



FINANCE COMMITTEE

REGULAR MEETING
Tuesday, April 23, 2019 - 10:00 AM
1000 Main Street, Cambria, CA 93428

AGENDA

- A. CALL TO ORDER
- B. ESTABLISH QUORUM
- C. CHAIRMAN'S REPORT
 - Mission Country Disposal Rate Increase
 - Grants for Fire Prevention
 - Storm Water Resource Grants

1. PUBLIC COMMENT

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

2. CONSENT AGENDA

- A. Consideration to Approve the March 26, 2019 Regular Meeting Minutes

3. REGULAR BUSINESS

- A. Discussion Regarding the Committee Mission Statement and Bylaws Developed by the Ad Hoc Committee
- B. Discussion Regarding the Goals and Objectives Developed by the Ad Hoc Committee
- C. Discussion and Consideration to Appoint an Ad Hoc Committee to Explore Revenue Options for East-West Ranch Maintenance
- D. Considerations of Recommendations to Approve Water and Wastewater Rate Increases that are Prescribed in Prop 218 Actions Approved by the

Board of Directors in October 2018

- E. Review of 3rd Quarter Budget and Staff Recommendation
- F. Discussion on 2019/20 Budget Development and Timing

4. FUTURE AGENDA ITEMS

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REGULAR BUSINESS ITEM 3.B.

DISCUSSION AND CONSIDERATION REGARDING THE GOALS AND OBJECTIVES DEVELOPED BY THE AD HOC COMMITTEE **21**

REGULAR BUSINESS ITEM 3.C.

DISCUSSION AND CONSIDERATION TO APPOINT AN AD HOC COMMITTEE TO EXPLORE REVENUE OPTIONS FOR EAST-WEST RANCH MAINTENANCE **22**



FINANCE COMMITTEE

REGULAR MEETING
Tuesday, March 26, 2019 - 10:00 AM
1000 Main Street, Cambria, CA 93428

MINUTES

A. CALL TO ORDER

Chairman Steidel called the meeting to order at 10:00 a.m.

B. ESTABLISH QUORUM

A quorum was established.

Committee members present: Cindy Steidel, Ted Siegler, Dewayne Lee, Mary Maher, Marvin Corne, Cheryl McDowell.

Staff present: Strategic & Organizational Advisor Paavo Ogren, Finance Manager Pam Duffield

Public present: Greg Hunter, Crosby Swartz, Mike Lyons, Mark Larsen, Harry Farmer, Laura Swartz

C. CHAIRMAN'S REPORT

1. PUBLIC COMMENT

2. CONSENT AGENDA

A. Consideration to Approve the February 12, 2019 Regular Meeting Minutes

Motion to approve the minutes.

Motion by: Committee member Lee

Seconded by: Committee member Maher

The motion was approved 4-Ayes (Siegler, Lee, Maher, McDowell), 0-Nays, 0-Absent, 1-Abstain, Committee member Corne was not present at the February meeting.

3. REGULAR BUSINESS

Item F was moved to first on the Agenda.

A. Discussion and Consideration Regarding Rescheduling the December 2019 Committee Meeting Date

Motion: A motion was made to schedule the December meeting for 10:00 a.m. on Tuesday the 17th.

Motion by: Vice Chair Siegler

Seconded by: Committee member Maher

The motion was approved 5-Ayes (Siegler, Lee, Maher, Corne, McDowell), 0-Nays, 0-Absent

B. Discussion and Consideration Regarding the Committee Mission Statement and Bylaws Developed by the Ad Hoc Committee

This item was deferred to the April meeting.

C. Discussion and Consideration Regarding the Goals and Objectives Developed by the Ad Hoc Committee

Discussion centered on recommended changes. This item was carried over to the April meeting.

Extend the meeting

Motion: A motion was made to extend the meeting 5 minutes.

Motion by: Chairman Steidel

Seconded by: Committee member Maher

The motion was approved 5-Ayes (Siegler, Lee, Maher, Corne, McDowell), 0-Nays, 0-Absent

D. Discussion and Consideration to Appoint an Ad Hoc Committee to Work on the Reserve Fund Policy

Motion: A motion was made to appoint an Ad Hoc committee comprised of Committee member Corne and Vice Chair Siegler.

Motion by: Chairman Steidel

Seconded by: Committee member Maher

The motion was approved 5-Ayes (Siegler, Lee, Maher, Corne, McDowell), 0-Nays, 0-Absent

E. Discussion and Consideration to Appoint an Ad Hoc Committee to Explore Revenue Options for East-West Ranch Maintenance

This item was deferred to the April meeting.

F. Discussion and Consideration of the 2018/2019 Mid-Year Budget and Develop Recommendations for the CCSD Board of Directors

1. Review the Proposed Budget/Financial Reporting Model, as discussed during the February 12, 2019 meeting
2. Review the 2018/19 Mid-Year Budget, with modifications for unanticipated revenues & related expenses for the SFW – Impoundment Basin, as presented to the Board of Directors at the March 14, 2019 meeting
3. Review proposed new formats for budgeting, reporting and analyzing.

4. FUTURE AGENDA ITEMS

Items noted above

5. ADJOURN

Chairman Steidel adjourned the meeting at 12:05 p.m.

FINANCE STANDING COMMITTEE MEETING SIGN-IN SHEET

Meeting Date: March 26, 2019

Name	Name
<i>Sharon Carson</i>	
<i>Man Mohan</i>	
<i>Chad</i>	
<i>[Signature]</i>	
<i>Crosby Swartz</i>	
<i>GREG HUNTER</i>	
<i>MIKE LYONS</i>	
<i>Mark Larsen</i>	
<i>Deborah Lee</i>	
<i>PAARD OJREN</i>	
<i>HARRY FARMER</i>	
<i>Pam Duffield</i>	
<i>Laura Swartz</i>	

CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS WATER FUND - 01 DEPARTMENT - 01									
WATER FUND		2018/19 ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
SOURCES OF FUNDS									
REVENUES									
11 4000	Service Sales								
11 4007	Returned Ch. Fee	2,425,327		2,425,327	1,343,591	2,805,012	379,685	2,623,000	182,012
11 4008	Acct Setup/Clse	800		800	435	800	0		800
11 4009	Off Hours	7,150		7,150	2,314	4,600	(2,550)		4,600
11 4010	Water Penalty	0		0	#####	0	0		0
11 4011	Serv/Disc/Recon	47,600		47,600	25,050	50,000	2,400		50,000
11 4012	Meter Tampering	450		450	353	700	250		700
11 4014	Water Serv Fees	0		0	#####	0	0		0
11 4023	Penalty/Surcharge	1,000		1,000	4,025	8,000	7,000		8,000
11 4050	Administrative Fee Revenue	0		0	#####	0	0		0
11 4100	Connect Rev-SFR	2,000		2,000	2,048	4,000	2,000		4,000
11 4401	Wait List Maintenance Fee	10,000		10,000	0	0	(10,000)		0
11 4110	Remodel Impact Fees	58,000		58,000	61,292	61,300	3,500		(700)
11 4120	Connect Rev-Com	36,700		36,700	9,865	20,000	(16,700)		(50,000)
11 4122	Retrofit In-Lieu Fee	0		0	#####	0	0		0
11 4124	Assignment Fees	11,000		11,000	0	11,000	0		11,000
11 4128	Admin Fees	4,150		4,150	5,300	10,000	5,850		10,000
11 4130	Voluntary Lot Merger	0		0	#####	0	0		0
11 4311	County Administrative Fee	(7,800)		(7,800)	0	(7,800)	0		(7,800)
11 4360	Standby Availability Charges	175,500		175,500	106,138	175,500	0		178,000
11 4373	Inspection Fee Revenue	9,100		9,100	6,666	13,000	3,900		(2,500)
11 4390	Miscellaneous Revenue	1,000		1,000	0	0	(1,000)		13,000
11 4200	Interest Income	0		0	0	0	0		0
	Total Revenues	\$2,781,977	\$0	\$2,781,977	\$1,567,077	\$3,156,112	\$374,135	\$3,026,000	\$153,112
OTHER SOURCES OF FUNDS									
	Loan Proceeds - Dump Truck	76,000		76,000	0	0	(76,000)		0
	Total Other Sources of Funds	\$76,000	\$0	\$76,000	\$0	\$0	(\$76,000)	\$0	\$0
	Total Sources of Funds	\$2,857,977	\$0	\$2,857,977	\$1,567,077	\$3,156,112	\$298,135	\$3,026,000	\$153,112
USES OF FUNDS									
SALARIES & WAGES									
5000	Salary & Wages								
5010	Overtime	445,046		445,046	187,581	365,166	79,880		(365,166)
5020	Standby	35,000		35,000	16,983	35,000	0		(35,000)
5040	Sick/Vacation Pay	18,250		18,250	8,750	18,250	0		(18,250)
5050	Holiday Pay	0		0	24,118	49,000	(49,000)		(49,000)
	Total Salaries & Wages	\$498,296	\$0	\$498,296	\$247,447	\$484,416	\$13,880	\$0	(\$484,416)

OPERATING SURPLUS/(DEFICIT)		\$481,663	\$0	\$481,663	\$508,553	\$834,027	\$352,364	\$65,000	(\$485,803)
01.4625	TRANSFERS & ENCUMBRANCES								
	Transfers In - From General Fund (Transfers Out)			0			0		0
	Encumbrances - Sources of Funding Encumbrances - (Designated Funds)			0			0		0
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES								
	Use of Reserves (Additions to Reserves)			0		25,000	0		0
	Other Adjustments			0			0		25,000
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$0	\$25,000
	NET BUDGETARY SOURCES/USES	\$481,663	\$0	\$481,663	\$508,553	\$859,027	\$377,364	\$65,000	(\$460,803)
	RESERVES								
	Beginning Reserves								
	Operating Surplus / (Deficit) Transfers & Encumbrances	\$481,663	\$0	\$481,663	\$508,553	\$834,027	\$352,364	\$65,000	(\$485,803)
	ENDING RESERVES	\$481,663	\$0	\$481,663	\$508,553	\$834,027	\$352,364	\$65,000	(\$485,803)

CAMBRIA COMMUNITY SERVICES DISTRICT
 FUND LEVEL ANALYSIS
 SWF - WATER FUND - 01, SWF CAPITAL - 01



WATER FUND SWF CAPITAL		2018/19 ADOPTED BUDGET	2018/19 APPROVED ADJUSTMENTS	2018/19 CURRENT BUDGET	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19 EST. BUDGET VARIANCE	PROP. 218 ESTIMATES	EST. P218 VARIANCE
SOURCES OF FUNDS									
REVENUES									
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER SOURCES OF FUNDS									
	Total Other Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Sources of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
USES OF FUNDS									
SALARIES & WAGES									
	Total Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BENEFITS									
	Total Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SERVICES & SUPPLIES									
	Total Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAY									
6170	Interim SWF AWTP Off-Hauling Facilities			50,000	0	50,000	0		(50,000)
1829	CIP Brackish Environmental			0	6,728	6,728	(6,728)		(6,728)
1829	CIP Brackish Legal			0	21,788	40,000	(40,000)		(40,000)
6910	CIP SWF Public Outreach			0	2,333	2,333	(2,333)		(2,333)
	Section 7 ESA Consultation			125,000	14,630	125,000	0		(125,000)
	Total Capital Outlay	\$175,000	\$0	\$175,000	\$45,479	\$224,061	(\$49,061)	\$0	(\$224,061)
DEBT SERVICE									
	Total Debt Service	0	0	0	0	0	0	0	0
ADMINISTRATIVE COST ALLOCATION									
	Total Administrative Cost Allocation	87,938	0	87,938	43,969	89,162	(1,224)		(89,162)
	Total Expenditures	\$262,938	\$0	\$262,938	\$89,448	\$313,723	(\$50,785)	\$0	(\$89,162)
	Total	\$262,938	\$0	\$262,938	\$89,448	\$313,723	(\$50,785)	\$0	(\$89,162)

OPERATING SURPLUS/(DEFICIT)		(\$262,938)	\$0	(\$262,938)	(\$89,448)	(\$313,223)	(\$50,285)	\$0	\$313,223
01.4625	TRANSFERS & ENCUMBRANCES								
	Transfers In - From General Fund		0				0		0
	(Transfers Out)		0				0		0
	Encumbrances - Sources of Funding								
	Encumbrances - (Designated Funds)								
	NET TRANSFERS & ENCUMBRANCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	RESERVES								
	Use of Reserves		0				0		0
	(Additions to Reserves)		0				0		0
	Other Adjustments		0				0		0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	(\$262,938)	\$0	(\$262,938)	(\$89,448)	(\$313,223)	(\$50,285)	\$0	\$313,223
	RESERVES								
	Beginning Reserves								
	Operating Surplus / (Deficit)	(\$262,938)	\$0	(\$262,938)	(\$89,448)	(\$313,223)	(\$50,285)	\$0	\$313,223
	Transfers & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ENDING RESERVES	(\$262,938)	\$0	(\$262,938)	(\$89,448)	(\$313,223)	(\$50,285)	\$0	\$313,223

CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01									
ACCOUNT NO	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2018/19		2018/19		ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2019/19 EST. BUDGET VARIANCE	
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET					
6045	Computer/Copier/Printer Supplies/Maint.	0		0		38	100	(100)	
6048	Security and Safety	1,200		1,200		514	43%	1,200	
6048E	Safety - Medical	0		0		0	0%	0	
6050	Office Supplies	2,000		2,000		1,399	70%	3,358	
6051	Printing & Shipping	0		0		0	0%	(1,358)	
6052	Bank Charges	0		0		0	0%	0	
6053	Printing/Forms	3,000		3,000		78	3%	187	
6054	Membership - Dues , Publications & Books	6,000		6,000		4,974	83%	6,000	
6055	Government Fees and Licenses	47,000		47,000		45,422	97%	45,922	
6059	Bad Debt	0		0		0	0%	1,078	
6060C	Utilities Cell Phone	3,000		3,000		1,504	50%	0	
6060E	Utilities Electricity	8,925		8,925		4,162	47%	3,000	
6060G	Utilities Gas	2,230		2,230		617	28%	601	
6060I	Utilities Internet Access	2,730		2,730		642	24%	1,234	
6060P	Utilities Phone-Land Lines, Faxes, Alarms	4,700		4,700		2,174	46%	1,284	
6060S	Utilities Sewer	1,325		1,325		803	61%	1,446	
6060W	Utilities Water	2,130		2,130		1,226	58%	352	
6063	M&R Communications Equipment	0		0		0	0%	120	
6080	Old Professional Services - Engineering	0		0		0	0%	291	
6080K	Prof Services-District Counsel	9,000		9,000		0	0%	0	
6080L	Land Conservancy -Lot Inventory, Etc.	0		0		0	0%	9,000	
6080M	Prof Services - Miscellaneous/Other	5,000		5,000		150	3%	0	
6080T	Prof Services - Temporary	0		0		0	0%	0	
6086	Outside Services	0		0		0	0%	0	
6089	Emergency Medical Supplies	6,500		6,500		2,806	43%	0	
6090	Department Operating Supplies	15,000		15,000		8,908	59%	6,500	
6093	Small Tools and Equipment	2,500		2,500		0	0%	(6,379)	
6094	Clothing and Uniform	8,750		8,750		0	0%	1,500	
6095	Office Furnishings & Equipment	0		0		0	0%	4,750	
6096	Fuel -Gas and Diesel	20,000		20,000		13,398	67%	0	
6115	Meeting Expense	0		0		32	#####	20,000	
6120A	Employee ALS Cert/Recruit Training	3,500		3,500		1,159	33%	100	
6120E	Travel, Training, Seminars - Employees	32,500		32,500		6,973	21%	(100)	
6120R	Training - Reimbursement	0		0		0	0%	718	
6124	Employee Recognition	300		300		0	0%	25,000	
6125	Employee Recruitment	0		0		18	#####	0	
6220A	Fire Dept - Aware/Educatn/CERT/Vol Progm	6,000		6,000		1,288	21%	300	
6220B	Fire Dept -SC BA Brthg Apts/Respyr Test	2,000		2,000		375	19%	43	
6220D	Fire Dept Disaster Preparedness	7,000		7,000		0	0%	(43)	
6220E	Fire Dept -EOC Upgrade	0		0		0	0%	0	
6220F	Fire Dept Fr Haz Defensible Spr/Chipping	15,000		15,000		0	0%	1,000	
6220H	Fire Dept - Haz Mat Phys	0		0		0	0%	900	
6220P	Personal Protective Equipment	10,000		10,000		1,231	12%	1,100	
6220R	FHRP Contract	0		0		29,356	#####	7,000	
6220S	Fire Dept - Surf Rescue/NCOR Program	6,000		6,000		4,873	81%	0	
6602	Transit Expense	0		0		0	0%	0	
Total Services & Supplies		\$269,790	\$0	\$269,790		\$148,000	55%	\$262,151	\$7,639
CAPITAL OUTLAY									
6170	Capital Asset-Install Radio in 5792	0		0		0	0%	0	0
6170B	Chief/Command Pickup (5 Year Lease)	0		0		0	0%	0	0
6170C	USAR Equipment (Urban Search & Res	3,400		3,400		0	0%	3,400	0
6170D	Image Trend Elite Project Management	12,000		12,000		0	0%	6,000	6,000
6170F	Zoll X Series EKG	40,000		40,000		34,575	86%	34,575	5,425
6170G	Command Vehicle Buildup	31,000		31,000		27,526	89%	27,526	3,474
Total Capital Outlay		\$86,400	\$0	\$86,400		\$62,101	72%	\$71,501	\$14,899
DEBT SERVICE									
6180H	Principal on Fire Engine lease/Purchase	121,455		121,455		121,455	100%	121,455	0
6190	Interest on Fire Engine Lease/Purchase	11,919		11,919		11,919	100%	11,919	0
Total Debt Service		133,374	\$0	\$133,374		\$133,374	100%	\$133,374	\$0
ADMINISTRATIVE COST ALLOCATION									
6200	Allocated Overhead	351,294		351,294		175,647	50%	354,088	(2,794)
Total Administrative Cost Allocation		\$351,294	\$0	\$351,294		\$175,647	50%	\$354,088	(\$2,794)
Total Expenditures		\$2,286,482	\$0	\$2,286,482		\$1,723,429	54%	\$2,322,082	(\$35,600)
OPERATING SURPLUS/(DEFICIT)		(\$62,023)	\$0	(\$62,023)		\$44,886		(\$4,851)	\$57,172
TRANSFERS & ENCUMBRANCES									
01 4625	Transfers In - From General Fund	62,023		62,023					(62,023)
	(Transfers Out)			0					0
	Encumbrances - Sources of Funding								
	Encumbrances - (Designated Funds)								
NET TRANSFERS & ENCUMBRANCES		\$62,023	\$0	\$62,023		\$0		\$0	(\$62,023)

 CAMBRIA COMMUNITY SERVICES DISTRICT FUND LEVEL ANALYSIS FIRE DEPARTMENT - GENERAL FUND - 01, DEPARTMENT - 01							
ACCOUNT NO.	GENERAL FUND (GF) FIRE DEPARTMENT - 01	2018/19		2018/19	ACTUAL AT 12/31/2018	ESTIMATED ACTUAL	2018/19
		ADOPTED BUDGET	APPROVED ADJUSTMENTS	APPROVED BUDGET			EST. BUDGET VARIANCE
	RESERVES						
	Use of Reserves			0			0
	(Additions to Reserves)			0			0
	Other Adjustments			0			0
	RESERVES - INCREASE / (DECREASE)	\$0	\$0	\$0	\$0	\$0	\$0
	NET BUDGETARY SOURCES/USES	\$0	\$0	\$0	\$44,886	(\$4,851)	(\$4,851)
	RESERVES						
	Beginning Reserves						
	Operating Surplus / (Deficit)	(\$62,023)	\$0	(\$62,023)	\$44,886	(\$4,851)	\$57,172
	Transfers & Encumbrances	\$62,023	\$0	\$62,023	\$0	\$0	(\$62,023)
	ENDING RESERVES	\$0	\$0	\$0	\$44,886	(\$4,851)	(\$4,851)

USES OF FUNDS											
	5000	5010	5020	5040	5050						
SALARIES & WAGES	Salary & Wages	159,134	159,134				48,118	30%	143,194	15,940	(143,194)
	Overtime	10,000	10,000				1,475	15%	4,000	6,000	(4,000)
	Standby	5,000	5,000				0	0%	0	5,000	0
	Sick/Vacation Pay	0	0				2,780	#####	5,800	(5,800)	(5,800)
	Holiday Pay	0	0				2,203	#####	3,800	(3,800)	(3,800)
	Prop 218 Estimates	0	0								251,000
	Total Salaries & Wages	\$174,134	\$0	\$174,134			\$50,576	31%	\$156,794	\$17,340	\$94,206
BENEFITS											
5101	Uniform Allowance	400		400			434	109%	400	0	(400)
5102	Dental Insurance	2,455		2,455			1,849	75%	3,358	(903)	(3,358)
5103	Medical Insurance	24,694		24,694			9,025	37%	24,395	299	(24,395)
5105	Maintenance & Repairs - Vehicles Licenses	200		200			56	28%	115	85	(115)
5106	FICA	10,408		10,408			2,972	29%	9,331	1,077	(9,331)
5107	Medicare	2,540		2,540			777	31%	2,291	249	(2,291)
5108	Workers Compensation	8,294		8,294			880	11%	6,742	1,552	(6,742)
5109	PERS - Retirement	19,533		19,533			10,495	78%	25,403	(11,870)	(25,403)
5120	Office Supplies	650		650			688	106%	1,637	(987)	(1,637)
5122	Medical Reimbursements - HRA	2,379		2,379			163	7%	390	1,989	(390)
	Total Benefits	\$55,553	\$0	\$55,553			\$27,339	42%	\$74,062	(\$9,509)	(\$74,062)
	Total Personnel Services	\$239,687	\$0	\$239,687			\$81,915	34%	\$250,856	\$6,831	\$20,144
SERVICES & SUPPLIES											
6031F	Maintenance & Repairs - Fire Hydrants	0		0			#####	#####		0	0
6031G	Maintenance & Repairs - Generators	0		0			#####	#####		0	0
6031Z	Maintenance	15,000		15,000			8,398	56%	20,155	(5,155)	(20,155)
6032B	Off-Hauling MO Brine	3,000		3,000			0	0%	3,000	0	(3,000)
6033G	Maintenance & Repairs - Buildings	0		0			570	#####	1,368	(1,368)	(1,368)
6036	Maintenance & Repairs - Grounds	0		0			840	#####	2,016	(2,016)	(2,016)
6039G	Maintenance & Repairs-Emergency	5,000		5,000			15,367	307%	36,881	(31,881)	(36,881)
6044	Comp/Copier/Printer Services	0		0			167	#####	401	(401)	(401)
6051	Postage & Shipping	0		0			1,572	#####	3,773	(3,773)	(3,773)
6053	Government Fees & Licenses	0		0			20,805	#####	22,000	(22,000)	(22,000)
6060C	Utilities - Cell Phone	0		0			108	#####	216	(216)	(216)
6060E	Utilities - Electricity	22,000		22,000			7,800	35%	15,600	6,400	(15,600)
6070	Equipment Rent	0		0			10,080	#####	24,192	(24,192)	(24,192)
6080K	Professional Services - District Counsel	15,000		15,000			0	0%	0	15,000	0
6080M	Professional Services - Misc./Other	10,000		10,000			7,014	70%	16,834	(6,834)	(16,834)
6080L	Professional Services - Legal	0		0			2,795	#####	6,708	(6,708)	(6,708)
6086	Outside Services	0		0			18	#####	43	(43)	(43)
6090	Department Operating Supplies	0		0			#####	#####		0	0
6090B	Sensor Cleaning	0		0			#####	#####		0	0
6091	Lab Tests	0		0			#####	#####		0	0
6091B	Operating Supplies	10,000		10,000			2,550	26%	10,000	0	(10,000)
6091E	Baselene Mon	4,000		4,000			1,895	47%	4,548	(548)	(4,548)
6091F	Remote Monitoring	0		0			#####	#####		0	0
6091G	Calibration	10,000		10,000			6,000	60%	6,000	4,000	(6,000)
6091H	Lab Testing	0		0			#####	#####		0	0
6092	Lab Supplies	0		0			#####	#####		0	0
6094	Clothing and Uniform	1,000		1,000			990	99%	2,376	(1,376)	(2,376)
6096	Fuel - Gas and Diesel	0		0			70	#####	168	(168)	(168)
6115	Meeting Expense	0		0			2,220	#####	4,440	(4,440)	(4,440)
6120E	Travel, Training, Seminars - Employees	0		0			454	#####	1,090	(1,090)	(1,090)

Agenda Item 3.A
Finance Standing Committee
Mission Statement (Draft)

(Ad Hoc Committee, Dewayne Lee, Cheryl McDowell)

The Standing Finance Committee serves as an Advisory resource to the Cambria CSD Board of Directors to provide transparent budget processes and financial management that promote fiscal stability and instill public trust.

STANDING FINANCE COMMITTEE BYLAWS/GUIDELINES ~ CORRECTED**I. Statement of Purpose**

The purpose of the Committee is to work directly with the General Manager, Finance Manager and the Board of Directors as follows:

- A. To promote establishment of financial recording and accounting to accurately reflect the total financial position of the Cambria CSD.
- B. To provide a means for the financial integrity and enhancement of monetary discipline of the Cambria CSD.
- C. To receive input from the Infrastructure Committee in order to identify infrastructure repair and replacement needs for the budget.

II. Mission Statement

The Standing Finance Committee serves as an Advisory resource to the Cambria CSD Board of Directors to provide transparent budget processes and financial management that promote fiscal stability and instill public trust.

III. STATEMENT OF RESPONSIBILITIES

- A. At the direction of the Cambria CSD Board of Directors discuss, receive public input and advise the Board on Financial matters.
- B. Members of the Committee and their activities are bound by all applicable provisions of of the Brown Action (Government Code Sections 54950 et seq.).
- C. Members of the Committee shall not participate in discussion of, or vote on issues constituting conflicts of interest — “no public official shall make, participate in making, or in any way attempt to use his official position to influence a governmental decision in which he/she knows or has reason to know he/she has a financial interest.” (Government Code Section 87100).
- D. Members of the Committee are charged with protecting and upholding the public interest and exhibiting the highest level of ethics in all actions.

IV. TERMS OF APPOINTMENT AND OFFICES

- A. The Committee shall consist of five members from the community with full voting privileges and one member from the Cambria CSD Board of Directors who may only vote to break a tie.
- B. Each Citizen Committee member shall serve a four-year term. Upon the request of a retiring member, at the end of a completed term of office, and at the discretion of the Cambria CSD Board of Directors, a committee member may be appointed for an additional term of up to four years.
- C. Each committee member shall live within the Cambria Community Services District's

STANDING FINANCE COMMITTEE BYLAWS/GUIDELINES ~ CORRECTED

boundaries, hold no other public office within the Cambria CSD, and shall serve at the pleasure of the Board.

- D. The members of the Committee shall elect a Chairperson, Vice-Chairperson and Secretary. The Chairperson shall preside over meetings, appoint appropriate committees, sign reports, establish meeting agendas, and represent the Committee at the regular Cambria CSD Board meeting. In the absence of the Chairperson, the duties of this office shall be performed by the Vice Chairperson. The terms of these offices shall be one year with elections occurring at the first regular meeting of the year.

V. AGENDA PROCEDURE

- A. The Standing Finance Committee shall meet within the jurisdictional boundaries of the Cambria CSD except in an emergency.
- B. The Standing Finance Committee members will provide input on agenda items to the Chairperson.
- C. The Chair or Vice Chair will develop the draft agenda with Cambria CSD staff.
- D. Cambria CSD staff will prepare the final agenda, attachments and emails to all committee members. Agendas will be distributed to the Standing Finance Committee distribution list.
- E. Cambria CSD staff will post agendas at the Cambria CSD Administrative Office, Veteran's Memorial Building, Cambria Library and the Cambria CSD web site.

VI. COMMITTEES

The Standing Finance Committee shall appoint Ad Hoc Committees as may be deemed necessary or advisable. The duties of the Ad Hoc Committee shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made.

VII. STANDING FINANCE COMMITTEE PROCEDURES

- A. The Committee shall meet on the fourth Tuesday of each month. This is the regularly scheduled meeting unless otherwise publicly noticed 72 hours in advance. The Committee may call public-noticed special meetings as needed.
- B. A majority of the Committee members shall constitute a quorum.
- C. All Committee meetings shall be conducted by laws governing open meetings and public participation.
- D. The Cambria CSD Board of Directors shall appoint a Board liaison to the Committee for the purpose of improving the flow of communications between the entities. This member may only vote to break a tie.
- E. The General Manager, or designated representative(s), shall assist the Committee as Staff to the Committee.

STANDING FINANCE COMMITTEE BYLAWS/GUIDELINES ~ CORRECTED

- F. After two consecutive unexcused absences by a Committee member, the Committee, by a majority vote, may recommend to the Cambria CSD Board the dismissal of said member.
- G. Should a Committee member disrupt the Committee meetings, or participate in behavior contrary to the charges and responsibilities of the Committee, the Committee, by a majority vote, may recommend to the Cambria CSD Board the removal of said member.
- H. Should a Committee member wish to resign he/she shall submit a letter of resignation to the Committee Chairperson and this shall be forwarded to the Cambria CSD Board.
- I. To fill a vacancy on the Standing Finance Committee resulting from the expiration of a regular term of office with no request for reappointment, as described in section VI - B, such vacancy shall be advertised for a minimum of two weeks in the local Newspaper, and posted at all Cambria CSD public information bulletin boards. The application period shall extend from the date of first posting the vacancy until a date four weeks following. Applications may be obtained at the Cambria CSD Administrative Offices during normal business hours during the application period.
- J. Vacancies of unexpired terms of office of regular Committee members shall be filled from current applications. Such vacancy shall be filled by appointment of the Cambria CSD Board of Directors.

VIII. AMENDMENTS OF BYLAWS/GUIDELINES

The Bylaws/Guidelines may be amended by majority vote at any regular meeting of the Standing Finance Committee provided that written notice of the proposed changes is mailed to each member of the Committee no less than one week in advance. Changes must be approved by the Cambria CSD Board of Directors.

Finance Standing Subcommittee

2019 Goals and Objectives

(Ad Hoc Committee, Marvin Corne, Mary Maher, Cindy Steidel)

- 1) Strengthen the Districts financial health and improve financial transparency to the community by providing overview, analysis and recommendations of financial structures and products in a public forum:
 - a) Conduct annual Budget financial review based on District Goals and Objects and the tenets of the Budget Policy, including but not limited to:
 - o underlying CIP (including 218 rate budgeted revenue assignments) recommendations from the Resource and Infrastructure Committee.
 - o overhead allocation criteria and review of expense assignments to those methodologies
 - o income allocation
 - o Reserve fund allocations
 - o identification/discussion of competing objectives and available resources
 - b) mid-year FY19/20 budget review in consideration of impacts to plans, objectives and financial performance as represented in the initial FY budget
 - c) Work with district staff to grow the methods, processes and tools for financial management and reporting, including report generation data available from implementation of Tyler InCode
 - d) Work with staff through an Ad Hoc committee in development of an annual 218 Rate Review process.
 - e) Provide assessments to staff of potential financial risks identified during reviews and move to Board for consideration where their action is required.
 - f) Provide financial assessment of potential Grant Funding opportunities referred to the committee from district staff.

- 2) **Review effectiveness and strength of District Financial Policies to assist in normalizing financial parameters and provide definitive guidelines for financial operation**
 - a) Prioritize the review, revision and implementation of the district's Reserve Policy
 - b) Consider review of Debt Policy, Cash Flow Analysis Policy, Investment Policy,
 - c) Address additional financially based Policies referred by Policy Committee or identified by Staff

- 3) **Provide advisory oversight of District's Financial processes**
 - a) Review any findings from the District's annual Audit Report and provide support in addressing their resolution
 - b) Verify application of generally accepted accounting practices in the monthly initiation and closeout of accounting and financial processes.
 - c) Review District Fee Schedules for consistency and sufficiency.

Agenda Item 3.C**Excerpt from the East-West Ranch Public Access & Resource Management Plan
DEED OF CONSERVATION EASEMENT**

"9. Costs and Liabilities. Grantor retains all responsibility and shall bear all costs and liabilities of any kind related to the ownership, operation, upkeep, and maintenance of Property, including the maintenance of adequate comprehensive general liability insurance coverage. Grantor shall keep Property free of any liens arising out of any work performed for, materials furnished to, or obligations incurred by Grantor.

9.1 Taxes. Grantor shall pay all taxes, assessments, fees, and charges of whatever description levied on or assessed against Property by competent authority (collectively "taxes"), including any taxes imposed upon, or incurred as a result of this Easement, and shall furnish Grantee with satisfactory evidence of payment upon request.

9.2 Hold Harmless. Each party hereto agrees to hold harmless, indemnify and defend the other, its members, employees, agents, directors, officers, contractors and their heirs, personal representatives, successors and assigns of each of them (collectively "Indemnified Parties") from and against all liabilities, penalties, costs, losses, damages, expenses, causes of action, claims, demands, or judgments, including, without limitation, reasonable attorney's fees, arising from or in any way connected with: (1) injury to or death of any person, or (2) physical damage to any property caused by the act or omission of that party."