















































































Party's consent to or approval of any subsequent act of the other Party. Any waiver by either Party of any default must be in writing and shall not be a waiver of any other default concerning the same or any other provision of this Cooperative Agreement.

15. Severability. In the event that any one or more of the phrases, sentences, clauses, paragraphs, or sections contained in this Cooperative Agreement shall be declared invalid or unenforceable by valid judgment or decree of a court of competent jurisdiction, such invalidity or unenforceability shall not affect any of the remaining phrases, sentences, clauses, paragraphs, or sections of this Cooperative Agreement, which shall be interpreted to carry out the intent of the parties hereunder.

16. Survival. All rights and obligations hereunder that by their nature are to continue after any expiration or termination of this Cooperative Agreement, shall survive any such expiration or termination.

17. Third Party Beneficiaries. There are no third-party beneficiaries to this Cooperative Agreement.

18. Entire Agreement. This Cooperative Agreement contains the entire agreement of the Parties relating to the subject matter hereof and supersedes all prior negotiations, agreements or understandings.

[SIGNATURES ON FOLLOWING PAGE]

**SIGNATURE PAGE  
 TO  
 COOPERATIVE AGREEMENT  
 BETWEEN  
 THE CAMBRIA COMMUNITY SERVICES DISTRICT  
 AND  
 THE COUNTY OF SAN LUIS OBISPO  
 SOUTH COUNTY OVERLAY PROJECT - SANTA ROSA CREEK RD AND SOMERSET WAY  
 COUNTY PROJECT NO. 300628**

**IN WITNESS WHEREOF**, the Parties hereto have executed this Cooperative Agreement on the date first herein above written.

**CAMBRIA COMMUNITY SERVICES**

**COUNTY OF SAN LUIS OBISPO**

By: \_\_\_\_\_

By: \_\_\_\_\_

Chairperson of the Board of Supervisors

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

ATTEST:

ATTEST:

WADE HORTON

Ex-Officio Clerk of the Board of Supervisors

By: \_\_\_\_\_

By: \_\_\_\_\_

Deputy Clerk

ATTORNEY APPROVAL:

Date: \_\_\_\_\_

By: \_\_\_\_\_

APPROVED AS TO FORM AND LEGAL EFFECT:

REVIEWED BY:

RITA L. NEAL

County Counsel

\_\_\_\_\_

By: \_\_\_\_\_

Deputy County Counsel

Date: \_\_\_\_\_

## CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **6.A.**

FROM: William Hollingsworth, Fire Chief

---

Meeting Date: August 12, 2021	Subject: Public Hearing to Consider Resolution 28-2021 Ordering Abatement of Public Nuisance for the Fire Hazard Fuel Reduction Program (FHFRP)
-------------------------------	---

---

**RECOMMENDATIONS:**

1. Receive staff report.
2. Open Public Hearing, consider any protests or objections.
3. Close Public Hearing and make any modifications to the parcels listed in Exhibit "A" to Resolution 28-2021.
4. Adopt Resolution 28-2021 authorizing the Fire Chief to abate the nuisance by having the weeds and debris removed from the parcels listed in Exhibit "A."

**FISCAL IMPACT:**

The fiscal impact to the CCSD is limited to paying the District's Contractor abatement charges and personnel time in processing inspections and billing. These costs are then recovered from the property owners by billing for reimbursement, plus administrative fees. Property owners that have parcels on the contract abatement list will be billed for services rendered by the District's Contractor, plus a \$100 administrative fee. Funds not recovered through this billing process will be placed on the County Tax Roll for fiscal year 2022/23, with an increased administrative fee of \$200.

**DISCUSSION:**

In accordance with the requirements of the Health and Safety Code, a Notice to Destroy Weeds and remove debris was sent to the owners of 1,861 parcels, which were identified and noticed for weed abatement this year. Many of these parcels were abated by parcel owners and/or their personal contractors prior to the inspection deadline. Of these 1,861 parcels, 215 did not pass inspection and have been placed on the contract abatement list (Exhibit "A").

The Board established the date of August 12, 2021 to hold a public hearing to consider any objections or protests to the abatement of the weeds. Under the provisions of the Health and Safety Code, the Board is to consider any protest and allow or overrule any or all objections. Thereafter, the Board acquires jurisdiction to have the abatement work accomplished by the District. The Board's decision is final.

By adoption of the attached Resolution, the Board will be ordering the abatement of the offending weeds and debris (Health and Safety Code Section 14900) and directing the Fire Chief to abate

them. Health and Safety Code Section 14900.5 also provides that the Board may declare the weed nuisance to be “seasonal and recurrent” and thereafter weeds and debris on parcels that have been designated as having seasonal and recurrent nuisances can be abated in future years without additional hearings. For such parcels, Health and Safety Code Section 14900.6 sets forth noticing requirements in the form of a postcard notice with certain required information. The attached Resolution includes language declaring the weeds and debris on the subject parcels to be seasonal and recurrent.

Attachments: Resolution 28-2021  
Exhibit A to Resolution 28-2021

RESOLUTION NO. 28-2021  
August 12, 2021

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
CAMBRIA COMMUNITY SERVICES DISTRICT  
ORDERING ABATEMENT OF PUBLIC NUISANCE FOR  
2021 FIRE HAZARD FUEL REDUCTION PROGRAM

WHEREAS, on April 15, 2021, Resolution No. 10-2021 declaring the vegetation and hazardous wildland fire fuels located on certain private property a public nuisance within the Cambria Community Services District ("District"), pursuant to Health and Safety Code Section 14880 was duly adopted by the Board of Directors ("Board"); and

WHEREAS, all affected property owners received a "Notice to Destroy Weeds" in conformance with Health and Safety Code Section 14890 et seq. and Section 14893 et seq.; and

WHEREAS, a public hearing to consider all objections or protests, if any, to the proposed removal of weeds pursuant to Section 14898 of the Health and Safety Code was held by the Board on August 12, 2021; and

WHEREAS, said public nuisance consists of noxious or dangerous vegetation and hazardous wildland fire fuels growing upon the parcels of real property described on Exhibit "A," which is attached hereto and incorporated herein by reference as though here fully set forth, all of which parcels are located within said District; and

WHEREAS, it is in the public interest that said public nuisance be abated and that the District authorities be directed to remove and abate said vegetation and hazardous wildland fire fuels; and

WHEREAS, Health and Safety Code Section 14900.5 further provides that in the event the public nuisance is declared to be seasonal and recurrent by the Board, thereafter such seasonal and recurring weeds may be abated every year without the necessity of any further hearing, subject to notice to property owners in accordance with Health and Safety Code Section 14900.6.

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

Section 1. That the recitals set forth herein above are true, correct, valid and incorporated herein.

Section 2. That pursuant to Section 14900 of the Health and Safety Code, the District Fire Chief is hereby directed to abate said nuisance or to cause said nuisance to be abated by having the dangerous vegetation and hazardous wildland fire fuels removed from the parcels of real property described in said Exhibit "A."



Section 3. That the Board hereby declares said public nuisance of dangerous vegetation and hazardous wildland fire fuels to be seasonal and recurrent and, in future years, may be abated pursuant to the provisions of Health and Safety Code Section 14900.6.

On the motion of Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, Resolution No. 28-2021 is adopted at the Regular Meeting of the Cambria Community Services District this 12<sup>th</sup> day of August, 2021.

\_\_\_\_\_  
Cindy Steidel, President  
Board of Directors

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Ossana Terterian, Board Secretary

\_\_\_\_\_  
Timothy J. Carmel, District Counsel

## Exhibit A to Resolution 28-2021

## 2021 FRHFRP

Use Code  
A-All  
B-Break

## Contract Abatement List

Parcel	Use	<a href="#">022.313.033</a>	A	<a href="#">023.208.028</a>	A	<a href="#">023.382.046</a>	A
		<a href="#">022.341.011</a>	A	<a href="#">023.213.021</a>	A	<a href="#">023.383.059</a>	A
<a href="#">013.111.004</a>	B	<a href="#">022.343.026</a>	A	<a href="#">023.213.027</a>	A	<a href="#">023.383.060</a>	A
<a href="#">013.151.002</a>	A	<a href="#">023.016.026</a>	A	<a href="#">023.213.040</a>	A	<a href="#">023.383.061</a>	A
<a href="#">013.151.020</a>	A	<a href="#">023.016.033</a>	A	<a href="#">023.214.022</a>	A	<a href="#">023.391.009</a>	A
<a href="#">013.151.041</a>	B	<a href="#">023.017.036</a>	A	<a href="#">023.214.028</a>	A	<a href="#">023.391.051</a>	A
<a href="#">013.292.018</a>	A	<a href="#">023.019.039</a>	A	<a href="#">023.215.003</a>	A	<a href="#">023.391.052</a>	A
<a href="#">013.323.008</a>	A	<a href="#">023.022.002</a>	A	<a href="#">023.215.051</a>	A	<a href="#">023.391.058</a>	A
<a href="#">013.351.014</a>	A	<a href="#">023.022.025</a>	A	<a href="#">023.223.013</a>	A	<a href="#">023.402.014</a>	A
<a href="#">013.351.043</a>	A	<a href="#">023.025.019</a>	A	<a href="#">023.223.024</a>	A	<a href="#">023.423.001</a>	A
<a href="#">013.351.052</a>	A	<a href="#">023.025.040</a>	A	<a href="#">023.233.029</a>	A	<a href="#">023.424.004</a>	A
<a href="#">022.026.035</a>	A	<a href="#">023.045.044</a>	A	<a href="#">023.233.058</a>	A	<a href="#">023.424.005</a>	A
<a href="#">022.093.012</a>	A	<a href="#">023.048.059</a>	A	<a href="#">023.233.068</a>	A	<a href="#">023.424.006</a>	A
<a href="#">022.093.027</a>	B	<a href="#">023.049.010</a>	A	<a href="#">023.233.076</a>	A	<a href="#">023.424.007</a>	A
<a href="#">022.093.028</a>	B	<a href="#">023.073.023</a>	A	<a href="#">023.234.009</a>	A	<a href="#">023.424.008</a>	A
<a href="#">022.093.029</a>	B	<a href="#">023.075.018</a>	A	<a href="#">023.241.042</a>	A	<a href="#">023.424.009</a>	A
<a href="#">022.093.030</a>	A	<a href="#">023.083.015</a>	A	<a href="#">023.251.021</a>	A	<a href="#">023.451.015</a>	A
<a href="#">022.093.051</a>	A	<a href="#">023.091.039</a>	A	<a href="#">023.253.017</a>	A	<a href="#">023.451.031</a>	B
<a href="#">022.093.052</a>	A	<a href="#">023.093.036</a>	A	<a href="#">023.261.043</a>	A	<a href="#">023.451.032</a>	B
<a href="#">022.141.047</a>	A	<a href="#">023.096.051</a>	A	<a href="#">023.272.017</a>	A	<a href="#">023.471.018</a>	A
<a href="#">022.151.014</a>	A	<a href="#">023.104.011</a>	A	<a href="#">023.272.046</a>	A	<a href="#">023.492.024</a>	A
<a href="#">022.151.015</a>	A	<a href="#">023.114.008</a>	A	<a href="#">023.281.013</a>	A	<a href="#">023.492.025</a>	A
<a href="#">022.151.058</a>	A	<a href="#">023.116.003</a>	A	<a href="#">023.291.003</a>	A	<a href="#">023.492.028</a>	A
<a href="#">022.171.046</a>	A	<a href="#">023.116.011</a>	A	<a href="#">023.292.042</a>	A	<a href="#">023.492.029</a>	A
<a href="#">022.181.038</a>	A	<a href="#">023.116.022</a>	A	<a href="#">023.312.020</a>	A	<a href="#">023.492.030</a>	A
<a href="#">022.202.002</a>	A	<a href="#">023.116.030</a>	A	<a href="#">023.312.021</a>	A	<a href="#">024.011.044</a>	A
<a href="#">022.202.003</a>	A	<a href="#">023.116.032</a>	A	<a href="#">023.321.014</a>	A	<a href="#">024.022.025</a>	A
<a href="#">022.212.015</a>	B	<a href="#">023.118.031</a>	A	<a href="#">023.321.033</a>	A	<a href="#">024.031.003</a>	A
<a href="#">022.212.016</a>	B	<a href="#">023.132.008</a>	A	<a href="#">023.321.034</a>	A	<a href="#">024.033.015</a>	A
<a href="#">022.212.017</a>	B	<a href="#">023.134.001</a>	A	<a href="#">023.333.002</a>	A	<a href="#">024.033.036</a>	A
<a href="#">022.212.018</a>	A	<a href="#">023.142.011</a>	A	<a href="#">023.333.029</a>	A	<a href="#">024.034.045</a>	A
<a href="#">022.212.038</a>	A	<a href="#">023.143.020</a>	A	<a href="#">023.333.042</a>	A	<a href="#">024.061.013</a>	A
<a href="#">022.212.043</a>	A	<a href="#">023.151.045</a>	A	<a href="#">023.341.013</a>	A	<a href="#">024.061.023</a>	A
<a href="#">022.223.005</a>	A	<a href="#">023.151.055</a>	A	<a href="#">023.341.065</a>	A	<a href="#">024.061.027</a>	A
<a href="#">022.226.024</a>	A	<a href="#">023.171.028</a>	A	<a href="#">023.352.030</a>	A	<a href="#">024.081.033</a>	A
<a href="#">022.271.004</a>	A	<a href="#">023.192.004</a>	A	<a href="#">023.352.034</a>	A	<a href="#">024.092.003</a>	A
<a href="#">022.271.041</a>	A	<a href="#">023.192.010</a>	A	<a href="#">023.352.038</a>	A	<a href="#">024.092.004</a>	A
<a href="#">022.271.042</a>	A	<a href="#">023.192.021</a>	A	<a href="#">023.353.013</a>	A	<a href="#">024.122.012</a>	A
<a href="#">022.271.043</a>	A	<a href="#">023.202.019</a>	A	<a href="#">023.353.014</a>	A	<a href="#">024.123.023</a>	A
<a href="#">022.271.044</a>	A	<a href="#">023.204.012</a>	A	<a href="#">023.353.018</a>	A	<a href="#">024.123.056</a>	A
<a href="#">022.271.046</a>	A	<a href="#">023.204.018</a>	A	<a href="#">023.353.045</a>	A	<a href="#">024.131.009</a>	A
<a href="#">022.271.047</a>	A	<a href="#">023.205.013</a>	A	<a href="#">023.361.020</a>	A	<a href="#">024.143.027</a>	A
<a href="#">022.302.021</a>	A	<a href="#">023.208.026</a>	A	<a href="#">023.381.042</a>	A	<a href="#">024.151.024</a>	A

<a href="#">024.152.009</a>	A	<a href="#">024.182.041</a>	A	<a href="#">024.261.041</a>	A	<a href="#">024.332.026</a>	A
<a href="#">024.152.014</a>	A	<a href="#">024.191.062</a>	A	<a href="#">024.262.036</a>	A	<a href="#">024.341.034</a>	A
<a href="#">024.152.025</a>	A	<a href="#">024.201.005</a>	A	<a href="#">024.272.014</a>	A	<a href="#">024.352.013</a>	A
<a href="#">024.161.011</a>	A	<a href="#">024.201.012</a>	A	<a href="#">024.273.017</a>	A	<a href="#">024.353.014</a>	A
<a href="#">024.161.029</a>	A	<a href="#">024.202.012</a>	A	<a href="#">024.273.019</a>	A	<a href="#">024.353.023</a>	A
<a href="#">024.161.030</a>	A	<a href="#">024.211.024</a>	A	<a href="#">024.281.032</a>	A	<a href="#">024.353.031</a>	A
<a href="#">024.172.023</a>	A	<a href="#">024.212.002</a>	A	<a href="#">024.312.029</a>	A	<a href="#">024.361.021</a>	A
<a href="#">024.181.001</a>	A	<a href="#">024.212.019</a>	A	<a href="#">024.321.039</a>	A	<a href="#">024.361.028</a>	A
<a href="#">024.181.010</a>	A	<a href="#">024.231.001</a>	A	<a href="#">024.322.018</a>	B	<a href="#">024.372.019</a>	A
<a href="#">024.181.011</a>	A	<a href="#">024.252.013</a>	A	<a href="#">024.322.019</a>	B	<b>Total</b>	
<a href="#">024.181.042</a>	A	<a href="#">024.253.006</a>	A	<a href="#">024.322.020</a>	B	<b>Parcels</b>	<b>215</b>
<a href="#">024.182.035</a>	A	<a href="#">024.261.040</a>	A	<a href="#">024.332.011</a>	A		

## CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. 7.A.FROM: John F. Weigold IV, General Manager  
Pamela Duffield, Finance Manager

Meeting Date: August 12, 2021

Subject: Receive and File Fiscal Year  
2019-2020 Independent  
Auditor's Report**RECOMMENDATIONS:**

Staff recommends the Board receive and file the attached Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2020 presented by Mr. Alex Hom, CPA, from Moss Levy & Hartzheim LLP.

**FISCAL IMPACT:**

An amendment to the Consultant Services Agreement was approved by the Board on January 14, 2021, for professional independent audit services to be provided by Moss, Levy & Hartheim LLP. This agreement includes \$18,750 for audit services of FY 2018/19 and \$19,400 for FY 2019/20 financial records.

The Finance Committee will be reviewing the FY 2019/2020 Independent Auditor's Report on August 10, 2021. Any comments provided by the Finance Committee will be verbally presented at today's meeting.

**DISCUSSION:**

The Independent Auditor's Report and Financial Statements for the Year Ended June 30, 2020 the ("Audit Report") is attached for review. Mr. Alex Hom, CPA, from Moss, Levy & Hartzheim LLP, will be available via Zoom for 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, 2020, the financial statements present fairly, in all material respects, the financial position of the governmental and business-type activities of the CCSD.

As shown on page 16 of the Audit Report, the General Fund had revenues of \$5,327,304, expenditures of \$5,104,390, resulting in an increase to fund balance of \$222,914.

As shown on page 19 of the Audit Report, the Water Fund had total operating and non-operating revenues of \$6,098,159 and expenditures of \$4,308,746, resulting in an increase in net position of \$1,789,413. It should be noted that these Water Fund revenues/expenses include both Water Operating, Water WRF (formerly SWF) Operating and Water WRF (formerly SWF) Capital funds.

As shown on page 19 of the Audit Report, the Wastewater Fund had total operating and non-operating revenues of \$2,948,043 and expenditures of \$2,977,203, resulting in a decrease in net position of \$29,160.

As shown on page 11 of the Audit Report, the District had a total of \$4,675,532 in cash on hand

at June 30, 2020. That cash is distributed to the three funds as shown below:

<b>CCSD FINANCIAL AUDIT JUNE 30, 2020</b>	
<b>FUND</b>	<b>CASH BALANCE</b>
GENERAL FUND	\$3,595,977
WASTEWATER FUND	\$0
WATER FUND	<u>\$1,079,555</u>
TOTAL	\$4,675,532

Inter-Fund Loans due to the General Fund on June 30, 2020 are shown below:

WASTEWATER FUND	\$484,858
WATER FUND	<u>\$157,726</u>
TOTAL DUE TO GENERAL FUND	\$642,584

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**



**CAMBRIA COMMUNITY SERVICES DISTRICT**  
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**JUNE 30, 2020**

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**FINANCIAL SECTION**





## INDEPENDENT AUDITORS' REPORT

Board of Directors of Cambria Community Services District  
Cambria, California

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Cambria Community Services District (District), as of and for the fiscal year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District'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.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we 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 auditors' 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, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of Cambria Community Services District, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Note 11 to the basic financial statements in March 2020, the World Health Organization has declared COVID-19 to constitute a “Public Health Emergency of International Concern.” Given the uncertainty of the situation, the duration of any financial impact cannot be reasonably estimated at this time. Our opinion is not modified to this matter.

**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 3 through 10, the budgetary comparison information on page 43, the schedule of changes in OPEB liability and related ratios on page 44, the schedule of OPEB contributions on page 45, the schedule of proportionate share of net pension liability on pages 46, and the schedule of pension contributions on pages 47 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries of the basis financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2021, on our consideration of the Cambria Community Services District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

*Moss, Remy & Haegele LLP*

Santa Maria, California  
July 20, 2021

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2020**

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, 2020. The Management’s Discussion & Analysis is to be read in conjunction with the CCSD’s financial statements, which follow this section.

The Cambria Community Services District is a multi-purpose special district formed on December 9, 1976. Formation 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 approximately 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.



**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2020**

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 the CCSD's funds:

- Statement of Net Position
- Statement of Activities

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 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

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2020**

- 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.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2020**

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
- Sustainable 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 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 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.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2020**

The statement reports cash activity in three categories:

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

**Required Supplementary Information**

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

This section also contains the Schedule of Changes in the OPEB Liability and Related Ratios, Schedule of OPEB Contributions, Schedule of the Proportionate Share of the Net Pension Liability, and the Schedule of Pension Contributions, as required by GASB 75.

**Overview of Activities During Fiscal Year Ending June 30, 2020**

The Fire Suppression Benefit Assessment is a parcel assessment, it is not impacted by property value fluctuations. If approved annually by the CCSD Board of Directors, it can increase by the annual increase in the consumer price index, up to a maximum of 5.4%. This parcel assessment increased by \$14,200 (3.1%) from fiscal year 2018-2019 to fiscal year 2019-2020. This parcel assessment represents approximately 20% of the Fire Department's revenue in the CCSD's fiscal year 2019-2020 Budget.

The Water and Wastewater Standby or Availability Charge is a parcel assessment, based on parcel size. If approved annually by the CCSD Board of Directors, this parcel assessment generates approximately \$177,650 for Water Fund and \$115,500 for Wastewater Fund in revenue. This revenue is used for capital outlay and major maintenance projects in both the Water and Wastewater Funds.

A rate analysis for Water, Sustainable Water Facility (SWF) and Wastewater user fees and charges was completed in July 2018. The CCSD Board adopted a 3-year user fee & charges rate increase, with the first increase effective November 1, 2018, and the second increase became effective July 1, 2019. The increase in user fees and charges are to provide adequate support of operations & maintenance costs, capital improvements funding for an aging infrastructure and 2 months of operating the SWF.

As of June 30, 2020, advance receivable from the General Fund to Water Fund total \$157,726 and Wastewater Fund total \$484,858 (see Note #3).

For active employees, there are two different employee represented groups, International Association of Firefighters (IAFF), Service Employees International Union (SEIU) and the non-represented Management/Confidential (MCE) employees.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2020**

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)
2015-2016	\$ 2,199,011	N/A
2016-2017	\$ 2,866,485	\$ 667,474
2017-2018	\$ 3,363,441	\$ 496,956
2018-2019	\$ 3,141,181	\$ (222,260)
2019-2020	\$ 3,126,247	\$ (14,934)

The employees in each of these groups are paying the full employee portion of their pension, based upon their CalPERS service history, and cost-sharing of medical and dental insurance premiums. During fiscal year 2019-2020 both the SEIU and IAFF employees negotiated updated memorandum of understandings (MOU) for a five-year period. These updated MOU's include various salary and benefit changes, dependent on the job classification grouping.

Retirement is the most significant cost related to employee benefits at the CCSD. The annual pension cost increased from \$641,970 in fiscal year 2018-2019 to \$983,436 in fiscal year 2019-2020, including a pension audit adjustment. There are various factors that will impact the retirement rates and cost in the future. While such factors include total salaries, inflation rates, returns on investments and the three agreement tiers with employees. The reporting requirements for pension plan was amended by GASB No. 67 & 68.

Employee health insurance is another significant cost related to benefits at the CCSD. The annual employee medical insurance cost decreased from \$396,382 in fiscal year 2018-2019 to \$392,475 in fiscal year 2019-2020. This is an overall decrease of \$3,907 or 1%. Agreements with MCE, SEIU and IAFF employees have also provided for increased premium contributions made by employees.

Retiree health insurance is also another significant cost related to employee benefits at the CCSD. These costs increased from \$420,446 in fiscal year 2018-2019 to \$498,750 in fiscal year 2019-2020, including an Other Post-Employment Benefits (OPEB) audit adjustment. Agreements with MCE, SEIU and IAFF employees provide for increased premium contributions to be made by retirees 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 \$139. These changes are expected to result in a significant reduction of retiree health insurance costs in the future. The reporting requirements for OPEB were amended by GASB No. 75.

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2020**

Personnel costs represent 51% of the CCSD's expenditures for fiscal year 2019-2020. Several steps, the most significant being discussed above, have been taken to control these costs.

Maintenance and repair costs increased from \$620,496 for fiscal year 2018-2019 to \$893,325 for fiscal year 2019-2020. These costs range from building 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-year increases and decreases in the CCSD's total maintenance and repair costs:

Fiscal Year	Total Maintenance and Repair Costs	Year-to-Year Increase / (Decrease)
2015-2016	\$ 1,009,841	N/A
2016-2017	\$ 895,109	\$ (114,732)
2017-2018	\$ 917,135	\$ 22,026
2018-2019	\$ 620,496	\$ (296,639)
2019-2020	\$ 893,325	\$ 272,829

There continues to be significant deferred maintenance in the Water and Wastewater Funds. The adopted increase in user fees & charges will assist in funding the deferred maintenance in the Water and Wastewater Funds. CCSD continues to explore funding opportunities to address the General Fund's deferred maintenance of the Veteran's Hall and the ongoing maintenance of the Fiscalini Ranch and Open Space Lots.

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

Fiscal Year	Total Cash and Investments	Year-to-Year Increase / (Decrease)
2015-2016	\$ 4,980,787	N/A
2016-2017	\$ 3,332,139	\$ (1,648,648)
2017-2018	\$ 3,756,352	\$ 424,213
2018-2019	\$ 3,136,367	\$ (619,985)
2019-2020	\$ 4,675,532	\$ 1,539,165

**CAMBRIA COMMUNITY SERVICES DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
Fiscal Year Ended June 30, 2020**

The significant increase in CCSD's total cash & investments for fiscal year 2019-2020 is related to increase in user fees and deferment of maintenance.

The March 2020 declaration of the COVID-19 pandemic emergency may have financial impacts. The overall financial impacts, nor the duration of time this pandemic emergency may exist cannot be measured at this time (see Note 11).

The Board of Directors approved the operating budget for fiscal year 2020-2021 on August 20, 2020. Projected activity for all funds is as follows:

- Water: a surplus of \$539,114
- Sustainable Water Facility: a surplus of \$319,560
- Wastewater (Sewer): a deficit of \$387,697, offset with unused surplus from previous fiscal year
- General Fund (Governmental): a deficit of \$11,993, offset with unused surplus from previous fiscal year

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF NET POSITION**  
June 30, 2020

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 3,595,977	\$ 1,079,555	\$ 4,675,532
Accounts receivable, net	135,586	3,079,855	3,215,441
Note receivable	1,011		1,011
Prepaid expenses	268	4,002	4,270
Internal balances	821,682	(821,682)	
Capital assets:			
Non Depreciable:	14,990,732	8,179,670	23,170,402
Depreciable:	2,049,640	15,360,106	17,409,746
Intangible asset		859,356	859,356
Total assets	<u>21,594,896</u>	<u>27,740,862</u>	<u>49,335,758</u>
<b>DEFERRED OUTFLOW OF RESOURCES</b>			
Deferred pensions	1,049,302	536,798	1,586,100
Deferred OPEB	1,186,426	638,844	1,825,270
Total deferred outflow or resources	<u>2,235,728</u>	<u>1,175,642</u>	<u>3,411,370</u>
<b>LIABILITIES</b>			
Accounts payable	20,725	7,720	28,445
Accrued liabilities	77,813	51,176	128,989
Accrued interest payable	3,573	136,301	139,874
Unearned revenue	1,011		1,011
Deposits	11,619	127,767	139,386
Noncurrent liabilities:			
Due within one year	135,337	608,304	743,641
Due in more than one year	8,687,309	12,422,918	21,110,227
Total liabilities	<u>8,937,387</u>	<u>13,354,186</u>	<u>22,291,573</u>
<b>DEFERRED INFLOW OF RESOURCES</b>			
Deferred pensions	281,127	224,668	505,795
Total deferred inflow or resources	<u>281,127</u>	<u>224,668</u>	<u>505,795</u>
<b>NET POSITION</b>			
Net investment in capital assets	16,765,639	16,162,010	32,927,649
Unrestricted	(2,153,529)	(824,360)	(2,977,889)
Total net position	<u>\$ 14,612,110</u>	<u>\$ 15,337,650</u>	<u>\$ 29,949,760</u>

The notes to basic financial statements are an integral part of this statement.



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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF ACTIVITIES**  
For the Fiscal Year Ended June 30, 2020

	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues Operating Contributions and Grants</u>
Governmental activities:			
Administration	\$ 2,395,124	\$ 1,988,290	\$ -
Fire	2,520,591	36,530	
Parks and recreation	35,773		
Facilities and resources	828,729	36,600	
Interest on long-term debt	8,379		
Depreciation (unallocated)	192,881		
Total governmental activities	<u>5,981,477</u>	<u>2,061,420</u>	
Business-type activities:			
Water	4,611,779	4,458,263	
Wastewater	3,021,284	2,859,167	
Total business-type activities	<u>7,633,063</u>	<u>7,317,430</u>	
Total governmental	<u>\$ 13,614,540</u>	<u>\$ 9,378,850</u>	<u>\$ -</u>

General Revenues:  
Taxes:  
Property  
Availability charges  
Franchise fees  
Investment income  
Other general revenues  
Special Item:  
Settlement  
Total general revenues and special item

Change in net position

Net position - beginning of fiscal year

Net position - end of fiscal year

The notes to basic financial statements are an integral part of this statement.

Capital Contributions and Grants	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-type Activities	Total
\$ -	\$ (406,834)	\$ -	\$ (406,834)
	(2,484,061)		(2,484,061)
	(35,773)		(35,773)
	(792,129)		(792,129)
	(8,379)		(8,379)
	(192,881)		(192,881)
	(3,920,057)		(3,920,057)
		(153,516)	(153,516)
		(162,117)	(162,117)
		(315,633)	(315,633)
\$ -	(3,920,057)	(315,633)	(4,235,690)
	2,998,634	17,410	3,016,044
		293,246	293,246
	115,722		115,722
	26,810	15,230	42,040
	124,718		124,718
		1,750,000	1,750,000
	3,265,884	2,075,886	5,341,770
	(654,173)	1,760,253	1,106,080
	15,266,283	13,577,397	28,843,680
\$	\$ 14,612,110	\$ 15,337,650	\$ 29,949,760

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**GOVERNMENTAL FUND**  
**BALANCE SHEET**  
June 30, 2020

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and investments	\$ 3,595,977
Accounts receivable	135,586
Note receivable	1,011
Prepaid expenditures	268
Due from other funds	179,098
Advances receivable	<u>642,584</u>
Total assets	<u>\$ 4,554,524</u>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities:	
Accounts payable	\$ 20,725
Accrued liabilities	77,813
Deposits	11,619
Unearned revenue	<u>1,011</u>
Total liabilities	<u>111,168</u>
Fund Balances:	
Nonspendable	642,852
Assigned	<u>3,800,504</u>
Total fund balances	<u>4,443,356</u>
Total liabilities and fund balances	<u>\$ 4,554,524</u>

The notes to basic financial statements are an integral part of this statement.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITION**  
June 30, 2020

Total fund balances - governmental funds \$ 4,443,356

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost \$ 20,166,098

Accumulated depreciation (3,125,726)

Net 17,040,372

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported.

Long-term liabilities relating to governmental activities consist of:

Compensated absences payable \$ 247,005

Loans payable 274,733

Other post employment benefits obligation 4,544,867

Net pension liability 3,756,041

Total (8,822,646)

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In governmental-wide statement of activities, it is recognized in the period that it is incurred.

(3,573)

Deferred outflows and inflows relating to pensions and OPEB: In governmental funds, deferred outflows and inflows of resources relating to pensions and OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions and OPEB are reported.

Deferred inflows of resources relating to pensions \$ (281,127)

Deferred outflows of resources relating to pensions 1,049,302

Deferred outflows of resources relating to OPEB 1,186,426

1,954,601

Total net position - governmental activities

\$ 14,612,110

The notes to basic financial statements are an integral part of this statement.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**GOVERNMENTAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
For the Fiscal Year Ended June 30, 2020

	<u>General Fund</u>
<b>Revenues:</b>	
Property taxes and assessments	\$ 2,998,634
Weed abatement	36,530
Franchise fees	115,722
Use of money and property	63,410
Charges for administrative services	1,988,290
Miscellaneous income	<u>124,718</u>
 Total revenues	 <u>5,327,304</u>
<b>Expenditures:</b>	
Administration	1,988,833
Fire	2,168,102
Parks and recreation	35,773
Facilities and resources	721,577
Debt service:	
Principal	135,056
Interest	10,043
Capital outlay	<u>45,006</u>
 Total expenditures	 <u>5,104,390</u>
 Excess of revenues over (under) expenditures	 222,914
 Fund balance - July 1	 <u>4,220,442</u>
 Fund balance - June 30	 <u>\$ 4,443,356</u>

The notes to basic financial statements are an integral part of this statement.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF**  
**REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

For the Fiscal Year Ended June 30, 2020

Total net change in fund balances - governmental funds	\$ 222,914
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital outlay of \$40,729 is less than depreciation expense \$(192,881) in the period.	(152,152)
In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, vacation earned exceeded the amounts used by \$24,171.	(24,171)
In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was:	1,664
In governmental funds, repayments of long-term debt are reported as expenditures. In government-wide statements, repayments of long-term debt are reported as reductions of liabilities.	135,056
In the statement of activities, postemployment benefits are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amounts paid). This fiscal year, the difference between accrual-basis postemployment benefit costs and actual employer contributions was:	(482,142)
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:	<u>(355,342)</u>
Changes in net position - governmental activities	<u>\$ (654,173)</u>

The notes to basic financial statements are an integral part of this statement.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
June 30, 2020

	Water Fund	Wastewater Fund	Totals
<b>ASSETS</b>			
Current assets:			
Cash and investments	\$ 1,079,555	\$ -	\$ 1,079,555
Accounts receivable, net	2,563,888	515,967	3,079,855
Prepaid expenses	4,002		4,002
Total current assets	<u>3,647,445</u>	<u>515,967</u>	<u>4,163,412</u>
Noncurrent assets:			
Nondepreciable	6,789,241	1,390,429	8,179,670
Capital assets, net of accumulated depreciation	12,073,274	3,286,832	15,360,106
Intangible - water master plan	859,356		859,356
Total noncurrent assets	<u>19,721,871</u>	<u>4,677,261</u>	<u>24,399,132</u>
Total assets	<u>23,369,316</u>	<u>5,193,228</u>	<u>28,562,544</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pensions	301,887	234,911	536,798
Deferred OPEB	273,790	365,054	638,844
Total deferred outflows of resources	<u>575,677</u>	<u>599,965</u>	<u>1,175,642</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	7,720		7,720
Accrued liabilities	24,874	26,302	51,176
Accrued interest payable	121,094	15,207	136,301
Deposits payable	127,767		127,767
Due to other funds		179,098	179,098
Loan payable - current portion	392,824	215,480	608,304
Total current liabilities	<u>674,279</u>	<u>436,087</u>	<u>1,110,366</u>
Noncurrent liabilities:			
Advances payable	157,726	484,858	642,584
Compensated absences	37,179	49,589	86,768
Loans payable	6,827,201	801,617	7,628,818
OPEB payable	1,048,816	1,398,418	2,447,234
Net pension liability	1,271,046	989,052	2,260,098
Total noncurrent liabilities	<u>9,341,968</u>	<u>3,723,534</u>	<u>13,065,502</u>
Total liabilities	<u>10,016,247</u>	<u>4,159,621</u>	<u>14,175,868</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pensions	126,350	98,318	224,668
Total deferred inflows of resources	<u>126,350</u>	<u>98,318</u>	<u>224,668</u>
<b>NET POSITION</b>			
Net investment in capital assets	12,501,846	3,660,164	16,162,010
Unrestricted (deficit)	1,300,550	(2,124,910)	(824,360)
Total net position	<u>\$ 13,802,396</u>	<u>\$ 1,535,254</u>	<u>\$ 15,337,650</u>

The notes to basic financial statements are an integral part of this statement.

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
For the Fiscal Year Ended June 30, 2020

	Water Fund	Wastewater Fund	Totals
<b>Operating Revenues:</b>			
Utility	\$ 2,173,015	\$ 2,851,825	\$ 5,024,840
Service charges and fees	2,273,554		2,273,554
Miscellaneous	11,694	7,342	19,036
Total operating revenues	<u>4,458,263</u>	<u>2,859,167</u>	<u>7,317,430</u>
<b>Operating Expenses:</b>			
Salaries and wages	589,819	529,551	1,119,370
Payroll taxes and benefits	566,546	575,659	1,142,205
Maintenance and repairs	399,045	239,714	638,759
Office supplies, publications, and dues	17,278	19,855	37,133
Licenses and fees	59,301	106,615	165,916
Rent	41,504		41,504
Professional services	161,362	12,105	173,467
Operating supplies	119,028	57,957	176,985
Employee travel and training	7,958	5,505	13,463
Utilities	153,832	263,508	417,340
General and administrative overhead	965,155	504,118	1,469,273
Amortization	107,419		107,419
Depreciation	1,120,499	662,616	1,783,115
Total operating expenses	<u>4,308,746</u>	<u>2,977,203</u>	<u>7,285,949</u>
Operating income (loss)	<u>149,517</u>	<u>(118,036)</u>	<u>31,481</u>
<b>Non-Operating Revenues (Expenses):</b>			
Availability charges	177,699	115,547	293,246
Investment income	15,230		15,230
Property taxes		17,410	17,410
Interest expense	(303,033)	(44,081)	(347,114)
Total non-operating revenues (expenses)	<u>(110,104)</u>	<u>88,876</u>	<u>(21,228)</u>
<b>Special Item:</b>			
Settlement	1,750,000		1,750,000
Total special item	<u>1,750,000</u>		<u>1,750,000</u>
Change in net position	1,789,413	(29,160)	1,760,253
Net position - July 1	<u>12,012,983</u>	<u>1,564,414</u>	<u>13,577,397</u>
Net position - June 30	<u>\$ 13,802,396</u>	<u>\$ 1,535,254</u>	<u>\$ 15,337,650</u>

The notes to basic financial statements are an integral part of this statement.



**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
For the Fiscal Year Ended June 30, 2020

	Water Fund	Wastewater Fund	Totals
<b>Cash Flows From Operating Activities:</b>			
Receipts from customers	\$ 4,387,371	\$ 2,784,839	\$ 7,172,210
Payments to suppliers	(1,957,713)	(1,548,255)	(3,505,968)
Payments to employees	(900,913)	(831,707)	(1,732,620)
Net cash provided by operating activities	<u>1,528,745</u>	<u>404,877</u>	<u>1,933,622</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>			
Acquisition of capital assets	(115,214)	(697,204)	(812,418)
Proceeds from loan payable		424,097	424,097
Principal paid on debt	(377,085)	(132,000)	(509,085)
Interest paid on debt	(308,889)	(37,808)	(346,697)
Net cash (used) by capital and related financing activities	<u>(801,188)</u>	<u>(442,915)</u>	<u>(1,244,103)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Availability charges	177,699	115,547	293,246
Property taxes		17,410	17,410
Principal paid on advances from General Fund		(94,919)	(94,919)
Net cash provided by noncapital financing activities	<u>177,699</u>	<u>38,038</u>	<u>215,737</u>
<b>Cash Flows From Investing Activities:</b>			
Interest income	15,230		15,230
Net cash provided by investing activities	<u>15,230</u>		<u>15,230</u>
Net increase in cash and cash equivalents	920,486		920,486
Cash and cash equivalents - July 1	159,069		159,069
Cash and cash equivalents - June 30	<u>\$ 1,079,555</u>	<u>\$ -</u>	<u>\$ 1,079,555</u>
<b>Reconciliation to Statement of Net Position:</b>			
Cash and investments	<u>\$ 1,079,555</u>	<u>\$ -</u>	<u>\$ 1,079,555</u>

(Continued)

The notes to basic financial statements are an integral part of this statement.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS (Continued)**  
**For the Fiscal Year Ended June 30, 2020**

	Water Fund	Wastewater Fund	Totals
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ 149,517	\$ (118,036)	\$ 31,481
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities			
Depreciation expense	1,120,499	662,616	1,783,115
Amortization expense	107,419		107,419
Change in assets, liabilities, deferred inflows of resources, and deferred outflows of resources:			
Receivables, net	(73,133)	(74,328)	(147,461)
Prepaid expenses			
Deferred outflows- pension	3,178	2,473	5,651
Deferred outflows- OPEB	2,959	3,943	6,902
Due to other funds		(338,878)	(338,878)
Accounts payable	(33,250)		(33,250)
Accrued liabilities	13,293	17,015	30,308
Deposits payable	2,241		2,241
Compensated absences	10,315	14,310	24,625
OPEB payable	108,306	144,407	252,713
Net pension liability	103,539	80,568	184,107
Deferred inflows- pension	13,862	10,787	24,649
Net cash provided (used) by operating activities	<u>\$ 1,528,745</u>	<u>\$ 404,877</u>	<u>\$ 1,933,622</u>

The notes to basic financial statements are an integral part of this statement.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. The Financial Reporting Entity

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

There are no component units included in this report which meet the criteria of Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39, No. 61, and No. 80.

B. Basis of Presentation

*Fund Financial Statements:*

The fund financial statements provide information about the District's funds. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories with each major fund displayed in a separate column.

**Major Funds**

The District reported the following major governmental funds in the accompanying financial statements:

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

The District reports the following major proprietary funds in the accompanying financial statements:

Water Fund - This fund accounts for the operation and maintenance of the District's water distribution system.

Wastewater Fund – This fund accounts for the operation and maintenance of the District's wastewater system.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item "b" below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds are accounted for using a "current financial resources" measurement focus. With this measurement focus, only current assets and current liabilities generally are included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. All proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and all liabilities (whether current or non-current) associated with the operation of these funds are reported. Proprietary fund equity is classified as net position.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C. Measurement Focus and Basis of Accounting (Continued)

Basis of Accounting

In the government-wide statement of net position and statement of activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District defines available to be within 60 days of fiscal year-end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for principal and interest on long term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent that they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds for governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual include taxes, intergovernmental revenues, interest, and charges for services. Certain indirect costs are included in program expenses reported for individual functions and activities.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal revenues and expenses. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Property Taxes

The County levies, bills, and collects property taxes and special assessments for the District. Property taxes levied are recorded as revenue in the fiscal year of levy, due to the adoption of the "alternate method of property tax distribution," known as the Teeter Plan, by the District and the County. The Teeter Plan authorizes the Auditor/Controller of the County to allocate 100% of the secured property taxes billed, excluding unitary tax (whether paid or unpaid). The County remits tax monies to the District every month and twice a month in December and April. The final amount which is "teetered" is remitted in August each year.

Tax collections are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls, which constitute a lien against the property, may be paid in two installments; the first is due November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the tax becomes delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payment.

Property valuations are established by the Assessor of the County for the secured and unsecured property tax rolls. Under the provisions of Article XIII A of the State Constitution, properties are assessed at 100% of purchase price or value in 1978 whichever is later. From this base assessment, subsequent annual increases in valuation are limited to a maximum of 2 percent. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Tax levy dates are attached annually on January 1 preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property, as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Cash and Investments**

The District pools the cash of all funds, except for monies that are reserved for specific purposes. The cash and investments balance in each fund represents that fund's equity share of the District's cash and investment pool.

Interest income earned on pooled cash and investments is allocated quarterly to the various funds based on month-end balances. Interest income on restricted cash and investments with fiscal agents is credited directly to the related fund.

The District's investments are carried at fair value. The fair value of equity and debt securities is determined based on sales prices or bid-and-asked quotations from Securities and Exchange Commission (SEC) registered securities exchanges or NASDAQ dealers. Changes in fair value are allocated to each participating fund.

For purposes of the statement of cash flows, the District has defined cash and cash equivalents to be change and petty cash funds, equity in the District's cash and investment pool, and restricted non-pooled investments with initial maturities of three months or less.

**F. Accounts and Interest Receivable**

In the government-wide statements, receivables consist of all revenues earned at fiscal year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable, and estimated refunds due. Major receivable balances for the governmental activities may include sales taxes, property taxes, grants, and other fees, if any. Business-type activities report utilities as their major receivables.

In the fund financial statements, material receivables in governmental funds may include revenue accruals such as franchise tax, grants, service charges and other similar intergovernmental revenues that are both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with the modified accrual basis of accounting, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned and if paid within 60 days since they would be considered both measurable and available. Proprietary fund material receivables consist of all revenues earned at fiscal year-end and not yet received. Utility accounts receivable and interest earnings comprise the majority of proprietary fund receivables. The fiduciary fund receivables primarily consist of tax assessments.

**G. Prepaid Items**

Payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both government-wide and fund financial statements.

**H. Restricted Assets**

Funds that are under the control of external parties are restricted.

**I. Capital Assets**

The accounting treatment over property, plant, and equipment depends on whether the assets are used in governmental fund operations or proprietary fund operations. The presentation and recording of governmental assets are described below.

*Government-Wide Statements*

In the government-wide financial statements, capital assets with a historical cost of \$5,000 or more are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, if any, which are recorded at their estimated fair value at the date of donation. Estimated historical cost was used to value the majority of the assets.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

I. Capital Assets (Continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is expensed over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Improvements other than buildings	5-20 years
Equipment and systems	3-10 years

*Fund Financial Statements*

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are capitalized when purchased.

J. Accumulated Compensated Absences

Compensated absences comprise unused vacation leave, sick leave, and compensatory time off, which are accrued as earned. Vacation can accrue no more than a maximum of two times their annual entitlement to vacation pay. Upon termination, all accumulated vacation hours can be paid for the regular employees. The District's liability for the current and long-term portions of compensated absences is shown in the government-wide Statement of Net Position for both governmental funds and proprietary funds. Only proprietary funds reflect the long-term portion in the fund financials report, the Statement of Net Position. The short-term portion is reflected for both governmental and proprietary funds in the fund financial statements. Computation was based on rates in effect as of the fiscal year-end.

K. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types report the face amount of debt issued as other financing source, and the proprietary fund types report long-term debt and other long-term obligations as liabilities.

L. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has two items which qualify for reporting in this category, refer to Note 7 and Note 8 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category; refer to Note 7 for a detailed listing of the deferred inflows of resources the District has recognized.

M. Interfund Transactions

Following is a description of the three basic types of interfund transactions that can be made during the fiscal year and the related accounting policies:

1. Interfund services provided and used - transactions for services rendered or facilities provided. These transactions are recorded as revenues in the receiving fund and expenditures in the disbursing fund.
2. Reimbursements (expenditure transfers) - transactions to reimburse a fund for specific expenditures incurred for the benefit of another fund. These transactions are recorded as expenditures in the disbursing fund and a reduction of expenditures in the receiving fund.
3. Transfers - all interfund transactions which allocate resources from one fund to another fund. These transactions are recorded as transfers in and out.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

N. Equity Classifications

*Government-Wide Statements*

GASB Statement No. 63 requires that the difference between assets and the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted.

Net position that is *net investment in capital assets* consist of capital assets, net of accumulated depreciation, and reduced by the outstanding principal of related debt. *Restricted net position* is the portion of the net position that has external constraints placed on it by creditors, grantors, contributors, laws, or regulations of other governments, or through constitutional provisions or enabling legislation. *Unrestricted net position* consists of net position that does not meet the definition of net investments in capital assets or restricted net position.

O. Fund Balances

Fund balance of the governmental fund is classified as follows:

**Nonspendable Fund Balance** – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

**Restricted Fund Balance** – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

**Committed Fund Balance** – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

**Assigned Fund Balance** – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

**Unassigned Fund Balance** – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

P. Future Accounting Pronouncements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 84	"Fiduciary Activities"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 87	"Leases"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 89	"Accounting for Interest Cost Incurred before the End of a Construction Period"	The provisions of this statement are effective for fiscal years beginning after December 15, 2020.
Statement No. 90	"Majority Equity Interests-an Amendment of GASB Statements No. 14 and No. 61"	The provisions of this statement are effective for fiscal years beginning after December 15, 2019.
Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 92	"Omnibus 2020"	The provisions of this statement are effective for fiscal years beginning after June 15, 2021.
Statement No. 93	"Replacement of Interbank Offered Rates"	The provision of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 97	"Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32"	The provisions of this statement are effective for fiscal years beginning December 15, 2019.

Q. Pensions

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



**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

R. Use of Estimates

The financial statements have been prepared in accordance with principles generally accepted in the United States of America and necessarily include amounts based on estimates and assumptions by Management. Actual results could differ from these amounts.

S. Other Postemployment Benefits (OPEB)

For the purposes of measuring the net OPEB liability and deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**NOTE 2 – CASH AND INVESTMENTS**

Investments are carried at fair value in accordance with GASB Statement No. 31. On June 30, 2020, the District had the following cash and investments on hand:

Cash on hand	\$ 600
Cash in checking accounts	2,088,510
Cash in money market account	1,235,862
Local Agency Investment Fund (LAIF)	<u>1,350,560</u>
Total	<u><u>\$ 4,675,532</u></u>

Cash and investments listed above are presented on the accompanying basic financial statements, as follows:

Cash and investments	\$ 4,675,532
Total	<u><u>\$ 4,675,532</u></u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District had investments in the Local Agency Investment Fund which is measured under Level 2.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

Investments Authorized by the California Government Code

The table below identifies the investment types the District has that are authorized for the District by the California Government Code or the District's investment policy, whichever more restrictive, that addresses interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage Of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
Federal Agency Securities	N/A	None	None
Bankers' Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase and Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	5 years	15%	10%
Money Market Mutual Funds	N/A	None	None
Mortgage Pass-Through Securities	N/A	20%	None
County Pooled Investment Fund	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
State Registered Warrants, Notes, or Bonds	5 years	None	None
Notes and Bonds of other Local California Agencies	5 years	None	None

Disclosure Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment is, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District's interest rate risk is mitigated is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2020:

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months or Less	13-24 Months	25-60 Months	More than 60 Months
State Investment Pool (LAIF)	\$ 1,350,560	\$ 1,350,560	\$ -	\$ -	\$ -
	<u>\$ 1,350,560</u>	<u>\$ 1,350,560</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by nationally recognized statistical rating organizations. Presented below is the minimum rating required by (where applicable) the California Government Code, the investment policy, or debt agreements, and the actual rating as of the fiscal year ended June 30, 2020 for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	Rating as of Fiscal Year End			
			AAA	AA+	AA-	Not Rated
State Investment Pool (LAIF)	\$ 1,350,560	N/A	\$ -	\$ -	\$ -	\$ 1,350,560
	<u>\$ 1,350,560</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,350,560</u>

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District investments.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the government unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. Deposits are insured up to \$250,000.

At June 30, 2020, none of the District's deposits with financial institutions in excess of Federal depository insurance limits were held in uncollateralized accounts.

Investment in State Pool (LAIF)

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

**NOTE 3 – INTERFUND TRANSACTIONS**

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 3 – INTERFUND TRANSACTIONS (Continued)**

Due From/Due to Other Funds

Individual fund interfund receivable and payable balances at June 30, 2020, are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Fund:		
General Fund	\$ 179,098	\$ -
Proprietary Funds:		
Wastewater Fund	_____	179,098
Totals	<u>\$ 179,098</u>	<u>\$ 179,098</u>

Advances receivable and payable

Advances receivable and payable constitute long-term borrowing between funds. Each advance carries a state interest rate and has schedule debt service payments. Interfund advances receivable and payable at June 30, 2020, are as follows:

<u>Fund</u>	<u>Advances Receivable</u>	<u>Advances Payable</u>
Major Governmental Fund:		
General Fund	\$ 642,584	\$ -
Proprietary Funds:		
Water Fund	_____	157,726
Wastewater Fund	_____	484,858
Totals	<u>\$ 642,584</u>	<u>\$ 642,584</u>

**NOTE 4 – CAPITAL ASSETS**

**Governmental activities:**

	<u>Balance at July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2020</u>
Capital assets not being depreciated				
Land	\$ 14,990,732	\$ -	\$ -	\$ 14,990,732
Total capital assets not being depreciated	<u>\$ 14,990,732</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,990,732</u>
Capital assets being depreciated				
Buildings, structures, and improvements	\$ 2,423,663	\$ -	\$ -	\$ 2,423,663
Equipment	2,710,974	40,729	_____	2,751,703
Total capital assets being depreciated	<u>5,134,637</u>	<u>40,729</u>	_____	<u>5,175,366</u>
Less accumulated depreciation	<u>2,932,845</u>	<u>192,881</u>	_____	<u>3,125,726</u>
Total capital assets being depreciated, net	<u>\$ 2,201,792</u>	<u>\$ (152,152)</u>	<u>\$ -</u>	<u>\$ 2,049,640</u>
Net capital assets	<u>\$ 17,192,524</u>	<u>\$ (152,152)</u>	<u>\$ -</u>	<u>\$ 17,040,372</u>

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 4 – CAPITAL ASSETS (Continued)**

**Business-type activities:**

	Balance at July 1, 2019	Additions	Deletions	Transfers	Balance at June 30, 2020
Capital assets not being depreciated					
Land	\$ 1,821,427	\$ -	\$ -	\$ -	\$ 1,821,427
Construction in progress	6,250,238	220,945		(112,940)	6,358,243
Total capital assets not being depreciated	<u>\$ 8,071,665</u>	<u>\$ 220,945</u>	<u>\$ -</u>	<u>\$ (112,940)</u>	<u>\$ 8,179,670</u>
Capital assets being depreciated					
Building and improvements	\$ 53,828,912	\$ 19,124	\$ -	\$ 112,940	\$ 53,960,976
Plant and equipment	2,080,163	572,349			2,652,512
Total capital assets being depreciated	<u>55,909,075</u>	<u>591,473</u>		<u>112,940</u>	<u>56,613,488</u>
Less accumulated depreciation	<u>39,470,267</u>	<u>1,783,115</u>			<u>41,253,382</u>
Total capital assets being depreciated, net	<u>\$ 16,438,808</u>	<u>\$ (1,191,642)</u>	<u>\$ -</u>	<u>\$ 112,940</u>	<u>\$ 15,360,106</u>
Net capital assets	<u>\$ 24,510,473</u>	<u>\$ (970,697)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,539,776</u>

Governmental Activities:

Unallocated	\$ 192,881
Total governmental activities depreciation expense	<u>\$ 192,881</u>

Business-type Activities:

Water services	\$ 1,120,499
Wastewater services	662,616
Total business-type activities depreciation expense	<u>\$ 1,783,115</u>

**NOTE 5 – LONG-TERM LIABILITIES**

The following is a summary of changes in the District's long-term liabilities for the fiscal year ended June 30, 2020:

	Balance at July 1, 2019	Additions	Reductions	Balance at June 30, 2020	Current Portion
Governmental Activities:					
Compensated absences	\$ 222,834	\$ 168,963	\$ 144,792	\$ 247,005	\$ -
Loans payable	409,789		135,056	274,733	135,337
Other post employment benefits obligation	4,075,542	636,747	167,422	4,544,867	
Net pension liability	3,422,367	525,069	191,395	3,756,041	
Total Governmental Activities	<u>\$ 8,130,532</u>	<u>\$ 1,330,779</u>	<u>\$ 638,665</u>	<u>\$ 8,822,646</u>	<u>\$ 135,337</u>
Business-Type Activities:					
Compensated absences	\$ 62,143	\$ 97,470	\$ 72,845	\$ 86,768	\$ -
Loans payable	8,322,110	424,097	509,085	8,237,122	608,304
Other post employment benefits obligation	2,194,521	342,863	90,150	2,447,234	
Net pension liability	2,075,991	377,966	193,859	2,260,098	
Total Business-Type Activities	<u>\$ 12,654,765</u>	<u>\$ 1,242,396</u>	<u>\$ 865,939</u>	<u>\$ 13,031,222</u>	<u>\$ 608,304</u>

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 6 – LOANS PAYABLE**

**Governmental Activities**

**Ford Motor Credit Company**

On February 26, 2016, the District 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, 2020 the principal balance outstanding was \$4,372. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2021	\$ 4,372	\$ 87	\$ 4,459
Total	<u>\$ 4,372</u>	<u>\$ 87</u>	<u>\$ 4,459</u>

**Municipal Finance Corporation (Direct borrowing)**

On August 25, 2016, the District entered into a loan agreement with the Municipal Finance Corporation to purchase a fire engine. The interest rate on the loan is 2.35%. In the event of default, all remaining principal becomes due. At June 30, 2020, the principal balance outstanding was \$257,631. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2021	\$ 127,319	\$ 6,054	\$ 133,373
2022	130,312	3,062	133,374
Total	<u>\$ 257,631</u>	<u>\$ 9,116</u>	<u>\$ 266,747</u>

**Western Financial Corporation**

On November 1, 2018, the District entered into a loan agreement with Western Financial Corporation to purchase an utility vehicle. The interest rate on the loan is 3.90%. At June 30, 2020, the principal outstanding was \$12,730. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2021	\$ 3,646	\$ 432	\$ 4,078
2022	3,791	287	4,078
2023	3,942	136	4,078
2024	1,351	11	1,362
Total	<u>\$ 12,730</u>	<u>\$ 866</u>	<u>\$ 13,596</u>

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 6 – LOANS PAYABLE (Continued)**

**Business Type Activities**

**Ford Motor Company**

On October 5, 2017, the District 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 was 3.54%. At June 30, 2020, the principal balance outstanding was \$9,158. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2021	\$ 9,158	\$ 454	\$ 9,612
Total	<u>\$ 9,158</u>	<u>\$ 454</u>	<u>\$ 9,612</u>

**Municipal Finance Corporation (Direct borrowing)**

On November 15, 2018, the District entered into a loan agreement with Municipal Finance Corporation for \$74,871 to purchase a Ford 650 Dump Truck. The interest rate on the loan was 4.25%. In the event of default, all remaining principal becomes due. At June 30, 2020, the principal balance outstanding was \$61,117. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2021	\$ 14,339	\$ 2,597	\$ 16,936
2022	14,948	1,988	16,936
2023	15,584	1,352	16,936
2024	16,246	690	16,936
Total	<u>\$ 61,117</u>	<u>\$ 6,627</u>	<u>\$ 67,744</u>

**City National Bank**

On September 23, 2010, the District entered into a loan agreement with City National Bank for \$1,585,000 with an interest rate at 4.55% to refinance the 1999 Installment Purchase Agreement with the California Statewide Communities Development Authority. The amount is secured by the revenue of the wastewater system. At June 30, 2020, the principal balance outstanding was \$593,000. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2021	\$ 136,000	\$ 23,885	\$ 159,885
2022	145,000	17,495	162,495
2023	149,000	10,806	159,806
2024	163,000	3,708	166,708
Total	<u>\$ 593,000</u>	<u>\$ 55,894</u>	<u>\$ 648,894</u>

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 6 – LOANS PAYABLE (Continued)**

**Business Type Activities (Continued)**

**TPB Investments, Inc.**

On August 7, 2014, the District entered into a loan agreement with TPB Investments, Inc. for \$8,939,000 with an interest rate at 4.11% to finance improvements to the Water System. The amount is secured by the net revenues of the Water System. At June 30, 2020, the principal outstanding was \$7,149,750. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2021	\$ 369,327	\$ 290,098	\$ 659,425
2022	384,662	274,763	659,425
2023	400,634	258,791	659,425
2024	417,270	242,156	659,426
2025	434,595	224,830	659,425
2026-2030	2,459,119	838,008	3,297,127
2031-2035	2,684,143	283,272	2,967,415
<b>Total</b>	<b>\$ 7,149,750</b>	<b>\$ 2,411,918</b>	<b>\$ 9,561,668</b>

**Municipal Finance Corporation (Direct borrowing)**

On July 11, 2019, the District entered into a loan agreement with Municipal Finance Corporation for \$56,540 to purchase a Ford 350 Dump Truck. The interest rate on the loan was 4.25%. In the event of default, all remaining principal becomes due. At June 30, 2020, the principal balance outstanding was \$56,540. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2021	\$ 10,387	\$ 2,403	\$ 12,790
2022	10,828	1,962	12,790
2023	11,288	1,502	12,790
2024	11,768	1,022	12,790
2025	12,269	521	12,790
<b>Total</b>	<b>\$ 56,540</b>	<b>\$ 7,410</b>	<b>\$ 63,950</b>

**Municipal Finance Corporation (Direct borrowing)**

On December 30, 2019, the District entered into a loan agreement with Municipal Finance Corporation for \$367,557 to purchase a Vac-Con Combination Sewer and Storm Drain Cleaner. The interest rate on the loan was 3.10%. In the event of default, all remaining principal becomes due. At June 30, 2020, the principal balance outstanding was \$367,557. The required principal and interest payments are as follows:

For the Fiscal Year Ending June 30	Principal	Interest	Total
2021	\$ 69,093	\$ 11,394	\$ 80,487
2022	71,235	9,252	80,487
2023	73,443	7,044	80,487
2024	75,720	4,767	80,487
2025	78,066	2,420	80,486
<b>Total</b>	<b>\$ 367,557</b>	<b>\$ 34,877</b>	<b>\$ 402,434</b>



**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 7 – PENSION PLANS**

**A. General Information about the Pension Plans**

*Plan Descriptions*

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

*Benefits Provided*

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1959 Survivor Benefit, or the Pre-Retirement Option Settlement. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2020, are summarized as follows:

	Miscellaneous		
	Classic	2nd Tier	PEPRA
Hire Date	Member Hired Prior to January 1, 2013	On or after December 28, 2012	New Member Hired On or after January 1, 2013
Benefit formula	2.0% @ 55	3.0% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-63	50-63	52-67
Required employee contribution rates	8%	7%	6.75%
Required employer contribution rates	14.398% + \$280,078	8.081% + \$354	6.985% + \$949

  

	Safety		
	Classic	2nd Tier	PEPRA
Hire Date	Member Hired Prior to January 1, 2013	On or after December 28, 2012	New Member Hired On or after January 1, 2013
Benefit formula	3.0% @ 50	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50	55	57
Required employee contribution rates	9%	9%	12%
Required employer contribution rates	21.927% + \$88,454	18.928%	13.034% + \$443

*Contributions*

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions to the pension plan from the District were \$459,362 for the Miscellaneous Plan and \$251,944 for the Safety Plan for the fiscal year ended June 30, 2020.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 7 – PENSION PLANS (Continued)**

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

At June 30, 2020, the District reported net pension liabilities for its proportionate shares of the net position liability was \$4,491,462 for the Miscellaneous Plan and \$1,524,677 for the Safety Plan. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, actuarially determined. At June 30, 2019, the District's proportion was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion-June 30, 2018	0.10947%	0.02340%
Proportion-June 30, 2019	0.11216%	0.02442%
Change-Increase (Decrease)	<u>0.00269%</u>	<u>0.00102%</u>

For the fiscal year ended June 30, 2020, the District recognized pension expense of \$1,281,055. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
District contributions subsequent to the measurement date	\$ 711,306	\$ -
Changes in assumptions	276,667	88,120
Differences between expected and actual experience	411,499	24,170
Net difference between projected and actual earnings on retirement plan investments		99,499
Adjustment due to differences in proportion	171,373	92,464
Changes in proportion and differences between District contributions and proportionate share of contributions	15,255	201,542
	<u>\$ 1,586,100</u>	<u>\$ 505,795</u>

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner.

\$711,306 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expenses as follows:

<u>Fiscal year ending June 30,</u>	<u>Amount</u>
2021	\$ 403,147
2022	(98,541)
2023	44,446
2024	19,947
	<u>\$ 368,999</u>

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 7 – PENSION PLANS (Continued)**

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

*Actuarial Assumptions*

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions:

	<u>Miscellaneous and Safety</u>
Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Mortality (1)	Derived using CalPERS' Membership Data for all Funds

- (1) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table please refer to the 2017 experience study report.

*Discount Rate*

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2022. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB No. 67 and No. 68 calculations through at least the 2021-22 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net 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. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits were calculated for each fund. 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.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 7 – PENSION PLANS (Continued)**

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions (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 rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10(a)	Real Return Years 11+(b)
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100.0%		

(a) An expected inflation of 2.00% was used for this period.

(b) An expected inflation of 2.92% was used for this period.

*Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in Discount Rate*

The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.15 percent) or 1- percentage point higher (8.15 percent) than the current rate:

	Miscellaneous	Safety
1% Decrease	6.15%	6.15%
Net Pension Liability	\$ 6,879,427	\$ 2,495,205
Current Discount Rate	7.15%	7.15%
Net Pension Liability	\$ 4,491,462	\$ 1,524,677
1% Increase	8.15%	8.15%
Net Pension Liability	\$ 2,520,364	\$ 728,995

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**C. Payable to the Pension Plan**

At June 30, 2020, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2020.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 8 – OTHER POST EMPLOYMENT BENEFITS**

Plan Description

*Plan administration.* The District sponsors healthcare coverage under the California Public Employees Medical and Hospital Care Act (“PEMHCA”), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

*Benefits provided.* Employees may retire directly from the District under CalPERS and receive a District contribution. The District contributes the PEMHCA minimum employer contribution. The contribution is \$139 per month for retirees in 2019. Survivor benefits are available.

Employees hired before October 1, 2012 are eligible for a supplemental benefit. The District contribution is limited to 85% of the lowest cost PERS health plan, including the PEMHCA minimum. The supplemental benefit includes dependents and will continue for the lifetime of the employee and, if eligible, the surviving spouse.

Employees Covered

As of the June 30, 2020 actuarial valuation, the following current and former employees were covered by the benefit terms under the District’s Plan:

Active plan members	27
Inactive employees or beneficiaries currently receiving benefits	33
Total	60

The District currently finances benefits on a pay-as-you-go basis.

OPEB Liability

The District’s OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the OPEB liability was determined by an actuarial valuation dated June 30, 2019, standard actuarial update procedures were used to project/discount from the valuation date to the measurement date.

*Actuarial assumptions.* The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	3.00%
Inflation rate	3.00%
Medical cost trend rate	5.90% for 2020 and decreasing 0.10 percent each year to an ultimate rate of 5.00 percent for 2029 and later years

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.

Actuarial assumptions used in the June 30, 2019 valuation were based on a review of plan experience during the period July 1, 2018 to June 30, 2019.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. To achieve the goal set by the investment policy, plan assets will be managed to earn, on a long-term basis, a rate of return equal to or in excess of the target rate of return of 2.45 percent.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (Continued)**

*Discount rate.* GASB 75 requires a discount rate that reflects the following:

- a) The long-term expected rate of return on OPEB plan investments — to the extent that the OPEB plan's fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return;
- b) A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher — to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the District's total OPEB liability is based on these requirements and the following information:

Reporting Date	Measurement Date	Long Term Expected Return of Plan Investments	Municipal 20 Year High Grade Rate Index	Discount Rate
June 30, 2019	June 30, 2019	4.00%	3.13%	3.13%
June 30, 2020	June 30, 2020	4.00%	2.45%	2.45%

*Change of assumptions.* For the June 30, 2020 measurement date, the discount rate was decreased from 3.13% to 2.45%.

Changes in the OPEB Liability

	Total OPEB Liability
Balance at June 30, 2019 (Valuation Date June 30, 2019)	\$ 6,270,063
Changes recognized for the measurement period:	
Service cost	162,484
Interest	197,339
Changes of assumptions	619,787
Benefit payments	(257,572)
Net Changes	722,038
Balance at June 30, 2020 (Measurement Date June 30, 2020)	\$ 6,992,101

*Sensitivity of the OPEB liability to changes in the discount rate.* The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.45 percent) or 1-percentage-point higher (3.45 percent) than the current discount rate:

	1% Decrease 1.45%	Current Rate 2.45%	1% Increase 3.45%
OPEB Liability	\$ 8,088,994	\$ 6,992,101	\$ 6,110,118

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (Continued)**

*Sensitivity of the OPEB liability to changes in the healthcare trend rates.* The following presents the OPEB liability, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1-percentage point lower (4.90 percent) or 1-percentage-point higher (6.90 percent) than the current healthcare cost trend rates:

	1% Decrease (4.90%)	Healthcare Cost Trend Rate (5.90%)	1% Increase (6.90%)
OPEB Liability	\$ 6,013,275	\$ 6,992,101	\$ 8,224,769

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2020, the District recognized OPEB expense of \$980,892. As of the fiscal year ended June 30, 2020, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 433,283	\$ -
Change in assumptions	1,391,987	-
	<u>\$ 1,825,270</u>	<u>\$ -</u>

The amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expenses as follows:

<u>Fiscal year Ending June 30,</u>	<u>Amount</u>
2021	\$ 639,506
2022	639,506
2023	489,915
2024	56,343
	<u>\$ 1,825,270</u>

**NOTE 9 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

There were no excess of expenditures over appropriations for the fiscal year ended June 30, 2020.

**NOTE 10 – CONTINGENCIES AND COMMITMENTS**

According to the District's staff and attorney, no contingent liabilities are outstanding and no lawsuits are pending of any real financial consequence.

**NOTE 11 – SUBSEQUENT EVENTS**

Subsequent to fiscal year-end, the District may be negatively impacted by the effects of the worldwide COVID-19 pandemic. The District is closely monitoring its operations, liquidity, and reserves and is actively working to minimize the current and future impact of this situation. As of the date of the issuance of these financial statements, the full impact to the District's financial position is not known.

On January 27, 2021, the District reached a settlement agreement with CDM Smith in which the District will receive \$1,750,000 within 30 days of the settlement agreement.

**SUPPLEMENTARY INFORMATION**





**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
For the Fiscal Year Ended June 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Positive (Negative)</u>
<b>Revenues:</b>				
Property taxes and assessments	\$ 2,954,382	\$ 2,954,382	\$ 2,998,634	\$ 44,252
Weed abatement	18,000	18,000	36,530	18,530
Franchise fees	86,000	86,000	115,722	29,722
Intergovernmental	75,000	30,000		(30,000)
Use of money and property	72,995	72,995	63,410	(9,585)
Charges for administrative services	2,009,556	2,009,556	1,988,290	(21,266)
Miscellaneous income	23,940	23,940	124,718	100,778
<b>Total revenues</b>	<b>5,239,873</b>	<b>5,194,873</b>	<b>5,327,304</b>	<b>132,431</b>
<b>Expenditures:</b>				
Administration	2,009,556	2,009,556	1,988,833	20,723
Fire	2,195,244	2,195,244	2,168,102	27,142
Parks and recreation	48,482	48,482	35,773	12,709
Facilities and resources	732,586	732,586	721,577	11,009
Debt service:				
Principal	133,901	133,901	135,056	(1,155)
Interest	9,837	9,837	10,043	(206)
Capital outlay	92,500	59,500	45,006	14,494
<b>Total expenditures</b>	<b>5,222,106</b>	<b>5,189,106</b>	<b>5,104,390</b>	<b>84,716</b>
Excess of revenues over (under) expenditures	17,767	5,767	222,914	217,147
Fund balance - July 1	4,220,442	4,220,442	4,220,442	
Fund balance - June 30	<u>\$ 4,238,209</u>	<u>\$ 4,226,209</u>	<u>\$ 4,443,356</u>	<u>\$ 217,147</u>

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**SCHEDULE OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS**  
**Last 10 Years\***  
**As of June 30, 2020**

	<u>2020</u>	<u>2019</u>
Total OPEB Liability		
Service cost	\$ 162,484	\$ 95,650
Interest on the total OPEB liability	197,339	211,024
Actual and expected experience difference		754,233
Changes in assumptions	619,787	1,589,401
Benefit payments	<u>(257,572)</u>	<u>(239,592)</u>
Net change in total OPEB Liability	722,038	2,410,716
Total OPEB liability - beginning	6,270,063	3,859,347
Total OPEB liability - ending	<u>\$ 6,992,101</u>	<u>\$ 6,270,063</u>
Covered payroll:	\$ 977,879	\$ 1,030,435
Total OPEB Liability as a percentage of covered payroll:	715.03%	608.49%

\*- Fiscal year 2019 was the 1st year of implementation, therefore only two years are shown.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**SCHEDULE OF OPEB CONTRIBUTIONS**  
Last 10 Years\*  
As of June 30, 2020

The District's contribution for the fiscal year ended June 30, 2020 was \$239,135. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2020, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

The District's contribution for the fiscal year ended June 30, 2019 was \$222,442. The District did not have an actuary calculate the Actuarially Determined Contribution for the fiscal year ended June 30, 2019, therefore the District does not need to comply with GASB 75's Required Supplementary Information requirements.

\*- Fiscal year 2019 was the 1st year of implementation, therefore only two years are shown.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
 Last 10 Years\*  
 As of June 30, 2020

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Proportion of the net pension liability	0.05871%	0.05706%	0.05791%	0.05925%
Proportionate share of the net pension liability	\$ 6,016,139	\$ 5,498,358	\$ 5,742,951	\$ 5,126,647
Covered payroll	\$ 3,020,074	\$ 2,510,899	\$ 2,067,201	\$ 2,122,598
Proportionate share of the net pension liability as percentage of covered payroll	199.2%	219.0%	277.8%	241.5%
Plan's total pension liability	\$ 41,426,453,489	\$ 38,944,855,364	\$ 37,161,348,332	\$ 33,358,627,624
Plan's fiduciary net position	\$ 31,179,414,067	\$ 29,308,589,559	\$ 27,244,095,376	\$ 24,705,532,291
Plan fiduciary net position as a percentage of the total pension liability	75.26%	75.26%	73.31%	74.06%
	<u>2016</u>	<u>2015</u>		
Proportion of the net pension liability	0.06100%	0.06198%		
Proportionate share of the net pension liability	\$ 4,186,773	\$ 3,856,693		
Covered payroll	\$ 1,979,000	\$ 2,097,466		
Proportionate share of the net pension liability as percentage of covered payroll	211.6%	183.9%		
Plan's total pension liability	\$ 31,771,217,402	\$ 30,829,966,631		
Plan's fiduciary net position	\$ 24,907,305,871	\$ 24,607,502,515		
Plan fiduciary net position as a percentage of the total pension liability	78.40%	79.82%		

**Notes to Schedule:**

Changes in assumptions

In 2018, inflation was changed from 2.75 percent to 2.50 percent and individual salary increases and overall payroll growth was reduced from 3.00 percent to 2.75 percent.

In 2017, as part of the Asset Liability Management review cycle, the discount rate was changed from 7.65 percent to 7.15 percent.

In 2016, the discount rate was changed from 7.5 percent (net of administrative expense) to 7.65 percent to correct for an adjustment to exclude administrative expense.

In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected ages of general employees.

\*- Fiscal year 2015 was the 1st year of implementation, thus only six years are shown.

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**SCHEDULE OF PENSION CONTRIBUTIONS**  
 Last 10 Years\*  
 As of June 30, 2020

The following table provides required supplementary information regarding the District's Pension Plan.

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution (actuarially determined)	\$ 711,306	\$ 603,260	\$ 552,669	\$ 662,293
Contribution in relation to the actuarially determined contributions	711,306	603,260	552,669	662,293
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,056,217	\$ 3,020,074	\$ 2,510,899	\$ 2,067,201
Contributions as a percentage of covered payroll	23.27%	19.98%	22.01%	32.04%
	<u>2016</u>	<u>2015</u>		
Contractually required contribution (actuarially determined)	\$ 574,845	\$ 486,960		
Contribution in relation to the actuarially determined contributions	574,845	486,960		
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>		
Covered payroll	\$ 2,122,598	\$ 1,979,000		
Contributions as a percentage of covered payroll	27.08%	24.61%		

**Notes to Schedule**

Valuation Date:	6/30/2014
Actuarial cost method	Entry Age Normal
Asset valuation method	5-year smoothed market
Amortization method	The unfunded actuarial accrued liability is amortized over an open 17 year period as a level percentage of payroll.
Discount rate	7.50%
Amortization growth rate	3.75%
Price inflation	3.25%
Salary increases	3.75% plus merit component based on employee classification and years of service
Mortality	Sex distinct RP-2000 Combined Mortality projected to 2010 using Scale AA with a 2 year setback for males and a 4 year setback for females.
Valuation Date:	6/30/2016      6/30/2015
Discount Rate:	7.375%      7.65%

\*- Fiscal year 2015 was the 1st year of implementation, thus only six years are shown.

## CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.B.**FROM: John F. Weigold IV, General Manager  
Ray Dienzo, Utilities Manager

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Meeting Date: August 12, 2021	Subject: Receive Presentation on Proposed Upgrade of Current Automatic Meter Reading (AMR) System to the Advanced Metering Infrastructure (AMI) and Discuss and Consider Meter Options
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**RECOMMENDATIONS:**

Staff recommends that the Board of Directors receive a presentation on the proposed upgrade of the current Automatic Meter Reading (AMR) system to the Advanced Metering Infrastructure (AMI) and discuss and consider staff's recommendation to upgrade to AMI metering.

**FISCAL IMPACT:**

There is no fiscal impact to receive the presentation on metering options. Future budgetary actions may be needed, which are dependent on the Board's direction to staff in regard to selecting the meter type.

**DISCUSSION:**

In 2005, the Cambria Community Services District (CCSD) switched from manual meter reads to an Automated Meter Reading (AMR) system and installed new meters. The American Water Works Association suggests that meters be replaced every 15 years, if not sooner. As meters wear over time, they err on the side of the customer—often under-reporting consumption. This results in lower revenues and higher water loss for the utility.

In 2018, the CCSD meter manufacturer discontinued the endpoints used throughout the system. The endpoint, through a radio signal, delivers meter reading data and status information to operators in the field as they drive by. As these endpoints fail, staff must revert to manual reads—which means physically locating, digging out, and reading meter registers. Approximately 25% of the meters in the CCSD's service area are being manually read due to failed endpoints. Since 2018, staff time required to read all CCSD meters has increased from approximately 72 to 240 manhours per bi-monthly meter read.



*Figure A - Meter body and register (back) and endpoint (front)*

There are two options for system-wide meter replacement:

1. AMR (current system) – meter reads are transmitted through a radio signal that is received by the meter reader as he/she drives by
2. Advanced Metering Infrastructure (AMI) – meter information is transmitted through a radio signal and is received directly to our base station. There would be no need to drive by every two months to read the meter.

As AMI technology has saturated the market, the cost difference between the two systems has narrowed significantly. Using quotes obtained from four vendors, AMI costs approximately \$100,000 more to implement over AMR. The benefits of an AMI system, however, far outweigh the price difference. AMI systems improve customer service by providing timely leak detection and real-time consumption data, enhance revenues by preventing utility theft, promote water use efficiency compliance through enhanced data analytics, reduce greenhouse gas emissions by lowering the number of “truck rolls,” and provide for more efficient use of staff time and the ability to address other maintenance activities such as hydrant and valve exercising.

Staff presented a comparison of AMI and AMR technology at the February 22, 2021 meeting of the Resources & Infrastructure (R&I) Committee and recommended a full transition to AMI. The R&I Committee unanimously supported this recommendation. The costs have increased since that meeting. The updated AMR vs AMI cost comparison is listed below:

	<b>AMR</b>	<b>AMI</b>
<b>Meters</b>	\$1,215,000	\$1,215,000
<b>Infrastructure and Set-up Costs</b>	\$64,000	\$124,000
<b>Annual Costs</b>	\$5,000	\$15,000
<b>Total Costs</b>	<b>\$1,284,000</b>	<b>\$1,354,000</b>

Staff recommends the Board approve upgrading the CCSD’s existing AMR meter system to the AMI meter system. Upon approval, staff will develop financing options to fund this system-wide meter infrastructure upgrade and bring those options to the Board for future budget discussion and consideration.

Attachment:

Attachment 1 - Water Meter Presentation – The Benefits of AMI/AMR





# Water Meter Upgrades

THE BENEFITS OF AMI/AMR

IMPORTANT  
TERMS

**AMI – Advanced  
Metering  
Infrastructure**

**AMR – Automated  
Meter Reading**



# What We Have Now

The American Water Works Association suggests that meters be replaced every 15 years, if not sooner.

- 2005 – Automated Meter Reading (AMR) infrastructure installed. Prior to this, meters were read manually.
- 2018 – Manufacturer discontinues endpoint used throughout the CCSD's system.
  - Valve box transmitter assembly (Endpoint) deliver meter reading data and status information to operators in the field as they drive by the meter.
  - As these endpoints fail, staff must revert to manual reads. There are hundreds of failed endpoints in our system now (last billing cycle 1278).



ENDPOINT →



# Benefit Comparison AMI vs AMR

- Revenue Enhancement
  - Improved Customer Service
    - Timely Leak Detection
    - Possible Monthly Billing
  - Water Use Efficiency Compliance
  - Water Loss Analytics
  - Personnel Safety
  - Greenhouse Gas Reduction
  - Smart Infrastructure
  - Reallocate Staff Time
- Lower cost to implement and maintain
  - New AMR technology can cut time and cost of current meter read practices



# Cost Comparison

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	AMR	AMI
Meters	\$1,215,000	\$1,215,000
Infrastructure & Setup Costs	\$64,000	\$124,000
Recurring Costs	\$5,000	\$15,000
<b>Total Costs</b>	<b>\$1,284,000</b>	<b>\$1,354,000</b>

NOTE: Preliminary pricing does not include tax, optional support contracts and extended warranties, or meter installation.



# Staff Recommendations

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## Option 1: Full transition to AMI

- Higher capital costs and annual fees
- Best technology; multiple benefits to customers & utility



## Option 2: AMR with AMI-compatible Meters for Future Transition

- Lower capital costs and annual fees
- Not as cost-efficient as going AMI upfront due to installation fees (touch all meters twice)



# Questions?

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## CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.C.**FROM: John F. Weigold, IV, General Manager  
Steve Kniffen, PROS Commission Chair

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Meeting Date: August 12, 2021	Subject: Review and Consideration of Recommendations from the Parks, Recreation and Open Space (PROS) Commission
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**RECOMMENDATIONS:**

The PROS Commission recommends the Board of Directors review and consider two recommendations from the Commission's recent meeting on July 6, 2021.

**FISCAL IMPACT:**

There is no fiscal impact for the Board to consider the recommendations from the PROS Commission. Future budgetary actions may be needed, which are dependent on the Board's direction to staff in regard to future project development.

**DISCUSSION:**

The PROS Commission met on July 6, 2021 and passed two motions during their meeting. In order to advance the PROS Commission's top Goal & Objective of 2021, working to develop the skatepark, a motion was made by Commissioner Cooper, and seconded by Commissioner Lord, proposing that the CCSD Board of Directors go on record publicly stating the following:

1. Unless building on the site is deemed unfeasible by engineering professionals, CCSD is committed to building the skatepark on Main Street at the location of the old skatepark.
2. CCSD is committed to directing the District General Manager to submit the California State Parks Proposition 68 Per Capita Program grant before the deadline of December 31, 2021 and the CCSD will commit 100% of the funds received through the California Proposition 68 Per Capita Program grant to the skatepark.

This motion was passed unanimously by the PROS Commission and comes with a strong recommendation that the CCSD Board of Directors move forward with the proposed action at the Board's earliest convenience.



## CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **7.D.**

FROM: John F. Weigold, IV, General Manager

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Meeting Date: August 12, 2021Subject: Discussion and Consideration  
Regarding Public Comment on  
Agenda Items at Board Meetings

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**RECOMMENDATIONS:**

Staff recommends that the Board of Directors discuss and consider the issue of public comment on agenda items at Board meetings.

**FISCAL IMPACT:**

There are no fiscal impacts associated with this item.

**DISCUSSION:**

This staff report is being presented to facilitate the Board of Directors discussion of this item. Questions have been raised regarding the requirements of the Brown Act on when members of the public are permitted to comment on agenda items at Board meetings, as well as the Board's practices in implementing that provision. The requirement in the Brown Act is that the opportunity for members of the public to comment on agenda items can be "...before or during the legislative body's consideration of the item" (Government Code Section 54954.3).

Under the Cambria Community Services District Bylaws, the President of the Board of Directors serves as the presiding officer at all Board meetings (Bylaw 1.2). Public comment 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 (Bylaw 2.3). The President has broad discretion in determining when to take public comment on agenda items. Under Rosenberg's Rules of Order, all decisions of the President are final unless overruled by the Board itself. The current practice of generally permitting the public to comment before the Board's consideration of an item is legally permissible and consistent with the requirements of the Brown Act.

**Finance Committee Report for CCSD Board Agenda, Aug. 12, 2021:**

The Finance Committee of the CCSD Board of Directors held its regular meeting via Zoom on Tuesday July 27, 2021 at 10 a.m.

Committee members present via Zoom were Tom Gray, Ted Siegler, Dewayne Lee, Mary Maher, Marvin Corne, and Cheryl McDowell.

Staff present via Zoom were John Weigold, General Manager, Pamela Duffield, Finance Manager, Ossana Terterian, Board Secretary, and Ray Dienzo, Utilities Department Manager/District Engineer.

Committee member Corne reviewed the work to date of the subcommittee tasked with the strategic plan objective of identifying and finding support for underfunded, under staffed and under-resourced CCSD services. The subcommittee was working on several potential items that may be recommended to the Committee and CCSD Board of Directors after further subcommittee discussion. (A written report on the subcommittee's work was later submitted to the Board of Directors and included in its Agenda for the July 30-Aug.3 Special Meeting and Strategic Plan workshop).

In Regular Business, the Committee discussed and considered the FY 2021-2022 Final Budget for the CCSD. Finance Manager Duffield presented updated information on surpluses and deficits for each department in FY 2020-2021, along with capital projects and encumbrance reserve designations requested to be carried over into FY 2021-2022.

The Committee unanimously (with member Maher temporarily absent) recommended Board approval of the final budget as presented.

The committee also discussed and considered a request for a FY 2021-22 budget adjustment to cover the cost of the "Task 1" instream flow study of San Simeon Creek. Finance Manager Duffield and Utilities Department Manager/District Engineer Dienzo joined in the discussion to explain the request, which raises the amount budgeted for the study from \$75,000 to \$103,250, with the additional funding coming from Water Fund reserves.

The Committee unanimously recommended Board approval of the budget adjustment.

In other business, the committee received updates on the Tyler Incode installation and on the FY 2019-2020 audit. The latter was to be reviewed at a special meeting of the Committee on Aug. 10, 2021.

-- Submitted by Tom Gray, Committee Chair  
Aug. 4, 2021

## **Resources & Infrastructure Committee Report for 8/12/2021 CCSD Meeting**

The Standing Committee on Resources & Infrastructure met on July 12, 2021. All committee members were present, Staff present were General Manager Weigold, Utilities Manager Ray Dienzo, Finance Manager Pam Duffield, and Board Secretary Ossana Terterian.

A Discussion and Consideration of Revisions to the AdHoc Committee Report on Water Supply Alternatives was held. Motion to adopt these revisions and forward the revised report to the Board was passed unanimously.

The R & I Ad Hoc Committees were reviewed and updated. Four of the Ad Hoc Committees were determined to have completed their assignments and were closed. The Ad Hoc Committees that were discontinued were Water Demand & Offset Measures, Review of the Current(2015)UWMP, Water Conservation & Gray Water Use, and Research Offsite Water Storage (this also included Water Supply Alternatives).

Three other AdHoc Committees remain, however are in a temporary hold. The Committee to Create Informational Videos for the Public is on hold pending the ability to get together in public to create the videos as well as the need for a camera person. The Joint R & I and Finance Committee is awaiting updated information on the SST program. The District Asset Management Committee is on hold until the Plan-It Module of Tyler Incode is ready.

A presentation was received from Utilities Manager Ray Dienzo for Discussion and Consideration of a Proposal and Cost Estimate of the Instream Flow Study Task 1 and Optional Task 5. Motion was made to approve this proposal for the Instream Flow Study including the Optional Task 5 and refer the project and the necessary budget adjustment to the Finance Committee, and motion was passed unanimously.

Requested future agenda item was for an update on the SST program.

Submitted by Karen Dean, Chair R&I Committee

## **California Coastal Commission Liaison Report for Aug 12, 2021 CCSD meeting**

The Coastal Commission held their regular meeting via Zoom on July 7 and 8.

Some items of interest to our Central Coast area were discussed:

Coastal Clean Up Day is back! California Coastal Clean Up Day will be September 18 from 9 am to noon. Volunteers are also invited to participate in neighborhood cleanups through the month of September.

There is a one hour PBS special documentary titled California Coast: Within sight, Scent and Sound of the Ocean. This is the culmination of a project funded by the Whale Tail License Plate Grant, which included a series of short videos of coastal access themes, and the California Coastal Trail video series. This documentary can be viewed on the CCC Education Program's YouTube page.

The 22<sup>nd</sup> Annual Coastal and Ocean Amateur Photo Contest was open through July 17, 2021, and vote was to take place through July 30. Winners will be announced mid-August.

A very long list of bills before the legislature was reviewed, many of which address climate change and sea level rise, coastal development planning and building, density laws, affordable housing, ADUs, wildlife conservation, fire prevention, off-highway vehicles, and offshore wind facilities. September 10, 2021 is the last day for each house to pass bills that are pending. The full text and current status of any of these bills can be viewed on the California Legislature Homepage at <https://leginfo.legislature.ca.gov/>.

Addressed on the Consent Agenda was the SLO County LCP Amendment No LCP-3-SLO-21-0025-1-PartD (Density Bonus). This Amendment addresses some special accommodations for projects with certain levels of affordable housing. It would allow an increase in otherwise allowable maximum units above normal standards depending on the amount and level of affordable housing provided. Some deviations from normal standards could include reduced parking, extra height, reduced setbacks, extra floor area, etc. In other words, larger and more dense projects in exchange for more affordable housing construction. This proposed LCP Amendment was filed as complete on June 22, 2021, and affects the LCP's Implementation Plan only. The 60-working-day action deadline is September 16, 2021, so unless the CCC extends the time limit, the deadline for the Commission to take final action on the LCP amendment is September 16, 2021.

Also addressed on the Consent Agenda was a Certification Review for SLO County LCP Amendment Number LCP-3-SLO-20-0071-3 (Sign Ordinance). The Coastal Commission approved this LCP amendment with modifications on January 13, 2021. By action taken on June 8, 2021, SLO County adopted the suggested modifications. This action taken on July 8, 2021 by the Commission certifies the amended LCP.

The next meetings of the Coastal Commission will be Aug 11-13, 2021, and Sept 8-10, 2021.

Submitted by Karen Dean, CCSD Appointed Liaison to the California Coastal Commission

## **Summary of the monthly Friends of the Fiscalini Ranch Preserve meeting on Tuesday, July 13th**

The meeting began with the unanimous approval of Mary Maher as the new Board Member of FFRP. Mary has been involved in local issues for many years, including currently serving as a member of the Cambria CSD Finance Standing Committee.

There was a brief discussion as to whether FFRP should participate in this year's Pinederado Parade. While there was a lack of enthusiasm for doing so, the decision was put off to the August 10th FFRP meeting, as the deadline for entry submittal is August 15th. It was also noted that FFRP won the Parade Blue Ribbon in 2019, and of course there was no parade in 2020 due to the Covid 19 pandemic.

Acknowledged was a recent drone flyover of the Ranch to obtain a contour map and vegetation assessment of the location for the new Boardwalk project that will be built to connect the Bluff Trail and the Ranch Emergency Fire Road that are both available to the public for walking and other activities. Providing this flyover and the resulting information was SWCA, a highly regarded nationwide environmental consulting firm. The Cambria Community Health Care District will also be partnering with FFRP on this project due to mandatory ADA access compliance.

The July 4th Pop Up Sale and Docent Walks on the Ranch was a success, keeping FFRP on track regarding the yearly budget. However, a proposal for forest work that was submitted to the California Relief Grant Program was denied. Other agencies to be contacted in the area of financial assistance include private foundations such as the Land Trust Alliance, and CA State Parks.

Recently FFRP Board President John Nixon and Executive Director Kitty Connolly met with CCSD General Manager John Weigold and Board President Cindy Steidel to discuss if FFRP should be providing more funding to the District for Ranch maintenance. This was done in response to the fact that many members of the public believe FFRP has more than sufficient monies to do so. Truth be told, the inherited endowment that folks believe is spendable money actually cannot be touched, but is used as a source for investment to help provide economic stability to FFRP. Not only does FFRP already provide funding to the District for care of the ranch, but contributes hundreds of volunteer hours yearly toward ranch upkeep. A second meeting among the parties mentioned above was decided upon but has yet to be scheduled.

Following up on the July 4th Pop Up Sale and docent walks on the Ranch are astronomy talks and walks scheduled for September and October presented by local astronomer Frank Widman, dates yet to be determined. The annual year end fundraiser "Songs for the Season" is already scheduled for Saturday, December 11th, at Fog's End located on the east end of Main Street. Food and wine will be available, as will live music. FFRP is currently seeking donations for auction items.

The next Friends of the Fiscalini Ranch meeting is scheduled for Tuesday, August 10th at 4PM via Zoom.

### **Report from Forest Committee Meeting of Wednesday, July 14, 2021**

An initial discussion took place regarding the health of the forest at Camp Ocean Pines, and how it has declined in past years due as much to ongoing drought conditions. Presently the Forest Committee is considering applying for a grant to aid COP in purchasing and planting Monterey Pine seedlings on Camp property. Most likely the seedlings will be provided by another local organization that has done much to enhance the health of our woodland places, Greenspace, the Cambria Land Trust. Needless to say, the Cambria Forest Committee supports this project.

Regarding the issue of Forest Management. A major topic of discussion was regarding the developing "Covell Ranch Forest Health Fuels Reduction Project". The Upper Salinas Las Tablas Resource Conservation District, in conjunction with Cal Fire and Registered Professional Forester Steve Auten, is proposing the above project to ultimately improve the health and well being of much of the Covell Ranch, which is privately owned property of roughly 1200 acres in the northeast area of Cambria essentially not accessible to the public.

The various concerns of the Forest Committee, as well as the local branch of the California Native Plant Society, regarding this project, include the size of trees proposed being removed, the use of mechanized vehicles versus hand work being done, plus the fact that "fuel breaks" and thinning defined as "forest restoration" often remove much needed understory and native vegetation necessary for the both the health of the forest, as well as the well being of the various animal species who reside in the woods.

Also addressed during the meeting was the ongoing issue of the homeless population residing in Cambria. While the number of homeless living in the wooded parts of town, especially the Fiscalini Ranch and adjacent areas, has declined recently, the cleaning up of the homeless encampments is an ongoing major expense for the CCSD's Facilities and Resources Department that takes both time and monies away from forest maintenance on District properties such as the Fiscalini Ranch.

Finally discussed was the issue of water, and the Agenda item regarding the Water Shortage in our community to be discussed by the Board of Directors of the Cambria CSD the following day. The question on the Item was whether to declare a Stage 3 Water Shortage Warning, or a Stage 4 Drought Emergency. All in attendance at the Forest Committee meeting considered the severity of our present water situation, and what is likely in the future as we move through summer and into fall, and were therefore unanimous in approving a Stage 4 declaration.

The next meeting of the Cambria Forest Committee will be on Wednesday, August 11th, at 6:30, most likely via Zoom

## **NCAC Liaison Report for August 11, 2021 CCSD Meeting**

The NCAC met July 21, 2021 via Zoom

### **Supervisor Gibson's Report**

Supervisor Bruce Gibson reported that the speed limit on Windsor Ave through Park Hill has been lowered from 35mph to 30 mph.

He reported that the BOS met July 13 to discuss a process by which to appoint a new Clerk Recorder.

On August 10 the BOS will have a discussion on homelessness and plans being worked on regionally for resources to get the homeless folks houses and provide services.

Supervisor Gibson has resumed office hours at the Cambria Library from 4 to 5pm the third Wednesday of each month.

The County has a mobile vaccination unit that will go to the homes of the home bound, just call the County Health Department to schedule. There will also be a mobile vaccination unit in San Simeon 4to 7pm July 27.

There may be a presentation at an upcoming NCAC meeting regarding SLO Board of Supervisors Redistricting. There is also a website for information: [SLOcounty.ca.gov/redistricting](http://SLOcounty.ca.gov/redistricting).

Special Guest Speaker was Thomas Arndt, Administrative Service Officer for SLO Council of Governments (SLOCOG). He gave a presentation and video of the 2023 RegionalTransportation Plan. He asked for public participation in the formation of the plan through the participation in surveys, which can be accessed at: [SLOCOG.org/engage](http://SLOCOG.org/engage).

The Land Use Committee received no referrals from SLO County Planning & Building during the month of July.

The Cambria Fire Safe Focus Group announced a Wildfire Preparedness Event will be held Saturday Oct 9 focusing on Fire Insurance Issues and Evacuation Planning. There will also be a demonstration using a SIM Table to show how a wildfire can move based on wind and fuel in different areas of town. Other exhibitors will be present as well with tools to help prepare for wildfire in Cambria.

Business reports that tourism is booming, however businesses are very short staffed. Some businesses and restaurants are having to limit their hours open or are closing some days due to lack of staff. Hotels are short of cleaning staff. It was expressed that the lack of affordable housing for service industry workers is key to this problem.

The election results are in. The new Area 3 (Park Hill and Sea Cliff) Representative Karen Chrisman and Alternate Ted Key were confirmed, Henry Krzciuk was confirmed as Area 1 Representative (San Simeon), and Jamie MacLeod as Representative for Area 7 ( Lodge Hill).

Chair Mike Lyons did not run for re-election for Area 5, so that area is currently without a Representative. Brian Glusovich was unanimously elected as the new NCAC Chair, and Iggy

Fedoroff as Vice Chair. Several other positions were reconfirmed: Jamie MacLeod as Treasurer, Karen Dean as Corresponding Secretary, and Iggy Fedoroff as Recording Secretary. Also reconfirmed were Tala Romero as Latino/Latina Special Interest Representative, Aaron Linn as both Traffic/Transportation and Business Representative, Don Sather as Land Use Committee Chair, and Brian Glusovich as Outreach Chair.

Discussion and consideration was held on both continuing the meetings going forward via Zoom, and for changing the meeting time to start at 6:00pm. Both received unanimous vote.

The next NCAC Meeting will be held via Zoom on Wednesday August 18 @ 6:00pm.

Report submitted by Karen Dean as appointed NCAC Liaison



## REPORT BY AD HOC COMMITTEE ON CCSD POLICIES – UPDATED 7-26-21

**Introduction and Summary:**

On March 11, 2021, the Cambria Community Services District Board of Directors appointed an ad hoc committee, made up of directors Tom Gray and Donn Howell, “to inventory existing District policies and make recommendations to the full Board.”

Specifically, the ad hoc committee, in the words of the Staff Report, was to “review the CSDA Policy Handbook in comparison with current CCSD policies” and “make recommendations to the full Board regarding policies to consider for development or review, and a process to determine which policies should be developed or reviewed in the future.”

The following is the ad hoc committee’s report to the Board on its findings, including recommendations for future action by the Board.

Our recommendations are as follows:

-- Existing and future District policies are to be presented in a public document titled “CCSD Policy Handbook.” Policies will be organized by topic following the framework of the California Special District Association (CSDA) Policy Handbook. CCSD policies that correspond to numbered model CSDA policies are to be numbered accordingly.

-- CCSD policies not analogous to particular CSDA models are to be organized by CSDA topic areas (e.g., “General,” “Board of Directors,” “Inventory & Property Management”) but will have CCSD-assigned numbers. These include policies previously adopted and currently posted on the District website without CSDA Handbook numbers.

-- CSDA model policies are to be used only for convenience in classifying CCSD policies and as a general guide to the range of topics that the CCSD’s policies need to cover. They are not to be treated as requirements, and the CCSD Board is free to depart from CSDA recommendations as it sees fit. The existence of a numbered CSDA policy does *not* necessarily mean that the CCSD needs a policy for that topic.

-- In considering policies for development or review, the ad hoc committee recommends organizing all existing policies and topics for future policy development into three action categories, as follows:

- No action needed.
- For Staff review.
- For Board review.

-- “No action needed” covers policies that have recently been updated (as a rule, in 2019 or later), other existing policies (e.g., Board bylaws) that adequately cover the topic, or CSDA topics that are not relevant to the CCSD.

-- “For Staff review” covers policy that are administrative in nature – i.e., that apply only to activities under the purview of the General Manager and other CCSD managers. Though the Board of Directors has discretion to make changes to existing policies in this category or adopt new ones, such changes or additions will normally originate with staff and will be submitted to the Board for approval. Included in this category are cases in which multiple administrative policies exist on the same or similar topics. In such cases, the Staff will recommend changes to the Board to clarify which policies are in to be in force.

-- “For Board review” covers policies that apply to procedures or powers of the Board of Directors or that apply to the Board and Staff generally. This category includes, but is not limited to, Board bylaws. As with policies for Staff review, the Board will review cases in which multiple policies apply to a given topic.

-- Any action to adopt new policies or amend existing ones shall be governed by the Board’s current Policy No. 1000 (“Adoption/Amendment of Policies”).

--The Board at its discretion may refer a proposed policy adoption or amendment to a standing committee or ad hoc committee. However, it will not be required to do so.

### **Policies and Policy Topics: A Framework for Review**

In consultation with General Manager John Weigold, the ad hoc committee conducted a review of general, administrative, and Board-specific CCSD policies. The committee sought to determine which existing policies are adequate as is, which need updating, and where a policy is needed but none currently exists.

As a result of that review, the committee has organized the CCSD’s general, administration and Board policies – existing, prospective, or currently under development – into the following **Policy Handbook Checklist** based on the CSDA categories and numbering system. For policies not fitting a specific CSDA description, numbers consistent with broad CSDA categories have been assigned. CSDA numbers are in Roman type, CCSD numbers in underlined italics.

Each policy or policy topic is assigned an action category – no action, Staff review or Board review – with a brief explanation as to why it is assigned to that category.

Not included here are the policies in the CSDA’s “Personnel” section (No. 3000 et seq.). These are administrative in nature and are all subject to Staff review as needed; in the interest of brevity, they are not spelled out in this report.

***See the Appendix to this report for a complete inventory of policies, showing multiple versions, adoption history and current status.***

## Policy Handbook Checklist

<b>Part 1: General Policies (1000 et Seq.)</b>				
Number and Title	No action	Staff Review	Board Review	Reason for Classification
1000: Adoption/Amendment of Policies		√		Policy adopted on Aug. 15, 2019; earlier policy now on website needs to be archived.
1005: Association Memberships	√			Policy adopted on Aug. 15, 2019.
1010: Basis of Authority	√			Policy adopted on Aug. 15, 2019.
1015: Board Secretary	√			Included in Board bylaws (Section 4).
1020: Board/Staff Communication			√	Policy adopted on Dec. 12, 2019; needs to be reconciled to Board bylaws.
1025: Claims Against the District	√			Policy adopted on Dec. 12, 2019.
1030: Code of Ethics			√	Board considered and tabled this topic on Jan. 16, 2020.
1035: Conflict of Interest		√		Policy adopted on Dec. 12, 2019; needs Staff review to ensure that earlier policies are not still in effect.
1040: Correspondence to the Board and Staff	√			Policy adopted on Feb. 20, 2020.
<u>1042</u> : Use of Electronic Devices by Directors in Meetings	√			Policy Adopted on Jan. 20, 2020.
1045: Legal Counsel and Auditor			√	Responsibilities not described in Board bylaws.
1050: Overview of General Manager's Role			√	Responsibilities not described in Board bylaws.
1055: Legislative Advocacy			√	No policy on record.
<u>1060</u> : Privacy Policy		√		Document is gone from Policy quicklink at CCSD website; needs retrieval for review.
<b>Part 2: Administration – Financial Management (2100 et Seq.)</b>				
2100: Accounts Receivable Policy		√		No policy on record.
2105: Asset Protection and Fraud in the Workplace		√		No policy on record.
2110: Budget Preparation		√		Policy adopted on Dec. 10, 2020 & updated May 13, 2021; needs Staff review to harmonize with Purchasing Policy (#2135)

2115: Credit Card Use		√		Policy adopted Sept. 24, 2015; due for review.
2120: Employment of Outside Contractors		√		Policy adopted Sept. 24, 2015; due for review.
2125: Expense Authorization		√		Policy adopted Sept. 24, 2015; due for review.
2130: Investment of District Funds		√		Policy adopted Sept. 2002; due for review.
2135: Purchasing Policy		√		Policy adopted Sept. 24, 2015; due for review.
2140: Receiving/Depositing Remittances		√		Policy adopted Jan. 27, 2018; due for review.
2145: Records Retention		√		No policy on record.
2150: Reserve Policy			√	Policy last updated on May 13, 2021; needs Board review pending long-term financial plan.
2155: Debt Management		√		Policy adopted on Nov. 15, 2018; due for review.
2160: Internal Controls		√		No policy on record.
2170: Applying for Grants	√			Policy adopted on Feb. 11, 2021.
2175: Policy on Applying for Grants for SST Projects		√		Policy adopted Aug. 13, 2020, but needs review for consistency with Policy #2170.
<u>2180</u> : Fund Balance Cash Reserves		√		Current policy has no adoption date; due for review.
<u>2185</u> : Interfund Loans		√		Policy adopted Jan. 17, 2019, due for review.
<u>2190</u> : Capitalization		√		Policy adopted Jan. 22, 2004; due for review.
<u>2195</u> : Travel		√		Policy adopted April 26, 2007; due for review. May be incorporated into #2125.
<b>Part 3: Administration - Inventory &amp; Property Management (2200 et Seq.)</b>				
2200: Disposal of Surplus Property or Equipment		√		No policy on record.
2205: District Electronic Resources Policies and Procedures		√		To be covered by updated policies #2415, #2420, #2430 and #2435.
2210: Use/Rental of District Facility		√		No policy on record.
2215: Naming of District Parks and Facilities		√		No policy on record.
2220: Flag Display Policy		√		No policy on record.
<u>2225</u> : Camping on District Property	√			Policy adopted on July 8, 2021
<u>2230</u> : District-owned Vehicle Policy		√		Policy on record with no adoption date; needs review.

<b>Part 4: Administration – Risk Management (2300 et Seq.)</b>				
2300: Emergency Preparedness		√		No policy on record.
2305: Emergency Response Guidelines for Hostile or Violent Incidents		√		No policy on record.
2310: Workers Compensation		√		Included in personnel policies to be reviewed by Staff.
<b>Part 5: Administration – Communications and Technology (2400 et Seq.)</b>				
2400: Customer Relations		√		No policy on record.
2405: Press Relations		√		No policy on record.
2410: Public complaints		√		No policy on record.
2415: Social Media Use		√		Draft policy is under Staff review; see also #2205.
2420: Web Page		√		No policy on record; see also #2205
2425: California Public Records Act Response Procedures		√		No policy on record.
2430: Electronic Document Retention Policy		√		No policy on record; see also #2205 and #4220 (regarding retention of Board minutes).
2435: Internet and Email policy		√		Policy adopted in 2003, needs updating; see also #2205.
<b>Part 6: Administration – Miscellaneous (2500 et Seq.)</b>				
<u>2510</u> : Discontinuance of Residential Water Service		√		Policy adopted on Dec. 12, 2019, needs to be assigned number on website.
<b>Part 7: Board of Directors (4000 et Seq.)</b>				
4100: Attendance at Meetings			√	Not in current bylaws.
4105: Committees of the Board of Directors	√			In current bylaws (Sections 9 & 10).
4110: Duties of Board President	√			In current bylaws (1.2).
4115: Ethics Training			√	Not in current bylaws; included in Section 14 of 2013 bylaws.
4120: Members of the Board of Directors	√			In current bylaws (Section 5).
4125: Training, Education and Conferences			√	Only reimbursement covered in current bylaws (8.5); topic fully covered in Section 14 of 2013 bylaws.
4150: Filling Mid-Term Vacancies on Board of Directors	√			Policy adopted on Jan. 21, 2021.

4200: Board Actions and Decisions			√	Section 6 of current bylaws covers topic in part only.
4205: Board Meeting Agenda	√			In current bylaws (Section 3).
4210: Board Meeting Conduct	√			In current bylaws (5.2-3).
4215: Brown Act Compliance; Open Meeting Requirements			√	Brown Act not specifically referenced in current bylaws. Review needed to decide what aspects of Act, if any, to include in bylaws.
4220: Minutes of Board Meetings			√	In current bylaws (Section 4) but needs review for consistency with electronic document retention policy (see #4220).
4225: Review of Administrative Decisions			√	Not in current bylaws; see Code of Civil Procedure Sec. 1094.6.
4230: Rules of Order of Conduct of Board and Committee Meetings			√	Rosenberg's/Roberts rules referenced in current bylaws (5.4), but review needed to clarify policies as to abstentions, roll-call votes & public's right to record meetings. See Jan. 17, 2013 bylaws for relevant material.
4235: Types of Board Meetings			√	Not in current bylaws. CSDA rule summarizes Brown Act on meeting types; see also #4215.
<u>4300</u> : Board Standing Committees		√		Needs to be included in Website text of current bylaws.
<u>4350</u> : Reimbursement of Standing Committee Travel Expenses	√			Policy adopted on Aug. 13, 2020.

## CCSD Policy Inventory

CSDA-style Policy category	Document Title (or subject)(or notes)	BOD adoption date	document date	CSDA-style #	hardcopy or online link
<b>SECTION 1000 GENERAL</b>					
<b>Policy 1000</b>	<b>Adoption/Amendment of Policies</b>				
	Policy B-02-2018 New Policy Creation	8/23/2018			website - District Policies, New Policy Creation Policy
	Adoption/Amendment of Policies	8/15/2019		1000	website - CCSD Policy Handbook, Section 1000: General - Adoption/amendment of Policies Policy Number:1000
	Policy B-02-2018 New Policy Creation		8/23/2018		manual section
<b>Policy 1005</b>	<b>Association Memberships</b>				
	Association Memberships	8/15/2019		1005	website - CCSD Policy Handbook, Section 1000: General - . . . Association Memberships Policy Number: 1005
<b>Policy 1010</b>	<b>Basis of Authority</b>				
	Basis of Authority	8/15/2019		1010	website - CCSD Policy Handbook, Section 1000: General - . . . Basis of Authority Policy Number 1010
<b>Policy 1015</b>	<b>Board Secretary</b>				
<b>Policy 1020</b>	<b>Board/Staff Communication</b>				
	Director Guidelines	2/11/2021			Bylaws 7
	Board/Staff Communication	12/12/2019		1020	website - CCSD Policy Handbook, Section 1000: General - Board/Staff Communication Policy Number 1020
<b>Policy 1025</b>	<b>Claims Against the District</b>				
	Claims Against the District	12/12/2019		1025	website - CCSD Policy Handbook, Section 1000: General - Claims Against the District Policy Number 1025
<b>Policy 1030</b>	<b>Code of Ethics</b>				
<b>Policy 1035</b>	<b>Conflict of Interest</b>				

## CCSD Policy Inventory

<b>CSDA-style Policy category</b>	<b>Document Title (or subject)(or notes)</b>	<b>BOD adoption date</b>	<b>document date</b>	<b>CSDA-style #</b>	<b>hardcopy or online link</b>
	Conflicts and Related Policy		1/17/2013		2013 Bylaws 11
	Conflict of Interest	12/12/2019		1035	website - CCSD Policy Handbook, Section 1000: General - Conflict of Interest Policy Number 1035
	Conflict of Interest Code		2/28/2019		manual section
	Amending the list of designated positions subject to the Districts conflict of interest code		2018		
<b>Policy 1040</b>	<b>Correspondence to the Board and Staff</b>				
	Correspondence Distribution Policy		1/17/2013		2013 Bylaws 10
	Correspondence to the Board and Staff	2/20/2020		1040	website - CCSD Policy Handbook, Section 1000: Board/Staff Communication Policy 1040
<b>Policy 1040.2</b>	<b>Answering correspondence to the Board (addition to 1040)</b>				
<b>Policy 1042</b>	<b>Use of Electronic Devices by Board Members During Public Meetings [added]</b>				
	Use of Electronic Devices by Board Members During Public Meetings Policy	2/20/2020		1042	website - CCSD Policy Handbook, Section 1000: General - Use of Electronic Devices by Board Members During Public Meetings Policy Number 1042
<b>Policy 1045</b>	<b>Legal Counsel and Auditor</b>				
	Evaluations		1/17/2013		2013 Bylaws 13
	Authority of Directors	2/11/2021	2/11/2021		Bylaws 6.4 d)
<b>Policy 1050</b>	<b>Overview of the General Manager's Role</b>				
	Evaluations		1/17/2013		2013 Bylaws 13



## CCSD Policy Inventory

CSDA-style Policy category	Document Title (or subject)(or notes)	BOD adoption date	document date	CSDA-style #	hardcopy or online link
	Authority of Directors	2/11/2021	2/11/2021		Bylaws 6.4 c)
<b>Policy 1055</b>	<b>Legislative Advocacy</b>				
<b>Policy 1060</b>	<b>Privacy Policy [added]</b>				
	Privacy Policy				?
<b>SECTION 2000 ADMINISTRATION</b>					
<b>Section 2100</b>	<b>Financial Management</b>				
<b>Policy 2100</b>	<b>Accounts Receivable Policy</b>				
<b>Policy 2105</b>	<b>Asset Protection and Fraud in the Workplace</b>				
<b>Policy 2110</b>	<b>Budget Preparation</b>				
	Budget Policy	5/13/2021		????	website - District Policies, Budget Policy
	Budget Policy	12/10/2020			website - District Policies, Budget Policy
	Budget Preparation			2110 p	working document
	Budget Policy		12/13/2018		manual section
<b>Policy 2115</b>	<b>Credit Card Use</b>				
	Credit Card Use			2115 p	working document
	Purchasing Policy [9/24/15]		9/24/2015		manual section & website
<b>Policy 2120</b>	<b>Employment of Outside Contractors and Consultants</b>				
	Employment of Outside Contractors and Consultants			2120 p	working document
	Purchasing Policy [9/24/15]		9/24/2015		manual section & website
<b>Policy 2125</b>	<b>Expense Authorization</b>				
	Expense Authorization			2125 p	working document
	Purchasing Policy [9/24/15]		9/24/2015		manual section & website
<b>Policy 2130</b>	<b>Investment of District Funds</b>				
	Investment Policy September 2002		9/2002		website - District Policies, Investment Policy
	Investment Policy September 2002		9/2002		manual section
<b>Policy 2135</b>	<b>Purchasing</b>				

## CCSD Policy Inventory

CSDA-style Policy category	Document Title (or subject)(or notes)	BOD adoption date	document date	CSDA-style #	hardcopy or online link
	Purchasing Policy		9/24/2015		manual section
	Purchasing Policy		9/24/2015		website
	Purchasing			2135 p	working document
<b>Policy 2140</b>	<b>Receiving/Depositing Remittances</b>				
	Cash Handling Policy		11/27/2018		manual section
	Cash Handling Policy		11/27/2018		website - District Policies, Cash Handling Policy
<b>Policy 2145</b>	<b>Records Retention</b>				
<b>Policy 2150</b>	<b>Reserve Policy</b>				
	Reserve Policy 2150	5/13/2021	5/13/2021	2150	website - CCSD Policy Handbook, Section 2100 Financial Management, Reserve Policy number: 2151
	Reserve Policy	8/15/2019		2150	website - CCSD Policy Handbook, Section 2100 Financial Management, Reserve Policy number: 2150
<b>Policy 2155</b>	<b>Debt Management</b>				
	Debt Management Policy	11/15/2018			website -District Policiess, Debt Management Policy
	Debt Management Policy		11/15/2018		manual section
<b>Policy 2160</b>	<b>Internal Controls</b>				
<b>Policy 2170</b>	<b><i>Applying for Grants [added]</i></b>				
	Grants Policy	2/11/2021		2170	website - CCSD Policy Handbook, Section 2100 Financial Management, Grants Policy number: 2170
	CCSD Policy onApplying for Grants fot e SST Projects Included in the SST Program				website - District Policies, Applying for Grants for the SST Projects included in the SST Program
	Policy on Applying for Grants		11/19/2015		manual section
<b>Policy 2175</b>	<b><i>Applying for Grants for SST project [added]</i></b>				
	Applying for Grants (SST project)	8/13/2020			Policy location needs to be documented and a CSDA style number assigned. (dwh)
<b>Policy 2180</b>	<b><i>Fund Balance Cash Reserves [added]</i></b>				

**CCSD Policy Inventory**

<b>CSDA-style Policy category</b>	<b>Document Title (or subject)(or notes)</b>	<b>BOD adoption date</b>	<b>document date</b>	<b>CSDA-style #</b>	<b>hardcopy or online link</b>
	Fund Balance Cash Reserve Policy				website - District Policies, Fund Balance Cash Reserve Policy
	Fund Balance Cash Reserve Policy				manual section
<b>Policy 2185</b>	<b><i>Interfund Loans [added]</i></b>				
	Interfund Loan Policy	1/17/2019			website - District Policies, Interfund Loan Policy
	Interfund Loan Policy		1/17/2019		manual section
<b>Policy 2190</b>	<b><i>Capitalization [added]</i></b>				
	Capitalization Policy		1/22/2004		website - District Policies, Capitalization Policy
	Capitalization Policy		1/22/2004		manual section
<b>Policy 2195</b>	<b><i>Travel [added]</i></b>				
	Travel Pollicy		4/26/2007		website - District Policies, Travel Policy
	Travel Pollicy		4/26/2007		manual section
<b><u>Section 2200 INVENTORY AND PROPERTY MANAGEMENT</u></b>					
<b>Policy 2200</b>	<b>Disposal of Surplus Property or Equipment</b>				
<b>Policy 2205</b>	<b>District Electronic Resources Policy and Procedures</b>				
	?????????		6/19/2003		
<b>Policy 2210</b>	<b>Use/rental of District Facility</b>				
	?????????	?????????			Webite ???????????
<b>Policy 2215</b>	<b>Naming of District Parks and Facilities</b>				
<b>Policy 2220</b>	<b>Flag Display Policy</b>				
<b>Policy 2225</b>	<b><i>Camping on District Properties [added]</i></b>				
	Camping on District Properties	7/8/2021		2225	
<b>Policy 2230</b>	<b><i>Owned Vehicle Policy [added]</i></b>				
	CCSD Owned Vehicle Policy		?		website - District Policies, CCSD Owned Vehicle policy
	CCSD Owned Vehicle Policy		?		manual section

## CCSD Policy Inventory

CSDA-style Policy category	Document Title (or subject)(or notes)	BOD adoption date	document date	CSDA-style #	hardcopy or online link
<b>Section 2300 RISK MANAGEMENT</b>					
<b>Policy 2300</b>	<b>Emergency Preparedness</b> (Under development)				
<b>Policy 2305</b>	<b>Emergency Response Guideline for Hostile or Violent Incidents</b> (Under development)				
<b>Policy 2310</b>	<b>Workers" Compensation</b> (Part of HR)				
<b>Section 2400 Communications &amp; Technology</b> (All of 2400 to be reviewed by Haley)					
<b>Policy 2400</b>	<b>Customer Relations</b>				
<b>Policy 2405</b>	<b>Press Relations</b>				
<b>Policy 2410</b>	<b>Public Complaints</b>				
<b>Policy 2415</b>	<b>Social Media Use</b>				
<b>Policy 2420</b>	<b>Webpage</b>				
<b>Policy 2425</b>	<b>California Public Records Act Response Procedures</b>				
<b>Policy 2430</b>	<b>Electronic Document Retention Policy</b> (retention of meeting audio/video recordings) (see also 4220 Meeting Minutes)		1/17/2013		2013 Bylaws 4.7
	E-mail management and retention policies		??????		
<b>Policy 2435</b>	<b>Internet and E-mail Policy [added]</b>				
			6/19/2003		website - District Policies, Internet & Email Policy
	Internet and E-mail Policy [6/19/03]		6/19/2003		manual section
<b>Section 2500 MISCELLANEOUS ADMIN [added]</b>					

## CCSD Policy Inventory

CSDA-style Policy category	Document Title (or subject)(or notes)	BOD adoption date	document date	CSDA-style #	hardcopy or online link
<b>Policy 2510</b>	<b><i>Discontinuance of Residential Water Service [added]</i></b>				
	Discontinuance of Residential Water Service Policy	12/12/2019	12/12/2019		website - District Policies, Discontinuance of Residential Water Service Policy
<b>SECTION 3000 PERSONNEL</b>					
	<b>Section 3000 is not part of this inventory.</b>				
<b>SECTION 4000 BOARD</b>					
<b>Section 4100</b>	<b>Board of Directors</b>				
<b>Policy 4100</b>	<b>Attendance at Meetings</b>				
<b>Policy 4105</b>	<b>Committees of the Board of Directors</b>				
	Committees	2/11/2021			Bylaws 9
<b>Policy 4110</b>	<b>Duties of Board President</b>				
	Officers of the Board of Directors	2/11/2021			Bylaws 1
<b>Policy 4115</b>	<b>Ethics Training</b>				
			1/17/2013		2013 Bylaws 14
<b>Policy 4120</b>	<b>Members of the Board of Directors</b>				
	Members of the Board of Directors	2/11/2021			
<b>Policy 4125</b>	<b>Training, Education and Conferences</b>				
	Continuing Education and Ethics Training		1/17/2013		2013 Bylaws 14
<b>Policy 4150</b>	<b>Filling mid-term vacancies on the Board of Directors [added]</b>				
	Board Member Vacancy		1/17/2013		2013 Bylaws 12

## CCSD Policy Inventory

<b>CSDA-style Policy category</b>	<b>Document Title (or subject)(or notes)</b>	<b>BOD adoption date</b>	<b>document date</b>	<b>CSDA-style #</b>	<b>hardcopy or online link</b>
	Policy and Procedures for Filling Vacancies on Board of Directors by Appointment	1/21/2021		4150	website - CCSD Policy Handbook, Section 4000: Board, Section 4100 Board of Directors, Board Vacancy Policy number: 4150
<b>Section 4200</b>	<b>Board Meetings</b>				
<b>Policy 4200</b>	<b>Board Actions and Decisions</b>				
<b>Policy 4205</b>	<b>Board Meeting Agenda</b>				
	Agendas	2/11/2021			Bylaws 3
<b>Policy 4210</b>	<b>Board Meeting Conduct</b>				
	Meetings	2/11/2021			Bylaws 2
<b>Policy 4215</b>	<b>Brown Act Compliance - Open Meeting Requirements</b>				
<b>Policy 4220</b>	<b>Minutes of Board Meetings</b>				
	Preparation of Minutes	2/11/2021			Bylaws 4
	(retention of meeting audio/video recordings)		1/17/2013		2013 Bylaws 4.7
<b>Policy 4225</b>	<b>Review of Administrative Decisions</b>				
<b>Policy 4230</b>	<b>Rules of Order of Conduct of Board and Committee Meetings</b>				
	(parliamentary authority - Rosenberg & RRO)	2/11/2021			Bylaws 5.4
	(conduct of meetings)		1/17/2013		2013 Bylaws 2.5
	(quorum defined)		1/17/2013		2013 Bylaws 2.6
	(role-call vote, how to treat abstentions)		1/17/2013		2013 Bylaws 2.7

## CCSD Policy Inventory

CSDA-style Policy category	Document Title (or subject)(or notes)	BOD adoption date	document date	CSDA-style #	hardcopy or online link
	(public may record meetings)		1/17/2013		2013 Bylaws 2.8
	(rules about placement of recorders & cameras)		1/17/2013		2013 Bylaws 2.9
<b>Policy 4235</b>	<b>Types of Board Meetings</b>				
	<b><u>SECTION 4300 STANDING COMMITTEES [added]</u></b>				
<b>Policy 4350</b>	<b><i>Reimbursement of Standing Committee Travel Expenses [added]</i></b>				
	Reimbursement of Standing Committee Members' Expenses	8/13/2020		4350	website - CCSD Policy Handbook, Section 4000: Board, Section 4350 Standing Committees, Reimbursement of Standing Committee Members' Expenses Policy number: 4350

## CCSD Policy Inventory

CSDA-style Policy category	Document Title (or subject)(or notes)	document ID	digital location
<b>SECTION 1000 GENERAL</b>			
<b>Policy 1000</b>	<b>Adoption/Amendment of Policies</b>		
	Policy B-02-2018 New Policy Creation	B-02-2018	p:\admin\0300 district management\301 general board information files\301-03 board policies\2018\b-02-18 (approved on 8-23-2018\b-02-2018 new policy creation.docx
	Adoption/Amendment of Policies		?
	Policy B-02-2018 New Policy Creation	B-02-2018	p:\admin\0300 district management\301 general board information files\301-03 board policies\2018\b-02-18 (approved on 8-23-2018\b-02-2018 new policy creation.docx
<b>Policy 1005</b>	<b>Association Memberships</b>		
	Association Memberships		?
<b>Policy 1010</b>	<b>Basis of Authority</b>		
	Basis of Authority		?
<b>Policy 1015</b>	<b>Board Secretary</b>		
<b>Policy 1020</b>	<b>Board/Staff Communication</b>		
	Director Guidelines	Bylaws 7	
	Board/Staff Communication		
<b>Policy 1025</b>	<b>Claims Against the District</b>		
	Claims Against the District		?
<b>Policy 1030</b>	<b>Code of Ethics</b>		
<b>Policy 1035</b>	<b>Conflict of Interest</b>		



## CCSD Policy Inventory

<b>CSDA-style Policy category</b>	<b>Document Title (or subject)(or notes)</b>	<b>document ID</b>	<b>digital location</b>
	Conflicts and Related Policy	2013 Bylaws 11	
	Conflict of Interest		?
	Conflict of Interest Code	03-2019	
	Amending the list of designated positions subject to the Districts conflict of interest code	10-2018	
<b>Policy 1040</b>	<b>Correspondence to the Board and Staff</b>		
	Correspondence Distrubution Policy	2013 Bylaws 10	
	Correspondence to the Board and Staff		
<b>Policy 1040.2</b>	<b>Answering correspondence to the Board (addition to 1040)</b>		
<b>Policy 1042</b>	<b>Use of Electronic Devices by Board Members During Public Meetings [added]</b>		
	Use of Electonic Devices by Board Members During Public Meetings Policy		
<b>Policy 1045</b>	<b>Legal Counsel and Auditor</b>		
	Evaluations	2013 Bylaws 13	
	Authority of Directors	Bylaws 6.4 d)	
<b>Policy 1050</b>	<b>Overview of the General Manager's Role</b>		
	Evaluations	2013 Bylaws 13	

## CCSD Policy Inventory

CCSDA-style Policy category	Document Title (or subject)(or notes)	document ID	digital location
	Authority of Directors	Bylaws 6.4 c)	
<b>Policy 1055</b>	<b>Legislative Advocacy</b>		
<b>Policy 1060</b>	<b>Privacy Policy [added]</b>		
	Privacy Policy		no longer at policy quicklink - where is?
<b>SECTION 2000 ADMINISTRATION</b>			
<b>Section 2100</b>	<b>Financial Management</b>		
<b>Policy 2100</b>	<b>Accounts Receivable Policy</b>		
<b>Policy 2105</b>	<b>Asset Protection and Fraud in the Workplace</b>		
<b>Policy 2110</b>	<b>Budget Preparation</b>		
	Budget Policy		
	Budget Policy		
	Budget Preparation		DWH>Policy Committee > Project I-8 Purchasing
	Budget Policy		
<b>Policy 2115</b>	<b>Credit Card Use</b>		
	Credit Card Use		DWH>Policy Committee > Project I-8 Purchasing
	Purchasing Policy [9/24/15]		
<b>Policy 2120</b>	<b>Employment of Outside Contractors and Consultants</b>		
	Employment of Outside Contractors and Consultants		DWH>Policy Committee/Project I-8 Purchasing
	Purchasing Policy [9/24/15]		
<b>Policy 2125</b>	<b>Expense Authorization</b>		
	Expense Authorization		DWH>Policy Committee/Project I-8 Purchasing
	Purchasing Policy [9/24/15]		
<b>Policy 2130</b>	<b>Investment of District Funds</b>		
	Investment Policy September 2002		?
	Investment Policy September 2002		
<b>Policy 2135</b>	<b>Purchasing</b>		

## CCSD Policy Inventory

CSDA-style Policy category	Document Title (or subject)(or notes)	document ID	digital location
	Purchasing Policy		ADMIN:Policy&Procedure\Purchasing Policy
	Purchasing Policy		ADMIN:Policy&Procedure\Purchasing Policy
	Purchasing		DWH>Policy Committee > Project I-8 Purchasing
<b>Policy 2140</b>	<b>Receiving/Depositing Remittances</b>		
	Cash Handling Policy		P:\Admin\Finance Manager's Working Files\Memos\Cash Policy\Memo-Cash Policy 2018 11 27.doc
	Cash Handling Policy		P:\Admin\Finance Manager's Working Files\Memos\Cash Policy\Memo-Cash Policy 2018 11 27.doc
<b>Policy 2145</b>	<b>Records Retention</b>		
<b>Policy 2150</b>	<b>Reserve Policy</b>		
	Reserve Policy 2150		
	Reserve Policy		?
<b>Policy 2155</b>	<b>Debt Management</b>		
	Debt Management Policy		?
	Debt Management Policy		
<b>Policy 2160</b>	<b>Internal Controls</b>		
<b>Policy 2170</b>	<b><i>Applying for Grants [added]</i></b>		
	Grants Policy		?
	CCSD Policy onApplying for Grants fot e SST Projects Included in the SST Program		?
	Policy on Applying for Grants		
<b>Policy 2175</b>	<b><i>Appllyng for Grants for SST project [added]</i></b>		
	Applying for Grants (SST project)		
<b>Policy 2180</b>	<b><i>Fund Balance Cash Reserves [added]</i></b>		

### CCSD Policy Inventory

<b>CSDA-style Policy category</b>	<b>Document Title (or subject)(or notes)</b>	<b>document ID</b>	<b>digital location</b>
	Fund Balance Cash Reserve Policy		?
	Fund Balance Cash Reserve Policy		
<b>Policy 2185</b>	<b><i>Interfund Loans [added]</i></b>		
	Interfund Loan Policy		?
	Interfund Loan Policy		
<b>Policy 2190</b>	<b><i>Capitalization [added]</i></b>		
	Capitalization Policy		ADMIN:Policy&Procedure\Capitalization Policy
	Capitalization Policy		ADMIN:Policy&Procedure\Capitalization Policy
<b>Policy 2195</b>	<b><i>Travel [added]</i></b>		
	Travel Pollicy		ADMIN:Policy&Procedure\Travel Policy
	Travel Pollicy		ADMIN:Policy&Procedure\Travel Policy
<b><u>Section 2200 INVENTORY AND PROPERTY MANAGEME</u></b>			
<b>Policy 2200</b>	<b>Disposal of Surplus Property or Equipment</b>		
<b>Policy 2205</b>	<b>District Electronic Resources Policy and Procedures</b>		
	?????????		
<b>Policy 2210</b>	<b>Use/rental of District Facility</b>		
	?????????		
<b>Policy 2215</b>	<b>Naming of District Parks and Facilities</b>		
<b>Policy 2220</b>	<b>Flag Display Policy</b>		
<b>Policy 2225</b>	<b><i>Camping on District Properties [added]</i></b>		
	Camping on District Properties		
<b>Policy 2230</b>	<b><i>Owned Vehicle Policy [added]</i></b>		
	CCSD Owned Vehicle Policy		?
	CCSD Owned Vehicle Policy		

## CCSD Policy Inventory

CCSD-style Policy category	Document Title (or subject)(or notes)	document ID	digital location
<b>Section 2300 RISK MANAGEMENT</b>			
<b>Policy 2300</b>	<b>Emergency Preparedness</b> (Under development)		
<b>Policy 2305</b>	<b>Emergency Response Guideline for Hostile or Violent Incidents</b> (Under development)		
<b>Policy 2310</b>	<b>Workers' Compensation</b> (Part of HR)		
<b>Section 2400 Communications &amp; Technology</b> (All of 2400 to be reviewed by Haley)			
<b>Policy 2400</b>	<b>Customer Relations</b>		
<b>Policy 2405</b>	<b>Press Relations</b>		
<b>Policy 2410</b>	<b>Public Complaints</b>		
<b>Policy 2415</b>	<b>Social Media Use</b>		
<b>Policy 2420</b>	<b>Webpage</b>		
<b>Policy 2425</b>	<b>California Public Records Act Response Procedures</b>		
<b>Policy 2430</b>	<b>Electronic Document Retention Policy</b> (retention of meeting audio/video recordings) (see also 4220 Meeting Minutes)	2013 Bylaws 4.7	
	E-mail management and retention policies	??????	ADMIN:Policy&Procedure\Internet and E-Mail Policy
<b>Policy 2435</b>	<b><i>Internet and E-mail Policy [added]</i></b>		
	Internet and E-mail Policy [6/19/03]		
<b>Section 2500 MISCELLANEOUS ADMIN [added]</b>			

## CCSD Policy Inventory

CCSD-style Policy category	Document Title (or subject)(or notes)	document ID	digital location
<b>Policy 2510</b>	<b><i>Discontinuance of Residential Water Service [added]</i></b>		
	Discontinuance of Residential Water Service Policy		?
<b>SECTION 3000 PERSONNEL</b>			
	<b>Section 3000 is not part of this inventory.</b>		
<b>SECTION 4000 BOARD</b>			
<b>Section 4100</b>	<b>Board of Directors</b>		
<b>Policy 4100</b>	<b>Attendance at Meetings</b>		
<b>Policy 4105</b>	<b>Committees of the Board of Directors</b>		
	Committees	Bylaws 9	
<b>Policy 4110</b>	<b>Duties of Board President</b>		
	Officers of the Board of Directors	Bylaws 1	
<b>Policy 4115</b>	<b>Ethics Training</b>		
		2013 Bylaws 14	
<b>Policy 4120</b>	<b>Members of the Board of Directors</b>		
	Members of the Board of Directors	Bylaws 5	
<b>Policy 4125</b>	<b>Training, Education and Conferences</b>		
	Continuing Education and Ethics Training	2013 Bylaws 14	
<b>Policy 4150</b>	<b>Filling mid-term vacancies on the Board of Directors [added]</b>		
	Board Member Vacancy	2013 Bylaws 12	

## CCSD Policy Inventory

<b>CSDA-style Policy category</b>	<b>Document Title (or subject)(or notes)</b>	<b>document ID</b>	<b>digital location</b>
	Policy and Procedures for Filling Vacancies on Board of Directors by Appointment		
<b>Section 4200</b>	<b>Board Meetings</b>		
<b>Policy 4200</b>	<b>Board Actions and Decisions</b>		
<b>Policy 4205</b>	<b>Board Meeting Agenda</b>		
	Agendas	Bylaws 3	
<b>Policy 4210</b>	<b>Board Meeting Conduct</b>		
	Meetings	Bylaws 2	
<b>Policy 4215</b>	<b>Brown Act Compliance - Open Meeting Requirements</b>		
<b>Policy 4220</b>	<b>Minutes of Board Meetings</b>		
	Preparation of Minutes	Bylaws 4	
	(retention of meeting audio/video recordings)	2013 Bylaws 4.7	
<b>Policy 4225</b>	<b>Review of Administrative Decisions</b>		
<b>Policy 4230</b>	<b>Rules of Order of Conduct of Board and Committee Meetings</b>		
	(parliamentary authority - Rosenberg & RRO)	Bylaws 5.4	
	(conduct of meetings)	2013 Bylaws 2.5	
	(quorum defined)	2013 Bylaws 2.6	
	(role-call vote, how to treat abstentions)	2013 Bylaws 2.7	

### CCSD Policy Inventory

CSDA-style Policy category	Document Title (or subject)(or notes)	document ID	digital location
	(public may record meetings)	2013 Bylaws 2.8	
	(rules about placement of recorders & cameras)	2013 Bylaws 2.9	
<b>Policy 4235</b>	<b>Types of Board Meetings</b>		
<b><u>SECTION 4300 STANDING COMMITTEES [added]</u></b>			
<b>Policy 4350</b>	<b><i>Reimbursement of Standing Committee Travel Expenses [added]</i></b>		
	Reimbursement of Standing Committee Members' Expenses		?