



CAMBRIA COMMUNITY SERVICES DISTRICT

REGULAR MEETING

Thursday, February 19, 2009– 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. AGENDA REVIEW: ADDITIONS/DELETIONS AND PULLED CONSENT ITEMS

(Estimated Time: 5 minutes)

3. ACKNOWLEDGMENTS/PRESENTATIONS

4. SPECIAL REPORTS

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

5. MANAGER'S AND BOARD REPORTS

- A. MANAGER'S REPORT
(Estimated Time: 10 minutes)

- B. MEMBER AND COMMITTEE REPORTS

(Estimated Time: 10 minutes)

6. CONSENT AGENDA

All matters on the consent calendar are to be approved by one motion. If Directors wish to discuss a consent item other than simple clarifying questions, a

request for removal may be made. Such items are pulled for separate discussion and action after the consent calendar as a whole is acted upon.

- A. Approve Expenditures for Month of January 2009
- B. Approve Minutes of Board of Directors Meetings January 8 and January 29, 2009
- C. Adopt Resolution 09-2009 Authorizing Appointment of District Counsel

(Estimated Time: 15 minutes)

7. HEARINGS AND APPEALS

None

(Estimated Time: 0 minutes)

8. REGULAR BUSINESS

- A. Receive Fiscal Year 2007/2008 Comprehensive Annual Financial Report by Crosby and Cindrich, CPAs
- B. Clarification of Sewer Relief Policy
- C. Consider Appointment of Water Conservation Citizens Committee
- D. Status Report on ALS (Advanced Life Support) Equipment Aboard CCSD Fire Department Engine 5791
- E. Revise 2009 Committee Assignments

(Estimated Time: 60 minutes)

9. PUBLIC COMMENT

Members of the public wishing to address the Board on any non-actionable item not listed on the agenda (items one through five) and within the jurisdiction of the Cambria CSD may do so when recognized by the President. Public comments during this and other portions of the agenda will be limited to 3 minutes per person.

10. ADJOURN TO CLOSED SESSION, 1316 Tamson Drive, Suite 204, Cambria

A. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

Subdivision (a) of Section 54956.9 (1 matter) Landwatch/C Hawley
San Luis Obispo County vs. Cambria Community Services District

B. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

Subdivision (a) of Section 54956.9 (1 matter) Gregg A. Berge, an
individual; Eagle Nest Capital, LLC, a California Limited Liability Company;
and DOES 1 through 10,000, inclusive, vs. CCSD; County of San Luis
Obispo; California Coastal Commission; and DOES 1 – 100, inclusive

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **5.A.**

FROM: Tammy Rudock, General Manager

Meeting Date: February 19, 2009

Subject: MANAGER'S REPORT

ADMINISTRATION

I attended a League of Women Voters Lunch Meeting on Saturday, January 31, 2009, at Madonna Inn in San Luis Obispo, where Congresswoman Lois Capps was the featured speaker. I spoke with the Congresswoman and provided her with a copy of our updated Desalination Project report and PowerPoint presentation made last month by District Engineer, Bob Gresens. I also shared the same information and spent time with her legislative assistant, Greg Haas, discussing the project's progress.

MISSION COUNTRY DISPOSAL SPRING CLEANUP WEEK

Reminder: April 13-17, 2009.

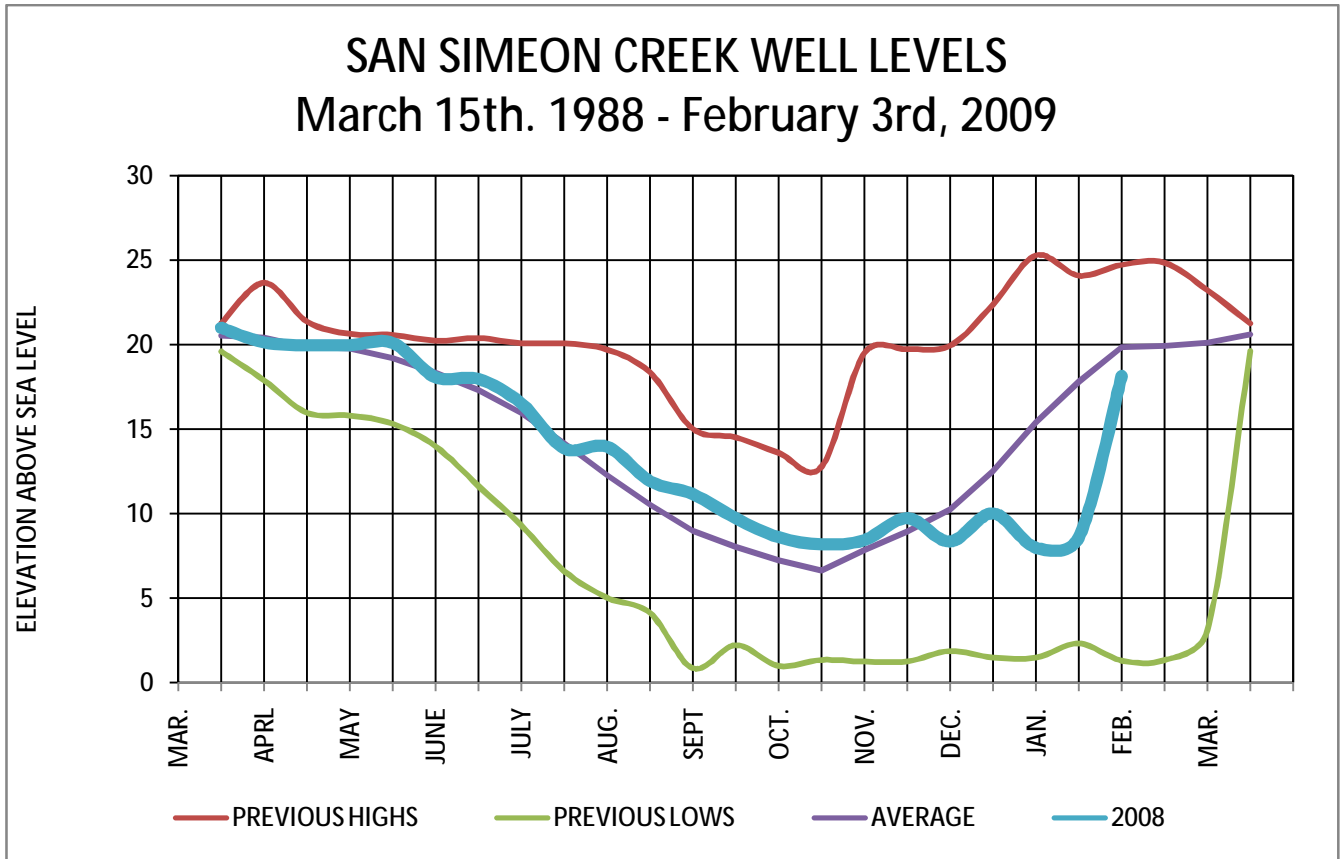
PARKS AND RECREATION

The PROS Commission is represented today and a brief report will be made. They will make a presentation at next month's Board meeting on their accomplishments and goals.

Assistant General Manager/Utilities Manager
Bryan Bode
February 19, 2009

The following is an update of some of the projects we are working on. By no means is this a complete list; it contains the most important items in progress.

Well Levels

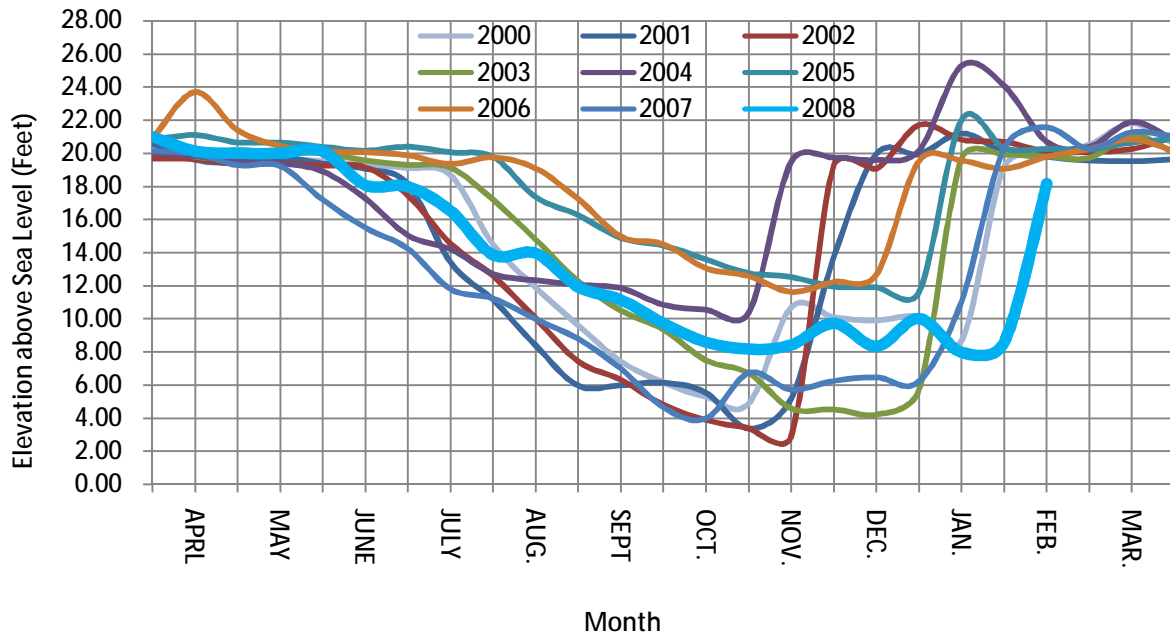


San Simeon Lagoon February 12, 2009, bar open

San Simeon Creek Well Levels

Last 8 years

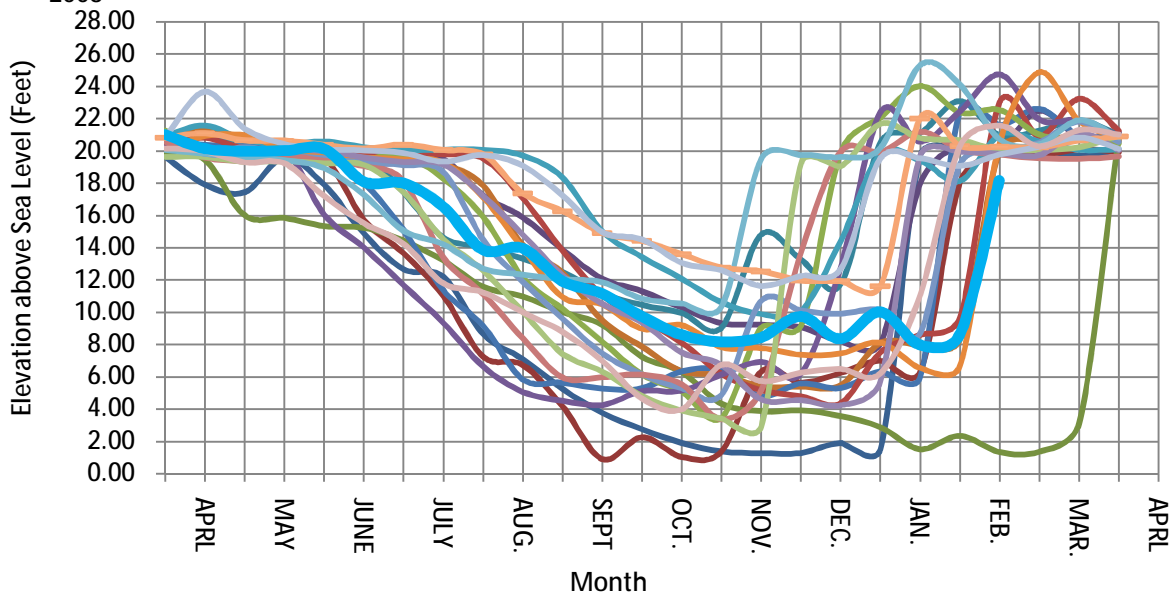
March 15th, 2000 - February 3rd, 2009



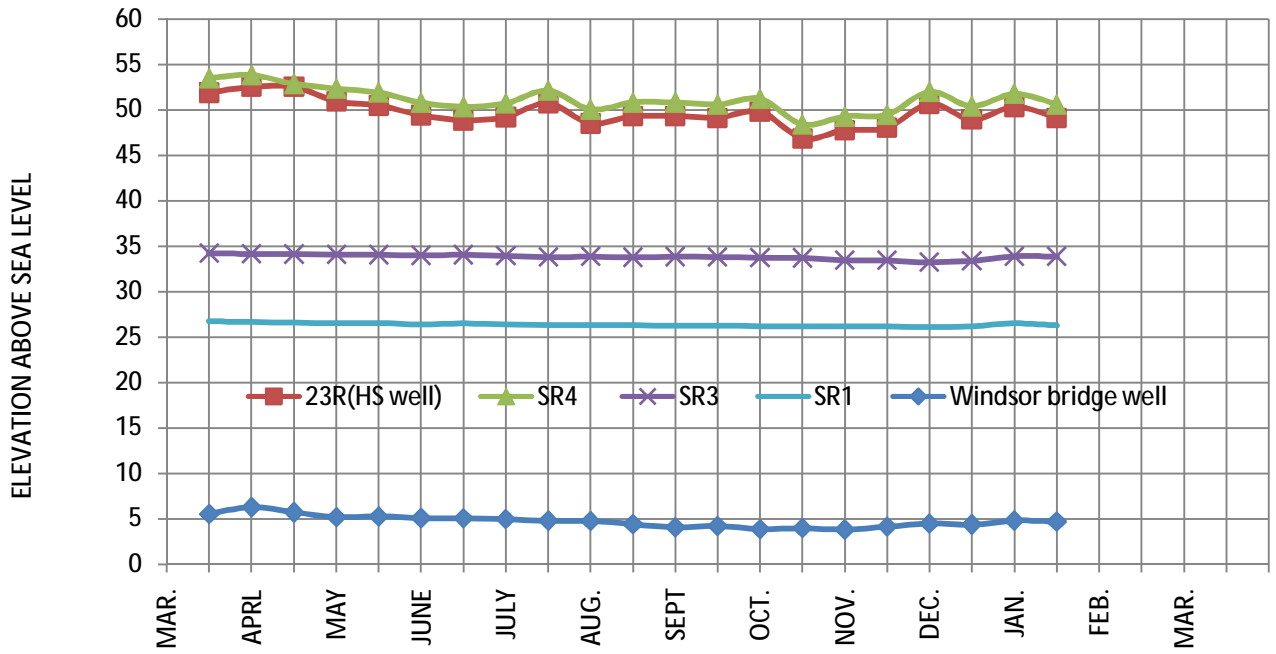
San Simeon Creek Well Levels

1988 - February 3rd, 2009

- | | | | | |
|---------------|---------------|---------------|---------------|---------------|
| 1988 (566 af) | 1989 (622 af) | 1990 (457 af) | 1991 (405 af) | 1992 (542 af) |
| 1993 (691 af) | 1994 (538 af) | 1995 (676 af) | 1996 (718 af) | 1997 (679 af) |
| 1998 (707 af) | 1999 (775 af) | 2000 (799 af) | 2001 (745 af) | 2002 (728 af) |
| 2003 (709 af) | 2004 (612 af) | 2005 (652 af) | 2006 (613 af) | 2007 (618 af) |
| 2008 | | | | |



SANTA ROSA CREEK WELL LEVELS March 15th. 2008 - January 15th, 2009



Santa Rosa Lagoon January 22, 2009, bar closed

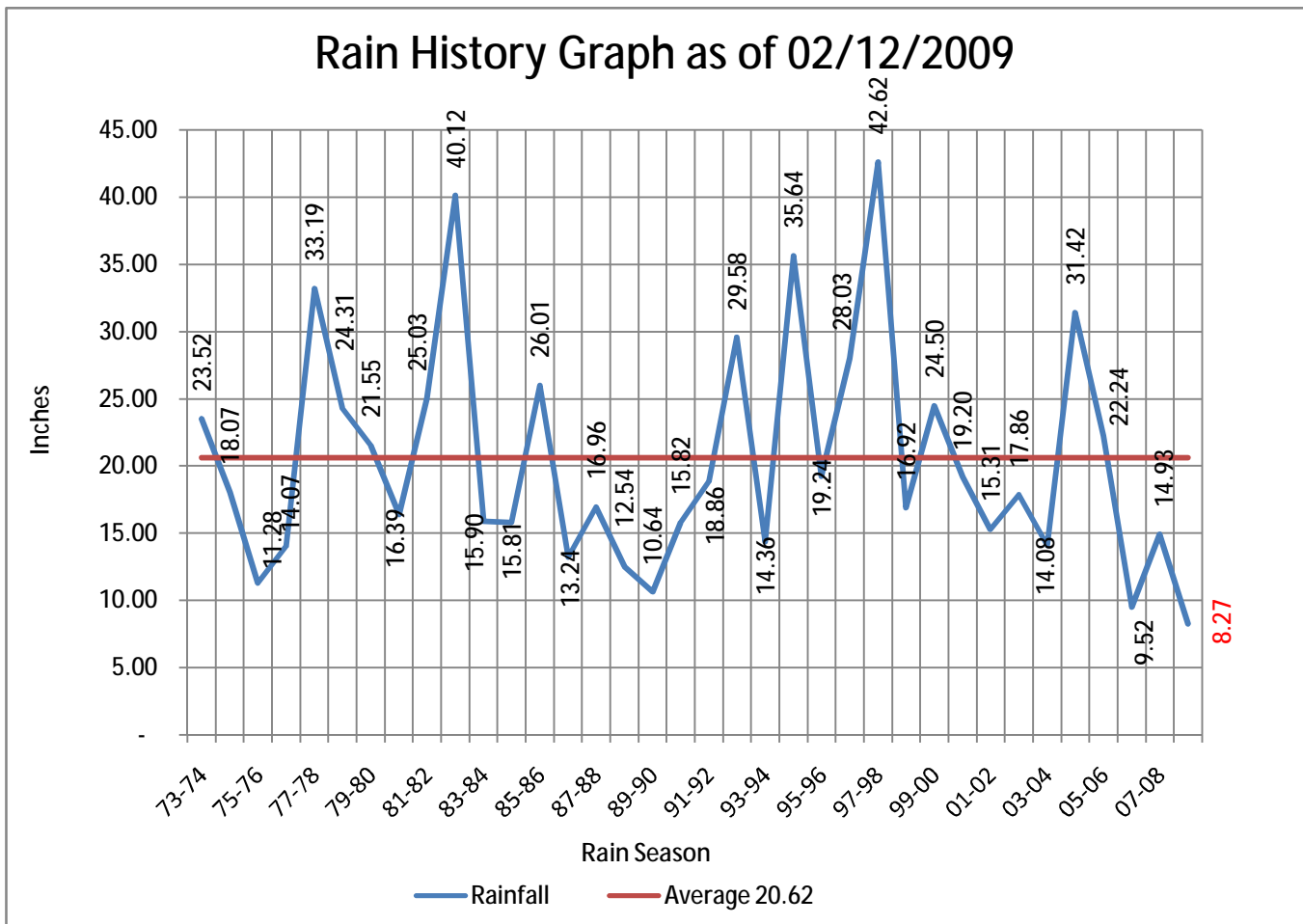
Well Operations

Due to the recent and fortunate rains, with the filling of the San Simeon basin, staff has shut down SR4, the Santa Rosa well located at the high school. This will save a good deal of over time from the long pump runs we programmed over the last few months and we also need to start some preventative maintenance on the iron and manganese filter system.

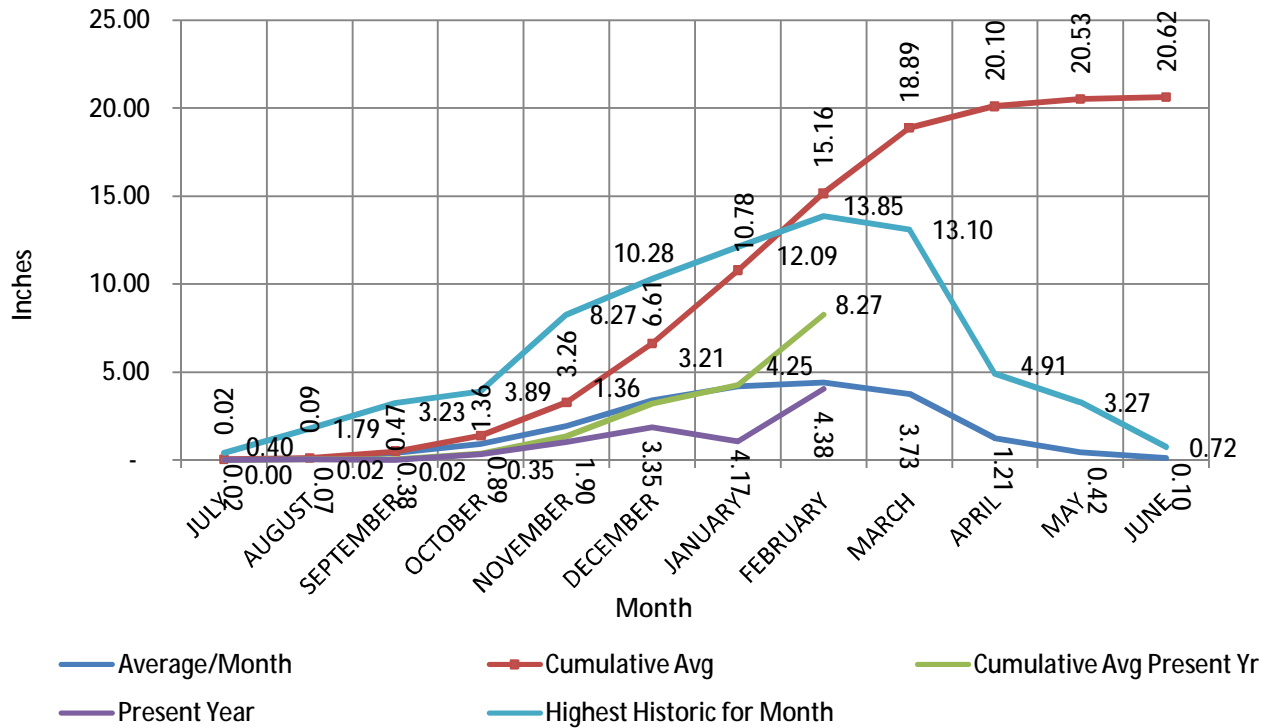
With Santa Rosa now being off-line those that have water softeners that use sodium chloride or potassium chloride solution for recharge, may want to take this opportunity to set them back to 17 grains on the water supply hardness setting, to save the salt and water they would use in unnecessary backwash cycles if they were not to do so, and this will also reduce the salt loading on waste stream to the wastewater treatment plant.

Rainfall

The rainfall is still below average but the wells are full and water is flowing to the ocean from both the San Simeon and Santa Rosa basins. This is enough water to keep us in good shape at least until the beginning of summer. What is needed now is a good rain in late April or early May to top off both basins and carry the community to the next rain season, hopefully in November or December of this year.



Rainfall History Avg. Rain Per Month 07/01/1973 to 02/12/2009



San Simeon Well Gradient

The well level differential between 9P2 and SS4, indicating the gradient of the well field to the effluent application site, is presently positive. This means that the groundwater elevation of the water in the effluent application site is lower than the groundwater in the production wells, and therefore effluent cannot, over time, flow toward the well field.

Operations

Wastewater is in the process of removing and reinstalling a new suction leg for one of the three Gorman-Rupp pumps in the headworks of the wastewater treatment plant. The 6-inch suction line has been in operation for almost 30 years and had corroded through causing the pump to pull in air and lose prime. What started to be a simple operation has become a long and more expensive undertaking than anticipated, as is the case most of the time in wastewater due to the environmental conditions. Most of the 16 1-1/4-inch bolt holes that hold down the access plate that the 6-inch suction pipe feeds through, have corroded out due to electrolysis. The threaded holes are in a ring embedded in the concrete floor of the pump station and have to be bored out and threaded inserts installed; they are not cheap and they take time and patience to install right. The unexpected cost will be about \$8000.00. When we are finished with this pump we will have to do the next two in the very near future.

The influent pump station's wet well is one of the places that we have planned to have refurbished in the near future and this is where the suction pipes for these pumps are located.

Chief Miller will have more on this I am sure, but above are a few photos of some of the work that Ben Boer, Carlos Mendoza and the great work crew provided in part by a grant from the Fire Safe Council. To receive this grant and assistance we have agreed to provide funding and maintenance to this effort every year and will place it as a line item on the budget.



Wastewater plant southern slope heavy brush



Sta. #2 looking south foreground just cleared



Looking south toward Plymouth & Pembroke



Carlos Mendoza tending the chipper

**BOARD OF DIRECTORS' MEETING-FEBRUARY 19, 2009
ADDENDUM TO GENERAL MANAGER'S REPORT
DISTRICT ENGINEER'S REPORT**

The following summarizes water-related project activities for the month of January 2009.

Desalination Project

Review and comments were made to the Army Corps administrative draft Initial Investigation and Analysis Plan (IIAP), which will be used to guide geotechnical investigation of the Santa Rosa Creek beach area. Data collected from this effort will be used in providing additional definition and detail for project alternatives that will become part of a project-level EIR/EIS. The Army Corps and their consulting team are currently updating this earlier draft.

Rodeo Grounds Pump Station Replacement and Stuart Street Tank Enhancement Project

Each of these projects are undergoing edits to their environmental clearance process reports (Initial Study/Mitigated Negative Declarations), which will tier off of the recently certified Water Master Plan Program EIR. Once completed, public review drafts will be circulated and followed by a CEQA hearing.

Water Master Plan

There was activity on the Water Master Plan earlier in the month related to the preparation of an administrative record associated with the lawsuit filed by LandWatch San Luis Obispo.

California Dept of Public Health – Revolving Fund Notice

The California Department of Public Health issued draft guidelines to participate in their revolving loan program, which is planning to use federal funding from the recent economic stimulus bill. These funds will be made available at a discounted interest rate when compared to conventional loans and bonds. However, the State will be looking for *shovel ready* projects that have completed their environmental clearance process as well as having their plans and specifications completed by approximately June of 2009. They are further looking for assurances that the Prop 218 process is completed by this time on those projects relying upon local fees for funding. I have attached one of the notices we received recently, which has some key points highlighted.

CALIFORNIA DEPARTMENT OF PUBLIC HEALTH

INFORMATION REGARDING FEDERAL ECONOMIC RECOVERY FUNDS FOR DRINKING WATER PROJECTS

February 2, 2009

The California Department of Public Health (CDPH) is soliciting pre-applications for projects to be funded by the anticipated Federal Economic Recovery program. All community water systems and non-profit noncommunity water systems in California may submit pre-applications for funding eligible projects. Available funds will be administered by CDPH through its existing Safe Drinking Water State Revolving Fund (SDWSRF) program. CDPH intends to create a special subset of the SDWSRF Project Priority List (PPL) consisting of those eligible projects for which pre-applications are submitted in response to this notice. Eligible projects must be ready to proceed. Such projects are frequently referred to as "shovel ready" projects.

Why This May Interest You

- 1. If you have an eligible project which has not been invited for funding in prior years due to its relatively low priority on the SDWSRF Project Priority List.**
- 2. If your eligible project exceeded limitations of our annual SDWSRF program requirements such as our annual cap of \$20 million per project or \$30 million per water system.**
- 3. If due to California's budget difficulties, other sources of funding for your project may not be currently available and may not be available for some time.**
- 4. If due to unfavorable conditions on the bond markets, you are unable to utilize normal mechanisms to address funding for your system's critical infrastructure needs.**

Background on the Federal Economic Recovery Program

On January 28, 2009, the United States House of Representatives passed H.R. 1, the American Recovery and Reinvestment Act of 2009. This legislation, if adopted into law, is intended to address the nation's need to bolster the economy and create jobs. It is anticipated that this bill, or some form of economic recovery legislation, will be submitted to the President for signature in February 2009.

Some key aspects of the anticipated funding:

- The California SDWSRF could receive approximately \$160 million or more. The final bill, once signed by the President, may include additional funding for drinking water systems and thus this amount may increase.

- All SDWSRF program requirements will apply to these projects. This includes the Federal Cross-Cutting Authorities (see attachment) and the California Environmental Quality Act (CEQA). All applicable SDWSRF laws and regulations regarding project eligibility will apply to projects funded by the economic recovery package.

Submittal of Pre-Applications

In order to be considered for Economic Recovery funding, interested applicants **must submit a universal pre-application this February (2009)**. CDPH will use its web based universal pre-application for water systems that want to pursue economic recovery funds. The universal pre-application will be available at the following CDPH internet site on February 2, 2009.

<http://www.cdph.ca.gov/certlic/drinkingwater/Pages/UniversalPreapplication.aspx>

Please note the following:

- All **pre-applications** must be **to CDPH by February 27, 2009**
- A pre-application should be submitted **for each potential project**.
- Only pre-applications submitted via this process will be considered for 2009 Economic Recovery funding. We will not consider pre-applications submitted prior to February 2, 2009.
- Applicants with projects impacted by the freeze of the state bond funds (Proposition 50 or 84) are recommended to submit Economic Recovery pre-applications for such projects in order to be considered for this additional funding opportunity.

Ranking of Pre-applications / Preparation of Project Priority List

Projects determined to be eligible for Economic Recovery funds will be ranked within that subset of projects using SDWSRF standard ranking criteria.

The list of SDWSRF ranking categories is attached. Projects will be included on the PPL in accordance with the following:

1. **Only projects that are ready to proceed will be included.**
2. Projects will be **ranked into a health-based category based on the problem to be addressed.**
3. **Additional ranking within each category will be based on median household income, consolidation of water systems, and population served.**

CDPH will prepare an Economic Recovery PPL using the universal pre-applications submitted and will post it on the website below. CDPH anticipates that the **economic recovery PPL will be posted in early April (2009)**.

<http://www.cdph.ca.gov/certlic/drinkingwater/Pages/DWPFunding.aspx>

Eligible Projects for this Funding

Only projects that are ready to proceed will be considered for this funding. CDPH will consider the following criteria in determining whether a project is “**ready to proceed**”:

1. If invited to apply for project funding, water systems must be able to submit a complete application by the deadline specified by CDPH (anticipated to be in June 2009).
2. The complete application must include final plans and specifications.
3. The project must comply with the following environmental requirements at the time of application:
 - a. The project must be determined to be excluded from the federal “NEPA-like” environmental review and exempt from further review under the California Environmental Quality Act (CEQA) ; **OR**
 - b. All final CEQA documents and filings must be complete, and the project must be adopted and approved by the CEQA Lead Agency. Additionally, the applicant must be able to complete the federal requirements of Section 7 of the Endangered Species Act and Section 106 of the National Historic Preservation Act within 60 days from submission of the full application for funding.

Additional Information for Invited Projects

1. A funding agreement cannot be issued and construction cannot begin until the project has final environmental clearance (CEQA and NEPA like).
2. Construction must begin within the timeframe specified by CDPH. This may be as early as 60 days from receipt of an executed funding agreement.
3. An applicant must demonstrate that it has adequate Technical, Managerial, and Financial (TMF) capacity to undertake and maintain the project. CDPH has developed assessment forms for this evaluation, which are posted on the on the CDPH website at:

<http://www.cdph.ca.gov/certlic/drinkingwater/Pages/TMF.aspx>

For further information regarding these requirements contact the local CDPH District Office.

4. The funding available will be low interest loans, with some forgiveness of principal (grants) as allowed by federal and state statute and regulations.
5. If the applicant is regulated by the California Public Utilities Commission (CPUC), all applicable CPUC approvals must be obtained prior to issuance of a funding offer.
6. If the dedicated source of repayment and/or pledge of security for an SDWSRF loan are designated as rates, fees and/or charges, any Proposition 218

requirement for a rate increase must be met prior to issuance of a funding agreement by CDPH.

Applications for Funding

Once the Economic Recovery PPL is finalized, CDPH will invite water systems to submit complete applications for projects from the list based on available funding. Please note the following regarding these invitations:

- The applicant must submit the application within the timeframe specified by CDPH. This may be as early as 60 days from date of invitation.
- CDPH will process applications in the order received and will commit funds to eligible projects it deems immediately ready to proceed. CDPH will continue to process applications in this manner until all available funds have been allocated. Please note this process may give funding priority to projects ranked lower on CDPH's Project Priority List because the applications for such projects were timely received and the projects deemed ready to proceed. Thus applicants are urged to submit applications immediately upon receipt of an invitation.
- Once CDPH has confirmed project eligibility and determined the amount of funding for the project, CDPH intends to issue a funding agreement within 60 days of that determination.
- The funding application and required documents will be posted on our website (noted below) in February.

Additional Information and Guidance

Please be advised that CDPH is releasing this notice in anticipation of California's award of a Federal Economic Recovery SDWSRF capitalization grant and in order to assure timely utilization of such economic recovery funds. The provisions of this notice are based on information available to date, including information from the U.S. Environmental Protection Agency; however, the terms and conditions and the availability of federal Economic Recovery funds may change in the coming weeks and months and is outside of CDPH's control. CDPH reserves the right to modify all or any provision of this notice.

CDPH is preparing a "Frequently Asked Questions" document to provide additional information for applicants. CDPH will update this document and provide additional guidance and information on Economic Recovery funds via our internet site:

<http://www.cdph.ca.gov/certlic/drinkingwater/Pages/DWPfunding.aspx>

If you have questions, please contact us via email at sdwsrf@cdph.ca.gov

BOARD OF DIRECTORS' MEETING-FEBRUARY 19, 2009
ADDENDUM TO GENERAL MANAGER'S REPORT
FIRE CHIEF'S REPORT

Response information is attached and represents totals for the month of January 2009. Progress updates and highlights regarding the different programs and services our department provides are identified below:

Prevention and Education (For the Month of January 2009)

- 4 residential new and remodel fire plan reviews were completed.
- 12 residential and commercial technical fire inspections were conducted.
- 10 residential and commercial water appliance/conservation inspections were conducted.
- 11 engine company commercial fire and life safety inspections were conducted.
- 2 public education events
- 3 residential smoke detectors were installed and or the batteries changed.

Fire Administration

- The Cambria CSD Fire Department has completed its Annual Report for the calendar year 2008. Copies of the report are available here today and at the fire station. Information in this report is also intended to be available on the CCSD website.

Fire Hazard Fuel Reduction/Defensible Space

- § Work is progressing well on the East Park Hill shaded fuel break project. Work began on February 2nd and is nearly half way completed. The project is proceeding with grant funding obtained from the SLO Fire Safe Council. CCSD staff – Ben Boer and Carlos Mendoza have received glowing reviews from the SLO Fire Safe Council for their efforts on this project. This type of collaborative effort will enhance future grant opportunities for the community.
- § A meeting was held recently with community stakeholders to improve the Fire Hazard Fuel Reduction Program (FHFRP). Members from CCSD Fire, Cal Fire, Cambria Forest Committee, Fire Safe Focus Group, CCSD staff and weed abatement contractors were on hand to discuss improvements to the program. Open and proactive communication is intended to provide increased fire safety, higher efficiency and enhanced protection of the environment. It is the intent of the CCSD Fire Department to abandon the pursuit of a Cambria Defensible Ordinance and provide enhanced fire safety through a collaborative effort with Cal Fire and Community stakeholders.

“Wildfire Prevention is a Community Responsibility!”

**Cambria CSD Fire Department
Response Information
January 1, 2009 - January 31, 2009**

Categories	Jan '09	Feb '09	Mar '09	Apr '09	May '09	June '09	July '09	Aug '09	Sept '09	Oct '08	Nov '08	Dec '08	Totals
Fire	1												1
Hazardous Mat.	0												0
Medical*	26												26
Vehicle TC	3												3
Hazardous Situations	1												1
Public Service Assist	5												5
False Alarms	4												4
Agency Assist	0												0
Mutual Aid	0												0
Auto Aid	0												0
Fire Investigations	0												0
Monthly Response Totals	40	0	0	0	0	0	0	0	0	0	0	0	40
Cumulative Totals	40												0
ALS*	0												0
Medic Engine Shift*	0												0

BOARD OF DIRECTORS' MEETING-JANUARY 29, 2009
ADDENDUM TO GENERAL MANAGER'S REPORT
FINANCE MANAGER'S REPORT

BUDGET-The Adopted Mid-Year Operating Budget for Fiscal Year 2008-2009 has been posted to the CCSD website as have been the Revenue and Expenditures for July-December, 2008.

EXPENDITURES-There were no disbursements in excess of \$100,000 during January, 2009.

RESERVES-LAIF BALANCE-The balance in the Local Agency Investment Fund as of January 31, 2009 was \$4,301,125. This balance includes \$23,905 of interest earned for the quarter ended December, 2008. This balance represents a decrease of \$26,095 from December 31, 2008.

The LAIF Balance is made up as follows:

<u>FUND</u>	<u>AMOUNT</u>
General	\$ 4,301,125
Water	\$ -0-
Wastewater	\$ -0-

CAMBRIA COMMUNITY SERVICES DISTRICT
 Month Ending January 31, 2009

EXPENDITURE REPORT

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description
ACCESS LAW, INC.	48888	1/14/2009	1	\$ 110.95	ADM/CALDISC 1st QUARTER 2009 UPDATE 12/31/08
ACCURATE MAILING SERVICE	48826	1/6/2009	1	\$ 800.00	WD/POSTAGE DEPOSIT FOR MAILING UTIL BILLS JAN '09
ACCURATE MAILING SERVICE	48826	1/6/2009	2	\$ 800.00	WW/POSTAGE DEPOSIT FOR MAILING UTIL BILLS JAN '09
ACCURATE MAILING SERVICE	48924	1/22/2009	1	\$ 38.95	WD/POSTAGE BAL DUE ON MAILING UTIL BILLS 1/12/09
ACCURATE MAILING SERVICE	48924	1/22/2009	2	\$ 38.95	WW/POSTAGE BAL DUE ON MAILING UTIL BILLS 1/12/09
ACCURATE MAILING SERVICE	48924	1/22/2009	3	\$ 238.85	WD/PROF'L MAILING SERVICES - UTIL BILLS 1/12/09
ACCURATE MAILING SERVICE	48924	1/22/2009	4	\$ 238.84	WW/PROF'L MAILING SERVICES - UTIL BILLS 1/12/09
				\$ 2,155.59	
ACOSTA, ALAN	48844	1/14/2009	1	\$ 5.24	REFUND PER BOARD RESO 01.2009
ACOSTA, ALAN	48844	1/14/2009	2	\$ 8.59	REFUND PER BOARD RESO 01.2009
				\$ 13.83	
ADAMS, JAMES R.	48819	1/6/2009	1	\$ 45.00	WD/MONTHLY CELLULAR PHONE SERVICE REIMB JAN '09
AERIS, INC	48889	1/14/2009	1	\$ 51.78	WW/ACETYLENE CYL. RENTAL DECEMBER 2008
AGP VIDEO	48890	1/14/2009	1	\$ 700.00	ADM/VIDEO PROD/DIST. BOD MEETING 12/15/08
ALBRIGHT, ELIZABETH/L.H.	48846	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
ALBRIGHT, ELIZABETH/L.H.	48846	1/14/2009	2	\$ 7.39	REFUND RATES PER BOARD RESO 01.2009
				\$ 9.99	
ALPHA FIRE & SECURITY	48891	1/14/2009	1	\$ 135.00	PM/VET'S HALL MONITORING ELEC. FIRE SYS. 1/1/09
ARMITAGE, LELAND S.	48892	1/14/2009	1	\$ 239.94	ADM/HARDWARE TO REPAIR REPEATER 12/19/08
ARMITAGE, LELAND S.	48892	1/14/2009	2	\$ 239.93	PM/HARDWARE TO REPAIR REPEATER 12/19/08
ARMITAGE, LELAND S.	48892	1/14/2009	3	\$ 239.93	WD/HARDWARE TO REPAIR REPEATER 12/19/08
ARMITAGE, LELAND S.	48892	1/14/2009	4	\$ 239.93	WW/HARDWARE TO REPAIR REPEATER 12/19/08
ARMITAGE, LELAND S.	48892	1/14/2009	5	\$ 239.93	FD/HARDWARE TO REPAIR REPEATER 12/19/08
ARMITAGE, LELAND S.	48892	1/14/2009	6	\$ 408.00	ADM/LABOR TO REPAIR REPEATER 12/19/08
ARMITAGE, LELAND S.	48892	1/14/2009	7	\$ 408.00	PMLABOR TO REPAIR REPEATER 12/19/08
ARMITAGE, LELAND S.	48892	1/14/2009	8	\$ 408.00	WD/LABOR TO REPAIR REPEATER 12/19/08
ARMITAGE, LELAND S.	48892	1/14/2009	9	\$ 408.00	WW/LABOR TO REPAIR REPEATER 12/19/08
ARMITAGE, LELAND S.	48892	1/14/2009	10	\$ 408.00	FD/LABOR TO REPAIR REPEATER 12/19/08
				\$ 3,239.66	
AT&T PAYMENT CENTER	48941	1/30/2009	1	\$ 656.86	WW/CIRCUIT ALARM SYSTEM JANUARY 2009
AT&T PAYMENT CENTER	48941	1/30/2009	1	\$ 291.20	WD/ALARM VAN GORDON RD-WELLFIELD JANUARY 2009
				\$ 948.06	
AT&T/MCI	48811	1/6/2009	1	\$ 29.77	PM/VET'S HALL ALARM 10/26 THRU 11/25/08
AT&T/MCI	48811	1/6/2009	1	\$ 332.57	ADM/MAIN OFFICE MONTHLY CHARGES 10/26 - 11/25/08
AT&T/MCI	48811	1/6/2009	1	\$ 117.69	WW/MAIN OFFICE MONTHLY CHARGES 10/26 - 11/25/08
AT&T/MCI	48893	1/14/2009	1	\$ 163.28	FD/MAIN OFFICE MONTHLY CHARGES 10/26 - 11/25/08
AT&T/MCI	48942	1/30/2009	1	\$ 15.64	WW/FAX MONTHLY CHARGES DECEMBER 2008
AT&T/MCI	48942	1/30/2009	1	\$ 29.72	PM/VET'S HALL ALARM DECEMBER 2008
AT&T/MCI	48942	1/30/2009	1	\$ 15.51	ADM/RADIO VAULT DECEMBER 2008
AT&T/MCI	48942	1/30/2009	1	\$ 16.44	ADM/FAX MONTHLY CHARGES DECEMBER 2008
AT&T/MCI	48942	1/30/2009	1	\$ 326.80	ADM/MAIN OFFICE MONTHLY CHARGES DECEMBER 2008
AT&T/MCI	48942	1/30/2009	1	\$ 151.44	FD/MAIN OFFICE MONTHLY CHARGES DECEMBER 2008
AT&T/MCI	48942	1/30/2009	1	\$ 118.24	WW/MAIN OFFICE MONTHLY CHARGES DECEMBER 2008
				\$ 1,317.10	
AVAYA	48812	1/6/2009	1	\$ 191.28	WW/PHONE & VOICEMAIL MAINTENANCE 10/19-12/18/08
BABER, ROSEMARY	48847	1/14/2009	1	\$ 61.86	MQ REFUND CUSTOMER # BAB0002
BABER, ROSEMARY	48847	1/14/2009	2	\$ 2.60	REFUND RATES 01.2009
BABER, ROSEMARY	48847	1/14/2009	3	\$ 7.79	REFUND RATES 01.2009
				\$ 72.25	
BODE, BRYAN	48820	1/6/2009	1	\$ 45.00	ADM/MONTHLY CELLULAR PHONE SERVICE REIMB JAN '09
BRENNTAG PACIFIC, INC.	48895	1/14/2009	1	\$ 580.16	WW/CHEMICALS 1/5/09
BRENNTAG PACIFIC, INC.	48944	1/30/2009	1	\$ (63.02)	WD/OVERPAYMENT ON ACCOUNT 10/10/08
BRENNTAG PACIFIC, INC.	48944	1/30/2009	1	\$ 236.29	WD/CHEMICALS 1/5/09
BRENNTAG PACIFIC, INC.	48944	1/30/2009	1	\$ 408.22	WD/CHEMICALS 1/13/09
				\$ 1,161.65	
BROOKE, CRAIG	48849	1/14/2009	1	\$ 7.88	REFUND RATES PER BOARD RESO 01.2009
BROOKE, CRAIG	48849	1/14/2009	2	\$ 9.39	REFUND RATES PER BOARD RESO 01.2009
BROOKE, CRAIG	48849	1/14/2009	3	\$ (5.32)	MQ REFUND CUSTOMER # BRO0059
				\$ 11.95	
BROWN, DALE/ELEANOR	48848	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
BROWN, DALE/ELEANOR	48848	1/14/2009	2	\$ 6.99	REFUND RATES PER BOARD RESO 01.2009

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EXPENDITURE REPORT

\$ 9.59

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description
BRUMIT DIESEL INC	48813	1/6/2009	1	\$ (35.48)	FD/RETURN WHEEL SEAL 6/11/08
BRUMIT DIESEL INC	48813	1/6/2009	1	\$ 42.78	FD/FILTERS 12/9/08
BRUMIT DIESEL INC	48813	1/6/2009	1	\$ 90.53	FD/FILTERS 12/9/08
				\$ 97.83	
BRUNS, DARYL	48945	1/30/2009	1	\$ 150.00	RC/1.6 GALLON TOILET REBATE 1/14/09
BURRES, TIMOTHY/VALERIE	48850	1/14/2009	1	\$ 18.84	REFUND RATES PER BOARD RESO 01.2009
BURRES, TIMOTHY/VALERIE	48850	1/14/2009	2	\$ 12.59	REFUND RATES PER BOARD RESO 01.2009
				\$ 31.43	
BURTON'S FIRE, INC.	48814	1/6/2009	1	\$ 16.29	FD/REAR CAB BUSHINGS ENG.#91 12/19/08
CADY, SKY/NADIA	48851	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
CADY, SKY/NADIA	48851	1/14/2009	2	\$ 7.19	REFUND RATES PER BOARD RESO 01.2009
CADY, SKY/NADIA	48851	1/14/2009	3	\$ 18.65	MQ REFUND CUST#CAD0002
				\$ 28.44	
CAMBRIA AUTO PARTS	48894	1/14/2009	1	\$ 2.48	PM/RINGS, BOLTS & NUTS DECEMBER 2008
CAMBRIA AUTO PARTS	48894	1/14/2009	2	\$ 5.35	PM/TOOL BELT DECEMBER 2008
CAMBRIA AUTO PARTS	48894	1/14/2009	3	\$ 11.67	PM/O-RING SET DECEMBER 2008
CAMBRIA AUTO PARTS	48894	1/14/2009	4	\$ 26.01	PM/OIL & FILTER DECEMBER 2008
CAMBRIA AUTO PARTS	48894	1/14/2009	1	\$ 100.76	WD/BATTERY 12/4/08
CAMBRIA AUTO PARTS	48894	1/14/2009	2	\$ 2.51	WD/WASHER FLUID 12/4/08
CAMBRIA AUTO PARTS	48894	1/14/2009	1	\$ 291.93	WW/2 BATTERIES DECEMBER 2008
CAMBRIA AUTO PARTS	48894	1/14/2009	2	\$ 260.28	WW/6 BELTS DECEMBER 2008
				\$ 700.99	
CAMBRIA AUTO RESTORATION	48943	1/30/2009	1	\$ 662.94	WD/SEATBELTS FOR F250 LIC.#1031124 1/8/09
CAMBRIA HARDWARE CENTER	48817	1/6/2009	1	\$ 47.19	WD/M&R WATER DIST. NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48817	1/6/2009	2	\$ 25.16	WD/M&R WATER WELLS NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48817	1/6/2009	3	\$ 159.43	WD/M&R BUILDINGS NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48817	1/6/2009	4	\$ 43.95	WD/SMALL TOOLS/EQUIP. NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48817	1/6/2009	1	\$ 179.03	WW/M&R WW TRTMT NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48817	1/6/2009	2	\$ 49.19	WW/M&R WW CLLCTN NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48817	1/6/2009	1	\$ 35.87	PM/M&R BUILDINGS NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48817	1/6/2009	2	\$ 1,336.75	PM/M&R GROUNDS NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48817	1/6/2009	3	\$ 6.59	PM/M&R VEHICLES-L NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48817	1/6/2009	4	\$ 22.60	PM/M&R VEHICLES-N NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48817	1/6/2009	5	\$ 17.12	PM/DEPT. OPERATING SUPPLIES NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48817	1/6/2009	1	\$ 2.13	ADM/M&R BUILDINGS NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48817	1/6/2009	1	\$ 8.57	FD/M&R BUILDINGS NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48817	1/6/2009	2	\$ 153.16	FD/DEPT. OPERATING SUPPLIES NOVEMBER 2008
CAMBRIA HARDWARE CENTER	48902	1/14/2009	1	\$ 10.11	WD/M&R WATER DIST. DECEMBER 2008
CAMBRIA HARDWARE CENTER	48902	1/14/2009	2	\$ 90.40	WD/M&R WATER WELLS DECEMBER 2008
CAMBRIA HARDWARE CENTER	48902	1/14/2009	3	\$ 68.58	WD/M&R BUILDINGS DECEMBER 2008
CAMBRIA HARDWARE CENTER	48902	1/14/2009	4	\$ 132.86	WD/OPERATING SUPPLIES DECEMBER 2008
CAMBRIA HARDWARE CENTER	48902	1/14/2009	1	\$ 59.47	WW/M&R VEHICLES-L DECEMBER 2008
CAMBRIA HARDWARE CENTER	48902	1/14/2009	1	\$ 98.81	PM/M&R BUILDINGS DECEMBER 2008
CAMBRIA HARDWARE CENTER	48902	1/14/2009	2	\$ 15.63	PM/M&R GROUNDS DECEMBER 2008
CAMBRIA HARDWARE CENTER	48902	1/14/2009	3	\$ 21.34	PM/OPERATING SUPPLIES DECEMBER 2008
CAMBRIA HARDWARE CENTER	48902	1/14/2009	1	\$ 6.94	FD/M&R BUILDINGS DECEMBER 2008
CAMBRIA HARDWARE CENTER	48902	1/14/2009	2	\$ 75.07	FD/OPERATING SUPPLIES DECEMBER 2008
				\$ 2,665.95	
CAMBRIA TIRE & AUTO	48818	1/6/2009	1	\$ 54.50	FD/SMOG INSPECTION LIC#E019987 11/12/08
CAMBRIA TOWING	48947	1/30/2009	1	\$ 45.00	PM/TOW 1995 FORD FROM PINEDORADO GROUNDS 12/12/08
CAMBRIA VILLAGE PHARMACY	48903	1/14/2009	1	\$ 15.90	ADM/UTILITY BILL COLLECTION DECEMBER 2008
CAMBRIA VILLAGE SQUARE	48831	1/6/2009	1	\$ 4,242.84	ADM/MONTHLY OFFICE LEASE PYMT 1316 TAMSON JAN '09
CAMBRIA VILLAGE SQUARE	48948	1/30/2009	1	\$ 588.09	ADM/COMMON AREA MAINTENANCE NOV. & DEC. 2008
				\$ 4,830.93	
CELLULAR ONE	48896	1/14/2009	1	\$ 39.47	FD/CELLULAR PHONE SERVICE NOVEMBER 2008
CELLULAR ONE	48896	1/14/2009	2	\$ 19.45	WD/CELLULAR PHONE SERVICE NOVEMBER 2008
CELLULAR ONE	48896	1/14/2009	3	\$ 19.45	WD/CELLULAR PHONE SERVICE NOVEMBER 2008
CELLULAR ONE	48896	1/14/2009	4	\$ 19.45	WW/CELLULAR PHONE SERVICE NOVEMBER 2008
CELLULAR ONE	48896	1/14/2009	5	\$ 36.93	PM/CELLULAR PHONE SERVICE NOVEMBER 2008
				\$ 134.75	
CHEESMAN, KEVIN	48852	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
CHEESMAN, KEVIN	48852	1/14/2009	2	\$ 7.79	REFUND RATES PER BOARD RESO 01.2009
				\$ 10.39	

CITY CLERKS ASSOC. OF CA 48897 1/14/2009 1 \$ 150.00 ADM/K. CHOATE ANNUAL DUES 2008-2009
 CAMBRIA COMMUNITY SERVICES DISTRICT EXPENDITURE REPORT
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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description
COLLINGS & ASSOCIATES	48815	1/6/2009	1	\$ 250.00	FD/CMMRCL SPRKLR REVW HWY 1 & EXOTIC G RD 12/15/08
COMEAU, THOMAS/ROSEMARY	48854	1/14/2009	1	\$ 32.56	MQ REFUND # COM0007
COMEAU, THOMAS/ROSEMARY	48854	1/14/2009	2	\$ 5.90	REFUND RATES PER BOARD RESO 01.2009
COMEAU, THOMAS/ROSEMARY	48854	1/14/2009	3	\$ 8.79	REFUND RATES PER BOARD RESO 01.2009
				\$ 47.25	
CONSOLIDATED ELECTRICAL	48816	1/6/2009	1	\$ 479.49	WW/CONTACT KIT & MISC. 12/10/08
CONSOLIDATED ELECTRICAL	48816	1/6/2009	2	\$ 211.84	WW/BREAKERS 12/10/08
				\$ 691.33	
CORBIN WILLITS SYSTEMS	48827	1/6/2009	1	\$ 1,174.12	ADM/MONTHLY SUPPORT AGREEMT-MOM SOFTWARE JAN '09
CORBIN WILLITS SYSTEMS	48898	1/14/2009	1	\$ 500.00	WD/REBATE PRGRMG PER BOD RESOL.#01.2009 12/30/08
CORBIN WILLITS SYSTEMS	48898	1/14/2009	2	\$ 500.00	WW/REBATE PRGRMG PER BOD RESOL.#01.2009 12/30/08
CORBIN WILLITS SYSTEMS	48898	1/14/2009	1	\$ 250.00	WD/REBATE PRGMG PER BOD RESOL. #01.2009 1/9/09
CORBIN WILLITS SYSTEMS	48898	1/14/2009	2	\$ 250.00	WW/REBATE PRGMG PER BOD RESOL. #01.2009 1/9/09
				\$ 2,674.12	
CREEK ENVIRONMENTAL LAB.	48946	1/30/2009	1	\$ 182.00	WD/COLIFORM LAB TESTS NOVEMBER 2008
CREEK ENVIRONMENTAL LAB.	48946	1/30/2009	1	\$ 280.00	WD/COLIFORM LAB TESTS DECEMBER 2008
				\$ 462.00	
CRYSTAL SPRING WATER CO.	48899	1/14/2009	1	\$ 10.77	WW/DISTILLED & DRINKING WATER & RENTAL DEC. 2008
CRYSTAL SPRING WATER CO.	48899	1/14/2009	1	\$ 58.88	WW/DISTILLED & DRINKING WATER & RENTAL DEC. 2008
				\$ 69.65	
CULLIGAN-KITZMAN WATER	48949	1/31/2009	1	\$ 37.00	FD/28 DAY WATER SOFTENER 12/31/08
DAVIDSON ASSOCIATES	48828	1/6/2009	1	\$ 1,096.50	ADM/WEB RESEARCH, DEVLPMT & REVISIONS OCT. 2008
DAVIDSON ASSOCIATES	48828	1/6/2009	2	\$ 867.00	PROS/MEETINGS & COORDINATION OCTOBER 2008
DAVIDSON ASSOCIATES	48828	1/6/2009	3	\$ 2,677.50	ADM/MISCELLANEOUS OCTOBER 2008
DAVIDSON ASSOCIATES	48828	1/6/2009	4	\$ 306.00	ADM/GRANT MONITORING OCTOBER 2008
DAVIDSON ASSOCIATES	48828	1/6/2009	5	\$ 51.00	PROS/FRIENDS OF FISC. RANCH MTG OCTOBER 2008
DAVIDSON ASSOCIATES	48828	1/6/2009	6	\$ 178.50	PROS/STAFF REPORT/AMEND RANCH MGMT PLAN OCT. 2008
DAVIDSON ASSOCIATES	48828	1/6/2009	7	\$ 76.50	PROS/MEET W/ARTIFICIAL TURF DIST. OCTOBER 2008
DAVIDSON ASSOCIATES	48828	1/6/2009	8	\$ 178.50	PROS/MEET W/P. JENNY & B. BODE RE:MOONSTONE 10/08
DAVIDSON ASSOCIATES	48828	1/6/2009	9	\$ (5,304.00)	ADM/LESS OCTOBER 2008 ADVANCE
DAVIDSON ASSOCIATES	48828	1/6/2009	10	\$ (127.49)	ADM/AMOUNT DUE C. DAVIDSON OCTOBER 2008
DAVIDSON ASSOCIATES	48828	1/6/2009	1	\$ 5,304.00	ALL/MONTHLY RETAINER / DEPOSIT- PROF SVCS JAN '09
DAVIDSON ASSOCIATES	48950	1/31/2009	1	\$ 77.82	PR/REIMBURSE SUPPLIES TRAIL EVENT W/ CCC 1/27/09
				\$ 5,381.83	
DAVIS, SALLY	48855	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
DAVIS, SALLY	48855	1/14/2009	2	\$ 7.59	REFUND RATES BER BOARD RESO 01.2009
				\$ 10.19	
DELTA LIQUID ENERGY	48900	1/14/2009	1	\$ 152.25	ADM/ANNUAL SERVICE AGRMT. STUART ST. TANK 2009
EASTIN, BEN	48951	1/31/2009	1	\$ 195.00	WW/REIMBURSE FOR GRADE 3 TREATMENT EXAM 1/28/09
EFLEXGROUP.COM, INC.	48913	1/21/2009	1	\$ 50.00	ADM/COBRA MONTHLY ADMIN FEE DECEMBER 2008
EFLEXGROUP.COM, INC.	48913	1/21/2009	1	\$ 210.00	ADM/HRA MONTHLY & EFLEX DEBIT CARD JANUARY 09
				\$ 260.00	
EMAINT ENTERPRISES LLC	48914	1/21/2009	1	\$ 50.00	WW/ONLINE TRAINING OVERVIEW 12/18/08
ENNIX INCORPORATED	48829	1/6/2009	1	\$ 2,975.00	WW/ DIGESTER OPTIMIZATION INV #5566 12/8/08-1/7/09
ERVIN, AMANDA	48856	1/14/2009	1	\$ 20.27	MQ REFUND FOR CUSTOMER # ERV0001
EUBANKS, KEVIN	48842	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
FARLEY, MIKE	48857	1/14/2009	1	\$ 4.58	REFUND RATES PER BOARD RESO 01.2009
FARLEY, MIKE	48857	1/14/2009	2	\$ 8.39	REFUND RATES PER BOARD RESO 01.2009
				\$ 12.97	
FEDEX FREIGHT WEST INC	48834	1/8/2009	1	\$ 339.82	WW/SHIP LAB SAMPLES 12/30/08
FERGUSON ENT., INC #632	48835	1/8/2009	1	\$ 100.13	PM/R&R WATER FIXTURE WEST VILLAGE RSTROOM 12/26/08
FGL ENVIRONMENTAL	48915	1/21/2009	1	\$ 98.00	WW/INORGANIC LAB ANALYSIS 12/09/08
FGL ENVIRONMENTAL	48915	1/21/2009	1	\$ 481.00	WW/INORGANIC & ORGANIC LAB ANALYSIS 12/08/08
				\$ 579.00	
FIRST AMERICAN TITLE CO	48904	1/14/2009	1	\$ 542.29	ADM/ESCROW FEES TRACT 226 AGREEMENT 1/12/09

CAMBRIA COMMUNITY SERVICES DISTRICT
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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description
FIRST BANKCARD	48952	1/31/2009	1	\$ -	ADM/K.CHOATE VISA CHARGES JANUARY 2009
FIRST BANKCARD	48952	1/31/2009	2	\$ 15.96	ADM/PHOTOS BOD MEETING
FIRST BANKCARD	48952	1/31/2009	1	\$ -	ADM/B. BODE VISA CHARGES JANUARY 2009
FIRST BANKCARD	48952	1/31/2009	2	\$ 45.00	ADM/FILING STATEMENT LANDWATCH VS CCSD
FIRST BANKCARD	48952	1/31/2009	3	\$ 45.00	ADM/FILING RESPONDENTS NOTICE BERGE VS CCSD
FIRST BANKCARD	48952	1/31/2009	4	\$ 650.46	ADM/ACROBAT 9 PRO SOFTWARE AND SOFTWARE UPGRADE
FIRST BANKCARD	48952	1/31/2009	1	\$ -	FD/M.MILLER VISA CHARGES JANUARY 2009
FIRST BANKCARD	48952	1/31/2009	2	\$ 25.21	FD/REPAIR MANUAL F-250 SUPER DUTY
FIRST BANKCARD	48952	1/31/2009	1	\$ -	ADM/T.RUDOCK VISA CHARGES JANUARY 2009
FIRST BANKCARD	48952	1/31/2009	2	\$ 5.99	ADM/T-MOBILE HOT SPOT INTERNET CONNECTION
FIRST BANKCARD	48952	1/31/2009	3	\$ 5.99	ADM/T-MOBILE HOT SPOT INTERNET CONNECTION
FIRST BANKCARD	48952	1/31/2009	4	\$ 5.99	ADM/T-MOBILE HOT SPOT INTERNET CONNECTION
				\$ 799.60	
FISHER SCIENTIFIC	48953	1/31/2009	1	\$ 276.85	WW/THERMOMETERS FOR OVEN LAB,FRIDGE & ISCOS 1/8/09
FRANZ, STEPHEN	48858	1/14/2009	1	\$ 7.22	REFUND RATES PER BOARD RESO 01.2009
FRANZ, STEPHEN	48858	1/14/2009	2	\$ 9.19	REFUND RATES PER BOARD RESO 01.2009
				\$ 16.41	
FRENCH CORNER BAKERY	48954	1/31/2009	1	\$ 100.00	PR/FLOOD CONTROL/TRAIL EVENT 1/27/09
GRAY, CHARLES	48859	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
GRAY, CHARLES	48859	1/14/2009	2	\$ 7.39	REFUND RATES PER BOARD RESO 01.2009
				\$ 9.99	
GREAT WESTERN ALARM &	48955	1/31/2009	1	\$ 384.20	ADM/MONTHLY ANSWERING SERVICE 12/23-1/23/09
GRESENS, ROBERT C.	48821	1/6/2009	1	\$ 45.00	WD/MONTHLY CELLULAR PHONE SERVICE REIMB JAN '09
GROSSMAN, BERNIE & ANN	48860	1/14/2009	1	\$ 6.56	REFUND RATES PER BOARD RESO 01.2009
GROSSMAN, BERNIE & ANN	48860	1/14/2009	2	\$ 8.99	REFUND RATES PER BOARD RESO 01.2009
				\$ 15.55	
HANSEN, VIKI	48861	1/14/2009	1	\$ 4.58	REFUND RATES PER BOARD RESO 01.2009
HANSEN, VIKI	48861	1/14/2009	2	\$ 8.39	REFUND RATES PER BOARD RESO 01.2009
				\$ 12.97	
HARRINGER, DEVEN	48862	1/14/2009	1	\$ 4.58	REFUND RATES PER BOARD RESO 01.2009
HARRINGER, DEVEN	48862	1/14/2009	2	\$ 8.39	REFUND RATES PER BOARD RESO 01.2009
				\$ 12.97	
HAYDOCK, DAVID	48863	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
HAYDOCK, DAVID	48863	1/14/2009	2	\$ 6.79	REFUND RATES PER BOARD RESO 01.2009
				\$ 9.39	
HECK, APRIL	48864	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
HECK, APRIL	48864	1/14/2009	2	\$ 6.99	REFUND RATES PER BOARD RESO 01.2009
				\$ 9.59	
HICKEY, TIMOTHY	48865	1/14/2009	1	\$ 4.58	REFUND RATES PER BOARD RESO 01.2009
HICKEY, TIMOTHY	48865	1/14/2009	2	\$ 8.39	REFUND RATES PER BOARD RESO 01.2009
				\$ 12.97	
HOCKETT, RACHEL	48866	1/14/2009	1	\$ 2.60	REFUND REBATES PER BOARD RESO 01.2009
HOCKETT, RACHEL	48866	1/14/2009	2	\$ 6.79	REFUND REBATES PER BOARD RESO 01.2009
				\$ 9.39	
HOME DEPOT CREDIT SERVICE	48836	1/8/2009	1	\$ 102.05	FD/PAINT AND SUPPLIES FOR CHIEFS OFFICE 12/14/08
HOME DEPOT CREDIT SERVICE	48836	1/8/2009	1	\$ 22.75	PM/MATERIAL FOR POCKET PARK COMPLETION 12/18/08
				\$ 124.80	
INNOVATIVE CONCEPTS	48837	1/8/2009	1	\$ 522.75	ADM/TECH SUPPORT 12/18/08
INNOVATIVE CONCEPTS	48837	1/8/2009	2	\$ 52.25	FD/TECH SUPPORT 12/18/08
INNOVATIVE CONCEPTS	48837	1/8/2009	1	\$ 839.30	FD/BROADBAND SERVICES JANUARY 2009
INNOVATIVE CONCEPTS	48837	1/8/2009	2	\$ 839.30	PM/BROADBAND SERVICES JANUARY 2009
INNOVATIVE CONCEPTS	48837	1/8/2009	3	\$ 934.30	ADM/BROADBAND SERVICES JANUARY 2009
INNOVATIVE CONCEPTS	48837	1/8/2009	4	\$ 839.30	WD/BROADBAND SERVICES JANUARY 2009
INNOVATIVE CONCEPTS	48837	1/8/2009	5	\$ 839.30	WW/BROADBAND SERVICES JANUARY 2009
INNOVATIVE CONCEPTS	48837	1/8/2009	1	\$ 25.00	ADM/TECH SUPPORT 12/30/08
INNOVATIVE CONCEPTS	48917	1/21/2009	1	\$ 50.00	FD/TECH SUPPORT 12/11/08
INNOVATIVE CONCEPTS	48917	1/21/2009	1	\$ 450.00	ADM/TECH SUPPORT 1/6/09
INNOVATIVE CONCEPTS	48917	1/21/2009	1	\$ 50.00	ADM/TECH SUPPORT 1/8/09
				\$ 5,441.50	

INTELLIGENT PRODUCTS INC. 48838 1/8/2009 1 \$ 116.70 PM/MUTT MITT PACKS 12/17/08

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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description
J B DEWAR	48920	1/22/2009	1	\$ 1,422.41	WW/DIESEL FUEL 1/2/09
J B DEWAR	48920	1/22/2009	1	\$ 989.52	WD/GASOLINE AND DIESEL FUEL 1/2/09
J B DEWAR	48920	1/22/2009	1	\$ 932.59	FD/GASOLINE & DIESEL FUEL 1/2/09
J B DEWAR	48920	1/22/2009	1	\$ 282.37	WD/GUARDIAN DEEP WELL PUMP OIL 1/8/09
J B DEWAR	48920	1/22/2009	1	\$ 1,075.22	FD/REPAIR FUEL STATION PRINTER 1/16/09
J B DEWAR	48956	1/31/2009	1	\$ 1,348.45	WW/DIESEL FUEL 1/20/09
J B DEWAR	48956	1/31/2009	1	\$ 703.33	FD/DIESEL & GASOLINE FUEL CHARGES 1/20/09
				\$ 6,753.89	
JACOBUS, PAUL	48843	1/14/2009	1	\$ 1.35	REFUND RATES PER BOARD RESO 01.2009
JACOBUS, PAUL	48843	1/14/2009	2	\$ 3.51	REFUND RATES PER BOARD RESO 01.2009
				\$ 4.86	
JOHNSON, BAMBI	48867	1/14/2009	1	\$ 2.60	REBATE REFUND PER BOARD RESO 01.2009
JOHNSON, BAMBI	48867	1/14/2009	2	\$ 4.07	REBATE REFUND PER BOARD RESO 01.2009
				\$ 6.67	
JOHNSTON, LAURENCE	48868	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
JOHNSTON, LAURENCE	48868	1/14/2009	2	\$ 6.79	REFUND RATES PER BOARD RESO 01.2009
				\$ 9.39	
KENT COOKINGHAM LANDSCAPE	48921	1/22/2009	1	\$ 575.00	WD/METER RELOCATION 6127 BRIGHTON LN 12/2/08
KIRKPATRICK, JERI	48845	1/14/2009	1	\$ 205.78	MQ REFUND FOR CUSTOMER FORECLOSURE ACCOUNT
KUYKENDALL, MICHAEL	48822	1/6/2009	1	\$ 45.00	WW/MONTHLY CELLULAR PHONE SERVICE REIMB JAN '09
KYSER, DAVID	48869	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
KYSER, DAVID	48869	1/14/2009	2	\$ 7.79	REFUND RATES PER BOARD RESO 01.2009
				\$ 10.39	
LAKEWOOD SYSTEMS LTD.	48918	1/21/2009	1	\$ 12.65	WD/SOFTWARE FOR DATA LOGGER 9/18/08
LEYBA, RENEE	48870	1/14/2009	1	\$ 7.22	REFUND RATES PER BOARD RESO 01.2009
LEYBA, RENEE	48870	1/14/2009	2	\$ 9.19	REFUND RATES PER BOARD RESO 01.2009
				\$ 16.41	
LINDBERY, KIM R.	48922	1/22/2009	1	\$ 3,598.29	WD/CONSTRUCTION MNGMNT SVS PK:TANKS JULY-DEC 08
LINDBERY, KIM R.	48922	1/22/2009	2	\$ 27.80	WD/REIMBURSE SUPPLIES FOR PETERSEN AGREEMENT
				\$ 3,626.09	
MADRID, MONIQUE	48923	1/22/2009	1	\$ 262.48	ADM/REIMBURSE FOR CIVIL LITIG CLASS AUG-DEC 08
MCMANUS, KAREN	48839	1/8/2009	1	\$ 150.00	RC/REBATE WASHING MACHINE 12/30/08
MENDOZA, CARLOS	48823	1/6/2009	1	\$ 22.50	ADM/MONTHLY CELLULAR PHONE SERVICE REIMB JAN '09
MENDOZA, CARLOS	48823	1/6/2009	2	\$ 22.50	PM/MONTHLY CELLULAR PHONE SERVICE REIMB JAN '09
				\$ 45.00	
MILLER, MARK	48824	1/6/2009	1	\$ 45.00	FD/MONTHLY CELLULAR PHONE SERVICE REIMB JAN '09
MISSION LINEN SUPPLY	48919	1/21/2009	1	\$ 34.60	PM/LINEN SERVICE & UNIFORM CLEANING DECEMBER 08
MISSION LINEN SUPPLY	48919	1/21/2009	2	\$ 295.90	WD/LINEN SERVICE & UNIFORM CLEANING DECEMBER 08
				\$ 330.50	

CAMBRIA COMMUNITY SERVICES DISTRICT
 Month Ending January 31, 2009

EXPENDITURE REPORT

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description
MONTANDON, ARTHUR R.	48830	1/6/2009	1	\$ (8,250.00)	ADM/ADVANCE OF MONTHLY SERVICES AUGUST 2008
MONTANDON, ARTHUR R.	48830	1/6/2009	2	\$ 3,036.00	ADM/OFFICE HRS,MISC CORRESPONDENCE & MTGS
MONTANDON, ARTHUR R.	48830	1/6/2009	3	\$ 1,625.25	WD/PROP 218,BERGE LITIGATION,MEET W/ CFR
MONTANDON, ARTHUR R.	48830	1/6/2009	4	\$ 1,526.25	WW/PROP 218,BERGE LITIGATION,MEET W/ CFR
MONTANDON, ARTHUR R.	48830	1/6/2009	5	\$ 2,590.50	WD/REV WATER MP EIR
MONTANDON, ARTHUR R.	48830	1/6/2009	6	\$ (527.99)	ADM/AMOUNT DUE ART MONTANDON AUGUST 2008
MONTANDON, ARTHUR R.	48830	1/6/2009	1	\$ (8,250.00)	ADM/ADVANCE OF MONTHLY SERVICES SEPTEMBER 2008
MONTANDON, ARTHUR R.	48830	1/6/2009	2	\$ 3,646.50	ADM/OFFICE HOURS,MISC CORRESPONDENCE & MTGS
MONTANDON, ARTHUR R.	48830	1/6/2009	3	\$ 2,532.75	WD/BERGE LITIG, LINDSAY AGREEMENT
MONTANDON, ARTHUR R.	48830	1/6/2009	4	\$ 429.00	WD/REVIEW WATER MP EIR
MONTANDON, ARTHUR R.	48830	1/6/2009	5	\$ 1,658.25	WW/BERGE LITIGATION
MONTANDON, ARTHUR R.	48830	1/6/2009	6	\$ (16.49)	ADM/AMOUNT DUE ART MONTANDON SEPTEMBER 08
MONTANDON, ARTHUR R.	48830	1/6/2009	1	\$ (8,250.00)	ADM/ADVANCE OF MONTHLY SERVICES OCTOBER 2008
MONTANDON, ARTHUR R.	48830	1/6/2009	2	\$ 3,894.00	ADM/OFFICE HRS,MISC CORRESPONDENCE & MTGS
MONTANDON, ARTHUR R.	48830	1/6/2009	3	\$ 1,237.50	PR/REVIEW PARK EIR
MONTANDON, ARTHUR R.	48830	1/6/2009	4	\$ 3,613.50	WD/PROP 218,BERGE LITIG,LINDSAY AGRMNT, LANDWATCH
MONTANDON, ARTHUR R.	48830	1/6/2009	5	\$ 363.00	WW/PROP 218, BERGE LITIGATION
MONTANDON, ARTHUR R.	48830	1/6/2009	6	\$ (857.99)	ADM/AMOUNT DUE ART MONTANDON OCTOBER 2008
MONTANDON, ARTHUR R.	48830	1/6/2009	1	\$ (8,250.00)	ADM/ADVANCE OF MONTHLY SERVICES NOVEMBER 2008
MONTANDON, ARTHUR R.	48830	1/6/2009	2	\$ 4,290.00	ADM/OFFICE HRS,MISC CORRESPONDENCE & MTGS
MONTANDON, ARTHUR R.	48830	1/6/2009	3	\$ 297.00	PR/REVIEW PARK EIR
MONTANDON, ARTHUR R.	48830	1/6/2009	4	\$ 3,869.25	WD/PROP 218, LINDSAY AGRMNT, LANDWATCH SUIT
MONTANDON, ARTHUR R.	48830	1/6/2009	5	\$ 206.25	WW/PROP 218 CORRESPONDENCE
MONTANDON, ARTHUR R.	48830	1/6/2009	6	\$ (412.49)	ADM/AMOUNT DUE ART MOTANDON NOVEMBER 2008
MONTANDON, ARTHUR R.	48830	1/6/2009	1	\$ 8,250.00	ALL/MONTHLY RETAINER / DEPOSIT - LEGAL SVCS JAN'09
MONTANDON, ARTHUR R.	48912	1/20/2009	1	\$ 9,536.00	ADM/BALANCE-MONTHLY CONSULTING SRVCS JULY-DEC 08
				\$ 17,786.04	
MONTEVERDE, RONALD/PAT	48871	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
MONTEVERDE, RONALD/PAT	48871	1/14/2009	2	\$ 7.19	REFUND RATES PER BOARD RESO 01.2009
				\$ 9.79	
McKARNEY, NANCY	48957	1/31/2009	1	\$ 90.00	ADM/NEW BOD LETTERHEAD IN WORD .DOT 1/19/09
NATIONAL NOTARY ASSOC.	48905	1/20/2009	1	\$ 33.00	ADM/NOTARY INSUR RENEWAL POLICY 1/16/09 - 1/16/10
NEWSOM, MONTE	48853	1/14/2009	1	\$ 8.54	REFUND RATES PER BOARD RESO 01.2009
NEWSOM, MONTE	48853	1/14/2009	2	\$ 9.59	REFUND RATES PER BOARD RESO 01.2009
				\$ 18.13	
NOBLE SAW, INC.	48930	1/27/2009	1	\$ 36.00	FD/MAINTENANCE ON CHAINSAW 12/22/08
PACIFIC GAS & ELECTRIC	48906	1/20/2009	1	\$ 4.74	PM/ELEC SVC 11/26 - 12/27 3195 RODEO GROUNDS RD
PACIFIC GAS & ELECTRIC	48906	1/20/2009	1	\$ 40.04	WW/ELEC SVC 11/26-12/27 990 SAN SIMEON CRK RD
PACIFIC GAS & ELECTRIC	48906	1/20/2009	1	\$ 14.19	ADM/ELEC SVC 11/26-12/27 1316 TAMSON STE 203
PACIFIC GAS & ELECTRIC	48906	1/20/2009	1	\$ 16.52	WD/ELEC SVC 11/26-12/27 7806 VAN GORDON CRK RD
PACIFIC GAS & ELECTRIC	48906	1/20/2009	1	\$ 9.76	WD/ELEC SVC 11/27-12/29 988 MANOR WAY PK TANK
PACIFIC GAS & ELECTRIC	48906	1/20/2009	1	\$ 2,110.63	WD/ELEC SVC 11/27 - 12/29 2820 STA ROSA CK RD
PACIFIC GAS & ELECTRIC	48925	1/22/2009	1	\$ 752.60	FD/ELEC SVC 11/26/08 - 01/05/09
PACIFIC GAS & ELECTRIC	48925	1/22/2009	2	\$ 165.84	PM/ELEC SVC 11/26/08 - 01/05/09
PACIFIC GAS & ELECTRIC	48925	1/22/2009	3	\$ 47.07	PM/ELEC SVC 11/26/08 - 01/05/09 PUBLIC RESTROOMS
PACIFIC GAS & ELECTRIC	48925	1/22/2009	4	\$ 910.47	PM/ELEC SVC 11/26/08 - 01/05/09 OLD STREET LIGHTS
PACIFIC GAS & ELECTRIC	48925	1/22/2009	5	\$ 447.69	ADM/ELEC SVC 11/26/08 - 01/05/09
PACIFIC GAS & ELECTRIC	48925	1/22/2009	6	\$ 3,110.71	WD/ELEC SVC 11/26/08 - 01/05/09
PACIFIC GAS & ELECTRIC	48925	1/22/2009	7	\$ 10,354.52	WW/ELEC SVC 11/26/08 - 01/05/09
				\$ 17,984.78	
PERRYMAN, JEN	48872	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
PERRYMAN, JEN	48872	1/14/2009	2	\$ 6.79	REFUND RATES PER BOARD RESO 01.2009
				\$ 9.39	
PETERSON, DORIS	48840	1/8/2009	1	\$ 755.00	WD/REIMBURSE PLANTS/MATERIAL PER AGRMNT 12/29/08
PETERSON, DORIS	48840	1/8/2009	1	\$ 67.90	WD/REIMBURSE PLANTS/MATERIALS PER AGRMNT 12/31/08
				\$ 822.90	
PROCTOR, C T	48873	1/14/2009	1	\$ 9.22	REFUND RATES PER BAORD RESO 01.2009
PROCTOR, C T	48873	1/14/2009	2	\$ 9.79	REFUND RATES PER BAORD RESO 01.2009
				\$ 19.01	
PUMP REPAIR SERVICE CO.	48907	1/20/2009	1	\$ 2,098.60	WW/PARTS TO REPAIR CROWN PUMP MODEL P04LB 10/14/08
PUMP REPAIR SERVICE CO.	48926	1/22/2009	1	\$ 741.09	WW/GORMAN RUPP WEAR PLATE AND FLAP VALVE 01/06/09
				\$ 2,839.69	

CAMBRIA COMMUNITY SERVICES DISTRICT
 Month Ending January 31, 2009

EXPENDITURE REPORT

Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description
QUILL CORP	48805	1/6/2009	1	\$ 202.95	ADM/PAPER, TAPE, FILE BOXES 12/19/08
QUILL CORP	48805	1/6/2009	1	\$ 16.62	ADM/1 BOX FILE HOLDERS 12/22/08
QUILL CORP	48805	1/6/2009	1	\$ 84.16	ADM/BOX BOTTOM FOLDERS, FIRST AID SUPPLIES 12/22
QUILL CORP	48805	1/6/2009	1	\$ 41.21	ADM/PRESSBOARD FOLDERS, LETTER SIZE 12/23/08
QUILL CORP	48931	1/27/2009	1	\$ 121.51	FD/PENS, HIGHLIGHTERS, TAPE, COPY PAPER 1/20/09
QUILL CORP	48931	1/27/2009	1	\$ 23.34	FD/HANGING FILE FOLDERS 1/20/09
QUILL CORP	48935	1/29/2009	1	\$ 201.83	ADM/STORAGE BOXES, GLUE, PAPER, PENS LABELS 12/30
QUILL CORP	48935	1/29/2009	1	\$ 9.93	ADM/LABEL STARTER KIT 1/5/09
QUILL CORP	48935	1/29/2009	1	\$ 7.71	ADM/MONTHLY WALL CALENDAR 1/5/09
QUILL CORP	48935	1/29/2009	1	\$ 135.80	ADM/"DRAFT" STAMP, RULED PADS, LASER PAPER 1/08
QUILL CORP	48935	1/29/2009	1	\$ 140.28	ADM/LASER PRINTER PAPER 1/8/08
QUILL CORP	48935	1/29/2009	1	\$ 93.52	ADM/LASER PRINTER PAPER 1/13/09
				\$ 1,078.86	
RANCHO CERROS DEL MAR,	48875	1/14/2009	1	\$ 2.51	REFUND RATES PER BOARD RESO 01.2009
RANCHO CERROS DEL MAR,	48875	1/14/2009	2	\$ 6.56	REFUND RATES PER BOARD RESO 01.2009
				\$ 9.07	
RANKIN, SANDRA	48874	1/14/2009	1	\$ 7.22	REFUND RATES PER BOARD RESO 01.2009
RANKIN, SANDRA	48874	1/14/2009	2	\$ 5.59	REFUND RATES PER BOARD RESO 01.2009
				\$ 12.81	
REGNS INTRST BILLING SVC	48936	1/29/2009	1	\$ 255.04	FD/PARTS TO REPAIR WT-57 1/20/09
RENNER, TERRI	48876	1/14/2009	1	\$ 2.60	REFUND RATES PER BOARD RESO 01.2009
RENNER, TERRI	48876	1/14/2009	2	\$ 7.19	REFUND RATES PER BOARD RESO 01.2009
				\$ 9.79	
ROSENFELD, KAREN	48877	1/14/2009	1	\$ 72.36	MQ REFUND FOR CUSTOMER # ROS0023
RUDOCK, TAMMY	48825	1/6/2009	1	\$ 45.00	ADM/MONTHLY CELLULAR PHONE SERVICE REIMB JAN '09
SALAZAR, GINA	48878	1/14/2009	1	\$ 2.60	MQ REFUND FOR CUSTOMER # SAL0015
SALAZAR, GINA	48878	1/14/2009	2	\$ 6.79	MQ REFUND FOR CUSTOMER # SAL0015
				\$ 9.39	
SANDOVAL, LESLIE	48879	1/14/2009	1	\$ 7.22	REFUND RATES PER BOARD RESO 01.2009
SANDOVAL, LESLIE	48879	1/14/2009	2	\$ 9.19	REFUND RATES PER BOARD RESO 01.2009
				\$ 16.41	
SCHUYLER, SHERYL	48880	1/14/2009	1	\$ 6.56	REFUND RATES PER BOARD RES 01.2009
SCHUYLER, SHERYL	48880	1/14/2009	2	\$ 8.99	REFUND RATES PER BOARD RES 01.2009
				\$ 15.55	
SCOTT O'BRIEN FIRE SAFETY	48937	1/29/2009	1	\$ 688.06	WW/ANNUAL FIRE EXTINGUISHER REPAIR & REPLACE 12/9
SCOTT O'BRIEN FIRE SAFETY	48937	1/29/2009	1	\$ 28.00	ADM/ANNUAL FIRE EXTINGUISHER SERVICE 12/9/08
SCOTT O'BRIEN FIRE SAFETY	48937	1/29/2009	1	\$ 44.15	PM/ANNUAL FIRE EXTINGUISHER SERVICE 12/9/08
				\$ 760.21	
SDRMA	48832	1/8/2009	1	\$ 22,682.00	ADM/WORKERS' COMP PREMIUM PREPD JAN 1-MAR 31, 2009
SEBERN, NANCY	48881	1/14/2009	1	\$ 15.48	REFUND RATES PER BOARD RESO 01.2009
SEBERN, NANCY	48881	1/14/2009	2	\$ 10.39	REFUND RATES PER BOARD RESO 01.2009
				\$ 25.87	
SELECT BUSINESS SYSTEMS	48932	1/27/2009	1	\$ 124.42	FD/MONTHLY SVC AGREEMENT SHARP X3500 11/25-12/25
SEYMOUR, GEORGE	48882	1/14/2009	1	\$ 4.58	REFUND RATES PER BOARD RESO 01.2009
SEYMOUR, GEORGE	48882	1/14/2009	2	\$ 8.39	REFUND RATES PER BOARD RESO 01.2009
				\$ 12.97	
SHALHOUB, HELEN	48908	1/20/2009	1	\$ 150.00	RC/LOW FLOW CLOTHES WASHER REBATE 12/30/08
SHIFT CALENDARS, INC.	48806	1/6/2009	1	\$ 308.43	FD/DESK PADS, APPOINTMENT CALENDARS, ETC. 11/21/08
SLO COUNTY	48909	1/20/2009	1	\$ 220.00	WD/HAZMAT HANDLER FEE & SURCHARGE 1/1/09-12/31/09
SLO COUNTY CLERK-RECORDER	48833	1/8/2009	1	\$ 4,636.35	ADM/GENERAL ELECTION CHARGES 11/4/08
SPARTAN PRECISION	48933	1/27/2009	1	\$ 300.00	FD/MAINT & REPAIR ON CHIPPER 01/08/09

STANLEY CONVERGENT	48807	1/6/2009	1	\$	436.80	FD/ANNUAL MONITORING CHARGES 2850 BURTON 2009
STOCKTON, WENDY	48927	1/22/2009	1	\$	3,090.00	WD/LEGAL SVCS - LANDWATCH 10/31/08-1/21/09
STOFFERS, BOBBI	48883	1/14/2009	1	\$	2.60	REFUND RATES PER BOARD RESO 01.2009
STOFFERS, BOBBI	48883	1/14/2009	2	\$	6.79	REFUND RATES PER BOARD RESO 01.2009
				\$	9.39	

CAMBRIA COMMUNITY SERVICES DISTRICT EXPENDITURE REPORT
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Vendor Name	Check #	Check Date	Line #		Line Amt	Line Description
SYLVESTER, LUCILLE	48884	1/14/2009	1	\$	2.60	REFUND RATES PER BOARD RESO 01.2009
SYLVESTER, LUCILLE	48884	1/14/2009	2	\$	4.19	REFUND RATES PER BOARD RESO 01.2009
				\$	6.79	
SYRJANEN, PERTTI	48841	1/8/2009	1	\$	40.90	WD/REFUND TENANTS DEPOSIT-OWNER PD CHARGES 1/8/09
TELEMANAGEMENT SERVICES	48938	1/29/2009	1	\$	47.87	FD/LONG DISTANCE PHONE SERVICE 12/17/08-01/21/09
TELEMANAGEMENT SERVICES	48938	1/29/2009	2	\$	47.70	ADM/LONG DISTANCE PHONE SERVICE 12/17/08-01/21/09
TELEMANAGEMENT SERVICES	48938	1/29/2009	3	\$	34.62	WD/LONG DISTANCE PHONE SERVICE 12/17/08-01/21/09
TELEMANAGEMENT SERVICES	48938	1/29/2009	4	\$	35.60	WW/LONG DISTANCE PHONE SERVICE 12/17/08-01/21/09
TELEMANAGEMENT SERVICES	48938	1/29/2009	5	\$	0.74	PM/LONG DISTANCE PHONE SERVICE 12/17/08-01/21/09
				\$	166.53	
TEXAS REFINERY CORP.	48808	1/6/2009	1	\$	126.56	FD/PRO-SPEC III 15/40 SYNTHETIC BLEND 12/16
THE DOCUTEAM	48901	1/14/2009	1	\$	224.47	ADM/DOCUMENT STORAGE DECEMBER 2008
THE GAS COMPANY	48916	1/21/2009	1	\$	296.73	PM/GAS SERVICE VETS HALL 11/25-12/30/08
THE GAS COMPANY	48916	1/21/2009	1	\$	54.29	ADM/GAS SERVICE TAMSON DR. #201 11/25-12/30/08
THE GAS COMPANY	48916	1/21/2009	1	\$	321.02	FD/GAS SERVICE 2850 BURTON DR. 11/25-12/30/08
THE GAS COMPANY	48916	1/21/2009	1	\$	38.29	ADM/GAS SERVICE TAMSON DR #204 11/25-12/30/08
THE GAS COMPANY	48916	1/21/2009	1	\$	31.89	ADM/GAS SERVICE TAMSON DR. #203 11/25-12/30/08
THE GAS COMPANY	48916	1/21/2009	1	\$	78.89	FD/GAS SERVICE 5500 HEATH LN # B 11/26-12/31/08
THE GAS COMPANY	48916	1/21/2009	1	\$	38.23	FD/GAS SERVICE 5490 HEATH LN. 11/26-12/31/08
THE GAS COMPANY	48916	1/21/2009	1	\$	177.30	WW/GAS SERVICE 5500 HEATH LN 11/26-12/31/08
THE GAS COMPANY	48916	1/21/2009	1	\$	130.66	PM/GAS SERVICE 3195 BURTON DR. 11/25-12/30/08
				\$	1,167.30	
THOMSON WEST	48910	1/20/2009	1	\$	450.40	ADM/CALIF CODE UPDATES FOR 2009 12/3
TITAN INDUSTRIAL SUPPLY	48911	1/20/2009	1	\$	20.23	WD/REPLENISH FIRST AID KIT SUPPLIES 1/8
TITAN INDUSTRIAL SUPPLY	48911	1/20/2009	1	\$	26.81	WW/COLD PACKS, EYEWASH WATER PRESERVATIVE 1/09/09
TITAN INDUSTRIAL SUPPLY	48911	1/20/2009	2	\$	65.90	WW/LIME GREEN RAINUIT 1/09/09
				\$	112.94	
TORRES, ANTHONY/SUSAN	48885	1/14/2009	1	\$	8.54	REFUND RATES PER BOARD RESO 01.2009
TORRES, ANTHONY/SUSAN	48885	1/14/2009	2	\$	9.59	REFUND RATES PER BOARD RESO 01.2009
				\$	18.13	
TYGRIS VENDOR FINANCE INC	48939	1/29/2009	1	\$	314.57	FD/SHARP X350 COPIER LEASE AGREEMENT 01/07/09
UPTON, DEXTER C	48934	1/27/2009	1	\$	31.00	FD/REIMBURSEMENT FOR EMT1 REFRESHER COURSE 1/1/09
US EXPRESS LEASING, INC.	48809	1/6/2009	1	\$	314.57	FD/SHARP X350 COPIER LEASE AGREEMENT 12/7/08
VAN WEERDEN POELMAN, MATT	48886	1/14/2009	1	\$	6.56	REFUND RATES PER BOARD RESO 01.2009
VAN WEERDEN POELMAN, MATT	48886	1/14/2009	2	\$	8.99	REFUND RATES PER BOARD RESO 01.2009
				\$	15.55	
VERIZON WIRELESS	48810	1/6/2009	1	\$	26.93	FD/CELL PHONE HARD WIRED TO RESCUE UNIT 11/8-12/7
VERIZON WIRELESS	48940	1/29/2009	1	\$	26.87	FD/CELL PHONE HARD WIRED TO RESCUE 12/8-1/07/09
				\$	53.80	
WALLACE GROUP	48928	1/22/2009	1	\$	393.54	WW/PHASE 1 SEWER SYS MAINT PLAN - DWQ COMPLIANCE
WALLACE GROUP	48928	1/22/2009	2	\$	-	CONT. PROF SVCS RENDERED THROUGH 12/31/08
				\$	393.54	
WINSOR CONSTRUCTION, INC.	48929	1/22/2009	1	\$	32.18	WD/CRUSHED CONCRETE FOR DRIVEWAY- PK TANKS 12/3/08
WINTER, TAWNY	48887	1/14/2009	1	\$	2.60	REFUND RATES PER BOARD RESO 01.2009
WINTER, TAWNY	48887	1/14/2009	2	\$	7.79	REFUND RATES PER BOARD RESO 01.2009
				\$	10.39	
	48614	1/8/2009	9000	\$	(40.90)	Ck# 048614 Reversed

Accounts Payable Vendor Sub-Total \$ 131,531.88

AFLAC (AMER FAM LIFE INS)	9059	1/12/2009	1	\$	429.80	VOLUNTARY INS-PRETAX
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AFLAC (AMER FAM LIFE INS)	9059	1/12/2009	1	\$	106.87	VOLUNTARY INS-PRETAX
AFLAC (AMER FAM LIFE INS)	9106	1/23/2009	1	\$	429.80	VOLUNTARY INS-PRETAX
AFLAC (AMER FAM LIFE INS)	9106	1/23/2009	1	\$	106.87	VOLUNTARY INS-PRETAX
					<u>1,073.34</u>	

CAMBRIA FIREFIGHTERS ASSO	9063	1/12/2009	1	\$	173.00	RESERVE FIREFTR DUES
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CAMBRIA COMMUNITY SERVICES DISTRICT EXPENDITURE REPORT
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Vendor Name	Check #	Check Date	Line #	Line Amt	Line Description	
EFLEXGROUP.COM, INC.	9062	1/12/2009	1	\$ 1,500.00	MEDICAL REIMBURSEMNT	
EFLEXGROUP.COM, INC.	9062	1/12/2009	2	\$ 100.00	MEDICAL REIMBURSEMNT	
EFLEXGROUP.COM, INC.	9062	1/12/2009	3	\$ 200.00	MEDICAL REIMBURSEMNT	
EFLEXGROUP.COM, INC.	9062	1/12/2009	4	\$ 50.00	MEDICAL REIMBURSEMNT	
EFLEXGROUP.COM, INC.	9062	1/12/2009	5	\$ 100.00	MEDICAL REIMBURSEMNT	
EFLEXGROUP.COM, INC.	9109	1/23/2009	1	\$ 1,500.00	MEDICAL REIMBURSEMNT	
EFLEXGROUP.COM, INC.	9109	1/23/2009	2	\$ 100.00	MEDICAL REIMBURSEMNT	
EFLEXGROUP.COM, INC.	9109	1/23/2009	3	\$ 200.00	MEDICAL REIMBURSEMNT	
EFLEXGROUP.COM, INC.	9109	1/23/2009	4	\$ 50.00	MEDICAL REIMBURSEMNT	
EFLEXGROUP.COM, INC.	9109	1/23/2009	5	\$ 100.00	MEDICAL REIMBURSEMNT	
				<u>\$ 3,900.00</u>		
EMPLOYMENT DEVELOPMENT DP	9061	1/12/2009	1	\$ 3,320.40	STATE PAYROLL TAXES	
EMPLOYMENT DEVELOPMENT DP	9061	1/12/2009	1	\$ 1,040.89	STATE PAYROLL TAXES	
EMPLOYMENT DEVELOPMENT DP	9108	1/23/2009	1	\$ 3,327.66	STATE PAYROLL TAXES	
EMPLOYMENT DEVELOPMENT DP	9108	1/23/2009	1	\$ 915.30	STATE PAYROLL TAXES	
				<u>\$ 8,604.25</u>		
H.O.B.-DIRECT DEPOSIT	9064	1/12/2009	1	\$ 3,299.00	DIRECT DEPOSIT FLAT	
H.O.B.-DIRECT DEPOSIT	9064	1/12/2009	1	\$ 50,875.86	DIRECT DEPOSIT FLAT	
H.O.B.-DIRECT DEPOSIT	9110	1/23/2009	1	\$ 3,299.00	DIRECT DEPOSIT FLAT	
H.O.B.-DIRECT DEPOSIT	9110	1/23/2009	1	\$ 50,353.62	DIRECT DEPOSIT FLAT	
				<u>\$ 107,827.48</u>		
H.O.B./FEDERAL TAXES	9065	1/12/2009	1	\$ 11,624.10	FEDERAL PAYROLL TAXES	
H.O.B./FEDERAL TAXES	9065	1/12/2009	1	\$ 11,733.74	FEDERAL PAYROLL TAXES	
H.O.B./FEDERAL TAXES	9065	1/12/2009	1	\$ 2,744.18	FEDERAL PAYROLL TAXES	
H.O.B./FEDERAL TAXES	9111	1/23/2009	1	\$ 11,058.33	FEDERAL PAYROLL TAXES	
H.O.B./FEDERAL TAXES	9111	1/23/2009	1	\$ 10,317.98	FEDERAL PAYROLL TAXES	
H.O.B./FEDERAL TAXES	9111	1/23/2009	1	\$ 2,413.12	FEDERAL PAYROLL TAXES	
				<u>\$ 49,891.45</u>		
ICMA-VNTGPT TRSFR AGT 401	9067	1/12/2009	1	\$ 100.00	401-INDIV CONTRIB	
ICMA-VNTGPT TRSFR AGT 401	9113	1/23/2009	1	\$ 100.00	401-INDIV CONTRIB	
ICMA-VNTGPT TRSFR AGT 457	9066	1/12/2009	1	\$ 2,263.46	457 DEF COMP-INDIV	
ICMA-VNTGPT TRSFR AGT 457	9066	1/12/2009	1	\$ 900.00	457 DEF COMP-INDIV	
ICMA-VNTGPT TRSFR AGT 457	9066	1/12/2009	1	\$ 461.54	457 DEF COMP-INDIV	
ICMA-VNTGPT TRSFR AGT 457	9112	1/23/2009	1	\$ 2,263.46	457 DEF COMP-INDIV	
ICMA-VNTGPT TRSFR AGT 457	9112	1/23/2009	1	\$ 900.00	457 DEF COMP-INDIV	
ICMA-VNTGPT TRSFR AGT 457	9112	1/23/2009	1	\$ 461.54	457 DEF COMP-INDIV	
				<u>\$ 7,450.00</u>		
PERS RETIREMENT SYSTEM	9068	1/12/2009	1	\$ (0.01)	PERS PAYROLL REMITTANCE	
PERS RETIREMENT SYSTEM	9068	1/12/2009	2	\$ 25,061.09	PERS PAYROLL REMITTANCE	
PERS RETIREMENT SYSTEM	9114	1/23/2009	1	\$ -	PERS PAYROLL REMITTANCE	
PERS RETIREMENT SYSTEM	9114	1/23/2009	2	\$ 23,678.65	PERS PAYROLL REMITTANCE	
				<u>\$ 48,739.73</u>		
SEIU, LOCAL 620	9069	1/12/2009	1	\$ 353.92	UNION DUES	
SEIU, LOCAL 620	9115	1/23/2009	1	\$ 353.92	UNION DUES	
				<u>\$ 707.84</u>		
SLO CREDIT UNION	9060	1/12/2009	1	\$ 555.00	CREDIT UNION	
SLO CREDIT UNION	9107	1/23/2009	1	\$ 555.00	CREDIT UNION	
				<u>\$ 1,110.00</u>		
STATE OF CAL -DISB. UNIT	9070	1/12/2009	1	\$ 129.23	DEDUCTION-MISC 1	
STATE OF CAL -DISB. UNIT	9116	1/23/2009	1	\$ 129.23	DEDUCTION-MISC 1	
				<u>\$ 258.46</u>		
THE VARIABLE ANNUITY LIFE	9071	1/12/2009	1	\$ 150.00	DEFERRED COMP -VALIC	
THE VARIABLE ANNUITY LIFE	9117	1/23/2009	1	\$ 150.00	DEFERRED COMP -VALIC	
				<u>\$ 300.00</u>		
				<u>\$ 230,035.55</u>		
Payroll Vendor Sub-Total				<u>\$</u>	<u>230,035.55</u>	
TOTAL DISBURSEMENTS FOR JANUARY, 2009				<u>\$</u>	<u>361,567.43</u>	



ADDENDA TO MONTHLY EXPENDITURE REPORT

<i>DEPARTMENT CODES</i>	
FD	Fire Department
PM	Facilities and Resources (Property Management)
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
JANUARY 8, 2009 – 1000 MAIN STREET, CAMBRIA

I. Opening

Vice President Sanders called the meeting to order at 12:30 p.m. with quorum established.

Present: Directors Chaldecott, Clift, De Micco, MacKinnon and Vice President Sanders

Absent: None

Also Present: General Manager Tammy Rudock, Asst General Manager/Utilities Manager Bryan Bode, District Engineer Bob Gresens, Fire Chief Mark Miller, Finance Manager Alleyne LaBossiere, and District Clerk Kathy Choate

D. Election of Officers:

Director Chaldecott moved to nominate Director Sanders for President. Director Mac Kinnon seconded. Motion carried unanimously. Ayes – 5, No – 0, Absent – 0
Director De Micco moved to nominate Director Chaldecott as Vice President. Director MacKinnon seconded. Motion carried unanimously. Ayes – 5, No – 0, Absent – 0

Tammy Rudock stated for the record the January 29 agenda ministerial error and corrected “President” Sanders to “Vice President” Sanders.

II. Special Meeting Hearing

A. Public Hearing to adopt Resolution 01-2009 rescinding water and sewer rate adjustment for fiscal years 2008/2009 and 2009/2010. President Sanders introduced the item requested Tammy Rudock provide an overview of the staff report. President Sanders opened the public hearing.

Public Comment

Tina Dickason, Cambria. Requests to speak after Board votes and after the resolution is adopted.

President Sanders closed the public hearing.

Director Clift, Ad Hoc Finance Committee reported on the meeting with staff and a request of staff to bring back a revised 2008/2009 budget and prepare a 2009/2010 budget for March review and April approval.

Directors De Micco and Clift have said we will run a deficit without rate increase, we need to get busy very quickly to get a proposal back here to Board and vet with community and go through 218 process again. Address these issues and get it done.

Public Comment:

Jerry McKinnon, Cambria. Why cut rates if throws us deeper into debt. Why not create surplus? We have not had money to cover cost of those two departments. We have had to borrow from reserve fund. Operating with new rates could build up reserve in two departments and not borrow from general fund.

Consent Agenda Item 6 B

Tina Dickason, Cambria. She has been in contact, as a client, with Howard Jarvis attorney Timothy Bittle. Anything short of a repeal would not moot their lawsuit and they would challenge any portion of rate increase to remain.

Director Clift moved to adopt Resolution 01-2009. Director MacKinnon seconded.

Roll Call Vote:

Ayes – Directors Clift, MacKinnon, DeMicco, and President Sanders

No – None

Absent – None

Abstain – Director Chaldecott

Discussion followed on administrative policy for reimbursement on billing accounts.

III. **Public Comment**

Tina Dickason, Cambria. Cambrians for Fiscal Responsibility opposed to Prop 218 process and outcome of process, not opposed to a rate increase.

Jerry McKinnon, CFR CCSD still available for consultation on new budget.

IV. **President Sanders adjourned the meeting at 1:13.**

CAMBRIA COMMUNITY SERVICES DISTRICT
MINUTES OF THE REGULAR MEETING OF BOARD OF DIRECTORS
January 29, 2009 – VETERANS MEMORIAL BUILDING

- 1. Call to Order:** President Sanders called the meeting to order at 12:32 p.m. and led the pledge of allegiance. District Counsel reported no action reportable from closed session. Counsel was not present during Item 10.A. and President Sanders reported there was nothing to report on the discussion of that item.

Present: Directors Chaldecott, Cliff, De Micco, MacKinnon and President Sanders

Absent: None

Also present: General Manager Tammy Rudock, Assistant General Manager Bryan Bode, District Counsel Art Montandon, District Engineer Bob Gresens, Finance Manager Alleyne LaBossiere, Fire Chief Mark Miller, and District Clerk Kathy Choate

- 2. Agenda Review:** Consent agenda 6.A. and 6.D. to be heard separately.
- 3. Acknowledgements/Presentation:** None
- 4. Special Reports:** Resident Deputy Steeb unable to attend due to court duty.

5. Manager's and Board Reports

Manager's Report: Tammy Rudock summarized and presented the Managers' reports. The quarterly report has been posted to the CCSD website.

- B. Member and Committee Reports: Director Chaldecott commented on California Conservation Corps (CCC) and the need to support this organization. Governor Schwarzenegger has called for the elimination of CCC. Website: www.save-the-ccc.org.

Director De Micco reported on January 22 Ad Hoc Utilities Committee meeting regarding capital projects with Tammy Rudock, Bryan Bode, and Bob Gresens to develop a spreadsheet of projects and a priority rating system. This information will be presented to the Ad Hoc Finance Committee for consideration in their proposed budget and next rate proposal.

6. Consent Agenda

- A. Approve expenditures for the month of December 2008.
- B. Approve minutes of Board of Directors meeting, December 15, 2008
- C. Adopt Resolution 04-2009 Declaring 1988 FMC Type II Fire Engine 5787 as Surplus Inventory and Approving its Disposal by Sale
- D. Adopt Resolution 02-2009 Approving Merger Agreement of Boyle Engineering Corporation (Boyle) with AECOM, USA, Inc. Agreement
- E. Ratify Appointment of Michael Thompson to the Buildout Reduction Program Citizens Finance Committee
- F. Adopt Resolution 08-2009 Approving Joint Use Agreement between the CCSD and County of San Luis Obispo for Connector Trail Development Near Moonstone Beach Drive and Windsor Boulevard

Items A and D were heard separate. Director De Micco recused himself due to conflict.

Item 6 A Director Chaldecott moved to approve expenditures for the month of December 2008. Director Clift seconded. Ayes – 4, No – 0, Absent – 0, Abstain – 1 (De Micco)

Item 6 D Director Chaldecott moved to adopt Resolution 02-2009 approving merger agreement of Boyle Engineering Corporation (Boyle) with AECOM, USA, Inc. agreement. Director MacKinnon seconded. Ayes – 4, No – 0, Absent – 0, Abstain – 1 (De Micco)

Tammy Rudock read balance of consent items (6 B, 6 C, 6 E, and 6 F) into the record. Director Chaldecott moved to approve consent calendar as read. Director MacKinnon seconded. Motion passed unanimously. Ayes – 5, No – 0, Absent – 0 Board directed General Manager to have District Counsel review SLO County Joint Use Agreement.

7. Hearings and Appeals

A. Adopt Resolution 03-2009 approving mid-year revision to Fiscal Year 2008/2009 operating budget. Tammy Rudock presented a PowerPoint of recap of changes to fiscal year 2008/2009 operating budget. Board discussion followed.

Public Comment:

Tina Dickason, Cambria. Has Asst Finance Manager position been taken into account? Requested meeting with a couple of directors as Prop 218 guidelines are developed.

Elizabeth Bettenhausen, Cambria. Page 62, how did trolley budget line get created? Suggested expenses by project; whose salary goes to what % of each project? In 2009/2010 budget, give figures showing revenue from water without surcharges. Impossible to know whether there is a decline in tourism or housing occupancy by adding revenue from surcharges.

Amanda Rice, Cambria. Revised budget, noticed allocated overhead in resource conservation fund increased \$27,000.

John McKinnon, Cambria. In budget sheets no line item for standby fees. President Sanders closed the public hearing.

Director MacKinnon moved to adopt Resolution 03-2009 approving mid-year revision to fiscal year 2008/2009 operating budget. Director Clift seconded. Motion carried unanimously. Ayes – 5, No – 0, Absent – 0

8. Regular Business

- A. Consider Water Conservation alternatives. Tammy Rudock presented the staff report. Board discussion followed regarding CCSD Code and surcharge program.
1. Appoint Citizens Committee to grapple with this issue and determine what kind of program to put in place when well levels drop.
 2. Develop plan to put in place if we reach place where no water in wells; salt water intrusion or whatever.

Board directed placed on February agenda an item to appoint a Citizens Committee and report back to Board with recommendations.

Public Comment:

Amanda Rice, Cambria. Thanked Muril for bringing up municipal code on water conservation.

Mary Webb, Cambria. Water conservation is not a problem. Bring back issues talked about last year; cisterns, water tanks, and reservoirs. Water Master Plan EIR has hundreds of comments regarding ideas for water storage, storage, storage!

Jerry McKinnon, Cambria. Staff report provides information on water supply and availability in San Simeon Creek. Is Santa Rosa considered only in emergencies?

Tina Dickason, Cambria. Federal government allocating funds with \$850 billion funds with some coming to our community for infrastructure. Work on Prop 218 issues.

Steve Cole, Cambria. Submitted written comments regarding surcharge issues. A more equitable way would be a percentage to spread the equity.

B. Status Report on Desalination project. Bob Gresens presented PowerPoint on desalination project status. Board discussion followed.

Public Comment:

Elizabeth Bettenhausen, Cambria. Is PowerPoint presentation on website? In ACE agreement does not say 25% is maximum (says it's minimum). Solar now not so economically efficient. Recycling of solar huge financial question.

Mary Webb, Cambria. Adamantly opposed to desal! Should call for a vote of citizens of Cambria on desal. Does not think we can afford the maintenance of a desal plant. .

C. Adopt Resolution 07-2009 approving the Board of Directors' Bylaws for 2009.

Tammy Rudock reviewed Bylaw amendments for board consideration. Board discussion followed. **Director Chaldecott moved to adopt Resolution 07-2009 approving Board of Directors' Bylaws for 2009 as revised: Consolidate 1.4 and 1.5 into 1.4 Edit 1.4 to read: 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. Item 2.4(c) to read: 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. Director Clift seconded. Motion carried unanimously.**

Ayes – 5, No – 0, Absent – 0

D. Review and approve 2009 Board Committee assignments. Tammy Rudock reviewed the staff report. Board discussion followed. **Director DeMicco moved to approve the 2009 Board Committee assignments. Director MacKinnon seconded. Motion carried unanimously.**

Public Comment:

Amanda Rice, Cambria. Thanked Board on behalf of North Coast Advisory Council (NCAC) for formalizing the liaison to NCAC.

9. Public Comment

Jerry McKinnon, Cambria. Requested budget page for Veterans Building. No code on expenditure report for Facilities and Resources.

Bill Allen, Cambria. Suggested changing physical layout of Board meetings; move podium to see facial expression.

Ben Boer, Cambria. Conservation; entire lighting system at Vets Hall has been changed through PG&E, audited building to update lights; pilot program with government buildings and will work with business community to do the same.

10. President Sanders adjourned the meeting at 3:45 p.m.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **6.C.**

FROM: Tammy Rudock, General Manager

Meeting Date: February 19, 2009 Subject: Adopt Resolution 09-2009 Authorizing
Appointment of District Counsel

RECOMMENDATIONS:

Adopt Resolution 09-2009 authorizing appointment of Carmel & Naccasha, LLP, with Tim Carmel as District Counsel, and approving the Agreement for District Counsel Legal Services.

FISCAL IMPACT:

- \$6,600 monthly retainer for forty (40) hours of general legal services.
- \$165 per hour for any hours in excess of monthly 40-hour retainer.
- \$185 per hour for litigation/court actions/complex matters.

DISCUSSION:

Pursuant to the terms of his contract, on January 29, 2009, District Counsel, Arther Montandon, submitted 60-day notice of termination, effective March 31, 2009. Accordingly, the Board directed staff to prepare a Request for Proposals for District Counsel Legal Services, including professional qualifications, and transmit it to several local law firms that provide municipal legal services. The request was also posted to the CCSD's website.

The CCSD received seven (7) responses. The Executive Committee and I reviewed the submittals and two (2) firms: Carmel & Naccasha, LLP, and Kronick, Moskovitz, Tiedemann & Girard, were interviewed on Monday, February 9, 2009. The Executive Committee recommends Carmel & Naccasha, LLP. Attorney Tim Carmel shall serve as CCSD District Counsel.

Staff negotiated the monthly retainer hours at \$165 per hour with Tim Carmel, which resulted in the attached agreement, and recommends approval. The agreement can be terminated by either party giving ninety (90) days written notice.

Attached: Resolution 09-2009
Agreement for District Counsel Legal Services

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___SANDERS___ CHALDECOTT ___ CLIFT ___ DEMICCO ___ MACKINNON___



CAMBRIA COMMUNITY SERVICES DISTRICT

RESOLUTION 09-2009
FEBRUARY 19, 2009

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE CAMBRIA COMMUNITY SERVICES DISTRICT
AUTHORIZING APPOINTMENT OF CARMEL & NACCASHA, LLP,
AS DISTRICT COUNSEL, AND APPROVING
THE AGREEMENT FOR DISTRICT COUNSEL LEGAL SERVICES

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

1. Authorize appointment of Carmel & Naccasha, LLP, with Tim Carmel as District Counsel; and
2. Approve the Agreement for District Counsel Legal Services and authorize the CCSD General Manager to sign it.

PASSED AND ADOPTED this 19th day of February, 2009

Gregory W. Sanders, President
Board of Directors

ATTEST:

Kathy A. Choate
District Clerk

AGREEMENT FOR DISTRICT COUNSEL LEGAL SERVICES

THIS AGREEMENT is entered into by and between the **CAMBRIA COMMUNITY SERVICES DISTRICT** (hereinafter “**CCSD**”) and **CARMEL & NACCASHA, LLP** (hereinafter “**ATTORNEY**”).

This Agreement is required by Business and Professions Code Section 6148 and is intended to fulfill the requirements of that section. **ATTORNEY** maintains errors and omissions insurance coverage applicable to the services to be rendered pursuant hereto.

1. **CCSD** hereby employs **ATTORNEY** to act as District Counsel for **CCSD** as a part-time independent contractor, to provide the following ordinary legal services:

- a. Drafting and review of ordinances, resolutions, contracts, leases, opinions, and similar documents;
- b. Attendance at meetings;
- c. Rendering written and oral opinions;
- d. Reviewing contracts for correct legal form and content for insurance compliance.

2. **COMPENSATION FOR DISTRICT COUNSEL LEGAL SERVICES: ATTORNEY** shall be paid on or before the 5th of each month, beginning March 5th, 2009, a monthly retainer of six thousand six hundred and no/100 dollars (\$6,600.00) for forty (40) hours of service per month.

- a. At the direction of the **CCSD** General Manager, additional legal services that require work in excess of the forty (40) hours in any month for which the retainer hereinabove referred to is paid to **ATTORNEY** shall be paid at the rate of one hundred sixty-five and no/100 dollars (\$165.00) per hour.
- b. **ATTORNEY** shall submit monthly billing statements by the 5th of each month itemizing the prior month’s professional services rendered to the **CCSD** and time spent rendering those services, including reasonable fees and expenses incurred by **ATTORNEY** in its representation of the **CCSD**. Any fees, expenses, or additional amounts due **ATTORNEY** shall be paid by the **CCSD** within thirty (30) days after receipt of the monthly billing statement.

3. **ATTORNEY** shall be paid at an increased rate of One Hundred Eighty Five dollars (\$185) per hour when assigned to perform any of the following duties or services:

- a. Defending or prosecuting actions in all courts or administrative agencies on behalf of the **CCSD**;
- b. Representing the **CCSD** or **CCSD**'s officers before local, State or Federal Courts, boards, or commissions when there is opposing counsel, or when specifically requested to do so by the **CCSD**;
- c. Any other unusual, extraordinary, or complicated matters as requested by **CCSD**.

4. **ATTORNEY** shall provide the services referred to in Paragraphs 1 and 3 only as requested by **CCSD**'s Board of Directors, its President, or the **CCSD** General Manager.

5. In addition to its hourly compensation, **ATTORNEY** will be reimbursed for out-of-pocket expenses for such items as court filing fees, long distance telephone calls, photocopying, fax charges and other similar out-of-pocket items. Any expense in excess of two hundred and fifty and no/100 dollars (\$250.00) shall require the prior approval of the **CCSD** General Manager to be eligible for reimbursement.

6. It is understood and agreed that **ATTORNEY** may retain, on behalf of **CCSD**, special counsel to associate with **ATTORNEY** in any matter customarily requiring or warranting the need of such special counsel by reason of their expertise in particular matters, upon the recommendation of **ATTORNEY** and approval and authorization thereof by the Board of Directors or **CCSD** General Manager.

7. **ATTORNEY** is employed to serve at the pleasure of the **CCSD**'s Board of Directors and shall at all times hold itself ready to perform **CCSD**'s duties pursuant to this Agreement. However, it is understood that **ATTORNEY** is free to engage in a full-time private practice and it will be necessary to provide adequate notice to **ATTORNEY** of the need for extraordinary service.

8. This Agreement supersedes any and all prior agreements. This Agreement can be terminated by either party giving ninety (90) days written notice.

Dated: February 19, 2009

CAMBRIA COMMUNITY SERVICES DISTRICT

By: _____
TAMMY A. RUDOCK, General Manager

ATTEST:

KATHY CHOATE, District Clerk

CARMEL & NACCASHA, LLP

By: _____
TIMOTHY J. CARMEL, Attorney at Law

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **8.A.**

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

Meeting Date: February 19, 2009 Subject: Receive Fiscal Year 2007/2008
Comprehensive Annual Financial
Report by Crosby and Cindrich, CPAs

RECOMMENDATIONS:

Receive Fiscal Year 2007/2008 Comprehensive Annual Financial Report (CAFR) by Crosby and Cindrich, Certified Public Accountants.

FISCAL IMPACT:

The annual budgeted amount for these services is \$18,500. Final billing has not been received as of this date.

DISCUSSION:

A draft of the CCSD's financial audit for the fiscal year ended June 30, 2008 is attached for review. Bob Crosby, CPA, is representing Crosby and Cindrich and will present a brief summary of the audit and respond to questions and comments.

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, 2008.

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.

Attached: Draft FY 2008/2009 CAFR

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___ SANDERS ___ CHALDECOTT ___ CLIFT ___ DEMICCO ___ MACKINNON ___

DRAFT

**CAMBRIA
COMMUNITY SERVICES DISTRICT**

Independent Auditors' Report
and
Financial Statements

For the Year Ended
June 30, 2008

CAMBRIA COMMUNITY SERVICES DISTRICT
INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS
For the Year Ended June 30, 2008

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CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
Fiscal Year Ending June 30, 2008

DRAFT

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, 2008. The Management's Discussion and Analysis is to be read in conjunction with the CCSD's financial statements, which follow this section.

The CCSD 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
- Administrative

Fund Financial Statements

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

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

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

CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
Fiscal Year Ending June 30, 2008

DRAFT

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

- Governmental Activities
- Business-Type Activities

Governmental Activities

Governmental activities includes the following funds:

- General Fund
- Resource Conservation Fund

The General Fund includes the following Departments:

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

CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
Fiscal Year Ending June 30, 2008

DRAFT

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).

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

The Reconciliation of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities describes the differences between change in fund balance and change in governmental activities net 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.

CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
Fiscal Year Ending June 30, 2008

DRAFT

Business-Type Activities

Business-type activities includes 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

The Statement of Net Assets provides the basis for computing rate of return, evaluating the capital structure of the Water Fund and Wastewater Fund 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 Fund's 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.

CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
 Fiscal Year Ending June 30, 2008

Fiscal Year 2007/2008 Financial Highlights

The following increases/(decreases) occurred during the year ended June 30, 2008 as compared to the year ended June 30, 2007:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>
Net Assets	\$ (927,172)	\$	1,060,218
Operating Revenues	(1,013,945)		40,830
Operating Expenditures	(1,279,889)		(444,148)
Non-Operating Revenues	N/A		(54,907)
Non-Operating Expenditures	N/A		(23,510)
Transfers Out	(1,552,268)		N/A
Transfers In	\$ N/A	\$	(1,552,268)

Analysis of the Financial Statements-Governmental Activities

Assets, Liabilities and Fund Balance

	<u>As of June 30, 2008</u>		<u>As of June 30, 2007</u>		<u>Increase (Decrease)</u>
Total Assets	\$ 4,898,932	\$	6,029,289	\$	(1,130,357)
Total Liabilities	247,969		230,387		17,582
Fund Balance-Reserved	21,872		126,027		(104,155)
Fund Balance-Unreserved	4,629,091		5,672,875		(1,043,784)
Capital Assets (Net of Depreciation)	17,044,094		16,914,103		129,991
L/T Liabilities & Comp. Absences	\$ 535,630	\$	610,301	\$	(74,671)

Revenues, Expenditures and Change in Fund Balance

	<u>As of June 30, 2008</u>		<u>As of June 30, 2007</u>		<u>Increase (Decrease)</u>
Total Revenues	\$ 4,144,864	\$	5,158,809	\$	(1,013,945)
Total Expenditures	(4,224,335)		(5,504,224)		(1,279,889)
Other Financing Uses	(1,113,411)		(2,288,455)		(1,175,044)
Net Change In Fund Balance	(1,192,882)		(2,633,870)		1,440,988
Fund Balance @ Beginning of Year	5,798,902		8,432,772		(2,633,870)
Prior Period Adjustment	44,943		-		44,943
Fund Balance @ End of Year	\$ 4,650,963	\$	5,798,902	\$	(1,147,939)

CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
 Fiscal Year Ending June 30, 2008

DRAFT

The great majority of the decreases in Total Assets and Fund Balance (Unreserved) are accounted for by transfers to the Water Fund and Wastewater Fund. The great majority of the decreases in Total Revenues and Total Expenditures are accounted for by the decrease in grant revenue and the offsetting decrease in expenditures funded by grant revenue. The great majority of the decrease in Other Financing Uses is due to a reduction in the amount transferred to the Water Fund and Wastewater Fund.

Capital Assets

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

	As of June 30, 2008	As of June 30, 2007	Increase (Decrease)
Land & Trails	\$ 14,715,493	\$ 14,712,670	\$ 2,823
Buildings & Leasehold Improvements	1,753,269	1,753,269	-
Equipment	1,777,663	1,777,663	-
Construction In Progress	385,072	322,765	62,307
Total Capital Assets	\$ 18,631,497	\$ 18,566,367	\$ 65,130

Analysis of the Financial Statements-Business-Type Activities

Assets, Liabilities and Net Assets

	As of June 30, 2008	As of June 30, 2007	Increase (Decrease)
Current Assets	\$ 606,045	\$ 626,815	\$ (20,770)
Capital Assets	50,830,567	49,049,151	1,781,416
Accumulated Depreciation	(23,466,642)	(22,350,885)	(1,115,757)
Other Assets	311,995	346,532	(34,537)
Total Assets	28,281,965	27,671,613	610,352
Current Liabilities	892,774	927,540	(34,766)
Non-Current Liabilities	4,281,785	4,696,885	(415,100)
Total Liabilities	5,174,559	5,624,425	(449,866)
Net Assets – Invested in Capital			
Assets – Net of Related Debt	25,650,965	22,112,573	3,538,392
Net Assets – Unrestricted	(2,543,559)	(65,385)	(2,478,174)
Total Net Assets	\$ 23,107,406	\$ 22,047,188	\$ 1,060,218

CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
 Fiscal Year Ending June 30, 2008

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Revenues, Expenditures and Change in Net Assets

	<u>As of</u> <u>June 30, 2008</u>	<u>As of</u> <u>June 30, 2007</u>	<u>Increase</u> <u>(Decrease)</u>
Operating Revenues	\$ 3,609,413	\$ 3,568,583	\$ 40,830
Operating Expenses	<u>(3,762,824)</u>	<u>(4,206,972)</u>	444,148
Operating Income (Loss)	<u>(153,411)</u>	<u>(638,389)</u>	<u>484,978</u>
Non-operating Income	290,037	321,376	(31,339)
Non-operating Expenses	<u>(217,217)</u>	<u>(270,323)</u>	<u>(53,106)</u>
Total Non-operating Income	<u>72,820</u>	<u>51,053</u>	<u>21,767</u>
Capital Contributions	27,398	50,966	(23,568)
Transfers In	<u>1,113,411</u>	<u>2,665,679</u>	<u>(1,552,268)</u>
Change In Net Assets	1,060,218	2,129,309	(1,069,091)
Net Assets @ Beginning of Year	22,047,188	19,917,879	2,129,309
Net Assets @ End of Year	<u>\$ 23,107,406</u>	<u>\$ 22,047,188</u>	<u>\$ (1,060,218)</u>

Capital Assets

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

	<u>As of</u> <u>June 30, 2008</u>	<u>As of</u> <u>June 30, 2007</u>	<u>Increase</u> <u>(Decrease)</u>
Land	\$ 1,821,427	\$ 1,821,427	\$ -
Plant & Facilities	37,383,867	37,311,802	72,065
Machinery & Equipment	1,341,658	1,341,658	-
Construction In Progress	<u>10,283,615</u>	<u>8,574,264</u>	<u>1,709,351</u>
Total Capital Assets	<u>\$ 50,830,567</u>	<u>\$ 49,049,151</u>	<u>\$ 1,781,416</u>

CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
 Fiscal Year Ending June 30, 2008

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The great majority of the increase in Capital Assets are in Construction In Progress. The additions to Construction In Progress were mainly the following projects:

Pine Knolls Storage Tank Replacement	\$	710,715
Bio-Solids Dewatering		313,062
Water Master Plan		233,378
Desalination		190,824
SCADA		113,204
Rodeo Grounds Pump Station Replacement		53,010
Warren Agreement Pipeline		50,111
Stuart Street Tank Fire Storage	\$	35,946

Long-Term Debt

At fiscal year end June 30, 2008, the CCSD had long-term debt of \$535,630 in general governmental activities. Following is the detail of each debt item in the governmental funds.

	<u>As of</u> <u>June 30, 2008</u>	<u>As of</u> <u>June 30, 2007</u>	<u>Increase</u> <u>(Decrease)</u>
Capital Lease-Water Tender	\$ -	\$ 44,942	\$ (44,942)
Capital Lease-Fire Pumper	315,973	347,359	(31,386)
Compensated Balances	219,657	218,635	1,022
Totals	<u>\$ 535,630</u>	<u>\$ 610,936</u>	<u>\$ (75,306)</u>

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. 10 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, 2008.

Compensated balances 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.

CAMBRIA COMMUNITY SERVICES DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
 Fiscal Year Ending June 30, 2008

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At fiscal year end June 30, 2008, the CCSD had long-term outstanding debt of \$4,281,785 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 \$417,705 is included):

	As of June 30, 2008	As of June 30, 2007	Increase (Decrease)
Water Bank Loan	\$ 982,085	\$ 1,116,050	\$ (133,965)
Water Bank Loan	1,795,000	1,860,000	(65,000)
Wastewater Bank Loan	528,815	600,950	(72,135)
Wastewater SWCRB Note	1,221,714	1,355,225	(133,511)
Compensated Balances-Water	122,274	107,190	15,084
Compensated Balances-WW	49,602	61,970	(12,368)
Totals	\$ 4,699,490	\$ 5,101,385	\$ (401,895)

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, 2008.

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, 2008.

The wastewater 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, 2008.

Economic Factors and Budget

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.

Cambria is a residential coastal community and does not have any major industry. Commercial activity predominately serves the tourist trade. The CCSD receives no revenue generated by the tourist trade from sales tax or transient occupancy tax, even though the restaurants and lodging establishments serving the tourist industry have a great impact on water use and the use of wastewater facilities.

The Board of Directors approved the operating and capital budget for fiscal year 200-2009 on May 22, 2008 and rescinded the 12% rate increase and the related borrowing of funds that was previously contained in the fiscal year 2008-2009 budget on January 8, 2009 and approved a mid-year operating budget for fiscal year 2008-2009 on January 22, 2009.

CAMBRIA COMMUNITY SERVICES DISTRICT
INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS
For the Year Ended June 30, 2008

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CAMBRIA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS AND ADMINISTRATION
June 30, 2008

BOARD OF DIRECTORS

<u>NAME</u>	<u>TERM EXPIRES</u>
Joan Cobin, President	December 2008
Gregory Sanders, Vice President	December 2010
Peter Chaldecott, Director	December 2010
Ilan Funke-Bilu, Director	December 2008
Muril Clift, Director	December 2008

ADMINISTRATION

Tammy Rudock	General Manager
Arther R. Montandon	District Counsel
Kathy Choate	District Clerk



CROSBY & CINDRICH, CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION

1368 MARSH STREET - SAN LUIS OBISPO, CA 93401
PHONE: (805)543-5800 FAX: (805)543-2575

Independent Auditors' Report

Board of Directors
Cambria Community Services District
Cambria, California

We 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, 2008, 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. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we 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. We believe our audit provides a reasonable basis for our opinion.

In our 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, 2008, 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 viii, are not a required part of the basic financial statements but are supplementary information required by U.S. generally accepted accounting principles. We have applied certain limited procedures, which consisted principally of management regarding the methods of measurement and presentation of the required supplementary information. However, we 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. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of required supplementary information. However, we did not audit the information and express no opinion on it.

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CROSBY & CINDRICH
Certified Public Accountants
A Professional Corporation

December 18, 2008

CAMBRIA COMMUNITY SERVICES DISTRICT

STATEMENT OF NET ASSETS

June 30, 2008

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	Primary Government		Total
	Governmental Activities	Business-type Activities	2008
ASSETS			
Cash and investments	\$ 4,658,444		\$ 4,658,444
Receivables:			
Interest receivable	36,838		36,838
Taxes	133,041		133,041
Note	15,631		15,631
Grants	24,977		24,977
Other	23,760	596,203	619,963
Prepaid costs	644		644
Inventory	5,597	9,842	15,439
Deferred loss on refunding, net of accumulated amortization		311,997	311,997
Capital assets:			
Nondepreciable	15,100,567	12,105,042	27,205,609
Depreciable, net	1,943,527	15,258,883	17,202,410
Total capital assets, net of depreciation	17,044,094	27,363,925	44,408,019
 Total assets	 \$ 21,943,026	 \$ 28,281,967	 \$ 50,224,993
LIABILITIES			
Accounts payable	\$ 31,257	\$ 178,863	210,120
Accrued expenses	106,517	42,370	148,887
Accrued interest payable		39,070	39,070
Retentions payable		186,528	186,528
Refundable deposits	4,030	28,240	32,270
Deferred revenue	106,165		106,165
Long-term liabilities			
Due within one year	32,983	417,705	450,688
Due within more than one year	502,647	4,281,785	4,784,432
Total liabilities	783,599	5,174,561	5,958,160
 NET ASSETS			
Invested in capital assets-net of related debt	16,728,121	22,836,311	39,564,432
Unrestricted	4,431,306	271,095	4,702,401
 Total net assets	 \$ 21,159,427	 \$ 23,107,406	 \$ 44,266,833

The accompanying notes are an integral part of the financial statements

CAMBRIA COMMUNITY SERVICES DISTRICT

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2008

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

<u>Functions/Programs</u>	<u>Program Revenues</u>			<u>Primary Government</u>		<u>Totals</u>
	Expenses	Charges for Services	Capital Contributions	Govern- mental Activities	Business-type Activities	2008
Primary government:						
Governmental activities:						
General government	\$ 1,395,343	\$ 977,523	\$ -	\$ (417,820)	\$ -	\$ (417,820)
Public safety	2,133,809	132,436		(2,001,373)		(2,001,373)
Parks and recreation	142,433			(142,433)		(142,433)
Facilities management	437,983			(437,983)		(437,983)
Conservation program	127,412			(127,412)		(127,412)
Interest on long-term debt	21,635			(21,635)		(21,635)
Total governmental activities	4,258,615	1,109,959		(3,148,656)		(3,148,656)
Business-type activities:						
Water	1,950,210	1,864,950	9,714		(75,546)	(75,546)
Sewer	2,029,831	1,709,492	17,684		(302,655)	(302,655)
Total business-type activities	3,980,041	3,574,442	27,398		(378,201)	(378,201)
Total primary government	\$ 8,238,656	\$ 4,684,401	\$ 27,398	(3,148,656)	(378,201)	(3,526,857)
General revenues:						
Taxes:						
Property taxes and assessments				2,270,243		2,270,243
Availability charges					290,037	290,037
Franchise taxes				65,435		65,435
Investment earnings				207,562		207,562
Other				491,665	34,971	526,636
Transfers				(1,113,411)	1,113,411	-
Total general revenues, investment and transfers				1,921,494	1,438,419	3,359,913
Change in net assets				(1,227,162)	1,060,218	(166,944)
Net assets - beginning				22,086,599	22,047,188	44,133,787
Prior period adjustment				299,990		299,990
Net assets - beginning, restated				22,386,589	22,047,188	44,433,777
Net assets - ending				\$ 21,159,427	\$ 23,107,406	\$ 44,266,833

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

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CAMBRIA COMMUNITY SERVICES DISTRICT

BALANCE SHEET
Governmental Funds
June 30, 2008

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ASSETS

Cash and investments
Receivables:
 Interest
 Taxes
 Notes
 Grants
 Other
Prepaid items
Inventory

Total assets

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts payable
Accrued expenses
Deferred revenue
Deposits

Total liabilities

Fund balances:

Reserved:
 Reserved for inventory
 Reserved for prepaids
 Reserved for notes receivable
Unreserved;
 Unreserved

Total fund balances

Total liabilities and fund balances

General Fund
\$ 4,658,444
36,838
133,041
15,631
24,977
23,760
644
5,597
\$ 4,898,932
\$ 31,257
106,517
106,165
4,030
247,969
5,597
644
15,631
4,629,091
4,650,963
\$ 4,898,932

CAMBRIA COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
 June 30, 2008

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Total fund balances - government funds

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.

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

Capital lease payable
 Compensated absences

Net assets of governmental activities

	\$ 4,650,963
	17,044,094
	(315,973)
	(219,657)
	<u>\$ 21,159,427</u>

CAMBRIA COMMUNITY SERVICES DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Governmental Funds

For the Year Ended June 30, 2008

DRAFT

Revenues:

Property taxes and assessments
Grant income
Weed abatement
Franchise fees
Use of money and property
Charges for administrative services
Other

Total revenues

Expenditures:

Administration
Fire
Parks and Recreation
Facilities and Resources
Resource Conservation
Capital outlay
Debt service:
 Principal
 Interest

Total expenditures

Excess of revenue under expenditures

Other financing uses:

Transfers out

Total other financing uses

Net change in fund balance

Fund balance at beginning of year (unadjusted)

Prior period adjustment

Fund balance at beginning of year (adjusted)

Fund balance at end of year

General Fund
\$ 2,270,243
79,531
132,436
65,435
207,562
977,523
412,134
4,144,864
1,406,198
1,991,132
142,433
401,128
123,173
62,309
76,327
21,635
4,224,335
(79,471)
(1,113,411)
(1,113,411)
(1,192,882)
5,798,902
44,943
5,843,845
\$ 4,650,963

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, 2008

DRAFT

Net Change in Governmental Fund Balances

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.

\$ (1,192,882)

76,327

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).

14,450

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.

62,309

In the statement of activities the cost of capital outlays is allocated over their useful lives and reported as depreciation expense.

(187,366)

Change in Net Assets of Governmental Activities

\$ (1,227,162)

CAMBRIA COMMUNITY SERVICES DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Budget and Actual - Governmental Funds
For the Year Ended June 30, 2008

DRAFT

	Budgeted Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes and assessments	\$ 2,285,324	\$ 2,285,324	\$ 2,270,243	\$ (15,081)
Grant income	154,526	154,526	79,531	(74,995)
Weed abatement	118,848	118,848	132,436	13,588
Franchise fees	64,054	64,054	65,435	1,381
Use of money and property	188,600	188,600	207,562	18,962
Charges for administrative services	1,226,629	1,226,629	977,523	(249,106)
Other	239,325	239,325	412,134	172,809
Total revenues	4,277,306	4,277,306	4,144,864	(132,442)
Expenditures:				
Administration	1,745,280	1,745,280	1,406,198	339,082
Fire	1,797,556	1,797,556	1,991,132	(193,576)
Parks and Recreation	188,524	188,524	142,433	46,091
Facilities and Resources	389,595	389,595	401,128	(11,533)
Resource Conservation	156,381	156,381	123,174	33,207
Capital outlay	-	-	62,308	(62,308)
Debt service:				
Principal	70,467	70,467	76,327	(5,860)
Interest	-	-	21,635	(21,635)
Total expenditures	4,347,803	4,347,803	4,224,335	123,468
Other financing uses:				
Transfers out			(1,113,411)	(1,113,411)
Total other financing uses	-	-	(1,113,411)	(1,113,411)
Excess of revenues under expenditures	\$ (70,497)	\$ (70,497)	(1,192,882)	\$ (1,122,385)
Fund balance at beginning of year (unadjusted)			5,798,902	
Prior period adjustment			44,943	
Fund balance at beginning of year (adjusted)			5,843,845	
Fund balance at end of year			\$ 4,650,963	

CAMBRIA COMMUNITY SERVICES DISTRICT

STATEMENT OF NET ASSETS

Proprietary Funds

June 30, 2008

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	Business-type Activities Enterprise Funds		Totals
	Water Fund	Wastewater Fund	
ASSETS			
Current assets:			
Cash and investments	\$ -	\$ -	\$ -
Accounts receivable, net of allowance	281,591	314,612	596,203
Inventory		9,842	9,842
Total current assets	281,591	324,454	606,045
Noncurrent assets:			
Capital assets:			
Construction in progress	8,965,490	1,318,125	10,283,615
Land	812,416	1,009,011	1,821,427
Plant and facilities	14,529,934	22,853,933	37,383,867
Machinery and equipment	486,086	855,572	1,341,658
Less: accumulated depreciation	(8,619,859)	(14,846,783)	(23,466,642)
Total noncurrent assets	16,174,067	11,189,858	27,363,925
Other assets:			
Deferred loss on refunding, net of amortization	117,550	194,445	311,995
Total other assets	117,550	194,445	311,995
Total assets	\$ 16,573,208	\$ 11,708,757	\$ 28,281,965
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 118,311	\$ 60,551	\$ 178,862
Accrued expenses	24,280	18,089	42,369
Retentions payable	186,528		186,528
Accrued interest payable	7,366	31,704	39,070
Deposits	28,240		28,240
Current portion of noncurrent liabilities	139,945	277,760	417,705
Total current liabilities	504,670	388,104	892,774
Noncurrent liabilities:			
Compensated absences	122,274	49,602	171,876
Loan payable, less current portion	842,140	453,460	1,295,600
Bonds payable, less current portion		1,730,000	1,730,000
Note payable, less current portion		1,084,309	1,084,309
Total noncurrent liabilities	964,414	3,317,371	4,281,785
Total liabilities	\$ 1,469,084	\$ 3,705,475	\$ 5,174,559
NET ASSETS			
Invested in capital assets - net of related debt	\$ 15,191,983	\$ 7,644,329	\$ 25,650,965
Unrestricted	(87,859)	358,953	(2,543,559)
Total net assets	\$ 15,104,124	\$ 8,003,282	\$ 23,107,406

The accompanying notes are an integral part of the financial statements

CAMBRIA COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
Proprietary Funds
For the Year Ended June 30, 2008

DRAFT

	Business-type Activities Enterprise Funds		Totals
	Water Fund	Wastewater Fund	
Operating revenues:			
Utility sales	\$ 1,864,950	\$ 1,709,492	\$ 3,574,442
Service charges and fees	17,474	17,497	34,971
Total operating revenues	1,882,424	1,726,989	3,609,413
Operating expenses:			
Salaries and wages	312,480	277,336	589,816
Payroll taxes and benefits	210,377	215,773	426,150
Maintenance and repairs	149,392	175,583	324,975
Office supplies, publications, and dues	27,716	25,624	53,340
Licenses and fees	18,305	35,974	54,279
Equipment rent	26,065		26,065
Professional services	73,317	8,527	81,844
Operating supplies	21,744	40,775	62,519
Employee travel and training	28,577	4,570	33,147
Utilities	117,483	172,249	289,732
Bad debts	513		513
General and administrative overhead	425,283	244,867	670,150
Amortized bond costs	17,203	17,334	34,537
Depreciation	469,189	646,568	1,115,757
Total expenses	1,897,644	1,865,180	3,762,824
Net operating loss	(15,220)	(138,191)	(153,411)
Non-operating revenues			
Availability charges	175,893	114,144	290,037
Interest expense	(52,566)	(164,651)	(217,217)
Total non-operating revenues (expenses)	123,327	(50,507)	72,820
Capital contribution - connection fees	9,714	17,684	27,398
Transfers in	953,003	160,408	1,113,411
Change in net assets	1,070,824	(10,606)	1,060,218
Net assets at beginning of year	14,033,300	8,013,888	22,047,188
Net assets at end of year	\$ 15,104,124	\$ 8,003,282	\$ 23,107,406

The accompanying notes are an integral part of the financial statements

CAMBRIA COMMUNITY SERVICES DISTRICT

STATEMENT OF CASH FLOWS
Proprietary Funds
For the Year Ended June 30, 2008

DRAFT

	Business-type Activities		
	Enterprise Funds		
	Water Fund	Wastewater Fund	Totals
Cash flows from operating activities			
Cash received from operating revenue	\$ 1,897,353	\$ 1,989,835	\$ 3,887,188
Payments to suppliers	(937,642)	(966,092)	(1,903,734)
Payments to employees	(509,337)	(501,209)	(1,010,546)
Net cash provided by operating activities	450,374	522,534	972,908
Cash flows from capital and related financing activities			
Interest payments	(50,222)	(167,505)	(217,727)
Principal payments	(133,965)	(270,646)	(404,611)
Purchase of capital assets	(1,404,797)	(376,619)	(1,781,416)
Standby availability	175,893	114,144	290,037
Capital contributions	9,714	17,684	27,398
Net cash used by capital and related financing activities	(1,403,377)	(682,942)	(2,086,319)
Cash flows from non-capital and related financing activities			
Transfers in	953,003	160,408	1,113,411
Net cash provided by non-capital and related financing activities	953,003	160,408	1,113,411
Net change in cash	-	-	-
Cash and cash equivalents-beginning	-	-	-
Cash and cash equivalents-end	-	-	-
Reconciliation of operating loss to net cash provided by operating activities:			
Operating loss	(15,220)	(138,191)	(153,411)
Adjustments to reconcile operating loss to net cash used by operating activities:			
Depreciation	469,189	646,568	1,115,757
Amortization	17,203	17,334	34,537
Net changes in assets and liabilities:			
Decrease in accounts receivable	14,929	8,785	23,714
Increase in inventory		(2,944)	(2,944)
Decrease in accounts payable	(87,071)	(918)	(87,989)
Increase (decrease) in accrued liabilities	(2,068)	4,268	2,200
Increase in retentions payable	48,578		48,578
Decrease in deposits	(10,250)		(10,250)
Increase (decrease) in compensated absences	15,084	(12,368)	2,716
Net cash provided by operating activities	\$ 450,374	\$ 522,534	\$ 972,908

CAMBRIA COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2008

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NOTE 1: REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

CAMBRIA COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2008

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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.

CAMBRIA COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2008

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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/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.

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, 2008

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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.

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond June 30, 2008, 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, 2008

DRAFT

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

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, 2008

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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.

CAMBRIA COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2008

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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, 2008 are summarized as follows:

Petty cash	\$	4,730
Demand deposits		232,126
Cash and investments with:		
Local Agency Investment Fund (LAIF)		<u>4,421,588</u>
 Total cash and investments	\$	<u><u>4,658,444</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 \$100,000 by the Federal Deposit Insurance Corporation (FDIC). Effective October 3, 2008, the FDIC limit was temporarily increased to \$250,000 until December 31, 2009.

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.

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 4th quarter of 2008, if any. Outside sources have indicated that unrealized losses could severely impact the value of these accounts in subsequent years

At June 30, 2008, the carrying amount of CCSD's cash deposits was \$232,126. The bank's balance was \$363,197. This difference is due to the normal deposits in transit and outstanding checks. CCSD cash deposits by category as of June 30, 2008, are as follows:

	<u>1</u>	Category <u>2</u>	<u>3</u>	Bank <u>Balance</u>	Carrying <u>Amount</u>
Bank accounts	\$ <u>108,654</u>	\$ <u>254,542</u>	\$ <u>-0-</u>	\$ <u>363,196</u>	\$ <u>232,126</u>

CAMBRIA COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2008

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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, 2008 was \$15,631.

NOTE 4: PROPERTY, PLANT AND EQUIPMENT

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

	<u>Balance</u> <u>July 1, 2007</u>	<u>Additions</u>	<u>Deletions/ Prior Period Adjustment</u>	<u>Balance</u> <u>June 30, 2008</u>
Governmental activities:				
Nondepreciable capital assets				
Land	\$ 12,714,864	\$ 2,000,629	\$ -	\$ 14,715,493
Construction in progress	322,765	62,309	-	385,074
Total nondepreciable Capital assets	<u>13,037,629</u>	<u>2,062,938</u>	<u>-</u>	<u>15,100,567</u>
Depreciable capital assets				
Buildings and improvements	2,474,310	1,279,589	(2,000,629)	1,753,270
Equipment	3,057,252		(1,279,589)	1,777,663
Total depreciable capital assets	5,531,562	1,279,589	(3,280,218)	3,530,933
Less accumulated depreciation	<u>(1,655,088)</u>	<u>(187,366)</u>	255,048	<u>(1,587,406)</u>
Net depreciable capital assets	<u>3,876,474</u>	<u>1,092,223</u>	<u>(3,025,170)</u>	<u>1,943,527</u>
Net capital assets	<u>\$ 16,914,103</u>	<u>\$ 3,155,161</u>	<u>\$ (3,025,170)</u>	<u>\$ 17,044,094</u>

CAMBRIA COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2008

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NOTE 4: PROPERTY, PLANT AND EQUIPMENT (continued)

	<u>Balance</u> <u>July 1, 2007</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2008</u>
Business-type activities:				
Nondepreciable capital assets				
Land	\$ 1,821,427	\$ -	\$ -	\$ 1,821,427
Construction in progress	<u>8,574,264</u>	<u>1,793,983</u>	<u>84,632</u>	<u>10,283,615</u>
Total nondepreciable capital assets	<u>10,395,691</u>	<u>1,793,983</u>	<u>84,632</u>	<u>12,105,042</u>
Depreciable capital assets				
Buildings and facilities	37,311,802	72,065		37,383,867
Machinery and equipment	<u>1,341,658</u>			<u>1,341,658</u>
Total depreciable capital assets	38,653,460	72,065		38,725,525
Less accumulated depreciation	<u>(22,350,885)</u>	<u>(1,115,757)</u>		<u>(23,466,642)</u>
Net depreciable capital assets	<u>16,302,575</u>	<u>(1,043,692)</u>		<u>15,258,883</u>
Net capital assets	\$ <u>26,698,266</u>	\$ <u>750,291</u>	\$ <u>84,632</u>	\$ <u>27,363,925</u>

Depreciation expense was \$1,303,123 for the year ended June 30, 2008.

NOTE 5: ACCRUED EXPENSES

Accrued expenses as of June 30, 2008, are summarized as follows:

Salaries payable	\$ 120,021
Other	<u>28,866</u>
Total accrued liabilities	\$ <u>148,887</u>

CAMBRIA COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2008

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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, 2008, is \$1,510,900.

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

Fiscal Year Ending June 30,	Principal	Interest	Total
2009	\$ 215,300	\$ 67,991	\$ 283,291
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
2014-2015	332,600	17,852	350,452
Totals	\$ 1,510,900	\$ 256,435	\$ 1,767,335

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, 2008, the revenue bonds principal balance outstanding was \$1,795,000.

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

Fiscal Year Ending June 30,	Principal	Interest	Total
2009	\$ 65,000	\$ 97,240	\$ 162,240
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
2014-2018	480,000	339,895	819,895
2019-2023	635,000	183,910	818,910
2024-2025	315,000	18,098	333,098
Totals	\$ 1,795,000	\$ 993,632	\$ 2,788,632

CAMBRIA COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2008

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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, 2008, the note payable principal balance outstanding was \$1,221,714.

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

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 137,405	\$ 36,652	\$ 174,057
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
2014-2016	<u>492,143</u>	<u>29,799</u>	<u>521,942</u>
Totals	\$ <u>1,221,714</u>	\$ <u>170,513</u>	\$ <u>1,392,227</u>

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, 2008, the capital lease principal balance outstanding was \$315,973.

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

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 32,983	\$ 16,083	\$ 49,066
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
2014-2016	<u>133,393</u>	<u>13,804</u>	<u>147,197</u>
Totals	\$ <u>315,973</u>	\$ <u>76,554</u>	\$ <u>392,527</u>

CAMBRIA COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2008

DRAFT

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>	
	Principal	Interest	Principal	Interest
2009	\$ 32,983	\$ 16,083	\$ 417,705	\$ 201,883
2010	34,662	14,404	436,628	184,913
2011	36,426	12,640	455,973	167,039
2012	38,280	10,786	471,012	148,304
2013	40,229	8,837	491,553	128,887
2014-2018	133,393	13,804	1,304,743	387,546
2019-2023			635,000	183,910
2024-2028			315,000	18,098
Totals	\$ 315,973	\$ 76,554	\$ 4,527,614	1,420,580

Changes in long-term liabilities

The following is a summary of long-term liabilities activity for the fiscal year ended June 30, 2008:

	Balance July 1, 2007	Additions	Reductions	Balance June 30, 2008	Current
Governmental activities:					
Capital leases	\$ 392,301	\$	\$ 76,327	\$ 315,974	\$ 32,983
Compensated absences	218,635	1,021		219,656	
Governmental activity Long-term liabilities	\$ 610,936	\$ 1,021	\$ 76,327	\$ 535,630	\$ 32,983
	Balance July 1, 2007	Additions	Reductions	Balance June 30, 2008	Current
Business-type activities:					
Bonds payable	\$ 1,860,000	\$	\$ 65,000	\$ 1,795,000	\$ 65,000
Loan payable	1,717,000		206,100	1,510,900	215,300
Note payable	1,355,225		133,511	1,221,714	137,405
Compensated absences	169,160	2,716		171,876	
Business-type activity Long-term liabilities	\$ 5,101,385	\$ 2,716	\$ 404,611	\$ 4,699,490	\$ 417,705

CAMBRIA COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2008

DRAFT

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, 2008 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, 2008 is \$311,997.

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 7% 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, 2008 was \$675,070, and was equal to CCSD's required and actual contributions. The required contribution was determined as part of the June 30, 2004, 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 three 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

There has been no indication from CalPERS as to the extent of the damages resulting from the investment market downturn starting in the fourth quarter of 2008. Outside sources have indicated that these damages could prove to be extensive and future CalPERS rates charged to individual Governmental units could be severely impacted

CAMBRIA COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2008

DRAFT

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, 2008.

The second is an agreement with the Coast Unified School District (CUSD) to operate 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 2007-2008 fiscal year, are as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ -	\$ 1,113,411
Water	953,003	
Wastewater	160,408	
Totals	\$ 1,113,411	\$ 1,113,411

CAMBRIA COMMUNITY SERVICES DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2008

DRAFT

NOTE 11: PRIOR PERIOD ADJUSTMENT

Two prior period adjustments were made to the General Fund totaling \$299,990. The principal balance for a capital lease was overstated in prior years by \$44,943, resulting in an adjustment for the same amount. This adjustment resulted in a change to both the Government Wide and Fund Financial Statements.

Depreciation was overstated in prior years by \$255,047, resulting in an adjustment for the same amount. This adjustment resulted in a change to only the Government Wide Financial Statements because depreciation expense is not recorded for the General Fund in the Fund Financial Statements.

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **8.B.**

FROM: Tammy Rudock, General Manager

Meeting Date: February 19, 2009 Subject: Clarification of Sewer Relief Policy

RECOMMENDATIONS:

Provide clarification to staff regarding the sewer relief discretionary authority granted to the General Manager when a customer is requesting sewer relief for the second time after having previously received a sewer charge adjustment.

FISCAL IMPACT:

None.

DISCUSSION:

On July 27, 2006, the Board granted discretionary authority in the General Manager to waive customer sewer charges in a water bill modification instance where there was outside water loss, since the CCSD sewer collection/treatment systems were not used to dispose of the water.

We currently have a request from a customer who has already received a sewer adjustment (in 2006), but has suffered a recent outside water leak on their property and requested another sewer adjustment.

Since the existing policy provides for a 1-time water bill modification per property, it is staff's interpretation that a customer would only be entitled to a sewer adjustment once.

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___SANDERS___ CHALDECOTT ___ CLIFT ___ DEMICCO ___ MACKINNON___

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **8.C.**

FROM: Tammy Rudock, General Manager

Meeting Date: February 19, 2009 Subject: Consider Appointment of Water Conservation Citizens Committee

RECOMMENDATIONS:

Consider appointment of Water Conservation Citizens Committee.

FISCAL IMPACT:

None.

DISCUSSION:

At last month’s regular meeting, as the result of the Board’s discussion on water conservation alternatives, including water emergency declaration policies, water conservation surcharge rates, and other options, the Board directed staff to place this item on the agenda for consideration.

Amanda Rice has volunteered to serve on such a citizens committee if one is developed.

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___SANDERS___ CHALDECOTT ___ CLIFT ___ DEMICCO ___ MACKINNON_____

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **8.D.**

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

Meeting Date: February 19, 2009 Subject: Status Report on ALS (Advanced Life Support) Equipment Aboard CCSD Fire Department Engine 5791

RECOMMENDATIONS:

Provide status report on ALS equipment aboard CCSD Fire Department Engine 5791 and use of CCSD Fire Department ALS personnel providing paramedic level services.

FISCAL IMPACT:

The price of outfitting CCSD Fire Department Engine 5791 with ALS capability (paramedic level) would be roughly \$20,000. Previously this equipment was provided by the CCHD through use of their back-up/reserve equipment.

DISCUSSION:

The CCSD and Cambria Community Healthcare District (CCHD) entered into the attached Addendum to Interagency Operational Agreement on August 24, 2006, which outlined how CCSD Fire Department personnel who are licensed paramedics would function as an extension of CCHD ALS provider operations. Initially it was approved by the SLO County EMSA (Emergency Medical Services Authority) on a 6-month trial basis, but was approved on a permanent basis in 2007.

Reference the attached June 4, 2007, comprehensive report on the use of ALS procedures by CCS Fire Department personnel prepared by Captain/Paramedic Bill Hollingsworth, which was delivered to the CCSD Board of Directors on June 28, 2007.

In September of 2008 the decision was made by the CCHD to remove ALS equipment and discontinue the paramedic services by the CCSD Fire Department Engine 5791. This move was initiated by the CCHD to provide equipment for their Number 4 reserve ambulance. Currently the CCHD staffs two (2) ambulances full time and maintains two (2) ambulances in reserve for back-up if necessary.

The CCHD is the Emergency Medical Services provider in Cambria and is currently the only authorized agency to provide ALS services. CCSD Fire Department paramedics must work under the direction of the CCHD and only with its approval unless a separate ALS provider designation is secured. At this time the CCHD has elected to discontinue use of CCSD Fire Department paramedics as outlined in the interagency cooperative arrangement.

Attachments: Addendum to Interagency Operational Agreement
CCSD Fire Department Comprehensive Report on Use of ALS Procedures dated June 4, 2007

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___ SANDERS ___ CHALDECOTT ___ CLIFT ___ DEMICCO ___ MACKINNON ___

Addendum to Interagency Operational Agreement

By and Between

Cambria Community Services District Fire Department

And

Cambria Community Healthcare District Ambulance Service

Section Five

San Luis Obispo County licensed paramedics who are employees of both the Cambria Community Services District (CCSD) Fire Department and the Cambria Community Healthcare District (CCHD), will carry and utilize Advanced Life Support (ALS) equipment and supplies meeting the minimum criteria of the San Luis Obispo County EMSA Policy 114. The use of this equipment will allow CCSD Fire Department personnel who are licensed paramedics to function as an extension of the CCHD Advanced Life Support provider operations as follows:

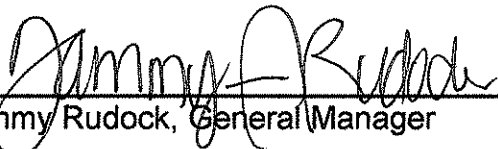
- A. These CCSD Fire Department personnel will be permitted to function as paramedics when there is a delay in the arrival of the paramedic transport unit, when the patient's condition requires immediate intervention, or anytime the paramedic has a duty to act based on their professional training and local EMSA protocols.
- B. During the time that these personnel are providing ALS treatment, they will be considered as operating under the existing provider authority of the CCHD.
- C. The CCSD will be responsible for providing all Fire Department personnel working under this agreement their paychecks and all compensation per their M.O.U. The CCHD will be billed on a quarterly basis for any stipend for ALS services provided to these personnel by the CCSD as agreed to by both districts.
- D. All ALS equipment and supplies will remain the property and responsibility of CCHD. CCHD will be responsible for all maintenance of ALS equipment and restock of supplies.

- E. All CCHD equipment and supplies are to be stored on the CCSD Fire Department apparatus and narcotics will be secured in a double locking safe. Only paramedic personnel will have access to this double locking safe. When there is no paramedic on duty, ALS equipment shall be secured by the off going paramedic.
- F. The on-duty Fire Captain or Officer In-Charge (OIC) shall advise the on duty CCHD ambulance crew at the beginning of their shift when the CCSD Fire Department apparatus will be paramedic staffed and thus operating as a back-up first responder paramedic unit.

The CCHD may remove, change-out, replace, or transfer any equipment or ALS supplies from the fire apparatus for any purpose including but not limited to replacing out of service equipment on any of the CCHD ambulances or supervisor vehicle. The ALS equipment is the property of CCHD and as such, CCHD reserves the right to manage or move their equipment as needed.

CCHD personnel shall advise the on duty Fire Captain or OIC if any portion or all of the ALS equipment that renders the unit non-operational as a backup ALS first responder unit is removed. CCHD personnel shall notify the on-duty Fire Captain or OIC when the ALS equipment is returned to the CCSD Fire Department apparatus.

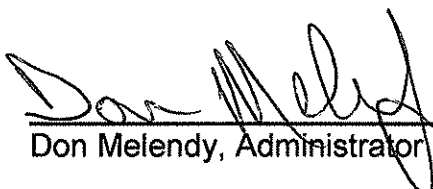
For the Cambria Community Services District Fire Department:



Tammy Rudock, General Manager

Date: 8/24/06

For the Cambria Community Healthcare District Ambulance Service:

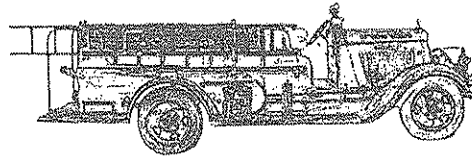
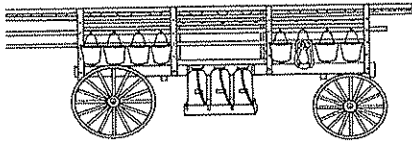


Don Melendy, Administrator

Date: 8-22-06

CAMBRIA CSD FIRE DEPARTMENT

Established 1887



2850 Burton Drive • Cambria, CA. 93428

Phone: (805) 927-6240 • Fax: (805) 927-6242 • Email: fire@cambriacsd.org

To: Chief Mark Miller
CC: Chief Bob Putney
From: Captain/Paramedic William Hollingsworth
Date: June 4, 2007
Subject: Utilization of fire personnel in ALS situations

Per your request I have completed a comprehensive report on the use of advanced life support (ALS) procedures by Cambria Fire department personnel. This report encompasses roughly a 10-month period. The first official day of ALS staffing started on August 26, 2006. When reviewing the report, be in mind that although we continue to staff the first-out engine as ALS when available, the report only identifies calls through May 20, 2007.

During this time frame of 268 days, Cambria Fire was able to staff Engine 5797 as a medic unit 125 days. We responded to a total of 505 medical aid calls, of which I believe 20 ALS calls qualify for inclusion on this report. The specific breakdown is listed to the right.

For the count of ALS calls, I included all calls that in some justifiable way have utilized the abilities of a paramedic above that of an EMT-B. This may be in the form of an advance life support assessment, specific paramedic invasive skills, or medication administration.

Although the benefits of this endeavor are obvious, I believe this report to be inconclusive in two specific areas.

First of all, during this time frame, engineer/paramedic Emily Torlano was injured and on light duty for 150 days, effectively lowering the days of possible ALS delivery by a total of 50 days. ALS delivery days could have been as high as 175. Secondly, and the most difficult to quantify, is the true impact of an additional paramedic on scene. Not included in this report, are the countless number of calls that a paramedic opinion, consultation or "meeting of the minds" was shared or conducted to render the best cooperative care.

Date	ALS Staffing Days	ALS Calls
August 2006	4	3
September 2006	18	4
October 2006	19	4
November 2006	12	0
December 2006	12	2
January 2007	12	0
February 2007	9	0
March 2007	12	0
April 2007	12	2
May 2007	15	5
Total	125	20

Some of the early expressed concerns were that the paramedics working for Cambria Fire would be attempting to take over calls from the paramedics working on the Cambria Community Healthcare District (CCHD) ambulance, or that our personnel would be fighting to deliver skills or administer medications prior to the arrival of the ambulance. Those concerns have proven to be totally unsubstantiated. In fact, the paramedics working for Cambria Fire and the CCHD (all of which in fact work for both companies) are working closer and better than ever. The combined delivery of care has never been better.

I believe the outcome of the report to be overwhelmingly positive, with the only reasonable conclusion being that an ALS staffed engine, serving the community of Cambria, is of paramount importance. Medic 11 and/or Medic 12 will not always be available, a statistic proven during the study. A delay of ALS delivery of services to a member of the community, when paramedics are already available on a Cambria Fire engine, is completely unacceptable. Appropriate expedient care, and delivery of ALS to those who need it, is a worthwhile cause. I sincerely hope that we are able to continue this level of service.

William Hollingsworth

William S. Hollingsworth
Captain/Paramedic C Shift
Cambria Fire Department

CAMBRIA COMMUNITY SERVICES DISTRICT

TO: Board of Directors

AGENDA NO. **8.E.**

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

Meeting Date: February 19, 2009

Subject: Revise 2009 Committee
Assignments

RECOMMENDATIONS:

Revise 2009 Committee Assignments:

1. Assign Vice President Chaldecott to serve as Director Parks and Recreation Liaison.
2. Assign a Director as Forest Committee Liaison.

FISCAL IMPACT:

None.

DISCUSSION:

Attached is the 2009 Board Committees/Assignments adopted at the Board's January 22, 2009, regular meeting. Since that time, Vice President Chaldecott has expressed interest in continuing to serve as Parks and Recreation Liaison.

Last month, the Board discussed the Forest Committee Liaison and requested the committee assignment be further considered this month.

Attached: Revised 2009 Board Committees/Assignments

BOARD ACTION: Date _____ Approved: _____ Denied: _____

UNANIMOUS: ___SANDERS___ CHALDECOTT ___ CLIFT ___ DEMICCO ___ MACKINNON___

**CAMBRIA COMMUNITY SERVICES DISTRICT
BOARD COMMITTEES/ASSIGNMENTS
2009**

<u>AD HOC COMMITTEES</u>	<u>DATE ASSIGNED</u>	<u>MEMBERS</u>
Executive Committee	01/08/2009 01/08/2009	Greg Sanders Peter Chaldecott
Litigation Advisory Committee	01/22/2008 01/29/2009	Greg Sanders Peter Chaldecott
Finance Committee	01/08/2009 01/08/2009	Muril Clift Allan MacKinnon
Buildout Reduction Program Committee	01/22/2008 01/08/2009	Greg Sanders Peter Chaldecott
Cambria Community Healthcare District CCHD/CCSD Co-Location Project Committee	01/29/2009 03/06/2008	Allan MacKinnon Muril Clift
North Coast Advisory Council (NCAC) Liaison	01/29/2009	Frank De Micco Allan MacKinnon
State and Federal Government Relations Committee	01/29/2009 01/29/2009	Muril Clift Frank De Micco
Utilities Committee	01/08/2009 01/08/2009	Peter Chaldecott Frank De Micco
<u>BOARD MEMBER ASSIGNMENTS</u>	<u>DATE ASSIGNED</u>	<u>MEMBERS</u>
ACWA Region 5 Representative and ACWA Local Government Liaison	01/22/2004	Staff: Tammy Rudock
Forest Committee Liaison	01/29/2009	
Parks and Recreation Representative	01/22/2004	Peter Chaldecott