



# CAMBRIA COMMUNITY SERVICES DISTRICT

REGULAR MEETING

**Thursday, February 25, 2010– 12:30 PM**

VETERANS MEMORIAL BUILDING, 1000 MAIN ST., CAMBRIA, CA

## AGENDA

This agenda is prepared and posted pursuant to Government Code Section 54954.2. By listing a topic on this agenda, the District's Board of Directors has expressed its intent to discuss and act on each item. In addition to any action identified in the summary description of each item, the action that may be taken by the Board of Directors shall include: a referral to staff with specific requests for information; continuance; specific direction to staff concerning the policy or mission of the item; discontinuance of consideration; authorization to enter into negotiations and execute agreements pertaining to the item; adoption or approval; and disapproval.

Copies of the staff reports or other documentation relating to each item of business referred to on the agenda are on file in the Office of the District Clerk, available for public inspection during District business hours. If requested, the agenda and supporting documents shall be made available in alternative formats to persons with a disability. The District Clerk will answer any questions regarding the agenda.

### 1. **OPENING**

- A. Call to Order
- B. Pledge of Allegiance
- C. Establishment of Quorum
- D. Report from Closed Session

### 2. **PUBLIC COMMENT PERIOD FOR ITEMS NOT ON THE AGENDA**

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

### 3. **AGENDA REVIEW: ADDITIONS/DELETIONS AND PULLED CONSENT ITEMS**

(Estimated Time: 5 minutes)

### 4. **ACKNOWLEDGMENTS/PRESENTATIONS**

- A. Proclamation Recognizing Pat Clarke, Senior Water Treatment Operator Retirement
- B. 2010 Census Proclamation
- C. Forest Committee Presentation: Free Benefits of Protecting the Cambria Monterey Pine Forest

### 5. **SPECIAL REPORTS**

- A. SHERIFF'S DEPARTMENT REPORT  
(Estimated Time: 5 minutes)

**6. MANAGER'S AND BOARD REPORTS**

- A. MANAGER'S REPORT  
(Estimated Time: 10 minutes)
- B. MEMBER AND COMMITTEE REPORTS  
(Estimated Time: 10 minutes)

**7. CONSENT AGENDA**

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

- A. Approve Expenditures for Month of January 2010
- B. Approve Minutes of Board of Directors Special Meeting, February 1, 2010  
(Estimated Time: 5 minutes)

**8. HEARINGS AND APPEALS**

- A. Consider Adoption of Resolution 10-2010 Certifying Santa Rosa Creek Beach Geotechnical Investigation Environmental Clearance Negative Declaration  
(Estimated Time: 60 minutes)

**9. REGULAR BUSINESS**

- A. Receive DRAFT Audit Fiscal Year 2008-2009
- B. Consider Adoption of Resolution 06-2010 Approving Mid-Year Revision to Fiscal Year 2009/2010 CCSD Operating Budget
- C. Review and Approve 2010 Board Committee/Assignments
- D. Consider Adoption of Resolution 08-2010 Authorizing Matching Grant Funds for Cambria Community Services District Fire Department's Assistance to Firefighters Grant Program (AFGP) for Operations and Safety
- E. Consider Adoption of Resolution 09-2010 Approving the Board of Directors' Bylaws for 2010
- F. Cast Ballot for Director Muril Clift as LAFCO Special District Member  
(Estimated Time: 60 minutes)

**10. PUBLIC COMMENT**

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

**11. ADJOURN TO CLOSED SESSION**

**A. CONFERENCE WITH LABOR NEGOTIATORS**

Agency Designated Representatives: General Manager  
Employee Organization: IAFF Local 4635, Cambria CSD

**B. PUBLIC EMPLOYEE PERFORMANCE EVALUATION** pursuant to periodic performance evaluation as required by employment contract.  
Title: General Manager



**CAMBRIA COMMUNITY SERVICES DISTRICT  
PROCLAMATION  
RECOGNIZING  
Senior Water Treatment Operator Pat Clarke  
For 26 Years of Service to the Community**

**WHEREAS**, Senior Water Treatment Operator Pat Clarke, a 35-year resident of Cambria worked with the Cambria Community Services District since February 21, 1984 until his retirement February 12, 2010; and

**WHEREAS**, he has presided as Senior Water Treatment Operator during the replacement of all the water tanks in Cambria, the new Leimert and Stuart Street pump stations, the new Santa Rosa Treatment plant, the replacement of all the meters in the community, and many more projects that have enhanced the water system for the people of the community; and

**WHEREAS**, he has steadfastly served the community through times of drought and floods; and

**WHEREAS**, Pat is known for his quick and friendly response to all water emergencies in the community, is known on a first-name basis by nearly all the citizens of Cambria and is regarded as a respected mentor of a great team of water operators; and

**WHEREAS**, he also served, for over eight years, as a member of NCOR (North Coast Ocean Rescue) and a volunteer firefighter in the late '70s; and

**NOW, THEREFORE**, by virtue of the authority vested in me as President of the Board of Directors; and on behalf of the entire Board, District Staff and all Cambrians, on this day, February 25, 2010, I hereby present to Senior Water Treatment Operator, Pat Clarke this proclamation of public recognition, extending to him our deep appreciation for his long, distinguished service; and our best wishes for continued success in all his future endeavors.

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Gregory W. Sanders, President  
Board of Directors

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Kathy Choate, District Clerk

## 2010 Census Partner Proclamation



**WHEREAS** an accurate census count is vital to our community and residents' well-being by helping planners determine where to locate schools, day care centers, roads and public transportation, hospitals and other facilities, and achieving an accurate and complete count of the nation's growing and changing population;

**WHEREAS** more than \$400 billion per year in federal and state funding is allocated to states and communities based, in part, on census data;

**WHEREAS** census data help determine how many seats each state will have in the U.S. House of Representatives and often is used for the redistricting of state legislatures, county and city councils and voting districts;

**WHEREAS** the 2010 Census creates jobs that stimulate economic growth and increase employment;

**WHEREAS** the information collected by the census is confidential and protected by law;

Now, therefore, we PROCLAIM that Cambria Community Services District Board of Directors is committed to partnering with the U.S. Census Bureau to help ensure a full and accurate count in 2010.

As a 2010 Census partner, we will:

1. Support the goals and ideals for the 2010 Census and disseminate 2010 Census information to encourage those in our community to participate.
2. Encourage people in our community to place an emphasis on the 2010 Census and participate in events and initiatives that will raise overall awareness and ensure a full and accurate census.
3. Support census takers as they help our community complete an accurate count.
4. Create or seek opportunities to collaborate with other like-minded groups in our community by participating in Complete Count Committees and/or utilizing high-profile, trusted voices to advocate on behalf of the 2010 Census.

Signed this 25th day of February 2010.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Cambria Community Services District

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **6.A.**

FROM: Tammy Rudock, General Manager

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Meeting Date: February 25, 2010

Subject: MANAGER'S REPORT  
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**ADMINISTRATION**

**FEDERAL ADVOCATE – VAN SCOYOC ASSOCIATES**

The January monthly report from the CCSD federal advocate is attached.

**MISSION COUNTRY DISPOSAL 2010 CLEANUP DAYS**

Mission Country Disposal's annual cleanup days for 2010 are as follows:

- § Spring Cleanup is scheduled for April 26-30, 2010; and
- § Fall Cleanup is scheduled for September 27-October 1, 2010.

During this time, extra recycling, green waste, and garbage is allowed on a customer's regular pickup day. Larger items such as appliances, mattresses, and furniture require advance arrangements are made with Mission Country for pickup and a nominal fee.

**VOLUNTARY LOT MERGER PROGRAM**

In addition to being an insert with the November/December utility bills (mailed January 10<sup>th</sup>), the Voluntary Lot Merger Program flyer was mailed out to vacant property owners. As a result the CCSD received and processed 15 voluntary lot merger applications! This is positive news after six months with no activity in the program.

**FACILITIES & RESOURCES**

On January 28<sup>th</sup>, Ben Boer was recognized by the San Luis Obispo County Community Fire Safe Council for his outstanding efforts with the Rodeo Grounds and Lodge Hill clearing projects. Ben's leadership in "assisting the Fire Safe Council in achieving its goal of creating fire safe communities" was acknowledged. Congratulations, Ben, for your Fire Safe Council award, and your excellent stewardship and management of the Fiscalini Ranch Preserve and intra-agency relationship-building, which provide for very important resources to our community.

**PARKS AND RECREATION**

**PROS COMMISSION**

The PROS (Parks, Recreation and Open Space) Commission did not meet on Tuesday, February 2, 2010, because of a lack of quorum among its members. The Commission's next meeting is scheduled for Tuesday, March 2, 2010, at 10:00 a.m., at the Cambria Vets Hall (Dining Room).

**BOARD OF DIRECTORS' MEETING-FEBRUARY 25, 2010**  
**ADDENDUM TO GENERAL MANAGER'S REPORT**  
**FINANCE MANAGER'S REPORT**

**BUDGET**-The Revenue and Expenditures for July 1, 2009 through December 31, 2009 have been posted to the CCSD website.

**EXPENDITURES**-There were no disbursements in excess of \$100,000 during January, 2010.

**PROPERTY TAXES/PROPOSITION 1A SECURITIZATION**-Property tax revenue is being received as budgeted. The first installment of the Proposition 1A Receivable Financing Program (also referenced as the Proposition 1A Securitization Program) in the amount of \$79,643 was received as expected. This represents one-half of the state's 8% take-away of CCSD property taxes. The second and final installment is scheduled to be disbursed to the CCSD on May 15, 2010.

**RESERVES-LAIF BALANCE**-The balance in the Local Agency Investment Fund as of January 31, 2010 was \$4,475,890. This balance is an increase of \$55,633 from December 31, 2009 and an increase of \$174,766 from January 31, 2009. This represents the third consecutive month that the balance was higher than for the same month one year prior. In addition, the increases have been larger each subsequent month.

The LAIF Balance is made up as follows (restrictions, if applicable, are noted):

<u>FUND</u>	<u>AMOUNT</u>
General	\$ 4,314,255
General (Prop. 1A)	\$ 79,643
Resource Conservation (Lot Merger Program)	\$ 54,378
Water	\$ -0-
Wastewater (Capital)	\$ 27,614

With the exception of the restricted funds to offset a potential future Proposition 1A take-away, restricted amounts are determined after all other fiscal year activity is recorded, reconciled and audited, although the balances are monitored during the fiscal year to ensure that funds set-aside for specific programs, such as the Lot Merger Program, are not overspent. Because the Proposition 1A funds are the result of a single transaction and not subject to the results of other activity, it is not necessary to wait for this process.

**INTERNAL LOANS**-As of January 31, 2010, the CCSD Board of Directors have approved the following internal loans and the indicated amounts have been disbursed:

<u>LENDING FUND</u>	<u>BORROWING FUND</u>	<u>LOAN AMOUNT AUTHORIZED</u>	<u>AMOUNT OF LOAN DISBURSED TO DATE</u>	<u>PURPOSE OF LOAN</u>
General	Water	\$ 166,000	\$ 166,000	ACE Matching
General	Water	\$ 60,000	\$ 60,000	SCADA
General	Wastewater	\$ 15,000	\$ 15,000	SCADA
General	Water	\$ 34,000	\$ -0-	Western Main Street Overlay
General	Wastewater	\$ 4,000	\$ -0-	Western Main Street Overlay
General	Water	\$ 30,000	\$ -0-	Stuart Street Tank & Rodeo Grounds Pump Station Environmental Review

Total Authorized Loans from the General Fund to the Water Fund: \$ 290,000  
 Total Authorized Loans from the General Fund to the Wastewater Fund\*: \$ 19,000

\*At this time, it appears that the Wastewater Fund will have sufficient funds to pay the projected expenditures related to the aforementioned projects without the need to borrow from the General Fund. The final determination will be made after all other fiscal year 2009/2010 activity is recorded and reconciled.



**BOARD OF DIRECTORS' MEETING  
ADDENDUM TO GENERAL MANAGER'S REPORT  
FIRE CHIEF'S REPORT**

Response information is attached and represents totals for the month of January 2010.

Progress updates and highlights regarding the different programs and services our department provides are identified below:

**Prevention and Education** (For the month of January 2010)

- **11** residential new and remodel fire plan reviews were completed.
- **07** residential and commercial technical fire inspections were conducted.
- **06** residential and commercial water appliance/conservation inspections were conducted.
- **01** engine company commercial fire and life safety inspections were conducted.
- **02** public education events
- **04** residential smoke detectors were installed and or the batteries changed.

**Operations**

- The Fire Department received 83 calls for service in an 8 hour time span during the storm event on January 20<sup>th</sup>. The overwhelming number of calls for service forced the department to establish an area command structure in order to prioritize and dispatch their own resources. Cambria CSD fire personnel were assisted by crews from Cal Fire, Cuesta Camp, SLO County South Bay, PG&E, SLO County Roads and Tree units, and SLO County Building Inspectors. A huge assist came from the Winsor Construction Company who donated and delivered all of the sand for emergency sandbagging. Following is a breakdown of the types and number of calls for service during this event:
  - Structure Fire – 2
  - Tree into Structure – 20 (6 with major damage)
  - Tree into Lines – 8
  - Power Lines on Vehicle – 2
  - Trees in Road – 25
  - Residential Flooding – 1
  - Medical Aid – 1
  - Fire Alarm – 1
  - Duplicated service calls - 23
- The Fire Department was recently awarded a Federal Assistance to Firefighters Grant (AFG) in the amount of \$221,000. The grant will provide the department with funding to make federally mandated upgrades to radios and take communications to narrow band frequencies. Funds will also provide the department with Advanced Life Support (ALS) equipment and training for 3 additional paramedics. The fire department match for this grant will be 5% (not to exceed \$11,642). Congratulations to the fire department team led by Captain Mike Gallagher, (who penned this grant,) for receiving these much need funds for the department and the community.
- The Cambria CERT recently completed another training course, instructed by retired SLO City Fire Chief Bob Neuman. After an intensive two week course and a comprehensive practical evaluation nineteen attendees completed the course and added 14 new members to the Cambria CERT team.

**Cambria CSD Fire Department  
Response Information  
January 1, 2010 - January 31, 2010**

<b>Categories</b>	Jan '10	Feb '10	Mar '10	Apr '10	May '10	June '10	July '10	Aug '10	Sept '10	Oct '10	Nov '10	Dec '10	<b>Totals</b>
Fire	0												<b>0</b>
Hazardous Mat.	0												<b>0</b>
Medical*	40												<b>40</b>
Vehicle TC	2												<b>2</b>
Hazardous Situations	50												<b>50</b>
Public Service Assist	8												<b>8</b>
False Alarms	8												<b>8</b>
Agency Assist	0												<b>0</b>
Mutual Aid	0												<b>0</b>
Auto Aid	0												<b>0</b>
Fire Investigations	0												<b>0</b>
<b>Monthly Response Totals</b>	<b>108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108</b>
<b>Cumulative Totals</b>	<b>108</b>												
ALS*	0												<b>0</b>
Medic Engine Shift*	0												<b>0</b>

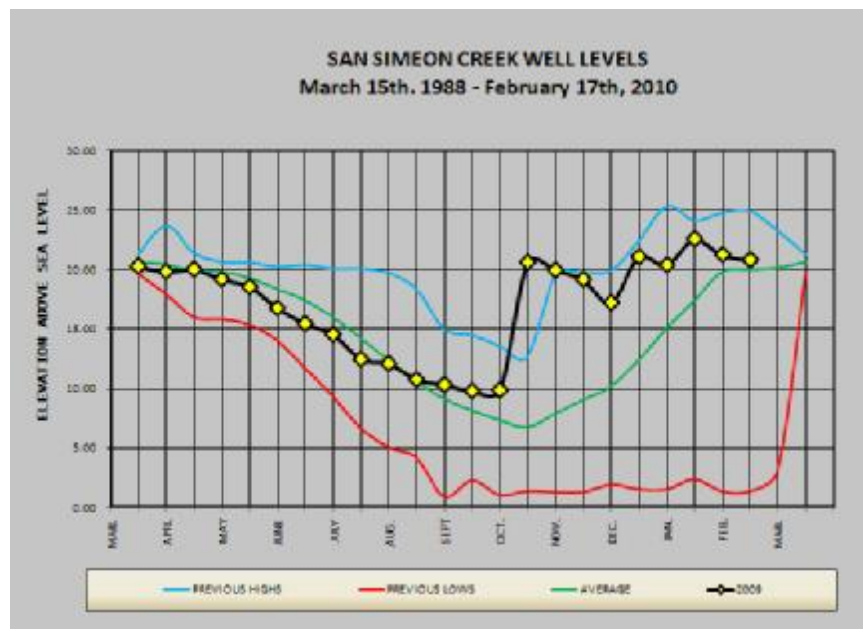
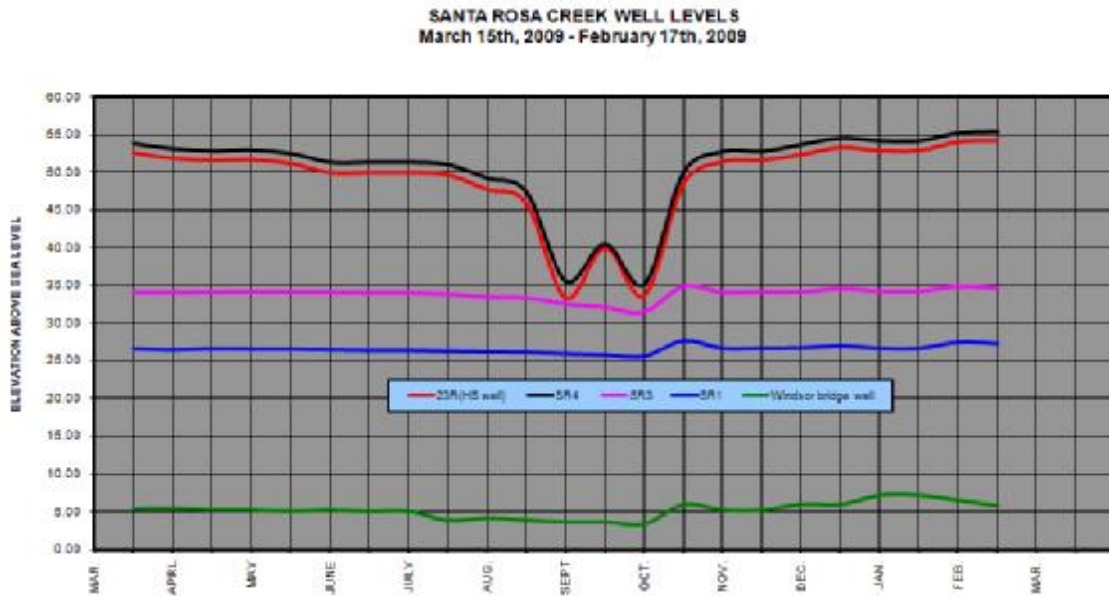
# BOARD OF DIRECTORS' MEETING – FEBRUARY 25, 2010

## DISTRICT ENGINEER'S ADDENDUM TO GENERAL MANAGER'S REPORT

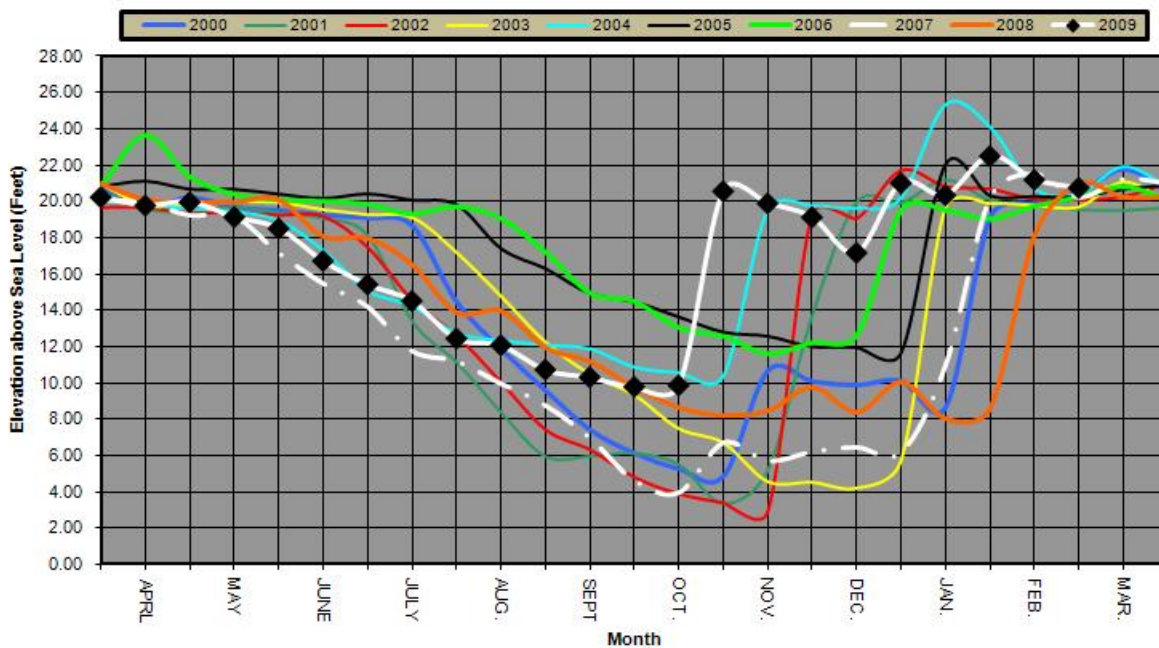
The following report is limited to a discussion on well levels. A verbal report will be provided on key projects during today's Board meeting.

### WELL LEVELS

Well level charts as of February 17<sup>th</sup>, 2010 for the Santa Rosa and San Simeon aquifers follow below. These charts show that both aquifers are now full.



**San Simeon Creek Well Levels**  
**Last 9 years**  
March 15th, 2000 - February 17th, 2010



**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH ENDING JANUARY 31, 2010**

<b>VENDOR NAME</b>	<b>CHECK NUMBER</b>	<b>CHECK DATE</b>	<b>LINE NO.</b>	<b>LINE AMOUNT</b>	<b>LINE DESCRIPTION</b>
ABILITY ANSWERING SERVICE	50404	1/7/2010	1	275.00	ADM/AFTER BUSINESS HRS ANSWERING SVC JAN'10
ACCURATE MAILING SERVICE	50405	1/7/2010	1	880.00	WD/PSTG DEPOSIT FOR MAILING UTIL BILLS JAN'10
ACCURATE MAILING SERVICE	50405	1/7/2010	2	880.00	WW/PSTG DEPOSIT FOR MAILING UTIL BILLS JAN'10
ACCURATE MAILING SERVICE	50483	1/25/2010	1	575.00	RC/PRE-PAID POSTAGE TO MAIL LOT MERGER FLYER 1/25
				<u>2,335.00</u>	
ADAMS, JAMES R.	50406	1/7/2010	1	45.00	WD/MONTHLY CELLULAR PHONE SERVICE REIMB JAN'10
AGP VIDEO	50493	1/27/2010	1	606.25	ADM/VIDEO PROD/DIST. BOD MEETING 12/14/09
ALPHA FIRE & SECURITY	50448	1/15/2010	1	135.00	F&R/MONITORING ELECTRONIC FIRE SYSTEM 2/10-4/10
ASHER, JULIE	50430	1/12/2010	1	25.21	WD/CUSTOMER REFUND
AT&T PAYMENT CENTER	50449	1/15/2010	1	344.71	WD/SCADA SYS-WD CNXN DECEMBER 2009
AT&T/CALNET2	50494	1/27/2010	1	15.62	ADM/RADIO VAULT DECEMBER 2009
AT&T/CALNET2	50494	1/27/2010	1	16.04	ADM/FAX MONTHLY CHARGES DECEMBER 2009
AT&T/CALNET2	50494	1/27/2010	1	294.99	ADM/MAIN OFFICE MONTHLY CHARGES DECEMBER 2009
AT&T/CALNET2	50494	1/27/2010	1	178.41	FD/T1 LINES CNCTG FD/WD/WW DECEMBER 2009
AT&T/CALNET2	50494	1/27/2010	2	178.41	WD/T1 LINES CNCTG FD/WD/WW DECEMBER 2009
AT&T/CALNET2	50494	1/27/2010	3	178.40	WW/T1 LINES CNCTG FD/WD/WW DECEMBER 2009
				<u>861.87</u>	
AVAYA	50399	1/7/2010	1	105.96	FD/PHONE & VOICEMAIL MAINTENANCE 12/16/09-3/15/10
AVAYA	50451	1/15/2010	1	191.28	WW/PHONE & VOICEMAIL MAINTENANCE 12/18/09-3/17/10
				<u>297.24</u>	
BORAH'S AWARDS	50495	1/27/2010	1	106.79	FD/2010 FIREFIGHTER OF THE YEAR AWARD 1/7/10
BRENNTAG PACIFIC, INC.	50496	1/27/2010	1	746.70	WW/CHEMICALS 1/7/10
CAMBRIA AUTO PARTS	50398	1/7/2010	1	11.78	FD/HEADLAMP 12/10/09
CAMBRIA AUTO PARTS	50450	1/15/2010	1	5.61	WW/WASHER FLUID 12/3/09
CAMBRIA AUTO PARTS	50450	1/15/2010	2	49.43	WW/SCREWDRIVERS & PLIERS 12/3/09
CAMBRIA AUTO PARTS	50450	1/15/2010	3	12.66	WW/OIL 12/3/09
CAMBRIA AUTO PARTS	50450	1/15/2010	4	108.09	WW/BATTERY & CHARGER 12/3/09
CAMBRIA AUTO PARTS	50450	1/15/2010	1	44.97	WD/SPRAY, FLUID, FILTER, BULBS, FLOOR DRY 12/9/09
CAMBRIA AUTO PARTS	50450	1/15/2010	2	22.30	WD/FUEL FILTER 12/9/09
CAMBRIA AUTO PARTS	50450	1/15/2010	1	2.06	F&R/O-RINGS 12/4/09
CAMBRIA AUTO PARTS	50450	1/15/2010	2	33.62	F&R/WASHER FLUID, ANTI-FREEZE & CLAMPS 12/4/09
				<u>290.52</u>	
CAMBRIA ROCK	50457	1/15/2010	1	281.45	WD/10 YDS. FILL SAND 12/30/09
CAMBRIA VILLAGE PHARMACY	50458	1/15/2010	1	10.20	ADM/UTILITY BILL COLLECTION DECEMBER 2009
CAMBRIA VILLAGE SQUARE	50416	1/7/2010	1	3,182.13	ADM/MONTHLY OFFICE LEASE PAYMT 1316 TAMSON JAN'10
CAREERTRACK	50392	1/6/2010	1	79.00	ADM/REG FEE C RYAN CLASSS IN OXNARD 1/14/10

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH ENDING JANUARY 31, 2010**

<b>VENDOR NAME</b>	<b>CHECK NUMBER</b>	<b>CHECK DATE</b>	<b>LINE NO.</b>	<b>LINE AMOUNT</b>	<b>LINE DESCRIPTION</b>
CARMEL & NACCASHA LLP	5482	1/21/2010	1	4,369.80	ADM/LEGAL SERVICES DECEMBER 2009
CARMEL & NACCASHA LLP	5482	1/21/2010	2	82.50	FD/LEGAL SERVICES DECEMBER 2009
CARMEL & NACCASHA LLP	5482	1/21/2010	3	2,777.20	WD/LEGAL SERVICES DECEMBER 2009
CARMEL & NACCASHA LLP	5482	1/21/2010	4	247.50	WW/LEGAL SERVICES DECEMBER 2009
CARMEL & NACCASHA LLP	5482	1/21/2010	5	(6,600.00)	ADM/LESS DECEMBER 2009 RETAINER
CARMEL & NACCASHA LLP	50407	1/7/2010	1	6,600.00	ADM/MONTHLY RETAINER LEGAL SERVICES 01/2010
CARMEL & NACCASHA LLP	50452	1/15/2010	1	64.75	WD/LITIGATION SERVICES - BERGE DECEMBER 2009
CARMEL & NACCASHA LLP	50452	1/15/2010	2	64.75	WW/LITIGATION SERVICES - BERGE DECEMBER 2009
CARMEL & NACCASHA LLP	50452	1/15/2010	3	1,517.00	WD/LITIGATION SERVICES - LANDWATCH DECEMBER 2009
CARMEL & NACCASHA LLP	50452	1/15/2010	4	1,054.50	WD/LITIGATION SERVICES - LINDSEY DECEMBER 2009
CARMEL & NACCASHA LLP	50452	1/15/2010	5	203.50	ADM/LITIGATION SERVICES - WARREN DECEMBER 2009
CARMEL & NACCASHA LLP	50452	1/15/2010	6	2.70	WD/COPYING SERVICES - LANDWATCH DECEMBER 2009
CARMEL & NACCASHA LLP	50452	1/15/2010	7	3.75	WD/COPYING SERVICES - LINDSEY DECEMBER 2009
CARMEL & NACCASHA LLP	50481	1/21/2010	1	2,997.58	ADM/LEGAL SERVICES NOVEMBER 2009
CARMEL & NACCASHA LLP	50481	1/21/2010	2	2,442.60	F&R/LEGAL SERVICES NOVEMBER 2009
CARMEL & NACCASHA LLP	50481	1/21/2010	3	187.95	FD/LEGAL SERVICES NOVEMBER 2009
CARMEL & NACCASHA LLP	50481	1/21/2010	4	1,740.75	WD/LEGAL SERVICES NOVEMBER 2009
CARMEL & NACCASHA LLP	50481	1/21/2010	5	470.25	WW/LEGAL SERVICES NOVEMBER 2009
CARMEL & NACCASHA LLP	50481	1/21/2010	6	(6,600.00)	ADM/LESS NOVEMBER 2009 RETAINER PAID
				11,627.08	
CELLULAR ONE	50400	1/7/2010	1	14.98	FD/CELLULAR PHONE SERVICE NOVEMBER 2009
CELLULAR ONE	50400	1/7/2010	2	19.59	WD/CELLULAR PHONE SERVICE NOVEMBER 2009
CELLULAR ONE	50400	1/7/2010	3	19.49	WW/CELLULAR PHONE SERVICE NOVEMBER 2009
CELLULAR ONE	50400	1/7/2010	4	37.00	F&R/CELLULAR PHONE SERVICE NOVEMBER 2009
				91.06	
CHAVEZ, ROBERT/EVA	50431	1/12/2010	1	122.52	WD/CUSTOMER REFUND
CONSOLIDATED ELECTRICAL	50401	1/7/2010	1	41.22	WW/CONTACT BLOCKS NC & NO FOR 4 12/10/09
CORBIN WILLITS SYSTEMS	50408	1/7/2010	1	1,174.12	ADM/MONTHLY SUPPORT AGREEMNT-MOM SOFTWARE JAN'10
CORBIN WILLITS SYSTEMS	50453	1/15/2010	1	242.50	WD/BILLING SOFTWARE CHANGES 12/11/09
CORBIN WILLITS SYSTEMS	50453	1/15/2010	2	242.50	WW/BILLING SOFTWARE CHANGES 12/11/09
				1,659.12	
CREEK ENVIRONMENTAL LAB.	50402	1/7/2010	1	166.50	WW/COLIFORM LAB TESTS 12/23/09
CREEK ENVIRONMENTAL LAB.	50454	1/15/2010	1	266.00	WD/COLIFORM LAB TESTS DECEMBER 2009
				432.50	
CROSBY COMPANY CPA	50497	1/27/2010	1	14,500.00	ADM/2009 FINANCIAL STMT. AUDIT 9/1/09
CRYSTAL SPRING WATER CO.	50455	1/15/2010	1	41.29	WW/DRINKING WATER & RENTAL DECEMBER 2009
CULLIGAN-KITZMAN WATER	50460	1/19/2010	1	37.00	FD/28 DAY WATER SOFTENER SERV DECEMBER 2009
CVE-CAL-VALLEY EQUIPMENT	50403	1/7/2010	1	100.89	WW/CARDLOCK CARDS & CODING 12/9/09
EFLEXGROUP.COM, INC.	50461	1/19/2010	1	50.00	ADM/COBRA MONTHLY ADMIN FEE DECEMBER 1/12/10
EFLEXGROUP.COM, INC.	50484	1/26/2010	1	450.00	ADM/HRA RUN-OUT ADMIN JANUARY-MARCH 2010
				500.00	
ELEMENTS	50421	1/12/2010	1	300.00	WW/ANNUAL WEBSITE HOSTING JANUARY 2010
ELEMENTS	50421	1/12/2010	2		CONT FOR <a href="http://WWW.CAMBRIAWQCP.ORG">WWW.CAMBRIAWQCP.ORG</a>
ELEMENTS	50421	1/12/2010	1	1,915.00	ADM/ANNUAL HOSTING APP SERVICE, FORMS JANUARY 2010
ELEMENTS	50421	1/12/2010	2		CONT FOR <a href="http://WWW.CAMBRIACSD.ORG">WWW.CAMBRIACSD.ORG</a>
				2,215.00	
ENNIX INCORPORATED	50409	1/7/2010	1	2,975.00	WW/DIGESTER OPTIMIZATION INV# 5915 12/8/09-1/7/10

**CAMBRIA COMMUNITY SERVICES DISTRICT  
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<b>VENDOR NAME</b>	<b>CHECK NUMBER</b>	<b>CHECK DATE</b>	<b>LINE NO.</b>	<b>LINE AMOUNT</b>	<b>LINE DESCRIPTION</b>
ERNEST PACKAGING	50393	1/6/2010	1	1,464.76	FD/STATION OPERATING SUPPLIES 12/15/09
ERNEST PACKAGING	50393	1/6/2010	1	222.09	FD/STATION SUPPLIES 12/15/09
				<u>1,686.85</u>	
FARM PLAN	50423	1/12/2010	1	207.47	F&R/WINDOW JD TRACTOR 12/11/09
FARM PLAN	50423	1/12/2010	1	154.30	F&R/BOOM SPRAYER FOR 17 GAL SPRAY RIG 12/23/09
				<u>361.77</u>	
FARM SUPPLY COMPANY	50422	1/12/2010	1	259.78	WW/ROUNDUP 2.5 GALLON 12/03/09
FEDEX	50485	1/26/2010	1	16.57	WD/SHIPPING CHARGES SCADA PAYMENT DECEMBER 2009
FEDEX	50485	1/26/2010	2	4.15	WW/SHIPPING CHARGES SCADA PAYMENT DECEMBER 2009
				<u>20.72</u>	
FERGUSON ENT., INC #632	50424	1/12/2010	1	703.63	WD/(2)LF CVR NL COUP, INS STIFFENER 12/23/09
FERGUSON ENT., INC #632	50486	1/26/2010	1	346.40	WD/ALL SS REP CLMP 1/12/10
FERGUSON ENT., INC #632	50486	1/26/2010	1	447.07	WD/DR18 PVC GJ PIPE, WIDE RANGE COUP 1/19/10
				<u>1,497.10</u>	
FGL ENVIRONMENTAL	50425	1/12/2010	1	481.00	WW/INORGANIC, ORGANIC, & SUPPORT ANALYSIS 12/02/09
FICKER, SUZY TRUST	50432	1/12/2010	1	90.79	WD/CUSTOMER REFUND
FIRMA CONSULTANTS, INC.	50487	1/26/2010	1	4,788.87	WD/GEOTECH IS/ND/ENVIRONMENTAL STUDY 12/23-1/18/10
FIRMA CONSULTANTS, INC.	50498	1/29/2010	1	2,076.25	PR/MASTER PLAN FISC. RANCH TSK #7 10/26-11/23/09
				<u>6,865.12</u>	
FIRST BANKCARD	50394	1/6/2010	1		FD/M.MILLER VISA CHARGES DECEMBER 2009
FIRST BANKCARD	50394	1/6/2010	2	114.17	FD/POWER PACK FOR CHIEFS LAPTOP 12/01/09
FIRST BANKCARD	50394	1/6/2010	3	365.00	FD/FIRE MGT. CLS CMBRA-HOLLINGSWORTH 11/30-12/4/09
FIRST BANKCARD	50394	1/6/2010	4	55.21	FD/MEETING EXPENSE HOSTING COMMAND 2C CLS 12/2/09
FIRST BANKCARD	50394	1/6/2010	1		ADM/T.RUDOCK VISA CHARGES DECEMBER 2009
FIRST BANKCARD	50394	1/6/2010	2	48.18	ADM/LUNCH MEETING LCS TRNG SANTA MARIA 12/02/09
				<u>582.56</u>	
FISHER SCIENTIFIC	50426	1/12/2010	1	104.70	WW/BUFFER PAC PH4 12/11/09
GARRICK, ANI	50433	1/12/2010	1	31.70	WD/CUSTOMER REFUND
GONG, ROBERT MD	50463	1/19/2010	1	125.00	WW/DMV PHYSICAL FOR EMPLOYEE 10/01/09
GRESENS, ROBERT C.	50410	1/7/2010	1	45.00	WD/MONTHLY CELLULAR PHONE SERVICE REIMB JAN'10
GUS JONES CONCRETE CUTTIN	50464	1/19/2010	1	255.00	WD/CUT ASPHALT RPR SINK HOLE HUNT/WIND 1/4/10
HACH COMPANY	50465	1/19/2010	1	1,519.16	WW/HAC SC100 DIGITAL CONTROLLER 1/6/10
HACH COMPANY	50488	1/26/2010	1	18.61	WD/COVER CELL CHAMBER POCKET CLRMTR 1/5/10
				<u>1,537.77</u>	
HARVEY, JENNIFER	50466	1/19/2010	1	290.00	WW/REIMBURSE FOR PLUMBING SERVICES 1/13/10
HARVEYS HONEYHUTS	50388	1/5/2010	1	79.09	F&R/TOILET RENTAL RODEO GROUNDS 12/15-1/12/10
INDEPENDENT ELECTRIC SUPPLY	50389	1/5/2010	1	80.12	F&R/LIGHT FIXTURE VETS HALL 12/21/09
INDEPENDENT ELECTRIC SUPPLY	50389	1/5/2010	1	42.72	F&R/TOOLS VETS HALL 12/24/09
				<u>122.84</u>	

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INNOVATIVE CONCEPTS	50411	1/7/2010	1	839.30	FD/MONTHLY BROADBAND SERVICES JAN'10
INNOVATIVE CONCEPTS	50411	1/7/2010	2	839.30	F&R/MONTHLY BROADBAND SERVICES JAN'10
INNOVATIVE CONCEPTS	50411	1/7/2010	3	889.30	ADM/MONTHLY BROADBAND & EXCHANGE SERVICES JAN'10
INNOVATIVE CONCEPTS	50411	1/7/2010	4	839.30	WD/MONTHLY BROADBAND SERVICES JAN'10
INNOVATIVE CONCEPTS	50411	1/7/2010	5	839.30	WW/MONTHLY BROADBAND SERVICES JAN'10
INNOVATIVE CONCEPTS	50411	1/7/2010	6	(0.09)	ADM/CREDIT FOR OVER PAYMENT ON 9/01/09
INNOVATIVE CONCEPTS	50427	1/12/2010	1	25.93	ADM/LEAD ACID UPS BATTERY 7 AMP HOUR 12/10/09
INNOVATIVE CONCEPTS	50427	1/12/2010	1	25.00	ADM/TECH SUPPORT 12/23/09
INNOVATIVE CONCEPTS	50427	1/12/2010	1	2,459.93	ADM/AVG ANTI-VIRUS SOFTWARE 2-Yr. RENEWAL12/29/09
INNOVATIVE CONCEPTS	50489	1/26/2010	1	25.00	ADM/TECH SUPPORT 1/11/10
INNOVATIVE CONCEPTS	50489	1/26/2010	1	637.50	ADM/TECH SUPPORT 1/7/10
				<u>7,419.77</u>	
INTELLIGENT PRODUCTS INC.	50467	1/19/2010	1	421.60	F&R/MITT MUTTS POCKET PARK 1/6/10
J B DEWAR	50395	1/6/2010	1	1,854.27	WW/DIESEL FUEL CHARGES 12/16/09
J B DEWAR	50395	1/6/2010	1	991.27	WD/DIESEL FUEL AND GASOLINE CHARGES 12/16/09
J B DEWAR	50395	1/6/2010	1	692.46	FD/DIESEL FUEL CHARGES 12/16/09
J B DEWAR	50428	1/12/2010	1	408.52	WW/REPLACE NOZZLE ON DIESEL TANK 12/14/09
J B DEWAR	50428	1/12/2010	1	1,091.31	WW/DIESEL FUEL CHARGES 12/30/09
J B DEWAR	50428	1/12/2010	1	1,349.80	WD/GASOLINE AND DIESEL FUEL CHARGES 12/30/09
J B DEWAR	50468	1/19/2010	1	992.23	FD/GASOLINE & DIESEL FUEL CHARGES 12/30/09
J B DEWAR	50468	1/19/2010	1	1,116.85	WW/DIESEL FUEL CHARGES 1/13/10
J B DEWAR	50490	1/26/2010	1	763.03	WD/GASOLINE CHARGES 1/13/10
				<u>9,259.74</u>	
KELLEY, PAULA/CHRIS	50434	1/12/2010	1	8.13	WD/CUSTOMER REFUND
KENNEDY, PATRICIA A	50491	1/26/2010	1	200.00	RC/TOILET REBATE (3) 1.28 GALLON TOILETS 1/2/10
KUYKENDALL, MICHAEL	50412	1/7/2010	1	45.00	WW/MONTHLY CELLULAR PHONE SERVICE REIMB JAN'10
LAHR ELECTRIC MOTORS	50396	1/6/2010	1	1,882.44	WW/REBUILD MOTOR FOR STATION 4 12/16/09
LIGHTHOUSE LITHO	50469	1/19/2010	1	757.75	FD/DECALS FOR NEW CERT TRAILER 11/16/09
MADRID, MONIQUE	50397	1/6/2010	1	85.25	ADM/TRVL RMBRSE LCW TRAINING SANTA MARIA 12/2/09
MATHESON TRI-GAS, INC	50470	1/19/2010	1	47.90	WW/ACETYLENE CYLINDER RENTAL NOVEMBER 2009
MATHESON TRI-GAS, INC	50470	1/19/2010	1	49.28	WW/ACETYLENE CYL RENTAL DECEMBER 2009
				<u>97.18</u>	
MCMASTER-CARR SUPPLY CO	50429	1/12/2010	1	95.94	WD/RELAY FOR WELL#SS3 12/21/09
MENDOZA, CARLOS	50413	1/7/2010	1	22.50	F&R/MONTHLY CELLULAR PHONE SERVICE REIMB JAN'10
MENDOZA, CARLOS	50413	1/7/2010	2	22.50	ADM/MONTHLY CELLULAR PHONE SERVICE REIMB JAN'10
				<u>45.00</u>	
MILLER DRILLING COMPANY	50436	1/14/2010	1	5,106.52	WD/EMERGENCY REPAIR ON WELL SS2-MOTOR SAVER 12/22
MILLER, MARK	50414	1/7/2010	1	45.00	FD/MONTHLY CELLULAR PHONE SERVICE REIMB JAN'10
MINE SAFETY APPLIANCES CO	50391	1/5/2010	1	38.05	F&R/GUN GREASE AIR 12/5/09
MINE SAFETY APPLIANCES CO	50391	1/5/2010	1	34.78	F&R/BULB HIPRSS SODIUM, BULB QTZ 12/15/09
MINE SAFETY APPLIANCES CO	50391	1/5/2010	1	8.50	F&R/REKEY 12/17/09
MINE SAFETY APPLIANCES CO	50391	1/5/2010	1	30.44	F&R/LOCK ENTRY BELL 12/17/09
MINE SAFETY APPLIANCES CO	50391	1/5/2010	1	41.16	F&R/PLUMBING SUPPLIES & FIXTURES 12/31/09
				<u>152.93</u>	
MINER'S ACE HARDWARE	50471	1/19/2010	1	119.23	F&R/ARMOR CABLE CUTTER,CABLES,SPACER 1/12/10



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MISSION LINEN SUPPLY	50472	1/19/2010	1	67.85	F&R/LINEN SERVIC & UNIFORM CLEANING DEC 09
MISSION LINEN SUPPLY	50472	1/19/2010	2	286.62	WD/LINEN SERVIC & UNIFORM CLEANING DEC 09
				354.47	
McKARNEY, NANCY	50390	1/5/2010	1	36.00	ADM/NEW BOD LETTERHEAD IN WORD 12/17/09
NOBLE SAW, INC.	50437	1/14/2010	1	326.20	F&R/LEAF BLOWER 12/17/09
NOBLE SAW, INC.	50474	1/21/2010	1	619.86	F&R/POWER PRUNER 12/09/09
				946.06	
PACIFIC GAS & ELECTRIC	50387	1/5/2010	1	200.11	WW/ELEC SERVICE TO 12/01/09 6202 NOTTINGHAM DR
PACIFIC GAS & ELECTRIC	50387	1/5/2010	2	102.89	WW/ELEC SERVICE TO 12/01/09 6789 MNSTN BCH DR
PACIFIC GAS & ELECTRIC	50387	1/5/2010	3	78.08	WW/ELEC SERVICE TO 12/01/09 3200 ETON RD
PACIFIC GAS & ELECTRIC	50387	1/5/2010	4	304.52	WW/ELEC SERVICE TO 12/01/09 190 HARVEY ST
PACIFIC GAS & ELECTRIC	50387	1/5/2010	5	596.14	WW/ELEC SERVICE TO 12/01/09 4849 CABRILLO HWY
PACIFIC GAS & ELECTRIC	50387	1/5/2010	6	151.15	WW/ELEC SERVICE TO 12/01/09 2222 GREEN ST
PACIFIC GAS & ELECTRIC	50387	1/5/2010	7	372.96	WW/ELEC SERVICE TO 12/01/09 1551 GREEN ST
PACIFIC GAS & ELECTRIC	50387	1/5/2010	8	24.16	WW/ELEC SERVICE TO 12/01/09 990 SAN SIMEON CRK RD
PACIFIC GAS & ELECTRIC	50387	1/5/2010	9	17.38	WW/ELEC SERVICE TO 12/01/09 1090 HILLCREST DR
PACIFIC GAS & ELECTRIC	50387	1/5/2010	10	8,082.66	WW/ELEC SERVICE TO 12/01/09 5500 HEATH LN
PACIFIC GAS & ELECTRIC	50387	1/5/2010	11	41.76	ADM/ELEC SERVICE TO 12/01/09 1316 TAMSON DR #204
PACIFIC GAS & ELECTRIC	50387	1/5/2010	12	22.08	WW/ELEC SERVICE TO 12/01/09 212 DEVAULT PL
PACIFIC GAS & ELECTRIC	50387	1/5/2010	13	53.73	WW/ELEC SERVICE TO 12/01/09 2282 BURTON DR
PACIFIC GAS & ELECTRIC	50387	1/5/2010	14	(5,104.74)	WW/TAX CREDIT
PACIFIC GAS & ELECTRIC	50387	1/5/2010	15	(23.52)	ADM/TAX CREDIT
PACIFIC GAS & ELECTRIC	50438	1/14/2010	1	42.80	WW/ELEC SVC TO 12/28/09 990 SAN SIMEON CRK RD
PACIFIC GAS & ELECTRIC	50438	1/14/2010	1	14.64	ADM/ELEC SVC TO 12/28/09 1316 TAMSON DR #203
PACIFIC GAS & ELECTRIC	50438	1/14/2010	1	12.38	WD/ELEC SVC TO 12/28/09 7806 VAN GORDON CRK RD
PACIFIC GAS & ELECTRIC	50438	1/14/2010	1	30.22	F&R/ELEC SVC TO 1/5/2010 WEST VILLAGE RESTROOMS
PACIFIC GAS & ELECTRIC	50438	1/14/2010	2	16.87	F&R/ELEC SVC TO 1/5/2010 EAST VILLAGE RESTROOMS
PACIFIC GAS & ELECTRIC	50438	1/14/2010	3	204.02	F&R/ELEC SVC TO 1/5/2010 SL BURTON/CAMBRIA
PACIFIC GAS & ELECTRIC	50438	1/14/2010	4	264.64	F&R/ELEC SVC TO 1/5/2010 SL MNSTN BCH ZONE
PACIFIC GAS & ELECTRIC	50438	1/14/2010	5	11.24	F&R/ELEC SVC TO 1/5/2010 SL MNSTN BCH ZONE
PACIFIC GAS & ELECTRIC	50438	1/14/2010	6	60.20	F&R/ELEC SVC TO 1/5/2010 SL LEIMERT TRCT 358
PACIFIC GAS & ELECTRIC	50438	1/14/2010	7	111.71	F&R/ELEC SVC TO 1/5/2010 SL LEIMERT TRCT 420
PACIFIC GAS & ELECTRIC	50438	1/14/2010	8	58.04	F&R/ELEC SVC TO 1/5/2010 SL BURTON/ARDATH
PACIFIC GAS & ELECTRIC	50438	1/14/2010	9	109.68	F&R/ELEC SVC TO 1/5/2010 SL BUS. FAC. ZONE
PACIFIC GAS & ELECTRIC	50438	1/14/2010	10	150.98	F&R/ELEC SVC TO 1/5/2010 SL BUS. FAC. ZONE
PACIFIC GAS & ELECTRIC	50438	1/14/2010	11	82.92	F&R/ELEC SVC TO 1/5/2010 SL BUS. FAC. ZONE
PACIFIC GAS & ELECTRIC	50438	1/14/2010	12	67.06	F&R/ELEC SVC TO 1/5/2010 SL BUS. FAC. ZONE
PACIFIC GAS & ELECTRIC	50438	1/14/2010	13	132.90	F&R/ELEC SVC TO 1/5/2010 1/2 1000 MAIN ST
PACIFIC GAS & ELECTRIC	50438	1/14/2010	14	132.90	FD/ELEC SVC TO 1/5/2010 1/2 1000 MAIN ST
PACIFIC GAS & ELECTRIC	50438	1/14/2010	15	311.68	ADM/ELEC SVC TO 1/5/2010 1316 TAMSON STE 201
PACIFIC GAS & ELECTRIC	50438	1/14/2010	16	583.87	FD/ELEC SVC TO 1/5/2010 2858 BURTON DR
PACIFIC GAS & ELECTRIC	50438	1/14/2010	17	13.14	FD/ELEC SVC TO 1/5/2010 2850 BURTON DR
PACIFIC GAS & ELECTRIC	50438	1/14/2010	18	69.43	ADM/ELEC SVC TO 1/5/2010 1968 RICHARD AVE
PACIFIC GAS & ELECTRIC	50438	1/14/2010	1	12.86	WD/ELEC SVC TO 12/29/09 9110 CHARING LN
PACIFIC GAS & ELECTRIC	50438	1/14/2010	2	707.26	WD/ELEC SVC TO 12/29/09 1320 SAN SIMEON CRK RD
PACIFIC GAS & ELECTRIC	50438	1/14/2010	3	1,499.13	WD/ELEC SVC TO 12/29/09 1330 SAN SIMEON CRK RD
PACIFIC GAS & ELECTRIC	50438	1/14/2010	4	1,639.65	WD/ELEC SVC TO 12/29/09 1340 SAN SIMEON CRK RD
PACIFIC GAS & ELECTRIC	50438	1/14/2010	5	258.03	WD/ELEC SVC TO 12/29/09 6425 CAMBRIA PINES RD
PACIFIC GAS & ELECTRIC	50438	1/14/2010	6	13.84	WD/ELEC SVC TO 12/29/09 988 MANOR WAY
PACIFIC GAS & ELECTRIC	50438	1/14/2010	7	2,239.03	WD/ELEC SVC TO 12/29/09 2031 RODEO GROUNDS RD
PACIFIC GAS & ELECTRIC	50438	1/14/2010	8	14.64	WD/ELEC SVC TO 12/29/09 2499 VILLAGE LN
PACIFIC GAS & ELECTRIC	50438	1/14/2010	9	407.54	WD/ELEC SVC TO 12/29/09 1975 STUART ST
PACIFIC GAS & ELECTRIC	50475	1/21/2010	1	7.16	F&R/ELEC SERVICE TO 12/28/09 3195 RODEO GRNDS RD
PACIFIC GAS & ELECTRIC	50492	1/27/2010	1	244.76	WW/ELEC SERVICE TO 12/31/09 6202 NOTTINGHAM DR
PACIFIC GAS & ELECTRIC	50492	1/27/2010	2	132.60	WW/ELEC SERVICE TO 12/31/09 6789 MOONSTONE BCH DR
PACIFIC GAS & ELECTRIC	50492	1/27/2010	3	96.09	WW/ELEC SERVICE TO 12/31/09 3200 ETON RD
PACIFIC GAS & ELECTRIC	50492	1/27/2010	4	303.27	WW/ELEC SERVICE TO 12/31/09 190 HARVEY ST
PACIFIC GAS & ELECTRIC	50492	1/27/2010	5	637.93	WW/ELEC SERVICE TO 12/31/09 4849 CABRILLO HWY
PACIFIC GAS & ELECTRIC	50492	1/27/2010	6	188.07	WW/ELEC SERVICE TO 12/31/09 2222 GREEN ST

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PACIFIC GAS & ELECTRIC	50492	1/27/2010	7	306.49	WW/ELEC SERVICE TO 12/31/09 1551 GREEN ST
PACIFIC GAS & ELECTRIC	50492	1/27/2010	8	27.09	WW/ELEC SERVICE TO 12/31/09 990 SAN SIMEON CRK RD
PACIFIC GAS & ELECTRIC	50492	1/27/2010	9	15.22	WW/ELEC SERVICE TO 12/31/09 1090 HILLCREST DR
PACIFIC GAS & ELECTRIC	50492	1/27/2010	10	8,535.19	WW/ELEC SERVICE TO 12/31/09 5500 HEATH LN
PACIFIC GAS & ELECTRIC	50492	1/27/2010	11	1.29	ADM/ELEC SERVICE TO 12/31/09 1316 TAMSON DR #204
PACIFIC GAS & ELECTRIC	50492	1/27/2010	12	24.42	WW/ELEC SERVICE TO 12/31/09 212 DEVAULT PL
PACIFIC GAS & ELECTRIC	50492	1/27/2010	13	64.84	WW/ELEC SERVICE TO 12/31/09 2282 BURTON DR
				24,777.08	
QUILL CORP	50439	1/14/2010	1	188.79	ADM/LASER PAPER 01/07/10
QUILL CORP	50476	1/21/2010	1	136.48	FD/ENVLPS,POST-IT,TAPE,LAMINATING POUCH 01/05/10
QUILL CORP	50476	1/21/2010	1	24.34	ADM/ELECTRIC CALCULATOR 01/11/10
QUILL CORP	50476	1/21/2010	1	188.79	ADM/LASER PRINT PAPER 01/12/10
QUILL CORP	50476	1/21/2010	1	85.10	ADM/WALL CALENDAR, LASER PRINT PAPER 01/13/10
				623.50	
RAPUANO, PHILIP/MARY ANNE	50435	1/12/2010	1	82.01	WD/CUSTOMER REFUND
REGNS INTRST BILLING SVC	50440	1/14/2010	1	304.76	FD/BATTERY & BATTERY CORE FOR WT57 1/04/10
REGNS INTRST BILLING SVC	50440	1/14/2010	1	12.96	FD/POWER STEERING FILTER 1/5/10
				317.72	
RITTERBUSH REPAIR SERVICE	50477	1/21/2010	1	700.00	FD/M&R ON 5791,WT57,R57.5797 & BOAT 57 12/30/09
RUDOCK, TAMMY	50415	1/7/2010	1	45.00	ADM/MONTHLY CELLULAR PHONE SERVICE REIMB JAN'10
RUDOCK, TAMMY	50441	1/14/2010	1	59.67	WD/MLG REIMB-MTG W/ CYBERNET IN VENTURA 12/29
RUDOCK, TAMMY	50441	1/14/2010	2	59.68	WW/MLG REIMB-MTG W/ CYBERNET IN VENTURA 12/29
				164.35	
RYAN, COREEN	50473	1/19/2010	1	151.27	FD/REIMBURSE ANNUAL RETREAT SUPPLIES 1/13/10
RYAN, COREEN	50473	1/19/2010	1	164.00	ADM/REIMBURSE TRVL OXNARD TRAINING 1/14/09
				315.27	
SAF-T-FLO WATER SERVICES	50442	1/14/2010	1	613.71	WW/CHLORINE INJECTOR KIT FOR OUTFALL LINE 1/8/10
SCOTT O'BRIEN FIRE SAFETY	50443	1/14/2010	1	118.44	F&R/ANNUAL FIRE EXTINGUISHER SERVICE 12/9/09
SCOTT O'BRIEN FIRE SAFETY	50443	1/14/2010	1	59.16	ADM/ANNUAL FIRE EXTINGUISHER SERVICE 12/9/09
SCOTT O'BRIEN FIRE SAFETY	50443	1/14/2010	1	716.34	WW/ANNUAL FIRE EXTINGUISHER SERVICE 12/9/09
SCOTT O'BRIEN FIRE SAFETY	50443	1/14/2010	1	431.34	WW/ANNUAL FIRE EXTINGUISHER SERVICE 12/9/09
SCOTT O'BRIEN FIRE SAFETY	50478	1/21/2010	1	228.00	FD/ANNUAL FIRE EXTINGUISHER SERVICE 12/22/09
				1,553.28	
SDRMA	50444	1/14/2010	1	500.00	ADM/WARREN VS CCSD ETAL-DEDCTBL PER STLMNT 1/5/10
SELECT BUSINESS SYSTEMS	50445	1/14/2010	1	145.80	FD/SHARP X3500 MONTHLY SVC AGRMNT 12/23/09
STATE WATER RES.CTRL.BRD.	50479	1/21/2010	1	1,226.00	WW/ANNUAL PERMIT FEE 07/01/09-06/30/10
THE DOCUTEAM	50456	1/15/2010	1	254.77	ADM/DOCUMENT STORAGE DECEMBER 2009
THE GAS COMPANY	50462	1/19/2010	1	341.53	F&R/GAS SERVICE 1000 MAIN ST 11/25-12/30/09
THE GAS COMPANY	50462	1/19/2010	1	78.68	ADM/GAS SRVC 1316 TAMSEN ST STE 201 11/25-12/30/09
THE GAS COMPANY	50462	1/19/2010	1	324.59	FD/GAS SERVICE 2850 BURTON DR 11/25-12/30/09
THE GAS COMPANY	50462	1/19/2010	1	32.93	ADM/GAS SERVICE 1316 TAMSEN STE 203 11/25-12/30/09
THE GAS COMPANY	50462	1/19/2010	1	35.01	FD/GAS SERVICE 5490 HEATH LN 11/30-12/31/09
THE GAS COMPANY	50462	1/19/2010	1	88.11	WW/GAS SERVICE 5500 HEATH LN 11/30-12/31/09
THE GAS COMPANY	50462	1/19/2010	1	167.09	WW/GAS SERVICE 5500 HEATH LN 11/30-12/31/09
THE GAS COMPANY	50462	1/19/2010	1	134.45	F&R/GAS SERVICE 3195 BURTON DR 11/25-12/30/09
				1,202.39	
TYGRIS VENDOR FINANCE INC	50480	1/21/2010	1	291.69	FD/SHARP X3500 COPIER LEASE AGREEMENT 01/07/10

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH ENDING JANUARY 31, 2010**

<b>VENDOR NAME</b>	<b>CHECK NUMBER</b>	<b>CHECK DATE</b>	<b>LINE NO.</b>	<b>LINE AMOUNT</b>	<b>LINE DESCRIPTION</b>
UNION BANK OF CALIFORNIA	50446	1/14/2010	1	249.00	WW/ANNUAL AUTHORITY BOND FEE 12/24/09
WATTS PREMIER	50459	1/15/2010	1	41.95	ADM/DRINKING WATER REPLACEMENT FILTERS 1/11/10
WINSOR CONSTRUCTION, INC.	50447	1/14/2010	1	212.75	WD/ROAD BASE TO RESTOCK SUPPLY 1/7/2010
	49458	1/13/2010	9000	(61.27)	Ck# 049458 Voided
	49519	1/13/2010	9000	(7.88)	Ck# 049519 Voided
	49519	1/13/2010	9002	(9.39)	Ck# 049519 Voided
	49519	1/13/2010	9004	5.32	Ck# 049519 Voided
				<u>(73.22)</u>	
	50302	1/12/2010	9000	(115.09)	Ck# 050302 Reversed
	50302	1/12/2010	9000	(79.09)	Ck# 050302 Reversed
	50303	1/12/2010	9000	(486.52)	Ck# 050303 Reversed
	50303	1/12/2010	9000	(127.74)	Ck# 050303 Reversed
	50304	1/12/2010	9000	(1,207.02)	Ck# 050304 Reversed
	50304	1/12/2010	9000	(896.96)	Ck# 050304 Reversed
	50304	1/12/2010	9000	(660.79)	Ck# 050304 Reversed
	50304	1/12/2010	9000	(902.77)	Ck# 050304 Reversed
	50304	1/12/2010	9000	(615.94)	Ck# 050304 Reversed
	50305	1/12/2010	9000	(60.85)	Ck# 050305 Reversed
	50305	1/12/2010	9002	(277.15)	Ck# 050305 Reversed
	50417	1/12/2010	9000	115.09	Ck# 050417->050302 Replacement
	50417	1/12/2010	9000	79.09	Ck# 050417->050302 Replacement
	50418	1/12/2010	9000	486.52	Ck# 050418->050303 Replacement
	50418	1/12/2010	9000	127.74	Ck# 050418->050303 Replacement
	50419	1/12/2010	9000	1,207.02	Ck# 050419->050304 Replacement
	50419	1/12/2010	9000	896.96	Ck# 050419->050304 Replacement
	50419	1/12/2010	9000	660.79	Ck# 050419->050304 Replacement
	50419	1/12/2010	9000	902.77	Ck# 050419->050304 Replacement
	50419	1/12/2010	9000	615.94	Ck# 050419->050304 Replacement
	50420	1/12/2010	9000	60.85	Ck# 050420->050305 Replacement
	50420	1/12/2010	9002	277.15	Ck# 050420->050305 Replacement
				<u>0.00</u>	
				<u>118,677.60</u>	
<b>Accounts Payable Vender Sub-Total</b>				<u>118,677.60</u>	
AFLAC (AMER FAM LIFE INS)	1340	1/8/2010	1	457.22	VOLUNTARY INS-PRETAX
AFLAC (AMER FAM LIFE INS)	1340	1/8/2010	1	104.05	VOLUNTARY INS-PRETAX
AFLAC (AMER FAM LIFE INS)	1353	1/22/2010	1	484.27	VOLUNTARY INS-PRETAX
AFLAC (AMER FAM LIFE INS)	1353	1/22/2010	1	101.51	VOLUNTARY INS-PRETAX
				<u>1,147.05</u>	
CAMBRIA FIREFIGHTERS ASSN	1343	1/8/2010	1	176.70	RESERVE FIREFTR DUES
EMPLOYMENT DEVELOPMENT DP	1342	1/8/2010	1	4,319.39	STATE INCOME TAX
EMPLOYMENT DEVELOPMENT DP	1342	1/8/2010	1	1,084.29	STATE INCOME TAX
EMPLOYMENT DEVELOPMENT DP	1355	1/22/2010	1	3,928.48	STATE INCOME TAX
EMPLOYMENT DEVELOPMENT DP	1355	1/22/2010	1	895.30	STATE INCOME TAX
				<u>10,227.46</u>	
H.O.B.-DIRECT DEPOSIT	1344	1/8/2010	1	4,159.00	Direct Deposit Flat
H.O.B.-DIRECT DEPOSIT	1344	1/8/2010	1	53,109.26	Direct Deposit Flat
H.O.B.-DIRECT DEPOSIT	1356	1/22/2010	1	4,159.00	Direct Deposit Flat
H.O.B.-DIRECT DEPOSIT	1356	1/22/2010	1	50,766.09	Direct Deposit Flat
				<u>112,193.35</u>	

**CAMBRIA COMMUNITY SERVICES DISTRICT  
EXPENDITURE REPORT  
FOR THE MONTH ENDING JANUARY 31, 2010**

<b>VENDOR NAME</b>	<b>CHECK NUMBER</b>	<b>CHECK DATE</b>	<b>LINE NO.</b>	<b>LINE AMOUNT</b>	<b>LINE DESCRIPTION</b>
H.O.B./FEDERAL TAXES	1345	1/8/2010	1	12,134.64	FEDERAL INCOME TAX
H.O.B./FEDERAL TAXES	1345	1/8/2010	1	12,222.74	FEDERAL INCOME TAX
H.O.B./FEDERAL TAXES	1345	1/8/2010	1	2,858.58	FEDERAL INCOME TAX
H.O.B./FEDERAL TAXES	1357	1/22/2010	1	10,521.25	FEDERAL INCOME TAX
H.O.B./FEDERAL TAXES	1357	1/22/2010	1	10,092.60	FEDERAL INCOME TAX
H.O.B./FEDERAL TAXES	1357	1/22/2010	1	2,360.40	FEDERAL INCOME TAX
				<u>50,190.21</u>	
ICMA-VNTGPT TRSFR AGT 401	1347	1/8/2010	1	100.00	401-INDIV CONTRIB
ICMA-VNTGPT TRSFR AGT 401	1359	1/22/2010	1	100.00	401-INDIV CONTRIB
				<u>200.00</u>	
ICMA-VNTGPT TRSFR AGT 457	1346	1/8/2010	1	2,463.46	457 DEF COMP-INDIV
ICMA-VNTGPT TRSFR AGT 457	1346	1/8/2010	1	800.00	457 DEF COMP-INDIV
ICMA-VNTGPT TRSFR AGT 457	1358	1/22/2010	1	2,263.46	457 DEF COMP-INDIV
ICMA-VNTGPT TRSFR AGT 457	1358	1/22/2010	1	800.00	457 DEF COMP-INDIV
				<u>6,326.92</u>	
PERS HEALTH BENEFIT SERV	1364	1/31/2010	1	23,254.32	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	1364	1/31/2010	2	(725.30)	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	1364	1/31/2010	3	103.38	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	1364	1/31/2010	4	91.84	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	1364	1/31/2010	5	3,192.03	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	1364	1/31/2010	6	1,125.76	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	1364	1/31/2010	7	7,129.41	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	1364	1/31/2010	8	2,606.36	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	1364	1/31/2010	9	3,495.52	MEDICAL INSURANC-YER
PERS HEALTH BENEFIT SERV	1364	1/31/2010	1	2,686.82	MEDICAL INSURANC-YER
				<u>42,960.14</u>	
PERS RETIREMENT SYSTEM	1348	1/8/2010	1	(0.02)	PERS PAYROLL REMITTANCE
PERS RETIREMENT SYSTEM	1348	1/8/2010	2	24,519.46	PERS PAYROLL REMITTANCE
PERS RETIREMENT SYSTEM	1360	1/22/2010	1	(0.02)	PERS PAYROLL REMITTANCE
PERS RETIREMENT SYSTEM	1360	1/22/2010	2	23,385.40	PERS PAYROLL REMITTANCE
				<u>47,904.82</u>	
PRINCIPAL LIFE INSUR COMP	1365	1/31/2010	1	2,678.41	DENTAL INSURANCE-YER
PRINCIPAL LIFE INSUR COMP	1365	1/31/2010	2	(0.09)	DENTAL INSURANCE-YER
PRINCIPAL LIFE INSUR COMP	1365	1/31/2010	1	126.44	DENTAL INSURANCE-YER
				<u>2,804.76</u>	
SEIU, LOCAL 620	1349	1/8/2010	1	315.84	SEIU UNION DUES
SEIU, LOCAL 620	1361	1/22/2010	1	317.40	SEIU UNION DUES
				<u>633.24</u>	
SLO CREDIT UNION	1341	1/8/2010	1	320.00	CREDIT UNION
SLO CREDIT UNION	1354	1/22/2010	1	320.00	CREDIT UNION
				<u>640.00</u>	
STATE OF CAL -DISB. UNIT	1350	1/8/2010	1	129.23	DEDUCTION-MISC 1
STATE OF CAL -DISB. UNIT	1362	1/22/2010	1	129.23	DEDUCTION-MISC 1
				<u>258.46</u>	
THE VARIABLE ANNUITY LIFE	1351	1/8/2010	1	150.00	DEFERRED COMP -VALIC
THE VARIABLE ANNUITY LIFE	1363	1/22/2010	1	150.00	DEFERRED COMP -VALIC
				<u>300.00</u>	
<b>Payroll Payable Vender Sub-Total</b>				<u>275,963.11</u>	
<b>TOTAL DISBURSEMENTS FOR JANUARY, 2010</b>				<u>394,640.71</u>	



## **ADDENDA TO MONTHLY EXPENDITURE REPORT**

<b><i>DEPARTMENT CODES</i></b>	
FD	Fire Department
F&R	Facilities and Resources
ADM	Administration
RC	Resource Conservation
WD	Water Department
WW	Wastewater Department
PR	Parks & Recreation

CAMBRIA COMMUNITY SERVICES DISTRICT  
MINUTES OF THE SPECIAL MEETING OF BOARD OF DIRECTORS  
FEBRUARY 1, 2010 – VETERANS MEMORIAL BUILDING

1. **Call to Order:** President Sanders called the meeting to order at 12:33 PM, led the pledge of allegiance, and noted today's meeting resulted from January 21 regular meeting being cancelled due to severe storm event. Assistant District Counsel David Hirsch reported no report from closed session.

Present: Directors Clift, Chaldecott, MacKinnon and President Sanders

Absent: Director De Micco

Also present: General Manager Tammy Rudock, Assistant District Counsel David Hirsch, District Engineer Bob Gresens, and District Clerk Kathy Choate

2. **Public Comment:**

Amanda Rice, Cambria. Presented her observations of community fire hydrants.

Valerie Benz, Cambria. Commented on her concerns related to desalination project and offered alternatives.

Jeff Hellman, Cambria. Inquired about a water main break and purported property damages. Further stated "Apparently CCSD admitted to negligence" and will be paying for repairs and inferred management negligence and fiscal irresponsibility. *As directed by President Sanders, General Manager Tammy Rudock stated, for the record to Mr. Hellman's comments, "management was not negligent in this particular water main break and we are not mismanaging or irresponsible for the fiscal condition of the CCSD." She provided a summary of the pipe repair at Windsor and Huntington.*

Elizabeth Bettenhausen, Cambria. Commented on running toilets and the property owner's responsibility to check water pressure regulator regularly.

Roger Andriola, Cambria. Requested estimated costs of desalination plant and annual maintenance costs.

Board members responded that until an exact location is identified, an environmental impact report conducted on a specific desalination project, cost projections are estimates.

*Bob Gresens referenced Kennedy Jenks reports regarding fixed and variable operating cost estimates and provided CCSD's website for public reference.*

Lynn Harkins spoke out of order.

President Sanders recessed meeting for five minutes.

3. **Agenda Review:**  
Regular Business Item 9 E pulled and tabled item to February 25 regular meeting.
4. **Acknowledgements/Presentation:**  
None
5. **Special Reports**  
Sherriff's department Commander Ben Hall handled 173 calls for service and took 24 reports; commented on skimming devices to capture ATM (credit card) information—specifically PIN numbers.

## 6. Manager's and Board Reports

### A. Manager's Report

Tammy Rudock summarized managers' reports. Bob Gresens summarized his report and status with RBF Consulting on Stuart Street project and Rodeo Grounds Pump Station Replacement Project environmental clearance documents, Geotechnical Initial Study, and emergency sewer repair. Board questions and discussion followed.

### B. Member and Committee Reports

Director Clift provided a report on a an informal personal email survey he conducted regarding the geotechnical testing, that included attachment of January 7 Tribune article. Of 27 emails he sent, 106 Cambria registered voters replied in support of the testing.

#### Public Comment:

Elizabeth Bettenhausen, Cambria. Requested those surveyed to read and give public comment on the Initial Study and the proposed Negative Declaration and the Army Corps Coastal Consistency Determination.

Mary Webb, Cambria. Commented on Director Clift's email survey and requested full EIR on desalination.

Jeff Hellman, Cambria. Suggested conducting a real community survey on desalination.

Art Chapman, Cambria. Fully supports board's efforts on desal and commented on need for reliable source of water for this community.

## 7. Consent Agenda

A. Approve expenditures for the month of December 2009

B. Approve minutes of Board of Directors meeting December 14, 2009 and January 5, 2010.

**Director MacKinnon moved to approve consent agenda. Director Clift seconded. Motion carried unanimously. Ayes – 4, No – 0, Absent – 1 (De Micco)**

## 8. Hearings and Appeals

None

## 9. Regular Business

A. Adopt Resolutions 02-2010 approving appointment of Parks Recreation and Open Space (PROS) Commissioners and 03-2010 approving appointment of ex officio members. Tammy summarized staff report.

**Director Chaldecott moved to adopt Resolution 02-2010 approving appointment of PROS Commissioners. Director MacKinnon seconded. Motion carried unanimously. Ayes – 4, No – 0, Absent – 1 (De Micco)**

**Director Chaldecott moved to adopt Resolution 03-2010 approving appointment of ex officio members of PROS Commission. Director Clift seconded. Motion carried unanimously. Ayes – 4, No – 0, Absent – 1 (De Micco)**

B. Adopt Resolution 04-2010 ratifying confidential non-exempt positions and Side Letter No. 2 to amended Payment and Compensation Plan for Management and Confidential Employees. Tammy presented staff report.

**Director Chaldecott moved to adopt Resolution 04-2010 ratifying confidential non-exempt positions and Side Letter No. 2 to amended Payment and Compensation Plan for Management and Confidential Employees. Director MacKinnon seconded. Ayes – 4, No – 0, Absent – 1 (De Micco)**

C. Adopt Resolution 05-2010 approving Van Scoyoc Associates Professional Services Agreement. Tammy Rudock presented the staff report.

**Director Cliff moved to adopt Resolution 05-2010 approving Van Scoyoc Associates professional services agreement. Director MacKinnon seconded. Motion carried unanimously. Ayes – 4, No – 0, Absent – 1 (De Micco)**

Public Comment:

Lynn Harkins, Cambria. Commented on conducting a forensic audit of desalination expenses and neglect of Forest Management Plan.

Mary Webb, Cambria. Commented on Van Scoyoc report and memorandum of agreement. For the record, “Cambrians have never voted for desalination.”

D. Consider request for nominations for LAFCO (Local Agency Formation Commission) special district member. Tammy reviewed the staff report. **Director MacKinnon moved to nominate Director Cliff for LAFCO special district member. Director Chaldecott seconded. Motion carried unanimously. Ayes – 4, No – 0, Absent – 1 (De Micco)**

Public Comment:

Amanda Rice, Cambria. Urged Board to nominate Director Cliff and expressed appreciation for Director’s Cliff’s interest in being nominated.

E. Review and approve 2010 Board committee assignments. Item was pulled and tabled to February 25 regular meeting.

### **10. Public Comment**

Amanda Rice, Cambria. As chair of NCAC, requested continued CCSD liaison at NCAC meetings.

Elizabeth Bettenhausen, Cambria. Thanked CCSD for website posting of Initial Study and requested Army Corps’ Coastal Consistency Determination be placed on website.

Jerry McKinnon, Cambria. Commented on expenditures, page 23, Soto’s Market \$35.88 charged to Facilities & Resources for meeting supplies.

**11. Adjourn** President Sanders adjourned the meeting at 2:37 PM to closed session, Dining Room, Veterans Memorial Building



CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **8.A.**

FROM: Tammy Rudock, General Manager  
Bob Gresens, District Engineer

-----  
Meeting Date: February 25, 2010      Subject: Consider Adoption of Resolution  
07-2010 Certifying Santa Rosa Creek  
Beach Geotechnical Investigation  
Environmental Clearance Negative  
Declaration  
-----

**RECOMMENDATIONS:**

1. Receive staff presentation.
2. Open the public hearing.
3. Receive public input.
4. Close public hearing.
5. Consider approval of Resolution 07-2010 certifying the Santa Rosa Creek Beach Geotechnical Investigation Environmental Clearance Negative Declaration.

**FISCAL IMPACT:**

Water Fund: Professional Services of FIRMA Consultants, Inc. –  
Develop IS/ND for Geotechnical Investigation at Santa Rosa Creek Beach      \$4,300

Water Fund: Professional Services of FIRMA Consultants, Inc. –  
Post-IS/ND services (i.e., receive public comments, prepare summary  
responses, meetings/appearances, etc.) for Geotechnical Investigation  
at Santa Rosa Creek Beach      \$4,800

**DISCUSSION:**

Staff will make a presentation at the meeting.

-----  
BOARD ACTION:    Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS:    \_\_\_SANDERS\_\_\_ CLIFT \_\_\_ CHALDECOTT \_\_\_ DE MICCO \_\_\_ MACKINNON\_\_\_

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **9.A.**

FROM: Tammy Rudock, General Manager  
Alleyne LaBossiere, Finance Manager

-----  
Meeting Date: February 25, 2010      Subject: Receive Fiscal Year 2008/2009  
Comprehensive Annual Financial  
Report (CAFR) by Crosby Company,  
Certified Public Accountant

**RECOMMENDATIONS:**

Receive Fiscal Year 2008/2009 Comprehensive Annual Financial Report (CAFR) by Crosby Company, Certified Public Accountant.

**FISCAL IMPACT:**

\$14,500, which was budgeted.

**DISCUSSION:**

A draft of the CCSD's CAFR and management letter for the fiscal year ended June 30, 2009 is attached for review. Robert (Bob) Crosby, CPA will present a brief summary of the audit and respond to questions and comments. Bob Crosby, CPA met with the CCSD Finance Committee (Vice-President Clift and Director MacKinnon) and CCSD staff on January 13, 2010 and reviewed the CCSD's financial audit and management letter for the fiscal year ended June 30, 2009.

The third paragraph of the Independent Auditors' Report is the auditors' opinion of the CCSD's financial statements and adequacy of internal controls. The auditors issued an unqualified opinion, which states that the financial statements present fairly, in all material respects, the financial position of the governmental and business-type activities of the CCSD as of June 30, 2009.

The CCSD implemented the requirements of the Governmental Accounting Standards Board Statement (GASB) No. 34 as of the fiscal year ended June 30, 2004. A component of GASB 34 is a Management Discussion and Analysis, which is incorporated in the CAFR. It is not a required component of the financial statements but becomes supplemental information required by GASB.

Attachments: Draft FY 2008/2009 CAFR  
Management Letter

-----  
BOARD ACTION:    Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS:    \_\_\_ SANDERS \_\_\_ CLIFT \_\_\_ CHALDECOTT \_\_\_ DE MICCO \_\_\_ MACKINNON \_\_\_\_\_

**CAMBRIA  
COMMUNITY SERVICES DISTRICT**

Independent Auditor's Report  
and  
Financial Statements

For the Year Ended  
June 30, 2009

**DRAFT**

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS**  
For the Year Ended June 30, 2009

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
Fiscal Year Ending June 30, 2009

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, 2009. 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 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.

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
Fiscal Year Ending June 30, 2009

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

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

**Financial Statements**

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

- STATEMENT OF NET ASSETS
- STATEMENT OF ACTIVITIES

The Statement of Net Assets includes all of the CCSD's assets and liabilities, with the difference between the two reported as net assets. Net assets may be displayed in the following categories:

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

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

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

The remainders of the CCSD's financial statements are grouped into 2 categories:

- Governmental Activities
- Business-Type Activities

**Governmental Activities**

Governmental activities include the following funds:

- General Fund
- Resource Conservation Fund

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
Fiscal Year Ending June 30, 2009

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 ASSETS
- STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
- RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
- STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-Budget and Actual-Governmental Funds
- NOTES TO THE FINANCIAL STATEMENTS

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 two components:

- Reserved
- Unreserved

The Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets 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).

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
Fiscal Year Ending June 30, 2009

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

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

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

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

**Business-Type Activities**

Business-type activities include the following funds:

- Water Fund
- Wastewater Fund

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

- STATEMENT OF NET ASSETS-Proprietary Funds
- STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS-Proprietary Funds
- STATEMENT OF CASH FLOWS-Proprietary Funds
- NOTES TO THE FINANCIAL STATEMENTS

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

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

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
 Fiscal Year Ending June 30, 2009

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

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

- Operations
- Capital and Related Financing
- Noncapital Financing

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

**Fiscal Year 2008/2009 Financial Highlights**

The following increases/ (decreases) occurred during the year ended June 30, 2009 as compared to the year ended June 30, 2008:

	Governmental Activities		Business-type Activities	
Net Assets	\$ (528,893)	(2.5%)	\$ (215,453)	(0.9%)
Operating Revenues	112,863	2.7%	(239,313)	(6.6%)
Operating Expenditures	(110,129)	(2.6%)	413,532	11.0%
Non-Operating Revenues	N/A		(18,889)	(6.0%)
Non-Operating Expenditures	N/A		(12,630)	(5.8%)
Transfers Out	(589,016)	(52.9%)	N/A	
Transfers In	\$ N/A		\$ (589,016)	(52.9%)

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
 Fiscal Year Ending June 30, 2009

**Analysis of the Financial Statements-Governmental Activities**

**Assets, Liabilities and Fund Balance**

	As of June 30, 2009	As of June 30, 2008	Increase (Decrease)
Total Assets	\$ 4,508,897	\$ 4,898,932	\$ (390,035)
Total Liabilities	238,808	247,969	(9,161)
Fund Balance-Reserved	15,301	21,873	(6,572)
Fund Balance-Unreserved	4,254,788	4,629,090	(374,302)
Capital Assets (Net of Depreciation)	16,891,366	17,044,094	(152,728)
L/T Liabilities & Comp. Absences	\$ 530,921	\$ 535,630	\$ (4,709)

**Revenues, Expenditures and Change in Fund Balance**

	As of June 30, 2009	As of June 30, 2008	Increase (Decrease)
Total Revenues	\$ 4,257,727	\$ 4,144,864	\$ 112,863
Total Expenditures	(4,114,206)	(4,224,335)	110,129
Other Financing Uses	(524,395)	(1,113,411)	589,016
Net Change In Fund Balance	(380,874)	(1,192,882)	812,008
Fund Balance @ Beginning of Year	4,650,963	5,798,902	(1,147,939)
Prior Period Adjustment	-	44,943	(44,943)
Fund Balance @ End of Year	\$ 4,270,089	\$ 4,650,963	\$ (380,874)

The decreases in Total Assets and Fund Balance (Unreserved) are more than accounted for by transfers to the Enterprise Funds. It is expected that transfers from the Governmental Funds to the Enterprise funds to greatly diminish, if not cease entirely, in future years. The decrease in Capital Assets-Net of Depreciation is due to the depreciation allowance for fiscal year 2008-2009 being greater than the Capital Asset Additions. The decrease in Other Financing Uses is due to a reduction in the amount transferred to the Enterprise Funds.

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
 Fiscal Year Ending June 30, 2009

**Capital Assets**

Amounts shown are historical cost and no allowance for depreciation is included.

	As of June 30, 2009	As of June 30, 2008	Increase (Decrease)
Land & Trails	\$ 14,715,493	\$ 14,715,493	\$ -
Buildings & Leasehold Improvements	1,753,269	1,753,269	-
Equipment	1,777,663	1,777,663	-
Construction in Progress	415,473	385,072	30,401
<b>Total Capital Assets</b>	<b>\$ 18,661,898</b>	<b>\$ 18,631,497</b>	<b>\$ 30,401</b>

**Analysis of the Financial Statements-Business-Type Activities**

**Assets, Liabilities and Net Assets**

	As of June 30, 2009	As of June 30, 2008	Increase (Decrease)
Current Assets	\$ 615,615	\$ 606,045	\$ 9,570
Capital Assets	49,570,290	50,830,567	(1,260,277)
Accumulated Depreciation	(24,698,776)	(23,466,642)	(1,232,134)
Other Assets	1,888,750	311,997	1,576,753
<b>Total Assets</b>	<b>27,375,879</b>	<b>28,281,967</b>	<b>(906,088)</b>
Current Liabilities	634,600	892,776	(258,176)
Non-Current Liabilities	3,821,775	4,281,785	(460,010)
<b>Total Liabilities</b>	<b>4,456,375</b>	<b>5,174,561</b>	<b>(718,186)</b>
Net Assets – Invested in Capital			
Assets – Net of Related Debt	20,761,605	22,836,311	(2,074,608)
Net Assets – Unrestricted	2,157,899	271,095	1,886,805
<b>Total Net Assets</b>	<b>\$ 22,919,504</b>	<b>\$ 23,107,406</b>	<b>\$ (187,902)</b>

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
 Fiscal Year Ending June 30, 2009

**Revenues, Expenditures and Change in Net Assets**

	As of June 30, 2009	As of June 30, 2008	Increase (Decrease)
Operating Revenues	\$ 3,370,100	\$ 3,609,413	\$ (239,313)
Operating Expenses	(4,176,354)	(3,762,822)	(413,532)
Operating Income (Loss)	(806,254)	(153,409)	(652,845)
Non-operating Income	290,118	290,035	83
Non-operating Expenses	(204,587)	(217,217)	12,630
Total Non-operating Income	85,531	72,818	12,713
Capital Contributions	8,426	27,398	(18,972)
Transfers In	524,395	1,113,411	(589,016)
Change In Net Assets	(187,902)	1,060,218	(1,248,120)
Net Assets @ Beginning of Year	23,107,406	22,047,188	1,060,218
Net Assets @ End of Year	\$ 22,919,504	\$ 23,107,406	\$ (187,902)

The most significant reason for the decrease in Operating Revenue by far is the decrease in surcharge revenue in FY 2008-2009. The main causes for the increase in Operating Expenses are increases to General and administrative overhead/Salaries and wages/Depreciation/Payroll taxes and benefits, which was partially offset by a material decrease in Maintenance and repairs. The increases to General and administrative overhead/Salaries and wages/ Payroll taxes and benefits were mainly due to the allocation of personnel costs as directed by the CCSD Board of Directors. The increase in depreciation is the result of having more assets being depreciated and the decrease in Maintenance and repairs is the result of decreased vehicle repairs, decreased sludge hauling costs, decrease hydrant repairs and various other smaller decreases.

**Capital Assets**

Amounts shown are historical cost and no allowance for depreciation is included.

	As of June 30, 2009	As of June 30, 2008	Increase (Decrease)
Land	\$ 2,274,379	\$ 1,821,427	\$ 452,952
Plant & Facilities	41,324,225	37,383,867	3,940,358
Machinery & Equipment	1,378,684	1,341,658	37,026
Construction In Progress	4,593,002	10,283,615	(5,690,613)
Total Capital Assets	\$ 49,570,290	\$ 50,830,567	\$ (1,260,277)

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
 Fiscal Year Ending June 30, 2009

The great majority of the increase in Capital Assets is in Plant and Facilities. This is due to the Pine Knolls Storage Tank Replacement (total \$3,347,159) and Bio-Solids Dewatering (total \$1,046,151) being completed during the fiscal year and their associated costs being moved from Construction In Progress to Fixed Assets. In addition, the Water Master Plan was completed during the fiscal year and its associated costs (total \$1,611,290) were moved from Construction In Progress to Intangible Assets (See Other Assets). \$452,952 was moved from Plant and Facilities to Land as the costs were land improvements such as ponds, berms and creek bank restoration. The actual additions to Capital Assets represented by fiscal year 2008-2009 expenditures were mainly the following projects:

Desalination	\$	109,352
Water Master Plan		68,081
Pine Knolls Storage Tank Replacement		41,448
Bio-Solids Dewatering		32,917
SCADA		27,829
Rodeo Grounds Pump Station Replacement		26,623
FRP EIR		26,073
Emergency Generator-WWTP	\$	24,717

**Other Assets**

Amounts shown are net of applicable allowance for amortization. (Intangible Assets are shown at historical costs as no amortization has been realized).

	As of June 30, 2009	As of June 30, 2008	Increase (Decrease)
Intangible Assets	\$ 1,611,290	\$ -	\$ 1,611,290
Deferred Loss on Refunding	277,460	311,997	(34,537)
<b>Totals</b>	<b>\$ 1,888,750</b>	<b>\$ 311,997</b>	<b>\$ 1,576,753</b>

**Long-Term Debt**

At fiscal year end June 30, 2009, the CCSD had long-term debt of \$530,921 in general governmental activities. Following is the detail of each debt item in the governmental funds.

	As of June 30, 2009	As of June 30, 2008	Increase (Decrease)
Capital Lease-Fire Pumper	\$ 282,990	\$ 315,973	\$ (32,984)
Compensated Balances	247,931	219,657	28,274
<b>Totals</b>	<b>\$ 530,921</b>	<b>\$ 535,630</b>	<b>\$ (4,709)</b>

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
 Fiscal Year Ending June 30, 2009

The CCSD entered into a lease purchase agreement for a Pierce Dash Pumper in 2006. A down payment of \$100,000 was made at that time. Ten annual payments in the amount of \$49,066 are subsequently due. The interest rate is 5.09% and prepayment penalties apply. Payments were current at June 30, 2009.

Compensated absences are the employee accumulated sick and vacation leave. CCSD policy allows employees to accumulate earned but unused vacation and sick pay. Unused vacation and sick leave are paid at termination of employment. One half of sick leave is paid up to maximum of 320 hours. No more than two years worth of vacation pay is to be accrued. Accrued leave balances are an obligation of the CCSD. Reporting requirements dictate that this be included in long-term liabilities.

At fiscal year end June 30, 2009, the CCSD had long-term outstanding debt of \$3,821,775 in water and sewer. Following is the detail of each debt item in the enterprise funds (for the purpose of this analysis, the current portion of the loan, note and bond payable totaling \$436,628 is included):

	As of June 30, 2009	As of June 30, 2008	Increase (Decrease)
Water Bank Loan	\$ 842,140	\$ 982,085	\$ (139,945)
Wastewater Revenue Bonds	1,730,000	1,795,000	(65,000)
Wastewater Bank Loan	453,460	528,815	(75,355)
Wastewater SWCRB Note	1,084,309	1,221,714	(137,405)
Compensated Absences-Water	99,560	122,274	(22,714)
Compensated Absences-WW	48,934	49,602	(668)
<b>Totals</b>	<b>\$ 4,258,403</b>	<b>\$ 4,699,490</b>	<b>\$ (441,087)</b>

The water and wastewater bank loan is a 4.5% note held by Citizens Bank for the original water and sewer infrastructure when the CCSD was formed. It is a refinance of 1995 bonds and matures in May, 2015. Payments were current at June 30, 2009.

The wastewater revenue bond has an interest rate that ranges from 3.5% to 5.7% for the upgrade to the wastewater treatment plant bringing plant capacity to one million gallon per day treatment capability and matures in October 2024. Payments were current at June 30, 2009.

The wastewater SWCRB note is a 3.0% note from the State Water Resources Control Board under the State Revolving Fund Loan Program. It was also used to fund the upgrade to the wastewater treatment plant and matures in May, 2016. Payments were current at June 30, 2009.

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
Fiscal Year Ending June 30, 2009

**Economic Factors and Budget**

The United States and especially California's economy took a significant turn for the worse during fiscal year 2008-2009. A large component of the downturn was depressed prices for real property. This negatively impacted property tax revenue, although the impact to the CCSD was less than for San Luis Obispo County as a whole and much less than for all of California. Ad valorem property tax revenue increased by 1.2% for fiscal year 2008-2009 compared to an average increase of over 10% for the prior three years. Two significant factors other than the general economic situation, which appears to be resulting in slightly reduced property tax revenue and may be at least partly responsible for significant reductions in utility sales, impact the financial strength of the CCSD. They are:

- Minimal impact or development fee revenue; and
- Stagnate customer base.

These conditions present significant fiscal challenges to the CCSD. To meet these challenges, the CCSD has increased water and sewer fees and reduced staffing and employee benefits costs as well as reducing other operating costs. For example, the annual pension cost decreased from \$675,070 in fiscal year 2007-2008 to \$647,662 in fiscal year 2008-2009 and is projected to decrease further in fiscal year 2009-2010. Important improvements to be found in these audited financial statements include an excess of revenues over expenditures in the Governmental Funds of \$143,521 for fiscal year 2008-2009 compared to an excess of expenditures over revenues in the Governmental Funds of \$79,471 for fiscal year 2007-2008 and a decrease in transfers from the Governmental Funds of \$1,113,411 for fiscal year 2007-2008 compared to \$524,395 for fiscal year 2008-2009.

The Board of Directors approved the operating budget for fiscal year 2009-2010 on June 25, 2009 and a mid-year operating budget for fiscal year 2009-2010 will be presented on January 21, 2010 to the CCSD Board of Directors.

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**BOARD OF DIRECTORS AND ADMINISTRATION**  
June 30, 2009

BOARD OF DIRECTORS

<u>NAME</u>	<u>TERM EXPIRES</u>
Gregory Sanders, President	December 2010
Peter Chaldecott, Vice President	December 2010
Muril Clift, Director	December 2012
Frank DeMicco, Director	December 2012
Allan MacKinnon, Director	December 2012

ADMINISTRATION

Tammy Rudock	General Manager
Tim Carmel	District Counsel
Kathy Choate	District Clerk

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**CROSBY COMPANY, CERTIFIED PUBLIC ACCOUNTANT**

1457 MARSH STREET, SUITE 100 - SAN LUIS OBISPO, CA 93401  
PHONE: (805)543-6100 FAX: (805)858-9505

Independent Auditor's Report

Board of Directors  
Cambria Community Services District  
Cambria, California

I have audited the accompanying financial statements of the governmental activities and the business-type activities of Cambria Community Services District (CCSD), as of and for the year ended June 30, 2009, which collectively comprise CCSD's basic financial statements as listed in the table of contents. These financial statements are the responsibility of CCSD's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with U.S. generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe my audit provides a reasonable basis for our opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental and the business-type activities of the Cambria Community Services District as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

The management's discussion and analysis on pages i through ix, are not a required part of the basic financial statements but are supplementary information required by U.S. generally accepted accounting principles. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

The management's budgetary comparison information on page 9, is not a required part of the basic financial statements but is supplementary information required by U.S. generally accepted accounting principles. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of required supplementary information. However, I did not audit the information and express no opinion on it.

**CROSBY COMPANY**  
**Certified Public Accountant**

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December 1, 2009

**CAMBRIA COMMUNITY SERVICES DISTRICT**

**STATEMENT OF NET ASSETS**

June 30, 2009

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 4,237,597	\$ 27,551	\$ 4,265,148
Receivables:			
Interest receivable	16,191		16,191
Taxes	133,540		133,540
Note	10,631		10,631
Grants	94,089		94,089
Other	12,179	581,450	593,629
Prepaid costs	4,670	1,137	5,807
Inventory		5,477	5,477
Intangible-water master plan		1,611,290	1,611,290
Deferred loss on refunding, net of accumulated amortization		277,460	277,460
Capital assets:			
Nondepreciable	15,130,968	6,867,381	21,998,349
Depreciable, net	1,760,398	18,004,133	19,764,531
Total capital assets, net of depreciation	16,891,366	24,871,514	41,762,880
<b>Total assets</b>	<b>\$ 21,400,263</b>	<b>\$ 27,375,879</b>	<b>\$ 48,776,142</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 85,765	\$ 87,263	\$ 173,028
Accrued expenses	114,050	41,945	155,995
Accrued interest payable		36,364	36,364
Refundable deposits	4,254	32,400	36,654
Deferred revenue	34,739		34,739
Long-term liabilities			
Due within one year	34,662	436,628	471,290
Due within more than one year	496,259	3,821,775	4,318,034
Total liabilities	769,729	4,456,375	5,226,104
<b>NET ASSETS</b>			
Invested in capital assets-net of related debt	16,608,376	20,761,605	37,369,981
Unrestricted	4,022,158	2,157,899	6,180,057
<b>Total net assets</b>	<b>\$ 20,630,534</b>	<b>\$ 22,919,504</b>	<b>\$ 43,550,038</b>

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# CAMBRIA COMMUNITY SERVICES DISTRICT

## STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2009

### Net (Expense) Revenue and Change in Net Assets Primary Government

Functions/Programs

Program Revenues

Primary government: Governmental activities:	Expenses	Charges for Services	Operating Grants	Capital Contributions	Govern- mental Activities	Business-type Activities	Totals
Administration	\$ 1,559,966	\$ 1,450,902	-	-	\$ (109,064)		\$ (109,064)
Fire	1,966,781	57,315	42,505		(1,866,961)		(1,866,961)
Parks and recreation	71,832		151,720		79,888		79,888
Facilities and resources	497,993				(497,993)		(497,993)
Resource conservation	149,570				(149,570)		(149,570)
Interest on long-term debt	16,083				(16,083)		(16,083)
Total governmental activities	4,262,225	1,508,217	194,225		(2,559,783)		(2,559,783)
Business-type activities:							
Water	2,097,639	1,657,810		5,500		\$ (434,329)	(434,329)
Sewer	2,283,302	1,712,290		2,926		(568,086)	(568,086)
Total business-type activities	4,380,941	3,370,100		8,426		(1,002,415)	(1,002,415)
Total primary government	\$ 8,643,166	\$ 4,878,317	\$ 194,225	\$ 8,426	(2,559,783)	(1,002,415)	(3,562,198)
					2,340,969	290,118	2,340,969
					67,884		67,884
					90,009		90,009
					56,423		56,423
					(524,395)	524,395	-
					2,030,890	814,513	2,845,403
					(528,893)	(187,902)	(716,795)
					21,159,427	23,107,406	44,266,833
					\$ 20,630,534	\$ 22,919,504	\$ 43,550,038

General revenues:

Taxes:

Property taxes and assessments

Availability charges

Franchise taxes

Investment earnings

Other

Transfers

Total general revenues, investment and transfers

Change in net assets

Net assets - beginning

Net assets - ending

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The accompanying notes are an integral part of these financial statements.

**CAMBRIA COMMUNITY SERVICES DISTRICT**

BALANCE SHEET  
Governmental Funds  
June 30, 2009

	General Fund
<b>ASSETS</b>	
Cash and investments	\$ 4,237,597
Receivables:	
Interest	16,191
Taxes	133,540
Notes	10,631
Grants	94,089
Other	12,179
Prepaid items	4,670
 Total assets	 \$ 4,508,897
<b>LIABILITIES AND FUND BALANCES</b>	
<b>Liabilities:</b>	
Accounts payable	\$ 85,765
Accrued expenses	114,050
Deferred revenue	34,739
Deposits	4,254
 Total liabilities	 238,808
<b>Fund balances:</b>	
Reserved:	
Reserved for prepaids	4,670
Reserved for notes receivable	10,631
Unreserved;	
Unreserved	4,254,788
 Total fund balances	 4,270,089
 Total liabilities and fund balances	 \$ 4,508,897

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
 June 30, 2009

**Total fund balances - government funds**

\$ 4,270,089

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

16,891,366

Long-term liabilities and compensated absences have not been included in the governmental funds activity:

Capital lease payable  
 Compensated absences

(282,990)

(247,931)

**Net assets of governmental activities**

**\$ 20,630,534**

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**CAMBRIA COMMUNITY SERVICES DISTRICT**

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES

Governmental Funds  
For the Year Ended June 30, 2009

	General Fund
<b>Revenues:</b>	
Property taxes and assessments	\$ 2,340,969
Grant income	194,225
Weed abatement	57,315
Franchise fees	67,884
Use of money and property	90,009
Charges for administrative services	1,450,902
Other	56,423
<b>Total revenues</b>	<b>4,257,727</b>
<b>Expenditures:</b>	
Administration	1,509,253
Fire	1,847,374
Parks and Recreation	71,832
Facilities and Resources	460,022
Resource Conservation	146,258
Capital outlay	30,401
Debt service:	
Principal	32,983
Interest	16,083
<b>Total expenditures</b>	<b>4,114,206</b>
Excess of revenues over expenditures	143,521
<b>Other financing uses:</b>	
Transfers out	(524,395)
<b>Total other financing uses</b>	<b>(524,395)</b>
<b>Net change in fund balance</b>	<b>(380,874)</b>
<b>Fund balance at beginning of year</b>	<b>4,650,963</b>
<b>Fund balance at end of year</b>	<b>\$ 4,270,089</b>

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**BALANCES OF GOVERNMENT FUNDS TO THE STATEMENT OF ACTIVITIES**  
For the Year Ended June 30, 2009

<b>Net Change in Governmental Fund Balances</b>	\$ (380,874)
Repayment of capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	32,983
In the statement of activities, compensated absences are measured by the amounts earned during the fiscal year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially the amount paid).	(28,274)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and expensed as depreciation expense. This is the amount of additional capital assets included in the current year statement of net assets.	30,401
In the statement of activities the cost of capital outlays is allocated over their useful lives and reported as depreciation expense.	(183,129)
<b>Change in Net Assets of Governmental Activities</b>	<b>\$ (528,893)</b>

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
 Budget and Actual - Governmental Funds  
 For the Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes and assessments	\$ 2,371,326	\$ 2,317,341	\$ 2,340,969	\$ 23,628
Grant income	86,335	122,496	194,225	71,729
Weed abatement	105,848	40,848	57,315	16,467
Franchise fees	67,857	67,857	67,884	27
Use of money and property	98,680	94,486	90,009	(4,477)
Charges for administrative services	1,322,209	1,468,815	1,450,902	(17,913)
Other	42,500	57,195	56,423	(772)
<b>Total revenues</b>	<b>4,094,755</b>	<b>4,169,038</b>	<b>4,257,727</b>	<b>88,689</b>
<b>Expenditures:</b>				
Administration	1,519,065	1,527,137	1,509,253	17,884
Fire	1,828,826	1,822,305	1,847,374	(25,069)
Parks and Recreation	77,243	83,726	71,832	11,894
Facilities and Resources	429,837	467,991	460,022	7,969
Resource Conservation	183,987	163,444	146,258	17,186
Capital outlay	-	-	30,401	(30,401)
Debt service:				
Principal	32,983	32,983	32,983	-
Interest	16,083	16,083	16,083	-
<b>Total expenditures</b>	<b>4,088,024</b>	<b>4,113,669</b>	<b>4,114,206</b>	<b>(537)</b>
<b>Other financing uses:</b>				
Transfers out			(524,395)	(524,395)
<b>Total other financing uses</b>	<b>-</b>	<b>-</b>	<b>(524,395)</b>	<b>(524,395)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>\$ 6,731</b>	<b>\$ 55,369</b>	<b>(380,874)</b>	<b>\$ (436,243)</b>
Fund balance at beginning of year			4,650,963	
Fund balance at end of year			<u>\$ 4,270,089</u>	

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF NET ASSETS**  
Proprietary Funds  
June 30, 2009

<b>ASSETS</b>	Business-type Activities Enterprise Funds		
	Water Fund	Wastewater Fund	Totals
<b>Current assets:</b>			
Cash and investments	\$ -	\$ 27,551	\$ 27,551
Accounts receivable, net of allowance	268,612	312,838	581,450
Prepaid expense	1,137		1,137
Inventory		5,477	5,477
<b>Total current assets</b>	<b>269,749</b>	<b>345,866</b>	<b>615,615</b>
<b>Noncurrent assets:</b>			
Capital assets:			
Construction in progress	4,270,362	322,640	4,593,002
Land	898,949	1,375,430	2,274,379
Plant and facilities	17,790,559	23,533,666	41,324,225
Machinery and equipment	484,171	894,513	1,378,684
Less: accumulated depreciation	(9,155,167)	(15,543,609)	(24,698,776)
<b>Total noncurrent assets</b>	<b>14,288,874</b>	<b>10,582,640</b>	<b>24,871,514</b>
<b>Other assets:</b>			
Intangible-water master plan	1,611,290		1,611,290
Deferred loss on refunding, net of amortization	100,348	177,112	277,460
<b>Total other assets</b>	<b>1,711,638</b>	<b>177,112</b>	<b>1,888,750</b>
<b>Total assets</b>	<b>\$ 16,270,261</b>	<b>\$ 11,105,618</b>	<b>\$ 27,375,879</b>
<b>LIABILITIES</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 53,151	\$ 34,112	\$ 87,263
Accrued expenses	23,342	18,603	41,945
Accrued interest payable	6,316	30,048	36,364
Deposits	32,400		32,400
Current portion of noncurrent liabilities	146,315	290,313	436,628
<b>Total current liabilities</b>	<b>261,524</b>	<b>373,076</b>	<b>634,600</b>
<b>Noncurrent liabilities:</b>			
Compensated absences	99,560	48,934	148,494
Loan payable, less current portion	695,825	374,675	1,070,500
Bonds payable, less current portion		1,660,000	1,660,000
Note payable, less current portion		942,781	942,781
<b>Total noncurrent liabilities</b>	<b>795,385</b>	<b>3,026,390</b>	<b>3,821,775</b>
<b>Total liabilities</b>	<b>\$ 1,056,909</b>	<b>\$ 3,399,466</b>	<b>\$ 4,456,375</b>
<b>NET ASSETS</b>			
Invested in capital assets - net of related debt	\$ 13,446,734	\$ 7,314,871	20,761,605
Unrestricted	1,766,618	391,281	2,157,899
<b>Total net assets</b>	<b>\$ 15,213,352</b>	<b>\$ 7,706,152</b>	<b>\$ 22,919,504</b>

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**Proprietary Funds**  
**For the Year Ended June 30, 2009**

	Business-type Activities		Totals
	Enterprise Funds		
	Water Fund	Wastewater Fund	
<b>Operating revenues:</b>			
Utility sales	\$ 1,654,193	\$ 1,710,613	\$ 3,364,806
Service charges and fees	3,617	1,677	5,294
Total operating revenues	1,657,810	1,712,290	3,370,100
<b>Operating expenses:</b>			
Salaries and wages	359,099	368,330	727,429
Payroll taxes and benefits	247,005	261,856	508,861
Maintenance and repairs	75,875	147,644	223,519
Office supplies, publications, and dues	24,351	19,815	44,166
Licenses and fees	10,833	51,715	62,548
Equipment rent	26,000		26,000
Professional services	102,749	29,564	132,313
Operating supplies	32,311	27,416	59,727
Employee travel and training	5,203	3,872	9,075
Utilities	136,078	170,440	306,518
Bad debts			0
General and administrative overhead	480,381	329,146	809,527
Amortized bond costs	17,203	17,334	34,537
Depreciation	535,308	696,826	1,232,134
Total expenses	2,052,396	2,123,958	4,176,354
Net operating loss	(394,586)	(411,668)	(806,254)
<b>Non-operating revenues</b>			
Availability charges	175,885	114,233	290,118
Interest expense	(45,243)	(159,344)	(204,587)
Total non-operating revenues (expenses)	130,642	(45,111)	85,531
Capital contribution - connection fees	5,500	2,926	8,426
Transfers in	367,672	156,723	524,395
<b>Change in net assets</b>	109,228	(297,130)	(187,902)
<b>Net assets at beginning of year</b>	15,104,124	8,003,282	23,107,406
<b>Net assets at end of year</b>	<b>\$ 15,213,352</b>	<b>\$ 7,706,152</b>	<b>\$ 22,919,504</b>

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**CAMBRIA COMMUNITY SERVICES DISTRICT**

STATEMENT OF CASH FLOWS

Proprietary Funds

For the Year Ended June 30, 2009

	Business-type Activities		Totals
	Enterprise Funds		
	Water Fund	Wastewater Fund	
<b>Cash flows from operating activities:</b>			
Cash received from operating revenue	\$ 1,670,789	\$ 1,714,064	\$ 3,384,853
Payments to suppliers	(1,412,372)	(1,066,261)	(2,478,633)
Payments to employees	(360,881)	(367,422)	(728,303)
Net cash provided (used) by operating activities	(102,464)	280,381	177,917
<b>Cash flows from capital and related financing activities:</b>			
Interest payments	(45,243)	(159,344)	(204,587)
Principal payments	(139,945)	(277,760)	(417,705)
Purchase of capital assets	(261,405)	(89,608)	(351,013)
Standby availability	175,885	114,233	290,118
Capital contributions	5,500	2,926	8,426
Net cash used by capital and related financing activities	(265,208)	(409,553)	(674,761)
<b>Cash flows from non-capital and related financing activities:</b>			
Transfers in	367,672	156,723	524,395
Net cash provided by non-capital and related financing activities	367,672	156,723	524,395
<b>Net change in cash</b>	-	27,551	27,551
<b>Cash and cash equivalents-beginning</b>	-	-	-
<b>Cash and cash equivalents-end</b>	-	27,551	27,551
<b>Reconciliation of operating loss to net cash provided by operating activities:</b>			
Operating loss	(394,586)	(411,668)	(806,254)
Adjustments to reconcile operating loss to net cash used by operating activities:			
Depreciation	535,308	696,826	1,232,134
Amortization	17,202	17,333	34,535
Net changes in assets and liabilities:			
Decrease in accounts receivable	12,979	1,774	14,753
Increase in prepaid expense	(1,137)		(1,137)
Decrease in inventory		4,365	4,365
Decrease in accounts payable	(65,160)	(26,439)	(91,599)
Increase (decrease) in accrued liabilities	(938)	514	(424)
Decrease in retentions payable	(186,528)		(186,528)
Decrease in accrued interest payable	(1,050)	(1,656)	(2,706)
Increase in deposits	4,160		4,160
Decrease in compensated absences	(22,714)	(668)	(23,382)
<b>Net cash provided (used) by operating activities</b>	\$ (102,464)	\$ 280,381	\$ 177,917

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# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2009

### **NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Reporting Entity**

The Cambria Community Services District (CCSD) is a multi-purpose special district established on December 9, 1976. CCSD is a political subdivision of the State of California and operates under a Board of Directors-Manager form of government. CCSD provides water, wastewater, fire protection, parks and recreation, open space, street lighting, 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 Statement No. 39.

#### **Basis of Accounting, Measurement Focus, and Financial Statements Presentation**

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

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

#### **Government-Wide Financial Statements**

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

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

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

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# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2009

### NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### **Basis of Accounting, Measurement Focus, and Financial Statements Presentation (continued)**

##### Fund Financial Statements

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

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

##### Governmental Funds

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

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

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# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2009

### NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### **Basis of Accounting, Measurement Focus, and Financial Statements Presentation (continued)**

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

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

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

CCSD reports the following major governmental fund:

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

CCSD reports the following major proprietary funds:

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

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

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes.

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

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2009

**NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(continued)**

**Estimates**

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

**Encumbrances**

Encumbrance accounting is used for the General Fund. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities for payments are incurred. Encumbrances are reported as a reservation of fund balance on the balance sheet. Encumbrances do not lapse at the close of the fiscal year but are carried forward as reserved fund balance until liquidated.

**Cash and Cash Equivalents**

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

**Investments**

Investments are stated at fair value.

**Accounts Receivable**

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

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**Prepaid Expenses**

Payments made to vendors for services that will benefit periods beyond June 30, 2009, are recorded as prepaid expenses.

**Property Taxes**

The County of San Luis Obispo bills and collects property taxes for CCSD. The County charges CCSD for these services. Tax revenues are recognized by CCSD in the year received.

# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2009

### NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### **Long-term Obligations**

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

#### **Inventory**

Inventory consisting of materials and supplies is stated at lower of cost or market on a first-in-first-out basis.

#### **Property, Plant and Equipment**

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

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

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

Equipment	3 to 10 years
Improvements	5 to 20 years

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#### **Compensated Absences**

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

#### **Concentrations**

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



# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2009

### NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### **Interfund Transactions**

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenses/expenditures in the reimbursing fund and as reductions of expenses/expenditures in the fund that is reimbursed.

All other interfund transactions except quasi-external transactions and reimbursements are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

#### **Intergovernmental Revenues**

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

#### **Reservations of Fund Balance**

*Reserved Fund Balance* indicates that portion of fund balance which has been legally segregated for specific purposes;

*Designated Fund Balance* indicates that portion of fund balance for which the Board of Directors has made tentative plans for financial resource utilization in a future period; and

*Undesignated Fund Balance* indicates that portion of fund balance which is available for budgeting in future periods.

#### **Net Assets**

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

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**CAMBRIA COMMUNITY SERVICES DISTRICT**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2009

**NOTE 2: CASH AND INVESTMENTS**

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

The values of cash and investments at June 30, 2009 are summarized as follows:

Petty cash	\$	4,954
Demand deposits (overdraft)		(51,116)
Cash and investments with:		
Local Agency Investment Fund (LAIF)		<u>4,311,310</u>
Total cash and investments	\$	<u><u>4,265,148</u></u>

The California Government Code requires California banks and savings and loan associations to secure a district's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of a district's deposits. California law also allows financial institutions to secure district deposits by pledging first trust deed mortgage notes having a value of 150% of a district's total deposits. CCSD may waive collateral requirements for deposits which are fully insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). Effective October 3, 2008, the FDIC limit was temporarily increased to \$250,000 until December 31, 2013.

**Credit Risk, Carrying Amount, and Market Value**

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

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

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Investments in pools managed by other governments/(LAIF) or in mutual funds are not required to be categorized. There has been no indication from the County Treasurer and LAIF management the extent of damages resulting from the recent market downturn starting in the 4<sup>th</sup> quarter of 2008, if any.

At June 30, 2009, the carrying amount of CCSD's cash overdrafts were \$51,116. The bank's balances were \$148,094. This difference is due to the normal deposits in transit and outstanding checks. CCSD cash deposits by category as of June 30, 2009, were as follows:

	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank</u> <u>Balance</u>	<u>Carrying</u> <u>Amount</u>
Bank accounts	\$ <u>148,094</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>148,094</u>	\$ <u>(51,116)</u>

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2009

**NOTE 3- NOTES RECEIVABLE**

CCSD has recorded a note receivable for \$20,631. The Cambria Tennis Club has agreed to pay CCSD \$20,631 to reimburse CCSD for tennis court construction. The interest free note is due in annual installments of \$5,000 with the first payment made on September 1, 2007. The balance at June 30, 2009 was \$10,631.

**NOTE 4: PROPERTY, PLANT AND EQUIPMENT**

A summary of capital assets by major classifications is as follows:

	<u>Balance</u> <u>July 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2009</u>
<b>Governmental activities:</b>				
Nondepreciable capital assets				
Land	\$ 14,715,493	\$ -	\$ -	\$ 14,715,493
Construction in progress	385,074	30,401	-	415,475
	<u>15,100,567</u>	<u>30,401</u>	<u>-</u>	<u>15,130,968</u>
Total nondepreciable Capital assets				
	15,100,567	30,401	-	15,130,968
Depreciable capital assets				
Buildings and improvements	1,753,270	-	-	1,753,270
Equipment	1,777,663	-	-	1,777,663
	<u>3,530,933</u>	<u>-</u>	<u>-</u>	<u>3,530,933</u>
Total depreciable capital assets	3,530,933	-	-	3,530,933
Less accumulated depreciation	<u>(1,587,406)</u>	<u>(183,129)</u>	<u>-</u>	<u>(1,770,535)</u>
Net depreciable capital assets	<u>1,943,527</u>	<u>(183,129)</u>	<u>-</u>	<u>1,760,398</u>
Net capital assets	<u>\$ 17,044,094</u>	<u>\$ (152,728)</u>	<u>\$ -</u>	<u>\$ 16,891,366</u>

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**CAMBRIA COMMUNITY SERVICES DISTRICT**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2009

**NOTE 4: PROPERTY, PLANT AND EQUIPMENT (continued)**

	<u>Balance</u> <u>July 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2009</u>
<b>Business-type activities:</b>				
Nondepreciable capital assets				
Land	\$ 1,821,427	\$ 452,952	\$ -	\$ 2,274,379
Construction in progress	<u>10,283,615</u>	<u>324,593</u>	<u>(6,015,206)</u>	<u>4,593,002</u>
Total nondepreciable capital assets	<u>12,105,042</u>	<u>777,545</u>	<u>(6,015,206)</u>	<u>6,867,381</u>
Depreciable capital assets				
Buildings and facilities	37,383,867	4,393,310	(452,952)	41,324,225
Machinery and equipment	<u>1,341,658</u>	<u>38,941</u>	<u>(1,915)</u>	<u>1,378,684</u>
Total depreciable capital assets	38,725,525	4,432,251	(454,867)	42,702,909
Less accumulated depreciation	<u>(23,466,642)</u>	<u>(1,232,134)</u>		<u>(24,698,776)</u>
Net depreciable capital assets	<u>15,258,883</u>	<u>3,200,117</u>	<u>(454,867)</u>	<u>18,004,133</u>
Net capital assets	\$ <u>27,363,925</u>	\$ <u>3,977,662</u>	\$ <u>(6,470,073)</u>	\$ <u>24,871,514</u>

Depreciation expense for all funds was \$1,415,263 for the year ended June 30, 2009.

**NOTE 5: ACCRUED EXPENSES**

Accrued expenses as of June 30, 2009, are summarized as follows:

Salaries payable		\$ 117,999
Other	<b>DRAFT</b>	<u>37,996</u>
Total accrued liabilities		\$ <u>155,995</u>

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 June 30, 2009

**NOTE 6: LONG-TERM DEBT**

**Loan Payable**

On February 17, 2006, CCSD entered into a loan agreement for \$1,897,500 with the Municipal Finance Corporation to advance refund its 1995 water and wastewater bonds. The interest rate on the loan is 4.5%. The loan is allocated 65% to water operations and 35% to wastewater operations. The balance of the loan payable at June 30, 2009, is \$1,295,600.

The loan matures on May 1<sup>st</sup> of the following fiscal years through 2015, as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2010	\$ 225,100	\$ 58,302	\$ 283,402
2011	235,200	48,173	283,373
2012	245,800	37,589	283,389
2013	256,900	26,528	283,428
2014	268,500	14,967	283,467
2015	64,100	2,883	66,983
Totals	\$ 1,295,600	\$ 188,442	\$ 1,484,042

**1999 Revenue Bond**

Wastewater revenue bonds totaling \$2,245,000 were issued on October 5, 1999, with interest rates ranging from 3.5 to 5.7 percent. At June 30, 2009, the revenue bonds principal balance outstanding was \$1,730,000.

The bonds mature on May 1<sup>st</sup> of the following fiscal years through 2025, as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2010	\$ 70,000	94,082	164,082
2011	75,000	90,582	165,582
2012	75,000	86,870	161,870
2013	80,000	82,955	162,955
2014	85,000	78,535	163,535
2015-2019	510,000	312,175	822,175
2020-2024	675,000	146,633	821,633
2025-2025	160,000	4,560	164,560
Totals	\$ 1,730,000	\$ 896,392	\$ 2,626,392

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**CAMBRIA COMMUNITY SERVICES DISTRICT**

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2009

**NOTE 6: LONG-TERM DEBT (continued)**

**Note Payable:**

A State Water Resource Control Board (SWRCB) note payable totaling \$2,512,330 was issued on September 13, 1994, with an interest rate at 3 percent. At June 30, 2009, the note payable principal balance outstanding was \$1,084,309.

The note payments are due annually on May 28th of the following fiscal years through 2016, as shown on the following page:

Fiscal Year Ending June 30,	Principal	Interest	Total
2010	\$ 141,528	32,529	174,057
2011	145,773	28,284	174,057
2012	150,212	23,845	174,057
2013	154,653	19,404	174,057
2014	159,293	14,764	174,057
2015-2016	332,850	15,035	347,885
Totals	\$ 1,084,309	\$ 133,861	\$ 1,218,170

**Capital Lease Payable**

CCSD entered into a capital lease agreement on May 16, 2006, with OshKosh Capital for the purchase of a Fire Engine. The terms of the lease are for ten annual payments of \$49,066, commencing May 19, 2007, with an interest rate of 5.09%. At June 30, 2009, the capital lease principal balance outstanding was \$282,990.

The lease payments are due annually on May 19th, until 2016 as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2010	\$ 34,662	14,404	49,066
2011	36,426	12,640	49,066
2012	38,280	10,786	49,066
2013	40,229	8,837	49,066
2014	42,276	6,790	49,066
2015-2016	91,117	7,014	140,407
Totals	\$ 282,990	\$ 60,471	\$ 343,461

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 June 30, 2009

**NOTE 6: LONG-TERM DEBT (continued)**

Total future debt service payments by activity are as follows:

Fiscal Year Ending June 30,	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2010	34,662	14,404	436,628	184,914
2011	36,426	12,640	455,973	167,038
2012	38,280	10,786	471,012	148,303
2013	40,229	8,837	491,553	128,886
2014	42,276	6,790	512,793	108,266
2015-2019	91,117	7,014	906,950	330,095
2020-2024			675,000	146,633
2025-2028			160,000	4,560
Totals	\$ <u>282,990</u>	\$ <u>60,471</u>	\$ <u>4,109,909</u>	\$ <u>1,218,695</u>

**Changes in long-term liabilities**

The following is a summary of long-term liabilities activity for the fiscal year ended June 30, 2009:

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2009</u>	<u>Current</u>
<b>Governmental activities:</b>					
Capital leases	\$ 315,974	\$ -	\$ 32,984	\$ 282,990	\$ 34,662
Compensated absences	219,656	28,275		247,931	
Governmental activity Long-term liabilities	\$ <u>535,630</u>	\$ <u>28,275</u>	\$ <u>32,984</u>	\$ <u>530,921</u>	\$ <u>34,662</u>
<b>Business-type activities:</b>					
Bonds payable	\$ 1,795,000	\$ -	\$ 65,000	\$ 1,730,000	\$ 70,000
Loan payable	1,510,900		215,300	1,295,600	225,100
Note payable	1,221,714		137,405	1,084,309	141,528
Compensated absences	171,876		23,382	148,494	
Business-type activity Long-term liabilities	\$ <u>4,699,490</u>	\$ <u>-</u>	\$ <u>441,087</u>	\$ <u>4,258,403</u>	\$ <u>436,628</u>

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**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2009

**NOTE 7: LOSS ON BOND REFUNDING**

On February 17, 2006, CCSD defeased the 1995 Revenue Bonds. CCSD placed \$2,417,216 in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1995 Revenue Bonds. The bonds are considered to be defeased and the related liability has been removed from the financial statements. The amount of bonds considered defeased at June 30, 2009 is \$0 as the bonds were paid in full on May 1, 2006. The economic gain resulting from the refunding was \$174,494 and CCSD recognized a loss on refunding of \$61,061, which is being amortized along with prior bond refunding through May 15, 2015. The unamortized balance of all bond refundings at June 30, 2009 is \$277,460.

**NOTE 8: PENSION PLAN**

The Cambria Community Services District contributes to the California Public Employees Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statute and CCSD resolutions. Copies of CalPERS' annual financial report may be obtained from their Executive Office (400 P Street, Sacramento, CA 95814).

Participants are required to contribute 8% of their annual covered salary for miscellaneous members or 9% for safety members. CCSD makes the contributions required of CCSD employees on their behalf and for their account. CCSD is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The contribution requirements of the plan members are established by State statute and the employer contribution rate are established and may be amended by CalPERS.

The annual PERS pension cost for the year ended June 30, 2009 was \$647,662, and was equal to CCSD's required and actual contributions. The required contribution was determined as part of the June 30, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.75% investment rate of return (net of administrative expenses), (b) projected annual salary increases that vary by duration of service, and (c) no cost-of-living adjustments. Both (a) and (b) included an inflation component of 3.0%. The actuarial value of CalPERS assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a fourteen year period. CalPERS unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The three year trend information was not made available to CCSD for both CCSD participants and safety participants

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# CAMBRIA COMMUNITY SERVICES DISTRICT

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2009

### NOTE 9: JOINT POWERS AGENCIES

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

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

CCSD is also participating in two separate Joint Powers Agencies. The first is an agreement with the City of Morro Bay, the Cayucos Fire District, and the South Bay Fire Department to operate an air fill compressor station for the respective fire departments. CCSD pays their share of the member contributions due on an annual basis, not to exceed \$1,000 per year. There is no contingent liability for CCSD at June 30, 2009.

The second is an agreement with the Coast Unified School District (CUSD) to lease property for the operation of the Santa Rosa Creek Well #4, the CUSD water well, pump, and distribution facilities for the purpose of securing the conveying groundwater. CCSD pays CUSD \$26,000 per year for the easement and access to the site operation and maintenance repairs. The total cost of the 10 year agreement is \$266,000. The first payment of \$32,000 was made in December 2000. This agreement expires during the fiscal year ending in 2011.

### NOTE 10: 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.

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are expended.

Interfund transfers for the 2008-2009 fiscal year, are as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 524,395
Water	367,672	
Wastewater	156,723	
Totals	\$ <u>524,395</u>	\$ <u>524,395</u>

See Auditor's report

**CAMBRIA  
COMMUNITY SERVICES DISTRICT**

**Management Advisory Comments**

**For the Year Ended  
June 30, 2009**

**DRAFT**

**CROSBY COMPANY, CERTIFIED PUBLIC ACCOUNTANT**

1457 MARSH STREET, SUITE 100 - SAN LUIS OBISPO, CA 93401  
PHONE: (805)543-6100 FAX: (805)858-9505

Board of Directors  
Cambria Community Services District

In planning and performing my audit of the financial statements of the Cambria Community Services District for the year ended June 30, 2009, I considered its internal control structure in order to determine my auditing procedures. This was done for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The memorandum that accompanies this letter summarizes two comments that came to my attention during the audit and my suggestions regarding those matters. This letter does not affect my report dated December 1, 2009, on the financial statements of the Cambria Community Services District.

I have already discussed these comments and suggestions with various personnel. I will be pleased to discuss them in further detail at your convenience, as well as perform any additional study of these matters, or to assist you in implementing the recommendations.

This report is intended solely for the information and use of the Board of Directors and the Cambria Community Services District management.

I appreciate the complete cooperation and assistance I received from the staff during my audit work.

**DRAFT**

**CROSBY COMPANY**  
**Certified Public Accountant**

December 1, 2009

**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**Board of Directors**  
**Attachment**  
**December 1, 2009**

**AUDIT COMMENTS AND SUGGESTIONS**

**1. Other Post-employment Benefits (OPEB)**

Currently, the District provides post-retirement health care benefits to qualifying District employees and funds these costs on a pay-as-you-go basis. For the 2009/2010 fiscal year, the Government Accounting Standards Board statement 45 (GASB 45) will require the District to measure and report these costs and liabilities on the fiscal year financial statements. The District falls into the "Phase 3" implementation dates for these new requirements, which were based on the District's annual revenues of less than \$10 million. Since the District has fewer than 100 OPEB plan members, the District is eligible to utilize an Alternative Measurement Method (AMM simplified method) to compute the costs and liabilities. The other reporting alternative will require the District to incur a cost to have a professional actuarial perform the required valuation/cost computations. My recommendation to the District is to compute these OPEB costs and liabilities utilizing the AMM simplified method for the 2009/2010 financial statements.

**2. Inventory**

During the audit, I noted that a fuel inventory was not made at year end. To more accurately reflect operations in the governmental and waste water funds, fuel remaining at year end should be capitalized in inventory on the statement of net assets. Currently, the differences that could have occurred with the amounts that should have been recorded in inventory appear to be immaterial.

**DRAFT**

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **9.B.**

FROM: Tammy Rudock, General Manager  
Alleyne LaBossiere, Finance Manager

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Meeting Date: February 25, 2010      Subject: Consider Adoption of Resolution  
06-2010 Approving Mid-Year Revision  
to Fiscal Year 2009/2010 Operating  
Budget

---

**RECOMMENDATIONS:**

Adopt Resolution 06-2010 approving FY 2009/2010 CCSD Operating Budget mid-year revision.

**FISCAL IMPACT:**

Overall fiscal impacts are reflected by department on the spreadsheet entitled "*FY 2009/2010 Operating Budget Mid-Year Revision, All Funds/Departments.*" Specific details are outlined within the attached "Highlights" of the FY 2009/2010 Operating Budget Mid-Year Revision.

**DISCUSSION:**

The Board's Finance Ad Committee and staff met on January 19<sup>th</sup> to discuss mid-year revision to the CCSD's operating budget for FY 2009/2010.

Staff designed the FY 2009/2010 Operating Budget Mid-Year Revision spreadsheets to reflect the following columnar information:

- § Description;
- § Column A – Original Budget FY 2009/2010 Adopted 6/25/09;
- § Column B – Actual revenues/expenditures 7/1/09 through 12/31/09;
- § Column C – Proposed mid-year budget revision (decreases identified within parentheses);
- § Column D – Proposed mid-year budget FY 2009/2010; and
- § Column E – Percentage increase/decrease between the original and mid-year budgets.

**FY 2009/2010 OPERATING BUDGET MID-YEAR REVISION HIGHLIGHTS**

Key highlights include:

- § **GENERAL FUND:** Funding the expected Prop 1A Contingency Plan (\$159,000).
- § **WATER:** Funding the West Main Street Overlay Water Utility Relocation Project (\$34,000) and West Main Street Fire Hydrants (\$10,000), which means Board-approved General Fund loan transfers will NOT be necessary for these expenditures.
- § **WASTEWATER:** Funding the West Main Street Overlay Wastewater Utility Relocation Project (\$4,000), and SCADA settlement (\$15,000), which means Board-approved General Fund loan transfers will NOT be necessary for these expenditures. Also funding the Leffingwell Bridge Utility Replacement project (\$100,000).
- § **ADMINISTRATION:** Funding the federal advocate professional services agreement for 6-month term: 1/1/10 through 6/30/10 (\$38,000).

- § **FACILITIES & RESOURCES:** Facility rental user fee (Vets Hall) adjustments were delayed (established in 2003), which resulted in \$10K deficit.
- § **PARKS & RECREATION:** Final grant proceeds received for Santa Rosa streambank restoration project (\$20,500).
- § **RESOURCE CONSERVATION:** Received \$33,000 (from Board-approved Granville Homes EDU conversion), restricted for funding Voluntary Lot Merger Program.

**CCSD STAFFING LEVELS**

A comparison of FY 2009/2010 staffing levels with FY 2008/2009 is as follows:

<b>DEPARTMENT</b>	<b>2009/2010</b>	<b>2008/2009</b>
ADMINISTRATION	8	9
DISTRICT ENGINEER	1	1
FACILITIES & RESOURCES	2.5	2.5
FIRE	8	9
WASTEWATER	4	5.5*
WATER	5	5.5*

\*The Utilities Manager position is divided between Water and Wastewater (at .5 FTE each).

**BUDGET MID-YEAR REVISION PREPARATION SCHEDULE**

This year’s preparation for budget mid-year revision was unnecessarily challenging for staff. With the regular Board meeting moved up one week to accommodate the Cambria Chamber of Commerce’s Art & Wine Festival at Vets Hall, and the closing of CCSD’s financial records on January 10<sup>th</sup>, that left virtually one week to review actual revenues/expenditures, develop spreadsheets, review internally, and discuss with/receive input from the Finance Committee, and finalize for publication. Overview with managers and supervisors was compressed to quick and brief conversations, which is just not adequate. The process is far too compressed for the amount of work involved. Utilizing six months’ worth of actual revenues/expenditures is extremely important for projection purposes since it includes:

- § Property Tax receipts, the majority of which are received by the CCSD in December;
- § Three complete billing cycles; and
- § A full six months’ worth of actual revenues/expenditures.

Therefore, staff recommends moving the mid-year budget review to the regular meeting in February, rather than the January meeting.

Attachment: Resolution 06-2010  
 FY 2009/2010 DRAFT Operating Budget Mid-Year Revision

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 BOARD ACTION: Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS: \_\_\_SANDERS\_\_\_ CLIFT \_\_\_ CHALDECOTT \_\_\_ DE MICCO \_\_\_ MACKINNON\_\_\_



RESOLUTION 06-2010

A RESOLUTION OF THE BOARD OF DIRECTORS OF  
THE CAMBRIA COMMUNITY SERVICES DISTRICT  
APPROVING MID-YEAR REVISION TO  
FISCAL YEAR 2009/2010 OPERATING BUDGET

WHEREAS, the CCSD General Manager and Finance Manager, working with the Board's Finance Committee, developed a DRAFT Mid-Year Revision to the Operating Budget for Fiscal Year (FY) 2009/2010; and

WHEREAS, the Mid-Year Revision to the Operating Budget for FY 2009/2010 was presented at the January 21, 2010, regular meeting; and

WHEREAS, the Board of Directors have publicly reviewed and discussed the Mid-Year Revision to the FY 2009/2010 Operating Budget during said Board Meeting, and provided direction to staff as necessary.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cambria Community Services District that the CCSD's Mid-Year Revision to the FY 2009/2010 Operating Budget is hereby approved.

PASSED AND ADOPTED this 25<sup>th</sup> day of February 2010.

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Gregory W. Sanders, President  
Board of Directors

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Tim Carmel  
District Counsel

ATTEST:

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Kathy A. Choate  
District Clerk

**DRAFT  
CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION  
HIGHLIGHTS**

Page 1 of 2

Adjustments of \$5,000 or more are explained individually. In many cases, other factors than those listed may impact the revenue or expenditures accounts, but the great majority of the adjustment is the result of the factor(s) noted.

**WATER DEPARTMENT/FUND**  
**OPERATING REVENUE**

Decrease in LATE FEES due to decreased Penalty Revenue.

Increase in OTHER due to receipt of reimbursement of prior years' costs paid by San Simeon CSD and insurance.

**OPERATING EXPENDITURES**

Decrease in PAYROLL TAXES AND BENEFITS due to decreased medical insurance and medical reimbursement costs for employees and retirees.

Decrease in MAINTENANCE & REPAIR-VEHICLES & EQUIPMENT due to lower than average repairs to date.

Increase in MAJOR MAINTENANCE due to addition of Main Street Fire Hydrants and Main Street Overlay projects.

These projects had previously been approved by the BOD to be funded by loans from the general fund.

Decrease in ALLOCATED OVERHEAD-PERSONNEL COSTS due to decrease in personnel costs in Administration Department.

Increase in ALLOCATED OVERHEAD-OPERATING COSTS due to increase in operating costs in Administration Department.

**WASTEWATER DEPARTMENT/FUND**  
**OPERATING EXPENDITURES**

Decrease in SALARIES AND WAGES due to staff vacancy.

Decrease in PAYROLL TAXES AND BENEFITS due to decreased medical insurance and medical reimbursement costs for employees and retirees as well as staff vacancy.

Increase in MAINTENANCE & REPAIR-COLLECT SYSTEM due to higher than average pump and other repair costs to date.

Decrease in MAINTENANCE & REPAIR-TREATMENT PLANT due to lower than average repairs to treatment plant.

Decrease in MAINTENANCE & REPAIR-GROUNDS due to expected brush clearing being done by California Conservation Corps at less than projected cost.

Decrease in GOVERNMENT FEES AND DUES due to fee increases being less than expected.

Decrease in UTILITIES due to electrical costs being less than expected.

Decrease in PROFESSIONAL SERVICES due to legal costs being less than expected.

Increase in CAPITAL OUTLAY due to addition of Leffingwell Bridge Utilities Relocation project and the purchase of replacement camera for sewer line laterals inspections.

Decrease in ALLOCATED OVERHEAD-PERSONNEL COSTS due to decrease in personnel costs in Administration Department.

Increase in ALLOCATED OVERHEAD-OPERATING COSTS due to increase in operating costs in Administration Department.

NOTE-This Operating Budget includes \$4,000 for the W. Main Street Overlay project previously approved by the BOD to be funded with a loan from the General Fund. While not part of the operating budget, the Supplemental Information notes that the SCADA costs incurred to date will be funded with Wastewater Capital Revenue. This project had also previously been approved by the BOD to be funded by a loan from the general fund.

**FIRE DEPARTMENT/GENERAL FUND**  
**OPERATING REVENUE**

- \* Decrease in PROPERTY TAX/Increase in PROPOSITION 1A SECURITIZATION-Due to mandatory loan to the state represented by 8% of FY 2008/2009 ad valorem property taxes offset by an equal amount of revenue to be received from California Communities, which is to be held as restricted reserves in the event of another mandatory loan to the state in a future year in the event there is no revenue offset at that time.

Increase in WEED ABATEMENT/FUEL REDUCTION based on actual amount of charges submitted to San Luis Obispo County Tax Collector.



**DRAFT  
CAMBRIA COMMUNITY SERVICES DISTRICT  
FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION  
HIGHLIGHTS**

Page 2 of 2

**FIRE DEPARTMENT/GENERAL FUND-CONTINUED**

**OPERATING EXPENDITURES**

Decrease in PAYROLL TAXES AND BENEFITS due to decreased medical insurance and medical reimbursement costs for employees and retirees as well as proposed changes as part of on-going labor negotiations.

Decrease in MAINTENANCE & REPAIR due to lower than average equipment repairs and computer services.

Increase in FUEL HAZARD CONTRACT based on actual payments. Addition revenue (see above) offsets.

**ADMINISTRATION DEPARTMENT/GENERAL FUND**

**OPERATING REVENUE**

Decrease in ALLOCATED OVERHEAD-PERSONNEL COSTS due to decrease in personnel costs in Admin. Dept.

Increase in ALLOCATED OVERHEAD-OPERATING COSTS due to increase in operating costs in Admin. Dept.

Decrease in PROPERTY TAX/Increase in PROPOSITION 1A SECURITIZATION-See FIRE DEPARTMENT\*

Decrease in INTEREST INCOME due to lower than projected interest rates.

Increase in OTHER due to expected receipt of Medicare Part D funds.

**OPERATING EXPENDITURES**

Decrease in PAYROLL TAXES AND BENEFITS due to decreased medical insurance and medical reimbursement costs for employees and retirees.

Decrease in INSURANCE due to lower than expected costs to date.

Decrease in GOVERNMENT FEES AND DUES due to fee increases being less than expected.

Increase in PROFESSIONAL SERVICES based on proposed extension of the federal advocate's contract and higher than expected Counsel costs to date, partially offset by lower than expected Litigation and other professional services costs to date.

**FACILITIES AND RESOURCES DEPARTMENT/GENERAL FUND**

**OPERATING REVENUE**

Decrease in PROPERTY TAX/Increase in PROPOSITION 1A SECURITIZATION-See FIRE DEPARTMENT\*

Decrease in FACILITY RENTS due to lower than expected Veteran's Hall rents to date.

**OPERATING EXPENDITURES**

Increase in SALARIES AND WAGES due to increased time necessary to oversee California Conservation Corps' projects and increased time necessary to clean public restrooms.

Decrease in PAYROLL TAXES AND BENEFITS due to decreased medical insurance and medical reimbursement costs for employees and retirees.

Increase in UTILITIES due to electrical and water costs being higher than expected.

**PARKS AND RECREATION DEPARTMENT/GENERAL FUND**

**OPERATING REVENUE**

Increase in GRANTS due to receipt of reimbursement of prior years' costs by the state.

**OPERATING EXPENDITURES**

Decrease in PROFESSIONAL SERVICES based on lower than expected Counsel and other professional services costs to date.

**RESOURCE CONSERVATION DEPARTMENT/FUND**

**OPERATING REVENUE**

Decrease in REMODEL FEES due to lower than expected fees to date.

Increase in TRANSFER EDUs due to receipt of unexpected funds.

Increase in ASSIGNMENT FEES due to higher than expected receipts.

**DRAFT**  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION**  
**ALL FUNDS/DEPARTMENTS**

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) PROPOSED MID-YEAR BUDGET FISCAL YEAR 2009-2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
<b>OPERATING REVENUE</b>					
SERVICE FEES	3,292,837	1,709,105	0	3,292,837	0.0%
SERVICE FEES-9.75% WATER/15% SEWER INCREASES	411,352	212,441	0	411,352	0.0%
PROPERTY TAX	1,891,126	892,152	(159,286)	1,731,840	-8.4%
PROPOSITION 1A SECURITIZATION*	0	0	159,286	159,286	N/A
ADMINISTRATIVE SERVICES CHARGES	1,158,448	579,224	(2,156)	1,156,292	-0.2%
FIRE BENEFIT ASSESSMENT	387,621	192,490	0	387,621	0.0%
REMODEL/IN LIEU/EDU TRANSFER FEES	78,000	61,625	9,200	87,200	11.8%
WEED ABATEMENT/FUEL REDUCTION	40,848	23,841	27,000	67,848	66.1%
INTEREST INCOME	39,800	9,141	(10,591)	29,209	-26.6%
ASSIGN/EXTENSION/ACCT SERVICE FEES	141,387	53,496	(3,100)	138,287	-2.2%
SERVICE FEES	2,800	3,672	3,250	6,050	116.1%
FRANCHISE FEES	67,857	24,562	0	67,857	0.0%
FACILITY RENTS	29,000	9,917	(10,000)	19,000	-34.5%
MUTUAL AID REIMBURSEMENT/FEES	20,583	22,483	3,921	24,504	19.0%
GRANT REVENUE	200	24,523	24,323	24,523	12161.5%
SALE OF SURPLUS EQUIPMENT	7,500	11,000	3,500	11,000	46.7%
FROM RESTRICTED RESERVES	4,000	0	(4,000)	0	-100.0%
OTHER	25,190	18,065	15,067	40,257	59.8%
<b>TOTAL OPERATING REVENUE</b>	<b>7,598,549</b>	<b>3,847,737</b>	<b>56,414</b>	<b>7,654,963</b>	0.7%
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	2,324,267	1,086,296	(23,373)	2,300,894	-1.0%
PAYROLL TAXES & BENEFITS	1,508,596	624,869	(192,200)	1,316,396	-12.7%
INSURANCE & BAD DEBT	82,999	66,523	(11,295)	71,704	-13.6%
MAINTENANCE & REPAIRS	348,997	120,768	(31,733)	317,264	-9.1%
MAJOR MAINTENANCE	107,000	9,798	48,000	155,000	44.9%
SLUDGE HAULING	60,000	36,860	0	60,000	0.0%
OFFICE SUPPLIES & EQUIPMENT	62,469	24,418	(2,550)	59,919	-4.1%
DUES, FEES, PUBLICATIONS	155,529	93,421	(14,000)	141,529	-9.0%
UTILITIES	409,747	183,748	(8,600)	401,147	-2.1%
PROFESSIONAL SERVICES	325,354	161,557	4,437	329,791	1.4%
FUEL HAZARD CONTRACT	25,000	34,707	9,707	34,707	38.8%
DISTRICT OFFICE RENT	41,165	23,336	1,200	42,365	2.9%
LEASE-WELL SITE & EQUIPMENT	29,768	27,826	0	29,768	0.0%
OPERATING SUPPLIES & EQUIPMENT	122,101	57,776	(7,600)	114,501	-6.2%
TRAINING & TRAVEL	31,032	12,432	45	31,077	0.1%
PUBLIC OUTREACH/EDUCATION/EVENTS & TROLLEY	13,947	4,104	(404)	13,543	-2.9%
DEBT SERVICE	673,708	149,858	0	673,708	0.0%
REBATE AND RETROFIT PROGRAMS	2,000	775	0	2,000	0.0%
VOLUNTARY LOT MERGER PROGRAM	4,000	1,508	4,000	8,000	100.0%
CAPITAL OUTLAY	53,000	21,843	107,400	160,400	202.6%
ALLOCATED OVERHEAD-PERSONNEL COSTS	809,990	404,995	(25,481)	784,509	-3.1%
ALLOCATED OVERHEAD-OPERATING COSTS	348,458	174,229	23,128	371,586	6.6%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,539,127</b>	<b>3,321,647</b>	<b>(119,319)</b>	<b>7,419,808</b>	-1.6%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>59,422</b>	<b>526,090</b>	<b>175,733</b>	<b>235,155</b>	
<b>TRANSFERS TO RESERVES</b>	<b>(59,422)</b>			<b>(235,155)</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			<b>0</b>	

\*To be held as Restricted Reserves to offset potential future additional implementation of Proposition 1A "take-away" by California.

DRAFT  
 SUPPLEMENTAL INFORMATION  
 FISCAL YEAR 2009-2010 CAPITAL ACTIVITY  
 ALL FUNDS/DEPARTMENTS

Pg. 2 of 2

DESCRIPTION		ACTUAL 7/1/2009- 12/31/2009		
<b>CAPITAL REVENUE</b>				
WATER DEPARTMENT	N/A	86,703	N/A	N/A
WASTEWATER DEPARTMENT	N/A	55,110	N/A	N/A
PARKS & RECREATION	N/A	18,089	N/A	N/A
RESOURCE CONSERVATION	N/A	0	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<u><u>159,902</u></u>	N/A	N/A
 <b>CAPITAL EXPENDITURES</b>				
WATER DEPARTMENT	N/A	288,412	N/A	N/A
WASTEWATER DEPARTMENT	N/A	15,000	N/A	N/A
FIRE DEPARTMENT	N/A	0	N/A	N/A
ADMINISTRATION	N/A	0	N/A	N/A
FACILITIES AND PROPERTIES	N/A	0	N/A	N/A
PARKS & RECREATION	N/A	18,089	N/A	N/A
RESOURCE CONSERVATION	N/A	0	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<u><u>321,501</u></u>	N/A	N/A

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**DRAFT**  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION**  
**ALL FUNDS/DEPARTMENTS**

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) PROPOSED MID-YEAR BUDGET FISCAL YEAR 2009-2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
<b>OPERATING REVENUE</b>					
WATER FUND	1,804,327	960,944	(1,091)	1,803,236	-0.1%
WASTEWATER FUND	1,980,807	1,003,655	(1,400)	1,979,407	-0.1%
FIRE DEPARTMENT-GENERAL FUND	1,729,738	853,408	37,173	1,766,911	2.1%
ADMINISTRATION-GENERAL FUND	1,421,109	689,473	2,844	1,423,953	0.2%
FACILITIES AND RESOURCES-GENERAL FUND	457,362	212,402	(10,000)	447,362	-2.2%
PARKS AND RECREATION-GENERAL FUND	55,757	46,836	20,488	76,245	36.7%
RESOURCE CONSERVATION FUND	149,449	81,019	8,400	157,849	5.6%
<b>TOTAL OPERATING REVENUE</b>	<b>7,598,549</b>	<b>3,847,737</b>	<b>56,414</b>	<b>7,654,963</b>	0.7%
<b>OPERATING EXPENDITURES</b>					
WATER FUND	1,785,027	745,505	(8,524)	1,776,503	-0.5%
WASTEWATER FUND	1,956,017	795,879	(23,429)	1,932,588	-1.2%
FIRE DEPARTMENT-GENERAL FUND	1,722,238	750,711	(63,846)	1,658,392	-3.7%
ADMINISTRATION-GENERAL FUND	1,413,277	711,471	(16,206)	1,397,071	-1.1%
FACILITIES AND RESOURCES-GENERAL FUND	457,362	216,601	6,561	463,923	1.4%
PARKS AND RECREATION-GENERAL FUND	55,757	27,452	(12,186)	43,571	-21.9%
RESOURCE CONSERVATION FUND	149,449	74,030	(1,689)	147,760	-1.1%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,539,127</b>	<b>3,321,647</b>	<b>(119,319)</b>	<b>7,419,808</b>	-1.6%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>59,422</b>	<b>526,090</b>	<b>175,733</b>	<b>235,155</b>	
<b>TRANSFERS TO RESERVES</b>	<b>(59,422)</b>			<b>(235,155)</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			<b>0</b>	

**SUPPLEMENTAL INFORMATION**  
**FISCAL YEAR 2009-2010 CAPITAL ACTIVITY**  
**ALL FUNDS/DEPARTMENTS**

<b>CAPITAL REVENUE</b>					
WATER FUND	N/A	86,703		N/A	N/A
WASTEWATER FUND	N/A	55,110		N/A	N/A
FIRE DEPARTMENT-GENERAL FUND	N/A	0		N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0		N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0		N/A	N/A
PARKS AND RECREATION-GENERAL FUND	N/A	18,089		N/A	N/A
RESOURCE CONSERVATION FUND	N/A	0		N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>N/A</b>	<b>159,902</b>		<b>N/A</b>	<b>N/A</b>
<b>CAPITAL EXPENDITURES-(CIP &amp; CAPITAL OUTLAY)</b>					
WATER FUND	N/A	288,412		N/A	N/A
WASTEWATER FUND	N/A	15,000		N/A	N/A
FIRE DEPARTMENT-GENERAL FUND	N/A	0		N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0		N/A	N/A
FACILITIES AND RESOURCES-GENERAL FUND	N/A	0		N/A	N/A
PARKS AND RECREATION-GENERAL FUND	N/A	18,089		N/A	N/A
RESOURCE CONSERVATION FUND	N/A	0		N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>321,501</b>		<b>N/A</b>	<b>N/A</b>

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**DRAFT**  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION**  
**GOVERNMENTAL FUNDS/DEPARTMENTS**

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/09	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) PROPOSED MID-YEAR BUDGET FISCAL YEAR 2009-2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
<b>OPERATING REVENUE</b>					
FIRE DEPARTMENT-GENERAL FUND	1,729,738	853,408	37,173	1,766,911	2.1%
ADMINISTRATION-GENERAL FUND	1,421,109	689,473	2,844	1,423,953	0.2%
FACILITIES AND PROPERTIES-GENERAL FUND	457,362	212,402	(10,000)	447,362	-2.2%
PARKS & RECREATION-GENERAL FUND	55,757	46,836	20,488	76,245	36.7%
RESOURCE CONSERVATION FUND	149,449	81,019	8,400	157,849	5.6%
<b>TOTAL OPERATING REVENUE</b>	<b>3,813,415</b>	<b>1,883,138</b>	<b>58,905</b>	<b>3,872,320</b>	1.5%
<b>OPERATING EXPENDITURES</b>					
FIRE DEPARTMENT-GENERAL FUND	1,722,238	750,711	(63,846)	1,658,392	-3.7%
ADMINISTRATION-GENERAL FUND	1,413,277	711,471	(16,206)	1,397,071	-1.1%
FACILITIES AND PROPERTIES-GENERAL FUND	457,362	216,601	6,561	463,923	1.4%
PARKS & RECREATION-GENERAL FUND	55,757	27,452	(12,186)	43,571	-21.9%
RESOURCE CONSERVATION FUND	149,449	74,030	(1,689)	147,760	-1.1%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>3,798,083</b>	<b>1,780,264</b>	<b>(87,366)</b>	<b>3,710,717</b>	-2.3%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>15,332</b>	<b>102,874</b>	<b>146,271</b>	<b>161,603</b>	954.0%
<b>TRANSFERS TO RESERVES</b>	<b>(15,332)</b>			<b>(161,603)</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			<b>0</b>	

**SUPPLEMENTAL INFORMATION**  
**FISCAL YEAR 2009-2010 CAPITAL ACTIVITY**  
**GOVERNMENTAL FUNDS/DEPARTMENTS**

<b>CAPITAL REVENUE</b>					
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	N/A	N/A
FACILITIES AND PROPERTIES-GENERAL FUND	N/A	0	N/A	N/A	N/A
PARKS & RECREATION-GENERAL FUND	N/A	18,089	N/A	N/A	N/A
RESOURCE CONSERVATION FUND	N/A	0	N/A	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b>18,089</b>	N/A	N/A	N/A
<b>CAPITAL EXPENDITURES</b>					
FIRE DEPARTMENT-GENERAL FUND	N/A	0	N/A	N/A	N/A
ADMINISTRATION-GENERAL FUND	N/A	0	N/A	N/A	N/A
FACILITIES AND PROPERTIES-GENERAL FUND	N/A	0	N/A	N/A	N/A
PARKS & RECREATION-GENERAL FUND	N/A	18,089	N/A	N/A	N/A
RESOURCE CONSERVATION FUND	N/A	0	N/A	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>18,089</b>	N/A	N/A	N/A
<b>NET CAPITAL INCREASE/(DECREASE)</b>	N/A	<b>0</b>	N/A	N/A	N/A

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DRAFT  
 CAMBRIA COMMUNITY SERVICES DISTRICT  
 FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION  
 WATER FUND/DEPARTMENT

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) PROPOSED MID-YEAR BUDGET FISCAL YEAR 2009-2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
<b>OPERATING REVENUE</b>					
SERVICE FEES	1,572,837	836,677	0	1,572,837	0.0%
SERVICE FEES-9.75% RATE INCREASE	153,352	81,576	0	153,352	0.0%
ACCOUNT SERVICE FEES	15,069	7,235	(500)	14,569	-3.3%
LATE FEES	58,869	26,917	(5,600)	53,269	-9.5%
INTEREST INCOME	0	9	9	9	N/A
OTHER	4,200	8,530	5,000	9,200	119.0%
<b>TOTAL OPERATING REVENUE</b>	<b>1,804,327</b>	<b>960,944</b>	<b>(1,091)</b>	<b>1,803,236</b>	<b>-0.1%</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	372,582	178,549	(3,177)	369,405	-0.9%
PAYROLL TAXES & BENEFITS	236,792	103,015	(23,755)	213,037	-10.0%
MAINTENANCE & REPAIR-DELIVERY SYSTEM	86,346	32,257	0	86,346	0.0%
MAINTENANCE & REPAIR-PLANT	3,500	741	(1,500)	2,000	-42.9%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	11,706	1,280	(8,000)	3,706	-68.3%
MAJOR MAINTENANCE	77,000	9,798	44,000	121,000	57.1%
OFFICE SUPPLIES & EQUIPMENT	18,500	7,615	(1,200)	17,300	-6.5%
GOVERNMENT FEES & DUES	20,500	11,833	(2,000)	18,500	-9.8%
UTILITIES	140,909	70,159	(4,100)	136,809	-2.9%
BAD DEBT & CLAIMS	2,000	6	1,000	3,000	50.0%
PROFESSIONAL SERVICES	79,012	28,349	(4,000)	75,012	-5.1%
LEASE-WELL SITE	26,000	26,000	0	26,000	0.0%
OPERATING SUPPLIES & EQUIPMENT	26,879	14,780	(3,100)	23,779	-11.5%
TRAINING & TRAVEL	10,167	521	0	10,167	0.0%
PUBLIC OUTREACH & EDUCATION	3,900	1,163	(1,500)	2,400	-38.5%
DEBT SERVICE	184,211	18,948	0	184,211	0.0%
CAPTIAL OUTLAY	33,000	14,479	0	33,000	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	316,055	158,028	(10,180)	305,875	-3.2%
ALLOCATED OVERHEAD-OPERATING COSTS	135,968	67,984	8,988	144,956	6.6%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,785,027</b>	<b>745,505</b>	<b>(8,524)</b>	<b>1,776,503</b>	<b>-0.5%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>19,300</b>	<b>215,439</b>	<b>7,433</b>	<b>26,733</b>	
<b>TRANSFER TO RESERVES</b>	<b>(19,300)</b>			<b>(26,733)</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			<b>0</b>	

**SUPPLEMENTAL INFORMATION**  
**FISCAL YEAR 2009-2010 CAPITAL ACTIVITY**  
**WATER FUND/DEPARTMENT**

DESCRIPTION	ACTUAL 7/1/2009- 12/31/2009				
<b>CAPITAL REVENUE</b>					
STANDBY AVAILABILITY	N/A	86,703	N/A	N/A	N/A
CONNECTION FEES	N/A	0	N/A	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b>86,703</b>	N/A	N/A	N/A
<b>CAPITAL EXPENDITURES</b>					
CAPITAL PERSONNEL COSTS	N/A	62,238	N/A	N/A	N/A
GEOTECH INVESTIGATION/30% DESIGN DESAL	N/A	166,174	N/A	N/A	N/A
SCADA	N/A	60,000	N/A	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>288,412</b>	N/A	N/A	N/A

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1/19/2010

DRAFT  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION**  
**WASTEWATER FUND/DEPARTMENT**

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) PROPOSED MID-YEAR BUDGET FISCAL YEAR 2009-2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
<b>OPERATING REVENUE</b>					
SERVICE FEES	1,720,000	872,429	0	1,720,000	0.0%
SERVICE FEES-15% RATE INCREASE	258,000	130,864	0	258,000	0.0%
INTEREST INCOME	0	72	200	200	N/A
OTHER	2,807	290	(1,600)	1,207	-57.0%
<b>TOTAL OPERATING REVENUE</b>	<b>1,980,807</b>	<b>1,003,655</b>	<b>(1,400)</b>	<b>1,979,407</b>	<b>-0.1%</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	358,968	164,710	(27,884)	331,084	-7.8%
PAYROLL TAXES & BENEFITS	253,861	105,610	(40,753)	213,108	-16.1%
MAINTENANCE & REPAIR-COLLECT SYSTEM	46,040	18,668	5,500	51,540	11.9%
MAINTENANCE & REPAIR-PLANT	33,249	9,440	(10,000)	23,249	-30.1%
MAINTENANCE & REPAIR-GROUNDS	25,000	0	(12,500)	12,500	-50.0%
MAINTENANCE & REPAIR-VEHICLES & EQUIP	12,208	4,607	(1,900)	10,308	-15.6%
MAJOR MAINTENANCE	30,000	0	4,000	34,000	13.3%
SLUDGE DISPOSAL	60,000	36,860	0	60,000	0.0%
OFFICE SUPPLIES & EQUIPMENT	12,768	5,540	0	12,768	0.0%
GOVERNMENT FEES & DUES	59,013	44,884	(6,700)	52,313	-11.4%
UTILITIES	183,107	70,797	(12,500)	170,607	-6.8%
PROFESSIONAL SERVICES	41,936	8,050	(22,800)	19,136	-54.4%
OPERATING SUPPLIES & EQUIPMENT	40,637	22,230	(1,500)	39,137	-3.7%
TRAINING & TRAVEL	6,384	1,839	0	6,384	0.0%
PUBLIC OUTREACH & EDUCATION	3,900	112	(3,000)	900	-76.9%
DEBT SERVICE	440,431	130,910	0	440,431	0.0%
CAPITAL OUTLAY	20,000	7,364	107,400	127,400	537.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	229,698	114,849	(7,231)	222,467	-3.1%
ALLOCATED OVERHEAD-OPERATING COSTS	98,817	49,409	6,439	105,256	6.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,956,017</b>	<b>795,879</b>	<b>(23,429)</b>	<b>1,932,588</b>	<b>-1.2%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>24,790</b>	<b>207,777</b>	<b>22,029</b>	<b>46,819</b>	
<b>TRANSFER TO RESERVES</b>	<b>(24,790)</b>			<b>(46,819)</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			<b>0</b>	

**SUPPLEMENTAL INFORMATION**  
**FISCAL YEAR 2009-2010 CAPITAL ACTIVITY**  
**WASTEWATER FUND/DEPARTMENT**

DESCRIPTION	ACTUAL 7/1/2009- 12/31/2009				
<b>CAPITAL REVENUE</b>					
STANDBY AVAILABILITY	N/A	55,110	N/A	N/A	N/A
CONNECTION FEES	N/A	0	N/A	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	<b>N/A</b>	<b>55,110</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>CAPITAL EXPENDITURES</b>					
SCADA	N/A	15,000	N/A	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>N/A</b>	<b>15,000</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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1/19/2010

**DRAFT**  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION**  
**GENERAL FUND-FIRE DEPARTMENT**

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) PROPOSED MID-YEAR BUDGET FISCAL YEAR 2009-2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
<b>OPERATING REVENUE</b>					
PROPERTY TAX	1,269,786	599,030	(106,952)	1,162,834	-8.4%
PROPOSITION 1A SECURITIZATION*	0	0	106,952	106,952	N/A
FIRE BENEFIT ASSESSMENT	387,621	192,490	0	387,621	0.0%
WEED ABATEMENT/FUEL REDUCTION	40,848	23,841	27,000	67,848	66.1%
MUTUAL AID REIMBURSEMENT/FEES	20,583	22,483	3,921	24,504	19.0%
INTEREST INCOME	3,000	517	(1,000)	2,000	-33.3%
GRANT/DONATION REVENUE	200	3,952	3,752	3,952	1876.0%
SALE OF SURPLUS EQUIPMENT	7,500	11,000	3,500	11,000	46.7%
OTHER	200	95	0	200	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>1,729,738</b>	<b>853,408</b>	<b>37,173</b>	<b>1,766,911</b>	2.1%
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	784,733	356,815	(18)	784,715	0.0%
PAYROLL TAXES & BENEFITS	468,236	188,960	(68,030)	400,206	-14.5%
INSURANCE & OTHER SERVICES	250	162	100	350	40.0%
MAINTENANCE & REPAIR	48,721	18,220	(8,100)	40,621	-16.6%
OFFICE SUPPLIES & EQUIPMENT	5,431	1,701	(800)	4,631	-14.7%
GOVERNMENT FEES & DUES	33,185	1,438	0	33,185	0.0%
UTILITIES	26,826	13,299	2,300	29,126	8.6%
PROFESSIONAL SERVICES	17,170	8,363	2,800	19,970	16.3%
FUEL HAZARD CONTRACT	25,000	34,707	9,707	34,707	38.8%
OPERATING SUPPLIES & EQUIPMENT	48,077	18,151	(3,500)	44,577	-7.3%
TRAINING & TRAVEL	4,981	3,590	1,800	6,781	36.1%
PUBLIC OUTREACH & EDUCATION	2,000	1,082	0	2,000	0.0%
EQUIPMENT LEASE	3,768	1,826	0	3,768	0.0%
DEBT SERVICE	49,066	0	0	49,066	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	143,192	71,596	(4,317)	138,875	-3.0%
ALLOCATED OVERHEAD-OPERATING COSTS	61,602	30,801	4,212	65,814	6.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,722,238</b>	<b>750,711</b>	<b>(63,846)</b>	<b>1,658,392</b>	-3.7%
<b>OPERATING REVENUES LESS EXPENDITURES</b>	<b>7,500</b>	<b>102,697</b>	<b>101,019</b>	<b>108,519</b>	
<b>TRANSFER TO RESERVES</b>	<b>(7,500)</b>			<b>(108,519)</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			<b>0</b>	

\*To be held as Restricted Reserves to offset potential future additional implementation of Proposition 1A "take-away" by California.



**DRAFT**  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION**  
**GENERAL FUND-ADMINISTRATION DEPARTMENT**

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) PROPOSED MID-YEAR BUDGET FISCAL YEAR 2009-2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
<b>OPERATING REVENUE</b>					
ADMINISTRATIVE OVERHEAD CHARGES-PS	809,990	404,995	(25,482)	784,508	-3.1%
ADMINISTRATIVE OVERHEAD CHARGES-OE	348,458	174,229	23,326	371,784	6.7%
PROPERTY TAX	139,104	65,623	(11,716)	127,388	-8.4%
PROPOSITION 1A SECURITIZATION*	0	0	11,716	11,716	N/A
INTEREST INCOME	36,000	8,242	(10,000)	26,000	-27.8%
SERVICE FEES	2,800	3,672	3,250	6,050	116.1%
FRANCHISE FEES	67,857	24,562	0	67,857	0.0%
OTHER	16,900	8,150	11,750	28,650	69.5%
<b>TOTAL OPERATING REVENUE</b>	<b>1,421,109</b>	<b>689,473</b>	<b>2,844</b>	<b>1,423,953</b>	0.2%
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	605,227	285,335	2,295	607,522	0.4%
PAYROLL TAXES & BENEFITS	410,975	167,044	(45,633)	365,342	-11.1%
INSURANCE	80,750	66,355	(12,395)	68,355	-15.3%
MAINTENANCE & REPAIRS	36,955	18,810	1,400	38,355	3.8%
OFFICE SUPPLIES & EQUIPMENT	24,891	9,255	(500)	24,391	-2.0%
GOVERNMENT FEES & DUES	42,731	35,266	(5,200)	37,531	-12.2%
UTILITIES	29,616	13,596	0	29,616	0.0%
DISTRICT OFFICE RENT	41,165	23,336	1,200	42,365	2.9%
PROFESSIONAL SERVICES	127,820	85,113	41,031	168,851	32.1%
TRAINING & TRAVEL	9,000	6,437	(1,500)	7,500	-16.7%
PUBLIC OUTREACH & EDUCATION	1,647	924	3,096	4,743	188.0%
TROLLEY	2,500	0	0	2,500	0.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,413,277</b>	<b>711,471</b>	<b>(16,206)</b>	<b>1,397,071</b>	-1.1%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>7,832</b>	<b>(21,998)</b>	<b>19,050</b>	<b>26,882</b>	
<b>TRANSFER TO RESERVES</b>	<b>(7,832)</b>			<b>(26,882)</b>	
<b>NET RESULTS OF OPERATIONS</b>	<b>0</b>			<b>0</b>	

\*To be held as Restricted Reserves to offset potential future additional implementation of Proposition 1A "take-away" by California.

**DRAFT**  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION**  
**GENERAL FUND-FACILITIES AND RESOURCES DEPARTMENT**

DESCRIPTION	A ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	B ACTUAL 7/1/2009- 12/31/2009	C PROPOSED MID-YEAR BUDGET REVISION	D (A+C) PROPOSED MID-YEAR BUDGET FISCAL YEAR 2009-2010	E (C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
<b>OPERATING REVENUE</b>					
PROPERTY TAX	426,562	201,234	(35,929)	390,633	-8.4%
PROPOSITION 1A SECURITIZATION*	0	0	35,929	35,929	N/A
FACILITY RENTS	29,000	9,917	(10,000)	19,000	-34.5%
INTEREST INCOME	800	251	0	800	0.0%
OTHER/DONATION	1,000	1,000	0	1,000	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>457,362</b>	<b>212,402</b>	<b>(10,000)</b>	<b>447,362</b>	-2.2%
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	158,285	79,882	6,595	164,880	4.2%
PAYROLL TAXES & BENEFITS	112,317	48,580	(11,701)	100,616	-10.4%
MAINTENANCE & REPAIRS	19,584	9,358	3,367	22,951	17.2%
OPEN SPACE MAINTENANCE	25,688	7,387	0	25,688	0.0%
OFFICE SUPPLIES & EQUIPMENT	379	0	(200)	179	-52.8%
UTILITIES	29,289	15,897	5,700	34,989	19.5%
PROFESSIONAL SERVICES	9,720	5,040	2,600	12,320	26.7%
OPERATING SUPPLIES & EQUIPMENT	6,508	2,615	500	7,008	7.7%
TRAINING & TRAVEL	0	45	45	45	N/A
CLAIMS	0	0	0	0	N/A
ALLOCATED OVERHEAD-PERSONNEL COSTS	66,839	33,420	(2,216)	64,623	-3.3%
ALLOCATED OVERHEAD-OPERATING COSTS	28,754	14,377	1,871	30,625	6.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>457,362</b>	<b>216,601</b>	<b>6,561</b>	<b>463,923</b>	1.4%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>(4,199)</b>	<b>(16,561)</b>	<b>(16,561)</b>	

\*To be held as Restricted Reserves to offset potential future additional implementation of Proposition 1A "take-away" by California.

**DRAFT**  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION**  
**GENERAL FUND-PARKS AND RECREATION DEPARTMENT**

DESCRIPTION	A	B	C	D	E
	ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	ACTUAL 7/1/2009- 12/31/2009	PROPOSED MID-YEAR BUDGET REVISION	(A+C) PROPOSED MID-YEAR BUDGET FISCAL YEAR 2009-2010	(C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
<b>OPERATING REVENUE</b>					
PROPERTY TAX	55,674	26,265	(4,689)	50,985	47.2%
PROPOSITION 1A SECURITIZATION*	0	0	4,689	4,689	N/A
GRANTS	0	20,571	20,571	20,571	N/A
OTHER	83	0	(83)	0	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>55,757</b>	<b>46,836</b>	<b>20,488</b>	<b>76,245</b>	<b>84.0%</b>
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	1,561	1,243	(318)	1,243	79.6%
PAYROLL TAXES & BENEFITS	520	712	192	712	136.9%
PUBLIC OUTREACH /EDUCATION	0	823	1,000	1,000	N/A
OFFICE SUPPLIES & EQUIPMENT	500	0	(250)	250	0.0%
PROFESSIONAL SERVICES	21,696	9,084	(12,494)	9,202	41.9%
TRAINING & TRAVEL	300	0	(300)	0	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	21,801	10,901	(657)	21,144	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	9,379	4,690	641	10,020	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>55,757</b>	<b>27,452</b>	<b>(12,186)</b>	<b>43,571</b>	<b>49.2%</b>
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>19,384</b>	<b>32,674</b>	<b>32,674</b>	

\*To be held as Restricted Reserves to offset potential future additional implementation of Proposition 1A "take-away" by California.

**SUPPLEMENTAL INFORMATION**  
**FISCAL YEAR 2009-2010 CAPITAL ACTIVITY**  
**GENERAL FUND-PARKS AND RECREATION DEPARTMENT**

DESCRIPTION	ACTUAL 7/1/2009- 12/31/2009			
<b>CAPITAL REVENUE</b>				
GRANTS	N/A	18,089	N/A	N/A
<b>TOTAL CAPITAL REVENUE</b>	N/A	<b>18,089</b>	N/A	N/A
<b>CAPITAL EXPENDITURES</b>				
COMMUNITY PARK	N/A	18,089	N/A	N/A
<b>TOTAL CAPITAL EXPENDITURES</b>	N/A	<b>18,089</b>	N/A	N/A
<b>CAPITAL REVENUE LESS EXPENDITURES</b>		<b>0</b>		

NOTE-A capital budget has not been approved by the CCSD Board of Directors. Year-to-date capital activity is shown to provide the reader with all applicable information.

DRAFT  
**CAMBRIA COMMUNITY SERVICES DISTRICT**  
**FISCAL YEAR 2009-2010 OPERATING BUDGET MID-YEAR REVISION**  
**RESOURCE CONSERVATION FUND/DEPARTMENT\***

DESCRIPTION	A	B	C	D	E
	ORIGINAL BUDGET FISCAL YEAR 2009-2010 ADOPTED 6/25/2009	ACTUAL 7/1/2009- 12/31/2009	PROPOSED MID-YEAR BUDGET REVISION	(A+C) PROPOSED MID-YEAR BUDGET FISCAL YEAR 2009-2010	(C/A) ORIGINAL- MID-YEAR BUDGET INCREASE/ (DECREASE)
<b>OPERATING REVENUE</b>					
IN-LIEU FEES	20,000	12,050	4,000	24,000	60.3%
REMODEL FEES	58,000	14,375	(30,000)	28,000	24.8%
WAIT LIST FEES	60,000	12,997	(2,000)	58,000	21.7%
ASSIGNMENT FEES	7,449	6,347	5,000	12,449	85.2%
TRANSFER EDUs	0	35,200	35,200	35,200	N/A
INTEREST INCOME	0	50	200	200	N/A
FROM RESTRICTED RESERVES	4,000	0	(4,000)	0	1.3%
<b>TOTAL OPERATING REVENUE</b>	<b>149,449</b>	<b>81,019</b>	<b>8,400</b>	<b>157,849</b>	54.2%
<b>OPERATING EXPENDITURES</b>					
SALARIES & WAGES	42,911	19,762	(866)	42,045	46.1%
PAYROLL TAXES & BENEFITS	25,895	10,948	(2,520)	23,375	42.3%
REBATE & RETROFIT PROGRAMS	2,000	775	0	2,000	38.8%
OFFICE SUPPLIES & EQUIPMENT	0	307	400	400	N/A
VOLUNTARY LOT MERGER PROGRAM	4,000	1,508	4,000	8,000	37.7%
PROFESSIONAL SERVICES	28,000	17,558	(2,700)	25,300	62.7%
DUES, FEES, PUBLICATIONS	100	0	(100)	0	0.0%
TRAINING & TRAVEL	200	0	0	200	0.0%
ALLOCATED OVERHEAD-PERSONNEL COSTS	32,405	16,203	(880)	31,525	50.0%
ALLOCATED OVERHEAD-OPERATING COSTS	13,938	6,969	977	14,915	50.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>149,449</b>	<b>74,030</b>	<b>(1,689)</b>	<b>147,760</b>	49.5%
<b>OPERATING REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>6,989</b>	<b>10,089</b>	<b>10,089</b>	

\*The Resource Conservation Fund is included in Governmental Funds.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **9.C.**

FROM: Tammy Rudock, General Manager  
Kathy Choate, District Clerk

-----  
Meeting Date: February 25, 2009      Subject: Review and Approve 2010 Board  
Committee Assignments  
-----

**RECOMMENDATIONS:**

Review the list of Board Committees/Assignments and appoint and/or confirm for 2010.

**FISCAL IMPACT:**

None.

**DISCUSSION:**

Attached is the DRAFT list of 2010 Board Committees/Assignments for consideration.

Highlights:

- § The Executive Committee is comprised of Board President Greg Sanders and Vice President Muril Clift.
- § Vice President Clift will switch places from the Finance Committee with Director Chaldecott on the Utilities Committee.
- § Obsolete committees were eliminated: Litigation Advisory Committee, and State and Federal Government Relations Committee.
- § Committees eliminated as a result of completed limited objectives: Buildout Reduction Program Committee, and CCHD/CCSD Co-Location Project Committee.
- § Board Assignments/Liaisons remain unchanged from last year: Cambria Forest Committee—Vice President Clift; PROS—Director Chaldecott; and NCAC—Directors DeMicco and MacKinnon.

Attached: DRAFT 2010 Board Committees/Assignments

-----  
BOARD ACTION:    Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS:    \_\_\_ SANDERS \_\_\_ CLIFT \_\_\_ CHALDECOTT \_\_\_ DE MICCO \_\_\_ MACKINNON \_\_\_\_\_

# DRAFT

## CAMBRIA COMMUNITY SERVICES DISTRICT BOARD COMMITTEES/ASSIGNMENTS 2010

<u>BOARD COMMITTEES</u>	<u>DATE ASSIGNED</u>	<u>MEMBERS</u>
Executive Committee	02/25/2010 02/25/2010	President Sanders Vice President Clift
Finance Committee	02/25/2010 02/25/2010	Director Chaldecott Director MacKinnon
Utilities Committee	02/25/2010 02/25/2010	Vice President Clift Director DeMicco
<u>BOARD ASSIGNMENTS</u>		<u>LIAISONS</u>
Cambria Forest Committee	01/29/2009	Vice President Clift
PROS (Parks, Recreation and Open Space)	01/22/2004	Director Chaldecott
NCAC (North Coast Advisory Council)	01/29/2009	Director DeMicco Director MacKinnon

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **9.D.**

FROM: Tammy Rudock, General Manager  
Mark Miller, Fire Chief

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Meeting Date: February 25, 2009      Subject: Consider Adoption of Resolution  
08-2010 Authorizing Matching Grant  
Funds for Cambria Community Services  
District Fire Department's Assistance to  
Firefighters Grant Program (AFGP) -  
Operations and Safety

---

**RECOMMENDATIONS:**

Adopt Resolution 08-2010 authorizing \$11,642 from the 2009-2010 budget year for the required 5% local matching funds to accept the Assistance to Firefighter (AFG) grant awarded from the FEMA Department of Homeland Security Grant Program.

**FISCAL IMPACT:**

The CCSD Fire Department applied for a grant in the amount of \$232,848 for radio equipment (to become narrow band compliant), Advanced Life Support (ALS) equipment, and paramedic training for three personnel. AFG grant funding in the amount of \$221,206 was awarded to the CCSD and when combined with the 5% match of \$11,642 completes the total project budget. The FY2009/2010 Mid-Year Budget Revision includes the 5% match.

**DISCUSSION:**

The grant award is for three separate projects: radio equipment, ALS equipment, and paramedic training. The radio equipment portion was requested to upgrade the CCSD Fire Department's communication capability by providing pagers, portable radios, mobile radios and base radio equipment. Upgrades to the radio equipment is necessary due to upcoming federal mandated narrow band requirements and was estimated to be a \$15,000 impact on the 2010/2011 budget. Narrow band changes will become mandatory in 2012.

The ALS equipment will provide ALS capability for the CCSD Fire Department front line engine company. Equipment includes a cardiac monitor/defibrillator unit, endotracheal intubation equipment, pulse oximetry, blood glucose monitor, and other equipment and training supplies. This will allow the department to maintain ALS equipment in an independent manner.

The grant will also provide for paramedic level training for three CCSD Fire Department personnel. This includes all expenses to attend the training including compensation, meals, travel expenses and backfill pay. Training of three additional paramedics will offer the department the potential to have ALS personnel on staff a greater percentage of the time.

Attached: Resolution 08-2010  
Assistance to Firefighters Grant

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BOARD ACTION:    Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS:    \_\_\_ SANDERS \_\_\_ CLIFT \_\_\_ CHALDECOTT \_\_\_ DE MICCO \_\_\_ MACKINNON \_\_\_\_\_



## **CAMBRIA COMMUNITY SERVICES DISTRICT**

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RESOLUTION 08-2010  
FEBRUARY 25, 2010

A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CAMBRIA COMMUNITY SERVICES DISTRICT (CCSD)  
AUTHORIZING MATCHING GRANT FUNDS FOR THE  
CCSD FIRE DEPARTMENT  
ASSISTANCE TO FIREFIGHTERS GRANT PROGRAM  
(AFGP) – OPERATIONS AND SAFETY

WHEREAS, on May 20, 2009 under the Assistance to Firefighters Grant Program (AFGP), the CCSD Fire Department submitted to the Department of Homeland Security a grant request for \$232,848 to purchase operations and safety equipment and training; and

WHEREAS, the CCSD's local match funding contribution as outlined in the AFGP grant requirement, would be 5%, equaling \$11,642; and

WHEREAS, the grant money awarded to CCSD Fire Department would be used to purchase radio equipment (to become narrow band compliant), Advanced Life Support (ALS) equipment, and paramedic training for three personnel, within one year of award.

The Board of Directors of the Cambria Community Services District does hereby resolve as follows:

1. Approval of \$11,642 in the 2009/2010 budget year as the 5% matching funds for the AFGP grant awarded to the CCSD Fire Department toward the purchase of radio equipment (to become narrow band compliant), Advanced Life Support (ALS) equipment, and paramedic training for three personnel.

PASSED AND ADOPTED this 25<sup>th</sup> day of February 2010.

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Gregory W. Sanders, President  
Board of Directors

ATTEST:

APPROVED AS TO FORM:

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Kathy A. Choate  
District Clerk

---

Tim Carmel, District Counsel



**FEDERAL EMERGENCY MANAGEMENT AGENCY  
OBLIGATING DOCUMENT FOR AWARD/AMENDMENT**

1a. AGREEMENT NO. EMW-2009-FO-10418  
 2. AMENDMENT NO. 0  
 3. RECIPIENT NO. 95-3085608  
 4. TYPE OF ACTION AWARD  
 5. CONTROL NO. W468977N

6. RECIPIENT NAME AND ADDRESS  
 Cambria Fire Department  
 2850 Burton Dr  
 Cambria  
 California, 93428-3908

7. ISSUING OFFICE AND ADDRESS  
 Grant Programs Directorate  
 500 C Street, S.W.  
 Washington DC, 20528-7000  
 POC: Andrea Gordon

8. PAYMENT OFFICE AND ADDRESS  
 FEMA, Financial Services Branch  
 500 C Street, S.W., Room 723  
 Washington DC, 20472

9. NAME OF RECIPIENT PROJECT OFFICER  
 Michael Gallagher

10. NAME OF PROJECT COORDINATOR  
 Tom Harrington

11. EFFECTIVE DATE OF THIS ACTION  
 29-JAN-10

12. METHOD OF PAYMENT  
 SF-270

13. ASSISTANCE ARRANGEMENT  
 Cost Sharing

14. PERFORMANCE PERIOD  
 From:29-JAN-10 To:28-JAN-11

Budget Period  
 From:01-OCT-09 To:30-SEP-10

**15. DESCRIPTION OF ACTION**

a. (Indicate funding data for awards or financial changes)

PROGRAM NAME ACRONYM	CFDA NO.	ACCOUNTING DATA (ACCS CODE) XXXX-XXX-XXXXXX-XXXXX-XXXX-XXXX-X	PRIOR TOTAL AWARD	AMOUNT AWARDED THIS ACTION + OR (-)	CURRENT TOTAL AWARD	CUMMULATIVE NON-FEDERAL COMMITMENT
AFG	97.044	2010-M9-3120GF-25000000-4101-D	\$0.00	\$221,206.00	\$221,206.00	\$11,642.00
<b>TOTALS</b>			<b>\$0.00</b>	<b>\$221,206.00</b>	<b>\$221,206.00</b>	<b>\$11,642.00</b>

b. To describe changes other than funding data or financial changes, attach schedule and check here.  
 N/A

16a. FOR NON-DISASTER PROGRAMS: RECIPIENT IS REQUIRED TO SIGN AND RETURN THREE (3) COPIES OF THIS DOCUMENT TO FEMA (See Block 7 for address)

Assistance to Firefighters Grant recipients are not required to sign and return copies of this document. However, recipients should print and keep a copy of this document for their records.

16b. FOR DISASTER PROGRAMS: RECIPIENT IS NOT REQUIRED TO SIGN

This assistance is subject to terms and conditions attached to this award notice or by incorporated reference in program legislation cited above.

17. RECIPIENT SIGNATORY OFFICIAL (Name and Title)  
 N/A

DATE  
 N/A

18. FEMA SIGNATORY OFFICIAL (Name and Title)  
 Andrea Gordon



**FEMA**

U.S. Department of Homeland Security  
Washington, D.C. 20472

**AGREEMENT ARTICLES**

**ASSISTANCE TO FIREFIGHTERS GRANT PROGRAM - Operations and Safety program**

**GRANTEE: Cambria Fire Department**

**PROGRAM: Operations and Safety**

**AGREEMENT NUMBER: EMW-2009-FO-10418**

**AMENDMENT NUMBER:**

**TABLE OF CONTENTS**

Article I	Project Description
Article II	Grantee Concurrence
Article III	Period of Performance
Article IV	Amount Awarded
Article V	Financial Guidelines
Article VI	Prohibition on Using Federal Funds
Article VII	GPD Allocations
Article VIII	Financial Reporting
Article IX	FEMA Officials

**Article I - Project Description**

The purpose of the Assistance to Firefighters Program is to protect the health and safety of the public and firefighting personnel against fire and fire-related hazards. After careful consideration, FEMA has determined that the grantee's project submitted as part of the grantee's application, and detailed in the project narrative as well as the request details section of the application - including budget information - was consistent with the program's purpose and worthy of award. Therefore, the grantee shall perform the work described in the approved grant application as itemized in the request details section of the application and further described in the grant application's narrative. These sections of the application are made a part of these grant agreement articles by reference. The grantee may not change or make any material deviations from the approved scope of work outlined in the above referenced sections of the application without prior written approval from FEMA.

**Article II - Grantee Concurrence**

By requesting and receiving Federal grant funds provided by this grant program, the grantee accepts and agrees to abide by the terms and conditions of the grant as set forth in this document and the documents

identified below. By receiving funds under this grant, grantees agree that they will use the funds provided through the Fiscal Year 2009 Assistance to Firefighters Grant Program in accordance with these Articles of Agreement and the program guidelines provided in the Fiscal Year 2009 Assistance to Firefighters Grants program guidance. All documents submitted as part of the application are made a part of this agreement by reference.

**Article III - Period of Performance**

The period of performance shall be from **29-JAN-10 to 28-JAN-11**.

**Article IV - Amount Awarded**

The amount of the award is detailed on the Obligating Document for Award attached to these articles. Following are the budgeted estimates for each object classes of this grant (including Federal share plus grantee match):

Personnel	\$115,506.00
Fringe Benefits	\$0.00
Travel	\$6,936.00
Equipment	\$75,789.00
Supplies	\$0.00
Contractual	\$7,500.00
Construction	\$0.00
Other	\$27,117.00
Indirect Charges	\$0.00
Total	\$232,848.00

**NEGOTIATION COMMENTS IF APPLICABLE** (max 4000 characters)

**Article V - Financial Guidelines**

The grantee and any subgrantee shall comply with the most recent version of the Administrative Requirements, Cost Principles, and Audit Requirements. A non-exclusive list of regulations commonly applicable to FEMA grants are listed below:

*A. Administrative Requirements*

1. 44 CFR Part 13, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments
2. 2 CFR Part 215, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations (OMB Circular A-110)

*B. Cost Principles*

1. 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87)
2. 2 CFR Part 220, Cost Principles for Educational Institutions (OMB Circular A-21)

3. 2 CFR Part 230, Cost Principles for Nonprofit Organizations (OMB Circular A-122)
4. Federal Acquisition Regulations (FAR), Part 31.2 Contract Cost Principles and Procedures, Contracts with Commercial Organizations

*C. Audit Requirements*

1. OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations

**Article VI - Prohibition on Using Federal Funds**

Recipient understands and agrees that it cannot use any federal funds, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government, without the express prior written approval of FEMA.

**Article VII - GPD Allocations**

The recipient agrees that all allocations and use of funds under this grant will be in accordance with the FY 2009 Assistance to Firefighters Grant Program guidance and application kit.

**Article VIII - Financial Reporting**

The grantee must complete an on-line, semiannual financial status report to meet FEMA requirements. Semiannual financial reports are due within 30 days of the end of every six month period for the life of the grant. At the end of the performance period, or upon completion of the grantee's final program narrative, the grantee must complete an on-line final financial status report that is required to close out the grant. If a grantee's performance period is extended beyond the initial 12-month period, a periodic performance report is due every six month increment until closeout.

**Article IX - FEMA Officials**

**Program Officer:** Tom Harrington is the Program Officer for the Assistance to Firefighters Grant Program. The Program Officer is responsible for the technical monitoring of the stages of work and technical performance of the activities described in the approved grant application.

**Grants Assistance Officer:** Andrea Gordon is the Assistance Officer for this grant program. The Assistance Officer is the Federal official responsible for negotiating, administering, and executing all grant business matters.

**Grants Management Division POC:** The Grants Management Specialist shall be contacted to address all financial and administrative grant business matters for this award. If you have any questions regarding your grant please call ASK-GMD at 866-927-5646 to be directed to a specialist.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **9.E.**

FROM: Tammy Rudock, General Manager  
Tim Carmel, District Counsel

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Meeting Date: February 25, 2010      Subject: Consider Adoption of Resolution  
09-2010 Approving Board of Directors'  
Bylaws for 2010

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**RECOMMENDATIONS:**

1. Review and discuss proposed revisions to Bylaws.
2. Adopt Resolution 09-2010 approving the 2010 Board of Directors' Bylaws.

**FISCAL IMPACT:**

None.

**DISCUSSION:**

Attached are the Board of Directors' Bylaws for annual review. Staff's ministerial recommendation would be to replace "District" with "CCSD" where appropriate.

Attachment: DRAFT 2010 Proposed Bylaws  
Resolution 09-2010

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BOARD ACTION:    Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS:    \_\_ SANDERS    \_\_ CLIFT    \_\_ CHALDECOTT    \_\_ DE MICCO    \_\_ MAC KINNON\_\_



## **CAMBRIA COMMUNITY SERVICES DISTRICT**

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RESOLUTION NO. 09-2010  
FEBRUARY 25, 2010

A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CAMBRIA COMMUNITY SERVICES DISTRICT  
APPROVING THE 2010 CAMBRIA COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS' BYLAWS

The Board of Directors of the Cambria Community Services District does hereby resolve as follows:

1. The attached CCSD Board of Directors' Bylaws for 2010 are approved.

PASSED AND ADOPTED THIS 25<sup>th</sup> day of February 2010.

---

Gregory W. Sanders, President  
Board of Directors

APPROVED AS TO FORM:

---

Tim Carmel  
District Counsel

ATTEST:

---

Kathy A. Choate  
District Clerk



## CAMBRIA COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS' BYLAWS

### 1. OFFICERS OF THE BOARD OF DIRECTORS

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

### 2. MEETINGS

- 2.1 Regular meetings of the Board of Directors shall commence at 12:30 p.m. on the fourth Thursday of each calendar month in the Veterans' Memorial Hall currently located at 1000 Main Street, Cambria unless otherwise directed by the Board of Directors.
- 2.2 Members of the Board of Directors shall attend all regular and special meetings of the Board unless there is good cause for their absence.
- 2.3 No Board action may be taken on an item not on the posted agenda; provided, however, matters deemed to be emergencies or of an urgent nature may be added to the agenda under the procedures of the Brown Act.
- 2.4 Pursuant to the Brown Act:
  - (a) Board Members may briefly respond to statements or questions from the public; and

- (b) Board Members may, on their own initiative or in response to public questions, ask questions for clarification, provide references to staff or other resources for factual information, or request staff to report back at a subsequent meeting; and
  - (c) The President of the Board or a Board majority in open session may take action to direct staff to place a matter on a future agenda.
- 2.5 The President shall conduct all meetings in a manner consistent with the policies of the CCSD. All comments shall be directed to the President. The President shall determine the order in which agenda items shall be considered for discussion and/or actions taken by the Board and shall announce the Board's decision on all subjects. The President shall vote on all motions except in the case of a conflict of interest. On roll call the maker of the motion shall be called first, the Board member seconding the motion shall be called second, and the remainder are polled with the President voting last, unless the President made the motion or seconded the motion.
- 2.6 A majority of the Board shall constitute a quorum for the transaction of business. A majority of the Board is sufficient to do business, however motions must be passed unanimously if only three attend. When there is no quorum for a regular meeting, the President, Vice President, or any Board member shall adjourn such meeting, or, if no Board member is present, the District Clerk shall adjourn the meeting.
- 2.7 A roll call vote if required by law or contract shall be taken upon votes on ordinances and resolutions, and shall be entered in the minutes of the Board showing those Board members voting aye, voting no and those abstaining or absent. Unless a Board member states that they are not voting because of a conflict of interest and steps down from the dais prior to the discussion of the item, his or her silence shall be recorded as an affirmative vote and vote of abstention shall be recorded as an abstention.
- 2.8 Any person attending a public meeting of the Board of Directors may record the proceedings with an audio or video tape recorder or a still or motion picture camera in the absence of a reasonable finding that the recording cannot continue without noise, illumination, or obstruction of view that constitutes or would constitute a disruption of the proceedings.
- 2.9 All video tape recorders, still and/or motion picture cameras shall remain stationary and shall be located and operated from behind the public speakers podium once the meeting begins. The President retains the discretion to alter these guidelines, including the authority to require that all video tape recorders, still and/or motion picture cameras be located in the back of the room.



### 3. AGENDAS

- 3.1 The General Manager, in cooperation with the Board President and Vice President, shall prepare an agenda for each regular and special meeting of the Board of Directors. Any Director may call the General Manager and request an item to be placed on the regular meeting agenda no later than 4:30 p.m. two weeks prior to the meeting date. The General Manager shall establish a CCSD Policy to guide staff in the preparation of meeting agendas.
- 3.2 A block of approximately 20 minutes time shall be set aside to receive general public comment. Comments on agendaed items should be held until the appropriate item is called. Unless otherwise directed by the President, members of the public shall state their name and their general place of residence prior to giving their comment. 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.
- 3.3 Those items on the CCSD Agenda, which are considered to be of a routine and non-controversial nature, are placed on the "Consent Agenda." These items shall be approved, adopted, and accepted, etc. by one motion of the Board of Directors. For example, approval of Minutes, approval of Warrants, various Resolutions accepting developer improvements, minor budgetary items, status reports, and routine CCSD operations.
  - (a) Board members may request that any item listed under "Consent Agenda be removed from the "Consent Agenda," and the Board will then take action separately on that item. A member of the public will be given an opportunity to comment on the "Consent Agenda," however, only a member of the Board of Directors can remove an item from the "Consent Agenda." Items, which are removed ("pulled") by members of the Board for discussion, will typically be heard after other "Consent Agenda" items are approved unless the President orders an earlier or later time.
  - (b) A Board member may ask questions on any item on the "Consent Agenda." When a Board member has a minor question for clarification concerning a consent item, which will not involve extended discussion, the item may be discussed for clarification and the questions will be addressed along with the rest of the "Consent Agenda." Board members are encouraged to seek clarifications prior to the meeting if possible.
  - (c) When a Board member wishes to pull an item simply to register a dissenting vote, the Board member shall inform the presiding officer that they wish to register a dissenting vote without discussion. These items will

be handled along with the rest of the Consent Agenda, and the District Clerk will register a “no” vote in the minutes.

4. PREPARATION OF MINUTES AND MAINTENANCE OF TAPES

- 4.1 The minutes of the Board shall be kept by the District Clerk and shall be neatly produced and kept in a file for that purpose, with a record of each particular type of business transacted in paragraphs with proper subheadings;
- 4.2 The District Clerk shall be required to make a record only of such business as was actually passed upon by a vote of the Board and, except as provided in Section 4.3 below, shall not be required to record any remarks of Board Members or any other person;
- 4.3 Any Director may request for inclusion into the minutes brief comments pertinent to an agenda item, only at the meeting in which the item is discussed.
- 4.4 Written materials delivered to the Board at the meeting that were not contained in the Board Agenda Packet for review by the Board prior to the meeting shall not be included in the meeting minutes.
- 4.5 The District Clerk shall attempt to record the names and general place of residence of persons addressing the Board, the title of the subject matter to which their remarks related, and whether they spoke in support or opposition to such matter;
- 4.6 Whenever the Board acts in a quasi-judicial proceeding such as in assessment matters, the District Clerk shall compile a summary of the testimony of the witnesses.
- 4.7 Any tape or film record of a CCSD meeting made for whatever purpose at the direction of the CCSD shall be subject to inspection pursuant to the California Public Records Act. CCSD tape and film records may be erased ninety (90) days after the taping or the recording.

5. MEMBERS OF THE BOARD OF DIRECTORS

Directors shall prepare themselves to discuss agenda items at meetings of the Board of Directors. Information may be requested from staff or exchanged between Directors before meetings.

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

- 5.2 Directors shall at all times conduct themselves with courtesy to each other, to staff and to members of the audience present at Board meetings.
  - 5.3 Differing viewpoints are healthy in the decision-making process. Individuals have the right to disagree with ideas and opinions, but without being disagreeable. Once the Board of Directors takes action, Directors should not create barriers to the implementation of said action.
  - 5.4 At the President's discretion District Counsel shall act as parliamentarian.
6. AUTHORITY OF DIRECTORS
- 6.1 The Board of Directors is the unit of authority within the CCSD. Apart from their normal function as a part of this unit, Directors have no individual authority. As individuals, Directors may not commit the CCSD to any policy, act or expenditure.
  - 6.2 Directors do not represent any fractional segment of the community, but are, rather, a part of the body, which represents and acts for the community as a whole.
  - 6.3 The primary responsibility of the Board of Directors is the formulation and evaluation of policy. Routine matters concerning the operational aspects of the CCSD are to be delegated to professional staff members of the CCSD.
7. DIRECTOR GUIDELINES
- 7.1 Board Members, by making a request to the General Manager or District Clerk, shall have access to information relative to the operation of the CCSD, including but not limited to statistical information, information serving as the basis for certain actions of Staff, justification for Staff recommendations, etc. If the General Manager or District Clerk cannot provide the requested information in a timely manner by reason of information deficiency, or major interruption in work schedules, work loads, and priorities, then the General Manager or District Clerk shall inform the individual Board Member why the information is not or cannot be made available.
  - 7.2 In handling complaints from residents, property owners within the CCSD, or other members of the public, Directors are encouraged to listen carefully to the concerns, but the complaint should be referred to the General Manager for processing and the CCSD's response, if any.

- 7.3 Directors, when seeking clarification of policy-related concerns, especially those involving personnel, legal action, land acquisition and development, finances, and programming, should confer directly with the General Manager.
  - 7.4 When approached by CCSD personnel concerning specific CCSD policy, Directors should direct inquiries to the General Manager or District Clerk. The chain of command should be followed.
  - 7.5 Directors and General Manager should develop a working relationship so that current issues, concerns and CCSD projects can be discussed comfortably and openly.
  - 7.6 When responding to constituent request and concerns, Directors should respond to individuals in a positive manner and route their questions to the General Manager, or in their absence, to the District Clerk.
  - 7.7 Directors are responsible for monitoring the CCSD's progress in attaining its goals and objectives, while pursuing its mission.
8. DIRECTOR COMPENSATION
- 8.1 Effective July 1, 2009, each Director is authorized to receive seventy five dollars (\$75.00) as compensation for each meeting they attend that relates to CCSD business, including regular, adjourned or special meetings, standing or ad hoc committee meetings, including any days of travel for Board business, and excluding personal or impromptu meetings with a constituent(s).
  - 8.2 Director compensation shall not exceed six days in any calendar month.
  - 8.3 In no event shall Director compensation exceed \$75 per day, or \$450 per month.
  - 8.4 Each Board Member is entitled to reimbursement for their expenses incurred in the performance of the duties required or authorized by the Board.
    - (a) It is the policy of the CCSD to exercise prudence with respect to hotel/motel accommodations. It is also the policy of the CCSD for Board members and staff to stay at the main hotel/motel location of a conference, seminar, or class to gain maximum participation and advantage of interaction with others whenever possible. Actual hotel/motel costs shall be

reimbursed. Personal phone calls are not reimbursable.

- (b) Any Director traveling on CCSD business shall receive in addition to transportation and lodging expenses, as an alternative to presenting receipts, a per diem allowance to cover ordinary expenses such as meals, refreshments and tips. The amount set for per diem shall be considered fair reimbursement and the Director shall neither be required to account for use of the per diem, return the unused portions, nor claim additional expenses for these items. The per diem shall be set by resolution of the Board. Raise per diem to \$50.00 per diem.

## 9. COMMITTEES

- 9.1 (a) As is customary with Board meetings, all committees shall meet within the jurisdictional boundaries of CCSD except in emergency.

- (b) Ad Hoc Committees

The Board shall appoint such ad hoc committees as may be deemed necessary or advisable. The duties of the ad hoc committee shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made.

- 9.2 Standing Committees

- (a) The Board may create standing committees at its discretion. Standing committees shall be advisory committees to the Board of Directors and shall not commit the CCSD to any policy, act or expenditure. Each standing committee may consider CCSD related issues, on a continuing basis, assigned to it by the Board of Directors. The Board of Directors shall appoint committee members.

- (b) All standing committees shall be conducted as public meetings in accordance with the Brown Act and Sections 2, 3 and 4 of these Bylaws. Summary notes for each meeting of each committee shall be forwarded to the Board of Directors as a public record.

## 10. CORRESPONDENCE DISTRIBUTION POLICY

Time permitting, the following letters and other documents shall be accumulated and delivered to the Board of Directors on Monday of each week and/or with agenda packet.

- 10.1 All letters approved by the Board of Directors and/or signed by the President on behalf of the CCSD; and

10.2 All letters and other documents received by the CCSD that are of CCSD-wide concern as determined by CCSD staff.

10.3 The CCSD General Manager shall establish a policy for receiving, processing and distribution of CCSD correspondence.

11. CONFLICTS AND RELATED POLICY

State laws are in place, which attempt to eliminate any action by a Board Member or the CCSD that may reflect a conflict of interest. The purpose of such laws and regulations is to insure that all actions are taken in the public interest. Laws, which regulate conflicts, are very complicated. The following provides a brief policy summary of various conflict related laws. Directors are encouraged to consult with District Legal Counsel and/or the FPPC at (916) 322-5660, prior to the day of the meeting, if they have a question about a particular agenda item.

11.1 Conflict of Interest

Each Director is encouraged to review the CCSD Conflict Code on an annual basis. The general rule is that an official may not participate in the making of a governmental decision if it is: (1) reasonably foreseeable that the decision will have a (2) material financial effect on the (3) official or a member of his or her immediate family or on an economic interest of the official, and (4) the effect is distinguishable from the effect on the public generally. Additionally, the FPPC regulations relating to interests in real property have recently been changed. If the real property in which the Director has an interest is located within 500 feet of the boundaries of the property affected by decision, that interest is now deemed to be directly involved in the decision.

11.2 Interest in Contracts, Government Codes Section 1090

The prohibitions of Government Code Section 1090 provide that the Board of Directors may not contract with any business in which another Board member has financial interest.

11.3 Incompatible Office

The basic rule is that public policy requires that when the duties of two offices are repugnant or overlap so that their exercise may require contradictory or inconsistent action, to the detriment to the other public interest, their discharge by one person is incompatible with that interest.

12. BOARD MEMBER VACANCY

The Community Services CCSD law specifically states in Government Code § 61042, subd. (c):

*Any vacancy in the office a member elected to the board of directors shall be filled pursuant to Section 1780.*

Government Code §1780 states the options for filling a Board vacancy.

Should the board of directors choose to fill a vacancy by appointment (allowed by law) the following process in addition to the required actions may include:

- 12.1 Adopt a resolution calling for posting of Notice of Vacancy.
  - 12.2 The notice is posted in compliance with Government Code §1780 which provides that the remaining board members may fill the vacancy by appointment and that a notice be posted at the three CCSD posting locations at least fifteen (15) days before the appointment is made.
  - 12.3 The notice may be published in a newspaper of general circulation.
  - 12.4 Within 30 days of vacancy notice and receipt of applications call a special meeting for applicant interview process.
  - 12.5 The appointment is to be made within 60 days of effective resignation.
  - 12.6 At next regular meeting hold nominations to fill the vacancy. The successful candidate will receive a motion, second and a two thirds majority of votes cast.
  - 12.7 The appointee will take the Oath of Office and is encouraged to participate in timely orientation.
13. EVALUATIONS  
The CCSD's General Manager and District Legal Counsel shall be evaluated annually.
  14. CONTINUING EDUCATION  
Members of the Board of Directors are encouraged to attend educational conferences and professional meetings when the purposes of such activities are to improve CCSD operation. Subject to budgetary constraints, there is no limit as to the number of Directors attending a particular conference or seminar when it is apparent that their attendance is beneficial to the CCSD.
  15. BOARD BY-LAW REVIEW POLICY  
Subject to 3.1 the Board By-law Policy shall be reviewed annually at the first regular meeting in February. The review shall be provided by District Counsel and ratified by Board action.

16. RESTRICTIONS ON RULES

The rules contained herein are guidelines only and shall govern the Board in all cases to which they are applicable, and in which they are not inconsistent with State or Federal laws.



CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **9.F.**

FROM: Tammy Rudock, General Manager  
Kathy Choate, District Clerk

-----  
Meeting Date: February 25, 2010      Subject: Cast Ballot for Director Muril Clift  
as LAFCO Special District Member  
-----

**RECOMMENDATION:**

Cast ballot voting for CCSD Director Muril Clift as LAFCO (The Local Agency Formation Commission) Special District Member

**FISCAL IMPACT:**

None

**DISCUSSION:**

Four individuals have been nominated to fill the Special District member vacancy on the San Luis Obispo Local Agency Formation Commission (LAFCO). The term expires in December 2010. The nominees are as follows:

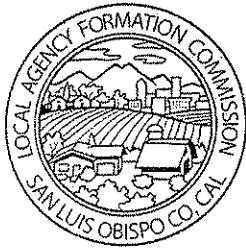
- Ed Eby, Nipomo Community Services District
- Brian Kreowski, Port San Luis Harbor District
- Kristi Jenkins, Cambria Healthcare District
- Muril Clift, Cambria Community Services District

The nomination period expired on February 11, 2010. The CCSD Board nominated Director Clift, as a special district member to LAFCO, at its February 1, 2010 special meeting. Each independent special district may vote for one nominee. The completed ballot is to be returned to the LAFCO office no later than March 17, 2010. A copy of the ballot is attached with information about each candidate who submitted their information to LAFCO.

Attachment: February 15, 2010 LAFCO Ballot for LAFCO Special District Member

-----  
BOARD ACTION:    Date \_\_\_\_\_ Approved: \_\_\_\_\_ Denied: \_\_\_\_\_

UNANIMOUS:    \_\_\_ SANDERS \_\_\_ CLIFT \_\_\_ CHALDECOTT \_\_\_ DE MICCO \_\_\_ MAC KINNON \_\_\_



LAFCO - San Luis Obispo - Local Agency Formation Commission  
*SLO LAFCO - Serving the Area of San Luis Obispo County*

COMMISSIONERS

DUANE PICANCO  
Chair, City Member

RICHARD ROBERTS  
Vice Chair,  
Public Member

KATCHO ACHADJIAN  
County Member

DAVID BROOKS  
Special District  
Member

BRUCE GIBSON  
County Member

ALLEN SETTLE  
City Member

VACANT  
Special District  
Member

ALTERNATES  
ED EBY  
Special District  
Member

TOM MURRAY  
Public Member

JAMES R. PATTERSON  
County Member

KRIS VARDAS  
City Member

STAFF

DAVID CHURCH  
Executive Officer

RAYMOND A. BIERING  
Legal Counsel

DONNA J. BLOYD  
Commission Clerk

**TO: EACH INDEPENDENT SPECIAL DISTRICT**  
**FROM: DAVID CHURCH, EXECUTIVE OFFICER**  
**DATE: FEBRUARY 15, 2010**  
**RE: BALLOT FOR LAFCO SPECIAL DISTRICT MEMBER**

Four individuals have been nominated to fill the Special District Member vacancy on the San Luis Obispo Local Agency Formation Commission (LAFCO). The term expires in December 2010. The nominees are as follows:

- Ed Eby, Nipomo Community Services District
- Brian Kreowski, Port San Luis Harbor District
- Kristi Jenkins, Cambria Healthcare District
- Muril Clift, Cambria Community Services District

The nomination period expired on February 11, 2010. The Government Code states that "at the end of the nomination period, the Executive Officer shall prepare and deliver, or send by certified mail, to each independent special district one ballot and voting instructions." The ballot is attached along with a one page information sheet about each candidate, if it was submitted to LAFCO. Each Independent Special District may vote for one nominee.

Please schedule this matter for a vote at your Board of Directors meeting as soon as possible. The completed ballot should be returned to the LAFCO office **no later than March 17, 2010**. A self-address stamped envelope and current Commission Membership Sheet are also enclosed.

Please let me know if you have any questions.

cc: Members, Formation Commission

# BALLOT FOR LAFCO SPECIAL DISTRICT MEMBER

Please check only one:

<input type="checkbox"/>	Ed Eby
<input type="checkbox"/>	Brian Kreowski
<input type="checkbox"/>	Kristi Jenkins
<input type="checkbox"/>	Muril Clift

From the \_\_\_\_\_  
(Please insert name of Special District)

Board of Director's action was taken on:

\_\_\_\_\_  
(Please insert date of Board action)

**SAN LUIS OBISPO  
LOCAL AGENCY FORMATION COMMISSION**

The Commission is comprised of seven (7) Regular Members (two county, two city, two special district, and one public member) and four (4) Alternate Members (one county, one city, one special district, and one public member) serving four-year terms. Current members and their term expiration dates are as follows:

***Chairman***

**Duane Picanco**

City Member, City of Paso Robles  
December 2011

***Vice Chairman***

**Richard Roberts**

Public Member, December 2012

**K.H. "Katcho" Achadjian**

County Board Member, District 4 Supervisor  
December 2014

**Bruce Gibson**

County Board Member, District 2 Supervisor  
December 2011

**Allen Settle**

City Member, City of San Luis Obispo  
December 2009

Special District Member, Vacant  
December 2010

***Alternates***

**Ed Eby**

Special District Member, Nipomo CSD, December 2009

**Tom Murray**

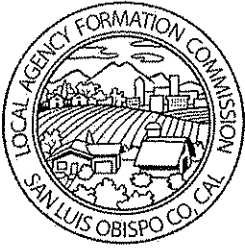
Public Member, December 2012

**James R. Patterson**

County Member, December 2014

**Kris Vardas**

City Member, City of Pismo Beach, December 2010



LAFCO - San Luis Obispo - Local Agency Formation Commission  
SLO LAFCO - Serving the Area of San Luis Obispo County

**MEMORANDUM**

**COMMISSIONERS**

DUANE PICANCO  
Chair, City Member

RICHARD ROBERTS  
Vice Chair,  
Public Member

KATCHO ACHADJIAN  
County Member

DAVID BROOKS  
Special District  
Member

BRUCE GIBSON  
County Member

ALLEN SETTLE  
City Member

VACANT  
Special District  
Member

**ALTERNATES**

ED EBY  
Special District  
Member

TOM MURRAY  
Public Member

JAMES R. PATTERSON  
County Member

KRIS VARDAS  
City Member


**STAFF**

DAVID CHURCH  
Executive Officer

RAYMOND A. BIERING  
Legal Counsel

DONNA J. BLOYD  
Commission Clerk

**TO:** Each Independent Special District

**FROM:** David Church, AICP, Executive Officer 

**RE:** Candidate Information for LAFCO Special District Member

**DATE:** February 16, 2010

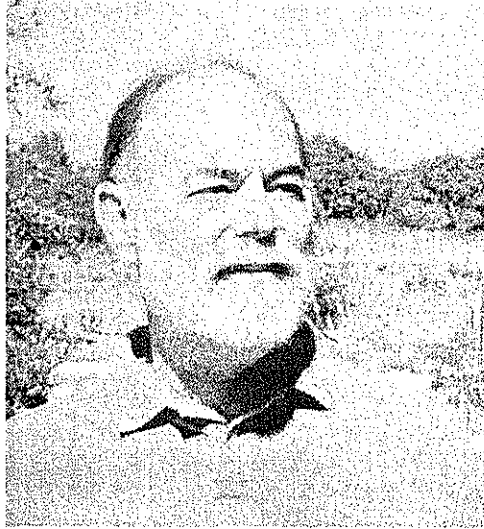
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Enclosed is up-to-date information regarding the candidates nominated for the vacant Special District Member position on the Local Agency Formation Commission.

Please call me at 781-5795 if you have any questions.

# Ed Eby

## Nominee for LAFCO Special District Member



### San Luis Obispo County Activities

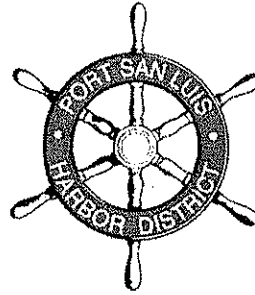
- Director, Nipomo Community Services District since 2004 - Reappointed in 2008 with no opposing candidates
- Chairman NCSO Waterline Intertie Project Committee
- Chairman, 2006-2007 South County Advisory Council
- Past Elected Representative, Nipomo Community Advisory Council
- Past NCSO Delegate, Nipomo Community Advisory Council
- Member and Alternate Member of, Water Resources Advisory Committee since 2005
- Former Member, Technical Review Committee, South County Air Quality Mitigation Program
- Advisory Board Member, Dana Adobe Nipomo Amigos
- Member, The Land Conservancy of San Luis Obispo County
- LAFCO Alternate Commissioner - Ed has been the Alternate Special Districts Commissioner since 2006, attending all LAFCO meetings during his term, and frequently sitting in for absent Commissioners.

### Background

Prior to his 1999 retirement from Hughes Space and Communications Co., Ed spent 35 years as a design engineer and program manager in Southern California's aerospace industry. Ed is a UCLA graduate with Bachelor of Science and Master of Science in Engineering degrees, and post-graduate studies in technical and management programs. He has lived in Nipomo for the past 8 years. In his spare time, he enjoys growing fruits, vegetables, and native plants.

**BOARD OF COMMISSIONERS**

CAROLYN MOFFATT                      *President*  
JIM BLECHA                                *Vice President*  
JACK SCARBROUGH                      *Secretary*  
BRAIN KREOWSKI                         *Commissioner*  
DREW BRANDY                              *Commissioner*



P.O. BOX 249 · AVILA BEACH  
CALIFORNIA 93424  
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[www.portsanluis.com](http://www.portsanluis.com)

STEPHEN A. McGRATH                      *Harbor Manager*  
THOMAS D. GREEN                         *Legal Counsel*  
PHILLIP J. SEXTON, CPA                      *Treasurer*

Commissioner Brian Kreowski, known to his family and friends by his middle name "Craig", is a graduate of Arroyo Grande High School and his family has resided in San Luis Obispo County for more than 30 years. In the 80's, while attending Cuesta College and Cal Poly, Commissioner Kreowski worked at Port San Luis as a Sport Launch Operator and Maintenance Worker for the District.

Brian is one of the founding members of the Central Coast Aquarium Society, and helped facilitate the establishment and continuation of a mobile, interactive sea life educational program *Tidepool Treasures*, which has served in educating countless children and adults about our Ocean environments. He has participated in fostering many collaborative activities and programs with other marine organizations and was instrumental in facilitating the initial discussions for the Cal Poly take over of the Unocal Pier at Port San Luis.

In 1996, Brian was appointed to the Dinosaur Caves Task Force for the City of Pismo Beach. He served for over one year as vice-chairperson and was instrumental in the formulation of the Task Force recommendation to establish the property as an "open space" park.

Following the dissolution of the Task Force, Brian, and three other members created the Dinosaur Caves Preservation Society (DCPS), a non-profit 501(c)(3) organization, dedicated to preserving the Dinosaur Caves Property. He continues to serve as vice president of the society. Together with the City of Pismo Beach, the society has raised close to \$900,000 to develop the park.

In addition to practicing law, Commissioner Kreowski has taught at Cuesta College for the past 15 years and was the first part-time professor to receive the prestigious M'may Diffley Teaching award.

In 2003, Brian was appointed as a Commissioner to the Port San Luis Harbor Commission, by his fellow Commissioners, and then subsequently affirmed in his position as a Commissioner by an election of the people of the District. Since becoming a Commissioner, Brian has traveled to Washington, DC to represent the District and assist in the lobbying effort to acquire Federal Funding for the District's breakwater, which suffered earthquake damage in 2003. In 2008, Brian became President of the San Luis Obispo County Historical Society, and currently serves in that capacity, as well as a Commissioner for the Port San Luis Harbor District, Professor of Political Science at Cuesta College and managing member of the Shell Beach Law Group.

You will have the opportunity within the next thirty days to elect a Special Districts' LAFCO representative.

I would consider it a privilege to be that representative. Please review my qualifications and feel free to contact me if you need further information.

I thank you for your vote.

Why elect **MURIL CLIFT** to represent your District on LAFCO?

**EXPERIENCE:**

- Currently Vice President Cambria Community Services District
- Currently Director Special District Risk Management Authority
- Currently District 2 Representative to Citizens Transportation Advisory Committee of SLOCOG
- Prior Director of Santa Maria Public Airport District
- Prior Trustee of Kern County Union High School District

**BELIEFS & COMMITMENT:**

- Believes the Community Service District is the most representative form of providing services
- Believes the Community Service Districts needs strong representation in LAFCO decisions
- Willing to commit the time and energy needed to represent your interests
- Available to hear your concerns and comments

Email: [mnclift@charter.net](mailto:mnclift@charter.net)

Phone: 805-927-7124

Mail: 1011 Suffolk St., Cambria 93428



## RESUME

Kristi A. Jenkins, BSMT, MHA, CMA  
329 Drake Street  
Cambria, CA 93428  
Phone: (805) 927-8307  
FAX: (805) 927-1889

### Education:

University of LaVerne  
LaVerne, CA  
1998 – 2001  
Masters in Health Administration

Creighton University  
Omaha, Nebraska  
1962 - 1966  
Bachelor of Science in Medical Technology

### Licensure/Certification:

American Society for Clinical Pathologists  
Registration and License - 1966 - present  
California Clinical Laboratory Scientist License - 1971  
Certified Medical Assistant - American Association of Medical Assistants,  
1996

### Academic Experience:

**Allan Hancock College**  
800 South College Drive  
Santa Maria, CA 93454  
(805) 922-6966, ext. 3542  
1989 – 2006 (Instructor)  
1997 – 2005 (Coordinator)  
1999 – 2004 (Dept. Chair)

Coordinator/Instructor Medical Assisting program. Developed, updated and taught all course associated with the program both administrative and clinical functions. Performed administrative functions associated with the program. Coordinated activities of the Life Physical and Health Sciences disciplines.

**Cuesta College**  
Nursing / Allied Health  
San Luis Obispo, CA 93403  
(805) 546-3129  
1995 – 1997

Instructor (part-time) for Medical Assisting program. Taught Administrative and Clinical Courses and oversaw physician office externship program.

### Non-Academic Experience:

**UNILAB**  
175 Santa Rosa St.  
San Luis Obispo, CA 93402  
(805) 543-5742  
April 1994 – April 1997

Regional Laboratory Manager responsible for technical testing, operations, supervision of all employees including clerical, phlebotomy, courier and technologist positions. Infection control consultant for seven Long Term Care Facilities in the region.

**Damon Reference Laboratories**  
1011 Rancho Conejo Blvd.  
(805) 498-3181  
April 1984 – September 1993

From 1984 – 1987 – Regional Operations Manager in Santa Barbara. Responsible for technical testing, operations, supervision of all employees, budget preparation and sales support. From 1987 – 1993 – Contracts Manager in Newbury Park. Responsible for all state, federal and managed care contracts with budgeted revenues of \$7.2 million per year. Evaluated, prepared, presented and monitored all aspects of the contracts process. Became proficient in financial assessment, utilization management and outcomes interpretation employing spreadsheets for data collection and utilization management.

**Professional Affiliations/Activities:**

California Association for  
Medical Laboratory Technology  
(CAMLT) 1970-2001

Served on the Board of Directors for 9 years; as President during 1985. Named Medical Technologist of the Year in 1987.

Clinical Laboratory Technology  
Advisory Committee  
(CLTAC)  
1994 – 1999

Appointed member representing Clinical Laboratory Scientists in California. The committee functions as an advisory to Laboratory Field Services within the California Department of Health Services. Chaired the subcommittee on Laboratory Technician Level Qualifications, Licensure and Training. Member subcommittee on Director Responsibilities for Waived Test Laboratories.

**Elected Positions**

Cambria Community  
Health care District  
Board of Trustees  
Term 2008 - 2012

Elected to a 4 year term (2008 – 2012) in 2008.