

¹ Pursuant to Governor Newsom's Executive Order N-25-20, members of the Board of Directors or staff may participate in this meeting via a teleconference. In the interest of maintaining appropriate social distancing, members of the public may participate in the meeting electronically, or in person at 1000 Main Street Cambria, CA 93428.



CAMBRIA COMMUNITY SERVICES DISTRICT

Thursday, March 19, 2020 - 2:00 PM

1000 Main Street Cambria, CA 93428

AGENDA

REGULAR MEETING OF THE CAMBRIA COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS

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

1. OPENING

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

2. PUBLIC SAFETY

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

3. PUBLIC COMMENT

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

4. MANAGER'S REPORT

- A. General Management Report

B. Finance Manager's Report

C. Utilities Report

5. BOARD MEMBER, COMMITTEE AND LIAISON REPORTS

i. President's Report

ii. Finance Committee's Report

iii. Policy Committee's Report

iv. Resources & Infrastructure Committee's Report

v. Other Liaison Reports and Ad Hoc Committee Reports

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.

A. CONSIDERATION TO ADOPT THE FEBRUARY 2020 EXPENDITURE REPORT

B. CONSIDERATION TO ADOPT THE FEBRUARY 13, 2020 AND FEBRUARY 20, 2020 REGULAR MEETING MINUTES AND FEBRUARY 25, 2020 SPECIAL MEETING MINUTES

7. REGULAR BUSINESS

A. DISCUSSION AND CONSIDERATION TO ADOPT ORDINANCE 01-2020 REPEALING SUPERSEDED PROVISIONS IN ARTICLE IV OF TITLE 3 OF THE CAMBRIA COMMUNITY SERVICES DISTRICT MUNICIPAL CODE RELATING TO REFUSE AND RECYCLING RATES

B. RECEIVE AND FILE THE INDEPENDENT AUDITOR'S REPORT FOR FISCAL YEAR 2017/18

C. DISCUSSION AND CONSIDERATION OF ANNUAL REVIEW OF BOARD OF DIRECTORS BYLAWS

D. DISCUSSION AND CONSIDERATION OF REQUEST FROM GREENSPACE FOR TRANSFER OF IRRIGATION METER (ADDED LATE)

8. FUTURE AGENDA ITEM(S)

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

9. ADJOURN TO CLOSED SESSION

A. Public Comment

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

Number of cases: Two (2)

Name of cases: CCSD v. CDM Smith and Madrid v. CCSD



Cambria CSD Fire Department

March 19th, 2020 CCSD Board Meeting

February 2020

Prevention and Education

- 0 Rough-in sprinkler inspections
- 3 Fire final inspections
- 7 Fire plan reviews
 - 595 Croyden
 - 321 Wedgewood
 - 1970 Ogden
 - 6405 Buckley
 - 325 Gaines
 - 340 Plymouth
 - 525 Ashby
- 4 Engine company commercial fire and life safety inspections were conducted
- 1 Public education events
- 3 Fire Engine and Station tours

Hydrants Maintenance & Testing

Date	Water Used	Hydrants Completed	Hours
2017	5,418	98	98
2018	0	136	103
2019	0	23	21.5
2020	0	5	6
	5,418	262	228.5

Meetings and Affiliations

- Alert Radio System mtg February 3rd, 0900 Cambria
- CCSD Managers mtg February 4th, 0830 Cambria
- FHFRP Planning mtg February 6th, 1000 Cambria
- CERT mtg February 6th, 1300 Cambria
- CCSD Managers mtg February 11th, 0830 Cambria
- Alert Radio System mtg February 11th, 1100 Cambria
- Firesafe Focus Group mtg February 12th, 1500 Cambria
- CCSD Board mtg February 13th, 1400 Cambria
- CCSD Managers mtg February 18th, 0830 Cambria
- Fire Prevention Officers mtg February 20th, 0900 San Luis Obispo
- Personnel mtg February 20th, 1130 San Luis Obispo
- CCSD Board mtg February 20th, 1400 Cambria
- County Board of Supervisors mtg February 25th, 0900 San Luis Obispo

Operations and News

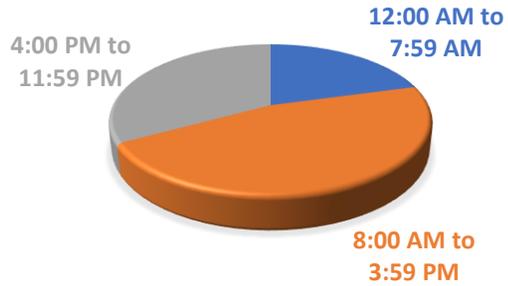
- Training for the month of January was primarily focused on the following topics:
 - Ladders
 - Hose use in multi-story buildings
 - Radio programming/field use
 - Master streams/deck gun

Grant Updates

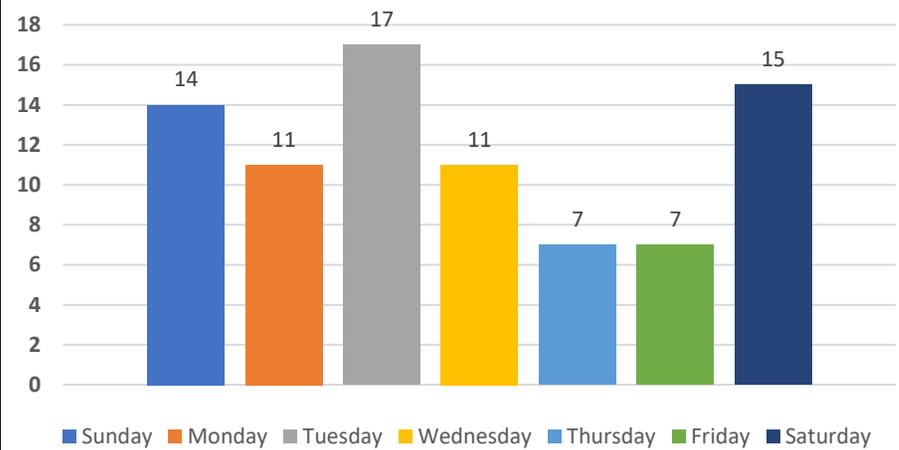
- HMGP DR-4382 – Defensible space – Village Lane, received and on waiting list
- HMGP DR-4407 – HMGP handbook, received and on waiting list

Fire Statistics are attached for your review

INCIDENTS BY TIME OF DAY



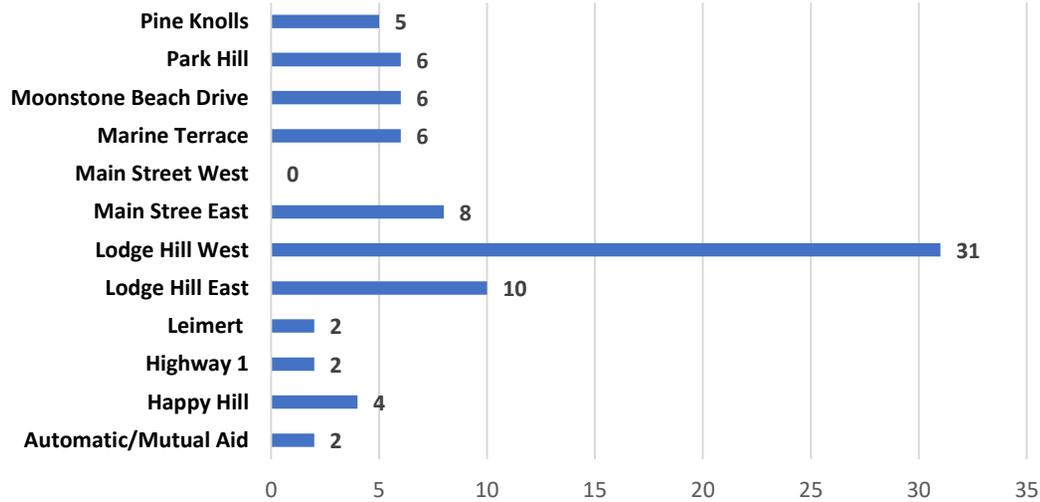
INCIDENTS BY DAY OF WEEK



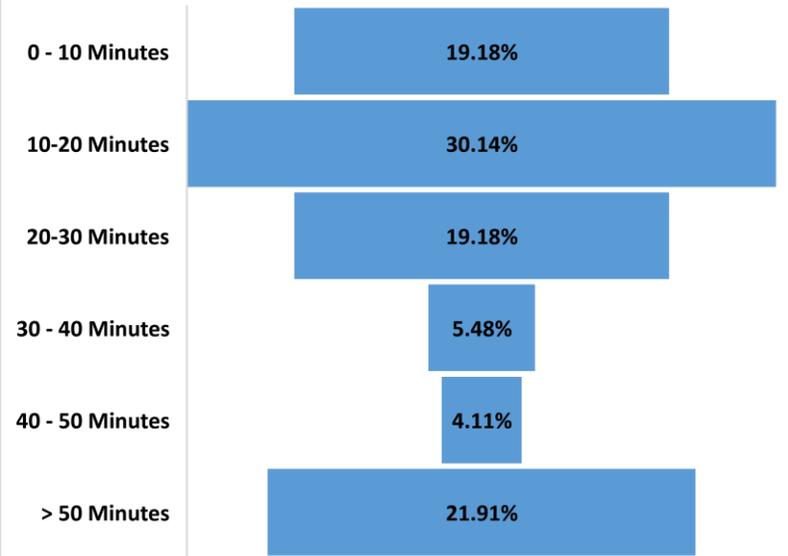
INCIDENTS BY CUSTOMER



INCIDENTS BY LOCATION



INCIDENTS BY TIME COMMITMENT



CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **4.A.**FROM: John F. Weigold, IV, General Manager
Carlos Mendoza, Facilities and Resources Supervisor-----
Meeting Date: March 19, 2020Subject: GENERAL MANAGEMENT REPORT
-----**GENERAL MANAGER:**

I attended several meetings this month, including the CCSD/PG&E IGA Kickoff Meeting; the Policy Committee meeting; the PROS Commission meeting; the Resources & Infrastructure Committee meeting; and the California Special Districts Association workshop on Rate Setting under Propositions 218 and 26.

In addition to the daily operations of the CCSD, following is my update on some of our current ongoing projects:

Disaster/Emergency Preparedness

We are preparing plans for continuity of operations in the event of a partial or full shutdown due to the coronavirus threat.

Contract Management

We are continuing our efforts at streamlining our processes and procedures and incorporating business process tools to increase efficiencies.

Strategic Plan

Staff is preparing a Request for Proposal to solicit bids for the Board's Strategic Planning process.

Energy Efficiency Infrastructure Improvement

The District met with PG&E on February 27th to commence the investment grade audit, which will take place over the next several months. This will lead to the development of more detailed plans and costs for the District to consider for upgrading our infrastructure.

Water meter replacement

We continue to assess a variety of vendors in order to develop a way ahead plan for replacement of all District water meters. Selection and development of the plan is being coordinated with the implementation of our new accounting system software for compatibility purposes and budgeting.

Coastal Development Permit (CDP) for the Sustainable Water Facility (SWF)

The District team has been busy preparing the CDP application for the SWF. The team is working with planners from the San Luis Obispo County Planning Department and the California Coastal Commission to update and refine our draft application prior to official submission.

Communication

The District Utilities Manager/District Engineer is working with the Resources & Infrastructure Committee to develop a plan to resume tours of CCSD facilities.

Revenue Innovation

We continued to explore additional ways to fund ongoing operations. The public is invited to share ideas with the General Manager at jweigold@cambriacsd.org.

Alternative Energy

The staff is continually looking to utilize alternative energy solutions in our day-to-day work, such as outfitting streetlights with LED bulbs and providing electric vehicle charging stations on Main Street. The public is invited to share ideas with the General Manager at jweigold@cambriacsd.org.

Retrofit/Conservation Program

We have shared and received positive comments from the California Coastal Commission (CCC) on our completed database architecture. We will now begin populating the database and will analyze the data before returning to share our findings with the CCC.

CCSD/CCHD/CUSD

We are working closely with the Cambria Community Health District and the Coast Unified School District to identify areas where we can partner for greater operational and cost efficiencies.

Veterans Hall

We held our second meeting with our primary not-for-profit Hall users in order to review plans, policies and fees for Veterans Hall operations. Separately, the PROS Commission met on February 4th and is working with District staff to establish a not-for-profit foundation to support PROS initiatives and facilities.

Van Gordon Creek House

We presented an update to the Board on February 13th and reviewed results of an inspection report by a home inspector/appraiser on December 10, 2019. Staff is preparing recommendations for Board review in the coming months.

Regulatory Compliance

The District continues to provide all required regulatory reporting on or ahead of schedule. Following a review, we have determined that the District website and associated PDF files are ADA compliant and accessible.

FACILITIES & RESOURCES MANAGER:

Skate Park

PROS Commission continues to discuss options for the Skateboard Park. Facilities Staff removed the concrete ramp - 54 tons of concrete, base material and rebar were removed.

Public Restrooms

Facilities staff continues to provide daily service to both public restrooms on Main Street.

Fiscalini Ranch Preserve

- a. Homeless Camps: 7 new homeless camps were discovered last month on Fiscalini Ranch Preserve and CCSD-owned open space lots.
- b. Dead Trees: CCSD staff dropped and chipped 5 dead and dangerous trees on Ridge Trail.
- c. Monterey Pines: FFRP Volunteers conducted 2 watering workdays in February to help establish the 500 trees that were planted over the winter.
- d. Bluff Trail: a new split rail fence was installed by CCSD staff on the south trail head.

Pocket Park Center Street

CCSD staff cleaned up the homeless encampment at the Park. CCSD staff weed wacked the Park and removed the damaged fence on the back.

Veterans Hall

Staff continues to provide weekly cleaning services and grounds maintenance.

2020	SPRING CLEAN-UP	FALL CLEAN-UP
South County Sanitary Avila Shell Beach Pismo Beach Arroyo Grande Nipomo Grover Beach	April 6 - 10	September 7 - 11
Mission Country Disposal Cambria	April 13 - 17	September 28 - October 2
Mission Country Disposal Cayucos Los Osos Morro Bay	April 20 - 24	September 14 - 18
San Luis Garbage	June 22 - 26	September 21 - 25

*******OCSD VOUCHER PROGRAM – 2x YEARLY AT CUSTOMER'S REQUEST*******

Oceano does not have a designated Clean-up Week. They are under a different program for a call-in voucher program two times per year per address.

Public Records Requests and Responses

The District received four (4) Public Record Requests since February 20, 2020 by the following citizens:

2/24/2020 Rick Low 1) I seem to remember that CCSD had a limit on the size of bathtubs. I remember it was 52 gallons. Can you help me determine if this true?

On 2/25/2020, the CCSD responded to Rick Low's 2/24/2020 Public Records Request with the following:

Enclosed is Resolution 19-2013, which outlines that bathtubs and spas designed after each use shall not exceed 70 gallons in capacity.

3/5/2020 Julie Tacker 1) Please provide an electronic copy of the current contract that includes payment terms that your agency has with Carmel & Naccasha, LLC. and the minutes from your board meeting when the contract was approved. Please also provide invoices (redacted, of course) for 2020.

On 3/12/2020, the CCSD responded to Julie Tacker's 3/5/2020 Public Records Request with the following:

Enclosed are the following documents which are responsive to your request:

- a) 5/28/2015 Cambria Community Services District Board of Directors regular meeting minutes
- b) 6/4/2015 Agreement for Legal Services between the Cambria Community Services District and Carmel & Naccasha, LLP
- c) Carmel & Naccasha, LLP Statement No. 35217, 35369, 35370, 35686 & 35610
- d) Carmel & Naccasha, LLP Statement No. 35389, 35405, 35684, 35687 & 35389

3/10/2020 Tina Dickason 1) I am submitting a PRR for items related to the case, Madrid vs CCSD. The original complaint was filed with the SLO Court on 11-26-19, with a case number of 19CV-0719. I understand from the Paso Robles Superior Court, that this original filing was amended on January 16, 2020, and that the case has a different number than was on the original complaint, according to the clerk I spoke to yesterday. The complaint number I was told, is: 19CVP-0381. I am requesting the original filed complaint, dated 11-26-19. I am also requesting the amended filing of 1-16-20. In addition, I am requesting any public documents related to the above named case.

On 3/11/2020, the CCSD responded to Tina Dickason's 3/10/2020 Public Records Request with the following:

Enclosed are the following documents which are responsive to your request:

- 1. 11/26/2019 The Superior Court of the State of California County of San Luis Obispo Civil Operations Division Case No. 19CV-0719
- 2. 1/16/2020 The Superior Court of the State of California County of San Luis Obispo Civil Operations Division Case No. 19CVP-0381
- 3. 2/20/2020 Superior Court of the State of California County of San Luis Obispo Unlimited Civil/Civil Operations Division Case No. 19CVP-0381

3/12/2020 Mary Jeanne St. John 1) I would like copies of any notifications/letters/etc. sent to nearby residents of the water treatment plant regarding the relocation of the CCSD public water works along with the gravel pits that were moved from the old Rodeo Grounds to the water treatment facility off Windsor Dr 5-8 years ago??

On 3/13/2020, the CCSD responded to Mary Jeanne St. John's 3/12/2020 Public Records Request with the following:

There are no documents responsive to your request.

BOARD OF DIRECTORS' MEETING – MARCH 19, 2020

FINANCE MANAGER'S REPORT

EXPENDITURE REPORT FOR THE MONTH OF FEBRUARY 2020

The Expenditure Report for the month of February 2020 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 FEBRUARY 2020

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

Director Name	Meeting Month	Number of Meetings	Amt Per Meeting	Total
Farmer, Harry	Jan-20	6	\$ 100.00	\$ 600.00
Howell, Donn		0	\$ 100.00	\$ -
Pierson, David	Jan-20	6	\$ 100.00	\$ 600.00
Rice, Amanda		0	\$ 100.00	\$ -
Steidel, Cynthia	Jan-20	6	\$ 100.00	\$ 600.00
Total		18		\$1,800.00

AVAILABLE CASH BALANCES AS OF FEBRUARY 2020

The total available cash is listed as follows:

Account Type	Balance
Main Checking	\$ 1,605,176.54
Money Market	\$ 1,234,785.14
Local Agency Investment Fund (LAIF)	\$ 1,343,796.58
Total	\$ 4,183,758.26

Available cash is defined as the balance in the Main Checking Account, less outstanding checks, plus Money Market Account, plus Local Agency Investment Fund (LAIF). The total available cash as of February 29, 2020 was \$4,183,758.26.

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

Account Type (Restricted)	Balance
Payroll	\$ 210,977.87
Veterans Hall	\$ 11,614.23
Health Reimbursement Account (HRA)	\$ 56,941.90
Total	\$ 279,534.00

Even though there is no expectation for the CCSD to have any difficulty meeting its cash commitments, staff continues to be frugal in purchases and carefully monitor their respective budget(s).

NEW FINANCIAL SYSTEM UPGRADE - STATUS

Staff and the Tyler Ad-hoc Committee will continue routine conference calls with Tyler Technologies, in developing the next steps required for implementation. During the week of March 16th, Tyler Technologies will be on-site in the Administrative Office to assess and review the process of accounts payable, payroll and the general ledger.

ANNUAL AUDIT – STATUS

Staff will continue to work with the contracted Auditor – Mr. David Bruner to finalize the FY 2017/18 audit and begin the FY 2018/19 audit.

Utilities Report for March 2020

Activities During February 2020

PG&E Sustainable Solutions Turnkey

A kick-off meeting between PG&E's team and District staff took place on February 27, 2020. President Farmer, Vice President Steidel, R&I Chair Pierson, R&I Vice Chair Dean, and General Manager Weigold were also in attendance. The discussion focused on the list of Energy Conservation Measures (ECMs) and preliminary scheduling. Another team meeting is planned for March to fine tune priorities and scheduling. Staff-level coordination check-ins will be planned throughout the design process.

Wastewater Treatment Plant (WWTP)

Operator Toni Artho contacted SA Recycling and had them drop off a scrap metal roll-off at the plant.



Figure 1 Roll-Off and Collected Scrap Metal

We were able to fill the roll-off with old manhole lids and other scrap metal we had stored at the plant and at lift station B. Staff was able to free up a section of the plant that was otherwise just a pile of old metal.

Staff utilized publicsurplus.com to sell old equipment we can no longer use. The first item that was listed was an old air compressor. It was unusable due its inability to meet Air Pollution Control District standards. We hope to get a few more items out of the yard that are just taking up space.



Figure 2 Surplus Air Compressor

Collection System

Tim and Delon replaced a few manhole covers on the trunk line between the WWTP and Santa Rosa creek. They then jetted the line using the new vector truck in preparation to video that section.

MME is scheduled to do one more sewer camera demonstration in March. This will be a live demo in the field with the actual camera we would like to purchase. We had to use the old push camera this month, and we are looking forward to purchasing the new camera that propels itself. Self-propelled cameras can travel 1000 feet through a line and will go up- or downhill. The old push camera can only be pushed between 50 and 75 feet downhill and has no pan or zoom capability.



Figure 3 Rehabilitated Manhole

Water Department

The CCSD and Water Department would like to welcome new hire Steven Cody Meeks. Cody is a graduate from Cal Poly with a B.S. in Environmental Management and Protection. He will be a Water Treatment Operator I and will assist the department in the areas of distribution, GIS meter location, valve exercising and repairs. Welcome Cody!

Fencing was installed on San Simeon Creek Road to safeguard the SCADA relay station integral to both water and wastewater.



Figure 4 Fencing enclosure at relay station



Figure 5 Water operators repairing the failed Air-Vac (left); newly installed Air-Vac (right)

On Tuesday, February 11, staff received notification that there was a possible leak on Richard Ave. Operators responded immediately and discovered the source of the leak. An Air-Vac, a valve which releases trapped air from the pressurized distribution system, had corroded and failed. Fortunately, staff had a replacement in stock and was able to correct the issue immediately.

What began as a quiet Saturday on the morning of the 15th turned into an active afternoon as off-duty water staff were called in to perform emergency repair on a distribution line on Cardiff Drive. An old steel line had failed. On-call operator Adam Steventon phoned CPO Jim Green to facilitate repair of the large leak. New operators Arthur Garney and Cody Meeks responded to carry out repair and clean up until late afternoon. No interruptions to service were necessary throughout the repair.

Finally, the month of February concluded with meter reads, which now require manual reading of about 350 meters in the field. Research regarding options for our meter infrastructure continued this month.

Other Water Department activities are included in the table below.

Activity	# Completed
Manual Meter Reads/Locates for Billing Purposes	360
Customer assists for high water usage on customer side of meter	11
Locking/Unlocking Water Meters	1
Meter Shut-Off/Turn-On at Owner's Request	5
Repairs of distribution system leaks	6
After-Hours System Alarm Responses	1
USA Locations	24
Water Service Line Information Requests	1
Service angle stop/ Valves Replaced	5

Sustainable Water Facility

Replacement RO filters were delivered in February and are being stored at the WWTP in their factory-sealed packaging until required for operations. This will extend the shelf-life and reduce maintenance costs and staff time while the facility remains in standby. If need be, these filters can be installed and operational within a couple of days.

Staff were informed this month that the planned facility audit in March will be pushed to April due to scheduling conflicts with H2O Innovations.

The SWF is permitted to operated when a Stage 3 drought is declared by the Board. Staff will bring recommendations to the Board before the summer season to outline the process by which the Board can make a data driven Stage 3 drought declaration. Since Cambria is experiencing an “abnormally dry” season, we want to be prepared.

Conservation & Permits

In February, conservation staff members Melissa Bland and Jim Soldenwagner met for a second time with the local realtors’ group to receive feedback on the proposed retrofit verification process, which will replace the retrofit inspection process currently in effect. The highlight of the new process is the Retrofit Verification Form, which has been modeled after the form used by the County of San Luis Obispo for the Nipomo Mesa Water Conservation Area’s Retrofit-On-Sale program. The form requires third-party verification of retrofit compliance via a licensed plumber, home inspector, or contractor. Conservation staff will randomly audit, via physical inspection, approximately 20% of the forms submitted each month to maintain the integrity of the program. The form has been designed to collect additional information regarding the proposed occupancy of the retrofitted property, the approximate number of permanent residents, the type of irrigation and/or water conditioning system used, etc. This data will enable staff to analyze water use pre- and post-retrofit to verify actual water savings. It will also help inform future conservation program planning efforts.

Melissa and Jim, along with Utilities Manager Ray Dienzo, visited the Santa Cruz District Office of the California Coastal Commission to formally make in-person introductions and to receive feedback on the Retrofit Verification Form and newly created database for the Retrofit Points Bank. Both the form and database were well received by Coastal staff and ideas regarding the availability, analysis, and utility of conservation program data was exchanged. Staff looks forward to further open communication and collaboration on these efforts.

Melissa and Jim also conferenced with Flume, a water technology start-up based in SLO, regarding their off-the-shelf rebate program to market the Flume Smart Water System to Cambria water customers. In the absence of smart water meter infrastructure, the Flume Smart Water System provides residential customers (and commercial customers with 1” or smaller meters) a way to monitor their real-time water usage via a water sensor and smartphone application. Water budgets and leak alerts can be set to notify users if they approach their self-imposed water allocation or have excessive or prolonged consumption indicative of a leak. Flume provided Melissa with a demonstration unit at the California Water Use Efficiency Peer-to-Peer conference in 2019. Within six months of installation, two irrigation leaks were caught and corrected thanks to the Flume system. The Flume rebate project is being proposed as part of a larger Residential Water Loss Control Program which will provide future rebate opportunities, public outreach and education geared at reducing water loss on the customer’s side of the meter.

To support the Flume rebate project, staff began efforts to apply to the Bureau of Reclamation for grant funding under their WaterSMART program. The application is expected to go before the Board in March.

In February, the Permit Counter processed applications for the following transactions:

Will Serves to permit remodels or additions

1. 340 Plymouth (Garage to Bedroom Remodel)
2. 310 Stafford (New Windows)
3. 901 Sheffield (Seismic Retrofit)
4. 682 Huntington (Foundation Repairs)
5. 2802 Wilton (Garage and Deck Remodel)

Application for Assignment of Position

1. APN 024-354-022 (Waitlist Number 432)

Retrofit Inspections

1. 2755 Taft
2. 2233 Madison
3. 498 Weymouth
4. 475 Huntington
5. 2757 Windsor
6. 1170 Main

Sewer Connection Application – still in process

Daou Ocean Wastewater Connection

Regulatory Reports Submitted

1. Title 22 January 2020 Self-Monitoring Report Order No. R3-2019-0051
2. Division of Drinking Water Monthly Reports for January 2020
 - a. Surface Water Treatment Regulations (SR4)
 - b. Surface Water Treatment Regulations (SR3)
 - c. Groundwater Rule (San Simeon Well Field)
 - d. Total Coliform Rule
3. Division of Drinking Water Quarter 1 Report for Disinfection Byproduct Rule
4. Discharger January 2020 Self-Monitoring Report Order No. 01-100

Well level data and production summary reports are available on the District [website](#).

**CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF FEBRUARY 2020**

VENDOR	CHECK NO.	CHECK DATE	LINE NO.	LINE AMOUNT	DESCRIPTION	ACCOUNT NUMBER
ABALONE COAST ANALYTICAL, INC.	71055	2/19/2020	1	136.00	WW/TOTAL SUSPENDED SOLIDS, QUANTI TRAY & ELAP FEE	12 6091 12
ABALONE COAST ANALYTICAL, INC.	71055	2/19/2020	1	101.00	WW/TOTAL SUSPENDED SOLIDS & ELAP FEE	12 6091 12
ABALONE COAST ANALYTICAL, INC.	71055	2/19/2020	1	76.00	WW/TOTAL SUSPENDED SOLIDS, ELAP FEE	12 6091 12
ABALONE COAST ANALYTICAL, INC.	71055	2/19/2020	1	76.00	WW/TOTAL SUSPENDED SOLIDS,ELAP FEE	12 6091 12
				389.00		
ACCURATE MAILING SERVICE	71056	2/19/2020	1	54.32	WD/POSTAGE SERVICES	11 6051 11
ACCURATE MAILING SERVICE	71056	2/19/2020	2	54.31	WW/POSTAGE SERVICES	12 6051 12
ACCURATE MAILING SERVICE	71056	2/19/2020	3	7.40	WD/MAILING SERVICES	11 6080M 11
ACCURATE MAILING SERVICE	71056	2/19/2020	4	7.39	WW/MAILING SERVICES	12 6080M 12
				123.42		
AGGREKO LLC	71057	2/19/2020	1	2,120.14	WD/GENERATOR RENTAL 1/1-1/28/20	11 6036 11
AGP VIDEO	71089	2/24/2020	1	1,550.00	ADM/VIDEO PRODUCTION SVCS 1/16, 1/22/20	01 6086 09
ALL WAYS CLEAN	71058	2/19/2020	1	487.50	F&R/VETS HALL MONTHLY CLEANING FEB 2020	01 6033V 02
ALL WAYS CLEAN	71058	2/19/2020	1	742.72	F&R/MONTHLY CLEANING FEB 2020	01 6080M 02
ALL WAYS CLEAN	71058	2/19/2020	2	368.33	WW/MONTHLY CLEANING FEB 2020	12 6080M 12
ALL WAYS CLEAN	71058	2/19/2020	1	240.30	ADM/MONTHLY CLEANING FEB 2020	01 6033B 09
				1,838.85		
ANDREW THOMSON	71079	2/19/2020	1	1,200.00	WD/REMOTE SUPPORT CALL & TROUBLESHOOTING SYSTEM	11 6037 11
ANDREW THOMSON	71079	2/19/2020	1	339.91	WW/TROUBLESHOOT SYSTEM	12 6032L 12
ANDREW THOMSON	71079	2/19/2020	1	1,398.51	WD/TROUBLESHOOT & REPLACE FLOW METER BRDS SCADA	11 6037 11
				2,938.42		
AT&T	71038	2/12/2020	1	231.88	WW/ALARM AT LIFT STN B-4	12 6060P 12
AT&T	71090	2/24/2020	1	297.34	WW/ALARM @ VAN GORDON WELL FIELD	12 6060P 12
				529.22		
AT&T MOBILITY	70972	2/4/2020	1	98.53	FD/MONTHLY CELL SERVICE	01 6060P 01
AT&T/CALNET3	70971	2/4/2020	1	21.38	WW/ALARM AT LIFT STN A	12 6060P 12
AT&T/CALNET3	70971	2/4/2020	1	21.48	WW/ALARM AT LIFT STN B3	12 6060P 12
AT&T/CALNET3	70971	2/4/2020	1	32.36	FD/228 CENTER ST	01 6060P 01
AT&T/CALNET3	70971	2/4/2020	1	21.44	WW/ALARM AT LIFT STATION B1	12 6060P 12
AT&T/CALNET3	70971	2/4/2020	1	21.46	WW/ALARM AT LIFT STN B2	12 6060P 12
AT&T/CALNET3	70971	2/4/2020	1	21.47	WW/ALARM AT LIFT STN B	12 6060P 12
AT&T/CALNET3	70971	2/4/2020	1	21.46	WW/ALARM AT LIFT STN 9	12 6060P 12
AT&T/CALNET3	70971	2/4/2020	1	21.65	WW/ALARM AT LIFT STN A1	12 6060P 12
AT&T/CALNET3	70971	2/4/2020	1	21.54	WW/FAX LINE	12 6060P 12
AT&T/CALNET3	70971	2/4/2020	1	21.76	WD/TELEMETRY SYSTEMS	11 6060P 11
AT&T/CALNET3	70971	2/4/2020	1	41.11	F&R/FIRE ALARMS AT VETS HALL	01 6060P 02
AT&T/CALNET3	70971	2/4/2020	1	21.42	WW/ALARM AT LIFT STN 4	12 6060P 12
AT&T/CALNET3	70971	2/4/2020	1	21.42	WW/ALARM AT LIFT STN 8	12 6060P 12
AT&T/CALNET3	70971	2/4/2020	1	21.38	WD/LEIMERT PUMP STN	11 6060P 11
AT&T/CALNET3	70971	2/4/2020	1	21.80	ADM/OFFICE FAX LINE	01 6060P 09
AT&T/CALNET3	70971	2/4/2020	1	23.10	F&R/RODEO GROUNDS	01 6060P 02
AT&T/CALNET3	70971	2/4/2020	1	51.26	WW/HEATH LANE PHONE	12 6060P 12
				427.49		
BADGER METER INC.	71059	2/19/2020	1	30.00	WD/ORION CELLULAR SERVICE JAN 2020	11 6031M 11
BLAND, MELISSA	70957	2/4/2020	1	33.33	WD/MONTHLY CELL PHONE & INTERNET REIMB	11 6060C 11
BLAND, MELISSA	70957	2/4/2020	2	33.33	WW/MONTHLY CELL PHONE & INTERNET REIMB	12 6060C 12
BLAND, MELISSA	70957	2/4/2020	3	33.34	SWF/MONTHLY CELL PHONE & INTERNET REIMB	39 6060C 25
BLAND, MELISSA	70986	2/6/2020	1	98.59	WD/REIMB MEAL, HOTEL EPA TRNG 1/27-28/20	11 6120E 11
				198.59		

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BOUND TREE MEDICAL, LLC	70987	2/6/2020	1	336.68	FD/EMERGENCY MEDICAL SUPPLIES	01 6089 01
BOUND TREE MEDICAL, LLC	70987	2/6/2020	1	66.40	FD/EMERGENCY MEDICAL SUPPLIES	01 6089 01
				403.08		
BRENNTAG PACIFIC, INC.	71092	2/24/2020	1	293.32	WD/CHEMICALS	11 6090 11
BRENNTAG PACIFIC, INC.	71092	2/24/2020	1	460.64	WD/CHEMICALS	11 6090 11
				753.96		
BREZDEN PEST CONTROL, INC.	71061	2/19/2020	1	85.00	ADM/SPRAY AND DEWEB	01 6033B 09
BUSINESSPLANS, INC.	71093	2/24/2020	1	301.00	ADM/MONTHLY HRA PLAN ADMINISTRATION FEB 2020	01 6086 09
CAL SPECIAL DIST ASSOC (CSDA)	70974	2/4/2020	1	25.00	ADM/REGIST CA PUB RECORDS ACT FUNDAMNTLS-DHOWELL	01 6120D 09
CAL SPECIAL DIST ASSOC (CSDA)	70988	2/6/2020	1	225.00	ADM/REGIST RATE SETTING PROP 218 & 26 DPIERSON	01 6120D 09
CAL SPECIAL DIST ASSOC (CSDA)	71094	2/24/2020	1	600.00	ADM/REGIST SD LDRSHIP ACADEMY 4/19-22/20 CSTEIDEL	01 6120D 09
CAL SPECIAL DIST ASSOC (CSDA)	71094	2/24/2020	1	400.00	ADM/REGIST SD LDRSHIP ACADEMY 4/19-22/20 JWEIGOLD	01 6120E 09
				1,250.00		
CALIF RURAL WATER ASSOC (CRWA)	71102	2/26/2020	1	275.00	WD/WTR DISTRIB CERT REVIEW CLASS CMEEKS	11 6120E 11
CAMBRIA AUTO SUPPLY LP	71039	2/12/2020	1	3.23	WW/LIGHT BULBS	12 6032T 12
CAMBRIA AUTO SUPPLY LP	71039	2/12/2020	1	154.31	F&R/BATTERY	01 6041L 02
CAMBRIA AUTO SUPPLY LP	71039	2/12/2020	1	5.15	FD/STARTING FLUID	01 6041L 01
CAMBRIA AUTO SUPPLY LP	71091	2/24/2020	1	19.91	WD/MISC OPERATING SUPPLIES	11 6091B 11
CAMBRIA AUTO SUPPLY LP	71091	2/24/2020	1	18.01	WW/COOLANT	12 6041V 12
CAMBRIA AUTO SUPPLY LP	71091	2/24/2020	1	7.19	F&R/SPARK PLUGS	01 6041N 02
CAMBRIA AUTO SUPPLY LP	71091	2/24/2020	1	68.46	WD/OIL FOR DUMP TRUCK	11 6041L 11
CAMBRIA AUTO SUPPLY LP	71101	2/26/2020	1	2.75	WW/WINDSHIELD WASHER SOLUTION	12 6041L 12
CAMBRIA AUTO SUPPLY LP	71101	2/26/2020	1	1,085.72	FD/BATTERIES FOR FIRE TRUCK	01 6041L 01
				1,364.73		
CAMBRIA HARDWARE CENTER	71083	2/20/2020	1	38.14	WW/MISC DEPT SUPPLIES	12 6095 12
CAMBRIA HARDWARE CENTER	71083	2/20/2020	1	90.35	WW/CAULKING, TOOL BAG, CARRIER & BOX	12 6095 12
CAMBRIA HARDWARE CENTER	71083	2/20/2020	1	58.93	WW/TIE DOWNS, MISC TRUCK SUPPLIES	12 6041L 12
CAMBRIA HARDWARE CENTER	71083	2/20/2020	1	54.54	WW/MISC CLEANING SUPPLIES	12 6095 12
CAMBRIA HARDWARE CENTER	71083	2/20/2020	1	2.67	WW/LIGHT BULBS	12 6032L 12
CAMBRIA HARDWARE CENTER	71083	2/20/2020	1	36.39	WW/KEYS, GLOVES	12 6032T 12
CAMBRIA HARDWARE CENTER	71083	2/20/2020	1	6.84	WW/SAFETY GLASSES	12 6048 12
CAMBRIA HARDWARE CENTER	71084	2/20/2020	1	23.06	WD/KEYS	11 6031D 11
CAMBRIA HARDWARE CENTER	71084	2/20/2020	1	30.01	WD/PIPE CUTTER, BATTERIES	11 6031D 11
CAMBRIA HARDWARE CENTER	71084	2/20/2020	1	8.00	WD/MISC PARTS	11 6031D 11
CAMBRIA HARDWARE CENTER	71084	2/20/2020	1	48.87	WD/BATTERIES, GLOVES, SPADE HANDLE	11 6031D 11
CAMBRIA HARDWARE CENTER	71084	2/20/2020	1	1.49	WD/MISC PARTS WELL FIELD MAINT	11 6031W 11
CAMBRIA HARDWARE CENTER	71084	2/20/2020	1	20.55	WD/QUICKCRETE FOR NEW AIR VAC PAD	11 6031D 11
CAMBRIA HARDWARE CENTER	71085	2/20/2020	1	0.95	F&R/SCREW HOOK	01 6033V 02
CAMBRIA HARDWARE CENTER	71085	2/20/2020	1	16.07	F&R/EXT POLE, SQUEEGEE	01 6033B 02
CAMBRIA HARDWARE CENTER	71085	2/20/2020	1	22.49	F&R/CANNED AIR	01 6033V 02
CAMBRIA HARDWARE CENTER	71085	2/20/2020	1	7.50	F&R/FUSE	01 6033B 02
CAMBRIA HARDWARE CENTER	71085	2/20/2020	1	9.31	F&R/MISC SMALL PARTS	01 6033B 02
CAMBRIA HARDWARE CENTER	71085	2/20/2020	1	5.66	F&R/HASP, HINGE	01 6090 02
CAMBRIA HARDWARE CENTER	71085	2/20/2020	1	15.52	F&R/TERRY TOWELS, POLISH	01 6033B 02
CAMBRIA HARDWARE CENTER	71085	2/20/2020	1	16.59	F&R/MISC SUPPLIES	01 6033V 02
CAMBRIA HARDWARE CENTER	71088	2/20/2020	1	24.66	FD/LASER LEVEL	01 6090 01
CAMBRIA HARDWARE CENTER	71088	2/20/2020	1	77.58	FD/MISC DEPT SUPPLIES	01 6090 01
CAMBRIA HARDWARE CENTER	71088	2/20/2020	1	21.21	FD/MISC DEPT SUPPLIES	01 6090 01
CAMBRIA HARDWARE CENTER	71088	2/20/2020	1	23.32	FD/MISC DEPT SUPPLIES	01 6090 01
CAMBRIA HARDWARE CENTER	71088	2/20/2020	1	13.23	FD/CLOSET ROD, POLE SOCKET	01 6090 01
CAMBRIA HARDWARE CENTER	71088	2/20/2020	1	28.91	FD/DRAIN CLEANER, EXT POLE	01 6090 01
CAMBRIA HARDWARE CENTER	71088	2/20/2020	1	5.35	FD/DRILL BIT	01 6033B 01
				708.19		

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CAMBRIA VILLAGE SQUARE	70967	2/4/2020	1	2,553.03	ADM/MONTHLY OFFICE LEASE PMT 1316 TAMSEN	01 6075 09
CANNON CORPORATION	71103	2/26/2020	1	444.00	SWF/BASIN RETROFIT PROJECT	40 6170 30
CARMEL & NACCASHA LLP	71001	2/10/2020	1	11,100.00	ADM/MONTHLY RETAINER FOR LEGAL SERVICES FEB 2020	01 6080K 09
CARMEL & NACCASHA LLP	71040	2/12/2020	1	3,428.68	ADM/LEGAL SERVICES GENERAL JAN 2020	01 6080K 09
CARMEL & NACCASHA LLP	71040	2/12/2020	1	3,911.53	ADM/MONTHLY SVCS PRIV & CONF JAN 2020	01 6080L 09
CARMEL & NACCASHA LLP	71040	2/12/2020	2	80.00	SWF/MONTHLY SVCS PRIV & CONF JAN 2020	40 1829I 30
				18,520.21		
CENTRAL COAST COFFEE ROASTING	70989	2/6/2020	1	82.62	WW/COFFEE FOR OFFICE	12 6050 12
CHARTER COMMUNICATIONS	70990	2/6/2020	1	273.57	F&R/ETHERNET SERVICES VETS HALL	01 6060I 01
CHARTER COMMUNICATIONS	70990	2/6/2020	2	137.33	F&R/ETHERNET SERVICES 2021 RODEO GROUNDS RD	01 6060I 02
CHARTER COMMUNICATIONS	70990	2/6/2020	3	230.65	ADM/ETHERNET SERVICES 1316 TAMSON DR	01 6060I 09
CHARTER COMMUNICATIONS	70990	2/6/2020	4	253.42	WD/ETHERNET SERVICES 5500 HEATH LANE	11 6060I 11
CHARTER COMMUNICATIONS	70990	2/6/2020	5	253.42	WW/ETHERNET SERVICES 5500 HEATH LANE	12 6060I 12
CHARTER COMMUNICATIONS	71062	2/19/2020	1	39.99	F&R/BUSINESS VOICE FOR RODEO GROUNDS RD	01 6060I 02
CHARTER COMMUNICATIONS	71062	2/19/2020	1	185.77	FD/BUSINESS INTERNET	01 6060I 01
CHARTER COMMUNICATIONS	71062	2/19/2020	2	185.78	ADM/BUSINESS INTERNET	01 6060I 09
CHARTER COMMUNICATIONS	71062	2/19/2020	3	185.77	WD/BUSINESS INTERNET	11 6060I 11
CHARTER COMMUNICATIONS	71062	2/19/2020	4	185.77	WW/BUSINESS INTERNET	12 6060I 12
CHARTER COMMUNICATIONS	71062	2/19/2020	5	476.38	ADM/BUSINESS VOICE	01 6060I 09
CHARTER COMMUNICATIONS	71104	2/26/2020	1	174.97	WW/BUSINESS INTERNET & VOICE	12 6060I 12
				2,582.82		
CIO SOLUTIONS, LP	71041	2/12/2020	1	2,862.20	ADM/MONTHLY BILLING FOR FEB 2020	01 6044 09
CIO SOLUTIONS, LP	71041	2/12/2020	1	25.00	ADM/E-WASTE REMOVAL FEE	01 6044 09
				2,887.20		
CIT BANK, N.A.	71042	2/12/2020	1	333.42	FD/MONTHLY IP PHONE CHARGES	01 6060P 01
CIT BANK, N.A.	71042	2/12/2020	2	206.40	ADM/MONTHLY IP PHONE CHARGES	01 6060P 09
CIT BANK, N.A.	71042	2/12/2020	3	113.97	WD/MONTHLY IP PHONE CHARGES	11 6060P 11
CIT BANK, N.A.	71042	2/12/2020	4	113.97	WW/MONTHLY IP PHONE CHARGES	12 6060P 12
				767.76		
CITY CLERK'S ASSOC OF CALIFORN	70698	2/5/2020	9000	(65.00)	Ck# 070698 Reversed	01 6054 09
CITY CLERK'S ASSOC OF CALIFORN	71043	2/12/2020	1	32.50	ADM/MEMBERSHIP RENEWAL THROUGH JULY 1, 2020	01 6054 09
				(32.50)		
CLEVELAND BIOLOGICAL, LLC	70991	2/6/2020	1	1,995.00	SWF/SECT 7 ESA MEETINGS, REPORT WRITING	40 6910 30
COASTAL ROLLOFF SERVICE	71044	2/12/2020	1	660.48	PROS/WASTE CONTAINERS RENTAL FOR SKATE PARK	01 6033P 16
CORBIN WILLITS SYSTEMS INC.	70958	2/4/2020	1	1,248.60	ADM/MONTHLY SUPPORT AGMT MOMS SOFTWARE 2/20	01 6044 09
CULLIGAN-KITZMAN WATER	71063	2/19/2020	1	90.00	FD/RO SERVICE HICAP SOFTENER	01 6033B 01
DAVID CRYE, INC	70992	2/6/2020	1	344.25	F&R/CRUSHED RED ROCK FOR FISCALINI RANCH	01 6033R 02
DAVID D BRUNER CPA, INC.	70973	2/4/2020	1	1,000.00	ADM/AUDIT SERVICES FOR FY 17/18	01 6080A 09
DAVID KEITH TODD CONSULTING EN	70982	2/4/2020	1	11,076.88	SWF/PROFESSIONAL SVC FOR PERMITTING 12/1-31/19	40 6910 30
DELTA LIQUID ENERGY	71064	2/19/2020	1	1,053.58	F&R/REFILL PROPANE TANK AT F&R YARD	01 6060G 02
DI OVERNITE, LLC	70993	2/6/2020	1	14.00	ADM/DELIVERY TO CIO SOLUTIONS	01 6051 09
DI OVERNITE, LLC	71065	2/19/2020	1	28.00	ADM/COMPUTER DELIVERY & PICKUP CIO SOLUTIONS	01 6051 09
				42.00		

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DIGITAL DEPLOYMENT, INC	71045	2/12/2020	1	200.00	ADM/STREAMLINE MONTHLY MEMBER FEE	01 6011W 09
DIXIE WALKER	71087	2/20/2020	1	1,498.00	MQ CUSTOMER REFUND	11 2005
EKI ENVIRONMENT & WATER, INC.	71046	2/12/2020	1	2,340.00	SWF/PROFESSIONAL SVCS 11/30-12/27/19	40 1829I 30
FARM SUPPLY COMPANY	71047	2/12/2020	1	51.33	WD/MISC FITTINGS	11 6031Q 11
FARM SUPPLY COMPANY	71047	2/12/2020	1	(51.33)	WD/MISC FITTINGS	11 6031Q 11
FARM SUPPLY COMPANY	71047	2/12/2020	1	10.75	WD/BURLAP GRASS SHEET	11 6091B 11
				10.75		
FENCE FACTORY, THE	70975	2/4/2020	1	72.60	F&R/FENCE RENTAL SKATE PARK CLOSURE 1/19-2/18/20	01 6033P 16
FENCE FACTORY, THE	70994	2/6/2020	1	4,236.00	WD/FENCE ENCLOSURE AROUND SCADA SAN SIMEON CRK RD	11 6033G 11
				4,308.60		
FGL ENVIRONMENTAL INC.	70995	2/6/2020	1	724.00	WW/INORGANIC & SUPPORT ANALYSIS 1/7/20	12 6091 12
FGL ENVIRONMENTAL INC.	70995	2/6/2020	1	197.00	WW/INORGANIC & SUPPORT ANALYSIS 1/7/20	12 6091 12
FGL ENVIRONMENTAL INC.	70995	2/6/2020	1	150.00	WD/BACTI ANALYSIS 1/7/20	11 6091 11
FGL ENVIRONMENTAL INC.	70995	2/6/2020	1	136.00	WD/BACTI & SUPPORT ANALYSIS 1/7/20	11 6091 11
FGL ENVIRONMENTAL INC.	70995	2/6/2020	1	112.00	WD/BACTI & SUPPORT ANALYSIS 1/24/20	11 6091 11
FGL ENVIRONMENTAL INC.	70995	2/6/2020	1	60.00	WD/BACTI ANALYSIS 1/14/20	11 6091 11
FGL ENVIRONMENTAL INC.	70995	2/6/2020	1	112.00	WD/BACTI & SUPPORT ANALYSIS 1/21/20	11 6091 11
FGL ENVIRONMENTAL INC.	71067	2/19/2020	1	96.00	WW/INORGANIC ANALYSIS 1/7/20	12 6091 12
FGL ENVIRONMENTAL INC.	71067	2/19/2020	1	111.00	WW/INORGANIC ANALYSIS 1/7/20	12 6091 12
FGL ENVIRONMENTAL INC.	71067	2/19/2020	1	112.00	WD/BACTI & SUPPORT ANALYSIS 1/28/20	11 6091 11
				1,810.00		
FIRST BANKCARD	71053	2/13/2020	1	-	ADM/M MADRID VISA CHARGES	01 6050 09
FIRST BANKCARD	71053	2/13/2020	2	789.84	WD/SHARED COST OF COMPUTER, MONITOR FOR UTIL MGR	11 6045 11
FIRST BANKCARD	71053	2/13/2020	3	789.84	WW/SHARED COST OF COMPUTER, MONITOR FOR UTIL MGR	12 6045 12
FIRST BANKCARD	71053	2/13/2020	4	789.83	SWF/SHARED COST OF COMPUTER, MONITOR FOR UTIL MGR	39 6045 25
FIRST BANKCARD	71053	2/13/2020	5	25.00	WW/JOB POSTING FOR WW COLL SYS MAINT WORKER	12 6125 12
FIRST BANKCARD	71053	2/13/2020	1	-	FD/W HOLLINGSWORTH VISA CHARGES	01 6090 01
FIRST BANKCARD	71053	2/13/2020	2	430.10	FD/ACLS, PALS TRAINING MANUALS	01 6120A 01
FIRST BANKCARD	71053	2/13/2020	3	28.00	FD/FULCRUM MONTHLY SERVICE FEE	01 6054 01
FIRST BANKCARD	71053	2/13/2020	4	198.90	FD/MISC DEPT OPERATING SUPPLIES	01 6090 01
FIRST BANKCARD	71053	2/13/2020	5	16.08	FD/OFFICE SUPPLIES	01 6050 01
FIRST BANKCARD	71053	2/13/2020	6	160.50	FD/ON-LINE TRAINING COURSES	01 6120E 01
				3,228.09		
FORD MOTOR CREDIT COMPANY LLC	71068	2/19/2020	1	637.09	F&R/2016 FORD F-250 W/UTILITY BODY FEB 2020	01 2516 02
GAIA GRAPHICS & ASSOCIATES	71069	2/19/2020	1	1,498.00	F&R/SIGNAGE FOR FISCALINI RANCH	01 6033R 02
GREEN, JAMES R	70962	2/4/2020	1	9.00	WD/MONTHLY CELL PHONE REIMBURSEMENT	11 6060C 11
GREEN, JAMES R	70962	2/4/2020	2	36.00	SWF/MONTHLY CELL PHONE REIMBURSEMENT	39 6060C 25
				45.00		
HALEY DODSON	70960	2/4/2020	1	4.59	ADM/REIM MILEAGE FOR AGENDA POSTING 1/2, 1/3/20	01 6115 09
HALEY DODSON	70960	2/4/2020	1	5.39	ADM/REIMB MILEAGE FOR AGENDA POSTING 1/7, 1/9/20	01 6115 09
HALEY DODSON	70960	2/4/2020	1	4.18	ADM/REIMB MILEAGE FOR AGENDA POSTING 12/31/19	01 6115 09
HALEY DODSON	70960	2/4/2020	1	100.00	ADM/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	01 6060C 09
				114.16		
HD SUPPLY FACILITIES MAINTENAN	71081	2/19/2020	1	5,160.02	WW/SHREDDER PUMPS	12 6032T 12
HOLLINGSWORTH, WILLIAM	70963	2/4/2020	1	55.00	FD/MONTHLY INTERNET REIMBURSEMENT	01 6060C 01
HOME DEPOT CREDIT SERVICE	70996	2/6/2020	1	64.34	FD/DRILL BIT SET FOR STATION REPAIRS	01 6033F 01

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HOME DEPOT CREDIT SERVICE	70996	2/6/2020	1	36.47	FD/DRIVING AND DRILL BIT SET FOR STATION REPAIRS	01 6033F 01
HOME DEPOT CREDIT SERVICE	70996	2/6/2020	1	218.57	F&R/MISC TOOLS AND SUPPLIES	01 6033B 02
HOME DEPOT CREDIT SERVICE	70996	2/6/2020	1	41.70	FD/FLOOR AND WALL TILE FOR STATION REPAIRS	01 6033F 01
HOME DEPOT CREDIT SERVICE	71070	2/19/2020	1	140.02	F&R/PRUNER & LOPPER	01 6033R 02
				501.10		
INDEPENDENT ELECTRIC SUPPLY IN	71048	2/12/2020	1	74.62	F&R/LIGHT BULB VETS HALL	01 6033V 02
INNOVATIVE CONCEPTS	70997	2/6/2020	1	25.00	FD/BUSINESS WEBSITE HOSTING	01 6044 01
INNOVATIVE CONCEPTS	70997	2/6/2020	2	25.00	ADM/BUSINESS WEBSITE HOSTING	01 6044 09
				50.00		
INT'L INST. MUNI CLERKS	71071	2/19/2020	1	135.00	ADM/ANNUAL MEMBERSHIP FOR HDODSON 4/1/20-3/31/21	01 6054 09
J B DEWAR INC.	71036	2/12/2020	1	162.21	WW/GREASE	12 6090 12
J B DEWAR INC.	71054	2/19/2020	1	1,128.22	FD/122.5 GALS GAS; 191.6 GALS DIESEL	01 6096 01
J B DEWAR INC.	71054	2/19/2020	1	2,471.62	F&R/364.7 GALS GAS, 327.6 GALS DIESEL	01 6096 02
J B DEWAR INC.	71109	2/26/2020	1	1,272.32	FD/124.10 GALS GAS; 223.70 GALS DIESEL	01 6096 01
J B DEWAR INC.	71109	2/26/2020	1	1,393.61	F&R/401.10 GALS GAS	01 6096 02
J B DEWAR INC.	71109	2/26/2020	1	94.12	WD/FUEL FOR SMALL ENGINES	11 6096 11
				6,522.10		
JAMES FREDLE	71105	2/26/2020	1	60.00	WW/WATER DISTRIB OPERATOR CERT GRADE D2	12 6120E 12
JAMES FREDLE	71105	2/26/2020	2	60.00	WW/WATER TREATMENT OPERATOR CERT LEVEL T2	12 6120E 12
JAMES FREDLE	71105	2/26/2020	3	75.00	WW/WATER QUALITY LAB ANALYST CERT GRADE 1	12 6120E 12
				195.00		
JAMES SOLDENWAGNER	70966	2/4/2020	1	45.00	WD/MONTHLY CELL PHONE REIMBURSEMENT	11 6060C 11
JEFF SMITH PLUMBING	71072	2/19/2020	1	292.00	F&R/REPAIR TOILET PUBLIC RESTROOM	01 6033B 02
JOHN ALLCHIN	70956	2/4/2020	1	12.39	WW/REIMB FOR SCISSORS JACK PURCHASE	12 6093 12
JOHN ALLCHIN	70956	2/4/2020	1	45.00	WW/MONTHLY CELL PHONE REIMBURSEMENT	12 6060C 12
JOHN ALLCHIN	70985	2/6/2020	1	963.99	WW/REIMB REGIST, HOTEL, MILEAGE LDRSHIP TRNG 1/24/20	12 6120E 12
				1,021.38		
JOHN F WEIGOLD, IV	70968	2/4/2020	1	100.00	ADM/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	01 6060C 09
JONTRONICS	70998	2/6/2020	1	114.31	F&R/MICROPHONE MAINT VET'S HALL	01 6033V 02
LEON, YESENIA	70976	2/4/2020	1	240.00	WD/DEPOSIT FOR METER TESTING	11 2420 11
LEON, YESENIA	70976	2/4/2020	2	(40.00)	WD/SHIPPING FEE FOR METER TESTING	11 6051 11
LEON, YESENIA	70976	2/4/2020	3	(96.84)	WD/METER TESTING	11 6031M 11
LEON, YESENIA	70976	2/4/2020	4	(63.18)	WD/REMOVE & RE-INSTALL METER FOR TESTING	11 4390 11
				39.98		
LIBERTY COMPOSTING, INC.	71073	2/19/2020	1	6,130.79	WW/TIPPING FEES BIOSOLIDS JAN 2020	12 6032S 12
LIEBERT CASSIDY WHITMORE	71049	2/12/2020	1	6,650.00	ADM/CLIENT MATTER CA131-00012 THROUGH 12/31/19	01 6080L 09
LIEBERT CASSIDY WHITMORE	71049	2/12/2020	1	1,710.00	ADM/CLIENT MATTER CA131-00013 THROUGH 12/31/19	01 6080L 09
				8,360.00		
LUNA, JEFFREY R	71074	2/19/2020	1	280.00	FD/REIMB REGIST TRENCH RESCUE TRNG 3/6-8/20	01 6120E 01
LYMAN, ANDREW CORBIN	71095	2/24/2020	1	485.88	WD/ADVANCE FOR DISTRIB CERT TRNG 3/4-5/20 ALYMAN	11 6120E 11
MADRID, MONIQUE	70964	2/4/2020	1	318.00	ADM/REIMB MEALS, MILEAGE HR TRAINING 1/22-1/24/20	01 6120E 09
MADRID, MONIQUE	70964	2/4/2020	1	55.00	ADM/MONTHLY INTERNET REIMBURSEMENT	01 6060C 09
				373.00		

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MEEKS, CODY	71106	2/26/2020	1	440.88	WD/ADVANCE FOR DISTRIB CERT TRNG 3/4-5/20 CMEEKS	11 6120E 11
MENDOZA, CARLOS	70965	2/4/2020	1	22.50	ADM/MONTHLY CELL PHONE REIMBURSEMENT	01 6060C 09
MENDOZA, CARLOS	70965	2/4/2020	2	22.50	F&R/MONTHLY CELL PHONE REIMBURSEMENT	01 6060C 02
				45.00		
MICHELLE DYER	70970	2/4/2020	1	321.75	WW/GLOVES	12 6032T 12
MINER'S ACE HARDWARE	71075	2/19/2020	1	34.46	WW/MAGNET TOOL BAR	12 6041L 12
MINER'S ACE HARDWARE	71075	2/19/2020	1	24.77	F&R/LED BULBS	01 6033V 02
MINER'S ACE HARDWARE	71075	2/19/2020	1	23.69	F&R/GLOVES	01 6090 02
				82.92		
MISSION LINEN SUPPLY	70978	2/4/2020	1	77.04	WD/TOWELS, WET MOPS, FLOOR MATS, COVERALLS	11 6033B 11
MISSION LINEN SUPPLY	70978	2/4/2020	1	77.04	WD/TOWELS, WET MOPS, FLOOR MATS, COVERALLS	11 6033B 11
MISSION LINEN SUPPLY	71076	2/19/2020	1	558.54	WW/SHIRTS, JACKET	12 6033B 12
MISSION LINEN SUPPLY	71076	2/19/2020	1	17.46	WW/FLOOR MATS	12 6033B 12
MISSION LINEN SUPPLY	71076	2/19/2020	1	77.04	WD/TOWELS, WET MOPS, FLOOR MATS, COVERALLS	11 6033B 11
MISSION LINEN SUPPLY	71076	2/19/2020	1	17.46	WW/FLOOR MATS	12 6033B 12
MISSION LINEN SUPPLY	71076	2/19/2020	1	17.46	WW/FLOOR MATS	12 6033B 12
				842.04		
MUNICIPAL CODE CORP	71077	2/19/2020	1	183.35	FD/SUPPLEMENTAL PAGES OF ORD 02-2019 & 03-2019	01 6011W 01
MUNICIPAL CODE CORP	71077	2/19/2020	2	183.36	WD/SUPPLEMENTAL PAGES OF ORD 02-2019 & 03-2019	11 6011W 11
				366.71		
MUNICIPAL EMERGENCY SERVICES I	70977	2/4/2020	1	2,252.29	FD/THERMAL CAMERAS & RETRACTOR KITS	01 6090 01
OFFICE1	71096	2/24/2020	1	324.39	ADM/COPIER CONTRACT BASE & OVERAGE CHARGES	01 6044 09
PACIFIC GAS & ELECTRIC	71037	2/12/2020	1	18,061.38	WW/ELEC SVC VARIOUS LIFT STATIONS	12 6060E 12
PACIFIC GAS & ELECTRIC	71037	2/12/2020	1	80.57	WW/ELEC SVC SAN SIMEON CK RD	12 6060E 12
PACIFIC GAS & ELECTRIC	71037	2/12/2020	1	424.30	SWF/ELEC SVC SAN SIMEON CK RD UNIT 1	39 6060E 25
PACIFIC GAS & ELECTRIC	71037	2/12/2020	1	10.51	WD/ELEC SVC VAN GORDON CRK RD	11 6060E 11
PACIFIC GAS & ELECTRIC	71037	2/12/2020	1	25.91	F&R/ELEC SVC WEST VILLAGE RESTROOMS	01 6060E 02
PACIFIC GAS & ELECTRIC	71037	2/12/2020	2	26.64	F&R/ELEC SVC EAST VILLAGE RESTROOMS	01 6060E 02
PACIFIC GAS & ELECTRIC	71037	2/12/2020	3	1,130.37	F&R/ELEC SVC STREET LIGHTING	01 6060E 02
PACIFIC GAS & ELECTRIC	71037	2/12/2020	4	400.61	F&R/ELEC SVC VETS HALL	01 6060E 02
PACIFIC GAS & ELECTRIC	71037	2/12/2020	5	799.35	FD/ELEC SVC 2850 BURTON DRIVE	01 6060E 01
PACIFIC GAS & ELECTRIC	71037	2/12/2020	6	372.45	ADM/ELEC SVC 1316 TAMSON DR	01 6060E 09
PACIFIC GAS & ELECTRIC	71037	2/12/2020	7	152.53	ADM/ELEC SVC RADIO SHACK	01 6060E 09
PACIFIC GAS & ELECTRIC	71037	2/12/2020	1	7,960.78	WD/ELEC SVC VARIOUS WELLS	11 6060E 11
PACIFIC GAS & ELECTRIC	71037	2/12/2020	1	640.00	WD/ELEC SVC 2820 SANTA ROSA CRK RD	11 6060E 11
PACIFIC GAS & ELECTRIC	71037	2/12/2020	1	157.61	SWF/ELEC SVC SAN SIMEON CRK RD UNIT 2	39 6060E 25
				30,243.01		
PAMELA DUFFIELD	70961	2/4/2020	1	100.00	ADM/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	01 6060C 09
PERRY FORD LINCOLN	71050	2/12/2020	1	24,193.46	WW/PURCHASE 2020 FORD F-150	12 6170 12
PHIL'S PRO PLUMB	70979	2/4/2020	1	595.00	FD/INSTALL URINAL, REPAIR TOILET	01 6033B 01
PROCARE JANITORIAL SUPPLY INC.	70999	2/6/2020	1	37.63	F&R/PAPER TOWELS	01 6090 02
PROCARE JANITORIAL SUPPLY INC.	70999	2/6/2020	1	162.98	F&R/TOILET TISSUE	01 6090 02
				200.61		
QUILL CORP	71097	2/24/2020	1	45.02	F&R/OFFICE SUPPLIES	01 6090 02
RAY DIENZO	70959	2/4/2020	1	33.33	WD/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	11 6060C 11
RAY DIENZO	70959	2/4/2020	2	33.33	WW/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	12 6060C 12

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RAY DIENZO	70959	2/4/2020	3	33.34	SWF/MONTHLY CELL PHONE & INTERNET REIMBURSEMENT	39 6060C 25
				100.00		
READY REFRESH BY NESTLE	71098	2/24/2020	1	134.24	WW/DRINKING WATER	12 6050 12
RETIREE00	71002	2/10/2020	1	458.36	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE01	71003	2/10/2020	1	458.36	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE02	71004	2/10/2020	1	486.84	F&R/MONTHLY HEALTH INSUR REIMB	01 5121 02
RETIREE04	71005	2/10/2020	1	159.68	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE05	71006	2/10/2020	1	515.13	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE06	71007	2/10/2020	1	159.68	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE07	71008	2/10/2020	1	159.68	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE08	71009	2/10/2020	1	138.98	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE09	71010	2/10/2020	1	159.68	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE10	71011	2/10/2020	1	159.68	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE11	71012	2/10/2020	1	159.68	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE12	71013	2/10/2020	1	1,067.42	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE13	71014	2/10/2020	1	159.68	FD/MONTHLY HEALTH INSUR REIMB	01 5121 01
RETIREE14	71015	2/10/2020	1	159.68	F&R/MONTHLY HEALTH INSUR REIMB	01 5121 02
RETIREE15	71016	2/10/2020	1	188.06	FD/MONTHLY HEALTH INSUR REIMB	01 5121 01
RETIREE16	71017	2/10/2020	1	515.13	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE17	71018	2/10/2020	1	458.36	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE19	71019	2/10/2020	1	458.36	FD/MONTHLY HEALTH INSUR REIMB	01 5121 01
RETIREE20	71020	2/10/2020	1	159.68	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE21	71021	2/10/2020	1	188.06	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE22	71022	2/10/2020	1	458.36	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE24	71023	2/10/2020	1	188.06	F&R/MONTHLY HEALTH INSUR REIMB	01 5121 02
RETIREE26	70852	2/4/2020	9000	(820.29)	Ck# 070852 Reversed	01 5121 09
RETIREE26	70852	2/4/2020	9002	(22.08)	Ck# 070852 Reversed	01 5121 09
RETIREE26	70984	2/4/2020	9000	820.29	Ck# 070984->070852 Replacement	01 5121 09
RETIREE26	70984	2/4/2020	9002	22.08	Ck# 070984->070852 Replacement	01 5121 09
RETIREE26	71024	2/10/2020	1	820.29	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE27	71025	2/10/2020	1	1,112.68	FD/MONTHLY HEALTH INSUR REIMB	01 5121 01
RETIREE28	71026	2/10/2020	1	458.36	F&R/MONTHLY HEALTH INSUR REIMB	01 5121 02
RETIREE30	71027	2/10/2020	1	464.21	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE31	71028	2/10/2020	1	159.68	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE32	71029	2/10/2020	1	1,112.68	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE33	71030	2/10/2020	1	486.84	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE34	71031	2/10/2020	1	1,067.42	FD/MONTHLY HEALTH INSUR REIMB	01 5121 01
RETIREE36	71032	2/10/2020	1	628.62	ADM/MONTHLY HEALTH INSUR REIMB	01 5121 09
RETIREE37	71033	2/10/2020	1	52.61	ADM/MONTHLY INSUR REIMB	01 5121 09
RETIREE37	71033	2/10/2020	2	684.03	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
RETIREE37	71033	2/10/2020	3	315.71	WW/MONTHLY HEALTH INSUR REIMB	12 5121 12
RETIREE38	71034	2/10/2020	1	1,488.18	WD/MONTHLY HEALTH INSUR REIMB	11 5121 11
				15,867.91		
RUTAN & TUCKER, LLP	71051	2/12/2020	1	11,487.84	SWF/PROFESSIONAL FEES	40 1829I 30
SAN LUIS SECURITY SYSTEMS	71078	2/19/2020	1	126.00	ADM/QUARTERLY SECURITY MONITORING MAR-MAY 2020	01 6048 09
SLO COUNTY IWMA	71099	2/24/2020	1	36.69	WW/HAZARDOUS WASTE DISPOSAL	12 6092 12
SOLENIS LLC	70980	2/4/2020	1	4,961.17	WW/PRAESTOL K SLUDGE POLYMER	12 6032S 12
SOUTH COAST EMERGENCY VEHICLE	71000	2/6/2020	1	85.00	FD/INSPECT & SERVICE PUMPER TRUCK	01 6041L 01
SOUTH COAST EMERGENCY VEHICLE	71000	2/6/2020	1	125.62	FD/TANKER TRUCK INSPECTION & MAINTENANCE	01 6041L 01
SOUTH COAST EMERGENCY VEHICLE	71000	2/6/2020	1	1,820.77	FD/PUMPER TRK INSPECTION & REPAIRS	01 6041L 01
SOUTH COAST EMERGENCY VEHICLE	71000	2/6/2020	1	241.53	FD/PUMPER TRK REPL RADIATOR CAP SEAT BELT ISSUE	01 6041L 01
				2,272.92		

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STATE OF CALIFORNIA	71052	2/12/2020	1	49.00	WD/FINGERPRINT APPS & FBI	11 6125 11
STEVENTON, ADAM	71107	2/26/2020	1	166.53	WD/WATER DISTRIB GR3 EXAM	11 6120E 11
STEVENTON, ADAM	71107	2/26/2020	2	100.00	WD/WATER DISTRIB GR3 CERTIFICATION ALLOWANCE	11 6120E 11
STEVENTON, ADAM	71107	2/26/2020	3	90.00	WD/WATER DISTRIB GR3 CERTIFICATE	11 6120E 11
				356.53		
SWIFT, JOHN	71108	2/26/2020	1	99.50	WD/REFUND RETROFIT INSP FEES - APP WITHDRAWN	11 4373 11
SWIFT, JOHN	71108	2/26/2020	2	7,750.00	WD/REFUND FEE FOR RETROFIT POINTS - APP WITHDRAWN	11 4122 11
SWIFT, JOHN	71108	2/26/2020	3	250.00	WD/REFUND DEPOSIT - APP WITHDRAWN	11 2420 11
				8,099.50		
SYNCB/AMAZON	70981	2/4/2020	1	128.42	ADM/BATTERY BACKUPS	01 6045 09
SYNCB/AMAZON	70981	2/4/2020	2	27.35	WW/PRESSURE SWITCH	12 6040 12
SYNCB/AMAZON	70981	2/4/2020	3	292.60	ADM/OFFICE SUPPLIES	01 6050 09
SYNCB/AMAZON	70981	2/4/2020	4	104.96	WD/CHAIR FOR NEW EMPLOYEE	11 6090 11
SYNCB/AMAZON	70981	2/4/2020	5	46.67	WW/2020 CALENDARS	12 6050 12
SYNCB/AMAZON	70981	2/4/2020	6	18.13	WD/2020 CALENDARS	11 6050 11
SYNCB/AMAZON	70981	2/4/2020	7	32.67	ADM/2020 PLANNERS	01 6050 09
SYNCB/AMAZON	70981	2/4/2020	8	105.04	ADM/BD MEETING BINDERS AND RECORDING CHIPS	01 6115 09
SYNCB/AMAZON	70981	2/4/2020	9	32.45	WW/TRASH CAN LINERS	12 6090 12
SYNCB/AMAZON	70981	2/4/2020	10	345.33	ADM/PRINTER TONER	01 6045 09
SYNCB/AMAZON	70981	2/4/2020	11	56.54	F&R/PRINTER TONER	01 6045 02
SYNCB/AMAZON	70981	2/4/2020	12	37.00	WW/COMPUTER KEY BOARD	12 6050 12
				1,227.16		
THE BLUEPRINTER	71060	2/19/2020	1	772.83	WD/PRINTING SERVICES	11 6053 11
THE BLUEPRINTER	71060	2/19/2020	2	772.84	WW/PRINTING SERVICES	12 6053 12
				1,545.67		
THE DOCUTEAM	71066	2/19/2020	1	600.98	ADM/BOX STORAGE PICKUP & DELIVERY	01 6080M 09
THE GAS COMPANY	71035	2/11/2020	1	328.43	F&R/GAS SVC VETS HALL 12/20/19 - 1/22/20	01 6060G 02
THE GAS COMPANY	71035	2/11/2020	1	60.89	ADM/GAS SVC 1316 TAMSON ST #201 12/19/19-1/21/20	01 6060G 09
THE GAS COMPANY	71035	2/11/2020	1	365.24	FD/GAS SVC 2850 BURTON DR 1/2-1/30/20	01 6060G 01
THE GAS COMPANY	71035	2/11/2020	1	79.18	WW/GAS SVC 5500 HEATH LANE, #B 12/26/19-1/27/20	12 6060G 12
THE GAS COMPANY	71035	2/11/2020	1	55.98	FD/GAS SVC 5490 HEATH LANE 12/26/19-1/27/20	01 6060G 01
THE GAS COMPANY	71035	2/11/2020	1	249.09	WW/GAS SVC 5500 HEATH LANE 12/26/19-1/27/20	12 6060G 12
				1,138.81		
THE TRIBUNE	71100	2/24/2020	1	561.44	FD/ORDINANCE AD	01 6011I 01
THE TRIBUNE	71100	2/24/2020	2	779.24	FD/SALE OF SURPLUS PROPERTY AD	01 6011I 01
THE TRIBUNE	71100	2/24/2020	3	176.66	ADM/POLICY COMMITTEE VACANCY AD	01 6011I 09
THE TRIBUNE	71100	2/24/2020	4	561.44	WD/ORDINANCE AD	11 6011I 11
				2,078.78		
UNITED RENTALS (NA) INC.	71080	2/19/2020	1	150.00	WW/EXCAVATION SAFETY TRAINING	12 6120E 12
UNITED RENTALS (NA) INC.	71080	2/19/2020	2	450.00	WD/EXCAVATION SAFETY TRAINING	11 6120E 11
				600.00		
US BANK EQUIPMENT FINANCE	70983	2/4/2020	1	109.85	ADM/COPIER LEASE PAYMENT	01 6044 09
US BANK EQUIPMENT FINANCE	70983	2/4/2020	2	199.53	FD/COPIER LEASE PAYMENT	01 6044 01
				309.38		
VERIZON WIRELESS	71086	2/20/2020	1	216.48	FD/MONTHLY ON-CALL CELL PHONES & TABLETS	01 6060C 01
VERIZON WIRELESS	71086	2/20/2020	2	48.12	ADM/MONTHLY ON-CALL CELL PHONES & TABLETS	01 6060C 09
VERIZON WIRELESS	71086	2/20/2020	3	48.13	F&R/MONTHLY ON-CALL CELL PHONES & TABLETS	01 6060C 02
VERIZON WIRELESS	71086	2/20/2020	4	62.70	WD/MONTHLY ON-CALL CELL PHONES & TABLETS	11 6060C 11
VERIZON WIRELESS	71086	2/20/2020	5	83.08	WW/MONTHLY ON-CALL CELL PHONES & TABLETS	12 6060C 12
				458.51		

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WEST COAST TREE SERVICE	71082	2/19/2020	1	4,000.00	F&R/CLEAR TRAILS, HAUL & CHIP BRUSH FISCALINI RNCH	01 6033R 02
WESTERN EQUIPMENT FINANCE, INC	70969	2/4/2020	1	293.68	F&R/TORO TX 1000 DINGO WIDE TRACK FEB 2020 PRINC	01 2520 02
WESTERN EQUIPMENT FINANCE, INC	70969	2/4/2020	2	46.17	F&R/TORO TX 1000 DINGO WIDE TRACK FEB 2020 INT	01 6180H 02
				339.85		
Accounts Payable Vendor Subtotal				222,169.44		
Fire Department Accounts Payable Subtotal				17,705.51		
Facilities & Resources Accounts Payable Subtotal				18,664.10		
Administration Accounts Payable Subtotal				47,349.24		
Water Accounts Payable Subtotal				38,721.79		
Wastewater Accounts Payable Subtotal				70,830.66		
SWF Operations Accounts Payable Subtotal				1,474.42		
SWF Capital Accounts Payable Subtotal				27,423.72		
Accounts Payable Vendor Subtotal				222,169.44		
AMERITAS	6650	2/29/2020	1	3,469.81	DENTAL INSURANCE-YER	01 2150
AMERITAS	6650	2/29/2020	2	31.15	DENTAL INSURANCE-YER	11 5102 11
AMERITAS	6650	2/29/2020	3	(289.28)	DENTAL INSURANCE-YER	11 5102 11
AMERITAS	6650	2/29/2020	4	(142.92)	DENTAL INSURANCE-YER	01 5102 09
AMERITAS	6650	2/29/2020	5	(21.53)	DENTAL INSURANCE-YER	11 5102 11
AMERITAS	6650	2/29/2020	6	153.59	DENTAL INSURANCE-YER	01 5102 09
AMERITAS	6650	2/29/2020	7	99.01	DENTAL INSURANCE-YER	11 5102 11
AMERITAS	6650	2/29/2020	8	96.10	DENTAL INSURANCE-YER	12 5102 12
AMERITAS	6650	2/29/2020	9	96.09	DENTAL INSURANCE-YER	39 5102 25
AMERITAS	6650	2/29/2020	10	0.20	DENTAL INSURANCE-YER	01 5102 09
AMERITAS	6650	2/29/2020	1	511.54	DENTAL INSURANCE-YER	01 2150
				4,003.76		
CAMBRIA COMMUNITY SERVICES DIS	6625	2/7/2020	1	1,200.00	MEDICAL REIMBURSEMNT	01 2171
CAMBRIA COMMUNITY SERVICES DIS	6625	2/7/2020	2	250.00	MEDICAL REIMBURSEMNT	01 5122 01
CAMBRIA COMMUNITY SERVICES DIS	6625	2/7/2020	3	50.00	MEDICAL REIMBURSEMNT	01 5122 02
CAMBRIA COMMUNITY SERVICES DIS	6625	2/7/2020	4	250.00	MEDICAL REIMBURSEMNT	01 5122 09
CAMBRIA COMMUNITY SERVICES DIS	6625	2/7/2020	5	200.00	MEDICAL REIMBURSEMNT	11 5122 11
CAMBRIA COMMUNITY SERVICES DIS	6625	2/7/2020	6	200.00	MEDICAL REIMBURSEMNT	12 5122 12
CAMBRIA COMMUNITY SERVICES DIS	6637	2/21/2020	1	1,360.00	MEDICAL REIMBURSEMNT	01 2171
CAMBRIA COMMUNITY SERVICES DIS	6637	2/21/2020	2	250.00	MEDICAL REIMBURSEMNT	01 5122 01
CAMBRIA COMMUNITY SERVICES DIS	6637	2/21/2020	3	50.00	MEDICAL REIMBURSEMNT	01 5122 02
CAMBRIA COMMUNITY SERVICES DIS	6637	2/21/2020	4	250.00	MEDICAL REIMBURSEMNT	01 5122 09
CAMBRIA COMMUNITY SERVICES DIS	6637	2/21/2020	5	200.00	MEDICAL REIMBURSEMNT	11 5122 11
CAMBRIA COMMUNITY SERVICES DIS	6637	2/21/2020	6	200.00	MEDICAL REIMBURSEMNT	12 5122 12
				4,460.00		
CAMBRIA FIRE FIGHTERS LOCAL 46	6627	2/7/2020	1	240.00	DUES-FIRE IAFF	01 2160
CAMBRIA FIRE FIGHTERS LOCAL 46	6640	2/21/2020	1	240.00	DUES-FIRE IAFF	01 2160
				480.00		
CAMBRIA FIREFIGHTERS ASSN	6639	2/21/2020	1	102.28	RESERVE FIREFTR DUES	01 2160
EMPLOYMENT DEVELOPMENT DP	6626	2/7/2020	1	3,272.27	STATE INCOME TAX	01 2110
EMPLOYMENT DEVELOPMENT DP	6626	2/7/2020	1	1,052.46	STATE INCOME TAX	01 2130
EMPLOYMENT DEVELOPMENT DP	6633	2/7/2020	1	2,120.05	UNEMPLOYMENT TAX DEC 2019	01 5108 09
EMPLOYMENT DEVELOPMENT DP	6638	2/21/2020	1	3,629.32	STATE INCOME TAX	01 2110
EMPLOYMENT DEVELOPMENT DP	6638	2/21/2020	1	1,159.18	STATE INCOME TAX	01 2130
EMPLOYMENT DEVELOPMENT DP	6646	2/21/2020	1	-	STATE INCOME TAX	01 2110
				11,233.28		

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VENDOR	CHECK NO.	CHECK DATE	LINE NO.	LINE AMOUNT	DESCRIPTION	ACCOUNT NUMBER
ICMA-VNTGPT TRSFR AGT 457	6630	2/7/2020	1	5,661.18	457 DEFERRED COMP IN	01 2141
ICMA-VNTGPT TRSFR AGT 457	6630	2/7/2020	1	1,000.00	457 DEFERRED COMP IN	01 2141
ICMA-VNTGPT TRSFR AGT 457	6643	2/21/2020	1	5,713.35	457 DEFERRED COMP IN	01 2141
ICMA-VNTGPT TRSFR AGT 457	6643	2/21/2020	1	1,040.00	457 DEFERRED COMP IN	01 2141
				13,414.53		
IRS/FEDERAL PAYROLL TAXES	6629	2/7/2020	1	9,762.89	FEDERAL INCOME TAX	01 2100
IRS/FEDERAL PAYROLL TAXES	6629	2/7/2020	1	13,125.20	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	6629	2/7/2020	1	3,069.60	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	6642	2/21/2020	1	10,849.30	FEDERAL INCOME TAX	01 2100
IRS/FEDERAL PAYROLL TAXES	6642	2/21/2020	1	14,522.96	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	6642	2/21/2020	1	3,396.48	FEDERAL INCOME TAX	01 2120
IRS/FEDERAL PAYROLL TAXES	6648	2/21/2020	1	-	FEDERAL INCOME TAX	01 2100
				54,726.43		
LINCOLN FINANCIAL GROUP	6651	2/29/2020	1	251.60	LIFE INSURANCE	01 2164
LINCOLN FINANCIAL GROUP	6651	2/29/2020	2	2.96	LIFE INSURANCE	11 2164 11
LINCOLN FINANCIAL GROUP	6651	2/29/2020	3	2.88	LIFE INSURANCE	12 2164 12
LINCOLN FINANCIAL GROUP	6651	2/29/2020	4	2.88	LIFE INSURANCE	39 2164 25
LINCOLN FINANCIAL GROUP	6651	2/29/2020	5	3.42	LIFE INSURANCE	11 2164 11
				263.74		
PERS HEALTH BENEFIT SERV	6653	2/29/2020	1	28,306.01	MEDICAL INSURANC-YER	01 2151
PERS HEALTH BENEFIT SERV	6653	2/29/2020	2	(1,362.12)	MEDICAL INSURANC-YER	01 5103 09
PERS HEALTH BENEFIT SERV	6653	2/29/2020	3	2,312.92	MEDICAL INSURANC-YER	11 5103 11
PERS HEALTH BENEFIT SERV	6653	2/29/2020	4	456.68	MEDICAL INSURANC-YER	11 5103 11
PERS HEALTH BENEFIT SERV	6653	2/29/2020	5	443.26	MEDICAL INSURANC-YER	12 5103 12
PERS HEALTH BENEFIT SERV	6653	2/29/2020	6	443.26	MEDICAL INSURANC-YER	39 5103
PERS HEALTH BENEFIT SERV	6653	2/29/2020	7	0.08	MEDICAL INSURANC-YER	01 5103 09
PERS HEALTH BENEFIT SERV	6653	2/29/2020	8	96.91	MEDICAL INSURANC-YER	01 5103 09
PERS HEALTH BENEFIT SERV	6653	2/29/2020	9	63.06	MEDICAL INSURANC-YER	01 5121 09
PERS HEALTH BENEFIT SERV	6653	2/29/2020	10	695.00	MEDICAL INSURANC-YER	01 5121 01
PERS HEALTH BENEFIT SERV	6653	2/29/2020	11	556.00	MEDICAL INSURANC-YER	01 5121 02
PERS HEALTH BENEFIT SERV	6653	2/29/2020	12	1,529.00	MEDICAL INSURANC-YER	01 5121 09
PERS HEALTH BENEFIT SERV	6653	2/29/2020	13	834.00	MEDICAL INSURANC-YER	11 5121 11
PERS HEALTH BENEFIT SERV	6653	2/29/2020	14	973.00	MEDICAL INSURANC-YER	12 5121 12
PERS HEALTH BENEFIT SERV	6653	2/29/2020	1	5,292.78	MEDICAL INSURANC-YER	01 2151
PERS HEALTH BENEFIT SERV	6653	2/29/2020	2	-	MEDICAL INSURANC-YER	
				40,639.84		
PERS RETIREMENT SYSTEM	6631	2/7/2020	1	-	PERS PAYROLL REMITTANCE	01 5111 09
PERS RETIREMENT SYSTEM	6631	2/7/2020	2	19,921.37	PERS PAYROLL REMITTANCE	01 2140
PERS RETIREMENT SYSTEM	6631	2/7/2020	3	(29.38)	PERS PAYROLL REMITTANCE	12 5111 12
PERS RETIREMENT SYSTEM	6631	2/7/2020	1	10.93	Unaccrued Liab AdjCK6619	01 5109 09
PERS RETIREMENT SYSTEM	6631	2/7/2020	2	2.75	Unaccrued Liab AdjCK6619	01 5109 02
PERS RETIREMENT SYSTEM	6631	2/7/2020	3	6.76	Unaccrued Liab AdjCK6619	11 5109 11
PERS RETIREMENT SYSTEM	6631	2/7/2020	4	7.87	Unaccrued Liab AdjCK6619	12 5109 12
PERS RETIREMENT SYSTEM	6631	2/7/2020	5	2.30	Unaccrued Liab AdjCK6619	39 5109 25
PERS RETIREMENT SYSTEM	6631	2/7/2020	6	9.67	Unaccrued Liab AdjCK6619	01 5109 01
PERS RETIREMENT SYSTEM	6644	2/21/2020	1	-	PERS PAYROLL REMITTANCE	01 5111 09
PERS RETIREMENT SYSTEM	6644	2/21/2020	2	21,534.41	PERS PAYROLL REMITTANCE	01 2140
PERS RETIREMENT SYSTEM	6644	2/21/2020	3	(108.65)	PERS PAYROLL REMITTANCE	01 5111 01
PERS RETIREMENT SYSTEM	6649	2/21/2020	1	-	PERS PAYROLL REMITTANCE	01 5111 09
PERS RETIREMENT SYSTEM	6649	2/21/2020	2	-	PERS PAYROLL REMITTANCE	01 2140
PERS RETIREMENT SYSTEM	6652	2/29/2020	1	8,371.14	Unaccrued Liab - MISC	01 5109 09
PERS RETIREMENT SYSTEM	6652	2/29/2020	2	2,110.36	Unaccrued Liab - MISC	01 5109 02
PERS RETIREMENT SYSTEM	6652	2/29/2020	3	5,182.10	Unaccrued Liab - MISC	11 5109 11
PERS RETIREMENT SYSTEM	6652	2/29/2020	4	6,026.24	Unaccrued Liab - MISC	12 5109 12
PERS RETIREMENT SYSTEM	6652	2/29/2020	5	1,758.63	Unaccrued Liab - MISC	39 5109 25
PERS RETIREMENT SYSTEM	6652	2/29/2020	1	7,408.08	Unaccrued Liab - Safety	01 5109 01

**CAMBRIA COMMUNITY SERVICES DISTRICT
EXPENDITURE REPORT
FOR THE MONTH OF FEBRUARY 2020**

VENDOR	CHECK NO.	CHECK DATE	LINE NO.	LINE AMOUNT	DESCRIPTION	ACCOUNT NUMBER
				72,214.58		
PPBI-DIRECT DEPOSIT	6628	2/7/2020	1	3,195.00	Direct Deposit Flat	01 2152
PPBI-DIRECT DEPOSIT	6628	2/7/2020	1	58,998.23	Direct Deposit Flat	01 2152
PPBI-DIRECT DEPOSIT	6641	2/21/2020	1	3,345.00	Direct Deposit Flat	01 2152
PPBI-DIRECT DEPOSIT	6641	2/21/2020	1	69,242.87	Direct Deposit Flat	01 2152
PPBI-DIRECT DEPOSIT	6647	2/21/2020	1	92.40	Direct Deposit -Net	01 2152
				134,873.50		
SEIU LOCAL 620	6632	2/7/2020	1	314.59	SEIU UNION DUES	01 2160
SEIU LOCAL 620	6645	2/21/2020	1	326.27	SEIU UNION DUES	01 2160
				640.86		
				Payroll Payable Subtotal		
				337,052.80		
TOTAL DISBURSEMENTS FOR FEBRUARY 2020				559,222.24		

CAMBRIA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS REGULAR MEETING MINUTES
Thursday, February 13, 2020 2:00 PM

1. OPENING

A. Call to Order

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

B. Pledge of Allegiance

President Farmer led the Pledge of Allegiance.

C. Establishment of Quorum

Directors present: Harry Farmer, Cindy Steidel, Amanda Rice, David Pierson and Donn Howell.

Staff present: General Manager John F. Weigold IV, District Counsel Timothy Carmel, Finance Manager Pamela Duffield, Utilities Department Manager/District Engineer Ray Dienzo and Deputy District Clerk Haley Dodson.

D. Report from Closed Session

District Counsel reported that the Board continued to provide instructions to labor negotiators and continued to evaluate the performance of the General Manager.

E. Agenda Review: Additions/Deletions

President Farmer asked for any additions or deletions.

Director Rice would like to pull item 6C. The staff report was incomplete and she would like Directors to have the full information before a discussion. She requested to move item 6G to 6C.

The Board agreed to move regular business item 6G to 6C.

The Board reached consensus to operate under their current bylaws and push the Board Bylaws item to the first meeting in March.

2. ACKNOWLEDGMENTS

A. Toni Artho - Wastewater Department

Mr. Dienzo acknowledged Toni Artho for his work when the District first received the Vactor truck. He realized many things were missing and that a lot of things had been added that didn't belong. He created a punch list of his own, as well as a monthly and annual report. When the Vactor truck representative came, he was so impressed with Toni's punch list that he asked to use it for the entire western region.

Mr. Artho thanked the Board for providing the department with the Vactor truck.

3. COMMISSION REPORT

A. PROS Chairman's Report

PROS Chairman Steve Kniffen provided a report for the PROS Commission.

Public Comment:
Tina Dickason

4. PUBLIC SAFETY

A. CCSD Fire Chief Special Report

Chief Hollingsworth provided a brief summary on recent activities in Cambria.

Public Comment:
Tina Dickason

5. PUBLIC COMMENT

Public Comment:
Leslie Richards
Tina Dickason

6. REGULAR BUSINESS

A. DISCUSSION AND CONSIDERATION OF AN ASSISTANCE BY HIRE AGREEMENT BETWEEN CAL FIRE SAN LUIS OBISPO UNIT AND CAMBRIA COMMUNITY SERVICES DISTRICT

Mr. Weigold introduced the item and turned it over to Fire Chief Hollingsworth who provided a summary.

Title: Moved to approve the Assistance by Hire agreement.

Made by: Director Pierson

Vice President Steidel seconded the motion.

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

Roll Call Vote:

Ayes: Farmer, Howell, Pierson, Rice, Steidel

B. DISCUSSION AND CONSIDERATION TO FILL VACANT SEAT ON THE POLICY COMMITTEE

Mr. Weigold introduced the item and turned it over to Director Howell, who provided a summary.

Public Comment:
Karen Dean
Christine Heinrichs
Tina Dickason

Title: Moved to hold an election with two candidates, by roll call and the majority candidate can prevail.

Made by: Director Howell

Director Pierson seconded the motion.

Motion Passed Ayes - 4 Nays - 1 Absent - 0

Roll Call Vote:

Ayes: Farmer, Howell, Pierson, Rice

Nays: Steidel

Vice President Steidel stated she misunderstood the motion and would have changed her vote to aye.

Title: Moved to nominate Leslie Richards.

Made by: Director Howell

Title: Moved to nominate Jerry McKinnon.

Made by: Director Pierson

The Board clarified that the procedure was candidates are nominated and each director votes for which candidate they prefer.

Director Rice voted for Leslie Richards.

Vice President Steidel voted for Jerry McKinnon.

Director Pierson voted for Jerry McKinnon.

Director Howell voted for Leslie Richards.

President Farmer voted for Leslie Richards.

Leslie Richards was selected to fill the vacant seat on the Policy Committee.

C. DISCUSSION AND CONSIDERATION OF ANNUAL REVIEW OF BOARD OF DIRECTORS BYLAWS

This item was pushed to the first regular Board meeting in March.

D. DISCUSSION AND CONSIDERATION OF ESTABLISHMENT OF A POLICY REGARDING RETENTION OF EMAILS

Mr. Weigold introduced the item and turned it over to District Counsel, who provided a summary.

Public Comment:

Leslie Richards

Tina Dickason

Director Rice requests this item be referred to the Policy Committee.

Vice President Steidel agreed this item should be referred to the Policy Committee.

Director Pierson agreed this item should be referred to the Policy Committee and the Retention Policy should also be considered at the same time.

Director Howell stated the Policy Committee would be happy to take on the assignment.

Title: Moved to refer the Email Management and Email Retention Policy to the Policy Committee for development.

Made by: Director Rice

Seconded by: Director Pierson

Mr. Weigold suggested all records retention be included in the motion.

The Board reached consensus to start the Email and Management Retention Policy first and discuss the Records Retention Policy later.

Public Comment:

Paul Nugent

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

Roll Call Vote:

Ayes: Farmer, Howell, Pierson, Rice, Steidel

E. DISCUSSION AND CONSIDERATION REGARDING TASKING THE RESOURCES AND INFRASTRUCTURE COMMITTEE WITH RESEARCHING OFFSITE WATER STORAGE POSSIBILITIES

Mr. Weigold introduced the item and turned it over to Mr. Dienzo, who provided a summary.

Public Comment:

Leslie Richards

Tina Dickason

Clyde Warren

Jerry McKinnon

Director Rice doesn't support doing this. She's concerned about permitting and costs.

Director Pierson thinks the Resources & Infrastructure Committee could take this on.

Public Comment:

Karen Dean

Title: Moved that the Board of Directors task the Resources & Infrastructure Committee with offsite water storage possibilities.

Made by: Director Howell

Seconded by: Vice President Steidel

Motion Passed Ayes - 4 Nays - 1 Absent - 0

Roll Call Vote:

Ayes: Farmer, Howell, Pierson, Steidel

Nays: Rice

The Board took a break at 4:20 p.m.
Director Rice left the meeting at 4:30 p.m.

The Board reconvened the meeting at 4:31 p.m.

F. DISCUSSION AND REVIEW OF STATUS OF VAN GORDON CREEK PROPERTY (APN: 013-051-024) AND CONSIDER OPTIONS RELATED TO SAME

Mr. Weigold introduced the item and turned it over to Mr. Dienzo. The Board received an update from Mr. Dienzo and discussed the item.

Public Comment:
Leslie Richards

G. DISCUSSION AND CONSIDERATION REGARDING AGENDA PUBLICATION AND NUMBER OF ITEMS FOR FUTURE BOARD MEETINGS

Mr. Weigold introduced the item and the Board discussed the agenda process and format.

7. FUTURE AGENDA ITEM(S)

President Farmer asked for any future agenda items.

Director Howell requested that Catherine Hyde's streetlight issue be placed on a future agenda.

President Farmer stated it would be discussed at the first meeting in March.

Director Pierson suggested scheduling a town hall meeting, which President Farmer stated would be discussed this at the first meeting in March.

8 ADJOURN TO CLOSED SESSION

President Farmer asked for public comment. There was none.

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

A. Public Comment

B. CONFERENCE WITH LABOR NEGOTIATOR Pursuant to Government Code Section 54957.6 Agency Designated Representatives: General Manager, John F. Weigold, IV and Che Johnson; Employee Group: International Association of Fire Fighters (IAFF)

CAMBRIA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS REGULAR MEETING MINUTES
Thursday, February 20, 2020 2:00 PM

1. OPENING

A. Call to Order

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

B. Pledge of Allegiance

President Farmer led the Pledge of Allegiance.

C. Establishment of Quorum

A quorum was established.

Directors present: Harry Farmer, Cindy Steidel, Amanda Rice, David Pierson and Donn Howell.

Staff present: General Manager John F. Weigold IV, District Counsel Timothy Carmel, Finance Manager Pamela Duffield, District Engineer/Utilities Manager Ray Dienzo and Administration Department Manager Monique Madrid.

D. Report from Closed Session

District Counsel reported the Board continued to instruct its labor negotiator regarding the IAFF MOU, but there is no formal action to report.

E. Agenda Review: Additions/Deletions

President Farmer asked for any additions or deletions.

There were none.

2. PUBLIC SAFETY

A. Sheriff's Department Report

Commander Nelson provided a brief summary on recent activities in Cambria.

B. CCSD Fire Chief's Report

Chief Hollingsworth provided a brief summary on recent activities in Cambria.

3. PUBLIC COMMENT

Public Comment:

Elizabeth Bettenhausen

Director Rice read an email sent to her and Director Howell stating that the phone didn't work on Saturday and Director emails from the website didn't work except one to President Farmer. The others were rejected as undeliverable. She didn't read the opinion of the email author and asked the General Manager to look into it.

President Farmer asked the General Manager or District Clerk to explain the phone issue.

President Farmer stated Director Rice called him and she stated she wasn't able to reach the General Manager. She tried him first.

4. MANAGER'S REPORT

A. General Management Report

General Manager Weigold introduced the item and provided a summary. He reported on the progress of using Novus for agenda processes and on homeless camps cleanup.

Public Comment:

Elizabeth Bettenhausen

Director Howell asked about the CCSD/CCHD/CUSD working together and what they are considering. Mr. Weigold stated the CCHD needs a part-time bookkeeper. CCHD called and asked if this could be rolled into a dual role. He explained he is holding off on hiring a clerical assistant.

Director Rice asked Mr. Weigold for a status update and not a list of what he is working on. Alternative energy isn't LED lightbulbs and installing charging stations. These are energy efficiencies not alternative energy.

B. Finance Manager's Report

Ms. Duffield introduced the item and provided a brief summary. She updated the Board on Tyler Incode. They are on-site this week and it is a larger endeavor than assumed for the three-day visit. A Tyler Incode representative will be on-site again in March. She provided an update on the audit. The audit report will then go to the Finance Committee and then the Board of Directors for approval.

C. Utilities Report

Mr. Dienzo introduced the item and provided a brief summary. He discussed the UWMP team and gave an update on the SWF. He also provided some general information regarding various upgrades and as well as coordination with other regulatory agencies.

Director Rice suggested the Board approve the intent to serve list process for existing structures. Adding a bath and bedroom may be something that Board would want to consider.

Public Comment:

Elizabeth Bettenhausen

5. BOARD MEMBER, COMMITTEE AND LIAISON REPORTS

i. President's Report

President Farmer reported on the upcoming PG&E IGA kickoff meeting and pursuit of the major repairs and upgrades at the WWTP. In March there will be another meeting with San Simeon CSD, Cambria CSD, as well as other regulatory agencies at Bruce Gibson's office. He discussed the current rate increase purchases, which include the Vactor truck and a water truck. Cambria received 10 inches of rain between November and December last year. He asked Cambrians to limit their water use. He reviewed the SWF expenditures and highlighted the major expense was the loan.

ii. Finance Committee's Report

Vice President Steidel reported on the recent Finance Committee meeting. The Committee looked at the second quarter report, which is on today's agenda. A committee member has been out due to medical reasons, she passed on good wishes for a quick recovery.

iii. Policy Committee's Report

Director Howell provided an update on the Policy Committee. There are a few items from the committee on today's agenda. The committee will form a subcommittee to work on the email retention policy. The newest member will be seated at next week's meeting. Some members will be missing from the next meeting. They will also spend some time on what the committee will work on in the future.

He proposed the Board consider changing the Policy Committee name to Policy Research Committee or Search and Evaluation Committee.

iv. Resources & Infrastructure Committee's Report

Director Pierson asked Ms. Dean to report on the recent Resources & Infrastructure Committee meeting. The Committee discussed a proposal from two members on creating a pilot video showing how to read water meters and how to determine if there is a water leak. They reviewed the fixed asset list and it will be returned to staff for updating. The CIP list will be color coded. The ad hoc committees who have finished their tasks have been disbanded.

v. Other Liaison Reports and Ad Hoc Committee Reports

Director Pierson reported on the recent NCAC meeting where they received a preliminary report from CHP on evacuation routes. The Fire Safe Focus Group will hold a meeting in May at the Veterans' Hall. There are dogs without leashes on the beach, in the parking lot and on the Fiscalini Ranch. The Fiscalini Ranch requires all dogs to be on a leash.

Director Rice stated there is no report for the San Simeon CSD. She reported on a recent meeting with Mr. Weigold, Director Pierson, Mr. Dienzo and County staff to discuss the Coastal Development Permit.

President Farmer reported on the Forest Management plan. \$90,000 is available through the County Beautification plan. It's late this year so perhaps next year would be a good time to apply.

vi. Affordable Housing Ad Hoc Committee Report

Vice President Steidel reported on the committee. They are reviewing a waitlist application for allocation and a process. She reviewed developer requirements. The CCSD code is not in alignment with the County code requirements. She provided a lot of detail related to the work the Committee has performed. She acknowledged that staff member Melissa Bland worked closely with them. The Utility Manager and District Counsel reviewed the proposed language. The application process still needs to be developed. There are written materials in the agenda packet which outline the details reviewed.

Director Pierson asked if they would be finishing the three processes and bringing them back to the Board.

Director Rice thanked everyone for the great written report. The Board sets the tone for the community. The residents of these proposed units are not an organized constituency.

She questioned having a waitlist. She thought they were excluded from the Water Code 350 Emergency.

The waitlist for AHP is a list of applications waiting to be processed, not to receive an allocation.

Public Comment:

Gordon Heinrichs spoke on the Coastal Commission.

Leslie Richards spoke on not building until a new water source is determined.

6. CONSENT AGENDA

A. CONSIDERATION TO ADOPT THE JANUARY 2020 EXPENDITURE REPORT

B. CONSIDERATION TO ADOPT THE JANUARY 9, 2020 SPECIAL MEETING MINUTES AND JANUARY 16, 2020 AND JANUARY 22, 2020 REGULAR MEETING MINUTES

C. CONSIDERATION TO APPROVE THE PROPOSED GOALS AND OBJECTIVES OF THE PARKS, RECREATION AND OPEN SPACE COMMISSION

President Farmer asked for any items to be pulled. There were none.

Director Rice commented on the PROS Commission goals. She would like to have more concrete goals.

Title: Moved to approve the consent agenda.

Made by: Director Rice

Director Pierson seconded the motion.

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

Roll Call Vote:

Ayes: Farmer, Steidel, Rice, Pierson, Howell

7. REGULAR BUSINESS

A. DISCUSSION AND CONSIDERATION OF INTRODUCTION OF ORDINANCE 01-2020 REPEALING SUPERSEDED PROVISIONS IN ARTICLE IV OF TITLE 3 OF THE CAMBRIA COMMUNITY SERVICES DISTRICT MUNICIPAL CODE RELATING TO REFUSE AND RECYCLING RATES

General Manager Weigold introduced the item and turned it over to District Counsel, who provided a brief summary.

Title: Moved to introduce an ordinance repealing Article 4 of Title 3 of the Cambria Community Services District Municipal Code relating to refuse and recycling rates and waive further reading.

Made by: Director Rice

Vice President Steidel seconded the motion.

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

Roll Call Vote:**Ayes: Farmer, Steidel, Rice, Pierson, Howell****B. DISCUSSION AND CONSIDERATION OF SECOND QUARTER BUDGET REPORT AND CONSIDERATION OF RECOMMENDATIONS TO APPROVE RESOLUTION 04-2020 AMENDING FISCAL YEAR 2019/20 BUDGET**

General Manager Weigold introduced the item and turned it over to Ms. Duffield, who provided a review of the proposed amended budget items.

Title: Moved to approve Resolution 04-2020 amending Fiscal Year 2019/20 budget.

Made by: Director Pierson

Director Rice seconded the motion.

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

Roll Call Vote:**Ayes: Farmer, Steidel, Rice, Pierson, Howell****C. DISCUSSION AND CONSIDERATION TO APPROVE DRAFT POLICY 1042: USE OF ELECTRONIC DEVICES DURING BOARD MEETINGS**

General Manager Weigold introduced the item and turned it over to Director Howell, who provided a brief summary.

Director Pierson requested the following changes:

- In paragraph three, change 'secretly' to 'other Board members'
- In paragraph five, remove 'wishing' and add 'needing'

Director Rice requested the following changes:

- Remove the first sentence in the last paragraph
- Change the first sentence in paragraph five to read: 'A Board Member needing to respond to communications of a personal nature during a meeting shall do so during a recess or shall excuse himself or herself from the meeting in a manner that does not disrupt the meeting'
- Change the title to read: 'Use of Electronic Devices by Board Members During Public Meetings'

District Counsel suggested removing "and staff members" in the second paragraph.

The Board reached consensus to make the revisions.

Title: Moved to adopt draft Policy 1042: Use of Electronic Devices by Board Members During Public Meetings with the suggested revisions.

Made by: Director Pierson

Vice President Steidel seconded the motion.

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

Roll Call Vote:**Ayes: Farmer, Steidel, Rice, Pierson, Howell**

Title: Moved to continue the meeting to 5:30 p.m.

Made by: Director Rice

Director Pierson seconded the motion.

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

Roll Call Vote:

Ayes: Farmer, Steidel, Rice, Pierson, Howell

**D. DISCUSSION AND CONSIDERATION TO APPROVE DRAFT POLICY 1040:
CORRESPONDENCE TO THE BOARD AND STAFF**

General Manager Weigold introduced the item and turned it over to Director Howell, who provided a brief summary.

Title: Moved to adopt draft Policy 1040: Correspondence to the Board and Staff.

Made by: Director Pierson

Director Rice seconded the motion.

Director Rice would like to see the Board consider a policy for who replies if an email or letter is sent to the entire Board of Directors. It could be Policy 1040.2.

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

Roll Call Vote:

Ayes: Farmer, Steidel, Rice, Pierson, Howell

**E. DISCUSSION AND CONSIDERATION OF INCLUSION OF FOREST
FUEL REDUCTION SURVEY IN REGULAR BILLING STATEMENTS**

General Manager Weigold introduced the item and turned it over to Director Pierson, who provided a brief summary.

Director Pierson stated the Fire Safe Council will pay for the printing and mailing expenses. The Fire Safe Focus Group will share the report with the CCSD.

Title: Moved to approve inclusion of Forest Fuel reduction survey in regular billing statements.

Made by: Director Howell

Vice President Steidel seconded the motion.

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

Roll Call Vote:

Ayes: Farmer, Steidel, Rice, Pierson, Howell

**F. DISCUSSION AND CONSIDERATION TO NOMINATE A CANDIDATE FOR
ELECTION TO THE CSDA BOARD OF DIRECTORS, COASTAL NETWORK
SEAT C**

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

Title: Moved to make no nominations for Coastal Network Seat C.

Made by: Director Pierson

Vice President Steidel seconded the motion.

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

Roll Call Vote:

Ayes: Farmer, Steidel, Rice, Pierson, Howell

8. FUTURE AGENDA ITEM(S)

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

9 ADJOURN TO CLOSED SESSION

President Farmer asked for public comment. There was none.

President Farmer adjourned the meeting to closed session at 5:08 p.m.

A. Public Comment

B. CONFERENCE WITH LABOR NEGOTIATOR Pursuant to Government Code Section 54957.6 Agency Designated Representatives: General Manager, John F. Weigold, IV and Che Johnson; Employee Group: International Association of Fire Fighters (IAFF)

C. PUBLIC EMPLOYMENT PERFORMANCE EVALUATION, pursuant to Government Code Section 54957(b)(1)
Title: General Manager

D. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION
Pursuant to Government Code Section 54956.9(d)(1)
Number of cases: Two (2)
Name of cases: CCSD v. CDM Smith and Madrid v. CCSD

CAMBRIA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS SPECIAL MEETING MINUTES
Tuesday, February 25, 2020 10:00 AM

1. OPENING

President Farmer opened the meeting to order at 10:00 a.m.

A. Call to Order

President Farmer called the meeting to order at 10:00 a.m.

B. Pledge of Allegiance

None.

C. Establishment of Quorum

A quorum was established.

Directors present: Harry Farmer, Cindy Steidel, Amanda Rice and David Pierson.

Absent: Donn Howell.

Staff present: General Manager John F. Weigold IV and Administrative Department Manager Monique Madrid.

2. PUBLIC COMMENT ON AGENDA ITEMS

Public Comment:
Christine Heinrichs

3. ADJOURN TO CLOSED SESSION

President Farmer asked for public comment. There was none.

President Farmer adjourned the meeting to closed session at 10:10 a.m.

- A. PUBLIC EMPLOYMENT PERFORMANCE EVALUATION**, pursuant to Government Code Section 54957(b)(1)
Title: General Manager

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.A.**FROM: John F. Weigold IV, General Manager
Timothy J. Carmel, District Counsel-----
Meeting Date: March 19, 2020Subject: DISCUSSION AND CONSIDERATION
TO ADOPT ORDINANCE 01-2020
REPEALING SUPERSEDED
PROVISIONS IN ARTICLE IV OF TITLE
3 OF THE CAMBRIA COMMUNITY
SERVICES DISTRICT MUNICIPAL
CODE RELATING TO REFUSE AND
RECYCLING RATES**RECOMMENDATIONS:**

Staff recommends that the Board of Directors discuss and consider adopting Ordinance No. 01-2020, which will repeal provisions in Article IV of Title 3 of the Cambria Community Services District Municipal Code relating to Refuse and Recycling Rates that have been superseded and are no longer operative. In order to proceed with the Ordinance, the Board should waive further reading, read by title only and adopt Ordinance No. 01-2020.

FISCAL IMPACT:

There is no fiscal impact to the District by repealing Article IV of Title 3 of the Cambria Community Services District Municipal Code. This action will clean up provisions in the Code that are no longer operative.

DISCUSSION:

In accordance with the CCSD's Franchise Agreement with Mission Country Disposal (MCD), MCD provides solid waste, recyclable materials, and green waste collection and disposal services for the District. As the Board of Directors is aware, the Franchise Agreement provides for MCD's allowable profit and the rate adjustment review process, which is held and conducted in accordance with the requirements of Proposition 218 when MCD applies for a rate increase. The most recent rate adjustment was approved by the Board on October 10, 2019.

Article IV of Title 3 of the Cambria Community Services District Municipal Code is entitled "Refuse and Recycling Rates" and it contains old provisions with a list of rates from 2001. Those rates have not been operative for many years and have been superseded by rates adopted in the interim pursuant to the Franchise Agreement and Proposition 218 process. In order to avoid any confusion regarding rates for solid waste and recycling, staff believes it is appropriate to clean up the Code and repeal those provisions. Ordinance No. 01-2020 was introduced at the February 20, 2020 meeting.

Attachment: Ordinance No. 01-2020

ORDINANCE NO. 01-2020

BOARD OF DIRECTORS
CAMBRIA COMMUNITY SERVICES DISTRICT
DATED: March 19, 2020AN ORDINANCE REPEALING ARTICLE IV OF TITLE 3 OF
THE CAMBRIA COMMUNITY SERVICES DISTRICT
MUNICIPAL CODE RELATING TO REFUSE AND
RECYCLING RATES

WHEREAS, in accordance with the Cambria Community Services District's Franchise Agreement with Mission Country Disposal (MCD), MCD provides solid waste, recyclable materials, and green waste collection and disposal services for the District and MCD's allowable profit and the rate adjustment review process is held and conducted in accordance with the requirements of Proposition 218; and

WHEREAS, Article IV of Title 3 of the Cambria Community Services District Municipal Code, which is entitled "Refuse and Recycling Rates" contains obsolete rates from 2001 that have been superseded by rates adopted pursuant to the Franchise Agreement and Proposition 218 process, most recently in October 2019; and

WHEREAS, since the rates listed in Article IV of Title 3 have not been operative for many years and have been superseded by properly adopted rates, the Board of Directors desires to repeal those provisions in the Municipal Code.

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

Section 1. Article IV of Title 3 of the Cambria Community Services District Municipal Code - Refuse and Recycling Rates is hereby repealed.

Section 2. This Ordinance shall take effect and be in force from and after its approval, as provided by law. Within **thirty (30)** days of passage, this Ordinance shall be published one time in a newspaper of general circulation published within the Cambria Community Services District's jurisdictional boundaries, together with the names of said Board Members voting for and against the Ordinance.

[Remainder of page left intentionally blank.]

The foregoing Ordinance was adopted at a regular meeting of the Board of Directors of the Cambria Community Services District held on the 19th day of March, 2020.

AYES:

NAYS:

ABSENT:

Harry Farmer
President, Board of Directors

APPROVED AS TO FORM:

Haley Dodson
Deputy District Clerk

Timothy J. Carmel
District Counsel

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.B.**FROM: John F. Weigold IV, General Manager
Pamela Duffield, Finance Manager-----
Meeting Date: March 19, 2020Subject: RECEIVE AND FILE THE
INDEPENDENT AUDITOR'S REPORT
FOR FISCAL YEAR 2017/18**RECOMMENDATIONS:**

Staff recommends the Board receive and file the attached Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2018 presented by David Bruner, CPA, Accountancy Corporation.

FISCAL IMPACT:

A multi-year consultant services agreement was approved by the Board on May 25, 2017, for independent audit services to be provided by David Bruner, CPA, Accountancy Corporation. This agreement includes \$9,250 for audit services of FY 2017/18 financial records. An amendment to the agreement of \$8,000 was approved by the Board on September 19, 2019, bringing the total amount for FY 2017/18 audit services to \$17,250.

DISCUSSION: A draft of the Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2018 the ("Audit Report") is attached for review. Mr. Bruner will present a summary of the Audit Report and respond to questions and comments from the Board.

The Audit Report contains the auditor's opinion of the CCSD's financial statements and adequacy of internal controls. The auditor issued an unqualified opinion, which states that as of June 30, 2018, the financial statements present fairly, in all material respects, the financial position of the governmental and business-type activities of the CCSD.

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

As shown on page 11 of the Audit Report, the General Fund had revenues of \$5,207,118 and expenditures of \$5,755,883, resulting in a decrease to the Fund balance of \$548,765.

As shown on page 16 of the Audit Report, the Water Fund had total operating and non-operating revenues of \$3,376,041 and expenditures of \$4,428,211, resulting in a decrease in net assets

of \$1,052,170. It should be noted that these Water Fund revenues/expenses include both Water Operating, Water SWF Operating and Water SWF Capital funds.

As shown on page 16 of the Audit Report, the Wastewater Fund had total operating and non-operating revenues of \$2,095,896 and expenditures of \$2,620,759, resulting in a decrease in net assets of \$524,863.

As shown on page 3 of the Audit Report, the District had a total of \$2,482,557 in cash on hand at June 30, 2018. That cash is distributed to the three funds as shown below:

CCSD FINANCIAL AUDIT JUNE 30, 2018	
FUND	CASH BALANCE
GENERAL FUND	\$3,411,652
WASTEWATER FUND	(\$562,234)
WATER FUND	(\$366,861)
TOTAL	\$2,482,557

Inter-Fund Loans due to the General Fund on June 30, 2018 are shown below:

WASTEWATER FUND	\$584,229
WATER FUND	\$157,726
TOTAL DUE TO GENERAL FUND	\$741,955

Attachment: Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2018

**CAMBRIA
COMMUNITY SERVICES DISTRICT**

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

**For the Year Ended
June 30, 2018**

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INDEPENDENT AUDITOR'S REPORT

To Management of
Cambria Community Services District
Cambria, California

Report on the Financial Statements

I have audited the accompanying consolidated financial statements of the Cambria Community Services District (CCSD), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the CCSD's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In my opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Cambria Community Services District as of June 30, 2018, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages I through xii, the Budgetary Comparison information on page 47, and the Other Post Employment Benefits (OPEB) Plan, Schedule of Funding Progress, Schedule of the District's Proportionate Share of the Net Pension Liability, and Schedule of Contributions, listed on pages 51 through 54, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



David D. Bruner, CPA
Merced, California
December 31, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

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Our discussion and analysis of the Cambria Community Services District's (CCSD) financial performance provides an overview of the CCSD's financial activities for the fiscal year ended June 30, 2018. The Management's Discussion and Analysis is to be read in conjunction with the CCSD's financial statements, which follow this section.

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

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

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

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

Fund Financial Statements

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

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

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

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

Financial Statements

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

- Statement of Net Position
- Statement of Activities

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

The Net Position may be displayed in the following categories:

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

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

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

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

- Governmental Activities
- Business-Type Activities

Governmental Activities

Governmental activities include the following fund:

- General Fund

The General Fund includes the following Departments:

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

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

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

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

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

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

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

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

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

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

Business-Type Activities

Business-type activities include the following funds:

- Water Fund
- Wastewater (Sewer) Fund

The Water Fund includes the following departments:

- Water
- Resource Conservation
- Surface Water Facility

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

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

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

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

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

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

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

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

Notes to the Financial Statements

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

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

NOTE 2 provides information related to the CCSD's cash and investments such as how much cash is on-hand, how much is in the CCSD's bank accounts and how much is held in the Local Agency Investment Fund (LAIF). LAIF is a voluntary program offered to California's local governments to allow them to participate in a major portfolio. It is administered by the California State Treasurer. It has the same objectives in its investment policy as does the CCSD (Safety, Liquidity and Yield, in that order). LAIF does not invest in securities or derivatives and no agency has ever lost funds invested in LAIF. It is not subject to seizure by the State of California. On June 30, 2018, the fair market value of LAIF's investments was slightly in excess of the cost plus accrued interest of those assets. 50% of LAIF's funds were invested in United States Treasury Bills/Notes.

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

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

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

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

While the note is titled Defined Benefit Pension Plan, it also includes the Post-Employment Benefits (OPEB) offered to the District's retirees in the form of healthcare benefits. The amount shown is based on an actuarial prepared "in-house" as of June 30, 2018. The District is required to do an actuarial calculation every third year and the next one will be done for the fiscal year ending June 30, 2021. The actuarial is based on the number of employees, retirees and their spouses as well as their ages (and presumed life spans) and presumed retirement dates as of June 30, 2018. The estimated costs are projected forward through the year 2057. The CCSD currently operates on a "pay as you go" basis for OPEB. Current retiree costs are fully paid, but nothing is specifically set aside for future benefits.

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

Required Supplemental Information

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

Other Required Supplemental Information

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

Because the Fire Suppression Benefit Assessment is a parcel assessment, it is not impacted by property value fluctuations. If approved by the CCSD Board of Directors, it can increase by the annual increase in the consumer price index, up to a maximum of 5.4%. It increased by \$11,675 (2.7%) from fiscal year 2016-2017 to fiscal year 2017-2018. It represents 20% of the Fire Department's revenue in the CCSD's fiscal year 2017-2018 Budget.

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

Environmental factors also substantially impacted utility sales beginning in fiscal year 2014-2015. Because of persistent drought conditions in California and a predicted shortage of water availability, in January 2014 the District declared a Stage 3 Water Emergency and implemented a Stage 3 Water Conservation plan in the District which included the imposition of water use restrictions. It was anticipated that the restrictions would result in a 20% reduction in water use in the community. The actual reduction in water use was almost 40% for the last four months of the fiscal year 2013-2014 and in all of fiscal year 2014-2015. In 2015-2016, water sales increase slightly but were still only 62% of sales in fiscal year 2012-2013. The impact of reduced water consumption in fiscal year 2015-2016 was slightly offset by a water and wastewater rate increase implemented on March 1, 2016. The combined effect of reduced water consumption and increased rates resulted in an increase in water sales for fiscal year 2017-2018 of 7% compared to fiscal year 2016-2017.

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

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

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

- Minimal capacity fee revenue; and
- Stagnate customer base

These conditions present significant fiscal challenges to the CCSD. Having only minimal capital revenue has resulted in most enterprise funds' capital outlays being financed by operating revenue or by transfers from the General Fund after fiscal year 2005-2006. As of June 30, 2018, interfund transfers from the General Fund to Water Fund total \$157,726 and Wastewater Fund total \$584,229. A stagnate customer base results in little or no growth in revenue as well as in lost economies of scale.

To meet these challenges, the CCSD increase water fees by 9.75% and sewer fees by 15% as of July 1, 2009 and reduced staffing and employee benefits costs as well as reducing other operating costs. On March 1, 2016, water and sewer fees were again increased by an average of 24%. On March 1, 2016, increases of 4% in water and sewer rates were also approved for March 1st of 2017, 2018, 2019 and 2020. Rate analysis has continued during 2017-2018 for both water and wastewater capacity fees and water/sustainable water facility/wastewater user fees and charges.

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

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

Fiscal Year	Wages and Salaries	Year-to-Year Increase / (Decrease)
2008-2009	\$ 2,566,283	
2009-2010	2,386,305	\$ (179,978)
2010-2011**	2,299,794	(86,511)
2011-2012	2,228,801	(70,993)
2012-2013	2,281,216	52,415
2013-2014	2,393,418	112,202
2014-2015	2,285,226	(108,192)
2015-2016	2,199,011	(86,215)
2016-2017	2,866,485	667,474
2017-2018	3,363,441	496,956

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

Retirement is the most expensive employee benefit of the CCSD. The annual pension cost decreased from \$646,889 in fiscal year 2016-2017 to \$653,985 in fiscal year 2017-2018. There are various factors that will impact the retirement rates and cost in the future. While such factors as total salaries, inflation rates and returns on investment are always involved and the agreements with employees to institute a second tier of retirement rates for newly hired employees and for current employees to pay a greater portion of their retirement contributions will serve to lower rates, there are two other factors that will impact the retirement rates for employees hired under the first tier formula in the short term (one of which will impact the rates permanently). The first item is a CalPERS approved methodology for amortization and smoothing. These are outlined in CalPERS Circular Letter 200-019-013. This policy change calls for increasing retirement rates from fiscal year 2015-2016 through fiscal year 2019-2020 with the projected increases for Safety (Fire Department) employees being 2.38% in fiscal year 2015-2016 rising to 11.9% in fiscal year 2019-2020. For Miscellaneous employees (all other departments) being 1.28% in fiscal year 2015-2016 rising to 6.4% in fiscal year 2019-2020. After fiscal year 2019-2020, the increases will be deleted. The second item is the retirement of the CCSD's Side Funds. "Side Fund" is the term used by CalPERS "to account for the difference between the funded status of the (entity's) pool and the funded status of the (entity's) plan, in addition to your existing unfunded liability". It is the 'catch-up' required when a higher formula plan is adopted by and entity. For fiscal year 2013-2014, paying the Safety Side Fund adds 4.343% to the Net Employer Contribution rate of 30.492% and paying the Miscellaneous Side Fund adds 11.484% to the Net Employer Contribution rate of 27.208%. The final year for paying the Safety Side Fund is fiscal year 2014-2015 and the final year for paying the Miscellaneous Side Fund is fiscal year 2016-2017.

Employee health insurance is the second most expensive employee benefit of the CCSD. The annual employee medical insurance cost increased from \$409,588 in fiscal year 2016-2017 to \$441,103 in fiscal year 2017-2018. This is an overall increase of \$31,515 or 7.6%. Agreements with management/confidential employees and SEIU employees have also provided for increased premium contributions made by employees.

Retiree health insurance is the third most expensive employee benefit of the CCSD. It decreased from \$227,671 in fiscal year 2016-2017 to \$209,125 in fiscal year 2017-2018. This is an overall increase of \$18,546 or 8.1. Agreements with management/confidential employees and SEIU employees provide for increased premium contributions to be made by retirees and newly hired employees will receive a reduced health insurance premium benefit equal to the Public Employees' Medical and Hospital Care Act (PEMHCA) minimum, which is currently \$133. These changes are expected to result in a great reduction of retiree health insurance costs in the future.

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

June 30,	Total Cash and Investments	Year-to-Year Increase / (Decrease)
2010	\$ 4,499,040	
2011**	4,386,277	(112,763)
2012	4,654,815	268,538
2013	4,890,266	235,451
2014	3,877,738	(1,012,528)
2015	2,446,332	(1,431,406)
2016	4,980,787	2,534,455
2017	3,322,139	(1,658,648)
2018	3,756,352	434,213

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

Personnel costs represent 43% of the CCSD's operating expenditures for fiscal year 2017-2018. Several steps, the most significant being discussed above, have been taken to control these costs. While some costs will continue to increase, at least in the short-term future, the overall cost structure has been greatly improved and personnel costs appear to be sustainable.

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

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

<u>June 30,</u>	<u>Total Maintenance and Repair Costs</u>	<u>Year-to-Year Increase / (Decrease)</u>
2009-2010	\$ 380,638	
2010-2011	419,797	39,159
2011-2012	530,902	111,105
2012-2013	798,283	267,381
2013-2014	1,023,755	225,472
2014-2015	627,992	(395,763)
2015-2016	1,009,841	381,849
2016-2017	895,109	(114,732)
2017-2018	917,135	22,026

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

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

The Board of Directors approved the operating budget for fiscal year 2018-2019 on August 23, 2018. Projected activity for all funds is as follows:

- Water – a surplus of \$484,483;
- Sustainable Water Facility Project: a deficit of \$677,689 to be funded from Water Fund reserves;
- Wastewater (Sewer) –a deficit of \$27,722 to be funded from General Fund Loan, and;
- General Fund (Governmental) –surplus of \$43,577

BOARD OF DIRECTORS AND ADMINISTRATION

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BOARD OF DIRECTORS

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Amanda Rice	President	December 2020
Jim Bahringer	Vice President	December 2018
Aaron Wharton	Director	December 2018
David Pierson	Director	December 2018
Harry Farmer	Director	December 2020

ADMINISTRATION

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

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BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

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	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 3,411,652	\$ (929,095)	\$ 2,482,557
Receivables:			
Interest receivable	5,685	-	5,685
Taxes	46,774	-	46,774
Other	5,659	974,442	980,101
Inventory	4,756	-	4,756
Prepaid costs	64,501	3,355	67,856
Note receivable	2,021	-	2,021
Loan to enterprise funds	741,955	-	741,955
Intangible - water, master plan, net of amortization	-	1,074,195	1,074,195
Capital assets:			
Non-depreciable	14,990,732	8,049,017	23,039,749
Depreciable, net	2,170,571	17,726,710	19,897,281
Total capital assets, net depreciation	17,161,303	25,775,727	42,937,030
Total Assets	\$ 21,444,306	\$ 26,898,624	\$ 48,342,930
DEFERRED OUTFLOW OF RESOURCES			
Deferred outflows related to pensions	\$ 1,286,960	\$ 362,989	\$ 1,649,949
LIABILITIES			
Accounts payable	\$ 91,639	\$ 62,386	\$ 154,025
Accrued expenses	61,375	27,344	88,719
Accrued interest payable	-	71,360	71,360
OPEB liability	-	95,667	95,667
Loan from general fund	-	741,955	741,955
Refundable deposits	9,870	109,712	119,582
Deferred revenue	2,021	-	2,021
Long-term liabilities:			
Net pension liability	4,380,085	1,362,866	5,742,951
Due within one year	128,803	477,124	605,927
Due in more than one year	944,096	8,325,914	9,270,010
Total Liabilities	\$ 5,617,889	\$ 11,274,328	\$ 16,892,217
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	\$ (204,987)	\$ (57,817)	\$ (262,804)
NET POSITION			
Invested in capital assets, net of related debt	\$ 16,638,949	\$ 17,051,005	\$ 33,689,954
Unrestricted (deficit)	679,415	(1,005,903)	(326,488)
Total Net Position	\$ 17,318,364	\$ 16,045,102	\$ 33,363,466

FUNCTIONS/PROGRAMS	Program Revenues		
	Expenses	Charges for Services	Operating Grants
Governmental Activities:			
Administration	\$ 2,052,715	\$ 2,041,326	\$ -
Fire	2,285,823	6,388	207,439
Parks and recreation	46,245	-	-
Facilities and resources	614,424	-	-
Interest on long-term debt	1,356	-	-
Total Governmental Activities	<u>5,000,563</u>	<u>2,047,714</u>	<u>207,439</u>
Business-Type Activities:			
Water	4,687,087	3,267,582	-
Wastewater	<u>2,674,875</u>	<u>2,032,893</u>	-
Total Business-Type Activities	<u>7,361,962</u>	<u>5,300,475</u>	-
Total	<u>\$ 12,362,525</u>	<u>\$ 7,348,189</u>	<u>\$ 207,439</u>

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FUNCTIONS/PROGRAMS	<u>Net (Expense) Revenue and Changes in Net Position</u>		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Governmental Activities:			
Administration	\$ (11,389)		\$ (11,389)
Fire	(2,071,996)		(2,071,996)
Parks and recreation	(46,245)		(46,245)
Facilities and resources	(614,424)		(614,424)
Interest on long-term debt	(1,356)		(1,356)
Total Governmental Activities	<u>(2,745,410)</u>		<u>(2,745,410)</u>
Business-Type Activities:			
Water		(1,419,505)	(1,419,505)
Wastewater		(641,982)	(641,982)
Total Business-Type Activities		<u>(2,061,487)</u>	<u>(2,061,487)</u>
Total	<u>\$ (2,745,410)</u>	<u>\$ (2,061,487)</u>	<u>\$ (4,806,897)</u>

	<u>Net (Expense) Revenue and Change in Net Position</u>		
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
General revenues:			
Taxes:			
Property taxes and assessments	\$ 2,770,835	\$ -	\$ 2,770,835
Availability charges	-	290,241	290,241
Connection fees	-	-	-
Franchise fees	85,843	-	85,843
Investment income	47,339	8,488	55,827
Other income	47,948	3,492	51,440
Total general revenues, investment and other income	<u>2,951,965</u>	<u>302,221</u>	<u>3,254,186</u>
Change in Net Position	<u>\$ 206,555</u>	<u>\$ (1,759,266)</u>	<u>\$ (1,552,711)</u>
Net Position - beginning	16,840,565	19,308,209	36,148,774
Prior period adjustment (see Note 8)	<u>271,244</u>	<u>(1,503,841)</u>	<u>(1,232,597)</u>
Net position - ending	<u>\$17,318,364</u>	<u>\$16,045,102</u>	<u>\$33,363,466</u>

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BASIC FINANCIAL STATEMENTS

Fund Financial Statements
Governmental Funds

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	General Fund
ASSETS	
Cash	\$ 3,411,652
Inventory	4,756
Receivables:	
Interest	5,685
Taxes	46,774
Other	5,659
Prepaid expenses	64,501
Loans to enterprise funds	741,955
Note receivable	<u>2,021</u>
Total Assets	<u><u>\$ 4,283,003</u></u>
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable	\$ 91,639
Accrued expenses	61,375
Refundable deposits	9,870
Deferred revenue	<u>2,021</u>
Total Liabilities	<u>164,905</u>
 FUND BALANCES	
Nonspendable	157,646
Assigned	<u>3,960,452</u>
Total Fund Balances	<u>4,118,098</u>
Total Liabilities and Fund Balances	<u><u>\$ 4,283,003</u></u>

Total Fund Balances - Governmental Funds	\$ 4,118,098
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	17,161,303
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Long-term liabilities and compensated absences have not been included in the governmental funds activity:

Net pension liabilities	(2,888,138)
Compensated absences	(550,545)
Loans payable	<u>(522,354)</u>
Net Position of Governmental Activities	<u><u>\$ 17,318,364</u></u>

	General Fund
REVENUES	
Property taxes and assessments	\$ 2,770,835
Weed abatement	6,388
Franchise fees	85,843
Intergovernmental	207,439
Use of money and property	47,339
Charges for administrative services	2,041,326
Miscellaneous	47,948
Other sources:	
Debt proceeds	-
	<hr/>
Total Revenues	5,207,118
	<hr/>
EXPENDITURES	
Current:	
Administration	2,052,715
Fire	2,254,005
Parks and recreation	46,245
Facilities and resources	614,424
Debt service:	
Principal	22,354
Interest and other charges	1,356
Capital outlay	764,784
	<hr/>
Total Expenditures	5,755,883
	<hr/>
Net Change in Fund Balances	(548,765)
Prior Period Adjustment	271,244
Fund Balance - Beginning of Year	4,395,619
	<hr/>
Fund Balance - End of Year	\$ 4,118,098
	<hr/> <hr/>

Net Change in Fund Balances - Total Governmental Funds \$ (548,765)

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

Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, pension expense is measured as the change in net pension liability and the amortization of deferred outflows and inflows related to pensions. This amount represents the change in pension related amounts. 78,196

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

Loans issued	-
Repayment of loans payable	102,033

In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year in governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amount paid). (43,441)

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

Capital outlay	710,766
Depreciation expense	<u>(92,234)</u>
Combined adjustment for capital outlay and depreciation	<u>618,532</u>

Change in Net Position of Governmental Activities	<u><u>\$ 206,555</u></u>
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BASIC FINANCIAL STATEMENTS

Fund Financial Statements
Proprietary Funds

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	Business-Type Activities		
	Enterprise Funds		
	Water Fund	Wastewater Fund	Totals
ASSETS			
Current assets:			
Cash in bank	\$ (366,861)	\$ (562,234)	\$ (929,095)
Accounts receivable (net of allowance)	608,946	365,496	974,442
Inventory	-	-	-
Prepaid expenses	3,355	-	3,355
Total current assets	<u>245,440</u>	<u>(196,738)</u>	<u>48,702</u>
Noncurrent assets:			
Capital assets:			
Construction in progress	5,992,807	234,783	6,227,590
Land	812,416	1,009,011	1,821,427
Plant and facilities	29,558,387	24,188,723	53,747,110
Machinery and equipment	604,703	1,105,283	1,709,986
Less: accumulated depreciation	<u>(16,167,050)</u>	<u>(21,563,336)</u>	<u>(37,730,386)</u>
Total noncurrent assets	<u>20,801,263</u>	<u>4,974,464</u>	<u>25,775,727</u>
Other assets:			
Intangible - water master plan, net \$537,095 amortization	1,074,195	-	1,074,195
Total other assets	<u>1,074,195</u>	<u>-</u>	<u>1,074,195</u>
Total Assets	<u>22,120,898</u>	<u>4,777,726</u>	<u>26,898,624</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	206,904	156,085	362,989
LIABILITIES			
Current liabilities:			
Accounts payable	46,651	15,735	62,386
Accrued expenses	15,341	12,003	27,344
Accrued interest payable	65,368	5,992	71,360
OPEB liability	40,191	55,476	95,667
Loan from general fund	157,726	584,229	741,955
Refundable deposits	109,712	-	109,712
Deferred revenue	-	-	-
Current portion of noncurrent liabilities	476,828	118,000	594,828
Total current liabilities	<u>911,817</u>	<u>791,435</u>	<u>1,703,252</u>
Noncurrent liabilities:			
Net pension liability	776,834	586,032	1,362,866
Compensated absences	40,191	38,125	78,316
Note payable, less current portion	7,394,894	735,000	8,129,894
Total noncurrent liabilities	<u>8,211,919</u>	<u>1,359,157</u>	<u>9,571,076</u>
Total Liabilities	<u>9,123,736</u>	<u>2,150,592</u>	<u>11,274,328</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	(32,956)	(24,861)	(57,817)
NET POSITION			
Invested in capital assets, net of related debt	12,929,541	4,121,464	17,051,005
Unrestricted (deficit)	307,481	(1,313,384)	(1,005,903)
Total Net Position	<u>\$ 13,237,022</u>	<u>\$ 2,808,080</u>	<u>\$ 16,045,102</u>

	Business-Type Activities		
	Enterprise Funds		
	Water Fund	Wastewater Fund	Total
OPERATING REVENUES			
Utility sales	\$ 2,221,948	\$ 2,032,893	\$ 4,254,841
Service charges and fees	1,227,867	-	1,227,867
Intergovernmental - grants	-	-	-
Miscellaneous	718	2,774	3,492
Total Operating Revenues	<u>3,450,533</u>	<u>2,035,667</u>	<u>5,486,200</u>
OPERATING EXPENSES			
Salaries and wages	561,832	453,392	1,015,224
Payroll taxes and benefits	283,125	268,103	551,228
Maintenance and repairs	400,938	312,276	713,214
Office supplies, publications, and dues	33,328	16,439	49,767
Licenses and fees	69,683	83,129	152,812
Rent	38,624	-	38,624
Professional services	218,719	57,282	276,001
Operating supplies	381,470	52,829	434,299
Employee travel and training	10,329	4,552	14,881
Retrofit and rebate program	-	-	-
Utilities	194,224	219,224	413,448
General and administrative overhead	1,006,669	510,446	1,517,115
Amortization	107,419	-	107,419
Depreciation	<u>1,121,851</u>	<u>643,087</u>	<u>1,764,938</u>
Total Operating Expenses	<u>4,428,211</u>	<u>2,620,759</u>	<u>7,048,970</u>
Operating Income (Loss)	<u>(977,678)</u>	<u>(585,092)</u>	<u>(1,562,770)</u>
NON-OPERATING REVENUES (EXPENSES)			
Availability charges	175,896	114,345	290,241
Connection fees	-	-	-
Investment income	8,488	-	8,488
Interest expense	<u>(258,876)</u>	<u>(54,116)</u>	<u>(312,992)</u>
Total Non-Operating Revenues (Expenses)	<u>(74,492)</u>	<u>60,229</u>	<u>(14,263)</u>
Change in net assets	<u>(1,052,170)</u>	<u>(524,863)</u>	<u>(1,577,033)</u>
Net position at beginning of year	15,805,512	3,502,697	19,308,209
Prior period adjustment (see Note 8)	<u>(1,516,320)</u>	<u>(169,754)</u>	<u>(1,686,074)</u>
Net position at end of year	<u>\$13,237,022</u>	<u>\$ 2,808,080</u>	<u>\$16,045,102</u>

	Business-Type Activities		
	Water Fund	Wastewater Fund	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from operating revenue	\$ 3,399,878	\$ 2,018,942	\$ 5,418,820
Cash received from local agencies	-	-	-
Payments to suppliers	(2,479,146)	(1,317,677)	(3,796,823)
Payments to employees	(850,839)	(721,495)	(1,572,334)
Net Cash Provided (Used) by Operating Activities	<u>69,893</u>	<u>(20,230)</u>	<u>49,663</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund loans made	-	117,462	117,462
Net Cash Provided (Used) by Noncapital Financing Activities	<u>-</u>	<u>117,462</u>	<u>117,462</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Principal paid on capital debt	(299,990)	(118,000)	(417,990)
Interest paid on capital debt	(258,876)	(54,116)	(312,992)
Purchase of capital assets	(226,576)	(112,051)	(338,627)
Change in net pension liability	(45,107)	94,584	49,477
Standby availability	175,896	114,345	290,241
Connection fees	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(654,653)</u>	<u>(75,238)</u>	<u>(729,891)</u>
CASH FLOWS FROM INVESTING AND NON-OPERATING ACTIVITIES			
Investment income	8,488	-	8,488
Net Cash Provided (Used) by Investing and Non-Operating Activities	<u>8,488</u>	<u>-</u>	<u>8,488</u>
Net change in cash	(576,272)	21,994	(554,278)
Cash and cash equivalents - beginning	209,411	(584,228)	(374,817)
Cash and cash equivalents - end	<u>\$ (366,861)</u>	<u>\$ (562,234)</u>	<u>\$ (929,095)</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Net operating income (loss)	(977,678)	(585,092)	(1,562,770)
Adjustments to reconcile operating income to net cash used by operating activities:			
Depreciation	1,121,851	643,087	1,764,938
Amortization	107,419	-	107,419
Net changes in assets and liabilities:			-
(Increase) decrease in accounts receivable	(31,055)	(16,725)	(47,780)
(Increase) decrease in inventory	-	-	-
(Increase) decrease in prepaid expenses	636	-	636
Increase (decrease) in accounts payable	22,096	(4,394)	17,702
Increase (decrease) in accrued expenses	(29,659)	(51,760)	(81,419)
Increase (decrease) in accrued interest payable	(74,753)	5,681	(69,072)
Increase (decrease) in refundable deposits	17,894	-	17,894
Increase (decrease) in OPEB liability	(7,931)	-	(7,931)
Increase (decrease) in deferred revenue	(92,740)	-	(92,740)
Increase (decrease) in compensated absences	13,813	(11,027)	2,786
Net Cash Provided (Used) by Operating Activities	<u>\$ 69,893</u>	<u>\$ (20,230)</u>	<u>\$ 49,663</u>

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BASIC FINANCIAL STATEMENTS

Notes to Financial Statements

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

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

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

Basis of Accounting, Measurement Focus, and Financial Statement Presentation

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

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

Government-Wide and Fund Financial Statements

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

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

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

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

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

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

Governmental Funds

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

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

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

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

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

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

CCSD reports the following major governmental fund:

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

CCSD reports the following major proprietary funds:

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

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

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

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

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

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

Estimates

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

Encumbrances

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

Cash and Cash Equivalents

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

Investments

Investments are stated at fair value.

Accounts Receivable

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

Prepaid Expenses

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

Property Taxes

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

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

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

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

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

Equipment	3 to 10 years
Improvements	5 to 20 years

Compensated Absences

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

Long-term Obligations

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

Concentrations

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

Intergovernmental Revenues

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

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

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

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

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

Net Position

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

Pensions

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

NOTE 2: Cash and Investments

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

The values of cash and investments at June 30, 2018 are summarized as follows:

Primary government	\$ 600
Agency funds	1,283,889
Cash and investments with:	
Local Agency Investment Fund (LAIF)	<u>1,198,068</u>
Total Cash and Investments	<u><u>\$ 2,482,557</u></u>

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

Credit Risk, Carrying Amount, and Market Value

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

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

At June 30, 2018, the carrying amounts of the CCSD's cash demand deposits were \$1,283,889. The bank's balances were \$1,523,007. This difference is due to the normal deposits in transit and outstanding checks. CCSD cash deposits by category as of June 30, 2018, were as follows:

	Category			Bank Balance	Carrying Amount
	1	2	3		
Bank accounts	<u>\$ 1,523,007</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,523,007</u>	<u>\$ 1,283,889</u>

NOTE 3: Property, Plant and Equipment

Summary of capital assets by major classifications is as follows:

	Balance June 30, 2017	Additions	Obsolete Assets/ Reclassified	Balance June 30, 2018
Governmental Activities				
Non-depreciable capital assets				
Land	\$ 14,990,732	\$ -	\$ -	\$ 14,990,732
Construction in progress	335,163	-	(335,163)	-
Total non-depreciable capital assets	<u>15,325,895</u>	<u>-</u>	<u>(335,163)</u>	<u>14,990,732</u>
Depreciable capital assets				
Buildings and improvements	1,753,270	670,393	-	2,423,663
Equipment	2,168,866	424,729	-	2,593,595
Total depreciable capital assets	<u>3,922,136</u>	<u>1,095,122</u>	<u>-</u>	<u>5,017,258</u>
Less accumulated depreciation	<u>(2,687,121)</u>	<u>-</u>	<u>(159,566)</u>	<u>(2,846,687)</u>
Net depreciable capital assets	<u>1,235,015</u>	<u>1,095,122</u>	<u>(159,566)</u>	<u>2,170,571</u>
Net capital assets	<u>\$ 16,560,910</u>	<u>\$ 1,095,122</u>	<u>\$ (494,729)</u>	<u>\$ 17,161,303</u>
Business-Type Activities				
Non-depreciable capital assets				
Land	\$ 2,274,379	\$ -	\$ (452,952)	\$ 1,821,427
Construction in progress	16,819,875	-	(10,592,285)	6,227,590
Total non-depreciable capital assets	<u>19,094,254</u>	<u>-</u>	<u>(11,045,237)</u>	<u>8,049,017</u>
Depreciable capital assets				
Buildings and facilities	42,716,947	11,030,163	-	53,747,110
Machinery and equipment	1,635,506	74,480	-	1,709,986
Total depreciable capital assets	<u>44,352,453</u>	<u>11,104,643</u>	<u>-</u>	<u>55,457,096</u>
Less accumulated depreciation	<u>(34,611,727)</u>	<u>-</u>	<u>(3,118,659)</u>	<u>(37,730,386)</u>
Net depreciable capital assets	<u>9,740,726</u>	<u>11,104,643</u>	<u>(3,118,659)</u>	<u>17,726,710</u>
Net capital assets	<u>\$ 28,834,980</u>	<u>\$ 11,104,643</u>	<u>\$ (14,163,896)</u>	<u>\$ 25,775,727</u>

Depreciation expense for all funds was \$1,857,172 for the year ended June 30, 2018.

NOTE 4: Accrued Expenses

Accrued expenses as of June 30, 2018, are summarized as follows:

Salaries payable/payroll taxes/benefits	\$ 88,719
Interest payable	71,360
Other post employment benefits (OPEB) payable	<u>95,667</u>
Total accrued liabilities	<u>255,746</u>

NOTE 5: Long-Term Debt**Loan Payable – Governmental Activities**

On July 1, 2013, the CCSD entered into a loan agreement for \$31,350 with John Deere Finance to purchase a vehicle. The interest rate on the loan is 0.0%. At June 30, 2018, the loan payable principal balance outstanding was \$522. The loan payable is due July 30, 2018.

On February 26, 2016, the CCSD entered in a loan agreement for \$33,157 with Ford Motor Credit Company to purchase a vehicle. The interest rate on the loan is 5.95%. At June 30, 2018, the loan payable principal balance outstanding was \$18,265. The loan is due January 26, 2021.

On August 25, 2016, the CCSD entered into a loan agreement with the Municipal Finance Corporation to purchase a fire engine. The interest rate on the loan is 7.16%. At June 30, 2018, the loan payable principal balance outstanding was \$503,566. The loan is due May 25, 2022.

On October 5, 2017, the CCSD entered into a loan agreement with Ford Motor Company to purchase a 2017 Ford F-250 for the Water Department. The interest rate on the loan 3.54%. At June 30, 2018, the loan payable principal balance outstanding was \$26,902. The loan is due October 5, 2020.

The loan payments are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2019	\$ 128,803	\$ 12,739	\$ 141,542
2020	131,548	9,471	141,019
2021	131,692	6,141	137,833
2022	130,311	3,062	133,373
2023	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 522,354</u>	<u>\$ 31,413</u>	<u>\$ 553,767</u>

NOTE 5: Long-Term Debt (Continued)**Notes Payable –Business-Type Activities**

A City National Bank note payable totaling \$1,585,000 was issued on September 23, 2010 with an interest rate at 4.5 percent. At June 30, 2018, the note payable principal balance outstanding was \$853,000. Note principal payments are due annually on September 23rd through 2023.

A TPB Investments, Inc. note payable totaling \$8,939,000 was issued on August 7, 2014 with an interest rate at 4.11 percent. At June 30, 2018, the note payable principal balance outstanding was \$7,844,819. Note principal payments are due semiannually on February 1st and August 1st through 2034.

The note payments are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2019	\$ 477,124	\$ 355,811	\$ 832,935
2020	495,570	335,452	831,022
2021	514,605	314,315	828,920
2022	529,662	292,258	821,920
2023	549,634	269,597	819,231
2024-2028	2,429,952	1,035,883	3,465,835
2029-2033	2,778,339	518,788	3,297,127
2034-2038	949,836	39,303	989,139
Total	<u>\$ 8,724,722</u>	<u>\$ 3,161,407</u>	<u>\$ 11,886,129</u>

Total future debt service payments by activity are as follows:

Fiscal Year Ending June 30	Governmental Activities		Business-type Activities		Total
	Principal	Interest	Principal	Interest	
2019	\$ 128,803	\$ 12,739	\$ 477,124	\$ 355,811	\$ 974,477
2020	131,548	9,471	495,570	335,452	972,041
2021	131,692	6,141	514,605	314,315	966,753
2022	130,311	3,062	529,662	292,258	955,293
2023	-	-	549,634	269,597	819,231
2024-2028	-	-	2,429,952	1,035,883	3,465,835
2029-2033	-	-	2,778,339	518,788	3,297,127
2034-2038	-	-	949,836	39,303	989,139
Total	<u>\$ 522,354</u>	<u>\$ 31,413</u>	<u>\$ 8,724,722</u>	<u>\$ 3,161,407</u>	<u>\$ 12,439,896</u>

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

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

	Balance June 30, 2017	Additions	Reductions	Balance June 30, 2018	Current
Governmental Activities					
Loans payable	\$ 45,513	\$ 476,841	\$ -	\$ 522,354	\$ 128,803
Net pension liability	3,983,744	396,341	-	4,380,085	-
Compensated absences	507,104	43,441	-	550,545	-
Long-term liabilities	<u>\$ 4,536,361</u>	<u>\$ 916,623</u>	<u>\$ -</u>	<u>\$ 5,452,984</u>	<u>\$ 128,803</u>
Business-Type Activities:					
Notes payable	\$ 9,142,712	\$ -	\$ (417,990)	\$ 8,724,722	\$ 477,124
Net pension liability	1,142,903	219,963	-	1,362,866	-
Compensated absences	75,530	2,786	-	78,316	-
Long-term liabilities	<u>\$ 10,361,145</u>	<u>\$ 222,749</u>	<u>\$ (417,990)</u>	<u>\$ 10,165,904</u>	<u>\$ 477,124</u>

NOTE 6: Defined Benefit Pension Plan**Plan Description**

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

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

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

The Plan provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Classic members and PEPRA Safety members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. PEPRA Miscellaneous members with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The death benefit is the Basic Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. The Plans' provisions and benefits in effect at June 30, 2018, are summarized as follows:

Employer Rate Plans in the Safety Risk Pool

Employer Rate Plan	Miscellaneous	PEPRA Misc.	2nd Tier Misc.
Hire date	Prior to December 28, 2012	On or after January 1, 2013	On or after December 28, 2012
Benefit formula	3.0% @ 50	2.7% @ 57	3.0% @ 55
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50	50
Monthly benefits, as % of eligible compensation	3.0%	2.0% to 2.7%	2.4% to 3.0%
Required employee contribution rates	8.988%	11.5%	0.00%
Required employer contribution rates	19.723%	11.990%	0.00%

Employer Rate Plans in the Miscellaneous Risk Pool

Employer Rate Plan	Miscellaneous	PEPRA Misc.	2nd Tier Misc.
Hire date	Prior to October 1, 2012	On or after January 1, 2013	On or after October 1, 2012
Benefit formula	3.0% @ 60	2.0% @ 62	2.0% @ 60
Benefit vesting schedule	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	52	50
Monthly benefits, as % of eligible compensation	2.0% to 3.0%	1.0% to 2.5%	1.092% to 2.418%
Required employee contribution rates	7.771%	6.25%	6.9%
Required employer contribution rates	12.698%	6.533%	7.2%

NOTE 6: Defined Benefit Pension Plan (Continued)**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 CalPERS actuary and shall be effective on the July 1 following notice of a change in the rate. Contribution rates for the employer rate plans are determined through the CalPERS' annual actuarial valuation process. Each employer rate plan's actuarially determined rate is based on the estimated amount necessary to pay the employer rate plan's allocated share of the cost of benefits earned by employees during the year, and any unfunded accrued liability. The Cambria Community Services District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The Cambria Community Services District's contributions to the risk pools in the Plan for the year ended June 30, 2018, were as follows:

	<u>Contributions</u>
Miscellaneous Risk Pool	\$ 351,142
Safety Risk Pool	<u>201,526</u>
Total contributions	<u>\$ 552,668</u>

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

As of June 30, 2018, Cambria Community Services District reported net pension liabilities for its proportionate shares of the net pension liability of each risk pool as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous Risk Pool	\$ 4,380,085
Safety Risk Pool	<u>1,362,866</u>
Total contributions	<u>\$ 5,742,951</u>

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

NOTE 6: Defined Benefit Pension Plan *(Continued)***Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**
(Continued)

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

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

In determining an employer's proportionate share, the employer rate plans included in the Plan were assigned to either the Miscellaneous or Safety risk pool. Estimates of the total pension liability and the fiduciary net position were first determined for the individual rate plans and each risk pool as of the valuation date, June 30, 2016. Each employer rate plan's fiduciary net position was subtracted from its total pension liability to obtain its net pension liability as of the valuation date. The Cambria Community Services District's proportionate share percentage for each risk pool at the valuation date was calculated by dividing the Cambria Community Services District's net pension liability for each of its employer rate plans within each risk pool by the net pension liability of the respective risk pool as of the valuation date.

The Cambria Community Service District's proportionate share of the net pension liability as of June 30, 2017, the measurement date, was calculated as follows:

Each risk pool's total pension liability was computed at the measurement date, June 30, 2017, by applying standard actuarial roll-forward methods to the total pension liability amounts as of the valuation date. The fiduciary net position for each risk pool at the measurement date was determined by CalPERS' Financial Office. The net pension liability for each risk pool at June 30, 2017, was computed by subtracting the respective risk pool's fiduciary net position from its total pension liability.

The individual employer risk pool's proportionate share percentage of the total pension liability and fiduciary net position as of June 30, 2017, was calculated by applying Cambria Community Services District's proportionate share percentage as of the valuation date (described above) to the respective risk pool's total pension liability and fiduciary net position as of June 30, 2017, to obtain the total pension liability and fiduciary net position as of June 30, 2017. The fiduciary net position was then subtracted from the total pension liability to obtain the net pension liability as of the measurement date.

NOTE 6: Defined Benefit Pension Plan (Continued)**Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

The Cambria Community Services District's proportionate share percentage of the total pension liability and fiduciary net position as of June 30, 2016, and June 30, 2017, was as follows:

	<u>Miscellaneous Risk Pool</u>	<u>Safety Risk Pool</u>
Proportion at measurement date - June 30, 2016	0.114677%	0.022067%
Proportion at measurement date - June 30, 2017	0.111112%	0.022809%
Change - increase (decrease)	(0.003565)%	0.000742%

For the year ended June 30, 2018, the Cambria Community Services District recognized pension expense of \$911,790. At June 30, 2018, the Cambria Community Services District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 121,148	\$ (77,084)
Changes of Assumptions	910,088	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	(98,311)
Adjustment due to Differences in Proportions	483	(87,409)
Difference between Actual and Required Contributions	65,562	-
Contributions after Measurement Date	552,668	-
Total	<u>\$ 1,649,949</u>	<u>\$ (262,804)</u>

NOTE 6: Defined Benefit Pension Plan (Continued)**Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

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

Measurement Date	Deferred
June 30:	Outflows/(Inflows)
June 30:	of Resources
2018	\$ 224,490
2019	387,383
2020	341,812
2021	(119,208)
2022	-
Thereafter	-
Total	\$ 834,477

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

The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>	<u>Safety</u>
Valuation Date	June 30, 2016	June 30, 2016
Measurement Date	June 30, 2017	June 30, 2017
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Actuarial Assumptions:		
Discount Rate	7.15%	7.15%
Inflation	2.75%	2.75%
Payroll Growth	3.00%	3.00%
Projected Salary Increase ⁽¹⁾	Varies by Age & Length of Service	Varies by Age & Length of Service
Investment Rate of Return ⁽²⁾	7.00%	7.00%
Mortality Rate Table ⁽³⁾	Derived Using CalPERS' Membership Data for all Funds	Derived Using CalPERS' Membership Data for all Funds

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

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

(3) The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the April 2014 experience study report (based on CalPERS demographic data from 1997 to 2011) available online at <https://www.calpers.ca.gov/docs/forms-publications/calpers-experience-study-2014.pdf>

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested employer rate plans within the Plan that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested employer rate plans run out of assets. Therefore, the current 7.15% discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The stress test results are presented in a detailed report, *GASB Statements 67 and 68 Crossover Testing Report for Measurement Date June 30, 2017 based on June 30, 2016 Valuations*, that can be obtained from the CalPERS website.

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

According to Paragraph 30 of GASB 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. For the CalPERS Plan, the 7.00% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.15%. Using the lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

In December 2016 and April 2017 meetings, the Board voted to lower the funding discount rates used for the PERF. In making its decision, the Board reviewed recommendations from CalPERS team members, external pension and investment consultants, and input from employer and employee stakeholder groups. A lowered funding discount rate for the PERF will be phased in over a three-year period beginning July 1, 2018 for public agencies and school districts.

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

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

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

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

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10 (a)</u>	<u>Real Return Years 11+ (b)</u>
Global Equity	47.0%	4.9%	5.38%
Global Fixed Income	19.0%	0.8%	2.27%
Inflation Sensitive	6.0%	0.6%	1.39%
Private Equity	12.0%	6.6%	6.63%
Real Estate	11.0%	2.8%	5.21%
Infrastructure and Forestland	3.0%	3.9%	5.36%
Liquidity	2.0%	-0.4%	-0.90%

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

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

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

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

	<u>Discount Rate -1% (6.65%)</u>	<u>Current Discount Rate (7.65%)</u>	<u>Discount Rate +1% (8.65%)</u>
Cambria Community Services District's proportionate share of the Miscellaneous Risk Pool's net pension liability	\$ 6,568,792	\$ 4,380,085	\$ 2,567,359
Cambria Community Services District's proportionate share of the Safety Risk Pool's net pension liability	\$ 2,175,867	\$ 1,362,866	\$ 698,278
Total	<u>\$ 8,744,659</u>	<u>\$ 5,742,951</u>	<u>\$ 3,265,637</u>

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

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

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

On July 1, 2018, the District conducted an actuarial valuation based on the Alternative Measurement Method to determine the required funding for this health care benefits program.

The actuarial accrued liability for the District's retiree health benefits program on this measurement date was determined to be \$3,859,347. This valuation is based on a discount rate of 5.5% and an inflation rate of 3.3%. The District's funding policy is to pay current year costs only. Currently 32 retired employees are receiving paid health care benefits totaling \$13,991 per month.

Below are the require disclosures for this plan:

	Amount
Number of active participants	32
Employer's actuarially required contributions	\$ 177,000
Employer's actual contributions	\$ 177,000
Actuarial Accrued Liability (AAL)	\$ 3,859,347
Actuarial Valuation of Assets (AVA)	\$ -
Unfunded Actuarial Accrued Liability (UAAL)=(AAL less AVL)	\$ 3,859,347
Funded Ratio (AVA/AAL)	0%
Estimated Payroll	\$ 1,448,942
UAAL as a Percentage of Covered Payroll	266%

NOTE 7: Joint Powers Agencies

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

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

CCSD is also participating in two separate Joint Powers Agreements. The first is an agreement with the Cambria Community Healthcare District to share the cost of providing fuel for vehicles owned and operated by both parties, and to share the cost to operate fuel facilities, which include fuel storage tanks, hoses, card reader systems and related equipment located at the Cambria Fire Station, 2850 Burton Drive, Cambria. There is no contingent liability for CCSD at June 30, 2018.

The second is an agreement with the Coast Unified School District (CUSD) to lease property for the operation of the Santa Rosa Creek Well #4, the CUSD water well, pump, and distribution facilities for the purpose of securing the conveying groundwater. CCSD pays CUSD an annual fee for the easement and access to the site operation and maintenance repairs. On November 15, 2012, a new agreement was subsequently negotiated including a new initial annual payment of \$34,592. The agreement also provides for an annual adjustment for inflation based on the Consumer Price Index (CPI), with a cap on such increases of 4%. The annual fee for fiscal year ending 2018 was \$36,728.

NOTE 8: Prior Period Adjustment

Prior period adjustment relates to the fixed assets and equity accounts from the prior year.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Management of Cambria Community Services District
Cambria, California

I have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Cambria Community Services District (CCSD), as of and for the year ended June 30, 2018, which collectively comprise the CCSD's basic financial statements and have issued my report thereon dated December 31, 2019. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

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

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

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

David D. Bruner, CPA
Merced, California
December 31, 2019

REQUIRED SUPPLEMENTAL INFORMATION

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	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
REVENUES				
Property taxes and assessments	\$ 2,828,513	\$ 2,828,513	\$ 2,770,835	\$ (57,678)
Weed abatement	10,000	10,000	6,388	(3,612)
Franchise fees	79,640	79,640	85,843	6,203
Intergovernmental	193,040	193,040	207,439	14,399
Use of money and property	43,884	43,884	47,339	3,455
Charges for administrative services	1,843,961	1,843,961	2,041,326	197,365
Miscellaneous	230,087	230,087	47,948	(182,139)
Other sources:				
Debt proceeds	-	-	-	-
Total Revenues	<u>5,229,125</u>	<u>5,229,125</u>	<u>5,207,118</u>	<u>(22,007)</u>
EXPENDITURES				
Current:				
Administration	1,730,929	1,730,929	2,052,715	321,786
Fire	2,218,386	2,218,386	2,254,005	35,619
Parks and recreation	60,670	60,670	46,245	(14,425)
Facilities and resources	624,196	624,196	614,424	(9,772)
Debt service:				
Principal	167,295	167,295	22,354	(144,941)
Interest and other charges	1,617	1,617	1,356	(261)
Capital outlay	<u>426,032</u>	<u>426,032</u>	<u>764,784</u>	<u>338,752</u>
Total Expenditures	<u>5,229,125</u>	<u>5,229,125</u>	<u>5,755,883</u>	<u>526,758</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>(548,765)</u>	<u>\$ (548,765)</u>
Fund Balance - Beginning of Year			4,395,619	
Prior Period Adjustment			<u>271,244</u>	
Fund Balance - End of Year			<u>\$ 4,118,098</u>	

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OTHER REQUIRED SUPPLEMENTAL INFORMATION

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OTHER POST EMPLOYMENT BENEFITS (OPEB) PLAN

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

Funded Progress of the OPEB Plan						
Actuarial Valuation Date	Actuarial Liability (AAL) Entry Age	Actuarial Value of Assets	Unfunded Liability (Excess Assets) (UAAL)	Funded Status	Annual Covered Payroll	UAAL as a Percentage of Payroll
7/1/2018	\$ 3,859,347	\$ -	\$ 3,859,347	0%	\$ 1,448,942	266%
7/1/2015	\$ 2,417,964	\$ -	\$ 2,417,964	0%	\$ 2,401,516	101%
7/1/2012	\$ 3,654,534	\$ -	\$ 3,654,534	0%	\$ 2,202,284	166%
1/1/2010	\$ 4,615,089	\$ -	\$ 4,615,089	0%	\$ 2,386,307	193%

	LAST TEN YEARS*			
	Measurement Date	Measurement Date	Measurement Date	Measurement Date
	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017
Miscellaneous Plan				
Plan's Proportion of the PERF C Net Pension Liability/(Asset)	[Unknown]	0.047604%	0.046038%	0.044166%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	[Unknown]	\$ 3,267,529	\$ 3,983,744	\$ 4,380,085
Plan's Covered-Employee Payroll**	\$ 1,371,718	\$ 1,227,092	\$ 1,400,582	\$ 1,443,167
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	[Unknown]	266.28%	284.43%	303.51%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	[Unknown]	78.34%	73.96%	72.47%
	Measurement Date	Measurement Date	Measurement Date	Measurement Date
	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017
Safety Plan				
Plan's Proportion of the PERF C Net Pension Liability/(Asset)	[Unknown]	0.013392%	0.013208%	0.013742%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	[Unknown]	\$ 919,244	\$ 1,142,903	\$ 1,362,866
Plan's Covered-Employee Payroll**	\$ 725,748	\$ 751,908	\$ 722,016	\$ 624,034
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	[Unknown]	122.25%	158.29%	218.40%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	[Unknown]	79.30%	76.29%	76.55%
	Measurement Date	Measurement Date	Measurement Date	Measurement Date
	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017
Total				
Plan's Proportion of the PERF C Net Pension Liability/(Asset)	[Unknown]	0.060997%	0.059246%	0.057908%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	[Unknown]	\$ 4,186,773	\$ 5,126,647	\$ 5,742,951
Plan's Covered-Employee Payroll**	\$ 2,097,466	\$ 1,979,000	\$ 2,122,598	\$ 2,067,201
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	[Unknown]	211.56%	241.53%	277.81%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	[Unknown]	78.56%	74.52%	73.56%

See notes to schedule on next page

Notes to Schedule:

Changes of benefit terms – There were no changes to benefit terms that applied to all members of the Public Agency Pool.

Changes in assumptions – In 2017, the accounting discount rate was reduced from 7.65% to 7.15%.

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

** Valuation year payroll increased by assumed 3% increase.

LAST TEN YEARS*

	CalPERS Fiscal Year 2014-15	CalPERS Fiscal Year 2015-16	CalPERS Fiscal Year 2016-17	CalPERS Fiscal Year 2017-18
Miscellaneous Plan				
Actuarially Determined Contributions	\$ 276,908	\$ 435,021	\$ 483,948	\$ 351,143
Actual Contributions During the Measurement Period	\$ (276,908)	\$ (435,021)	\$ (483,948)	\$ (351,143)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Covered Employee Payroll	\$ 1,227,092	\$ 1,400,582	\$ 1,443,167	\$ 1,686,446
Contributions as a Percentage of Covered-Employee Payroll	22.57%	31.06%	33.53%	20.82%
Safety Plan				
Actuarially Determined Contributions	\$ 210,052	\$ 139,824	\$ 178,345	\$ 201,526
Actual Contributions During the Measurement Period	\$ (210,052)	\$ (139,824)	\$ (178,345)	\$ (201,526)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Covered Employee Payroll	\$ 751,908	\$ 722,016	\$ 624,034	\$ 824,453
Contributions as a Percentage of Covered-Employee Payroll	27.94%	19.37%	28.58%	24.44%
Total				
Actuarially Determined Contributions	\$ 486,960	\$ 574,845	\$ 662,293	\$ 552,669
Actual Contributions During the Measurement Period	\$ (486,960)	\$ (574,845)	\$ (662,293)	\$ (552,669)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -
Covered Employee Payroll	\$ 1,979,000	\$ 2,122,598	\$ 2,067,201	\$ 2,510,899
Contributions as a Percentage of Covered-Employee Payroll	24.61%	27.08%	32.04%	22.01%
Notes to Schedule:				
Contribution Valuation Date:	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015

* Fiscal Year 2015 was the first year of implementation, therefore only 4 years are shown.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.C.**FROM: Harry Farmer, President
Amanda Rice, Director-----
Meeting Date: March 19, 2020Subject: DISCUSSION AND CONSIDERATION
OF ANNUAL REVIEW OF BOARD OF
DIRECTORS BYLAWS**RECOMMENDATIONS:**

The Board Bylaws Ad Hoc Committee recommends that the Board of Directors discuss and consider the Board Bylaws and provide direction regarding any changes they would like to have brought back for adoption.

FISCAL IMPACT:

There is no fiscal impact associated with the Board's annual review of its Bylaws.

DISCUSSION:

Section 10.1 of the Board Bylaws provides for an annual review at the first regular meeting in January. The Board reviewed the Bylaws on January 16, 2020 and formed an ad hoc committee consisting of President Farmer and Director Rice to work with staff to make revisions to the Board Bylaws and bring them back for review. Attached is a copy of the proposed Bylaws, proposed Bylaws in redline, Bylaws Section 9 and the current Bylaws, as revised on March 21, 2019 per Resolution 10-2019, for the Board's review and consideration.

Purpose of Bylaws

California Government Code Section 61045(f) states, "The board of directors shall adopt rules or bylaws for its proceedings." In general, bylaws are the go-to source for how an organization operates. Bylaws include rules that are so important they cannot (and should not) be changed easily. Generally, bylaws include: name, purpose, members, officers, meetings, committees, parliamentary authority, and amendment procedures.

As a rule, bylaws shouldn't be overrun with procedural details. With this principle in mind, we should resist the urge to turn our bylaws into an encyclopedia that provides details on every topic CCSD might need to address now and forever. The procedural and operational details could be part of a board policies and procedures handbook. It should be noted that bylaws must be consistent with state and federal statutes, and where they conflict, the state or federal laws supersede the bylaws.

Summary of Revisions

A red-lined version of the bylaws is included for review, discussion and consideration. Below is a summary of proposed changes:

- Compliance with State and Federal Law Moved to Section 13

- Public comment guidelines moved from “Agendas” to “Meetings”
- Word choice in 4.6
- Section 6 – Authority of Directors – added language about representing whole community and primary responsibilities
- Section 7 – Director Guidelines – updated with more detail
- Section 9 – “COMMITTEES” to be replaced by section 9 “STANDING COMMITTEES” and section 10 “AD HOC COMMITTEES”

The committee drafted these sections to reflect the fairly recent creation of three standing committees. We attempted to ensure Section 9 is consistent with the Board-approved standing committee bylaws and past comments and discussion of the Board.

Additional input sought from the Board

In addition to the suggested changes developed by the committee, there are two other issues the Board should consider:

- Staggering the terms for committee members;
- A new section about a Board handbook/manual.

Staggered terms for committee members

The committee is seeking input regarding staggering the 2-year terms of committee members, similar to the staggered terms of the Directors. Possible language to insert, should the Board want to have staggered terms, is below. This change is outside the scope of bylaws review but could be adopted by resolution or added to the Committee Bylaws at a future meeting.

Staggering appointments/length of service

At the first regular committee meeting after Board approval of this resolution, the committee members shall classify themselves by lot into two classes. One class shall have three members and the other class shall have two members. For the class that has two members, the terms of the offices that begin after Board approval of this resolution shall be two years. For the class that has three members, the initial terms of the offices that begin after Board approval of this resolution shall be one year. Thereafter, the terms of all members shall be two years.

Proposed new section: Board Policies and Procedures Handbook

History

The CCSD Board bylaws used to be much longer and included more sections with procedural details. In 2013, the Board decided to simplify the bylaws by moving some sections into a future Board procedures and policy handbook. The purpose of such a manual is currently called out in the preamble of the bylaws: “These Bylaws are for the purpose of providing guidance to the Director in the performance of his or her duties.” Due to the drought emergency and other pressing issues, that handbook was never created and the excised rules and procedures are essentially “missing.” The process of simplification of the bylaws and development of a handbook

remains incomplete. The Board may want to consider how to move forward with these important guiding documents, especially with the possibility of three new directors in December.

Sections in Bylaws

2013 Bylaw Sections	2019 Bylaw Sections
OFFICERS OF THE B.O.D.	Yes
MEETINGS	Yes
AGENDAS	Yes
PREPARATION OF MINUTES & MAINTENANCE OF TAPES	Only "PREPARATION OF MINUTES"
MEMBERS OF THE B.O.D.	Yes
AUTHORITY OF DIRECTORS	Yes
DIRECTOR GUIDELINES	Yes
DIRECTOR COMPENSATION	Yes
COMMITTEES	Yes
CORRESPONDENCE DISTRIBUTION POLICY	None
CONFLICTS AND RELATED POLICY	None
BOARD MEMBER VACANCY	None
EVALUATIONS	None
CONTINUING EDUCATION & ETHICS TRAINING	None
BOARD BYLAW REVIEW POLICY	Yes
RESTRICTIONS ON RULES	Yes

The table above shows bylaw section titles from the 2013 bylaws compared with 2019 bylaws sections. Sections for Correspondence Distribution Policy; Conflicts and Related Policy; Board Member Vacancy; Evaluations; and Continuing Education & Ethics Training were removed, with the intent that they would be the start of a Board member policy and procedures handbook. These "missing sections" sorely needed guidance and support several times in the years since 2013, especially the sections on Board vacancies, evaluations and correspondence.

Sample language offered below:

It is the intent of the Board of Directors to the Cambria Community Services District to maintain a Board Policies and Procedures Handbook. Contained therein shall be a comprehensive listing of the Board's current policies, being the rules and regulations enacted by the Board from time to time. The Handbook of Policies will

*serve as a resource for Directors, staff and members of the public in determining the manner in which matters of District business are to be conducted.
If any policy or portion of a policy contained within the Handbook of Policies is in conflict with rules, regulations or legislation having authority over CCSD, said rules, regulations or legislation shall prevail.*

Attachments: 2020 Proposed Board Bylaws
 2020 Proposed Board Bylaws in Redline
 2019 Board Bylaws

CAMBRIA COMMUNITY SERVICES DISTRICT BYLAWS

1. OFFICERS OF THE BOARD OF DIRECTORS

- 1.1 The officers of the Board of Directors are the President and Vice President.
- 1.2 The President of the Board of Directors shall serve as presiding officer at all Board meetings. The President shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion.
- 1.3 In the absence of the President, the Vice President of the Board of Directors shall serve as presiding officer over all meetings of the Board. If the President and Vice President are both absent, the remaining members shall select one among themselves to act as presiding officer of the meeting.
- 1.4 The President and Vice President of the Board shall be elected annually at the first regular meeting in December and the term of office shall commence immediately upon election and continue until replaced.
- 1.5 The President or his or her designate shall be the spokesperson for the Board and point person for intergovernmental relations.

2. MEETINGS

- 2.1 Regular meetings of the Board of Directors shall be on the second and third Thursday of each calendar month in the Veterans Memorial Hall, located at 1000 Main Street, Cambria, unless otherwise directed by the Board of Directors. The time for holding Regular meetings of the Board of Directors shall be established by resolution.
- 2.2 Reserved.
- 2.3 For regular meetings, a block of time shall be set aside to receive general public comment. Comments on items on the agenda should be held until the appropriate item is called. Public comment shall be directed to the President of the Board and limited to three minutes

unless extended or shortened at the President's discretion. During general public comment:

- (a) Board Members may briefly respond to statements or questions from the public; and
- (b) Board Members may, on their initiative or in response to public questions, ask questions for clarification, provide references to staff or other resources for factual information, or request staff to report back at a subsequent meeting; and

The President of the Board or a Board majority in open session may take action to direct staff to place a matter on a future agenda.

- 2.4 Meeting Length. The business at regular meetings of the Board of Directors, including any scheduled closed sessions, shall be conducted for no more than a three-hour period, unless extended by a four-fifths (4/5th) vote of the Board. In the event there are remaining items on the agenda at the end of the three-hour period, the Board 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 Board of Director's business is discussed and to protect against fatigue in discussing and deciding important District issues.

3. AGENDAS

- 3.1 The General Manager, in cooperation with the Board President and Vice President, shall prepare an agenda for each regular and special meeting of the Board of Directors. An item placed on an agenda in this manner shall only be removed by the General Manager, in cooperation with the President and Vice President. Any Director's request to place an item on the agenda must be approved by the Board President or a majority of the Board Members acting in open session.
- 3.2 Those items, which are considered to be of a routine and non-controversial nature, are placed on the Consent Agenda. These items

shall be approved, adopted, and accepted by one motion of the Board of Directors.

- (a) Board members may request any item listed under Consent Agenda be removed from the Consent Agenda, and the Board will take action separately on that item.
- (b) A Board member may ask a minor question, for clarification, on any item on the Consent Agenda. The item may be briefly discussed for clarification and the questions will be addressed along with the rest of the Consent Agenda.
- (c) When a Board member wishes to pull an item simply to register a dissenting vote, the Board member shall inform the presiding officer they wish to register a dissenting vote without discussion. These items will be handled along with the rest of the Consent Agenda, and the District Clerk will register a “no” vote in the minutes.

4. PREPARATION OF MINUTES

- 4.1 The minutes of the Board shall be kept by the District Clerk.
- 4.2 The District Clerk shall be required to make a record only of such business as was actually passed upon by a vote of the Board and, except as provided in Section 4.3 and 4.6 below, shall not be required to record any remarks of Board members or any other person.
- 4.3 Any Director may request for inclusion into the minutes brief comments pertinent to an agenda item, only at the meeting in which the item is discussed.
- 4.4 Written comments delivered to the Board at the meeting that were not contained in the Board Agenda Packet for review by the Board prior to the meeting shall be maintained as a separate public record.
- 4.5 The District Clerk shall attempt to record the names and general place of residence of persons addressing the Board and the title of the subject matter to which their remarks related.
- 4.6 Whenever the Board acts in a quasi-judicial proceeding, the District Clerk shall create a record of a summary of the testimony of the witnesses.

5. MEMBERS OF THE BOARD OF DIRECTORS

- 5.1 Information that is exchanged before meetings shall be distributed through the District Clerk, and all Directors will receive all information being distributed.
- 5.2 Directors shall at all times conduct themselves with courtesy to each other, to staff and to members of the audience present at Board meetings.
- 5.3 Individual Directors have the right to disagree with ideas or opinions, while being respectful. Once the Board of Directors takes action, Directors should not create barriers to the implementation of said action.
- 5.4 At the President's discretion District Counsel shall act as parliamentarian.

6. AUTHORITY OF DIRECTORS

- 6.1 The Board of Directors is the unit of authority within the CCSD. Apart from their normal function as a part of this unit, Directors have no individual authority. As individuals, Directors may not commit the CCSD to any policy, act or expenditure.
- 6.2 All members of the Board of Directors shall exercise their independent judgment on behalf of the interests of the entire district, including the residents, property owners, and the public as a whole. Directors do not represent any fractional segment of the community, but are rather a part of the body which represents and acts for the community as a whole.
- 6.3 The Board of Directors shall adopt policies for the operation of the district, including, but not limited to, administrative policies, fiscal policies, personnel policies, and the purchasing policies.
- 6.4 The primary responsibilities of the Board of Directors are:
 - a) The formulation and evaluation of policy.
 - b) Monitoring the CCSD's progress in attaining its goals and objectives.

- c) Appointment, oversight and evaluation of a General Manager to handle all matters concerning the operational aspects of the CCSD.
- d) Appointment, oversight and evaluation of a District Counsel to handle all matters concerning the legal aspects of the CCSD

7. DIRECTOR GUIDELINES

- 7.1 Board Members, by making a request of the General Manager, shall have access to information relative to the operation of the CCSD. If the General Manager cannot provide the requested information in a timely manner the General Manager shall inform the individual Board Member why the information is not or cannot be made available.
- 7.2 Individual Board Members should not involve themselves in the day-to-day operations of the District. Their principle role is to participate in the process of establishing the District's policies and goals. The General Manager is responsible for implementing those policies and goals.
- 7.3 Personnel matters and other operational issues that may be of concern to individual Board Members should be addressed through the General Manager. Individual Board Members should not involve themselves or interfere in personnel matters, to protect their impartiality when hearing an appeal of discipline, per the District's disciplinary and grievance process.
- 7.4 The General Manager shall take direction and instruction from the Board of Directors, as a body, when it is sitting in a duly convened meeting. Individual Board Members should refrain from giving orders or instruction to the General Manager or any subordinates of the General Manager.
- 7.5 When presented with questions or complaints from citizens or staff related to operational or personnel matters, Board Members should listen to the concerns expressed and either: (1) confer with the General Manager or District Counsel, as appropriate; or (2) refer the individual to the General Manager for resolution of their concerns.

8. DIRECTOR COMPENSATION

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- 8.2 The following are authorized meeting for which a Director may be compensated:
 - (a) Regular Board meetings.
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 - (c) Advisory or Committee meetings.
 - (d) Training or educational seminars, conferences or webinars.
 - (e) Negotiation sessions.
 - (f) Depositions.
 - (g) Meetings with District consultants, engineers, or other professionals for the purpose of conducting District business or potential business.
 - (h) Any other activity the Board authorizes a member attend, in advance of attendance.
- 8.3 Director compensation shall not exceed six days of service in any calendar month.
- 8.4 Director's compensation shall not exceed \$100.00 per day or \$600.00 per month.
- 8.5 Each Board Member is entitled to reimbursement for their travel, meals, lodging and other actual and necessary expenses incurred in the performance of the duties required or authorized by the Board pursuant to Government Code Section 53232.2
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9. STANDING COMMITTEES

- 9.1 Standing committees are those that have continuing subject matter jurisdiction, regularly established meeting schedules and one director

as chairperson. The General Manager may be an ex-officio member of all standing committees.

9.2 The following shall be the standing committees of the District:

- a) Finance
- b) Resources & Infrastructure
- c) Policy

9.3 Committee Rules

Detailed rules and procedures for committees are contained in the Committee Bylaws, a Board-approved set of guidelines and expectations for committees.

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9.5 Scope of Responsibility: Standing committees shall be advisory to the Board of Directors. The committee shall gather information, explore alternatives, examine implications, and offer options for the review and deliberation of the Board of Directors.

- a) Each standing committee shall consider District-related issues assigned to it by the Board of Directors.
- b) The committee may meet with staff and/or District consultants, but shall not interfere with their duties as determined by the Board.
- c) At the request of a majority of the committee, the committee chairperson may appoint persons to an ad hoc subcommittee consisting of less than a quorum of the members to assist a standing committee in making recommendations to the Board of Directors. The duties of the ad hoc subcommittee shall be outlined at the time of appointment and the subcommittee shall be considered dissolved when its final report has been made to the standing committee.

9.6 Limits on Authority: Committees shall not speak or act on behalf of the Board, shall not commit the District to any policy, act or expenditure, shall not conflict with authority delegated to staff by the Board, and shall not attempt to exercise authority over staff.

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- a) Each Director appoints one member, subject to Board approval.
- b) The Board retains the discretion to alter Standing Committee membership on a case-by-case basis.
- c) Members of the public who wish to serve on a standing committee must:
 - Reside in the boundaries of the District
 - Be a registered voter
- d) Committee members are appointed to serve two year terms.
- e) *Reserved (stagger terms?)*
- f) All standing committee members will receive Brown Act training.

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10.1 The President or a majority of the Board may create ad hoc committees consisting of two Board members in accordance with the provisions of the Brown Act from time to time with specific focus and duration as required. Ad hoc committees shall meet on an as needed basis.

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11.1 Subject to 3.1 the Board Bylaws shall be reviewed annually at the first regular meeting in January and amendments to the Bylaws shall be considered for adoption by the Board at the first regular meeting in February.

12. COMPLIANCE WITH FEDERAL AND STATE LAW

- 12.1 If it is determined any of these Bylaws conflict with Federal or State rules or statutes, the Federal or State rules or statutes will apply.
- 12.2 These Bylaws are for the purpose of providing guidance to the Cambria Community Services District (CCSD) Board of Directors in the performance their duties.
- 12.3 These Bylaws are not intended to amend any laws governing the behavior of any individual Board Member in a private capacity. Each Director will comply with all Federal and State laws governing their conduct in the performance of their duties as Directors.

CAMBRIA COMMUNITY SERVICES DISTRICT BYLAWS

COMPLIANCE WITH FEDERAL OR STATE LAW

~~The Cambria Community Services District (CCSD) Board of Directors will comply with all Federal and State laws governing their conduct in the performance of their duties as Directors. These Bylaws are not intended to amend any laws governing the behavior of any individual Board Member in a private capacity, or the Board as a whole. These Bylaws are for the purpose of providing guidance to the Directors in the performance of his or her their duties. If it is determined any of these Bylaws conflict with Federal or State rules or statutes the Federal or State rules or statutes will apply.~~

1. OFFICERS OF THE BOARD OF DIRECTORS

- 1.1 The officers of the Board of Directors are the President and Vice President.
- 1.2 The President of the Board of Directors shall serve as presiding officer at all Board meetings. The President shall have the same rights as the other members of the Board in voting, introducing motions, resolutions and ordinances, and any discussion.
- 1.3 In the absence of the President, the Vice President of the Board of Directors shall serve as presiding officer over all meetings of the Board. If the President and Vice President are both absent, the remaining members shall select one among themselves to act as presiding officer of the meeting.
- 1.4 The President and Vice President of the Board shall be elected annually at the first regular meeting in December and the term of office shall commence immediately upon election and continue until replaced.
- 1.5 The President or his or her designate shall be the spokesperson for the Board and point person for intergovernmental relations.

2. MEETINGS

2.1 Regular meetings of the Board of Directors shall be on the second and third Thursday of each calendar month in the Veterans Memorial Hall, located at 1000 Main Street, Cambria, unless otherwise directed by the Board of Directors. The time for holding Regular meetings of the Board of Directors shall be established by resolution.

2.2 Reserved.

2.3 For regular meetings, a block of time shall be set aside to receive general public comment. Comments on items on the agenda should be held until the appropriate item is called. Public comment shall be directed to the President of the Board and limited to three minutes unless extended or shortened at the President's discretion. During general public comment:

(a) Board Members may briefly respond to statements or questions from the public; and

(b) Board Members may, on their initiative or in response to public questions, ask questions for clarification, provide references to staff or other resources for factual information, or request staff to report back at a subsequent meeting; and

—The President of the Board or a Board majority in open session may take action to direct staff to place a matter on a future agenda.

2.43 Meeting Length. The business at regular meetings of the Board of Directors, including any scheduled closed sessions, shall be conducted for no more than a three-hour period, unless extended by a four-fifths (4/5th) vote of the Board. In the event there are remaining items on the agenda at the end of the three-hour period, the Board 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 Board of Director's business is discussed and to protect against fatigue in discussing and deciding important District issues.

3. AGENDAS

3.1 The General Manager, in cooperation with the Board President and Vice President, shall prepare an agenda for each regular and special meeting of the Board of Directors. An item placed on an agenda in this manner shall only be removed by the General Manager, in cooperation with the President and Vice President. Any Director's request to place an item on the agenda must be approved by the Board President or a majority of the Board Members acting in open session.

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~~(c)(a) The President of the Board or a Board majority in open session may take action to direct staff to place a matter on a future agenda.~~

3.33.2 Those items ~~on the CCSD agenda~~, which are considered to be of a routine and non-controversial nature, are placed on the Consent Agenda. These items shall be approved, adopted, and accepted by one motion of the Board of Directors.

(a) Board members may request any item listed under Consent Agenda be removed from the Consent Agenda, and the Board will take action separately on that item.

(b) A Board member may ask a minor question, for clarification, on any item on the Consent Agenda. The item may be briefly

discussed for clarification and the questions will be addressed along with the rest of the Consent Agenda.

- (c) When a Board member wishes to pull an item simply to register a dissenting vote, the Board member shall inform the presiding officer they wish to register a dissenting vote without discussion. These items will be handled along with the rest of the Consent Agenda, and the District Clerk will register a “no” vote in the minutes.

4. PREPARATION OF MINUTES

- 4.1 The minutes of the Board shall be kept by the District Clerk.
- 4.2 The District Clerk shall be required to make a record only of such business as was actually passed upon by a vote of the Board and, except as provided in Section 4.3 and 4.6 below, shall not be required to record any remarks of Board members or any other person.
- 4.3 Any Director may request for inclusion into the minutes brief comments pertinent to an agenda item, only at the meeting in which the item is discussed.
- 4.4 Written comments delivered to the Board at the meeting that were not contained in the Board Agenda Packet for review by the Board prior to the meeting shall be maintained as a separate public record.
- 4.5 The District Clerk shall attempt to record the names and general place of residence of persons addressing the Board and the title of the subject matter to which their remarks related.
- 4.6 Whenever the Board acts in a quasi-judicial proceeding ~~such as in assessment matters~~, the District Clerk shall ~~compile~~ create a record of a summary of the testimony of the witnesses.

5. MEMBERS OF THE BOARD OF DIRECTORS

- 5.1 Information that is exchanged before meetings shall be distributed through the District Clerk, and all Directors will receive all information being distributed.

- 5.2 Directors shall at all times conduct themselves with courtesy to each other, to staff and to members of the audience present at Board meetings.
- 5.3 Individual Directors have the right to disagree with ideas or opinions, while being respectful. Once the Board of Directors takes action, Directors should not create barriers to the implementation of said action.
- 5.4 At the President's discretion District Counsel shall act as parliamentarian.

6. AUTHORITY OF DIRECTORS

6.1 The Board of Directors is the unit of authority within the CCSD. Apart from their normal function as a part of this unit, Directors have no individual authority. As individuals, Directors may not commit the CCSD to any policy, act or expenditure.

6.2 All members of the Board of Directors shall exercise their independent judgment on behalf of the interests of the entire district, including the residents, property owners, and the public as a whole. Directors do not represent any fractional segment of the community, but are rather a part of the body which represents and acts for the community as a whole.

6.3 The ~~board~~Board of ~~directors~~Directors shall adopt policies for the operation of the district, including, but not limited to, administrative policies, fiscal policies, personnel policies, and the purchasing policies.

6.4 The primary responsibilities of the Board of Directors are:

- a) The formulation and evaluation of policy.
- b) Monitoring the CCSD's progress in attaining its goals and objectives.
- c) Appointment, oversight and evaluation of a General Manager to handle all matters concerning the operational aspects of the CCSD.
- d) Appointment, oversight and evaluation of a District Counsel to handle all matters concerning the legal aspects of the CCSD

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7. DIRECTOR GUIDELINES

7.1 Board Members, by making a request of the General Manager, shall have access to information relative to the operation of the CCSD. If the General Manager cannot provide the requested information in a timely manner the General Manager shall inform the individual Board Member why the information is not or cannot be made available.

7.2 Individual Board Members should not involve themselves in the day-to-day operations of the District. Their principle role is to participate in the process of establishing the District's policies and goals. The General Manager is responsible for implementing those policies and goals.

7.3 Personnel matters and other operational issues that may be of concern to individual Board Members should be addressed through the General Manager. Individual Board Members should not involve themselves or interfere in personnel matters, to protect their impartiality when hearing an appeal of discipline, per the District's disciplinary and grievance process.

7.4 The General Manager shall take direction and instruction from the Board of Directors, as a body, when it is sitting in a duly convened meeting. Individual Board Members should refrain from giving orders or instruction to the General Manager or any subordinates of the General Manager.

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- 9.4 Standing Committees:
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CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.D.**

FROM: John F. Weigold IV, General Manager

Meeting Date: March 19, 2020Subject: DISCUSSION AND CONSIDERATION
OF REQUEST FROM GREENSPACE
FOR TRANSFER OF IRRIGATION
METER**RECOMMENDATIONS:**

Staff recommends that the Board of Directors continue to discuss and consider the request from Greenspace to approve the transfer of an irrigation meter from property on Pierce Avenue (APN 023-362-030) to Greenspace's Creekside Reserve, located at 2264 Center Street (APN 013-264-23) and the request to waive the associated fees.

FISCAL IMPACT:

The CCSD's Fee Schedule provides that transfers (Meter/Position Relocation) of an active service are required to pay for the actual cost, including a 10% fee for administrative overhead and advance a \$750 deposit; however, Greenspace has requested that the District waive any fees related to the transfer. As discussed at the March 12, 2020 Board Meeting, there could be costs to relocate the meter of as much as \$5,000.

DISCUSSION:

At the March 12, 2020 meeting, the Board of Directors discussed a request from Greenspace to approve a transfer of an irrigation meter that is currently located on Pierce Avenue (APN 023-362-030) to Greenspace's Creekside Reserve at 2264 Center Street (APN 013-264-23). As explained in the letter, the previous owner of the Pierce Avenue property, Jesse Arnold, would like to donate the meter to Greenspace for use on its Creekside Reserve property for maintenance and to support its Monterey Pine Tree propagation program.

As noted in the previous staff report, irrigation meters are recognized as "existing commitments" under CCSD Municipal Code Section 8.04.030(A)(3) and are also considered to be a "position" under CCSD Municipal Code Sections 8-04.010 and 8.04.040. Transfers of irrigation meters are not specifically called out or addressed in the CCSD Municipal Code; however, such a transfer could be accomplished under subsection E of CCSD Municipal Code Section 8.04.100, which provides as follows:

Notwithstanding any other provision of this section, the general manager with prior approval of the board in closed or open session, may enter into contracts to transfer existing water commitments, including commercial commitments, residential commitments on commercial property, to reduce current and/or future water demand, provide affordable housing opportunities, permanently retire lots from development, and/or provide for permanent open space.

During the discussion of Greenspace's request on March 12, 2020, several issues arose and the item was continued to the March 19, 2020 meeting. As noted in the prior staff report, staff has indicated that to satisfy the provision in Section 8.04.100E that the transfer would "reduce current and/or future water demand," water use could be limited. The historic water use for the irrigation meter over the last 9 fiscal years averaged 9 units annually, with a high of 21 units in 2013 and a low of 0 units in 2015. Greenspace has requested that any provision limiting use be based upon use of 35 units per year; however, this would not appear to satisfy the reduced water demand requirement of the municipal code.

Greenspace has also asked that the District waive any costs associated with the relocation of the irrigation meter. As noted at the meeting and in the above Fiscal Impact section, the cost of installation of the relocated meter could be as high as \$5,000. After inspecting the site, staff estimates this installation would be approximately \$2,500. The actual cost of time and materials, plus 10% administrative overhead, is billed against a \$5,000 deposit that is collected prior to work being performed. Charges include the actual cost of materials (plumbing fittings, meter, meter box, etc.), labor, and use of heavy equipment, such as the vacuum trailer and dump truck which are billed as hourly rates (see the District's fee schedule). Any unexpended portion of the deposit is refunded to the customer after the work is performed.

Finally, a question has been raised regarding whether Mr. Arnold actually still owns the irrigation meter since he has sold the underlying property. As noted, the CCSD Municipal Code does not address transfer of irrigation meters, although active meters on single family residential properties are allowed to be transferred from one property to another. Typically, a water meter is not personal property, but would be considered to be a fixture, which as a legal concept means something that is permanently attached (fixed) to real property. In any case, a meter would normally run with the land and be the property of a new owner of the parcel. If Mr. Arnold has in some fashion retained ownership of the irrigation meter when he sold the property, he will need to provide evidence of that ownership and proof that he has a right to transfer it, so that the current owner of the property does not raise objections regarding its proposed relocation.

It is recommended that the Board continue to consider and discuss Greenspace's request in light of the foregoing issues. If it would like to proceed with the proposed transfer, the Board should give staff direction regarding the inclusion of restrictions or conditions to be included in a transfer agreement, as well as Greenspace's request to waive fees.