**

For active employees, there are three different employee-represented groups: the International Association of Firefighters (IAFF), the Service Employees International Union (SEIU), and the non-represented Management/Confidential (MCE) 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)
2017-2018	3,363,441	
2018-2019	3,141,181	(222,260)
2019-2020	3,126,247	(14,934)
2020-2021	3,390,865	264,618
2021-2022	3,643,369	252,504
2022-2023	3,732,481	89,112

The employees in each group pay the full employee portion of their pension based on their CalPERS service history and cost-sharing of medical and dental insurance premiums. During the fiscal year 2019-2020, both the SEIU and IAFF employees negotiated an updated memorandum of understanding (MOU) for a five-year period, and during the fiscal year 2020-2021, the MCE employees negotiated salary increases for three years. These updates include salary and benefit changes, depending on the job classification grouping. In addition, CCSD received a Staffing for Adequate Fire and Emergency Response (SAFER) grant, adding three limited-term fire department employees. This SAFER grant began on January 1, 2022, and will continue over a three-year period.

Retirement is the most significant cost related to employee benefits at the CCSD. The annual pension cost decreased from \$1,192,326 in the fiscal year 2021-2022 to \$535,257 in the fiscal year 2022-2023, including a pension audit adjustment. Various factors will impact retirement rates and costs in the future. Such factors include total salaries, inflation rates, investment returns, and the three agreement tiers with employees. The reporting requirements for the pension plan were amended by GASB No. 67 & 68. A current period adjustment is required in each reporting period (see Note 7 and 8) to comply with these changes.

Employee health insurance is another significant cost related to benefits at the CCSD. The annual employee medical insurance cost increased from \$387,662 in the fiscal year 2021-2022 to \$387,769 in the fiscal year 2022-2023. This is an overall increase of \$107 or .03%. Agreements with MCE, SEIU, and IAFF employees have also provided for increased premium contributions made by employees.

Retiree health insurance is another significant cost related to employee benefits at the CCSD. These costs decreased from \$488,856 in the fiscal year 2021-2022 to \$432,969 in

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2023**

the fiscal year 2022-2023, including an Other Post-Employment Benefits (OPEB) audit adjustment. Agreements with MCE, SEIU, and IAFF employees provide for increased premium contributions to be made by retirees. Newly hired employees will receive a reduced health insurance premium benefit equal to the Public Employees’ Medical and Hospital Care Act (PEMHCA) minimum, which was \$149 during the calendar year 2022 and is currently \$151 for calendar year 2023. These changes are expected to result in a significant reduction in retiree health insurance costs in the future. The reporting requirements for OPEB were amended by GASB No. 75. To comply with these changes, a current period adjustment is required in each reporting period (see Note 8).

Personnel costs represent 54% of the CCSD’s fiscal year 2022-2023 expenditures. Several steps, the most significant discussed above, have been taken to control these costs.

Maintenance and repair costs increased from \$1,036,186 for the fiscal year 2021-2022 to \$1,232,383 for the fiscal year 2022-2023. Most of these costs are related to the maintenance and repair of water and sewer infrastructure.

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

June 30,	Total Maintenance and Repair Costs	Year-to-Year Increase / (Decrease)
2017-2018	917,135	
2018-2019	620,496	(296,639)
2019-2020	893,325	272,829
2021-2021	679,322	(214,003)
2021-2022	1,036,186	356,864
2022-2023	1,232,383	196,197

Significant deferred maintenance in the Water and Wastewater Funds continues to occur. The adopted 2018 and 2022 increases in user fees & charges will assist in funding the deferred maintenance in the Water and Wastewater Funds. CCSD continues to explore funding opportunities to address the General Fund’s deferred maintenance of the Veteran’s Hall and the ongoing maintenance of the Fiscalini Ranch and Open Space Lots.

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

**CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2023**

June 30,	Total Cash and Investments	Year-to-Year Increase / (Decrease)
2018	3,756,352	
2019	3,136,367	(619,985)
2020	4,675,532	1,539,165
2021	8,658,134	3,982,602
2022	9,044,035	385,901
2023	20,003,164	10,959,129

The significant increase in CCSD's total cash & investments for the fiscal year 2020-2021 is the result of litigation proceeds received from the WRF settlement and a minimal amount of capital project activity. During the fiscal year 2021-2022, minimal capital project activity continued in the General, Water, WRF, and Wastewater Funds, as much of this activity is for multi-year capital projects scheduled to begin in the fiscal year 2022-2023. Fiscal year 2022-2023 includes \$10,271,492 in bond funds held by the trustee to fund Wastewater infrastructure projects.

The Board of Directors approved the operating budget for the fiscal year 2023-2024 on August 17, 2023. Projected activity for all funds is as follows:

- Water: a surplus of \$6,440
- Water Reclamation Facility: a surplus of \$147,444
- Wastewater (Sewer): a surplus of \$48,067
- General Fund (Governmental): a deficit of \$82,846, offset with unused surplus from previous fiscal year.

CAMBRIA COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION
June 30, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	\$ 3,359,267	\$ 16,643,897	\$ 20,003,164
Accounts receivable, net	268,246	1,475,341	1,743,587
Deposits		4,268	4,268
Prepaid expenses	268	6,422	6,690
Internal balances	350,057	(350,057)	
Capital assets:			
Non Depreciable	15,527,843	10,391,942	25,919,785
Depreciable	1,745,411	12,263,721	14,009,132
Intangible asset		537,099	537,099
Total assets	<u>21,251,092</u>	<u>40,972,633</u>	<u>62,223,725</u>
DEFERRED OUTFLOW OF RESOURCES			
Deferred pensions	2,361,517	1,174,277	3,535,794
Deferred OPEB	132,679	71,443	204,122
Total deferred outflow of resources	<u>2,494,196</u>	<u>1,245,720</u>	<u>3,739,916</u>
LIABILITIES			
Accounts payable	142,882	338,182	481,064
Accrued liabilities	64,159	73,933	138,092
Accrued interest payable		300,370	300,370
Unearned revenue	767		767
Deposits	7,036	99,821	106,857
Noncurrent liabilities:			
Due within one year	25,732	529,163	554,895
Due in more than one year	9,224,035	23,270,952	32,494,987
Total liabilities	<u>9,464,611</u>	<u>24,612,421</u>	<u>34,077,032</u>
DEFERRED INFLOW OF RESOURCES			
Deferred pensions	376,971	220,189	597,160
Deferred OPEB	825,386	444,438	1,269,824
Total deferred inflow of resources	<u>1,202,357</u>	<u>664,627</u>	<u>1,866,984</u>
NET POSITION			
Net investment in capital assets	17,168,939	14,870,223	32,039,162
Unrestricted	(4,090,619)	2,071,082	(2,019,537)
Total net position	<u>\$ 13,078,320</u>	<u>\$ 16,941,305</u>	<u>\$ 30,019,625</u>

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

CAMBRIA COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Contributions and Grants</u>
Governmental activities:			
Administration	\$ 2,108,166	\$ 2,034,140	\$ -
Fire	2,610,107	49,609	295,089
Parks and recreation	28,759		
Facilities and resources	911,794	29,585	
Interest on long-term debt	2,466		
Depreciation (unallocated)	208,453		
	<u>5,869,745</u>	<u>2,113,334</u>	<u>295,089</u>
Total governmental activities			
Business-type activities:			
Water	4,330,777	4,673,692	
Wastewater	3,760,202	3,346,627	
	<u>8,090,979</u>	<u>8,020,319</u>	
Total business-type activities			
Total governmental	<u>\$ 13,960,724</u>	<u>\$ 10,133,653</u>	<u>\$ 295,089</u>

General Revenues:

Taxes:

Property

Availability charges

Franchise fees

Investment income

Other general revenues

Total general revenues

Change in net position

Net position - beginning of fiscal year

Net position - end of fiscal year

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

Capital Contributions and Grants	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
\$ -	\$ (74,026)	\$ -	\$ (74,026)
	(2,265,409)		(2,265,409)
	(28,759)		(28,759)
	(882,209)		(882,209)
	(2,466)		(2,466)
	(208,453)		(208,453)
	(3,461,322)		(3,461,322)
		342,915	342,915
170,062		(243,513)	(243,513)
170,062		99,402	99,402
\$ 170,062	(3,461,322)	99,402	(3,361,920)
	3,461,121	16,941	3,478,062
		293,321	293,321
	169,915		169,915
	31,969	66,839	98,808
	115,089		115,089
	3,778,094	377,101	4,155,195
	316,772	476,503	793,275
	12,761,548	16,464,802	29,226,350
	\$ 13,078,320	\$ 16,941,305	\$ 30,019,625

CAMBRIA COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUND
BALANCE SHEET
June 30, 2023

	<u>General Fund</u>
ASSETS	
Cash and investments	\$ 3,359,267
Accounts receivable	268,246
Prepaid expenditures	268
Advances receivable	<u>350,057</u>
Total assets	<u>\$ 3,977,838</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 142,882
Accrued liabilities	64,159
Deposits	7,036
Unearned revenue	<u>767</u>
Total liabilities	<u>214,844</u>
Fund Balances:	
Nonspendable	350,325
Assigned	<u>3,412,669</u>
Total fund balances	<u>3,762,994</u>
Total liabilities and fund balances	<u>\$ 3,977,838</u>

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

CAMBRIA COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUND - BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2023

Total fund balances - governmental funds \$ 3,762,994

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

Capital assets at historical cost	\$	21,017,246	
Accumulated depreciation		<u>(3,743,992)</u>	
Net			17,273,254

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

Compensated absences payable	\$	185,727	
Loans payable		104,315	
Other post employment benefits obligation		4,037,033	
Net pension liability		<u>4,922,692</u>	
Total			(9,249,767)

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

Deferred inflows of resources relating to pensions	\$	(376,971)	
Deferred outflows of resources relating to pensions		2,361,517	
Deferred outflows of resources relating to OPEB		132,679	
Deferred inflows of resources relating to OPEB		<u>(825,386)</u>	
			<u>1,291,839</u>

Total net position - governmental activities \$ 13,078,320

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

CAMBRIA COMMUNITY SERVICES DISTRICT
GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2023

	<u>General Fund</u>
Revenues:	
Property taxes and assessments	\$ 3,461,121
Weed abatement	49,609
Franchise fees	169,915
Intergovernmental	295,089
Use of money and property	61,554
Charges for administrative services	2,034,140
Miscellaneous income	<u>115,089</u>
 Total revenues	 <u>6,186,517</u>
Expenditures:	
Administration	2,095,583
Fire	2,720,912
Parks and recreation	28,759
Facilities and resources	909,218
Debt service:	
Principal	13,750
Interest	2,496
Capital outlay	<u>692,287</u>
 Total expenditures	 <u>6,463,005</u>
 Excess of revenues over (under) expenditures	 <u>(276,488)</u>
Other Financing Sources	
Proceeds from loan payable	<u>81,706</u>
 Total other financing sources	 <u>81,706</u>
 Change in fund balance	 (194,782)
 Fund balance - July 1	 <u>3,957,776</u>
 Fund balance - June 30	 <u>\$ 3,762,994</u>

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

CAMBRIA COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

Total net change in fund balances - governmental funds	\$ (194,782)
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital outlay of \$692,287 is more than depreciation expense \$(208,453) in the period.	483,834
In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, vacation used exceeded the amounts earned by \$53,585.	53,585
In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	30
In governmental funds, repayments of long-term debt are reported as expenditures. In government-wide statements, repayments of long-term debt are reported as reductions of liabilities.	13,750
In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt were:	(81,706)
In the statement of activities, postemployment benefits are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, the difference between accrual-basis postemployment benefit costs and actual employer contributions was:	(325,149)
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This fiscal year, the difference between accrual-basis pension costs and actual employer contributions was:	<u>367,210</u>
Change in net position - governmental activities	<u>\$ 316,772</u>

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

CAMBRIA COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2023

	Water Fund	Wastewater Fund	Totals
ASSETS			
Current assets:			
Cash and investments	\$ 5,567,389	\$ 11,076,508	\$ 16,643,897
Accounts receivable, net	851,629	623,712	1,475,341
Deposits	2,134	2,134	4,268
Prepaid expenses	6,422		6,422
Total current assets	<u>6,427,574</u>	<u>11,702,354</u>	<u>18,129,928</u>
Noncurrent assets:			
Nondepreciable	6,908,985	3,482,957	10,391,942
Capital assets, net of accumulated depreciation	10,009,006	2,254,715	12,263,721
Intangible - water master plan	537,099		537,099
Total noncurrent assets	<u>17,455,090</u>	<u>5,737,672</u>	<u>23,192,762</u>
Total assets	<u>23,882,664</u>	<u>17,440,026</u>	<u>41,322,690</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pensions	660,396	513,881	1,174,277
Deferred OPEB	30,618	40,825	71,443
Total deferred outflows of resources	<u>691,014</u>	<u>554,706</u>	<u>1,245,720</u>
LIABILITIES			
Current liabilities:			
Accounts payable	54,702	283,480	338,182
Accrued liabilities	34,815	39,118	73,933
Accrued interest payable	101,419	198,951	300,370
Deposits payable	99,821		99,821
COP premium - current portion		8,159	8,159
Loan payable - current portion	433,516	87,488	521,004
Total current liabilities	<u>724,273</u>	<u>617,196</u>	<u>1,341,469</u>
Noncurrent liabilities:			
Advances payable	157,726	192,331	350,057
Compensated absences	92,483	72,749	165,232
COP payable		12,175,000	12,175,000
COP premium		229,798	229,798
Loans payable	5,577,857	90,372	5,668,229
OPEB payable	931,625	1,242,160	2,173,785
Net pension liability	1,607,808	1,251,100	2,858,908
Total noncurrent liabilities	<u>8,367,499</u>	<u>15,253,510</u>	<u>23,621,009</u>
Total liabilities	<u>9,091,772</u>	<u>15,870,706</u>	<u>24,962,478</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pensions	123,831	96,358	220,189
Deferred OPEB	190,474	253,964	444,438
Total deferred inflows of resources	<u>314,305</u>	<u>350,322</u>	<u>664,627</u>
NET POSITION			
Net investment in capital assets	11,443,717	3,426,506	14,870,223
Unrestricted (deficit)	3,723,884	(1,652,802)	2,071,082
Total net position	<u>\$ 15,167,601</u>	<u>\$ 1,773,704</u>	<u>\$ 16,941,305</u>

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

CAMBRIA COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
For the Fiscal Year Ended June 30, 2023

	Water Fund	Wastewater Fund	Totals
Operating Revenues:			
Utility	\$ 3,223,892	\$ 3,337,055	\$ 6,560,947
Service charges and fees	1,448,482		1,448,482
Miscellaneous	1,318	9,572	10,890
Total operating revenues	<u>4,673,692</u>	<u>3,346,627</u>	<u>8,020,319</u>
Operating Expenses:			
Salaries and wages	791,117	743,422	1,534,539
Payroll taxes and benefits	282,546	362,621	645,167
Maintenance and repairs	435,886	505,356	941,242
Office supplies, publications, and dues	14,863	12,422	27,285
Licenses and fees	67,989	126,051	194,040
Rent	34,042		34,042
Professional services	168,931	5,135	174,066
Operating supplies	146,886	49,911	196,797
Employee travel and training	7,467	6,535	14,002
Utilities	181,645	334,260	515,905
General and administrative overhead	978,586	516,533	1,495,119
Amortization	107,419		107,419
Depreciation	860,033	373,848	1,233,881
Total operating expenses	<u>4,077,410</u>	<u>3,036,094</u>	<u>7,113,504</u>
Operating income	<u>596,282</u>	<u>310,533</u>	<u>906,815</u>
Non-Operating Revenues (Expenses):			
Availability charges	177,744	115,577	293,321
Connection fees		170,062	170,062
Investment income	47,665	19,174	66,839
Property taxes		16,941	16,941
Cost of issuance for COP payable		(305,830)	(305,830)
Interest expense	(253,367)	(418,278)	(671,645)
Total non-operating revenues (expenses)	<u>(27,958)</u>	<u>(402,354)</u>	<u>(430,312)</u>
Change in net position	568,324	(91,821)	476,503
Net position - July 1	<u>14,599,277</u>	<u>1,865,525</u>	<u>16,464,802</u>
Net position - June 30	<u>\$ 15,167,601</u>	<u>\$ 1,773,704</u>	<u>\$ 16,941,305</u>

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

CAMBRIA COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2023

	Water Fund	Wastewater Fund	Totals
Cash Flows From Operating Activities:			
Receipts from customers	\$ 4,615,464	\$ 3,280,887	\$ 7,896,351
Payments to suppliers	(2,059,478)	(1,323,037)	(3,382,515)
Payments to employees	(1,227,738)	(1,193,681)	(2,421,419)
Net cash provided by operating activities	<u>1,328,248</u>	<u>764,169</u>	<u>2,092,417</u>
Cash Flows From Capital and Related Financing Activities:			
Acquisition of capital assets	(37,218)	(2,251,108)	(2,288,326)
Proceeds from COP payable		12,113,246	12,113,246
Principal paid on debt	(416,218)	(396,706)	(812,924)
Interest paid on debt	(260,144)	(234,189)	(494,333)
Net cash (used) by capital and related financing activities	<u>(713,580)</u>	<u>9,231,243</u>	<u>8,517,663</u>
Cash Flows from Noncapital Financing Activities:			
Availability charges	177,744	115,577	293,321
Connection fees		170,062	170,062
Property taxes		16,941	16,941
Principal paid on advances from General Fund		(100,728)	(100,728)
Net cash provided by noncapital financing activities	<u>177,744</u>	<u>201,852</u>	<u>379,596</u>
Cash Flows From Investing Activities:			
Interest income	47,665	19,174	66,839
Net cash provided by investing activities	<u>47,665</u>	<u>19,174</u>	<u>66,839</u>
Net increase in cash and cash equivalents	840,077	10,216,438	11,056,515
Cash and cash equivalents - July 1	4,727,312	860,070	5,587,382
Cash and cash equivalents - June 30	<u>\$ 5,567,389</u>	<u>\$ 11,076,508</u>	<u>\$ 16,643,897</u>
Reconciliation to Statement of Net Position:			
Cash and investments	<u>\$ 5,567,389</u>	<u>\$ 11,076,508</u>	<u>\$ 16,643,897</u>

(Continued)

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

CAMBRIA COMMUNITY SERVICES DISTRICT
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS (Continued)
For the Fiscal Year Ended June 30, 2023

	Water Fund	Wastewater Fund	Totals
Reconciliation of operating income to			
net cash provided by operating			
activities:			
Operating income	\$ 596,282	\$ 310,533	\$ 906,815
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation expense	860,033	373,848	1,233,881
Amortization expense	107,419		107,419
Change in assets, liabilities, deferred inflows of resources, and deferred outflows of resources:			
Receivables, net	(62,551)	(65,740)	(128,291)
Deferred outflows- pension	(351,526)	(273,537)	(625,063)
Deferred outflows- OPEB	93,639	124,852	218,491
Accounts payable	(23,183)	233,166	209,983
Accrued liabilities	(1,826)	3,108	1,282
Deposits payable	4,323		4,323
Compensated absences	22,001	3,192	25,193
OPEB payable	879	1,169	2,048
Net pension liability	762,540	593,363	1,355,903
Deferred inflows- pension	(660,300)	(513,806)	(1,174,106)
Deferred inflows- OPEB	(19,482)	(25,979)	(45,461)
 Net cash provided by operating activities	 <u>\$ 1,328,248</u>	 <u>\$ 764,169</u>	 <u>\$ 2,092,417</u>

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

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Financial Reporting Entity

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

There are no component units included in this report which meet the criteria of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39, No. 61, No. 80, and No. 90.

B. Basis of Presentation

Fund Financial Statements:

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

Major Funds

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

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

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

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

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

C. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

Basis of Accounting

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

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

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

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal revenues and expenses. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Property Taxes

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

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

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

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

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Cash and Investments

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

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

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

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

F. Accounts and Interest Receivable

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

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

G. Prepaid Items

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

H. Restricted Assets

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

I. Capital Assets

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

Government-Wide Statements

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Capital Assets (Continued)

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

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

Fund Financial Statements

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

J. Accumulated Compensated Absences

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

K. Long-Term Obligations

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

L. Deferred Outflows and Inflows of Resources

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

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has two items which qualify for reporting in this category, refer to Note 8 and Note 9 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has two items which qualify for reporting in this category; refer to Note 8 and Note 9 for a detailed listing of the deferred inflows of resources the District has recognized.

M. Interfund Transactions

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

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

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Equity Classifications

Government-Wide Statements

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

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

O. Fund Balances

Fund balance of the governmental fund is classified as follows:

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

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

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

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

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

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

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Future Accounting Pronouncements

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

Statement No. 99 "Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100 "Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101 "Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

Q. Pensions

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

R. Use of Estimates

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

S. Other Postemployment Benefits (OPEB)

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

NOTE 2 – CASH AND INVESTMENTS

Investments are carried at fair value in accordance with GASB Statement No. 31. On June 30, 2023, the District had the following cash and investments on hand:

Cash on hand	\$ 600
Cash in checking accounts	1,371,289
Cash with fiscal agent (bond trustees)	10,271,492
Money market account	2,892,282
Local Agency Investment Fund (LAIF)	5,467,501
Total	<u>\$ 20,003,164</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 – CASH AND INVESTMENTS (Continued)

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

Cash and investments	\$ 20,003,164
Total	<u>\$ 20,003,164</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District did not have investments that are measured under Level 1, Level 2, or Level 3.

Investments Authorized by the California Government Code

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

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage Of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
Federal Agency Securities	N/A	None	None
Bankers' Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase and Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	5 years	15%	10%
Money Market Mutual Funds	N/A	None	None
Mortgage Pass-Through Securities	N/A	20%	None
County Pooled Investment Fund	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	\$ 75,000,000
State Registered Warrants, Notes, or Bonds	5 years	None	None
Notes and Bonds of other Local California Agencies	5 years	None	None

Disclosure Relating to Interest Rate Risk

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

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 – CASH AND INVESTMENTS (Continued)

Disclosure Relating to Interest Rate Risk (Continued)

Information about the sensitivity of the fair values of the District's investments to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2023:

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months or Less	13-24 Months	25-60 Months	More than 60 Months
State Investment Pool (LAIF)	\$ 5,467,501	\$ 5,467,501	\$ -	\$ -	\$ -
Money market account	2,892,282	2,892,282			
Held by bond trustees:					
Money market funds	10,271,492	10,271,492			
	<u>\$ 18,631,275</u>	<u>\$ 18,631,275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by nationally recognized statistical rating organizations. Presented below is the minimum rating required by (where applicable) the California Government Code, the investment policy, or debt agreements, and the actual rating as of the fiscal year ended June 30, 2023 for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	Rating as of Fiscal Year End			Not Rated
			AAA	AA+	AA-	
State Investment Pool (LAIF)	\$ 5,467,501	N/A	\$ -	\$ -	\$ -	\$ 5,467,501
Money market account	2,892,282					2,892,282
Held by bond trustees:						
Money market funds	10,271,492					10,271,492
	<u>\$ 18,631,275</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,631,275</u>

Concentration of Credit Risk

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

Custodial Credit Risk

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

At June 30, 2023, none of the District's deposits with financial institutions in excess of Federal depository insurance limits were held in uncollateralized accounts.

Investment in State Pool (LAIF)

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

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 – INTERFUND TRANSACTIONS

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

Advances receivable and payable

Advances receivable and payable constitute long-term borrowing between funds. Each advance carries a stated interest rate and has scheduled debt service payments. Interfund advances receivable and payable at June 30, 2023, are as follows:

<u>Fund</u>	<u>Advances Receivable</u>	<u>Advances Payable</u>
Major Governmental Fund:		
General Fund	\$ 350,057	\$ -
Proprietary Funds:		
Water Fund		157,726
Wastewater Fund		192,331
	<u> </u>	<u> </u>
Totals	<u>\$ 350,057</u>	<u>\$ 350,057</u>

NOTE 4 – CAPITAL ASSETS

Governmental activities:

	Balance at July 1, 2022	Additions	Deletions	Balance at June 30, 2023
Capital assets not being depreciated				
Land	\$ 14,990,732	\$ -	\$ -	\$ 14,990,732
Construction in progress	44,778	492,333		537,111
Total capital assets not being depreciated	<u>\$ 15,035,510</u>	<u>\$ 492,333</u>	<u>\$ -</u>	<u>\$ 15,527,843</u>
Capital assets being depreciated				
Buildings, structures, and improvements	\$ 2,505,522		\$ -	\$ 2,505,522
Equipment	2,844,314	199,954	60,387	2,983,881
Total capital assets being depreciated	<u>5,349,836</u>	<u>199,954</u>	<u>60,387</u>	<u>5,489,403</u>
Less accumulated depreciation	<u>3,595,926</u>	<u>208,453</u>	<u>60,387</u>	<u>3,743,992</u>
Total capital assets being depreciated, net	<u>\$ 1,753,910</u>	<u>\$ (8,499)</u>	<u>\$ -</u>	<u>\$ 1,745,411</u>
Net capital assets	<u>\$ 16,789,420</u>	<u>\$ 483,834</u>	<u>\$ -</u>	<u>\$ 17,273,254</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 – CAPITAL ASSETS (Continued)

Business-type activities:

	Balance at July 1, 2022	Additions	Deletions	Transfers	Balance at June 30, 2023
Capital assets not being depreciated					
Land	\$ 1,821,427	\$ -	\$ -	\$ -	\$ 1,821,427
Construction in progress	6,539,801	2,110,775		(80,061)	8,570,515
Total capital assets not being depreciated	<u>\$ 8,361,228</u>	<u>\$ 2,110,775</u>	<u>\$ -</u>	<u>\$ (80,061)</u>	<u>\$ 10,391,942</u>
Capital assets being depreciated					
Building and improvements	\$ 54,751,103	\$ 17,962	\$ -	\$ 80,061	\$ 54,849,126
Plant and equipment	2,613,085	159,589			2,772,674
Total capital assets being depreciated	<u>57,364,188</u>	<u>177,551</u>		<u>80,061</u>	<u>57,621,800</u>
Less accumulated depreciation	<u>44,124,198</u>	<u>1,233,881</u>			<u>45,358,079</u>
Total capital assets being depreciated, net	<u>\$ 13,239,990</u>	<u>\$ (1,056,330)</u>	<u>\$ -</u>	<u>\$ 80,061</u>	<u>\$ 12,263,721</u>
Net capital assets	<u>\$ 21,601,218</u>	<u>\$ 1,054,445</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,655,663</u>

Governmental Activities:

Unallocated	<u>\$ 208,453</u>
Total governmental activities depreciation expense	<u>\$ 208,453</u>

Business-type Activities:

Water services	<u>\$ 860,033</u>
Wastewater services	<u>373,848</u>
Total business-type activities depreciation expense	<u>\$ 1,233,881</u>

NOTE 5 – LONG-TERM LIABILITIES

The following is a summary of changes in the District's long-term liabilities for the fiscal year ended June 30, 2023:

	Balance at July 1, 2022	Additions	Reductions	Balance at June 30, 2023	Current Portion
Governmental Activities:					
Compensated absences	\$ 239,312	\$ 136,948	\$ 190,533	\$ 185,727	\$ -
Loans payable	36,359	81,706	13,750	104,315	25,732
Other post employment benefits obligation	4,033,229	3,804		4,037,033	
Net pension liability	<u>2,357,120</u>	<u>2,565,572</u>		<u>4,922,692</u>	
Total Governmental Activities	<u>\$ 6,666,020</u>	<u>\$ 2,788,030</u>	<u>\$ 204,283</u>	<u>\$ 9,249,767</u>	<u>\$ 25,732</u>
Business-Type Activities:					
Compensated absences	\$ 140,039	\$ 96,424	\$ 71,231	\$ 165,232	\$ -
Certificates of Participation		12,175,000		12,175,000	
Premium on Certificates of Participation		244,076	6,119	237,957	8,159
Loans payable	7,002,157		812,924	6,189,233	521,004
Other post employment benefits obligation	2,171,737	2,048		2,173,785	
Net pension liability	<u>1,503,005</u>	<u>1,355,903</u>		<u>2,858,908</u>	
Total Business-Type Activities	<u>\$ 10,816,938</u>	<u>\$ 13,873,451</u>	<u>\$ 890,274</u>	<u>\$ 23,800,115</u>	<u>\$ 529,163</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 – LOANS PAYABLE

Governmental Activities

Ford Motor Credit Company

On August 1, 2021, the District entered in a loan agreement for \$40,545 with Ford Motor Credit Company to purchase a 2021 Ford F-350. The interest rate on the loan is 5.35%. At June 30, 2023, the principal balance outstanding was \$21,259. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ 9,462	\$ 834	\$ 10,296
2025	10,865	367	11,232
2026	932	4	936
Total	<u>\$ 21,259</u>	<u>\$ 1,205</u>	<u>\$ 22,464</u>

Western Financial Corporation

On November 1, 2018, the District entered into a loan agreement with Western Financial Corporation to purchase an utility vehicle. The interest rate on the loan is 3.90%. At June 30, 2023, the principal outstanding was \$1,350. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ 1,350	\$ 11	\$ 1,361
Total	<u>\$ 1,350</u>	<u>\$ 11</u>	<u>\$ 1,361</u>

Municipal Finance Corporation (Direct borrowing)

On February 22, 2023, the District entered into a loan agreement with Municipal Finance Corporation for \$81,706 to purchase a Chevy Tahoe. The interest rate on the loan was 4.50%. In the event of default, all remaining principal becomes due. At June 30, 2023, the principal balance outstanding was \$81,706. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ 14,920	\$ 3,511	\$ 18,431
2025	15,599	2,832	18,431
2026	16,309	2,122	18,431
2027	17,051	1,380	18,431
2028	17,827	604	18,431
Total	<u>\$ 81,706</u>	<u>\$ 10,449</u>	<u>\$ 92,155</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 – LOANS PAYABLE (Continued)

Business Type Activities

Municipal Finance Corporation (Direct borrowing)

On November 15, 2018, the District entered into a loan agreement with Municipal Finance Corporation for \$74,871 to purchase a Ford 650 Dump Truck. The interest rate on the loan was 4.25%. In the event of default, all remaining principal becomes due. At June 30, 2023, the principal balance outstanding was \$16,246. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ 16,246	\$ 690	\$ 16,936
Total	<u>\$ 16,246</u>	<u>\$ 690</u>	<u>\$ 16,936</u>

City National Bank

On September 23, 2010, the District entered into a loan agreement with City National Bank for \$1,585,000 with an interest rate at 4.55% to refinance the 1999 Installment Purchase Agreement with the California Statewide Communities Development Authority. The amount is secured by the revenue of the wastewater system. During the fiscal year ended June 30, 2023, the principal balance was paid in full.

TPB Investments, Inc.

On August 7, 2014, the District entered into a loan agreement with TPB Investments, Inc. for \$8,939,000 with an interest rate at 4.11% to finance improvements to the Water System. The amount is secured by the net revenues of the Water System. At June 30, 2023, the principal outstanding was \$5,995,127. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ 417,270	\$ 242,156	\$ 659,426
2025	434,595	224,830	659,425
2026	452,640	206,784	659,424
2027	471,436	187,990	659,426
2028	491,011	168,414	659,425
2029-2033	2,778,339	518,789	3,297,128
2034-2035	949,836	39,303	989,139
Total	<u>\$ 5,995,127</u>	<u>\$ 1,588,266</u>	<u>\$ 7,583,393</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 – LOANS PAYABLE (Continued)

Business Type Activities (Continued)

Municipal Finance Corporation (Direct borrowing)

On July 11, 2019, the District entered into a loan agreement with Municipal Finance Corporation for \$56,540 to purchase a Ford 350 Service Truck with Crane. The interest rate on the loan was 4.25%. In the event of default, all remaining principal becomes due. At June 30, 2023, the principal balance outstanding was \$24,037. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ 11,768	\$ 1,022	\$ 12,790
2025	12,269	521	12,790
Total	<u>\$ 24,037</u>	<u>\$ 1,543</u>	<u>\$ 25,580</u>

Municipal Finance Corporation (Direct borrowing)

On December 30, 2019, the District entered into a loan agreement with Municipal Finance Corporation for \$367,557 to purchase a Vac-Con Combination Sewer and Storm Drain Cleaner. The interest rate on the loan was 3.10%. In the event of default, all remaining principal becomes due. At June 30, 2023, the principal balance outstanding was \$153,823. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ 75,720	\$ 4,767	\$ 80,487
2025	78,103	2,384	80,487
Total	<u>\$ 153,823</u>	<u>\$ 7,151</u>	<u>\$ 160,974</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – CERTIFICATES OF PARTICIPATION

On October 4, 2022, the 2022 Certificates of Participation Series A for \$12,175,000 at a premium of \$244,076 were issued to provide funding for wastewater infrastructure improvements. The District has pledged all net revenues to repay the 2022 Certificates of Participation. In the event of default, all principal and accrued interest becomes due. The certificates are payable semiannually on March 1 and September 1 of each year with interest rates varying from 3.27% to 4.86%. As of June 30, 2023, \$12,175,000 was still outstanding.

Future minimum payment obligations for the certificates at June 30, 2023 are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ -	\$ 594,976	\$ 594,976
2025	155,000	591,101	746,101
2026	165,000	583,101	748,101
2027	175,000	574,601	749,601
2028	225,000	564,597	789,597
2029-2033	1,310,000	2,637,876	3,947,876
2034-2038	1,685,000	2,265,005	3,950,005
2039-2043	2,170,000	1,773,127	3,943,127
2044-2048	2,780,000	1,167,089	3,947,089
2049-2053	3,510,000	432,727	3,942,727
Total	<u>\$ 12,175,000</u>	<u>\$ 11,184,200</u>	<u>\$ 23,359,200</u>

NOTE 9 – PENSION PLANS

A. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1959 Survivor Benefit, or the Pre-Retirement Option Settlement. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – PENSION PLANS (Continued)

A. General Information about the Pension Plans (Continued)

Benefits Provided (Continued)

The Plans' provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous		
	Classic	2nd Tier	PEPRA
Hire Date	Member Hired Prior to October 1, 2012	Hired from October 1, 2012 to December 28, 2012	New Member Hired On or after January 1, 2013
Benefit formula	3.0% @ 60	2.0% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-63	50-63	52-67
Required employee contribution rates	8%	7%	6.75%
Required employer contribution rates	15.25% + \$423,718	8.63% + \$4,820	7.47% + \$23,615

	Safety		
	Classic	2nd Tier	PEPRA
Hire Date	Member Hired Prior to January 1, 2013	On or after December 28, 2012	New Member Hired On or after January 1, 2013
Benefit formula	3.0% @ 50	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50	55	57
Required employee contribution rates	9%	9%	13%
Required employer contribution rates	23.75% + \$147,244	20.64% + \$88	12.78% + \$9,486

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the fiscal year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions to the pension plan from the District were \$648,271 for the Miscellaneous Plan and \$330,252 for the Safety Plan for the fiscal year ended June 30, 2023.

At June 30, 2023, the District reported net pension liabilities for its proportionate shares of the net position liability was \$5,681,472 for the Miscellaneous Plan and \$2,100,128 for the Safety Plan. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. At June 30, 2022 and 2021, the District's proportions were as follows:

	Miscellaneous	Safety
Proportion-June 30, 2021	0.15730%	0.02488%
Proportion-June 30, 2022	0.12142%	0.03056%
Change-Increase (Decrease)	-0.03588%	0.00568%

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – PENSION PLANS (Continued)

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

For the fiscal year ended June 30, 2023, the District recognized pension expense of \$168,050. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
District contributions subsequent to the measurement date	\$ 978,523	\$ -
Changes in assumptions	793,942	
Differences between expected and actual experience	101,790	
Net difference between projected and actual earnings on retirement plan investments	1,372,334	
Adjustment due to differences in proportion	289,205	258,861
Changes in proportion and differences between District contributions and proportionate share of contributions		338,299
	<u>\$ 3,535,794</u>	<u>\$ 597,160</u>

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

\$978,523 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2024.

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

Fiscal year ending June 30,	Amount
2024	\$ 500,666
2025	406,457
2026	214,158
2027	838,830
	<u>\$ 1,960,111</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – PENSION PLANS (Continued)

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

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions:

	<u>Miscellaneous and Safety</u>
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	Varies by Entry Age and Service
Mortality (1)	Derived using CalPERS' Membership Data for all Funds

- (1) The mortality table used was developed based on CalPERS' specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Change in Assumptions

For the measurement date of June 30, 2022, the discount rate was lowered from 7.15% to 6.90% and the inflation rate was decreased from 2.50% to 2.30%.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for public agency plans (including PERF C), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90 percent will be applied to all plans in the Public Employees Retirement Fund including PERF C. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB No. 68 section.

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

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Project returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – PENSION PLANS (Continued)

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

The expected real rates of return by asset class are as followed:

Asset Class	New Strategic Allocation	Real Return Years 1-10(a)(b)
Global Equity - cap-weighted	30.0%	4.45%
Global Equity -non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	<u>100.0%</u>	

(a) An expected inflation of 2.30% used for this period.

(b) Figures are based on the 2021-22 Asset Liability Management study.

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

The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.90 percent) or 1- percentage point higher (7.90 percent) than the current rate:

	Miscellaneous	Safety
1% Decrease	5.90%	5.90%
Net Pension Liability	\$ 8,422,729	\$ 3,325,405
Current Discount Rate	6.90%	6.90%
Net Pension Liability	\$ 5,681,472	\$ 2,100,128
1% Increase	7.90%	7.90%
Net Pension Liability	\$ 3,426,097	\$ 1,100,376

Pension Plan Fiduciary Net Position

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

C. Payable to the Pension Plan

At June 30, 2023, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2023.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

Plan Description

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

Benefits provided. Employees may retire directly from the District under CalPERS and receive a District contribution. The District contributes the PEMHCA minimum employer contribution. The contribution is \$149 per month for retirees in 2022 and \$151 per month for retirees in 2023. Survivor benefits are available.

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

Employees Covered

As of the June 30, 2021 actuarial valuation, the following current and former employees were covered by the benefit terms under the District’s Plan:

Active plan members	28
Inactive employees or beneficiaries currently receiving benefits	33
Total	61

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

OPEB Liability

The District’s OPEB liability was measured as of June 30, 2023 and the total OPEB liability used to calculate the OPEB liability was determined by an actuarial valuation dated June 30, 2021, standard actuarial update procedures were used to project/discount from the valuation date to the measurement date.

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

Salary increases	3.00%
Inflation rate	2.50%
Medical cost trend rate	5.20% for 2023 through 2034; 5.00% for 2035 through 2049; 4.50% for 2050 through 2064; and 4.00% for 2065 and later years

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

Actuarial assumptions used in the June 30, 2021 valuation were based on a review of plan experience during the period July 1, 2019 to June 30, 2021.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. To achieve the goal set by the investment policy, plan assets will be managed to earn, on a long-term basis, a rate of return equal to or in excess of the target rate of return of 3.69 percent.

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (Continued)

Discount rate. GASB Statement No. 75 requires a discount rate that reflects the following:

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

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

Reporting Date	Measurement Date	Municipal 20 Year High Grade	
		Rate Index	Discount Rate
June 30, 2022	June 30, 2022	3.69%	3.69%
June 30, 2023	June 30, 2023	3.86%	3.86%

Change of assumptions. For the June 30, 2022 measurement date, the discount rate was increased from 3.69% to 3.86%.

Changes in the OPEB Liability

	Total OPEB Liability
Balance at June 30, 2022 (Valuation Date June 30, 2021)	\$ 6,204,966
Changes recognized for the measurement period:	
Service cost	224,919
Interest	231,624
Difference between expected and actual experience	
Changes of assumptions	(142,295)
Benefit payments	(308,396)
Net Changes	5,852
Balance at June 30, 2023 (Measurement Date June 30, 2023)	\$ 6,210,818

Sensitivity of the OPEB liability to changes in the discount rate. The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.86 percent) or 1-percentage-point higher (4.86 percent) than the current discount rate:

	1% Decrease 2.86%	Current Rate 3.86%	1% Increase 4.86%
OPEB Liability	\$ 7,126,754	\$ 6,210,818	\$ 5,466,908

CAMBRIA COMMUNITY SERVICES DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (Continued)

Sensitivity of the OPEB liability to changes in the healthcare trend rates. The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1-percentage point lower (4.20 percent) or 1-percentage-point higher (6.20 percent) than the current healthcare cost trend rates:

	1% Decrease (4.20%)	Healthcare Cost Trend Rate (5.20%)	1% Increase (6.20%)
OPEB Liability	\$ 5,290,765	\$ 6,210,818	\$ 7,375,262

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

For the fiscal year ended June 30, 2023, the District recognized OPEB expense of \$808,621. As of the fiscal year ended June 30, 2023, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 283,620
Change in assumptions	204,122	986,204
	<u>\$ 204,122</u>	<u>\$ 1,269,824</u>

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

<u>Fiscal year Ending June 30,</u>	<u>Amount</u>
2024	\$ (81,494)
2025	(258,748)
2026	(272,182)
2027	(272,182)
2028	(172,205)
2029	(8,891)
	<u>\$ (1,065,702)</u>

NOTE 10 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

There were no excess of expenditures over appropriations for the fiscal year ended June 30, 2023.

NOTE 11 – CONTINGENCIES AND COMMITMENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

CAMBRIA COMMUNITY SERVICES DISTRICT
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive (Negative)</u>
Revenues:				
Property taxes and assessments	\$ 3,265,064	\$ 3,265,064	\$ 3,461,121	\$ 196,057
Weed abatement	30,731	30,731	49,609	18,878
Franchise fees	118,000	118,000	169,915	51,915
Intergovernmental	271,347	479,299	295,089	(184,210)
Use of money and property	36,100	36,100	61,554	25,454
Charges for administrative services	2,584,140	2,584,140	2,034,140	(550,000)
Miscellaneous income	16,645	44,751	115,089	70,338
Total revenues	<u>6,322,027</u>	<u>6,558,085</u>	<u>6,186,517</u>	<u>(371,568)</u>
Expenditures:				
Administration	2,584,140	2,604,140	2,095,583	508,557
Fire	2,818,097	2,913,797	2,720,912	192,885
Parks and recreation	52,917	52,917	28,759	24,158
Facilities and resources	868,539	877,962	909,218	(31,256)
Debt service:				
Principal	9,764	9,764	13,750	(3,986)
Interest	1,467	1,467	2,496	(1,029)
Capital outlay	534,333	1,154,252	692,287	461,965
Total expenditures	<u>6,869,257</u>	<u>7,614,299</u>	<u>6,463,005</u>	<u>1,151,294</u>
Excess of revenues over (under) expenditures	<u>(547,230)</u>	<u>(1,056,214)</u>	<u>(276,488)</u>	<u>779,726</u>
Other Financing Sources (Uses):				
Proceeds from loan payable	<u>450,000</u>	<u>79,800</u>	<u>81,706</u>	<u>1,906</u>
Total other financing sources (uses)	<u>450,000</u>	<u>79,800</u>	<u>81,706</u>	<u>1,906</u>
Change in fund balance	(97,230)	(976,414)	(194,782)	781,632
Fund balance - July 1	<u>3,957,776</u>	<u>3,957,776</u>	<u>3,957,776</u>	
Fund balance - June 30	<u>\$ 3,860,546</u>	<u>\$ 2,981,362</u>	<u>\$ 3,762,994</u>	<u>\$ 781,632</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS
Last 10 Years*
As of June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB Liability					
Service cost	\$ 224,919	\$ 320,683	\$ 195,757	\$ 162,484	\$ 95,650
Interest on the total OPEB liability	231,624	153,564	172,980	197,339	211,024
Actual and expected experience difference		(406,932)			754,233
Changes in assumptions	(142,295)	(1,242,727)	550,814	619,787	1,589,401
Benefit payments	(308,396)	(274,841)	(256,433)	(257,572)	(239,592)
Net change in total OPEB Liability	5,852	(1,450,253)	663,118	722,038	2,410,716
Total OPEB liability - beginning	6,204,966	7,655,219	6,992,101	6,270,063	3,859,347
Total OPEB liability - ending	<u>\$ 6,210,818</u>	<u>\$ 6,204,966</u>	<u>\$ 7,655,219</u>	<u>\$ 6,992,101</u>	<u>\$ 6,270,063</u>
Covered payroll:	\$ 936,083	\$ 951,393	\$ 945,482	\$ 977,879	\$ 1,030,435
Total OPEB Liability as a percentage of covered payroll:	663.49%	652.20%	809.66%	715.03%	608.49%

Notes to Schedule:

Change in assumptions

For the fiscal year ending June 30, 2023, the discount rate was increased from 3.69% to 3.86%.

*- Fiscal year 2019 was the 1st year of implementation, therefore only five years are shown.

CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF OPEB CONTRIBUTIONS
Last 10 Years*
As of June 30, 2023

The District's contribution for the fiscal year ended June 30, 2023 was \$257,891. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2023, therefore the District does not need to comply with GASB Statement No. 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2022 was \$235,697. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2022, therefore the District does not need to comply with GASB Statement No. 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2021 was \$238,077. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2021, therefore the District does not need to comply with GASB Statement No. 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2020 was \$239,135. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2020, therefore the District does not need to comply with GASB Statement No. 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2019 was \$222,442. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2019, therefore the District does not need to comply with GASB Statement No. 75's Required Supplementary Information requirements.

*- Fiscal year 2019 was the 1st year of implementation, therefore only five years are shown.

CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
 Last 10 Years*
 As of June 30, 2023

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Proportion of the net pension liability	0.06737%	0.07137%	0.06063%	0.05871%	0.05706%
Proportionate share of the net pension liability	\$ 7,781,600	\$ 3,860,125	\$ 6,596,272	\$ 6,016,139	\$ 5,498,358
Covered payroll	\$ 3,609,221	\$ 3,337,640	\$ 3,056,217	\$ 3,020,074	\$ 2,510,899
Proportionate share of the net pension liability as percentage of covered payroll	215.6%	115.7%	215.8%	199.2%	219.0%
Plan's total pension liability	\$ 49,525,975,138	\$ 46,174,942,264	\$ 43,702,930,887	\$ 41,426,453,489	\$ 38,944,855,364
Plan's fiduciary net position	\$ 37,975,170,163	\$ 40,766,653,876	\$ 32,822,501,335	\$ 31,179,414,067	\$ 29,308,589,559
Plan fiduciary net position as a percentage of the total pension liability	76.68%	88.29%	75.10%	75.26%	75.26%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Proportion of the net pension liability	0.05791%	0.05925%	0.06100%	0.06198%	
Proportionate share of the net pension liability	\$ 5,742,951	\$ 5,126,647	\$ 4,186,773	\$ 3,856,693	
Covered payroll	\$ 2,067,201	\$ 2,122,598	\$ 1,979,000	\$ 2,097,466	
Proportionate share of the net pension liability as percentage of covered payroll	277.8%	241.5%	211.6%	183.9%	
Plan's total pension liability	\$ 37,161,348,332	\$ 33,358,627,624	\$ 31,771,217,402	\$ 30,829,966,631	
Plan's fiduciary net position	\$ 27,244,095,376	\$ 24,705,532,291	\$ 24,907,305,871	\$ 24,607,502,515	
Plan fiduciary net position as a percentage of the total pension liability	73.31%	74.06%	78.40%	79.82%	

Notes to Schedule:

Change in assumptions

In 2023, the discount rate was decreased to 6.90% and the inflation rate was decreased to 2.30%.

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

CAMBRIA COMMUNITY SERVICES DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
 Last 10 Years*
 As of June 30, 2023

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution (actuarially determined)	\$ 978,523	\$ 898,273	\$ 825,844	\$ 711,306	\$ 603,260
Contribution in relation to the actuarially determined contributions	978,523	898,273	825,844	711,306	603,260
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,732,482	\$ 3,609,221	\$ 3,337,640	\$ 3,056,217	\$ 3,020,074
Contributions as a percentage of covered payroll	26.22%	24.89%	24.74%	23.27%	19.98%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Contractually required contribution (actuarially determined)	\$ 552,669	\$ 662,293	\$ 574,845	\$ 486,960	
Contribution in relation to the actuarially determined contributions	552,669	662,293	574,845	486,960	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered payroll	\$ 2,510,899	\$ 2,067,201	\$ 2,122,598	\$ 1,979,000	
Contributions as a percentage of covered payroll	22.01%	32.04%	27.08%	24.61%	

Notes to Schedule:

Change in assumptions

There were no changes in assumptions in 2023.

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

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.D**

FROM: Matthew McElhenie, General Manager

Meeting Date: April 18, 2024 Subject: Discussion and Consideration of Phasing and Payment Options for Advanced Metering Infrastructure (AMI) Replacement

FISCAL IMPACT:

Staff recommends replacing all register endpoints within four months of the plan's approval and using financing to fund this portion of the project. After this first phase, staff will assess the scope of replacement needed for the meter bodies, both residential and commercial. Replacement of brass meter bodies will proceed based on those findings.

There is a budget of \$526,500, and there will need to be a budget adjustment of \$680,000 to complete the project's first phase.

The Water Department is estimated to have approximately \$2,700,000 of undesignated reserves as of 6/30/2024. Staff recommends that the District fund the remainder of this project through financing. Attachment 2 is a preliminary quote for financing at 4.75% over five years. Our current California Asset Management Program (CAMP) investment rate is 5.48%, and our weighted yield to maturity on our long-term investments is 5%. Final quotes for financing will be locked in if the approval is given to move forward with that option.

DISCUSSION:

The CCSD's Purchasing Policy 2135 provides for procurement by non-competitive proposals when an item is only available from a single source. Staff is requesting the Board authorize proceeding with procurement by a non-competitive bid (sole source) based upon the following:

All the water meters installed in the CCSD's water distribution system are Badger meters, many of which have been in service for 20+ years. Each water meter has an electronic transmitter or endpoint attached. These existing endpoints have reached the end of their useful life, with over half no longer transmitting, necessitating a full manual read of the meter. The District needs to upgrade all the water meters in the water system to AMI, as well as the software for collecting the water-use data.

The existing Badger meters can be upgraded to AMI-capable meters by replacing the current endpoint with one capable of transmitting water-use data over the cellular network, thereby eliminating the need to replace the whole meter. Utilizing this endpoint replacement process rather than replacing the meter will create significant savings estimated at \$500K. The need for sole source procurement is based on compatibility: the Badger AMI endpoints are the only endpoints compatible with the existing water meters and the accompanying Badger software upgrade. 10% of meters must be replaced to maintain compatibility across the entire water system. Those will be replaced with meters sole-sourced from Badger.

Another advantage of the Badger Orion AMI system is its compatibility with 100% of the existing equipment. This eliminates the need to replace meter bodies that are operating accurately, as the system can be easily retrofitted onto current meter bodies. Unlike other alternatives, the Badger Orion system

utilizes a cellular network, eliminating the need to construct and maintain a fixed communication network throughout the community and providing immediate and long-term cost savings to the District.

Primary advantages of the Badger Orion AMI system include improved timeliness and consistency in meter readings, providing customers with real-time water usage data, alerts for high consumption thresholds, and rapid leak detection and notification to reduce water losses on the customers' side, therefore saving customers money in a leak event. The system will also provide tampering alerts, enhance distribution system operations, and improve demand projections for future water shortage demand assessments.

Though the procurement is proposed to be sole-sourced, the installation contractor will be solicited through a public works request for proposal (RFP) process.

Staff presented this approach to the Resources and Infrastructure Committee at their July 10th meeting and to the Finance Committee at their March 26th meeting. The Committees unanimously approved this recommendation.

It is recommended that the Board of Directors discuss and consider phasing and payment options for Advanced Metering Infrastructure replacement.

ATTACHMENTS:

1. [Badger Meter Quotation](#)
2. [CSDA Finance Corporation Proposed Installment Purchase for CCSD](#)
3. [Badger Meter Advanced Metering Infrastructure Upgrade Presentation](#)

Badger Meter Inc.
 4545 W Brown Deer Road Milwaukee WI 53223
 PO Box 245036 Milwaukee WI 53224-9536

Created Date 03-14-2024

To Cody Meeks
 CAMBRIA CSD
 PO BOX 65
 CAMBRIA
 California 93428

Customer ID 00020367

Pricing Effective Dates 08-14-2023 -
 08-13-2024

Salesperson	Proposal Subject	Shipping Terms / INCO Terms	Payment Terms
005307 KATHY RICHARDS	M25/HRE-LCD/TWIST 5/ SHEILD/CELL-C/CELL-HLD/ SERVICE UNITS, IR COM, IR RAW USB	PREPAY/NO CHARGE FCA FACTORY	NET 30 DAYS

Line #	Description	Qty	Unit Net Price USD	Line Totals USD
1	BMI Part No.: 111-4217 Cat String: R4-BA1-E1CA-2B1-9FD-NX-XX-T2-XX-B0A Description: REG 4, M25, HR-E LCD, 4CXN2 ORION, PL Lid/Shrd-GRY, Trx Scrw, 9D-0.001 FT3, SN YR 9D in, TT CblShld-5', BMI STD, 24 PACK,	4094	69.00	282,486.00
2	BMI Part No.: 103-9055 Cat String: E4-4E-AM-AG-T1AA-B0A Description: EP Only, For Enc, ORION CELL C, Thru Ld Instl Kit, TT CblShld-8in, Grnd/ Ocean-Pause, BMI STD, 24 PACK,	88	128.00	11,264.00
3	BMI Part No.: 112-1963 Cat String: E4-4E-AY-AG-T1AA-B0A Description: EP Only, For Enc, ORION CELL HLD, Thru Ld Instl Kit, TT CblShld-8in, Grnd/Ocean-Pause, BMI STD, 24 PACK,	4006	142.50	570,855.00
4	BMI Part No.: 68891-001 Description: IR COMMUNICATION DEVICE KIT - LTE	5	118.00	590.00
5	BMI Part No.: 68886-104 Description: ORION CELLULAR LTE SERV UNIT	49128	0.830	40,776.24
6	BMI Part No.: 67451-001 Description: HRE PROGRAMING MOUNT Estimated Lead Time 10	5	10.00	50.00
7		5	185.00	925.00

Thank you for your business!

 Estimated ship dates subject to change based upon component availability, as a result of global supply chain constraints, or credit review.
 This acknowledgment is made subject to the terms & conditions found on our web-site: <https://www.badgermeter.com/terms-and-conditions>.
 Terms and conditions related to service units, training, and professional services can be found here: <https://badgermeter.com/service-units-terms-and-conditions>

Line #	Description	Qty	Unit Net Price USD	Line Totals USD
	BMI Part No.: 64436-041 Description: ACTISYS IR RAW COMM CABLE-USB ACTISYS ACT-IR224UN-L+ Estimated Lead Time 40			

Subtotal - USD	906,946.24
Estimated Freight Charges	0.00
Total Price - USD	906,946.24

Notes and Assumptions

If applicable, sales tax and freight, if included on the proposal, is an estimate and will be recalculated based on rates and tax status in effect at the time of invoicing.

Actual lead time to be provided at time of order.

To aid in processing your order, please include the Quote number on the PO that is submitted for this proposal.

Badger Meter provides certification files to help manage meter and endpoint inventory and to maintain meter accuracy data. The standard method of delivery for this format is via electronic mail. Any deviations from our standard format, or any custom file formats, will be considered on a time and material basis.

Due to continuous improvements and redesign of Badger Meter products and technology solutions, Badger Meter reserves the right to provide our newest product solutions as an alternative to the proposed products provided they are in conformance with the requirements of the specifications and do not exceed the prices quoted.

If you would like to place an order, please contact us at Utilitymke@badgermeter.com or by calling 1-800-876-3837 Option 1.

Thank you for your business!

Estimated ship dates subject to change based upon component availability, as a result of global supply chain constraints, or credit review. This acknowledgment is made subject to the terms & conditions found on our web-site: <https://www.badgermeter.com/terms-and-conditions>. Terms and conditions related to service units, training, and professional services can be found here: <https://badgermeter.com/service-units-terms-and-conditions>



CSDA Finance Corporation



1112 I Street, Suite 200
 Sacramento, CA 95814
 t: 916.442.7887 f: 916.442.7889
 www.csdafinance.net

PREPARED BY CSDA FINANCE CORPORATION

DATE: March 19, 2024

PROPOSED INSTALLMENT PURCHASE FOR: Cambria Community Services District

RE: Water Meter Replacements

NOTE: TERMS ARE BASED UPON INSTALLMENT SALE BEING BANK QUALIFIED

Prepayment Option amount is exclusive of the installment payment due on same date.

Interest rate quote is valid for an acceptance within 15 days and funding within 60 days.

Documentation Fee: \$12,500 (included in financing)

	Financing Amount	Interest Rate	Term
Payments: Annually in arrears	\$692,500	4.75%	5 Years

PMT #	Due Date	Installment Payment	To Principal	To Interest	Prepayment Option
1		\$158,846.27	\$125,952.52	32,893.75	
2		158,846.27	131,935.26	26,911.01	
3		158,846.27	138,202.19	20,644.08	300,856.18
4		158,846.27	144,766.79	14,079.48	153,917.89
5		158,846.27	151,643.24	7,203.03	0.00

TOTALS:	<u>\$794,231.35</u>	<u>\$692,500.00</u>	<u>\$101,731.35</u>
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Approved and agreed to: Cambria Community Services District

By: _____

Date: _____

Title: _____

BADGER METER ADVANCED METERING INFRASTRUCTURE UPGRADE

Cambria Community Services District





Year 1 Cost Overview

End-Points	Cellular signal	Meter register and transmitter installation	One-Time Set-Up, Installation & Training	Software/Customer Portal	Total
\$252,486	\$576,846	\$400,000	\$48,734*	\$40,487	\$1,318,553

*Includes staff's rough-estimate installation charges. Requests for proposal will follow Board approval.

10-Year Cost Overview



Year	400 Meter Bodies Per Year	Estimated Installation	Software/ Customer Portal	Total
1				\$986,455
2	\$71,820	\$35,700	\$42,525	\$107,520
3	\$75,411	\$37,485	\$44,651	\$112,896
4	\$79,182	\$39,359	\$46,884	\$118,541
5	\$83,141	\$41,327	\$49,228	\$124,468
6	\$87,298	\$43,394	\$51,689	\$130,691
7	\$91,663	\$45,563	\$54,274	\$137,226
8	\$96,246	\$47,841	\$56,988	\$144,087
9	\$101,058	\$50,233	\$59,837	\$151,291
10	\$106,111	\$52,745	\$62,829	\$158,856

Notes: (1) All costs are adjusted by an estimated 5% cost increase each year.

(2) Costs include staff-estimated installation – request for proposals to follow Board approval.

Benefits



- BEACON Advanced Metering Analytics (AMA) provides utilities companies and their customers direct access to water consumption data, with easy-to-understand and easy-to-manage settings.
- BEACON AMA software puts interval meter data to work to increase efficiency in day-to-day utility operations and address demands for actionable intelligence.
- Alert conditions can be set to monitor and notify users of system exceptions, including continuous flow, for faster leak detection

More Benefits

- Allows for controlled replacement of bodies with installation beginning at failed locations.
- Meets regulatory requirements for bench-testing or replacement of 10% of meters each year.



CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.E**

FROM: Matthew McElhenie, General Manager
Denise Fritz, Administrative Department Manager

Meeting Date: April 18, 2024 Subject: Discussion and Consideration of Adoption of
Policy 2150: Reserve Policy Recommended by the
Staff and Finance Committee

FISCAL IMPACT:

There is no fiscal impact associated with this item.

DISCUSSION:

District staff worked with an ad hoc committee of the Finance Committee, which consisted of Keith Hinrichsen, Scott McCann, and Karen Chrisman, to review and combine the Fund Balance Cash Reserve Policy and Reserve Policy. On February 27, 2024, the Finance Committee reviewed the updated Reserve Policy 2150 and recommended approval by a 4-1 vote. On March 14, 2024, the Board of Directors reviewed the updated Reserve Policy 2150 and provided staff with additional revisions. It is recommended that the Board of Directors consider the adoption of Reserve Policy 2150 and eliminate the Fund Balance Cash Reserve Policy.

ATTACHMENTS:

1. [Reserve Policy Number 2150 - Redline](#)
2. [Reserve Policy Number 2150 - Clean](#)



POLICY TITLE: Reserve Policy

POLICY NUMBER: 2150

Purpose: The Cambria Community Services District shall maintain reserve funds from existing unrestricted funds as designated by the District’s Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve goals, including the following:

- A. Maintain operational sustainability in periods of economic uncertainty.
- B. Fund contingencies (i.e., unplanned but necessary expenditures, emergencies, disasters, etc.).
- C. Fund replacement and major repairs for the District’s major assets and infrastructure.
- D. Fund multi-year capital improvements.
- E. Fund designated projects/programs or other special uses not otherwise funded by current operational income, grants, or other available sources.

The District will account for reserves as required by Governmental Accounting Standards Board (GASB) Statement No. 54, distinguishing reserves among these classes: non-spendable, restricted, committed, assigned, and unassigned. This policy will refer to “unassigned” and “assigned” reserves.

Policy: Use of District funds is limited to available “unassigned” funds, including donations, earned interest income, fees for service, tax revenues, or other non-grant earnings. All special use funds will be designated by formal action of the Board of Directors.

- A. Reserve funds will be set aside in the District’s three funds (General, Water, and Wastewater). The planned amount to be set aside as reserves will be approved by the Board of Directors as line items in the annual budget process. At a minimum, the lesser of \$1,000 or 0.1% of revenue will be set aside. If any of the District’s funds receive material, unanticipated eligible revenue (e.g., a windfall), or budget surplus, all unanticipated revenue or surplus will be set aside for reserves before committing expenditure for other purposes. Assigned reserve funds shall not exceed the specific purpose for which they are accumulated.
- B. Reserves will be set aside for the following purposes:
 - a. Vehicle Fleet Reserve: expenditures for purchases to support District operations.
 - b. Budget Stabilization Reserve: to provide for economic uncertainty where revenues are interrupted or otherwise insufficient to offset operating expenditures and to provide for known or unknown future obligations.
 - c. Emergency Disaster Reserve: to provide for significant unforeseen liabilities and events such as natural disasters and catastrophes.
 - d. Capital Improvement Reserve: to purchase necessary capital assets or to repair, replace, or extend the life of existing assets.
 - e. Special Projects Reserves: identified by District Staff or the Board of Directors, including responses to regulatory requirements.
 - f. OPEB: GASB 45 unfunded post-employment benefits other than pensions (retiree health care).

C. Funding Targets:

In recognition of the CCSD's limited ability to raise revenue and its being subject to unexpected negative variances in revenues and expenses, the goal will be to set aside 10% of operating expenditures annually -in each fund to contribute to reserves through the budget process.

D. Monitoring Reserve Levels

~~—The reserve policy will be reevaluated each year before December 31st and adjusted based on budget variances summarized from annual budget results.~~

In collaboration with the Finance Manager, the General Manager will report reserve balances and activity semi-annually to the Board of Directors. Additional information will be provided:

- a. When a major change in conditions threatens the reserve levels established by this policy;
- b. When a major change in conditions calls the effectiveness of this policy into question; or
- c. Upon Board of Directors' request.

E. Conditions for Use of Reserves:

All reserve expenditures are requested through the budget process as a unique request or through the Capital Improvement Projects (CIP) list. -The General Manager is authorized to make recommendations to the Board of Directors for the use of reserves at any time of the year through the Board approval process.

F. Policy Review:

The reserve policy will be reevaluated each year before December 31st and adjusted based on budget variances summarized from annual budget results to include:

- A 10-year financial plan
- Minimum and maximum limits
- Integration with the Strategic Plan



POLICY TITLE: Reserve Policy

POLICY NUMBER: 2150

Purpose: The Cambria Community Services District shall maintain reserve funds from existing unrestricted funds as designated by the District’s Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve goals, including the following:

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- E. Fund designated projects/programs or other special uses not otherwise funded by current operational income, grants, or other available sources.

The District will account for reserves as required by Governmental Accounting Standards Board (GASB) Statement No. 54, distinguishing reserves among these classes: non-spendable, restricted, committed, assigned, and unassigned. This policy will refer to “unassigned” and “assigned” reserves.

Policy: Use of District funds is limited to available “unassigned” funds, including donations, earned interest income, fees for service, tax revenues, or other non-grant earnings. All special use funds will be designated by formal action of the Board of Directors.

- A. Reserve funds will be set aside in the District’s three funds (General, Water, and Wastewater). The planned amount to be set aside as reserves will be approved by the Board of Directors as line items in the annual budget process. At a minimum, the lesser of \$1,000 or 0.1% of revenue will be set aside. If any of the District’s funds receive material, unanticipated eligible revenue (e.g., a windfall), or budget surplus, all unanticipated revenue or surplus will be set aside for reserves before committing expenditure for other purposes. Assigned reserve funds shall not exceed the specific purpose for which they are accumulated.
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 - a. Vehicle Fleet Reserve: expenditures for purchases to support District operations.
 - b. Budget Stabilization Reserve: to provide for economic uncertainty where revenues are interrupted or otherwise insufficient to offset operating expenditures and to provide for known or unknown future obligations.
 - c. Emergency Disaster Reserve: to provide for significant unforeseen liabilities and events such as natural disasters and catastrophes.
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C. Funding Targets:

In recognition of the CCSD's limited ability to raise revenue and its being subject to unexpected negative variances in revenues and expenses, the goal will be to set aside 10% of operating expenditures annually in each fund to contribute to reserves through the budget process.

D. Monitoring Reserve Levels:

In collaboration with the Finance Manager, the General Manager will report reserve balances and activity semi-annually to the Board of Directors. Additional information will be provided:

- a. When a major change in conditions threatens the reserve levels established by this policy;
- b. When a major change in conditions calls the effectiveness of this policy into question; or
- c. Upon Board of Directors' request.

E. Conditions for Use of Reserves:

All reserve expenditures are requested through the budget process as a unique request or through the Capital Improvement Projects (CIP) list. The General Manager is authorized to make recommendations to the Board of Directors for the use of reserves at any time of the year through the Board approval process.

F. Policy Review:

The reserve policy will be reevaluated each year before December 31st and adjusted based on budget variances summarized from annual budget results to include:

- A 10-year financial plan
- Minimum and maximum limits
- Integration with the Strategic Plan

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.F**

FROM: Matthew McElhenie, General Manager

Meeting Date: April 18, 2024

Subject: Discussion and Consideration to Direct Staff to Advertise for an Open Position on the PROS Committee

FISCAL IMPACT:

There are no fiscal impacts associated with this item.

DISCUSSION:

On April 3, 2024, Kermit Johansson announced his resignation from the Parks, Recreation & Open Space Committee effective April 16, 2024. In accordance with the Cambria Community Services District (CCSD) Standing Committee Bylaws Section 2.3(c), prior to the beginning of a term, or in the event of a vacancy during an unexpired term, the CCSD shall invite applications for Committee membership. Such invitation shall be advertised on the CCSD website and at all Cambria CSD public information bulletin boards. Application forms may be obtained and submitted to the website or the Administrative Offices during regular business hours during the application period. Any applications received shall be retained by the District and remain active for two years. Committee members shall be appointed from the pool of candidates by recommendation of the Committee Chairperson and approved by a majority vote of the CCSD Board of Directors. The selected candidate will serve until February 1, 2025. The Standing Committee Application and Standing Committee Bylaws are attached for the Board's reference.

It is recommended that the Board direct staff to advertise to solicit candidates to fill the vacant position on the PROS Committee.

ATTACHMENTS:

1. [Standing Committee Application](#)
2. [CCSD Standing Committee Bylaws](#)



CCSD STANDING COMMITTEE APPLICATION

Please check which committee you are applying for. The CCSD keeps Standing Committee applications for further committee vacancies.

- The Finance Standing Committee reviews transparent budget processes and financial management that promote fiscal stability and instill public trust.**
- The Resources & Infrastructure Committee assesses existing resources and gathers information regarding the infrastructure and resource needs of the community.**
- The Parks, Recreation & Open Space (PROS) Committee assesses existing resources and gathers information regarding the parks, open space, and recreational needs of the community.**
- The Policy Committee reviews existing operational and governance policies that the Board has identified as requiring assessment, update, or organization for consistency with other existing policies.**

Deadline: Open until filled

If you are interested in serving the community as a CCSD Standing Committee member, please complete this application and return it to:

- CCSD Administration Office during regular business hours
- CCSD Administration drop boxes located at 1316 Tamsen Street, Suite 201, Cambria, CA 93428
- Mail to CCSD, Attention: Haley Dodson, PO Box 65 Cambria, CA 93428
- Haley Dodson at hdodson@cambriacsd.org

For more information about the CCSD Standing Committees, please refer to the [CCSD website](#). The Political Reform Act (Government Code Section 82000, etc. Seq.) requires most state and local government officials and employees to disclose their personal assets and income publicly. Individuals must also disqualify themselves from participating in decisions that may affect their personal financial interests. Standing Committee members are required by law to file a [Statement of Economic Interest form](#).

Name:

Home Address:

City:	State:	Zip Code:
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Email:

Home Telephone:	Cell Telephone:
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Are you a registered voter in Cambria?

I have been a registered voter at the address listed above since:

If less than six months, what is your last voter registration address and date?

BACKGROUND (RELATED EXPERIENCE, SKILLS, OR QUALIFICATIONS)

Signature:	Date:
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Cambria Community Services District Standing Committee Bylaws

1. SCOPE OF RESPONSIBILITY

1.1. Standing Committees are advisory to the Board of Directors. The Committees shall gather information, explore alternatives, examine implications, and offer options for review and deliberation by the Board of Directors. Committee members are expected to stay current on the issues under discussion by the Board of Directors.

1.2 Each Standing Committee shall consider only District-related issues approved and assigned to it by the Board of Directors, or issues within the purview of each Committee as defined in “Standing Committee Statements of Purpose and Responsibilities” below.

1.3 Apart from their normal function as part of an advisory resource, Committees and the individual members have no authority and may not verbally or by action represent the Committee or the CCSD in any policy, act, or expenditure.

1.4 The Committee and its members shall maintain collaborative working relationships with the public, other Standing Committees and the CCSD Board of Directors.

1.5 Any Standing Committee, or its ad hoc committees, may meet with staff and/or District consultants but shall not interfere with their operational duties, as determined by the General Manager. Any information requests to staff will be specific in nature and relate to the business of the Committee.

1.6 Standing Committee Statements of Purpose and Responsibilities

1.6.1 The Finance Committee shall:

- (a) Provide review for transparent budget processes and financial management that promote fiscal stability and instill public trust;
- (b) Support and work directly with the CCSD General Manager and Administrative Department Manager-Finance Manager in enhancing financial integrity and monetary discipline;
- (c) Discuss and receive public input during committee meetings and advise the Board of Directors on financial matters;
- (d) Provide financial review, assessment, and recommendation to CCSD Board of Directors regarding potential funding sources available to the District from private, public, County, State or federal entities; and
- (e) Support other standing committees’ fiscal review needs.

1.6.2 The Resources and Infrastructure Committee shall:

- (a) Assess existing resources and gather information regarding infrastructure and

- resource needs of the community;
- (b) Support and work directly with the CCSD General Manager and Utilities Department Manager in identifying/defining plans to meet the infrastructure needs of the community, working within the bounds of current and potential resources and priorities of the District;
- (c) Provide recommendations to the Board of Directors regarding actions to meet the community's infrastructure needs; and
- (d) Support other standing committees' resource and infrastructure review needs.

1.6.3 The Policy Committee shall:

- (a) Review existing operational and governance policies that the Board has identified as requiring assessment, update, or organization for consistency with other existing policies; Identify potential areas of policy needs not currently addressed in the CCSD Policy Handbook and develop needs assessments regarding impact due to lack of policy and immediacy of need. The Committee Chair shall provide the needs assessments to the Board members for consideration. If the Board determines that a policy is required, the Board shall proceed according to the existing Policy No. 1000 ("Adoption/Amendment of Policies") and (for policies to be included in the District Policy Handbook) the "Policy Handbook Checklist" adopted on November 10, 2022; and
- (b) Support other standing committees' policy review needs.

1.6.4 The Parks, Recreation and Open Space Committee shall:

- (a) Assess existing resources and gather information regarding the parks, open space, and recreational needs of the community;
- (b) Establish collaborative working relationships with relevant public and private organizations;
- (c) Support and work directly with the CCSD General Manager and Facilities & Resources Manager to create plans for meeting the needs of the community within the bounds of current and potential resources;
- (d) Recommend plans of action to the Board regarding meeting the community needs for parks, recreation, and open space; and
- (e) Facilitate communication with the residents of Cambria both to update community priorities for parks, recreation, and open space and to obtain community support for planned actions.

2. **COMMITTEE MEMBERS**

2.1 The Committee shall consist of five volunteer members from the community and one CCSD Board Director to act as Chairperson.

2.2 Each Committee member must live and be registered to vote within the CCSD boundaries.

2.3 Method of appointment:

- (a) Volunteer Committee members shall serve two-year terms. Such terms shall begin in February of odd-numbered years.
- (b) At the end of a term of office, a Committee member wishing to continue for another term shall fill out an application as specified in 2.3(d) below and will be considered for appointment along with the other applicants.
- (c) Prior to the beginning of a term, or in the event of a vacancy during an

unexpired term, the CCSD shall invite applications for Committee membership. Such invitation shall be advertised on the CCSD website and at all Cambria CSD public information bulletin boards. Application forms may be obtained and submitted to the website or the Administrative Offices during regular business hours during the application period.

(d) Any applications received per 2.3(d) above shall be retained by the District and remain active for two years.

(e) Committee members shall be appointed from the pool of applicants (see 2.3(d) above) by recommendation of the Committee Chairperson and approved by a majority vote of the CCSD Board of Directors.

(f) The Committee Chairperson shall be responsible for interviewing new applicants and determining their qualifications prior to making a recommendation to the CCSD Board of Directors.

2.4 Committee members shall attend all regular and special meetings of the Committee unless excused for emergencies or other good cause:

(a) Good cause for absence includes circumstances of which the Chairperson of the Committee is notified prior to the meeting. Good cause also includes Board-authorized or Committee-authorized meeting absences, such as attendance at a conference directly related to the functions and interests of the District or at the meeting of another public agency in order to participate in an official capacity.

(b) A Committee member who is absent for good cause may notify the Chairperson by electronic transmission (e.g., email), telephone communication, or letter. The minutes shall indicate whether an absence was excused.

(c) A vacancy shall occur if a Committee member is absent from three (3) consecutive regular meetings without good cause, except as otherwise provided for by law or as authorized by the Board of Directors.

2.5. Vacancies of unexpired terms of office of regular Committee members shall be filled by recommendation of the Committee Chairperson from the pool of applicants (see 2.3(d) above) and appointment by the CCSD Board of Directors.

3. COMMITTEE OFFICERS

3.1. The Chairperson shall be chosen annually from members of the Board of Directors by a majority vote of the Board.

3.2. The Vice-Chairperson and Secretary shall be chosen annually by a majority of the Committee.

3.3. No member of the Committee shall hold more than one office.

3.4. Chairperson duties:

(a) Vote only in the event of a tie vote,

(b) Preside over meetings,

(c) Establish committee meeting agendas,

(d) Appoint appropriate ad hoc committees,

(e) Sign reports,

(f) Represent the Committee at regular CCSD Board meetings,

(g) Coordinate with CCSD staff input for agenda preparation for the monthly Committee meetings,

- 3.5. Vice Chairperson duties:
- (a) Perform the duties of the Chairperson in their absence,
 - (b) Act as liaison to another Standing Committee as determined by the Chairperson or a majority of the Committee.
- 3.6. Secretary duties:
- (a) Record the minutes of the meetings in action form, ensuring the accuracy of when, how, and by whom the Committee’s business was conducted.
 - (b) Submit the draft written minutes and recording to CCSD staff for the public record.
 - (c) Minutes should include, at a minimum:
 - The date, time, and location of the meeting,
 - A list of the Committee members present and absent,
 - A record of reports presented and by whom,
 - The text of motions adopted along with a count of yes and no votes and the Committee members dissenting,
 - List of items considered for future agenda,
 - Time of meeting adjournment.

4. COMMITTEE MEMBER GUIDELINES

- 4.1. Members of the Committee and their activities are bound by all applicable provisions of the Brown Act (Government Code Sections 54950, et seq.).
- 4.2. Members of the Committee shall not participate in discussion of, or vote on issues constituting conflicts of interest – “no public official shall make, participate in making, or in any attempt to use his official position to influence a governmental decision in which he/she knows or has reason to know he/she has a financial interest.” (Government Code Section 87100).
- 4.3. Members of the Committee are charged with protecting and upholding the public interest and exhibiting the highest level of ethics.
- 4.4. Committee members shall at all times conduct themselves with courtesy towards each other, to staff, and to members of the audience present at Committee meetings. Should a Committee member disrupt Committee meetings or participate in behavior contrary to the charges and responsibilities of the Committee, the Committee, by a majority vote, may recommend action to the CCSD Board.

5. AGENDA PROCEDURE

- 5.1. Members shall provide input on the agenda to the Chairperson.
- 5.2. The Chair shall develop the draft agenda with input from the Vice Chair and CCSD staff.
- 5.3. CCSD staff shall prepare the final agenda and attachments.
- 5.4. CCSD staff shall post agendas on the District’s website and at the District Administrative Office and distribute to all Committee members and the agenda distribution list.

6. MEETINGS

- 6.1. The Committee shall meet within the jurisdictional boundaries of the CCSD, except as

otherwise permitted by the Brown Act.

- 6.2. Information that is exchanged before meetings shall be distributed through the Confidential Administrative Assistant, and Committee members will receive all information being distributed as part of the meeting agenda.
- 6.3. The Committee shall hold regular meetings as often as once a month and at least quarterly, on dates set annually by the Committee. The Committee may call special meetings as needed, with required 24-hour public notice.
- 6.4. A majority of all Committee members, including the Chairperson, shall constitute a quorum.
- 6.5. The business at regular meetings of the Committee shall be conducted for no more than a two-hour period, unless extended by a four-fifths vote of the Committee. In the event there are remaining items on the agenda at the end of the two-hour period, the Committee may adjourn the meeting to a specific date and time in accordance with the provisions of Government Code Section 54955. The intent and purpose of this policy is to encourage a reasonable time period in which the Committee's business is discussed and to protect against fatigue in discussing and deciding important issues.
- 6.6. The CCSD General Manager may determine a staff liaison to the Committee if needed for facilitating communication.

7. PARLIAMENTARY AUTHORITY

- 7.1. The rules contained in the current edition of *Rosenberg's Rules of Order* (and *Robert's Rules of Order* 12th Edition for matters on which Rosenberg is silent) shall govern the Committee in all cases to which they are applicable and in which they are not inconsistent with these Bylaws, any special rules of order the Committee may adopt, and statutes applicable to the Committee that do not authorize the provision of these Bylaws to take precedence.

8. AMENDMENTS TO BYLAWS

- 8.1. These Standing Committee Bylaws shall be reviewed annually at the first regular Board of Directors meeting in January, after which amendments may be considered for adoption by the Board.
- 8.2. The CCSD Board of Directors retains sole authority to amend these Bylaws. A majority of the CCSD Board of Directors must approve any amendments.