

**REGULAR MEETING
OF
CACHUMA OPERATION AND MAINTENANCE BOARD**

held at

**3301 Laurel Canyon Road
Santa Barbara, CA 93105**

Monday, February 26, 2018

2:00 PM

AGENDA

1. **CALL TO ORDER, ROLL CALL**
2. **PUBLIC COMMENT** (*Public may address the Board on any subject matter not on the agenda and within the Board's jurisdiction. See "Notice to the Public" below. Please make your comments from the podium once acknowledged by the President of the Board.*)
3. **CONSENT AGENDA** (*All items on the Consent Agenda are considered to be routine and will be approved or rejected in a single motion. Any item placed on the Consent Agenda may be removed and placed on the Regular Agenda for discussion and possible action upon the request of any Board Member.*)
Action: Recommend Approval of Consent Agenda by motion and roll call vote of the Board:
 - a. Minutes of January 22, 2018 Regular Board Meeting
 - b. Investment of Funds
 - Financial Reports
 - Investment Reports
 - c. Review of Paid Claims
4. **VERBAL REPORTS FROM BOARD COMMITTEES**
Receive verbal information regarding the following committee meetings:
 - Operations Committee Meeting – February 8, 2018
 - Administrative Committee Meeting – February 8, 2018
 - Fisheries Committee Meeting – February 21, 2018
5. **BARTLETT, PRINGLE WOLF LLP PRESENTATION OF COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – FISCAL YEAR ENDING JUNE 30, 2017**
Action: Receive a presentation and file the COMB Fiscal Year 2016-17 Comprehensive Annual Financial Report (CAFR)
6. **CALIFORNIA STATE CONTROLLERS REPORT FOR FISCAL YEAR ENDING JUNE 30, 2017**
Action: Receive and file the COMB State Controller Report submitted to the California State Controller's Office
7. **RESOLUTION NO. 655 – DECLARATION OF EMERGENCY, AUTHORIZATION FOR PERFORMANCE OF REMEDIAL WORK WITHOUT COMPETITIVE BID SOLICITATION, DECLARING PROJECT EXEMPT FROM CEQA**
Action: Recommend approval by motion and roll call vote of the Board

8. **RESOLUTION NO. 656 – APPLICATION TO U.S. BUREAU OF RECLAMATION WATERSMART DROUGHT RESPONSE GRANT PROGRAM**
Action: Recommend adoption by motion and roll call vote of the Board
9. **DEPARTMENT OF FISH AND WILDLIFE GRANT APPLICATION – QUIOTA CREEK CROSSING EIGHT**
Action: Recommend approval by motion and roll call vote of the Board
10. **RESOLUTION NO. 657 – ACCEPTANCE OF GRANT AGREEMENT WITH CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE FOR THE FISH PASSAGE IMPROVEMENT AT QUIOTA CREEK CROSSING NINE**
Action: Recommend adoption by motion and roll call vote of the Board
11. **GENERAL MANAGER REPORT**
Receive information from the General Manager on topics pertaining to COMB, including but not limited to the following:
 - Meetings
 - Administration
 - Operations Division
 - Fisheries Division
12. **WATER RESOURCES ENGINEER REPORT**
Receive information from the Water Resources Engineer, including but not limited to the following:
 - Emergency Operational Repairs
 - Current Drought Conditions
 - Lake Cachuma Elevation Projection Model
 - Right-of-Way Program
13. **OPERATIONS DIVISION REPORT**
Receive information regarding Operations Division, including but not limited to the following:
 - Lake Cachuma Operations
 - Operation and Maintenance Activities
14. **FISHERIES DIVISION REPORT**
Receive information regarding Fisheries Division, including but not limited to the following:
 - LSYR Steelhead Monitoring Elements
 - Tributary Project Updates
 - Surcharge Water Accounting
 - Reporting/Outreach/Training
15. **PROGRESS REPORT ON LAKE CACHUMA OAK TREE PROGRAM**
Receive information regarding the Lake Cachuma Oak Tree Program including but not limited to the following:
 - Maintenance and Monitoring
16. **MONTHLY CACHUMA PROJECT REPORTS**
Receive information regarding the Cachuma Project, including but not limited to the following:
 - a. Cachuma Water Reports
 - b. Cachuma Reservoir Current Conditions
 - c. Lake Cachuma Quagga Survey

17. **DIRECTORS' REQUESTS FOR AGENDA ITEMS FOR FUTURE MEETING**
18. **[CLOSED SESSION]: CONFERENCE WITH LEGAL COUNSEL: EXISTING AND POTENTIAL LITIGATION**
 - a. [Government Code Section 54956.9(d)(4)]
Name of matter: Protest of Member Agency re: Payment of Quarterly Assessments
19. **RECONVENE INTO OPEN SESSION**
[Government Code Section 54957.7]
Disclosure of actions taken in closed session, as applicable
[Government Code Section 54957.1]
 - a. Protest of Member Agency re: Payment of Quarterly Assessments
20. **MEETING SCHEDULE**
 - **March 26, 2018 at 2:00 PM, COMB Office**
 - **Board Packages Available on COMB Website www.cachuma-board.org**
21. **COMB ADJOURNMENT**

NOTICE TO PUBLIC

Posting of Agenda: This agenda was posted at COMB's offices, located at 3301 Laurel Canyon Road, Santa Barbara, California, 93105 and on COMB's website, in accordance with Government Code Section 54954.2. The agenda contains a brief general description of each item to be considered by the Governing Board. The Board reserves the right to modify the order in which agenda items are heard. Copies of staff reports or other written documents relating to each item of business are on file at the COMB offices and are available for public inspection during normal business hours. A person with a question concerning any of the agenda items may call COMB's General Manager at (805) 687-4011.

Written materials: In accordance with Government Code Section 54957.5, written materials relating to an item on this agenda which are distributed to the Governing Board less than 72 hours (for a regular meeting) or 24 hours (for a special meeting) will be made available for public inspection at the COMB offices during normal business hours. The written materials may also be posted on COMB's website subject to staff's ability to post the documents before the scheduled meeting.

Public Comment: Any member of the public may address the Board on any subject within the jurisdiction of the Board that is not scheduled for as an agenda item before the Board. The total time for this item will be limited by the President of the Board. The Board is not responsible for the content or accuracy of statements made by members of the public. No action will be taken by the Board on any Public Comment item.

Americans with Disabilities Act: In compliance with the Americans with Disabilities Act, if you need special assistance to review agenda materials or participate in this meeting, please contact the Cachuma Operation and Maintenance Board office at (805) 687-4011 at least 48 hours prior to the meeting to enable the Board to make reasonable arrangements.

Note: If you challenge in court any of the Board's decisions related to the listed agenda items you may be limited to raising only those issues you or someone else raised at any public hearing described in this notice or in written correspondence to the Governing Board prior to the public hearing.

**MINUTES OF A REGULAR MEETING
of the
CACHUMA OPERATION AND MAINTENANCE BOARD
held at
3301 Laurel Canyon Road, Santa Barbara, CA
Monday, January 22, 2018**

1. Call to Order, Roll Call

The meeting was called to order at 2:00 p.m. by President Morgan who chaired the meeting. Those in attendance were:

Directors Present:

W. Douglas Morgan, Montecito Water District
Kristen Sneddon, City of Santa Barbara
Polly Holcombe, Carpinteria Valley Water District
Lauren Hanson, Goleta Water District

Staff Present:

Janet Gingras, General Manager	Joel Degner, Water Resources Engineer
Edward Lyons, Administrative Manager/CFO	Dave Stewart, Operations Division Manager
William Carter, General Counsel	Carinna Butler, Admin Asst. II
Scott Volan, Fisheries Project Biologist	

Others Present:

Kelly Dyer, City of SB Public Works	Mike Jordan, City of SB
Philip Walker, Santa Barbara resident	Matt Young, SB County Water Agency
Harwood "Bendy" White, Santa Barbara Resident	

2. Introduction of New Director

President Morgan asked for a moment of silence to remember those who lost their lives in the January 9th storm event. President Morgan introduced Director Sneddon noting her current and prior positions held within the Santa Barbara community. The Board welcomed Director Sneddon.

3. Public Comment

Mr. Walker shared with the Board the "Bob Bea Takes Us on a Deep Dive Through His Dire Oroville Report".

4. Consent Agenda

Ms. Gingras presented the Consent Agenda as provided in the board packet. Ms. Gingras fielded questions from the Board.

a. Minutes

- November 6, 2017 Special Board Meeting
- November 27, 2017 Regular Board Meeting

Director Hanson moved to approve the Minutes as presented. Seconded by Director Holcombe; the motion passed by 4/0/1/2 vote:

Ayes: Holcombe, Hanson, Morgan

Nays:

Absent: Walsh

Abstain: Sneddon

b. Investment of Funds

- Financial Reports – November and December 2017
- Investment Reports – November and December 2017

c. Review of Paid Claims – November and December 2017

Director Hanson moved to approve the Investment of Funds and Review of Paid Claims as presented. Seconded by Director Holcombe; the motion passed by 6/0/1/0 vote:

Ayes: Sneddon, Holcombe, Hanson, Morgan

Nays:

Absent: Walsh

Abstain:

5. Fiscal Year 2017-18 Mid-Year Elections; Appointments of Cachuma Operation and Maintenance Board

a. Election of Vice-President

Ms. Gingras presented the memorandum as incorporated in the board packet. Director White's elected term as council member is expiring with the City of Santa Barbara which means the Board will need to elect a new Vice-Price President. President Morgan moved to nominate Director Hanson for Vice-President, seconded by Director Holcombe; the motion passed by 6/0/1/0 vote:

Ayes: Sneddon, Holcombe, Hanson, Morgan

Nays:

Absent: Walsh

Abstain:

b. Appointment of Committees

President Morgan recommended that the Board Director from the City remain on the Administrative, Operations and Lake Cachuma Oak Tree Committees to maintain consistency.

6. Mid-Year Banking Resolutions

a. Resolution No. 649 Authorizing Investment of Monies in the Local Agency Investment Fund

- b.** Resolution No. 650 Establishing a Supplemental Account Agreement for Telephone Transfers
- c.** Resolution No. 651 Authorizing Signatories for General Fund Account at American Riviera Bank
- d.** Resolution No. 652 Authorizing Signatories for Revolving Fund Account at American Riviera Bank
- e.** Resolution No. 653 Authorizing Signatories for Trust Fund and Renewal Fund Accounts at American Riviera Bank

Ms. Gingras presented Resolutions No. 649 through No. 653, as presented in the board packet. Due to the change in Directors, the resolutions were presented to supersede previous banking resolutions. Director Holcombe moved to approve Resolutions No. 649 through No. 653, seconded by President Morgan; the motion passed by 6/0/1/0 vote:

Ayes: Sneddon, Holcombe, Hanson, Morgan

Nays:

Absent: Walsh

Abstain:

7. Water Resources Engineer Report

- Emergency Operational Repairs
- Lake Cachuma Elevation Projection Model
- Evaporation Discrepancy
- Drought Contingency Plan

Mr. Degner gave a PowerPoint presentation to provide information on the storm event of January 9th and to update the Board on COMB's activities during the emergency response. Mr. Degner fielded questions from the Board. The Board voiced appreciation for COMB staff's hard work during this event.

Mr. Degner presented the Monthly Water Resources Engineer Report as provided in the board packet and highlighted the evaporation discrepancy and the Drought Contingency Plan. Staff will be meeting with the Member Unit's General Managers to review these topics. Mr. Degner fielded questions from the Board.

8. Resolution No. 654 – Designation of Applicants Agents for Federal Emergency Management Agency (FEMA)/Cal OES

Ms. Gingras presented Resolution No. 654 as presented in the board packet. Ms. Gingras fielded questions from the Board. Director Holcombe made a motion to modify the proposed resolution to add a reference to the Whittier Fire in case thereof, seconded by Director Sneddon; the motion passed by 6/0/1/0 vote:

Ayes: Sneddon, Holcombe, Hanson, Morgan

Nays:

Absent: Walsh

Abstain:

9. Quarterly Financial Review

Mr. Lyons presented the Quarterly Financial Review for the 2nd Quarter Fiscal Year 2017-18 budget to actuals as incorporated in the board packet. Mr. Lyons gave a detailed overview of accounts listed within the report and fielded questions from the Board.

10. General Manager Report

- Recent Emergency Response
- Meetings
- Administration
- Operations Division Activities
- Fisheries Division Activities

Ms. Gingras presented topics within her report as incorporated in the board packet and highlighted COMB's staff response to the Thomas Fire evacuation and the storm event of January 9th. Ms. Gingras also updated the Board on the Regional Drought Working Group meeting where COMB submitted the re-developed draft of the secured pipeline project for possible state funding. Director Sneddon was pleased to see that COMB submitted the project for possible state funding.

Ms. Gingras provided a status update on the 2018 Cachuma Project Water Rates and is actively working with Reclamation staff who is requesting from the Commissioner a three year repayment plan with minimal interest to allow the Member Agencies to plan for the unexpected expenditure.

Ms. Gingras updated the Board on the Comprehensive Annual Financial Report (CAFR) Audit which was provided for review to Bartlett Pringle Wolf, LLP. Once the draft is completed, it will be presented to the Administrative Committee and the Board.

Ms. Gingras highlighted the attached ACWA/JPIA certificates which recognized COMB for maintaining a loss ratio of 20% or less in the Property and the Worker's Compensation programs. Ms. Gingras fielded questions from the Board. Director Holcombe congratulated COMB on these two awards.

11. Operations Division Report

- Lake Cachuma Operations
- Operation and Maintenance Activities

Mr. Stewart presented topics within his report as incorporated in the board packet. Mr. Stewart commended the Operations staff for their hard work with the Thomas Fire and the January 9th storm event. Mr. Stewart updated the Board on the Infrastructure Improvement Plan projects along with a detailed summary of the Division's tasks and objectives for the past two months. Mr. Stewart fielded questions from the Board.

12. Fisheries Division Report

- LSYR Steelhead Monitoring Elements
- Tributary Project Updates
- Surcharge Water Accounting
- Reporting/Outreach/Training

Mr. Volan presented the report on behalf of the Fisheries Division and presented topics within his report as incorporated in the board packet, highlighting the impact of the Thomas Fire and the January 9th storm event on the fisheries. Mr. Volan offered further detail on recent Fisheries Division activities and fielded questions from the Board.

13. Progress Report on Lake Cachuma Oak Tree Program

- Maintenance and Monitoring

Mr. Volan presented the report on behalf of the Fisheries Division and updated the Board on the progress of the Oak Tree Program as incorporated in the board packet. Mr. Volan fielded questions from the Board.

14. Monthly Cachuma Project Reports

- a. Cachuma Water Reports
- b. Cachuma Reservoir Current Conditions
- c. Lake Cachuma Quagga Survey

Ms. Gingras reviewed the monthly water reports as incorporated in the board packet. Ms. Gingras contacted the Bureau in regard to a possible error on the recording of an evaporation data point during the rain event in January. Ms. Gingras fielded questions from the Board.

15. Directors' Request for Agenda Items for Future Meeting

- Director Morgan requested an overview of the reports presented in Item #14 for current Directors and an introduction for Director Sneddon. Ms. Gingras informed the Board that Agendas within in the board packet are now hyperlinked on the COMB website.

16. [CLOSED SESSION]: Conference with Legal Counsel: Existing and Potential Litigation

The Board went into closed session at 3:57 PM

- a. [Government Code Section 54956.9(d)(4)]
Name of matter: Protest of Member Agency re: Payment of Quarterly Assessments

17. RECONVENE INTO OPEN SESSION

[Government Code Section 54957.7]
Disclosure of actions taken in closed session, as applicable
[Government Code Section 54957.1]

The Board came out of closed session at 4:51 PM

There was no reportable action.

18. **Meeting Schedule**

- **February 26, 2017 at 2:00 PM, COMB Office**
- **Board Packages Available on COMB Website**
www.cachuma-board.org

19. **COMB Adjournment**

There being no further business, the meeting adjourned at 4:53 PM

Respectfully submitted,

Janet Gingras, Secretary of the Board

APPROVED:

	<i>Approved</i>
✓	<i>Unapproved</i>

Doug Morgan, President of the Board

Cachuma Operation & Maintenance Board
Statement of Net Position
As of January 31, 2018
UNAUDITED FINANCIALS

ASSETS

Current Assets

Checking/Savings

Trust Funds

1210 · Warren Act Trust Fund 1,096,694.64

1220 · Renewal Fund 10,215.61

Total Trust Funds 1,106,910.25

1050 · General Fund 1,159,247.90

1100 · Revolving Fund 142,388.01

Total Checking/Savings 2,408,546.16

Accounts Receivable

1301 · Accounts Receivable 30,000.00

1320 · Qrtly Assessments Receivable 380,832.00

Total Accounts Receivable 410,832.00

Other Current Assets

1010 · Petty Cash 500.00

1200 · LAIF 824,836.61

1303 · Bradbury SOD Act Assessments Receivable 190,101.00

1304 · Lauro Dam SOD Assessments Receivable 29,472.92

1400 · Prepaid Insurance 19,432.72

Total Other Current Assets 1,064,343.25

Total Current Assets 3,883,721.41

Fixed Assets

1500 · Vehicles 411,918.76

1505 · Office Furn & Equipment 443,923.41

1510 · Mobile Offices 97,803.34

1515 · Field Equipment 563,100.87

1525 · Paving 38,351.00

1550 · Accumulated Depreciation -1,407,786.02

Total Fixed Assets 147,311.36

Other Assets

1910 · LT Bradbury SOD Act Assess Receivable 4,875,720.07

1920 · LT Lauro SOD Act Assess Receivable 865,427.91

1922 · Deferred Outflow of Resources (GASB 68) 148,586.00

Total Other Assets 5,889,733.98

TOTAL ASSETS 9,920,766.75

Cachuma Operation & Maintenance Board
Statement of Net Position
As of January 31, 2018
UNAUDITED FINANCIALS

LIABILITIES & NET POSITION

Liabilities

Current Liabilities

Accounts Payable

2200 · Accounts Payable 114,293.14

Total Accounts Payable 114,293.14

Other Current Liabilities

2510 · Accrued Expenses 56,346.87

2550 · Vacation/Sick 143,385.84

2561 · Bradbury Dam SOD Act 190,111.66

2563 · Laura Dam SOD Act 29,472.92

2565 · Accrued Interest SOD Act 87,008.00

2567 · Loan Payable Current EPFP 402,389.08

2590 · Deferred Revenue 1,106,910.25

Total Other Current Liabilities 2,015,624.62

Total Current Liabilities 2,129,917.76

Long Term Liabilities

2602 · LT SOD Act Liability-Bradbury 4,791,485.68

2603 · LT SOD Act Liability - Lauro 848,419.12

2604 · OPEB LT Liability 907,923.00

2605 · Loan Payable Principal - EPFP 1,115,275.24

2610 · Net Pension Liability (GASB 68) 1,160,030.00

2611 · Deferred Inflow of Resources (GASB 68) 224,052.00

Total Long Term Liabilities 9,047,185.04

Total Liabilities 11,177,102.80

Net Position

3000 · Opening Bal Equity -1,357,356.05

3901 · Retained Net Assets -880,621.51

Net Income 981,641.51

Total Net Position -1,256,336.05

TOTAL LIABILITIES & NET POSITION 9,920,766.75

Cachuma Operation & Maintenance Board
Statement of Revenues and Expenditures
 Budget vs. Actuals July 2017 - Jun 2018

	Fisheries				Operations				TOTAL			
	Jul '17 - Jan 18	Budget	\$ Over Budget	% of Budget	Jul '17 - Jan 18	Budget	\$ Over Budget	% of Budget	Jul '17 - Jan 18	Budget	\$ Over Budget	% of Budget
Income												
3000 REVENUE												
3001 · O&M Budget (Qtrly Assessments)	593,619.00	821,492.00	-227,873.00	72.26%	2,124,891.00	2,893,190.00	-768,299.00	73.45%	2,718,510.00	3,714,682.00	-996,172.00	73.18%
3006 · Warren Act	100,389.88	620,361.00	-519,971.12	16.18%	0.00				100,389.88	620,361.00	-519,971.12	16.18%
3009 · Pmts - Member Agencies - EPFP	0.00				231,725.12				231,725.12	0.00	231,725.12	100.0%
3010 · Interest Income	0.00				7,613.32				7,613.32	0.00	7,613.32	100.0%
3020 · Misc Income	8,122.74				295.13				8,417.87	0.00	8,417.87	100.0%
3035 · Cachuma Project Betterment Fund	0.00	90,000.00	-90,000.00	0.0%	0.00				0.00	90,000.00	-90,000.00	0.0%
3037 · Grant-QC Crossing #5	0.00	893,287.00	-893,287.00	0.0%	0.00				0.00	893,287.00	-893,287.00	0.0%
3038 · Log Boom Match	0.00				30,000.00				30,000.00	0.00	30,000.00	100.0%
3090 · Proceeds - Disp of Fixed Asset	4,019.00				0.00				4,019.00	0.00	4,019.00	100.0%
Total 3000 REVENUE	706,150.62	2,425,140.00	-1,718,989.38	29.12%	2,394,524.57	2,893,190.00	-498,665.43	82.76%	3,100,675.19	5,318,330.00	-2,217,654.81	58.3%
Total Income	706,150.62	2,425,140.00	-1,718,989.38	29.12%	2,394,524.57	2,893,190.00	-498,665.43	82.76%	3,100,675.19	5,318,330.00	-2,217,654.81	58.3%
Gross Profit	706,150.62	2,425,140.00	-1,718,989.38	29.12%	2,394,524.57	2,893,190.00	-498,665.43	82.76%	3,100,675.19	5,318,330.00	-2,217,654.81	58.3%
Expense												
3100 · LABOR - OPERATIONS	0.00				379,109.53	789,107.00	-409,997.47	48.04%	379,109.53	789,107.00	-409,997.47	48.04%
3200 VEH & EQUIPMENT												
3201 · Vehicle/Equip Mtce	0.00				23,464.56	30,000.00	-6,535.44	78.22%	23,464.56	30,000.00	-6,535.44	78.22%
3202 · Fixed Capital	0.00				1,358.73	15,000.00	-13,641.27	9.06%	1,358.73	15,000.00	-13,641.27	9.06%
3203 · Equipment Rental	0.00				1,058.73	5,000.00	-3,941.27	21.18%	1,058.73	5,000.00	-3,941.27	21.18%
3204 · Miscellaneous	0.00				3,138.90	5,000.00	-1,861.10	62.78%	3,138.90	5,000.00	-1,861.10	62.78%
Total 3200 VEH & EQUIPMENT	0.00				29,020.92	55,000.00	-25,979.08	52.77%	29,020.92	55,000.00	-25,979.08	52.77%
3300 · CONTRACT LABOR												
3301 · Conduit, Meter, Valve & Misc	0.00				7,111.57	20,000.00	-12,888.43	35.56%	7,111.57	20,000.00	-12,888.43	35.56%
3302 · Buildings & Roads	0.00				3,304.90	20,000.00	-16,695.10	16.53%	3,304.90	20,000.00	-16,695.10	16.53%
3303 · Reservoirs	0.00				0.00	30,000.00	-30,000.00	0.0%	0.00	30,000.00	-30,000.00	0.0%
3304 · Engineering, Misc Services	0.00				0.00	25,000.00	-25,000.00	0.0%	0.00	25,000.00	-25,000.00	0.0%
Total 3300 · CONTRACT LABOR	0.00				10,416.47	95,000.00	-84,583.53	10.97%	10,416.47	95,000.00	-84,583.53	10.97%
3400 · MATERIALS & SUPPLIES												
3401 · Conduit, Meter, Valve & Misc	0.00				3,778.56	65,000.00	-61,221.44	5.81%	3,778.56	65,000.00	-61,221.44	5.81%
3402 · Buildings & Roads	0.00				4,567.53	8,000.00	-3,432.47	57.09%	4,567.53	8,000.00	-3,432.47	57.09%
3403 · Reservoirs	0.00				1,228.35	5,000.00	-3,771.65	24.57%	1,228.35	5,000.00	-3,771.65	24.57%
Total 3400 · MATERIALS & SUPPLIES	0.00				9,574.44	78,000.00	-68,425.56	12.28%	9,574.44	78,000.00	-68,425.56	12.28%
3500 · OTHER EXPENSES												
3501 · Utilities	0.00				4,294.80	7,000.00	-2,705.20	61.35%	4,294.80	7,000.00	-2,705.20	61.35%
3502 · Uniforms	0.00				2,461.33	5,000.00	-2,538.67	49.23%	2,461.33	5,000.00	-2,538.67	49.23%
3503 · Communications	0.00				11,378.00	18,000.00	-6,622.00	63.21%	11,378.00	18,000.00	-6,622.00	63.21%
3504 · USA & Other Services	0.00				1,248.60	4,000.00	-2,751.40	31.22%	1,248.60	4,000.00	-2,751.40	31.22%
3505 · Miscellaneous	0.00				5,251.17	8,000.00	-2,748.83	65.64%	5,251.17	8,000.00	-2,748.83	65.64%
3506 · Training	0.00				120.70	3,000.00	-2,879.30	4.02%	120.70	3,000.00	-2,879.30	4.02%
Total 3500 · OTHER EXPENSES	0.00				24,754.60	45,000.00	-20,245.40	55.01%	24,754.60	45,000.00	-20,245.40	55.01%
4100 · LABOR - FISHERIES	397,624.27	683,374.00	-285,749.73	58.19%	0.00				397,624.27	683,374.00	-285,749.73	58.19%
4200 · VEHICLES & EQUIP - FISHERIES												
4270 · Vehicle/Equip Mtce	11,653.92	15,000.00	-3,346.08	77.69%	0.00				11,653.92	15,000.00	-3,346.08	77.69%
4280 · Fixed Capital	731.62	15,000.00	-14,268.38	4.88%	0.00				731.62	15,000.00	-14,268.38	4.88%
4290 · Miscellaneous	2,910.59	2,500.00	410.59	116.42%	0.00				2,910.59	2,500.00	410.59	116.42%
Total 4200 · VEHICLES & EQUIP - FISHERIES	15,296.13	32,500.00	-17,203.87	47.07%	0.00				15,296.13	32,500.00	-17,203.87	47.07%

	Fisheries				Operations				TOTAL			
	Jul '17 - Jan 18	Budget	\$ Over Budget	% of Budget	Jul '17 - Jan 18	Budget	\$ Over Budget	% of Budget	Jul '17 - Jan 18	Budget	\$ Over Budget	% of Budget
4220 · CONTRACT LABOR - FISHERIES												
4221 · Meters & Valves	104.00	3,000.00	-2,896.00	3.47%	0.00				104.00	3,000.00	-2,896.00	3.47%
4222 · Fish Projects Maintenance	6,136.48	25,000.00	-18,863.52	24.55%	0.00				6,136.48	25,000.00	-18,863.52	24.55%
Total 4220 · CONTRACT LABOR - FISHERIES	6,240.48	28,000.00	-21,759.52	22.29%	0.00				6,240.48	28,000.00	-21,759.52	22.29%
4300 · MATERIALS/SUPPLIES - FISHERIES												
4390 · Miscellaneous	1,310.64	7,000.00	-5,689.36	18.72%	0.00				1,310.64	7,000.00	-5,689.36	18.72%
Total 4300 · MATERIALS/SUPPLIES - FISHERIES	1,310.64	7,000.00	-5,689.36	18.72%	0.00				1,310.64	7,000.00	-5,689.36	18.72%
4500 · OTHER EXPENSES - FISHERIES												
4502 · Uniforms	2,528.95	2,500.00	28.95	101.16%	0.00				2,528.95	2,500.00	28.95	101.16%
Total 4500 · OTHER EXPENSES - FISHERIES	2,528.95	2,500.00	28.95	101.16%	0.00				2,528.95	2,500.00	28.95	101.16%
4999 · GENERAL & ADMINISTRATIVE												
5000 · Director Fees	0.00				4,339.39	12,000.00	-7,660.61	36.16%	4,339.39	12,000.00	-7,660.61	36.16%
5001 · Director Mileage	0.00				272.41	1,000.00	-727.59	27.24%	272.41	1,000.00	-727.59	27.24%
5100 · Legal	0.00				20,008.80	75,000.00	-54,991.20	26.68%	20,008.80	75,000.00	-54,991.20	26.68%
5101 · Audit	0.00				16,732.90	21,625.00	-4,892.10	77.38%	16,732.90	21,625.00	-4,892.10	77.38%
5150 · Unemployment Tax	0.00				0.00	5,000.00	-5,000.00	0.0%	0.00	5,000.00	-5,000.00	0.0%
5200 · Liability Insurance	0.00				41,668.90	50,551.00	-8,882.10	82.43%	41,668.90	50,551.00	-8,882.10	82.43%
5310 · Postage/Office Exp	0.00				2,638.64	5,000.00	-2,361.36	52.77%	2,638.64	5,000.00	-2,361.36	52.77%
5311 · Office Equip/Leases	0.00				4,412.95	9,200.00	-4,787.05	47.97%	4,412.95	9,200.00	-4,787.05	47.97%
5312 · Misc Admin Expenses	0.00				8,064.94	8,600.00	-535.06	93.78%	8,064.94	8,600.00	-535.06	93.78%
5313 · Communications	0.00				4,711.25	8,500.00	-3,788.75	55.43%	4,711.25	8,500.00	-3,788.75	55.43%
5314 · Utilities	0.00				5,591.23	9,737.00	-4,145.77	57.42%	5,591.23	9,737.00	-4,145.77	57.42%
5315 · Membership Dues	0.00				8,034.10	8,500.00	-465.90	94.52%	8,034.10	8,500.00	-465.90	94.52%
5316 · Admin Fixed Assets	0.00				3,704.49	3,000.00	704.49	123.48%	3,704.49	3,000.00	704.49	123.48%
5318 · Computer Consultant	0.00				6,220.37	15,000.00	-8,779.63	41.47%	6,220.37	15,000.00	-8,779.63	41.47%
5325 · Emp Training/Subscriptions	0.00				2,161.65	2,000.00	161.65	108.08%	2,161.65	2,000.00	161.65	108.08%
5330 · Admin Travel/Conferences	0.00				122.34	2,000.00	-1,877.66	6.12%	122.34	2,000.00	-1,877.66	6.12%
5331 · Public Information	0.00				276.83	1,000.00	-723.17	27.68%	276.83	1,000.00	-723.17	27.68%
Total 4999 · GENERAL & ADMINISTRATIVE	0.00				128,961.19	237,713.00	-108,751.81	54.25%	128,961.19	237,713.00	-108,751.81	54.25%
5299 · ADMIN LABOR	0.00				305,216.91	568,370.00	-263,153.09	53.7%	305,216.91	568,370.00	-263,153.09	53.7%
5400 · GENERAL & ADMIN - FISHERIES												
5407 · Legal - FD	2,640.40	20,000.00	-17,359.60	13.2%	0.00				2,640.40	20,000.00	-17,359.60	13.2%
5410 · Postage / Office Supplies	1,543.37	4,000.00	-2,456.63	38.58%	0.00				1,543.37	4,000.00	-2,456.63	38.58%
5411 · Office Equipment / Leases	2,376.17	5,218.00	-2,841.83	45.54%	0.00				2,376.17	5,218.00	-2,841.83	45.54%
5412 · Misc. Admin Expense	4,278.68	5,610.00	-1,331.32	76.27%	0.00				4,278.68	5,610.00	-1,331.32	76.27%
5413 · Communications	3,256.47	4,305.00	-1,048.53	75.64%	0.00				3,256.47	4,305.00	-1,048.53	75.64%
5414 · Utilities	3,010.63	5,243.00	-2,232.37	57.42%	0.00				3,010.63	5,243.00	-2,232.37	57.42%
5415 · Membership Dues	5,204.90	5,500.00	-295.10	94.64%	0.00				5,204.90	5,500.00	-295.10	94.64%
5416 · Admin Fixed Assets	0.00	3,000.00	-3,000.00	0.0%	0.00				0.00	3,000.00	-3,000.00	0.0%
5418 · Computer Consultant	3,349.39	5,000.00	-1,650.61	66.99%	0.00				3,349.39	5,000.00	-1,650.61	66.99%
5425 · Employee Education/Subscription	1,176.76	2,500.00	-1,323.24	47.07%	0.00				1,176.76	2,500.00	-1,323.24	47.07%
5426 · Director Fees	2,336.60	6,500.00	-4,163.40	35.95%	0.00				2,336.60	6,500.00	-4,163.40	35.95%
5427 · Director Mileage	146.68	500.00	-353.32	29.34%	0.00				146.68	500.00	-353.32	29.34%
5430 · Travel	65.87	2,500.00	-2,434.13	2.64%	0.00				65.87	2,500.00	-2,434.13	2.64%
5431 · Public Information	149.05	1,500.00	-1,350.95	9.94%	0.00				149.05	1,500.00	-1,350.95	9.94%
5441 · Audt	8,633.10	7,175.00	1,458.10	120.32%	0.00				8,633.10	7,175.00	1,458.10	120.32%
5443 · Liab & Property Ins	22,437.10	24,745.00	-2,307.90	90.67%	0.00				22,437.10	24,745.00	-2,307.90	90.67%
Total 5400 · GENERAL & ADMIN - FISHERIES	60,605.17	103,296.00	-42,690.83	58.67%	0.00				60,605.17	103,296.00	-42,690.83	58.67%
5499 · ADMIN LABOR-FISHERIES	110,568.67	225,470.00	-114,901.33	49.04%	0.00				110,568.67	225,470.00	-114,901.33	49.04%
5510 · Integrated Reg. Water Mgt Plan	0.00				4,766.00	5,000.00	-234.00	95.32%	4,766.00	5,000.00	-234.00	95.32%

	Fisheries				Operations				TOTAL			
	Jul '17 - Jan 18	Budget	\$ Over Budget	% of Budget	Jul '17 - Jan 18	Budget	\$ Over Budget	% of Budget	Jul '17 - Jan 18	Budget	\$ Over Budget	% of Budget
6000 · SPECIAL PROJECTS												
6062 · SCADA	0.00				951.12	20,000.00	-19,048.88	4.76%	951.12	20,000.00	-19,048.88	4.76%
6090 · COMB Office Building	0.00				147.06	20,000.00	-19,852.94	0.74%	147.06	20,000.00	-19,852.94	0.74%
6096 · SCC Structure Rehabilitation	0.00				60,249.05	225,000.00	-164,750.95	26.78%	60,249.05	225,000.00	-164,750.95	26.78%
6097 · GIS and Mapping	0.00				13,118.19	10,000.00	3,118.19	131.18%	13,118.19	10,000.00	3,118.19	131.18%
6105 · ROW Management Program	0.00				0.00	20,000.00	-20,000.00	0.0%	0.00	20,000.00	-20,000.00	0.0%
6118 · Repair Lateral 3 Structure	0.00				12,546.99	100,000.00	-87,453.01	12.55%	12,546.99	100,000.00	-87,453.01	12.55%
6120 · Emergency Pumping Fac Project	0.00				122,778.31	223,000.00	-100,221.69	55.06%	122,778.31	223,000.00	-100,221.69	55.06%
6120-2 · EPPF UF FY 2016-17	0.00				0.00	-223,000.00	223,000.00	0.0%	0.00	-223,000.00	223,000.00	0.0%
6122 · Rehab San Antonio Crk Blow-off	0.00				0.00	35,000.00	-35,000.00	0.0%	0.00	35,000.00	-35,000.00	0.0%
6130 · NP Slope Stabilization	0.00				69,030.28	30,000.00	39,030.28	230.1%	69,030.28	30,000.00	39,030.28	230.1%
6132 · Sycamore Canyon Slope Stabiliz	0.00				38,516.50	300,000.00	-261,483.50	12.84%	38,516.50	300,000.00	-261,483.50	12.84%
6133 · Meter Replacement Project	0.00				0.00	100,000.00	-100,000.00	0.0%	0.00	100,000.00	-100,000.00	0.0%
6134 · N.P. IT/Control Bldg Seismic	0.00				0.00	100,000.00	-100,000.00	0.0%	0.00	100,000.00	-100,000.00	0.0%
6135 · SCC San Jose Creek Pipe Stabili	0.00				0.00	60,000.00	-60,000.00	0.0%	0.00	60,000.00	-60,000.00	0.0%
Total 6000 · SPECIAL PROJECTS	0.00				317,337.50	1,020,000.00	-702,662.50	31.11%	317,337.50	1,020,000.00	-702,662.50	31.11%
6200 · FISHERIES ACTIVITIES												
6201 · FMP Implementation	37,029.42	60,000.00	-22,970.58	61.72%	0.00				37,029.42	60,000.00	-22,970.58	61.72%
6202 · GIS and Mapping	12,560.25	10,000.00	2,560.25	125.6%	0.00				12,560.25	10,000.00	2,560.25	125.6%
6203 · Grants Technical Support	0.00	10,000.00	-10,000.00	0.0%	0.00				0.00	10,000.00	-10,000.00	0.0%
6204 · SYR Hydrology Technical Support	0.00	8,000.00	-8,000.00	0.0%	0.00				0.00	8,000.00	-8,000.00	0.0%
6205 · USGS Stream Gauge Program	52,825.00	100,000.00	-47,175.00	52.83%	0.00				52,825.00	100,000.00	-47,175.00	52.83%
6206 · Tri County Fish Team Funding	0.00	5,000.00	-5,000.00	0.0%	0.00				0.00	5,000.00	-5,000.00	0.0%
6207 · Oak Tree Restoration Program	9,559.10	40,000.00	-30,440.90	23.9%	0.00				9,559.10	40,000.00	-30,440.90	23.9%
Total 6200 · FISHERIES ACTIVITIES	111,973.77	233,000.00	-121,026.23	48.06%	0.00				111,973.77	233,000.00	-121,026.23	48.06%
6300 · HABITAT ENHANCEMENT												
6318 · Quiota Creek Crossing 9	3,969.30	30,000.00	-26,030.70	13.23%	0.00				3,969.30	30,000.00	-26,030.70	13.23%
6319 · Mission Creek at Hwy 192	0.00	30,000.00	-30,000.00	0.0%	0.00				0.00	30,000.00	-30,000.00	0.0%
6303 · Tributary Projects Support	0.00	20,000.00	-20,000.00	0.0%	0.00				0.00	20,000.00	-20,000.00	0.0%
6312 · Quiota Creek Crossing 0 (a&b)	64.65				0.00				64.65	0.00	64.65	100.0%
6315 · Quiota Creek Crossing 8	0.00	60,000.00	-60,000.00	0.0%	0.00				0.00	60,000.00	-60,000.00	0.0%
6316 · Quiota Creek Crossing 5	154,821.48	960,000.00	-805,178.52	16.13%	0.00				154,821.48	960,000.00	-805,178.52	16.13%
6317 · Salsipuedes Fish Ladder Repair	0.00	10,000.00	-10,000.00	0.0%	0.00				0.00	10,000.00	-10,000.00	0.0%
Total 6300 · HABITAT ENHANCEMENT	158,855.43	1,110,000.00	-951,144.57	14.31%	0.00				158,855.43	1,110,000.00	-951,144.57	14.31%
7007 · INTEREST EXPENSE-EPPF	0.00				44,872.61				44,872.61	0.00	44,872.61	100.0%
Total Expense	865,003.51	2,425,140.00	-1,560,136.49	35.67%	1,254,030.17	2,893,190.00	-1,639,159.83	43.34%	2,119,033.68	5,318,330.00	-3,199,296.32	39.84%
Net Income	-158,852.89	0.00	-158,852.89	100.0%	1,140,494.40	0.00	1,140,494.40	100.0%	981,641.51	0.00	981,641.51	100.0%

Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

www.treasurer.ca.gov/pmia-laif/laif.asp
February 22, 2018

CACHUMA OPERATION AND MAINTENANCE BOARD

GENERAL MANAGER
3301 LAUREL CANYON ROAD
SANTA BARBARA, CA 93105-2017

PMIA Average Monthly Yields

Tran Type Definitions

January 2018 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
1/12/2018	1/11/2018	QRD	1558243	SYSTEM	3,483.90

Account Summary

Total Deposit:	3,483.90	Beginning Balance:	821,352.71
Total Withdrawal:	0.00	Ending Balance:	824,836.61

MEMO TO: Board of Directors
Cachuma Operation & Maintenance Board

FROM: Janet Gingras, Secretary

SUBJECT: COMB INVESTMENT POLICY

The above statement of investment activity for the month of January, 2018, complies with legal requirements for investment policy of government agencies, AB 1073. I hereby certify that it constitutes a complete and accurate summary of all LAIF investments of this agency for the period indicated.


Secretary

AMERICAN RIVIERA BANK

P.O. Box 329, Santa Barbara, California 93102
805-965-5942 www.americanrivierabank.com



CACHUMA OPERATION AND MAINTENANCE BOARD
RENEWAL ACCOUNT
3301 LAUREL CANYON RD
SANTA BARBARA CA 93105-2017

Page 1

ACCOUNT ANALYSIS CHECKING

Statement Date 01/31/2018
Last Statement Date 12/29/2017

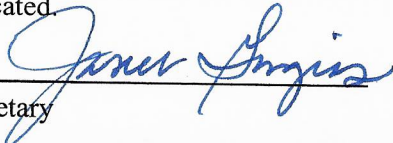
0	Statement Period	
Previous Balance	10,215.61	# Of Days-Stmt Period 33
0 Deposits/Credits	0.00	
0 Checks/Withdrawals	0.00	Average Balance 10,215.61
Ending Balance	10,215.61	
Total Srv Chg Today	0.00	YTD Interest 0.00

MEMO TO: Board of Directors
Cachuma Operation & Maintenance Board

FROM: Janet Gingras, Secretary

SUBJECT: COMB INVESTMENT POLICY

The above statement of investment activity for the month of January, 2018, complies with legal requirements for investment policy of government agencies, AB 1073. I hereby certify that it constitutes a complete and accurate summary of all American Riviera Bank investments of this agency for the period indicated.


Secretary

AMERICAN RIVIERA BANK

P.O. Box 329, Santa Barbara, California 93102
805-965-5942 www.americanrivierabank.com



CACHUMA OPERATION AND MAINTENANCE BOARD
WARREN ACCT TRUST FUND
3301 LAUREL CANYON RD
SANTA BARBARA CA 93105-2017

Page 1

ACCOUNT ANALYSIS CHECKING

Statement Date 01/31/2018
Last Statement Date 12/29/2017

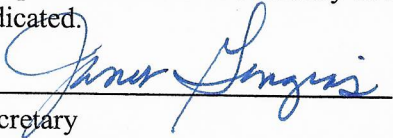
1	Statement Period	
Previous Balance	980,680.64	# Of Days-Stmt Period 33
1 Deposits/Credits	116,014.00	
0 Checks/withdrawals	0.00	Average Balance 1,065,054.46
Ending Balance	1,096,694.64	
Total Srvc Chg Today	0.00	YTD Interest 0.00

MEMO TO: Board of Directors
Cachuma Operation & Maintenance Board

FROM: Janet Gingras, Secretary

SUBJECT: COMB INVESTMENT POLICY

The above statement of investment activity for the month of *January*, 2018, complies with legal requirements for investment policy of government agencies, AB 1073. I hereby certify that it constitutes a complete and accurate summary of all American Riviera Bank investments of this agency for the period indicated.


Secretary

Cachuma Operation & Maintenance Board

Paid Claims

As of January 31, 2018

Date	Num	Name	Memo	Amount
1050 - General Fund				
01/11/2018	25809	Association of Ca Water Agencies/JPIA	January Health Benefits coverage	-36,752.04
01/11/2018	25810	AT&T	Dec charges	-425.51
01/11/2018	25811	Bartlett, Pringle & Wolf, LLP	Audit services-FY 16/17	-16,272.00
01/11/2018	25812	Blue Gavel Press	CA Labor Law / Employer's Guide-27th Edition	-129.29
01/11/2018	25813	Business Card	Mobile Office Maintenance, coffee maker, staff training	-288.53
01/11/2018	25814	City of Santa-Barbara	Trash/Recycle-Dec 2017	-223.05
01/11/2018	25815	Coastal Copy, LP	Mtce agmt TASKalfa 6052ci/3051ci	-221.44
01/11/2018	25816	County of Santa--Barbara	Disposal Fee (Ops Div)	-5.00
01/11/2018	25817	Cox Communications Santa Barbara	Business internet-Jan	-140.00
01/11/2018	25818	Culligan of Sylmar	Monthly RO system-Dec	-27.95
			EPFP storage Dec (\$7k), N Portal Debris Log boom installation	
01/11/2018	25819	Cushman Contracting Corp.	(\$71.5k) (Ops Div)	-78,800.00
01/11/2018	25820	Draganchuk Alarm Systems	Alarm monitoring 01/01/2018 - 03/31/2018	-82.50
01/11/2018	25821	ECHO Communications	Monthly answering service	-72.11
01/11/2018	25822	Federal Express	Overnight Courier	-37.52
01/11/2018	25823	Flowers & Associates, Inc.	Engineering services - Sycamore Canyon Slope Stabilization	-4,665.50
01/11/2018	25824	Frontier Communications	Main office/Outlying stations/SCADA	-598.20
01/11/2018	25825	Harrison Hardware	Fisheries Equip/Supplies/ UTL Fence (Fish Div)	-1,960.33
01/11/2018	25826	Home Depot Credit Services	Operations Pesticides	-536.42
01/11/2018	25827	Nestle Pure Life Direct	Operations supplies	-43.83
01/11/2018	25828	Paychex, Inc. (Payroll)	12/15 and 12/29/2017 payrolls/taxes/deliveries	-357.35
01/11/2018	25829	Prudential Overall Supply	Mats/scrapers-Dec	-50.28
01/11/2018	25830	Southern California Edison	Main office/Outlying stations	-1,122.08
01/11/2018	25831	Staples Credit Plan	Office supplies	-745.06
01/11/2018	25832	The Wharf	Steeltoe boots (Ops Division)	-175.00
01/11/2018	25833	Turenchalk Network Services, Inc.	IT Services	-1,915.10
01/11/2018	25834	Underground Service Alert of So. Calif.	69 Ticket charges	-123.85
01/11/2018	25835	United States Geological Survey	4th Qtr 8/1/17 -10/31/17 / Agmt dated 11/1/16	-26,412.50
01/11/2018	25836	Verizon Wireless	Cellular/Modem's/USB's	-645.04
01/11/2018	25837	Wells Fargo Vendor Fin Serv	Copier Lease	-407.30
01/11/2018	25838	Wright Express Fleet Services	Fleet fuel	-3,733.74
01/17/2018	25839	AECOM Technical Services, Inc.	Engineering services - Quiota Creek X-ing 5 (Fish Div)	-8,224.12
01/29/2018	25840	American Water Works Association	Member Dues 4/1/17-3/31/18	-420.00
01/29/2018	25841	Business Card	Intuit check stock, CSDA webinar, Web Hosting, Docu team	-4,669.31
01/29/2018	25842	Coastal Copy, LP	Mtce agmt TASKalfa 6052ci/3051ci	-88.27
01/29/2018	25843	Cushman Contracting Corp.	EPFP storage Jan (\$7k), Lateral 3A Replace (\$7.7K) (Ops Div)	-14,695.00
01/29/2018	25844	Frontier Communications	SCADA (Ops Div)	-570.05
01/29/2018	25845	HDR Engineering, Inc.	Engineering Design-SCC AVAR Project (Ops Div)	-27,584.03
01/29/2018	25846	J&C Services	Ofc cleaning services-11/17, 11/24, 12/01 and 12/08/2017	-420.00
01/29/2018	25847	MarBorg Industries	Ortega 12/11/17	-241.40
01/29/2018	25848	Musick, Peeler & Garrett LLP	General Counsel-Nov-Dec	-1,725.00
01/29/2018	25849	Paychex, Inc. (HR Essentials)	HR Essentials Base/Admin Fee	-205.26
01/29/2018	25850	PG&E	North Portal electricity	-309.67
01/29/2018	25851	Powell Garage	Filter, oil, wiper	-302.72
01/29/2018	25852	Premiere Global Services	Conf calls-Dec	-99.42
01/29/2018	25853	Secorp Industries	Respirator fit test PO#9437	-935.75
01/29/2018	25854	Southern California Edison	Foothill road	-25.52
01/29/2018	25855	The Gas Company	Gas-main office	-46.12
01/29/2018	25856	Wells Fargo Vendor Fin Serv	Copier Lease	-407.30
01/29/2018	25857	WIN-911 Software	WIN-911-Maint-R SCADA mtce/support	-495.00
01/25/2018	ACH	American Riviera Bank (ARB)	EPFP Note Payable #1 - Principal and Interest	-28,123.75
01/25/2018	ACH	American Riviera Bank (ARB)	EPFP Note Payable #2 - Principal and Interest	-10,354.21
				<u>-276,910.42</u>
				<u>-276,910.42</u>

APPROVED FOR PAYMENT

_____ Director

_____ Director

_____ Director

CACHUMA OPERATION & MAINTENANCE BOARD

Operations Committee Meeting

3301 Laurel Canyon Road
Santa Barbara, CA 93105

Thursday, February 8, 2018
12:00 p.m.

AGENDA

1. Call to Order
2. Public Comment (*Public may address the Committee on any subject matter not on the agenda and within the Committee's jurisdiction*)
3. Water Resources Engineer Report (*for information and possible recommendation*)
 - A. Lake Cachuma Projection Model
 - B. USBR Grant Funding Opportunity
4. Infrastructure Improvement Plan (IIP) Projects Updates (*for information*)
 - A. South Coast Conduit (SCC) Appurtenances Emergency Repairs
 - B. Sycamore Canyon Slope Stabilization
 - C. Repair of Lateral Structure No. 3 – Upper Reach
 - D. AVAR/BO Rehabilitation Project Bid Schedule
5. Adjournment

NOTICE TO THE PUBLIC

Public Comment: The public is welcome to attend and observe the meeting. A public comment period will be included at the meeting where any member of the public may address the Committee on any subject within the Committee's jurisdiction. The total time for this item will be limited by the Chair.

Americans with Disabilities Act: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Cachuma Operation & Maintenance Board (COMB) at 569-1391 at least 48 hours prior to the meeting to enable staff to make reasonable arrangements.

[This Agenda was posted at COMB offices, 3301 Laurel Canyon Road, Santa Barbara, CA and Noticed and Delivered in Accordance with Section 54954.1 and .2 of the Government Code.]

CACHUMA OPERATION & MAINTENANCE BOARD

Administrative Committee Meeting

3301 Laurel Canyon Road
Santa Barbara, CA 93105

Thursday, February 8, 2018
12:00 p.m.*

***NOTE:** This committee meeting will occur following the conclusion of agenda items on the Operations Committee Meeting scheduled for Thursday, February 8, 2018 at 12:00 p.m.

AGENDA

1. Call to Order
2. Public Comment (*Public may address the Committee on any subject matter not on the agenda and within the Committee's jurisdiction*)
3. Draft Comprehensive Annual Financial Report (CAFR) – Fiscal Year Ending June 30, 2017 (*for information and possible recommendation*)
4. California State Controller's Report - Fiscal Year Ending June 30, 2017(*for information and possible recommendation*)
5. Adjournment

NOTICE TO THE PUBLIC

Public Comment: The public is welcome to attend and observe the meeting. A public comment period will be included at the meeting where any member of the public may address the Committee on any subject within the Committee's jurisdiction. The total time for this item will be limited by the Chair.

Americans with Disabilities Act: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Cachuma Operation & Maintenance Board (COMB) at 569-1391 at least 48 hours prior to the meeting to enable staff to make reasonable arrangements.

[This Agenda was posted at COMB offices, 3301 Laurel Canyon Road, Santa Barbara, CA and Noticed and Delivered in Accordance with Section 54954.1 and .2 of the Government Code.]

CACHUMA OPERATION & MAINTENANCE BOARD

Fisheries Committee Meeting

3301 Laurel Canyon Road
Santa Barbara, CA 93105

Wednesday, February 21, 2018

10:00 AM

AGENDA

1. Call to Order
2. Public Comment (*Public may address the Committee on any subject matter not on the agenda and within the Committee's jurisdiction*)
3. Quiota Creek Fish Passage Improvement Project Updates: (*for information and possible recommendation*)
 - A. Crossing 0A
 - B. Crossing 5
 - C. Crossing 8
 - D. Crossing 9
4. MOU with Santa Barbara County (*for information*)
5. Annual Monitoring Reports (AMRs) Update (*for information*)
6. Adjournment

NOTICE TO THE PUBLIC

Public Comment: The public is welcome to attend and observe the meeting. A public comment period will be included at the meeting where any member of the public may address the Committee on any subject within the Committee's jurisdiction. The total time for this item will be limited by the Chair.

Americans with Disabilities Act: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Cachuma Operation & Maintenance Board (COMB) at 687-4011 at least 48 hours prior to the meeting to enable staff to make reasonable arrangements.

[This Agenda was posted at COMB offices, 3301 Laurel Canyon Road, Santa Barbara, CA and Noticed and Delivered in Accordance with Section 54954.1 and .2 of the Government Code.]

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	February 26, 2018
Submitted by:	Edward Lyons
Approved by:	Janet Gingras

SUBJECT: **Bartlett Pringle Wolf LLP Presentation of Comprehensive Annual Financial Report (CAFR) - Fiscal Year Ending June 30, 2017**

SUMMARY:

Annually, in compliance with the Governmental Accounting Standards Board (GASB), COMB issues an independently audited financial report to communicate detailed information about its financial condition and operating results over the past fiscal year. For fiscal year ending June 30, 2017, staff developed a Comprehensive Annual Financial Report (CAFR). For review and consideration, attached is the Draft CAFR and the Independent Auditors Report prepared by COMB's Auditor, Bartlett, Pringle & Wolf, LLP (BPW). The auditors have rendered an unmodified (clean) opinion, concluding there are no management concerns or reportable conditions affiliated with the audit. COMB Federal grant expenditures were approximately \$1.5 million, which required a single audit to be performed for fiscal year ending June 30, 2017. BPW issued an unmodified (clean) opinion on COMB's compliance for each major federal program.

The substantive portions of the Draft Comprehensive Annual Financial Report and the Notes to the Financial Statement will be brought to your attention during the presentation by Bartlett, Pringle Wolf LLP.

COMMITTEE STATUS:

The Administrative Committee reviewed and provided comments on the Draft Comprehensive Annual Financial Report as of June 30, 2017, the Letter of Required Communications, and the Single Audit Report as of June 30, 2017 and forwards to the Board with a recommendation to receive and file.

RECOMMENDATION:

The Board of Directors receive and file the Comprehensive Annual Financial Report as of June 30, 2017, the Letter of Required Communications, and the Single Audit Report as of June 30, 2017.

LIST OF EXHIBITS:

1. Draft Comprehensive Annual Financial Report as of June 30, 2017
2. Letter of Required Communications
3. Single Audit Report as of June 30, 2017

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Cachuma Operation & Maintenance Board

CAFR



Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2017



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Cachuma Operation and Maintenance Board
Santa Barbara, California

Comprehensive Annual Financial Report

For the Fiscal Years Ended
June 30, 2017 and 2016

Staff Contributors:

Janet Gingras, General Manager
Edward Lyons, Administrative Manager / CFO
Adriane Passani, Administrative Assistant III

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Our Mission

*To provide a reliable source of water to our member agencies
in an efficient and cost effective manner
for the betterment of our community.*



Cachuma Lake – North Portal Intake Tower, February 2017
Photo Credit: D. Flora

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BOARD OF DIRECTORS

W. Douglas Morgan, Montecito Water District

Lauren Hanson, Goleta Water District

Kristin Sneddon, City of Santa Barbara

Polly Holcombe, Carpinteria Valley Water District

Kevin Walsh, Santa Ynez River, Conservation District, ID No. 1

GENERAL MANAGER

Janet Gingras

DIVISION MANAGERS

Edward Lyons, Administrative Manager / CFO

Dave Stewart, Operations Division Manager

Tim Robinson, Fisheries Division Manager

Joel Degner, Water Resources Engineer

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**INTRODUCTORY
SECTION**

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Cachuma Operation & Maintenance Board

February 26, 2018

Honorable Members of the Board of Directors
Cachuma Operation and Maintenance Board

The Comprehensive Annual Financial Report (CAFR) of the Cachuma Operation and Maintenance Board (COMB) for Fiscal Year ended June 30, 2017 is presented as prepared by COMB's Administrative Division. The report is presented to provide the Board, Member Agencies, stakeholders and the community detailed information about the financial condition and operating results of COMB as measured by the financial activity of COMB. COMB staff worked collectively through our auditors and followed guidelines set forth by the Governmental Accounting Standards Board to prepare this report. The CAFR is presented in conformity with generally accepted accounting principles (GAAP).

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Bartlett Pringle Wolfe, LLC (BPW), certified public accountants, have issued an unqualified ("clean") opinion on COMB's financial statements for year ended June 30, 2017. COMB Federal grant expenditures were approximately \$1.5 million, which required a single audit to be performed for fiscal year 2017. BPW issued an unqualified opinion on COMB's compliance for each major federal program.

The independent auditor's report is located at the front of the financial section of this report. Management's discussion and analysis (MDA) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Overview

The State of California has recently experienced the most significant drought of record with the Governor's Office issuing a Statewide Drought Proclamation in 2014. After seven years, Santa Barbara County remains in a severe drought condition with Lake Cachuma at thirty-nine percent capacity. The severe drought conditions and related financial impacts have placed enormous financial burdens on the Member Agencies of COMB who, through approved budget assessments, provide the revenue source for COMB's annual operating budget.

Due to the severe drought conditions, it became necessary for COMB to design and install a pumping barge system and appurtenant pipeline in declining Lake Cachuma to continue the conveyance of the Member Agencies water to the South Coast communities of Santa Barbara County. The overall cost for design, installation and maintenance of this extraordinary project totaled over \$8 million. Although the Member Agencies Cachuma water supply was limited by the prolonged drought, this project was utilized to deliver much needed state and supplemental purchased water through the conveyance system for the South Coast project participants.

Profile

The Cachuma Project was constructed in the early 1950s by the United States Department of the Interior, U.S. Bureau of Reclamation under contract with the Santa Barbara County Water Agency on behalf of the Cachuma Project Member Units. The Cachuma Member Units consist of the Carpinteria Valley Water District, City of Santa Barbara, Goleta Water District, Montecito Water District, and Santa Ynez River Water Conservation District-Improvement District No. 1. Cachuma Operation and Maintenance Board (COMB) is a California Joint Powers Agency formed in 1956 by the Cachuma Member Agencies pursuant to an agreement with the U.S. Bureau of Reclamation (Reclamation). The agreement transferred to the Cachuma Member Agencies the responsibility to operate, repair and maintain all Cachuma Project facilities exclusive of Bradbury Dam. COMB is the mechanism through which the Member Agencies carry out those responsibilities.

The Member Agencies entered into contracts with the Santa Barbara County Water Agency for the purpose of receiving water from the Cachuma Project for use and benefit of the Member Agencies. Over the past fifty years, the Project has been the principal water supply for the Santa Ynez Valley and the South Coast Communities, delivering water to approximately 200,000 people.

Officials of COMB

COMB operates under the general direction of five elected officials who are appointed by their individual representative water agencies/councils to serve on the COMB Board of Directors. The Board engages an external General Counsel for legal matters and a Certified Public Accounting Firm for external audit review. The Board directly employs a General Manager to oversee administration and day-to-day operations of all divisions. An executive team performs under the direction of the General Manager and consists of four division managers responsible for effective

operation of the Administration Division, the Operations Divisions, the Engineering Division and the Fisheries Division.

The Board of Directors is responsible for governance and policy creation and provides direction for implementation of those policies to the General Manager.

Local Economy

Santa Barbara County is located approximately 100 miles north of Los Angeles and 300 miles south of San Francisco. The largest employment sectors include services, wholesale and retail trade, public administration, farming and manufacturing. The mild climate, picturesque coastline, scenic mountains, and numerous parks and beaches make the County a popular tourist and recreational area. The County spans over 2,700 square miles and includes an estimated population of 446,717.

The County's average unemployment rate during fiscal year 2016-17 decreased from 5% to 4.8%. The June 2017 County unemployment rate of 4.3% was below the State rate of 4.9% and the national unemployment rate of 4.5%. Average annual wages increased to \$53,090 in the 2016 calendar year from \$51,390 in 2015. Countywide retail sales increased 2.3% to \$7 billion for the 2016 calendar year. South County retail sales continue to grow with the improved economy from the December 2010 low point.

The Countywide median home prices have increased 2.4% to \$560,600. In the southern portion of Santa Barbara County, median home prices have increased by 3.4% to \$1,094,100. The real estate market continues an upward trend with increased property sales, price appreciation, and new construction during 2017.

In the unincorporated area of the County, Transient Occupancy Tax (TOT) increased 11% in fiscal year 2016-17 driven by a 2% increase in the tax rate and a robust tourism industry. The County's wide array of resorts, hotels, and motels and vacation rentals all contributed to the increase in the tax source. The leisure and hospitality sector is the fastest growing sector in recent years.

Financial Planning

The Cachuma Operation and Maintenance Board operates under an annual budget which is adopted by the Board of Directors in accordance with established short and long term financial plans. The Government Finance Officers Association (GFOA) recommends that all governmental entities use some form of strategic planning to provide a long-term perspective for service delivery and budgeting. COMB has developed a comprehensive five-year Infrastructure Improvement Plan and Habitat Improvement Plan which is presented to the Board of Directors on an annual basis. These plans were received into file by the Board in May 2017. Board policy requires that all projects are to be approved through Committee and by the Board prior to commencement. Some of the notable accomplishments for FY 2016-17 included:

- The successful relocation and demobilization of the Emergency Pumping Barge during the February 2017 storm event.

- The replacement of the Lauro Stop Valve, a 42” Butterfly valve which is primarily used to direct flow into Lauro Reservoir. The valve also serves as an isolation point, allowing COMB operators the ability to bypass the reservoir and supply water directly to Cater Treatment Plant in the event of an emergency.
- The completion of a mass balance and system meter evaluation study. Information from this report will be used to support a program of meter replacement as outlined in the COMB Infrastructure Improvement Plan.
- The construction of two Quiota Creek Fish Passage Improvement Projects, both primarily funded through Federal and State grant programs.
- The planting of 301 oak trees under the Lake Cachuma Oak Tree Restoration Program. To date, staff has planted 4,290 oak trees in various locations including Storke Flats, Cachuma Lake Recreation Area and Bradbury Dam area.
- The completion of COMB’s first Comprehensive Annual Financial Report (CAFR).
- The adoption of a Board Governance Policy and a COMB Procurement Policy.

The Cachuma Operation and Maintenance Board requires that its financial statements be audited by a Certified Public Accountant selected and approved by the Board of Directors. This requirement has been satisfied and the auditor’s report is included in the financial section of this report.

Awards and Acknowledgements

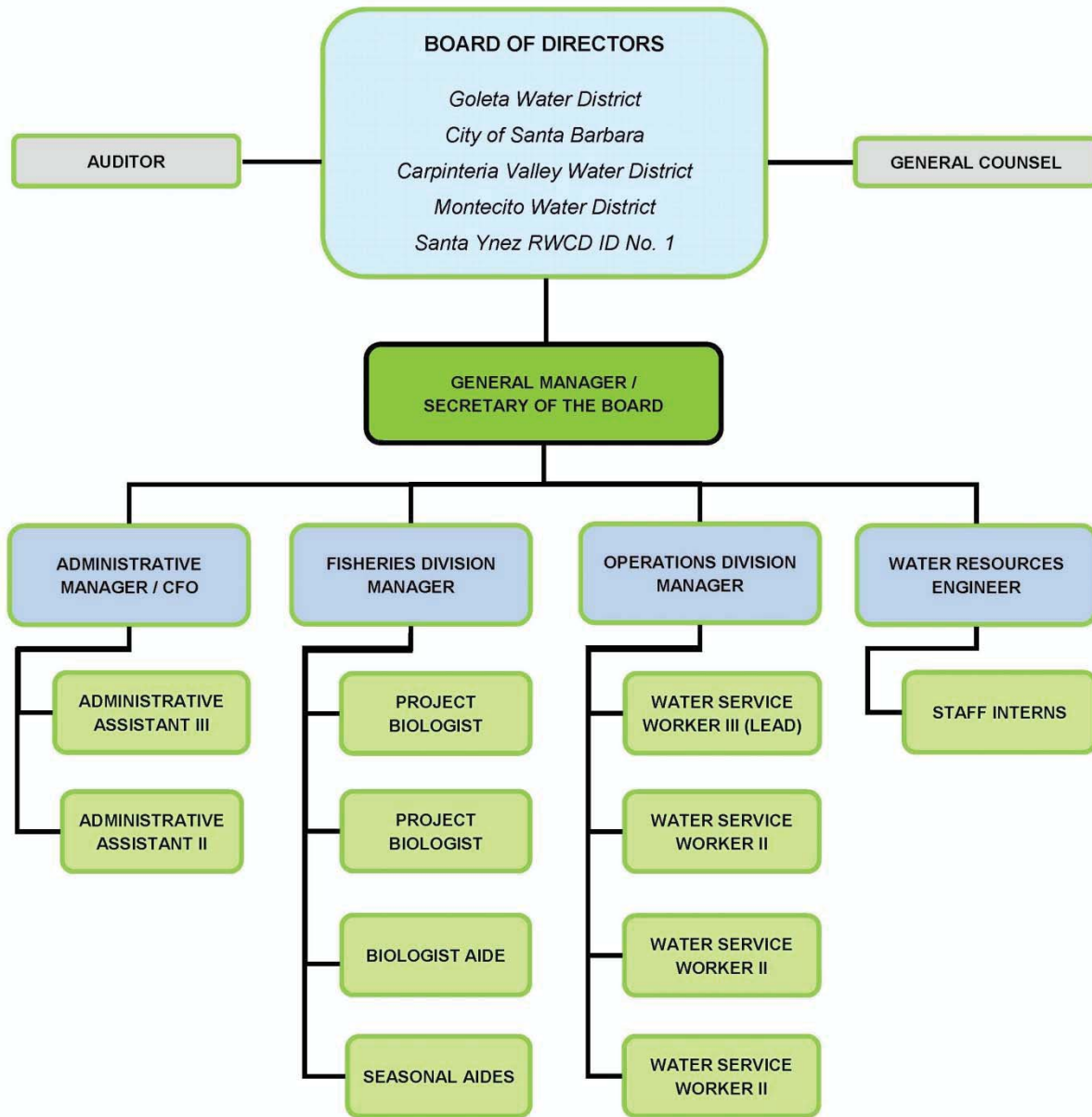
This is the first year COMB has prepared a Comprehensive Annual Financial Report. The Government Finance Officers Association of United States and Canada (GFAO) awards a Certificate of Achievement for Excellence in Financial Reporting for entities who prepare easily readable and efficiently organized Comprehensive Annual Financial Report that satisfy both generally accepted accounting principles and applicable program requirements. We believe our current Comprehensive Annual Financial Report meets the Certificate of Achievement for Excellence in Financial Reporting Program’s requirements and we are submitting it to the GFAO to determine its eligibility for a certificate.

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of the Administration Division. We wish to thank the members of that division for their assistance in providing the data necessary to prepare this report. Recognition is also given to the COMB Board of Directors for their unfailing support for maintaining the highest standards of professionalism in governance of the Cachuma Operation and Maintenance Board. I am pleased to present this report to the Board of Directors for formal adoption.

Respectfully submitted,

Janet Gingras
General Manager

COMB ORGANIZATIONAL CHART



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**FINANCIAL
SECTION**

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Financial Section
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Independent Auditor's Report**INDEPENDENT AUDITOR'S REPORT**

**To the Board of Directors of
Cachuma Operation and Maintenance Board**

Report on the Financial Statements

We have audited the accompanying statement of net position of Cachuma Operation and Maintenance Board ("COMB") as of June 30, 2017 and 2016 and the related statements of revenues, expenses and changes in net position and cash flows for the years then ended and the related notes to the financial statements, which collectively comprise COMB's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America as well as the accounting systems prescribed by the State Controller's Office and state regulations governing special districts; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

Independent Auditor's Report

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net financial position of the Cachuma Operation and Maintenance Board, as of June 30, 2017 and 2016, and the changes in net position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis on pages 9 through 19, the California Public Employees' Retirement System - Schedule of Cachuma Operation and Maintenance Board's Proportionate Share of the Net Pension Liability on page 56, California Public Employees' Retirement System - Schedule of Cachuma Operation and Maintenance Board's Contributions on page 57, and Other Post-Employment Benefits (OPEB) Plan - Schedule of Funding Progress on page 58 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise COMB's basic financial statements. The supplemental schedule of operation and maintenance, general and administrative and other maintenance expense on pages 59 through 60 is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

Independent Auditor's Report

The supplemental schedule of operation and maintenance, general and administrative and other maintenance expense is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedule of operation and maintenance, general and administrative and other maintenance expense is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise COMB's basic financial statements. The introductory section and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2018 on our consideration of COMB's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance.

That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering COMB's internal control over financial reporting and compliance.

Santa Barbara, California
February 26, 2018

Management's Discussion and Analysis

FISCAL YEAR ENDED JUNE 30, 2017

This section presents management's analysis of the financial condition and activities of the Cachuma Operation and Maintenance Board (COMB) for the fiscal year ended June 30, 2017. This information should be read in conjunction with the financial statements and the additional information included herewith.

OVERVIEW OF THE FINANCIAL STATEMENTS

COMB operates as a proprietary fund-type. All proprietary fund-types use a flow of economic resources measurement focus. Under this measurement focus, all assets and liabilities associated with the operation of these funds are included on the Statement of Net Position and where appropriate, total net position (i.e., fund equity) are segregated into invested in capital and unrestricted net position. Proprietary fund-type operating statements present increases (revenues) and decreases (expenses) in total net position.

All proprietary fund-types utilize the accrual basis of accounting. Under this method, revenues are recognized when earned, regardless of when received, and expenses are recognized at the time the related liabilities are incurred, regardless of when paid.

Summary of Organization and Business

COMB is a public entity duly organized and existing in accordance with enabling legislation of the State of California: Chapter 5, Division 7, Title 1, of the Government Code (Section 6500 et seq.), the Joint Exercise of Powers Act. COMB was officially established as a joint powers agency as of January 1, 1957 by and among six public agencies (Member Agencies) in Santa Barbara County, two of which have subsequently reorganized (merged). On May 23, 1996 the Joint Exercise of Powers Agreement (Agreement) for COMB was amended and restated. The Member Agencies entered into the Agreement to exercise their common power to provide for the rights to, the facilities of, and the operation, maintenance and use of the United States, Department of the Interior, Bureau of Reclamation project known as the Cachuma Project, including storage, treatment, transport and appurtenant facilities, and all necessary tangible and intangible property and rights. In particular, the Member Agencies expressed their desire to create COMB for the purpose of providing authority for the financing of "costs" for the capture, development, treatment, storage, transport and delivery of water; and for repayment of notes, bonds, loans, warrants, and revenue bonds as may be issued to finance facilities, operations or services. In September 2010, the Cachuma Operation and Maintenance Board approved a budget adjustment effective January 2011 to transfer from Cachuma Conservation and Release Board (CCRB) the implementation of the Santa Ynez River Fisheries Program as required by the 2000 Biological Opinion.

Management's Discussion and Analysis

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Summary of Organization and Business (Continued)

COMB currently has a staff of 13 full time employees. Of these, four are employed in an administrative capacity and nine are in field operations.

COMB is presently composed of five Member Agencies, all of which are public agencies: the Carpinteria Valley Water District, the Goleta Water District, the Montecito Water District, the Santa Ynez River Water Conservation District Improvement District No. 1, and the City of Santa Barbara. (A founding Member Unit of COMB, the Summerland Water District, reorganized with the Montecito Water District, with Montecito Water District as the successor agency. Another founding Member Unit of COMB, the Santa Ynez River Water Conservation District, assigned its Member Unit water contract to the Santa Ynez River Water Conservation District, Improvement District No. 1.)

On May 27, 2016, Santa Ynez River Water Conservation District, Improvement District No. 1 notified the COMB Board of its stated intent to withdraw from the Agreement. The COMB Governing Board is currently considering possible courses of action to address the stated withdrawal from the Agreement.

Under the Agreement, each of the five Member Agencies appoints a representative to the COMB Board of Directors. The following table shows each Member Unit's share of the Cachuma Project yield (water entitlement) and the number of votes each has on the Board of Directors:

<u>Member Unit</u>	<u>Entitlement Percentage</u>	<u>Board Representation</u>
Carpinteria Valley WD	10.94 %	1 vote
Goleta Water District	36.25 %	2 votes
Montecito Water District	10.31 %	1 vote
Santa Ynez RWCD ID No. 1	10.31 %	1 vote
City of Santa Barbara	32.19 %	2 votes
Total	100.00%	7 votes

Votes representing a majority of the number of votes authorized under the Agreement are required for the approval of any decision, other than adjournment, which requires action of the Board of Directors. Also, the affirmative vote of at least three representatives to the Board of Directors is necessary for the approval of such a decision. The unanimous consent of the representatives of all the Member Agencies is required for COMB to take action on the following matters:

Management's Discussion and Analysis

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Summary of Organization and Business (Continued)

1. Approval of a Cachuma Project Master Contract amendment, renewal or extension;
2. A matter involving water rights of any party;
3. Acquisition of significant facilities from the United States;
4. Issuance of bonds, loans or other forms of indebtedness in excess of one million (\$1,000,000) dollars.

A decision of COMB authorizing a capital expenditure in excess of one million dollars or incurring an indebtedness or obligation in excess of one million dollars is not effective unless it has been ratified by a resolution approved by all of the Member Agencies.

Operating Assessments

Current operations of COMB are funded by assessment of the Member Agencies, with the assessments based on the Member Agencies' Cachuma Project entitlement percentages. In September 2010, the Cachuma Operation and Maintenance Board approved a budget adjustment effective January 2011 to transfer from CCRB the implementation of the Santa Ynez River Fisheries Program as required by the 2000 Biological Opinion. All five Member Agencies fund the general and administrative portion of the annual budget as well as the cost of special projects (capital improvements, rehabilitation & betterment, maintenance & modifications, etc.) for Bradbury Dam and Lake Cachuma, the main Cachuma Project storage facility, located on the Santa Ynez River in northern Santa Barbara County. All five Member Agencies also fund the Santa Ynez River Fisheries Program and related activities.

In light of the aforementioned stated withdrawal of the Improvement District from the Agreement on May 27, 2016, the COMB Governing Board is currently considering possible courses of action to address these particular general and administrative assessments.

Four of the Member Agencies, not including Santa Ynez River Water Conservation District, Improvement District No. 1, fund the operation and maintenance portion of the annual budget as well as the cost of special projects for other Cachuma Project storage and conveyance facilities that serve the South Coast of Santa Barbara County. These facilities include the Tecolote Tunnel, the South Coast Conduit (SCC), and four dams and reservoirs (Glen Annie, Lauro, Ortega and Carpinteria). During the fiscal year ended June 30, 2017, COMB conducted and/or completed a number of special studies and projects using revenue provided by these assessments. These included operation and maintenance of the Emergency Pumping Facility, SCC improvements; and rehabilitation and betterment of control stations, valves and structures.

Management's Discussion and Analysis

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

Grant Program

COMB has developed a grant program by utilizing a team of staff members to write proposals, administer grants and carry out grant contracts. They have applied for and received various federal and state contracts for habitat enhancement, fisheries projects within the Lower Santa Ynez River drainage and South Coast pipeline improvement projects. The utilization of these grants has assisted the Member Agencies in accomplishing required fisheries restoration and habitat improvement projects as well as a vital infrastructure improvement project. For fiscal year 2016-17, grant funding was received for the Quiota Creek Crossing 0A and 4 fish passage improvement projects.

COMB Committees

COMB has five standing committees: the Administrative Committee (financial, personnel and legal matters), the Operations Committee, the Fisheries Committee, the Public Outreach Committee, and the Lake Cachuma Oak Tree Committee. Each committee is composed of two Board members and one alternate Board member. Appointments to the committees are made by the President of the Board. The committees meet with staff on an as-needed basis and review and recommend actions to the Board of Directors with regard to capital improvements, finance, and other matters. From time-to-time, COMB utilizes ad-hoc committees which are temporary in nature.

Management's Discussion and Analysis

FINANCIAL HIGHLIGHTS

The following table shows a condensed version of COMB's statement of net position with corresponding analysis regarding significant variations. This statement includes the assets and liabilities related to the transfer of fisheries activities into COMB effective January 2011.

Condensed Statement of Net Position

	Year Ended			2017-2016 Variance		2016-2015 Variance	
	June 30, 2017	June 30, 2016	June 30, 2015	Dollars	Percent	Dollars	Percent
				Change	Change	Change	Change
<u>Assets:</u>							
Current Assets	\$ 3,990,139	\$ 3,490,910	\$ 2,333,338	\$ 499,229	14.3%	\$1,157,572	49.6%
Restricted Assets	825,891	385,098	744,104	440,793	114.5%	(359,006)	-48.2%
Property, Plant & Equipment	147,311	205,908	199,564	(58,597)	-28.5%	6,344	3.2%
Other Assets	5,741,138	5,980,235	6,191,101	(239,097)	-4.0%	(210,866)	-3.4%
Total Assets	\$10,704,479	\$10,062,151	\$ 9,468,107	\$ 642,328	6.4%	\$ 594,044	6.3%
<u>Deferred Outflows of Resources:</u>							
Deferred pensions	\$ 422,161	\$ 148,586	\$ 136,562	\$ 273,575	100.0%	\$ 12,024	0.0%
Total Deferred Outflows of Resources	\$ 422,161	\$ 148,586	\$ 136,562	\$ 273,575	100.0%	\$ 12,024	0.0%
<u>Liabilities:</u>							
Current Liabilities	\$ 3,530,738	\$ 1,767,975	\$ 1,546,701	\$1,762,763	99.7%	\$ 221,274	14.3%
Long-Term Liabilities	9,663,749	10,206,573	10,659,223	(542,824)	-5.3%	(452,650)	-4.2%
Total Liabilities	13,194,487	11,974,548	12,205,924	1,219,939	10.2%	\$ (231,376)	-1.9%
<u>Deferred Inflows of Resources:</u>							
Deferred pensions	\$ 149,427	\$ 224,052	\$ 348,168	\$ (74,625)	100.0%	\$ (124,116)	0.0%
Total Deferred Inflows of Resources	\$ 149,427	\$ 224,052	\$ 348,168	\$ (74,625)	100.0%	\$ (124,116)	0.0%
<u>Net Position:</u>							
Invested in Capital Assets	147,311	205,908	199,564	(58,597)	-28.5%	\$ 6,344	3.2%
Unrestricted	(2,364,585)	(2,193,771)	(3,148,987)	(170,814)	7.8%	955,216	-30.3%
Total Net Position	\$ (2,217,274)	\$ (1,987,863)	\$ (2,949,423)	\$ (229,411)	11.5%	\$ 961,560	-32.6%

Management's Discussion and Analysis**FINANCIAL HIGHLIGHTS (Continued)****Statement of Net Position Analysis**

Total assets as of June 30, 2017 are 6.4% more than the June 30, 2016 amount. The changes are noted below.

- Current assets include bank account balances and all accounts receivable balances. The current assets for fiscal year ending 2017 are higher than the previous year primarily attributable to current year unexpended funds and carryover funds for project expenditures delayed or placed on hold due to the drought.
- Restricted assets are higher as compared to the prior year due to an increase in deposits into the Warren Act Trust Fund. The Warren Act Trust Fund deposits are variable in nature and are directly tied to the amount of State Water Project Water delivered to the lake on behalf of the State Water Project (SWP) participants during the previous year.
- The value of property, plant, and equipment is slightly lower than the previous fiscal year primarily due to the recording of depreciation expense.
- Other assets are slightly decreased as compared to the prior fiscal year and represent the Bradbury and Lauro SOD Act assessments receivable.
- Deferred outflows and deferred inflows are related to deferred pensions associated with GASB 68. Note 12 contains detailed information regarding these balances.
- Current liabilities represent accounts payable balances, the current portion due (within one year) of long term debt, accrued wages and deferred revenue account balances. The current liabilities are higher than the previous fiscal year primarily due to the recording of deferred revenue associated with member assessments which was subsequently refunded in October 2017.
- Long term liabilities are slightly less as compared to the prior year due to repayments.
- The Invested in Capital Assets less than the previous year primarily due to the recording of depreciation expense.
- Unrestricted net position is less than the previous year primarily due the entry to record deferred revenue associated with unexpended carryover funds for project expenditures delayed or placed on hold due to the drought. Unrestricted net position remains in a deficit position due to previous years' recognition of the GASB 68 pension liability.

Management’s Discussion and Analysis

FINANCIAL HIGHLIGHTS (Continued)

The following table shows a condensed version of COMB’s Statement of Revenues, Expenses, and Changes in Net Position, with corresponding analysis regarding significant variances.

Condensed Statement of Revenues, Expenses and Changes in Net Position

	Year Ended			2017- 2016 Variance		2016- 2015 Variance	
	June 30, 2017	June 30, 2016	June 30, 2015	Dollars	Percent	Dollars	Percent
				Change	Change	Change	Change
Operating Revenues (Expenses):							
Operating Revenues	\$ 6,490,950	\$ 7,019,280	\$ 5,889,530	\$ (528,330)	-7.5%	\$ 1,129,750	19.2%
Operating Expenses,							
excluding Depreciation Expense	(6,534,603)	(5,811,811)	(7,698,633)	(722,792)	12.4%	1,886,822	-24.5%
Depreciation	(65,118)	(72,380)	(58,123)	7,262	-10.0%	(14,257)	24.5%
Operating Income (Deficit)	(108,771)	1,135,089	(1,867,226)	(1,243,860)	109.6%	\$ 3,002,315	-160.8%
Non-operating Revenues	7,072	2,307	1,551	4,765	206.5%	756	48.7%
Non-operating Expenses	(127,712)	(175,836)	(99,228)	48,124	-27.4%	(76,608)	77.2%
Change in Net Position	(229,411)	961,560	(1,964,903)	(1,190,971)	123.9%	2,926,463	148.9%
Net Position at beginning of year	(1,987,863)	(2,949,423)	372,837	961,560	100.0%	\$(3,322,260)	891.1%
Prior period adjustment	-	-	(1,357,357)	-	100.0%	(1,357,357)	100.0%
Net Position at beginning of year, as restated	-	-	(984,520)	984,520	100.0%	(984,520)	100.0%
Net Position at End of Year	\$(2,217,274)	\$(1,987,863)	\$(2,949,423)	(229,411)	11.5%	\$ 961,560	-32.6%

Statement Analysis

- Operating revenues as of June 30, 2017 decreased compared to the previous fiscal year primarily due to an entry to record Assessments Returned to Member Agencies at June 30th in the amount of \$1,703,470. In FY 2016-17, COMB received grant revenues related to the completion of two fish passage projects completed during this fiscal year. COMB also received approximately \$920,676 in member assessments related to the financing of the Emergency Pumping Facility Project.
- Operating expenses, excluding depreciation and amortization expenses, were higher than the prior fiscal year due to the completion of two fish passage projects in the current year.
- Non-operating revenues consist of interest income and increased as a result of higher balances in LAIF balances throughout the year.

Management's Discussion and Analysis

FINANCIAL HIGHLIGHTS (Continued)

Statement Analysis (Continued)

- Non-operating expenses consist of interest expense and are lower than the previous year due to the reduction in the American Riviera Bank notes payable as a result of a member unit paying their obligation in full during the fiscal year.
- The Change in Net Position has decreased substantially as compared to the prior fiscal year due to an entry to record Assessments Returned to Member at June 30th in the amount of \$1,703,470.

Capital Assets

The following table provides a summary of COMB's capital assets and changes from the prior year.

	Capital Assets			2017-2016 Variance		2016-2015 Variance	
	Year Ended			Dollars	Percent	Dollars	Percent
	June 30, 2017	June 30, 2016	June 30, 2015	Change	Change	Change	Change
Vehicles	\$ 411,919	\$ 436,877	\$ 409,581	\$ (24,958)	-5.7%	\$ 27,296	0.0%
Office Furniture and Equipment	443,923	440,652	432,634	3,271	0.7%	8,018	1.9%
Field Equipment	563,101	559,852	542,025	3,249	0.6%	17,827	3.3%
Mobile Offices Used for Facilities	97,803	97,803	97,803	-	0.0%	-	0.0%
Resurfacing	38,351	38,351	38,351	-	0.0%	-	0.0%
Total Capital Assets	1,555,097	1,573,535	1,520,394	(18,438)	-1.2%	53,141	3.5%
Accumulated Depreciation	(1,407,786)	(1,367,627)	(1,320,830)	(40,159)	2.9%	(46,797)	3.5%
Net Capital Assets	\$ 147,311	\$ 205,908	\$ 199,564	\$ (58,597)	-28.5%	6,344	3.2%

Debt Administration

Series 2004A Refinance Bonds

COMB and the Cachuma Project Authority (CPA) merged in 1996, with COMB as the successor agency. With this merger, COMB assumed responsibility for the oversight and payment of the Series 1993 CPA revenue bonds. However, the bonds are not recorded on the books of COMB because, under Joint Participation Agreements between COMB and three of the Member Agencies, these Member Agencies are obligated to make the bond principal and interest payments on behalf of COMB. The Series 1993 bonds were refinanced by COMB in the first quarter of fiscal year 2004/05.

Management's Discussion and Analysis**FINANCIAL HIGHLIGHTS (Continued)****Debt Administration (Continued)****Safety of Dams Repayment Contracts**

Under the terms and conditions of a repayment contract executed in 2002, COMB is responsible for payment to the United States of fifteen percent (15%) of the total amount of Safety of Dams (SOD) Act funds expended by the United States for structural stability and related work at Bradbury Dam.

The debt total under the contract as executed is approximately \$6,791,000 plus interest and is to be repaid by annual payments over a 50-year period. COMB assesses the Member Agencies annually to collect the revenue for the payment due that year, with the assessments calculated in accordance with each Member Agencies' Cachuma Project entitlement percentages.

All work activities related to the Bradbury SOD Act rehabilitation project have been completed as of June 30, 2012.

The funds expended by Reclamation through June 30, 2013 on the Lauro Dam rehabilitation project as identified in the Re-Payment Schedule for this project are approximately \$6,731,580. The fifteen percent obligation plus interest during construction equates to approximately \$1,009,737 for the Lauro SOD Act repayment debt which appears in the long term liability account.

Work activities during the current fiscal year related to the completion of the Lauro Dam SOD Act rehabilitation were relatively minor and produced an inconsequential increase to the overall debt obligation.

American Riviera Bank Emergency Pumping Facility Project Notes Payable

During fiscal year ending 2015, COMB contracted for the construction of the Emergency Pumping Facilities Project (Project) to provide continued delivery of water from Lake Cachuma to the Member Agencies until sufficient inflow occurs and the reservoir level returns to a normal operating condition. In order to implement this large scale project, three of the four South Coast Member agencies agreed to finance their proportionate share through a commercial financing arrangement with the Bank of Santa Barbara, which merged with American Riviera Bank during 2016.

Management's Discussion and Analysis**FINANCIAL HIGHLIGHTS (Continued)****Debt Administration (Continued)****American Riviera Bank Emergency Pumping Facility Project Notes Payable (Continued)**

The note consisted of two separate financing facilities: 1) A revolving line of credit (\$1.2 million) for a period of 24 months followed by a fixed 60 months of principal and interest, 2) A non-revolving line of credit (\$2.0 million) for a period of 24 months followed by a fixed 60 months of principal and interest. The districts participating in the financing included Goleta Water District, Montecito Water District, and Carpinteria Valley Water District. The City of Santa Barbara did not participate in the financing and chose to fund the project through quarterly assessments. Santa Ynez River Water Conservation District, Improvement District No. 1 was indemnified by the four South Coast Member Agencies and did not participate in any expenditure of the Project. While COMB secured the financing for the project, the three districts participating in the debt obligation provided the guarantee for repayment of their allocated percentage and are held solely liable for any interest rate increase caused by a downgrade of their individual credit rating. The original financing terms included the conversion from lines of credit to a sixty (60) month repayment loan as of July 25, 2016. Carpinteria Valley Water District paid their obligation in full during the fiscal year.

Pension Plan Accounting

In June 2012, the Governmental Accounting Standards Board (GASB) issued two new standards that substantially changed the accounting and financial reporting of public employee pension plans and the state and local governments that participate in such plans. GASB Statement No. 67, *Financial Reporting for Pension Plans* revises existing guidance for the financial reports of most governmental pension plans. GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* revises and establishes new financial reporting requirements for most governments that provide their employees with pension benefits. GASB Statement No. 67 is applicable to CalPERS and effective for financial statements for fiscal years beginning after June 15, 2013. GASB Statement No. 68 is applicable to employers and effective for financial statements for fiscal years beginning after June 15, 2014.

GASB Statement No. 68 requires employers to recognize a liability as employees earn their pension benefits. To the extent that a long-term obligation to provide pension benefits (total pension liability) is larger than the value of the assets available in the plan (fiduciary net position) to pay pension benefits, the employers must report a net pension liability on the employer's accrual-based financial statements for the first time.

Management's Discussion and Analysis**FINANCIAL HIGHLIGHTS (Continued)****Pension Plan Accounting (Continued)**

A cost-sharing multiple-employer plan (cost-sharing plan) is one in which the participating employers pool their assets and their obligations to provide defined pension benefits, such as employers participating in risk pools. Under the new GASB standards, each participating cost-sharing employer is required to report its proportionate share of the collective net pension liability, pension expense, and deferred outflows/deferred inflows of resources in their financial statements. Note 12 contains detailed information regarding these balances.

Basic Financial Statements

STATEMENT OF NET POSITION

June 30, 2017 and 2016

ASSETS

	2017	2016
Current Assets		
Cash (Note 3)	\$ 2,651,076	\$ 3,242,663
Investments, cash equivalents (Note 3)	817,182	10,110
Assessment receivable	282,863	-
Prepaid insurance	19,433	27,270
Current portion of SOD Act assessments receivable (Note 6)	219,585	210,867
Total current assets	<u>3,990,139</u>	<u>3,490,910</u>
Restricted Assets (Note 4)		
Cash	825,891	385,098
Total restricted assets	<u>825,891</u>	<u>385,098</u>
Capital Assets (Note 9)		
Vehicles	411,919	436,877
Office furniture and equipment	443,923	440,652
Field equipment	563,101	559,852
Modular administrative offices	97,803	97,803
Resurfacing	38,351	38,351
Subtotal	1,555,097	1,573,535
Less: accumulated depreciation	<u>(1,407,786)</u>	<u>(1,367,627)</u>
Capital assets, net	<u>147,311</u>	<u>205,908</u>
Other Assets		
Long-term assessments receivable SOD Act (Note 6)	5,741,138	5,980,235
Total other assets	<u>5,741,138</u>	<u>5,980,235</u>
Total assets	<u>10,704,479</u>	<u>10,062,151</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pensions	422,161	148,586
Total deferred outflows of resources	<u>422,161</u>	<u>148,586</u>
Total assets and deferred outflows of resources	<u>\$ 11,126,640</u>	<u>\$ 10,210,737</u>

See accompanying notes

Item #5 Exhibit #1

Basic Financial Statements

STATEMENT OF NET POSITION

June 30, 2017 and 2016

LIABILITIES

	<u>2017</u>	<u>2016</u>
Current Liabilities		
Accounts payable	\$ 169,423	\$ 482,787
Accrued vacation and sick leave benefits	143,386	159,284
Payable to member units	1,703,470	-
Deferred revenue	825,890	385,097
Accrued interest	66,595	87,008
Current portion of notes payable (Note 7)	402,389	442,932
Current portion of SOD Act contract payable (Note 6)	219,585	210,867
Total current liabilities	<u>3,530,738</u>	<u>1,767,975</u>
Long-Term Liabilities		
Net other post employment benefit obligation (Note 13)	1,054,948	907,923
Notes payable (Note 7)	1,339,748	2,158,385
Net pension liability (Note 12)	1,527,915	1,160,030
SOD Act contract payable, net of current portion (Note 6)	5,741,138	5,980,235
Total long-term liabilities	<u>9,663,749</u>	<u>10,206,573</u>
Commitments and Contingencies (Note 14)		
Total liabilities	<u>13,194,487</u>	<u>11,974,548</u>

DEFERRED INFLOWS OF RESOURCES

Deferred pensions	<u>149,427</u>	<u>224,052</u>
Total deferred inflows of resources	<u>149,427</u>	<u>224,052</u>

NET POSITION

Invested in capital assets, net of related debt	147,311	205,908
Unrestricted:		
Designated to be constructively returned	-	-
Accumulated deficit	<u>(2,364,585)</u>	<u>(2,193,771)</u>
Total net position	<u>\$ (2,217,274)</u>	<u>\$ (1,987,863)</u>

See accompanying notes

Item #5 Exhibit #1

Basic Financial Statements

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For the Years Ended June 30, 2017 and 2016

	2017	2016
Operating Revenues		
Operating assessments from member agencies	\$ 4,504,686	\$ 5,650,365
Grant revenue	1,542,476	705,205
Warren Act Trust Fund (Note 4)	238,306	571,728
Renewal Fund (Note 4)	52,872	-
Cachuma Project Betterment Fund (Note 5)	90,000	90,000
Other revenues	62,610	1,982
Total operating revenues	<u>6,490,950</u>	<u>7,019,280</u>
Operating Expenses		
Operation and maintenance division:		
Operation and maintenance	883,276	761,405
General and administrative	826,355	725,474
Emergency pumping facility project	1,800,628	2,158,739
Fisheries division:		
Operation and maintenance	635,954	541,421
General and administrative	309,613	302,705
Fishery related projects	165,167	199,330
Quiota Creek crossing habitat enhancement	1,704,571	950,105
Other maintenance and habitat enhancement	209,039	172,632
Depreciation	65,118	72,380
Total operating expenses	<u>6,599,721</u>	<u>5,884,191</u>
Net Operating Gain (Loss)	<u>(108,771)</u>	<u>1,135,089</u>
Non-Operating Revenues (Expenses)		
Interest income	7,072	2,307
Interest expense	(138,192)	(175,836)
Gain on sale of fixed asset	10,480	-
Total non-operating expenses	<u>(120,640)</u>	<u>(173,529)</u>
Change in net position	(229,411)	961,560
Net Position, beginning of year	<u>(1,987,863)</u>	<u>(2,949,423)</u>
Net Position, end of year	<u>\$ (2,217,274)</u>	<u>\$ (1,987,863)</u>

See accompanying notes

Item #5 Exhibit #1

Basic Financial Statements

STATEMENT OF CASH FLOWS

For the Years Ended June 30, 2017 and 2016

	2017	2016
<u>Cash Flows from Operating Activities</u>		
Cash received from member agencies	\$ 4,452,748	\$ 5,852,489
Cash received from other sources	62,610	1,982
Cash received from grantor	1,542,476	705,205
Cash received from Cachuma Betterment Fund	90,000	90,000
Cash received from Renewal and Warren Act Funds	291,178	571,728
Cash received from disposal of asset	(10,480)	-
Cash payments to suppliers for operations	(3,826,821)	(4,421,381)
Cash payments to employees	(1,159,027)	(1,303,578)
Net cash provided by operating activities	<u>1,442,684</u>	<u>1,496,445</u>
<u>Cash Flows from Noncapital Financing Activities</u>		
Increase (decrease) in restricted assets	440,794	(359,005)
(Increase) decrease in deferred revenue	(440,794)	359,005
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>
<u>Cash Flows from Capital and Related Financing Activities</u>		
Acquisition of capital assets	(6,520)	(78,724)
Issuance of notes payable	(859,180)	-
Interest payments on notes payable	(82,144)	(82,144)
Interest payments on SOD Act contract payable	(56,048)	(93,692)
Principle payments on SOD Act contract payable	(230,379)	(97,731)
Net cash flows used by capital and related financing activities	<u>(1,234,271)</u>	<u>(352,291)</u>
<u>Cash Flows From Investing Activities</u>		
Interest received	7,072	2,307
Purchase of investments	(2,007,187)	-
Proceeds from redemptions of investments	1,200,115	629,106
Net cash flows provided (used) by investing activities	<u>(800,000)</u>	<u>631,413</u>
Net increase (decrease) in cash	(591,587)	1,775,567
Cash and Cash Equivalents - Beginning of Year	<u>3,242,663</u>	<u>1,467,096</u>
Cash and Cash Equivalents - End of Year	<u>\$ 2,651,076</u>	<u>\$ 3,242,663</u>

See accompanying notes

Basic Financial Statements

STATEMENT OF CASH FLOWS
For the Years Ended June 30, 2017 and 2016

	2017	2016
<u>Reconciliation of net operating gain (loss) to net cash provided (used) by operating activities</u>		
Net operating gain (loss)	\$ (108,771)	\$ 1,135,089
Adjustments to reconcile net operating gain (loss) to net cash provided (used) by operating activities:		
Depreciation expense	65,118	72,380
Gain of sale of asset	(10,480)	-
Changes in operating assets and liabilities		
Assessments receivable	(282,863)	104,395
Prepaid insurance	7,837	(2,370)
Current portion of SOD Act assessment receivable	230,379	97,730
Accounts payable	(313,364)	7,841
Payable to Member Units	1,704,016	-
Accrued vacation and sick leave benefits	(15,898)	16,372
OPEB liability	147,025	161,432
Net pension liability	367,885	39,716
Deferred outflows of resources - pension	(74,625)	(124,116)
Deferred inflows of resources - pension	(273,575)	(12,024)
Net cash provided by operating activities	\$ 1,442,684	\$ 1,496,445

See accompanying notes

Item #5 Exhibit #1

Notes to the Basic Financial Statements**Note 1 – Organization**

The Cachuma Operation and Maintenance Board (COMB) is a joint powers agency organized to operate and maintain the water delivery system of the Cachuma Project located in Santa Barbara County. COMB's member agencies (Member Agencies) consist of five water purveyors as follows: Carpinteria Valley Water District, City of Santa Barbara, Goleta Water District, Montecito Water District, and Santa Ynez River Water Conservation District Improvement District No. 1.

The Member Agencies entered into a Joint Exercise of Powers Agreement to exercise their common power to provide for the rights to, the facilities of, and the operation, maintenance and use of the United States, Department of the Interior, Bureau of Reclamation project known as the Cachuma Project, including storage, treatment, transport and appurtenant facilities, and all necessary tangible and intangible property rights. In September 2010, the Cachuma Operation and Maintenance Board approved a budget adjustment effective January 2011 to transfer from CCRB the implementation activities of the Santa Ynez River Fisheries Program as required by the 2000 Biological Opinion.

On May 27, 2016, Santa Ynez River Water Conservation District, Improvement District No. 1 notified the COMB Board of its stated intent to withdraw from the Agreement. The COMB Governing Board is currently considering possible courses of action to address the unilateral withdrawal from the Agreement.

Note 2 – Summary of Significant Accounting Policies**A) Basis of Accounting**

COMB operates as a proprietary fund type. All proprietary fund types are accounted for on a flow of economic resources measurement focus. Under this measurement focus, all assets and liabilities associated with the operation of these funds are included in the statement of net position. Where appropriate, net total position are segregated into net position invested in capital assets and unrestricted position. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

All proprietary fund types utilize the accrual basis of accounting. Under this method, revenues are recognized at the time the related liabilities are incurred regardless of when paid.

Notes to the Basic Financial Statements**Note 2 – Summary of Significant Accounting Policies (Continued)****A) Basis of Accounting (Continued)**

COMB distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with COMB's principal ongoing operations. The principal operating revenues of COMB are assessments of the Member Agencies and grant monies received. Operating expenses for COMB include maintenance and administrative expenses, depreciation on capital assets and litigation costs. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The financial statements of COMB have been prepared in conformity with Generally Accepted Accounting Principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting financial reporting principles.

B) Cash and Cash Equivalents

For purposes of the statement of cash flows, cash includes demand deposits and money market accounts, but does not include restricted cash or funds invested in the Local Agency Investment Fund (LAIF).

C) Capital Assets

Property and equipment are stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which is generally 5 years. Title to the assets of the Cachuma Project is with the United States of America; the assets are not recorded as assets of COMB. Costs relating to capital improvements, rehabilitation, betterment, maintenance and modifications are therefore reported as expenditures when incurred by COMB.

D) Investments

Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

E) Accrued Vacation and Sick Pay

Employees are entitled to certain compensated absences based on their length of employment. With minor exceptions, compensated absences vest and accumulate and are accrued when they are earned.

Notes to the Basic Financial Statements

Note 2 – Summary of Significant Accounting Policies (Continued)

F) Unspent Operating Assessments

The operating assessments represent amounts received from COMB's Member Agencies to fund current operations. To the extent that revenues exceed expenses in a given year, they are constructively returned to the Member Agencies in subsequent years.

G) Other Post-Employment Benefits

Government Accounting Standards Board (GASB) Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, establishes standards for the measurement, recognition, and display of Other Post-Employment Benefit costs (OPEB) and related liabilities, note disclosures, and, if applicable, required supplementary information in the financial reports of state and local governmental employers. OPEB includes postemployment healthcare, as well as other forms of post-employment benefits when provided separately from a pension plan.

OPEB cost is measured and disclosed using the accrual basis of accounting. Annual OPEB cost is equal to the annual required contributions of the OPEB plan, calculated in accordance with certain parameters. See Note 13 for further details.

H) Pensions

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

I) Net Position

Net position represents the difference between assets and liabilities and is classified into three components as follows:

Notes to the Basic Financial Statements

Note 2 – Summary of Significant Accounting Policies (Continued)

I) Net Position (Continued)

Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds.

Restricted – This component of net position consists of constraints placed on net asset use through external constraints imposed by creditors, grantors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.” Unrestricted, reserved net position represents unrestricted assets which are segregated by the Board of Directors for specific future uses.

When an expense is incurred for purposes for which both unrestricted and restricted resources are available for use, it is COMB’s policy to apply restricted assets first, then unrestricted resources.

J) Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. COMB’s principal areas that include estimates are the liabilities and related receivables for Safety of Dams Act construction in process, useful lives of capitalized assets and the liability for other postemployment benefits. It is at least reasonably possible that the significant estimates used will change within the next year.

K) Deferred Revenue

Deferred revenue consists of the unspent Renewal Fund and Warren Act Trust fund money that is restricted for Lake Cachuma projects. Each year, the Fund Committees decide how to spend these funds and revenue is recognized when the money is spent. See Note 4 for disclosures on restricted cash.

Notes to the Basic Financial StatementsNote 2 – Summary of Significant Accounting Policies (Continued)L) Implementation of New Accounting Pronouncements

For the year ended June 30, 2017, the District implemented the following Governmental Accounting Standards Board (GASB) Pronouncements:

Statement No. 79 *Certain External Investment Pools and Pool Participants* enhances comparability of financial statements among governments by establishing specific criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement. Those criteria will provide qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. That measurement approximates fair value and mirrors the operations of external investment pools that transact with participants at a stable net asset value per share. The impact of implementing this Statement will be reflected in Note 2.

Statement No. 82 *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73* addresses issues regarding the presentation of payroll-related measures in required supplementary information, the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The provisions of this Statement have been adopted for the fiscal year ended June 30, 2017 and are reflected in the presentation of the required supplementary information.

Note 3 – Cash and InvestmentsInvestments Authorized by COMB's Investment Policy

Under the provisions of COMB's investment policy, the agency may invest in state or national banks, state or federal saving and loan associations, the State of California Local Agency Investment Fund (LAIF), or may invest as provided in the California Government Code.

Notes to the Basic Financial Statements

Note 3 – Cash and Investments (Continued)

Investment in Local Agency Investment Fund (LAIF)

LAIF is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based on the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on the amortized cost basis. LAIF invests some of its portfolio in derivatives. Detailed information on derivative investments held by this pool is not readily available. Investments in LAIF are not rated by a national rating agency.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. COMB did not have any investments with fair values that are considered to be highly sensitive to changes in interest rates.

Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are uninsured and uncollateralized. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, COMB will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of COMB and are held by either the counter-party or the counter-party's trust department or agent but not in COMB's name.

All cash is entirely insured or collateralized. The California Government Code requires California banks and savings and loans associations to secure COMB's deposits by pledging government securities, which equal at least 110% of COMB's deposits. California law also permits financial institutions to secure COMB's deposits by the pledging of first trust deed mortgage notes in excess of 150% of the COMB's deposits. COMB may waive collateral requirements for deposits that are fully insured by the Federal Deposit Insurance Corporation (FDIC).

None of COMB's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

Notes to the Basic Financial Statements

Note 3 – Cash and Investments (Continued)Credit Risk

In accordance with governmental accounting standards, COMB's cash and cash equivalents are classified as to credit risk into three categories:

- Category 1 includes investments that are insured or registered or for which the securities are held by COMB or its agency in COMB's name.
- Category 2 includes uninsured and unregistered investments for which the securities are held by the counter party's trust department or agent in COMB's name.
- Category 3 includes uninsured and unregistered investments for which the securities are held by the counter party, by its trust department or agency but not in COMB's name.

Currently, COMB's investments are held within LAIF. This is a non-categorized investment vehicle permitted under the provisions of COMB's investment policy.

Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, COMB was not exposed to concentration of credit risk.

Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, COMB was not exposed to foreign currency risk.

Cash and investments as of June 30, 2017 and 2016 consist of the following:

	2017		
	Carrying Amount	Market Value	Credit Risk Category
Cash in banks and on hand	\$ 3,476,967	\$ 3,476,967	1
Local Agency Investment Fund (LAIF)	817,182	817,182	N/A*
Total cash and investments, at fair value	<u>\$4,294,149</u>	<u>\$4,294,149</u>	

*Not subject to categorization

Notes to the Basic Financial Statements

Note 3 – Cash and Investments (Continued)

	2016		Credit Risk Category
	Carrying Amount	Market Value	
Cash in banks and on hand	\$ 3,627,761	\$ 3,627,761	1
Local Agency Investment Fund (LAIF)	10,110	10,110	N/A*
Total cash and investments, at fair value	<u>\$ 3,637,871</u>	<u>\$ 3,637,871</u>	

*Not subject to categorization

Investment in Local Agency Investment Fund (LAIF)

COMB is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of COMB’s investment in this pool is reported in the accompanying basic financial statements at the amounts based upon COMB’s pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. The amortized cost approximates fair value. LAIF invests some of its portfolio in derivatives. Detailed information on derivative investments held by this pool is not readily available. Investments in LAIF are not rated by a national rating agency.

Note 4 – Restricted Assets

The Cachuma Project Renewal Fund (Renewal Fund) and Cachuma Project Trust Fund (Trust Fund) are two separate funds that have been established through contracts with the U.S. Bureau of Reclamation (Reclamation).

The Trust Fund is a requirement of the Warren Act contract that the Central Coast Water Authority (CCWA) negotiated with Reclamation for the use of the Cachuma Project for transport of State Water Project (SWP) water through Cachuma Project facilities. The memorandum of understanding (MOU) creating the Trust Fund established a two person Fund Committee and an Advisory Committee. One member of the Fund Committee is appointed by the Member Agencies through COMB or CCRB. The other member of the Fund Committee is appointed by Santa Barbara County Board of Supervisors from the County Water Agency.

Notes to the Basic Financial Statements

Note 4 – Restricted Assets (Continued)

The Renewal Fund is a requirement of the Cachuma Project Renewal Master Contract for water service from the Cachuma Project to the five Cachuma Project Member Agencies. The Cachuma Project Renewal Master Contract is mostly silent on the process for managing the Renewal Fund, other than stating that the Fund Committee must agree on its use.

Both the Trust Fund and the Renewal Fund require annual and five-year plans. Reclamation and the Cachuma Project Member Agencies agreed to use the committee process for both funds and to have common annual and five-year plans. To date, the annual and five-year plans have authorized the combined funds to be used for implementation of the Biological Opinion (BO)/Fish Management Plan (FMP). Pursuant to the Renewal Master Contract, COMB administers both the Trust Fund and the Renewal Fund accounts.

Summary of restricted cash and investments as of June 30:

	2017	2016
Trust Fund	\$ 815,675	\$ 374,882
Renewal Fund	10,216	10,216
Total Restricted Cash	<u>\$ 825,891</u>	<u>\$ 385,098</u>

Note 5 – Cachuma Project Betterment Fund

Since the Cachuma Project was completed in the mid-1950s, the Santa Barbara County Water Agency has collected \$100,000 per year in taxes for the betterment of the Cachuma Project. For the first 40 years, these funds were used to pay down the capital cost of constructing the Cachuma Project. The authorized uses of these funds were broadened in 1995 pursuant to the Renewal Master Contract. The County Water Agency was still obligated to provide \$100,000 annually to the Cachuma Project. However, under Article 8 (b), the funds could be used for any beneficial purpose consistent with the Water Agency Act within the Santa Ynez River watershed or the Cachuma Project service area. Each fiscal year, representatives from the Cachuma Project Member Agencies and the County Water Agency must mutually agree on the activities to be funded by the County Water Agency's \$100,000 contribution. To date, the Betterment Fund has been combined with the Trust Fund and Renewal Fund revenues to offset the costs of the Fisheries Program. On January 1, 2011, the balance of the Betterment fund was transferred from Cachuma Conservation Release Board to COMB to support the Fisheries Program.

Notes to the Basic Financial Statements**Note 6 – SOD Act Assessments Receivable and Contract Payable****Bradbury Dam**

On July 1, 2002, COMB executed a repayment contract with U.S. Bureau of Reclamation in the Department of Interior of the United States (Reclamation). Under the terms of the agreement and in accordance with the United States Safety of Dams (SOD) Act, COMB will reimburse Reclamation for fifteen percent (15%) of the total amount of SOD Act funds expended by Reclamation to preserve the structural integrity of Bradbury Dam and related Cachuma Project facilities.

COMB entered into a repayment contract with Reclamation when the project was deemed to be substantially complete. The repayment contract, as executed, calls for a repayment of 15% of a total cost of \$45,276,008 or approximately \$6,791,000 plus interest, as appropriate, over a 50-year period.

The repayment obligation has been allocated fifty-one and three tenths percent (51.3%) to irrigation uses (Irrigation Allocation) or \$3,483,989 and forty eight and seven tenths percent (48.7%) to municipal and industrial (M&I) uses (M&I Allocation) or \$3,307,412. The Irrigation allocation bears no interest and repayment commences in fiscal year end 2017. Interest during construction in the amount of \$325,477 was added to the M&I Allocation. During construction COMB made advances in the amount of \$1,496,148 that were applied against the M&I Allocation amounts. Accounting for advances made by COMB during construction, the balance due under the M&I Allocation contract was \$2,136,741.

COMB will assess the Member Agencies annually amounts equal to the obligation due Reclamation. The annual payment requirements at June 30, 2017 to retire the contract as of June 30, 2052, including interest payments at 5.856%, are presented in the following table. This table does not include adjustments that will be made to the Bradbury Dam repayment contract due to additional incurred costs or for payments that will be required under the Lauro Dam repayment contract.

Notes to the Basic Financial Statements

Note 6 – SOD Act Assessments Receivable and Contract Payable (Continued)

Bradbury Dam (Continued)

	M&I Allocation		Irrigation Allocation	Total
	Principal	Interest		
2018	\$ 93,323	\$ 71,547	\$ 96,778	\$ 261,648
2019	98,788	66,082	96,778	261,648
2020	104,573	60,297	96,778	261,648
2021	110,696	54,174	96,778	261,648
2022	117,179	47,691	96,778	261,648
2023 - 2027	697,222	127,128	483,890	1,308,240
2028 - 2032	-	-	483,890	483,890
2033 - 2037	-	-	483,890	483,890
2038 - 2042	-	-	483,890	483,890
2043 - 2047	-	-	483,890	483,890
2048 - 2052	-	-	483,872	483,872
	<u>\$ 1,221,780</u>	<u>\$ 426,920</u>	<u>\$ 3,387,212</u>	<u>\$ 5,035,912</u>

The interest expense for the Bradbury Dam SOD Act contract payable was \$76,710 and \$86,194 for the years ended June 30, 2017 and 2016, respectively.

The total cost of the Bradbury Dam SOD Act project is to be reevaluated and the repayment agreement amended as necessary by Reclamation and COMB when all phases of the work are completed. Total project costs as of June 30, 2017 were \$48,321,547, \$3,045,539 higher than the total cost authorized under the repayment contract. It is management’s opinion that COMB will be responsible for reimbursing Reclamation 15% of the total construction costs in excess of the costs per the original repayment contract.

As of June 30, 2017, an additional liability of \$456,831 was recorded for construction costs incurred in excess of the original repayment agreement. This is an estimate based on management’s best judgment which may be adjusted as more current information becomes available.

Reclamation can also reevaluate the ability of COMB’s Member Agencies to repay the Irrigation Allocation every five years, commencing in fiscal year end 2008. No adjustment has been made to the Irrigation Allocation balance to reflect a discount due to the non-interest bearing feature of the contract.

Notes to the Basic Financial Statements**Note 6 – SOD Act Assessments Receivable and Contract Payable (Continued)**Lauro Dam

On March 21, 2007, COMB executed a repayment contract with U.S. Bureau of Reclamation in the Department of Interior of the United States (Reclamation). Under the terms of the agreement and in accordance with the United States Safety of Dams (SOD) Act, COMB will reimburse Reclamation for fifteen percent (15%) of the total amount of SOD Act funds expended by Reclamation to preserve the structural integrity of Lauro Dam and reservoir; total costs not to exceed \$17,314,125. The primary contract for construction of the modification project was awarded by Reclamation in September 2005 and the work was deemed substantially complete in February 2007.

COMB entered into a repayment contract with the Reclamation when the project was deemed to be substantially complete. The original repayment contract, as executed, calls for a repayment of 15% of a total cost of \$5,974,934 or approximately \$896,240 plus interest, as appropriate, over a 50-year period. The repayment obligation has been allocated fifty and seventy two one hundredths percent (50.72%) to irrigation uses (Irrigation Allocation) or \$512,139, and forty nine and twenty eight hundredths percent (49.28%) to municipal and industrial (M&I) uses (M&I Allocation) or \$497,598. The Irrigation allocation bears no interest and repayment commences October 2017. The M&I allocation balance due during the construction period accrued interest in the amount of \$15,811.

The total costs of the Lauro Dam SOD Act project was to be re-evaluated and repayment agreement amended as necessary. As of June 30, 2016, project costs were \$6,731,580, \$753,467 higher than total costs authorizes by the repayment contract. It was management's opinion that COMB would be responsible for reimbursing the Reclamation 15% of the total construction cost incurred of the original repayment contract. As of June 30, 2016, as additional liability of \$113,020 was recorded for construction costs incurred in excess of the original amount.

During 2017, the Reclamation completed its final accounting for the project and issued a final repayment contract. As a result of the final project accounting, the additional liability was reduced by \$20,069. The final additional liability of \$93,381 was allocated between M&I and Irrigation and incorporated into the final repayment contract.

COMB will assess the South Coast Member Agencies annually amounts equal to the obligation due January 4, 2057, including interest payments at 4.886%, are presented in the following table. This table represents the final repayment contract received during fiscal year 2017.

Notes to the Basic Financial Statements

Note 6 – SOD Act Assessments Receivable and Contract Payable (Continued)

Lauro Dam (Continued)

	M&I Allocation		Irrigation Allocation	Total
	Principal	Interest		
2018	\$ 17,246	\$ 17,932	\$ 12,227	\$ 47,405
2019	18,031	17,146	12,227	47,404
2020	18,853	16,325	12,227	47,405
2021	19,712	15,466	12,227	47,405
2022	20,610	14,568	12,227	47,405
2023 - 2027	118,020	57,867	61,136	237,023
2028 - 2032	147,469	28,418	61,136	237,023
2033 - 2037	33,645	1,533	61,136	96,314
2038 - 2042	-	-	61,136	61,136
2043 - 2047	-	-	61,136	61,136
2048 - 2052	-	-	61,136	61,136
2053 - 2057	-	-	61,136	61,136
2058 - 2058	-	-	12,227	12,227
	<u>\$ 393,586</u>	<u>\$ 169,255</u>	<u>\$ 501,314</u>	<u>\$ 1,064,155</u>

The interest expense for the Lauro Dam SOD Act contract payable was \$16,480 and \$18,270 for the years ended June 30, 2017 and 2016, respectively.

Management deems the assessments receivable related to the Bradbury and Lauro Dams SOD Act projects to be fully collectable.

Notes to the Basic Financial Statements

Note 6 – SOD Act Assessments Receivable and Contract Payable (Continued)

The total SOD Act liability at June 30, 2017 is composed of the following:

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Bradbury Dam repayment contract:		
M&I principal	\$ 1,221,780	\$ 1,309,940
Irrigation principal	<u>3,387,212</u>	<u>3,483,989</u>
Total Bradbury Dam repayment contract excluding interest	4,608,992	4,793,929
Bradbury Dam liability for 15% of additional costs incurred over repayment contract	<u>456,831</u>	<u>456,831</u>
Total Bradbury Dam SOD Act liability	5,065,823	5,250,760
Lauro Dam repayment contract:		
M&I principal	393,586	372,749
Irrigation principal	<u>501,314</u>	<u>454,573</u>
Total Lauro Dam repayment contract interest	894,900	827,322
Lauro Dam liability for 15% of additional costs incurred over repayment contract	<u>-</u>	<u>113,020</u>
Total Lauro SOD Act liability	<u>894,900</u>	<u>940,342</u>
Total SOD Act Liability	5,960,723	6,191,102
Less current portion	<u>(219,585)</u>	<u>(210,867)</u>
Long-term portion of SOD Act liability	<u>\$ 5,741,138</u>	<u>\$ 5,980,235</u>

Notes to the Basic Financial Statements

Note 7 – Notes Payable

On July 25, 2014, COMB entered into two notes payable agreements with American Riviera Bank for a total of \$3,200,000 to finance the Emergency Pumping Facilities Project on behalf of Goleta Water District, Carpinteria Valley Water District, and Montecito Water District (participating member units). Per the agreement, COMB may draw upon these funds similar to a line of credit until July 25, 2016, at which time a repayment schedule will be provided for the balance of funds drawn. As of June 30, 2016 and 2015, the total outstanding balance on the notes payable was \$2,601,317.

Beginning on August 25, 2014 and until July 25, 2016, COMB was required to make monthly interest payments on the unpaid balance at an initial interest rate of 3.00%. At the end of the straight line of credit period, COMB will make principal and interest payments based on the repayment schedule that will be provided for the balance of funds drawn. The interest rate for the repayment schedule will be established based on the Prime rate as of July 25, 2016.

COMB will make payments on behalf of the participating member units and will assess Goleta Water District, Carpinteria Valley Water District and Montecito Water District each member units' share of the debt service payment quarterly.

The loans are guaranteed by the participating member units as follows:

	<u>Amount</u>	<u>Allocation</u>
Goleta Water District	\$ 2,016,000	63%
Carpinteria Valley Water District	608,000	19%
Montecito Water District	576,000	18%
	<u>\$3,200,000</u>	<u>100%</u>

As a condition of notes payable, at least \$2 million dollars of the notes was required to be spent on capital infrastructure of the Emergency Pumping Facilities Project. In addition, COMB is also required to maintain a deposit relationship at American Riviera Bank. The participating member units are required at all times during the loan to set and maintain member unit customer water rates at a level sufficient to pay all outstanding annual member unit debt service and to set aside such debt service revenues in a special district reserve account maintained at a rate of 1.25 to 1 of annual debt service reserve for each dollar outstanding debt service payments due in any particular year.

Notes to the Basic Financial Statements

Note 7 – Notes Payable (Continued)

On July 25, 2016, the draw down period on the notes payable ended and COMB received repayment agreements. The combined outstanding balance on the notes was \$2,601,317 at July 25, 2016. Per the repayment agreements, the notes are due over a period of 5 years with combined monthly payments of \$47,384, including principal and interest. The interest rates on the notes are 3.5%. COMB will make payments on behalf of the participating member units and will assess Goleta Water District, Carpinteria Valley Water District and Montecito Water District each member units' share of the debt service payment quarterly.

The following table shows the allocation of the final notes payable balance by participating Member Agency.

	<u>Amount</u>	<u>Allocation</u>
Goleta Water District	1,638,830	63%
Carpinteria Valley Water District	494,250	19%
Montecito Water District	468,237	18%
	<u>\$ 2,601,317</u>	<u>100%</u>

On August 19, 2016, Carpinteria Valley Water District paid its allocation of the notes payable in full.

On September 1, 2016, American Riviera Bank issued a revised repayment schedule to incorporate Carpinteria Valley Water District's payment. The notes are due over a period of 5 years with combined monthly payments of \$38,478, including principal and interest. The interest rates on the notes are 3.75%. COMB will make payments on behalf of the participating member units and will assess Goleta Water District and Montecito Water District each member units' share of the debt service payment quarterly.

The total annual requirements to amortize the notes payable, including the allocation between Goleta Water District and Montecito Water District, as of June 30, 2017 are as follows:

Notes to the Basic Financial Statements

Note 7 – Notes Payable (Continued)

	Principal	Interest	Total	Goleta Water District	Montecito Water District
2018	\$ 402,389	\$ 59,346	\$ 461,735	\$ 360,153	\$ 101,582
2019	417,958	43,778	461,736	360,154	101,582
2020	434,062	27,674	461,736	360,154	101,582
2021	450,923	10,813	461,736	360,154	101,582
2022	36,805	120	36,925	28,802	8,124
	<u>\$ 1,742,137</u>	<u>\$ 141,731</u>	<u>\$ 1,883,868</u>	<u>\$ 1,469,417</u>	<u>\$ 414,451</u>

The interest expense for the notes payable was \$60,682 for the year ended June 30, 2017.

Note 8 – Long-Term Debt

Changes in long term debt amounts for years ended June 30, 2017 and 2016 were as follows:

	Beginning Balance 2017	Additions	Principal Payments	Adjustments	Ending Balance 2017
SOD Act Liabilities	\$ 6,191,102	\$ -	\$ (210,310)	\$ (20,069)	\$ 5,960,723
Notes payable	2,601,317	-	(859,180)	-	1,742,137
	<u>\$ 8,792,419</u>	<u>\$ -</u>	<u>\$ (1,069,490)</u>	<u>\$ (20,069)</u>	<u>\$ 7,702,860</u>

	Beginning Balance 2016	Additions	Principal Payments	Adjustments	Ending Balance 2016
SOD Act Liabilities	\$ 6,288,832	\$ -	\$ (97,730)	\$ -	\$ 6,191,102
Notes payable	2,601,317	-	-	-	2,601,317
	<u>\$ 8,890,149</u>	<u>\$ -</u>	<u>\$ (97,730)</u>	<u>\$ -</u>	<u>\$ 8,792,419</u>

Notes to the Basic Financial Statements

Note 9 – Capital Assets

The following is a summary of capital assets which include property, plant and equipment at June 30, 2017 and 2016.

	Beginning Balance 2017	Additions	Deletions	Ending Balance 2017
Vehicles	\$ 436,877		\$ (24,958)	\$ 411,919
Office furniture and equipment	440,652	3,271		443,923
Field equipment	559,852	3,249		563,101
Mobile offices used for facilities	97,803	-	-	97,803
Resurfacing	38,351	-	-	38,351
Total depreciable assets	1,573,535	6,520	(24,958)	1,555,097
Less: accumulated depreciation and amortization	(1,367,627)	(65,117)	24,958	(1,407,786)
Net capital assets	\$ 205,908	\$ (58,597)	\$ -	\$ 147,311

	Beginning Balance 2016	Additions	Deletions	Ending Balance 2016
Vehicles	\$ 409,581	\$ 52,879	\$ (25,583)	\$ 436,877
Office furniture and equipment	432,634	8,018	-	440,652
Field equipment	542,025	17,827	-	559,852
Mobile offices used for facilities	97,803	-	-	97,803
Resurfacing	38,351	-	-	38,351
Total depreciable assets	1,520,394	78,724	(25,583)	1,573,535
Less: accumulated depreciation and amortization	(1,320,830)	(72,380)	25,583	(1,367,627)
Net capital assets	\$ 199,564	\$ 6,344	\$ -	\$ 205,908

Notes to the Basic Financial Statements**Note 10 – Joint Powers Insurance Authority**

COMB participates in the property and liability program organized by the Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA). Employees working for COMB receive the benefits of this plan through the employee services agreement. ACWA/JPIA is a Joint Powers Authority created to provide a self-insurance program to water agencies in the State of California. The ACWA/JPIA is not a component unit of COMB for financial reporting purposes, as explained below.

ACWA/JPIA provides liability, property and workers' compensation insurance for approximately 300 water agencies for losses in excess of the member agencies specified self-insurance retention levels. Individual claims (and aggregate public liability and property claims) in excess of specified levels are covered by excess insurance policies purchased from commercial carriers. ACWA/JPIA is governed by a board comprised of members from participating agencies. The board controls the operations of ACWA/JPIA, including selection of management and approval of operating budgets, independent of any influence by the members beyond the representation on the board. Each member shares surpluses and deficiencies proportionately to its participation in ACWA/JPIA.

Additional information and complete financial statements for the ACWA/JPIA are available for public inspection at 5620 Birdcage Street, Suite 200, Citrus Heights, CA, between the hours of 8 a.m. and 5 p.m., Monday through Friday.

Note 11 – Deferred Compensation Plan

COMB offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The plan, available to employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are maintained (until paid or made available to the participant or beneficiary) in a trust account held by State Street Bank and Trust and administered by Lincoln Financial Group. Participants have sole rights under the plan in an amount equal to the fair market value of the deferred for each participant. Contributions made by COMB for the employees to the plan for the years ended June 30, 2017 and 2016 were and \$76,032 and \$69,361, respectively.

Notes to the Basic Financial Statements**Note 12 – Pension Plan**Plan Description

All qualified employees are eligible to participate in COMB's Miscellaneous Employee Pension Plan, a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and local government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website. Eligible employees hired after January 1, 2013 that are considered new members as defined by the Public Employees' Pension Reform Act (PEPRA) participate in the PEPRA Miscellaneous Plan.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, as discussed above. Members with five years of total service are eligible to retire at age 50 or 52 if in the PEPRA Miscellaneous Plan with statutorily reduced benefits. An optional benefit regarding sick leave was adopted. Any unused sick leave accumulates at the time of retirement will be converted to credited service at a rate of 0.004 years of service for each day of sick leave. All members are eligible for non-duty disability benefits after 10 years of service. The system also provides for the Optional Settlement 2W Death Benefit, as well as the 1959 Survivor Benefit. The cost of living adjustments for all plans are applied as specified by the Public Employees' Retirement Law.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. COMB is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Notes to the Basic Financial Statements

Note 12 – Pension Plan (Continued)

For employees hired prior to January 1, 2013 and for all classic members as defined by PEPR, the District pays the employee’s contribution in addition to the employer’s contribution. These contributions made on behalf of employees are included in operating expenses on the statement of revenues, expenses, and changes in net position, but are not included in pension expense as disclosed below. For employees hired after January 1, 2013 who are considered new members as defined by PEPR, COMB does not pay any portion of the employee’s required contribution.

The Plans’ provisions and benefits in effect at June 30, 2017 and 2016, are summarized as follows:

	<u>Miscellaneous Plan</u>	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - Minimum	52 - Minimum
Monthly benefits, as a % of eligible compensation	1.4% to 2.4%	1.0% to 2.5%
Required employee contribution rates		
2017	7.00%	6.50%
2016	7.00%	6.50%
Required employer contribution rates		
2017	8.80%	6.55%
2016	8.80%	6.56%

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

As of June 30, 2017, COMB reported a liability of \$1,527,915 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability for all Plans used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. COMB’s proportion of the net pension liability was based on a projection of their long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

Notes to the Basic Financial Statements

Note 12 – Pension Plan (Continued)

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

COMB’s proportionate share of the net pension liability for all Plans as of June 30, 2016 and 2015 was as follows:

Measurement Date June 30, 2016		Measurement Date June 30, 2015	
Proportion – June 30, 2015	0.04228%	Proportion – June 30, 2014	0.04533%
Proportion – June 30, 2016	0.04398%	Proportion – June 30, 2015	0.04228%
Change – Increase (Decrease)	<u>0.00170%</u>	Change – Increase (Decrease)	<u>-0.00305%</u>

For the years ended June 30, 2017 and 2016, COMB recognized pension expense of \$180,792 and \$43,407, respectively. At June 30, 2017 and 2016, COMB reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	June 30, 2017		June 30, 2016	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 161,107	\$ -	\$ 139,831	\$ -
Differences between expected and actual experience	3,852	-	8,755	-
Changes in assumptions	-	(47,276)	-	(82,832)
Changes in employer’s proportion and difference between the employer’s contributions and the employer’s proportionate share of contributions	11,149	(102,151)	-	(99,695)
Net differences between projected and actual earnings on plan investments	246,053	-	-	(41,525)
Total	<u>\$ 422,161</u>	<u>\$ (149,427)</u>	<u>\$ 148,586</u>	<u>\$ (224,052)</u>

Employer contributions of \$161,107 reported as deferred outflows of resources related to contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018.

Notes to the Basic Financial Statements

Note 12 – Pension Plan (Continued)

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

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

Fiscal Year		
Ended June 30		
2018	\$	(34,095)
2019		(21,479)
2020		103,471
2021		63,731
2022		-
Thereafter		-
	\$	<u>111,628</u>

Initial unfunded liabilities are amortized over a closed period that depends on the plan’s date of entry into CalPERS. Subsequent plan amendments are amortized as level percentage of pay over a closed 20-year period. Gains and losses that occur in the operation of the plan are amortized over a 30 year rolling period. If the plan’s accrued liability exceeds the actuarial value of plan assets, then the amortization payment on the total unfunded liability may not be lower than the payment calculated over a 30 year amortization period.

Actuarial Assumptions

The total pension liabilities in the June 30, 2015 and 2014 actuarial valuations were determined using the following actuarial assumptions:

Notes to the Basic Financial Statements

Note 12 – Pension Plan (Continued)

Actuarial Assumptions (Continued)

	For the Year Ended June 30, 2017	For the Year Ended June 30, 2016
	<u>Miscellaneous Plan</u>	<u>Miscellaneous Plan</u>
Valuation Date	June 30, 2015	June 30, 2014
Measurement Date	June 30, 2016	June 30, 2015
Actual Cost Method	Entry-Age Normal Cost Method, in accordance with the requirements of GASB Statement No. 68	Entry-Age Normal Cost Method, in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:		
Discount Rate	7.65%	7.65%
Inflation	2.75%	2.75%
Payroll Growth	3.00%	3.00%
Projected Salary Increase	Varies by entry age and	Varies by entry age and
Investment Rate of Return	7.65%	7.65% (2)
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

- (1) Depending on age, service and type of employment
- (2) Net of pension plan investment expenses, including inflation

Change of Assumptions

There were no changes in assumptions during the measurement period ended June 30, 2016. Deferred inflows of resources for changes of assumptions represents the unamortized portion of the changes of assumptions related to prior measurement periods.

Notes to the Basic Financial Statements**Note 12 – Pension Plan (Continued)**Discount Rate

The discount rate used to measure the total pension liability was 7.65%. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), the amortization and smoothing periods recently adopted by the CalPERS Board were used. For the Plan, the crossover test was performed for a miscellaneous agent rate plan and a safety agent rate plan selected as being more at risk of failing the crossover test and resulting in a discount rate that would be different from the long-term expected rate of return on pension investment. Based on the testing of the rate plans, the tests revealed the assets would not run out. Therefore, long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for PERF C. The crossover test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained on CalPERS’ website under the GASB 68 section.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds’ asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

Notes to the Basic Financial Statements

Note 12 – Pension Plan (Continued)

Discount Rate (Continued)

Asset Class	Measurement Date - June 30, 2016			Measurement Date - June 30, 2015		
	Net	Real Return	Real Return	Net	Real Return	Real Return
	Strategic Allocation	Years 1 - 10(a)	Years 11+(b)	Strategic Allocation	Years 1 - 10(a)	Years 11+(b)
Global Equity	51.00%	5.25%	5.71%	51.00%	5.25%	5.71%
Global Fixed Income	19.00%	0.99%	2.43%	19.00%	0.99%	2.43%
Inflation Sensitive	6.00%	0.45%	3.36%	6.00%	0.45%	3.36%
Private Equity	10.00%	6.83%	6.95%	10.00%	6.83%	6.95%
Real Estate	10.00%	4.50%	5.13%	10.00%	4.50%	5.13%
Infrastructure and Forestland	2.00%	4.50%	5.09%	2.00%	4.50%	5.09%
Liquidity	2.00%	-0.55%	-1.05%	2.00%	-0.55%	-1.05%

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

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

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

The following presents COMB's proportionate share of the net pension liability calculated using the discount rate of 7.65% as well as what COMB's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

For the Fiscal Year Ended June 30, 2017		For the Fiscal Year Ended June 30, 2016	
1% Decrease	6.65%	1% Decrease	6.65%
Net Pension Liability	\$ 2,429,821	Net Pension Liability	\$ 1,945,435
Current Discount Rate	7.65%	Current Discount Rate	7.65%
Net Pension Liability	\$ 1,527,915	Net Pension Liability	\$ 1,160,030
1% Increase	8.65%	1% Increase	8.65%
Net Pension Liability	\$ 782,534	Net Pension Liability	\$ 511,569

Pension Plan Fiduciary Net Position

Detailed information about all pension plan fiduciary net positions is available in the separately issued CalPERS financial reports.

Notes to the Basic Financial Statements

Note 13 – Post-Retirement Health Care Benefits

COMB offers post-retirement health insurance benefits to retired employees. Retired employees are eligible to receive benefits, equal to medical, dental and vision insurance, if the employee has reached age 50 and has twelve years of covered service.

Funding Policy

COMB's annual other postemployment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The annual required contribution represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The current ARC rate is 10% of the annual covered payroll. COMB has elected to make contributions equal to the pay-as-you-go amount.

Annual OPEB Cost and Net OPEB Obligation

COMB's annual OPEB cost (expense) is calculated based on the Annual Required Contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The following table shows the components of the COMB's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the COMB's net OPEB obligation:

	2017	2016
Annual required contribution	275,226	\$ 275,226
ARC Adjustment	(37,862)	(30,745)
Interest on net OPEB obligation	40,858	24,585
Annual OPEB cost (expense)	278,222	269,066
Contributions made	(131,197)	(107,634)
Increase in net OPEB obligation	147,025	161,432
Net OPEB obligation, beginning of year	907,923	746,491
Net OPEB obligation, end of year	<u>\$ 1,054,948</u>	<u>\$ 907,923</u>

Notes to the Basic Financial Statements

Note 13 – Post-Retirement Health Care Benefits (Continued)Annual OPEB Cost and Net OPEB Obligation (Continued)

COMB's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal year ending June 30, 2017 and the two preceding fiscal years were as follows:

Fiscal Year	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/2015	\$ 243,922	38%	\$ 746,491
6/30/2016	277,686	39%	907,923
6/30/2017	278,223	47%	1,054,948

Funded Status and Funding Progress

As of June 30, 2017, the actuarial accrued liability for benefits was \$4,288,736, of which \$4,288,736 was unfunded. The covered payroll (annual payroll of active employees covered by the plan) was \$1,149,521, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 373% based on the valuation date of December 1, 2015.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Notes to the Basic Financial Statements

Note 13 – Post-Retirement Health Care Benefits (Continued)

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following is a summary of the actuarial assumptions and methods:

Valuation Date	December 1, 2015
Actuarial Cost Method	Entry Age Normal Cost Method
Amortization Method	Level percentage of payroll
Remaining Amortization Period	24 years as of the valuation date
Asset Valuation Method	Not applicable
Actuarial Assumptions:	
Discount Rate	4.5%
Inflation	2.75%
Healthcare Cost Trend	4.00%
Payroll Growth	2.75%

Note 14 – Commitments and Contingencies

1993 Cachuma Project Authority Bonds

In 1996 COMB merged with the Cachuma Project Authority (CPA) and as a result of this merger COMB became the agency responsible for the oversight and payment of the 1993 CPA bonds. These bonds have not been recorded on the books of COMB since three of the Member Agencies are obligated under Joint Participation Agreements to make the principal and interest payments on behalf of COMB.

Notes to the Basic Financial Statements**Note 14 – Commitments and Contingencies (Continued)**1993 Cachuma Project Authority Bonds (Continued)

On August 19, 2004, COMB refinanced the 1993 CPA bonds with the 2004 Cachuma Operation and Maintenance Board Bonds (“Bonds”) for \$4,480,000 at varying interest rates from 3.000% to 4.625% on behalf of three Member Agencies. Each of the three Member Unit participants has entered into one or more joint participation agreements with COMB pursuant to which the Member Unit is obligated to make certain payments with respect to certain additions, betterments, extensions or improvements to such Member Unit’s water system. Such payments will constitute revenues pledged to secure the payment of the principal of and interest on the Bonds.

As of June 30, 2017, Carpinteria and Montecito have paid off their portion of the bond obligation, leaving only ID No. 1 with an outstanding bond obligation. ID No. 1 pays their share of the required payments, including interest and principal, directly to the bond issuer. No money is passed through COMB.

Legal Contingencies

In the ordinary course of conducting business, various legal proceedings may be pending; however, in the opinion of COMB’s management, the ultimate disposition of these matters will have no significant impact on the financial position of the COMB.

Emergency Pumping Facilities Project Operating Costs

As a part of the construction and operating agreement, COMB is obligated to pay \$98,000 a month for operating costs to Cushman Contracting until the pumping facility is disposed. In February 2017, significant rainfall rose the water level at Lake Cachuma and the pump was on stand-by, but not removed. Monthly costs for when the pump is on stand-by are \$7,000.

Note 15 – Subsequent Events

On January 9, 2018, a mudslide in Montecito, California damaged a portion of the US Bureau of Reclamation’s South Coast Conduit. COMB, through member agency assessments, is responsible for the maintenance and repair of this pipeline. Management estimates the cost to repair the damages will not have a significant impact on the financial position of COMB.

Notes to the Basic Financial StatementsNote 15 – Subsequent Events (Continued)

Subsequent events have been evaluated through February 12, 2018 the date that the financial statements were available to be issued.

Required Supplementary Information

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 SCHEDULE OF CACHUMA OPERATIONS AND MAINTENANCE BOARD'S
 PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability	0.01766%	0.01690%	0.01800%
Proportionate share of the net pension liability	1,527,915	1,160,030	\$ 1,120,314
Covered - employee payroll	933,496	1,030,191	\$ 1,021,786
Proportionate Share of the net pension liability as percentage of covered-employee payroll	163.68%	112.60%	109.64%
Plan fiduciary net position as a percentage of the total pension liability	77.19%	81.67%	81.76%
Measurement date	6/30/2016	6/30/2015	6/30/2014

Notes to Schedule:

Benefit changes : The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2016 valuation date.

* - Fiscal year 2015 was the 1st year of implementation, therefore only three years are shown.

Required Supplementary Information

CACHUMA OPERATIONS AND MAINTENANCE BOARD
 A COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 AS OF JUNE 30, 2016
 LAST 10 YEARS*
 CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 SCHEDULE OF CONTRIBUTIONS

	Miscellaneous		
	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 161,108	\$ 139,831	\$ 133,619
Contributions in relation to the actuarially determined contributions	\$ 161,108	\$ 139,831	\$ 133,619
Contribution deficiency (excess)		\$ -	\$ -
Covered-employee payroll	\$ 1,211,679	\$ 1,030,191	\$ 1,021,786
Contributions as a percentage of covered-employee payroll	13.30%	10.76%	13.08%
Notes to Schedule:			
Valuation date:	6/30/2015	6/30/2014	6/30/2013

The actuarial methods and assumptions used to set the actuarially determined contributions for fiscal year 2016-2017 were derived from the June 30, 2014 funding valuation report.

* - Fiscal year 2015 was the 1st year of implementation, therefore only three years are shown.

Required Supplementary Information

SCHEDULE OF FUNDING PROGRESS
OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN
AS OF JUNE 30, 2017

	(A)	(B)	(C)	(D)	(E)	(F)
Actuarial Valuation Date	Actuarial Accrued Liability (AAL)	Actuarial Value of Assets	Unfunded AAL (UAAL) (A) - (B)	Funded Ratio (B)/(A)	Annual Covered Payroll	UAAL as a % of Payroll (C)/(E)
12/1/2009	\$ 1,164,773	-	\$ 1,164,773	-	\$1,160,852	100%
12/1/2012	2,132,682	-	2,132,682	-	1,360,492	157%
12/1/2015	4,288,736	-	4,288,736	-	1,149,521	373%

See accompanying notes

Item #5 Exhibit #1

Other Supplementary Information

SUPPLEMENTAL SCHEDULE OF OPERATION AND MAINTENANCE,
GENERAL AND ADMINISTRATIVE AND OTHER MAINTENANCE EXPENSE

For the Years Ended June 30, 2017 and 2016

	2017	2016
Operation and Maintenance Division		
Operation and Maintenance Expense		
Salaries and benefits	\$ 644,839	\$ 626,466
Contract labor	139,068	25,588
Equipment	6,834	5,502
Equipment rental	2,147	2,068
Materials and supplies	7,176	37,489
Vehicle maintenance	45,872	24,797
Other expenses	37,340	39,495
Total operation and maintenance expense	<u>\$ 883,276</u>	<u>\$ 761,405</u>
General and Administrative Expense		
Administration salaries	\$ 296,815	\$ 218,887
Accrued wages and vacation	(6,800)	566
Directors fees and expense	8,701	13,256
Legal and audit	72,078	55,173
Liability insurance	48,859	41,273
Health insurance and workers compensation	165,346	37,100
Retirement plan contributions	155,495	262,665
Payroll tax expense	16,094	16,269
Office supplies and expense	46,438	41,894
Administrative travel and conferences	920	302
Membership dues	8,114	7,908
Employee training	1,216	84
Public information	670	507
Other expenses	12,409	29,590
Total general and administrative expense	<u>\$ 826,355</u>	<u>\$ 725,474</u>
Fisheries Division		
Operation and Maintenance Expense		
Salaries and benefits	\$ 593,829	\$ 502,254
Contract labor	11,448	16,628
Vehicles and equipment	25,362	17,000
Materials and supplies	4,115	3,924
Other expenses	1,200	1,615
Total operation and maintenance expense	<u>\$ 635,954</u>	<u>\$ 541,421</u>

See accompanying notes

Other Supplementary Information

SUPPLEMENTAL SCHEDULE OF OPERATION AND MAINTENANCE, GENERAL
AND ADMINISTRATIVE AND OTHER MAINTENANCE EXPENSE (CONTINUED)

For the Years Ended June 30, 2017 and 2016

Fisheries Division (Continued)	2017	2016
General and Administrative Expense		
Administration salaries	\$ 197,286	\$ 134,131
Health insurance and workers compensation	18,678	23,907
Retirement plan contributions	4,561	5,659
Payroll tax expense	8,598	7,918
Office supplies and expense	24,693	21,723
Administrative travel and conferences	979	1,976
Membership dues	4,334	4,122
Legal and audit	18,904	61,786
Accrued wages and vacation	(3,662)	642
Liability insurance	26,308	23,499
Other expenses	8,934	17,342
Total general and administrative expense	<u>\$ 309,613</u>	<u>\$ 302,705</u>
Fishery related projects		
FMP implementation	\$ 28,126	\$ 45,399
GIS and mapping	4,492	6,047
Grants technical support	-	9,690
SYR hydrology technical support	-	1,583
USGS stream gauge program	109,483	76,552
Tri county fish team funding	5,000	5,000
Oak tree restoration program	18,066	55,059
Total fishery related projects	<u>\$ 165,167</u>	<u>\$ 199,330</u>
Other Maintenance Expense and Habitat Enhancement		
Flow meter upgrades and SCADA system	\$ 1,341	\$ 7,446
COMB building / grounds repair	284	7,623
Intergraded regional water management plan	6,109	4,006
SCC structure rehabilitation	26,345	24,452
GIS and mapping	6,647	7,057
Quiota Creek Crossing # 0, 3, 4, 5, 8	1,704,571	950,105
Tributary projects support	20,000	4,998
Salipuedes Fish Ladder	3,609	-
Sanitary Survey	35,481	-
Repair lateral 3 structure	28,059	-
North Portal slope stabilization	8,974	-
Lauro Diversion valve install	70,750	-
ROW management program	1,440	18,898
NP jet flow control valve	-	875
Watershed sanitary survey	-	25,519
Mission Creek pipe repair	-	55,485
North portal and South portal slope stabilization	-	16,273
Total other maintenance expense and habitat enhancement	<u>\$ 1,913,610</u>	<u>\$ 1,122,737</u>

See accompanying notes

Item #5 Exhibit #1

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**STATISTICAL
SECTION**

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STATISTICAL SECTION NARRATIVE SUMMARY

The information in this section is not covered by the Independent Auditor's Report, but is presented as supplemental data for the benefit of the readers of the comprehensive annual financial report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to understand and assess a government's economic condition.

	Page
<u>FINANCIAL TRENDS</u> These schedules contain trend information to help the reader understand how COMB's financial performance and well-being have changed over time.	62-68
<u>DEBT CAPACITY</u> These schedules present information to help the reader assess the affordability of COMB's current level of outstanding debt.	69
<u>ECONOMIC AND DEMOGRAPHIC INFORMATION</u> These schedules offer economic and demographic indicators to help the reader understand the environment within which COMBs financial activities take place.	70-71
<u>OPERATING INFORMATION</u> These schedules contain service and infrastructure data to help the reader understand how the information in COMB's financial report relates to the activities performed by COMB.	72-80

Schedule 1
Changes in Net Position and Net Position Component
Previous Ten Fiscal Years

	2007-08	2008-09	2009-10	2010-11	2011-12
Net position, beginning of year	\$ 1,181,915	\$ 1,813,349	\$ 1,013,064	\$ 535,564	\$ 140,805
Operating revenues (see schedule 2) ⁽¹⁾	4,256,722	3,667,148	1,848,680	2,776,114	7,226,322
Operating expenses (see schedule 3) ⁽¹⁾	3,470,585	4,296,309	2,037,924	2,666,332	7,319,732
Depreciation	106,203	83,426	84,267	89,659	108,686
Net operating gain (loss)	679,934	(712,587)	(273,511)	20,123	(202,096)
Non-operating revenues (expenses)					
Non-operating revenues	62,280	39,855	6,608	18,065	511
Non-operating expenses	110,780	127,553	210,597	119,395	114,106
Total non-operating revenues (expenses)	(48,500)	(87,698)	(203,989)	(101,330)	(113,595)
Prior Period Adjustment ⁽²⁾	-	-	-	-	-
Change in net position	631,434	(800,285)	(477,500)	(81,207)	(315,691)
Amount constructively returned to members	-	-	-	(313,552)	-
Net position, end of year	\$ 1,813,349	\$ 1,013,064	\$ 535,564	\$ 140,805	\$ (174,886)
Invested in capital assets	235,519	277,269	222,012	234,542	243,717
Unrestricted					
Designated for Lauro Debris Basin Project	423,494	-	-	-	-
Designated to be constructively returned	1,154,336	100,000	313,552	-	-
Accumulated deficit	-	635,795	-	(93,737)	(418,603)
Total Net Position	\$ 1,813,349	\$ 1,013,064	\$ 535,564	\$ 140,805	\$ (174,886)

Notes:

- (1) In September 2010, the COMB Board approved a budget adjustment effective January 2011 to transfer from Cachuma Conservation and Release Board the implementation of the Santa Ynez River Fisheries Program as required by the 2000 Biological Opinion. All five Member Agencies also fund the Santa Ynez River Fisheries Program and related activities.
- (2) In FY 2014-15, COMB implemented GASB Statement No. 68 - Accounting and Financial Reporting for Pensions resulting in a prior period adjustment to establish the Net Pension Liability of \$1,493,919 at June 30, 2014.

Source: COMB's Annual Audited Financial Statements

Schedule I (continued)

Changes in Net Position and Net Position Component
Previous Ten Fiscal Years

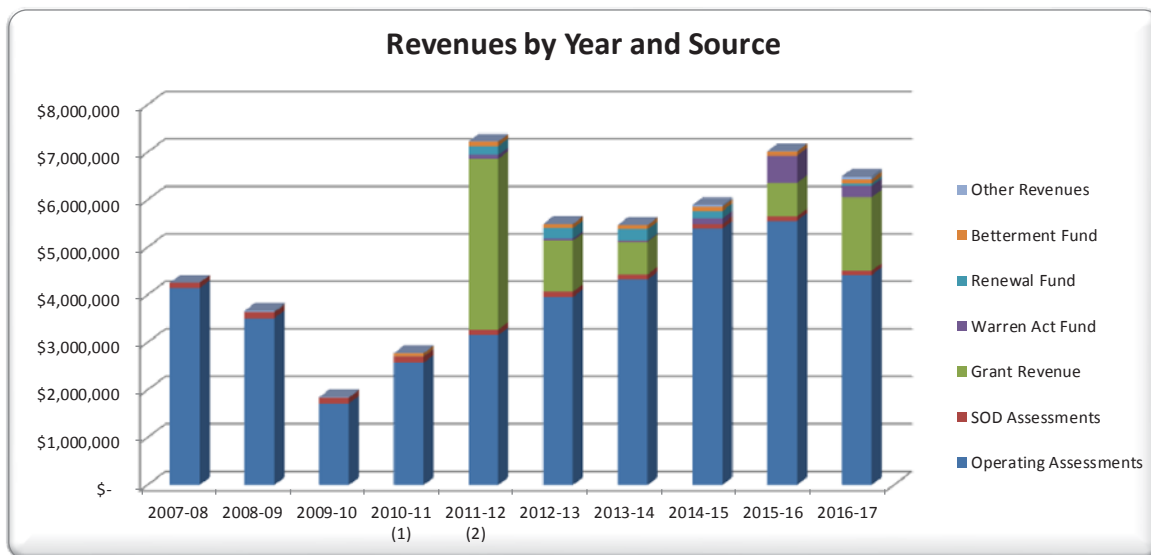
	2012-13	2013-14	2014-15	2015-16	2016-17
Net position, beginning of year	\$ (174,886)	\$ 281,811	\$ 372,837	\$ (2,949,423)	\$ (1,987,863)
Operating revenues (see schedule 2)	5,492,902	5,470,764	5,889,530	7,019,280	6,491,450
Operating expenses (see schedule 3)	4,718,750	5,198,460	7,698,633	5,811,811	6,534,603
Depreciation	87,680	77,213	58,123	72,380	65,118
Net operating gain (loss)	686,472	195,091	(1,867,226)	1,135,089	(108,271)
Non-operating revenues (expenses)					
Non-operating revenues	424	399	1,551	2,307	7,072
Non-operating expenses	109,419	104,464	99,228	175,836	127,712
Total non-operating revenues (expenses)	(108,995)	(104,065)	(97,677)	(173,529)	(120,640)
Prior Period Adjustment ⁽²⁾	-	-	(1,357,357)	-	-
Change in net position	577,477	91,026	(3,322,260)	961,560	(228,911)
Amount constructively returned to members	(120,780)	-	-	-	-
Net position, end of year	\$ 281,811	\$ 372,837	\$ (2,949,423)	\$ (1,987,863)	\$ (2,216,774)
Invested in capital assets	198,875	142,007	199,564	205,908	147,311
Unrestricted					
Designated for Lauro Debris Basin Project	-	-	-	-	-
Designated to be constructively returned	82,936	230,830	-	-	-
Accumulated deficit	-	-	(3,148,987)	(2,193,771)	(2,364,085)
Total Net Position	\$ 281,811	\$ 372,837	\$ (2,949,423)	\$ (1,987,863)	\$ (2,216,774)

Notes:

- (1) In September 2010, the COMB Board approved a budget adjustment effective January 2011 to transfer from Cachuma Conservation and Release Board the implementation of the Santa Ynez River Fisheries Program as required by the 2000 Biological Opinion. All five Member Agencies also fund the Santa Ynez River Fisheries Program and related activities.
- (2) In FY 2014-15, COMB implemented GASB Statement No. 68 - Accounting and Financial Reporting for Pensions resulting in a prior period adjustment to establish the Net Pension Liability of \$1,493,919 at June 30, 2014.

Schedule 2
Revenues by Source
Previous Ten Fiscal Years

Fiscal Year	Operating Assessments	SOD Assessments	Grant Revenue	Warren Act Fund	Renewal Fund	Cachuma Project Betterment Fund	Other Revenues	Total Revenues
2007-08	\$ 4,146,587	\$ 108,953	\$ -	\$ -	\$ -	\$ 700	\$ 482	\$ 4,256,722
2008-09	3,508,414	127,553	-	-	-	-	31,181	3,667,148
2009-10	1,716,277	123,589	-	-	-	-	8,814	1,848,680
2010-11 ⁽¹⁾	2,575,914	119,395	-	7,231	-	73,000	574	2,776,114
2011-12 ⁽²⁾	3,153,353	114,106	3,595,540	76,884	191,210	90,000	5,229	7,226,322
2012-13	3,955,261	109,419	1,072,139	43,559	219,770	90,004	2,750	5,492,902
2013-14	4,325,615	104,464	689,076	16,555	242,912	90,000	2,142	5,470,764
2014-15	5,389,631	99,228	-	113,434	159,887	90,000	37,350	5,889,530
2015-16	5,556,673	93,692	705,205	571,728	-	90,000	1,982	7,019,280
2016-17	4,415,707	89,479	1,542,476	238,306	52,872	90,000	62,610	6,491,450
Total	\$ 38,743,432	\$ 1,089,878	\$ 7,604,436	\$ 1,067,697	\$ 866,651	\$ 613,704	\$ 153,114	\$ 50,138,912
% of Total	77.3%	2.2%	15.2%	2.1%	1.7%	1.2%	0.3%	100.0%



Notes:

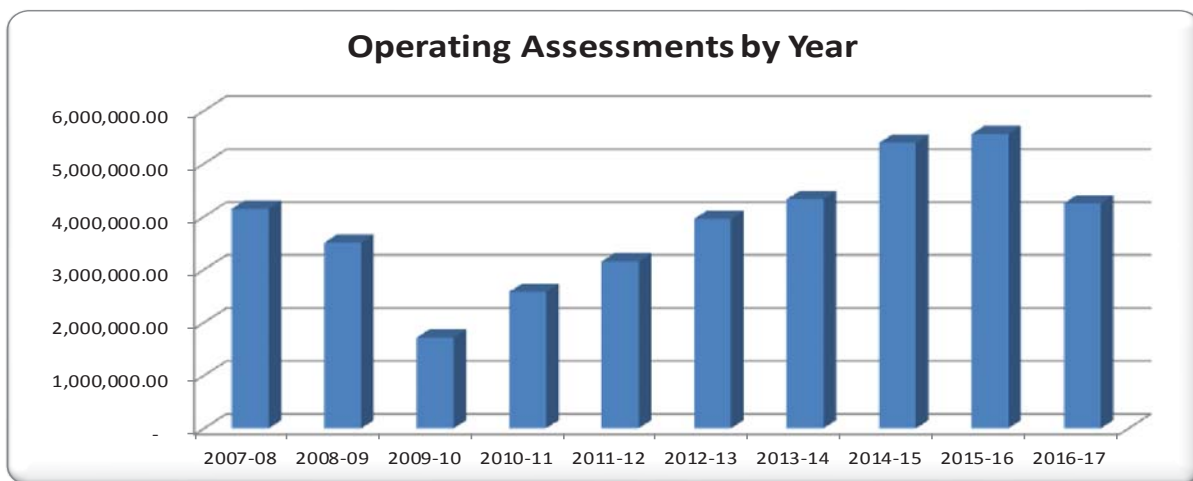
(1) In September 2010, the COMB Board approved a budget adjustment effective January 2011 to transfer from Cachuma Conservation and Release Board the implementation of the Santa Ynez River Fisheries Program as required by the 2000 Biological Opinion. All five Member Agencies also fund the Santa Ynez River Fisheries Program and related activities.

(2) FY 2011-12 Grant Revenue includes Proposition 50 grant funds affiliated with the construction of the Modified Upper Reach Reliability Project (\$2.9M) and California Department of Fish and Wildlife grant funds affiliated with Quiota Creek Project (\$700k)

Source: COMB's Annual Audited Financial Statements

Schedule 3
Operating Assessments by Member Agency (Unaudited)
Previous Ten Fiscal Years

Fiscal Year	Goleta Water District	City of Santa Barbara	Carpinteria Valley Water	Montecito Water District	Santa Ynez River Water Conservation District ID No. 1	Total
2007-08	\$ 1,653,582	\$ 1,470,316	\$ 501,936	\$ 474,255	\$ 46,498	\$ 4,146,587
2008-09	1,405,788	1,248,558	425,939	401,558	26,571	3,508,414
2009-10	683,652	606,375	206,603	194,913	24,734	1,716,277
2010-11	1,060,922	828,017	320,087	302,887	64,001	2,575,914
2011-12	1,222,340	1,068,857	379,184	358,264	124,708	3,153,353
2012-13	1,559,795	1,384,702	472,489	445,550	92,725	3,955,261
2013-14	1,701,748	1,511,073	515,719	486,273	110,802	4,325,615
2014-15 ⁽¹⁾	1,415,063	3,025,216	430,371	403,030	115,951	5,389,631
2015-16 ^(2,3)	2,363,419	1,801,784	716,135	675,334	92,588	5,649,260
2016-17 ^(2,3)	1,672,907	1,192,299	903,824	479,177	151,424	4,399,631



Notes:

(1) In July 2014, COMB entered into two notes payable agreements with American Riviera Bank to finance the Emergency Pumping Facilities Project on behalf of Goleta Water District, Carpinteria Water District, and Montecito Water District. The City of Santa Barbara elected to fund its proportionate share (\$1.8M) of the project cost through their quarterly operating assessments.

(2) May 27, 2016, Santa Ynez River Water Conservation District, Improvement District No. 1 (SYRWCD) notified the COMB Board of its stated intent to withdraw from the Agreement. The COMB Governing Board is currently considering possible courses of action to address that unilateral withdrawal from the Agreement and collection of outstanding assessment.

(3) Assessments for SYRWCD are recorded at gross amount billed for FY 2015-16 and 2016-17. See Note #2 above.

Source: COMB's Annual Approved Operating Budget

Schedule 4
Operating Expenses
Previous Ten Fiscal Years

	2007-08	2008-09	2009-10	2010-11	2011-12
Operating Expenses					
Operation and maintenance division					
Operation and maintenance	\$ 2,940,271	\$ 3,783,810	\$ 1,270,181	\$ 908,181	\$ 961,860
General and administrative	530,314	512,499	683,490	708,353	768,698
South Coast Conduit MURRP ⁽¹⁾	-	-	-	67,868	3,463,797
Drought Contingency Planning ⁽²⁾	-	-	-	-	-
Emergency pumping facility project ⁽³⁾	-	-	-	-	-
Sub Total	3,470,585	4,296,309	1,953,671	1,684,402	5,194,355
Fisheries Division ⁽⁴⁾					
Operations and maintenance	-	-	-	236,580	468,355
General and administrative	-	-	-	72,826	266,663
Fishery related projects	-	-	-	180,439	252,864
Quiota Creek crossing habitat enhancement	-	-	-	-	729,317
Other maintenance and habitat enhancement	-	-	-	445,128	408,178
Sub Total	-	-	-	934,973	2,125,377
Jesusita Fire Damage	-	-	84,253	46,957	-
Depreciation	106,203	83,426	84,267	89,659	108,686
Total Operating Expenses	\$ 3,576,788	\$ 4,379,735	\$ 2,122,191	\$ 2,755,991	\$ 7,428,418

Notes:

- (1) South Coast Conduit MURRP - represents capital improvement costs associated with pipeline improvements, the replacement or rehabilitation of certain infrastructure facilities for the portion of the South Coast Conduit between the South Portal of the Tecolote Tunnel and the Corona Del Mar Treatment Plant
- (2) Drought Contingency Planning includes costs to develop an alternate method of delivering water into the North Portal Intake Tower due to decreasing lake levels associated with a drought condition
- (3) Emergency Pumping Facility Project includes costs associated with design, build, operation and maintenance of a temporary pumping barge and pipeline to convey water from the Lake during ongoing drought conditions and low lake levels.
- (4) In September 2010, the COMB Board approved a budget adjustment effective January 2011 to transfer from Cachuma Conservation and Release Board the implementation of the Santa Ynez River Fisheries Program as required by the 2000 Biological Opinion. All five Member Agencies also fund the Santa Ynez River Fisheries Program and related activities.
- (5) Jesusita Fire Damage includes costs associated with the Lauro Reservoir Restoration Project following the Jesusita Fire

Source: COMB's Annual Audited Financial Statements

Schedule 4 (Cont'd)
Operating Expenses
Previous Ten Fiscal Years

	2012-13	2013-14	2014-15	2015-16	2016-17
Operating Expenses					
Operation and maintenance division					
Operation and maintenance	\$ 919,100	\$ 831,722	\$ 809,837	\$ 761,405	\$ 883,276
General and administrative	950,851	971,094	1,076,051	725,474	826,355
South Coast Conduit MURRP ⁽¹⁾	925,951	-	-	-	-
Drought Contingency Planning ⁽²⁾	-	307,649	-	-	-
Emergency pumping facility project ⁽³⁾	-	1,138,483	4,149,098	2,158,739	1,800,628
Sub Total	2,795,902	3,248,948	6,034,986	3,645,618	3,510,259
Fisheries Division ⁽⁴⁾					
Operations and maintenance	475,717	524,767	539,134	541,421	635,954
General and administrative	331,226	343,852	346,347	302,705	309,613
Fishery related projects	178,660	123,248	224,563	199,330	165,167
Quiota Creek crossing habitat enhancement	771,070	799,225	122,541	950,105	1,704,571
Other maintenance and habitat enhancement	166,175	158,420	431,062	172,632	209,039
Sub Total	1,922,848	1,949,512	1,663,647	2,166,193	3,024,344
Jesusita Fire Damage	-	-	-	-	-
Depreciation	87,680	77,213	58,123	72,380	65,118
Total Operating Expenses	\$ 4,806,430	\$ 5,275,673	\$ 7,756,756	\$ 5,884,191	\$ 6,599,721

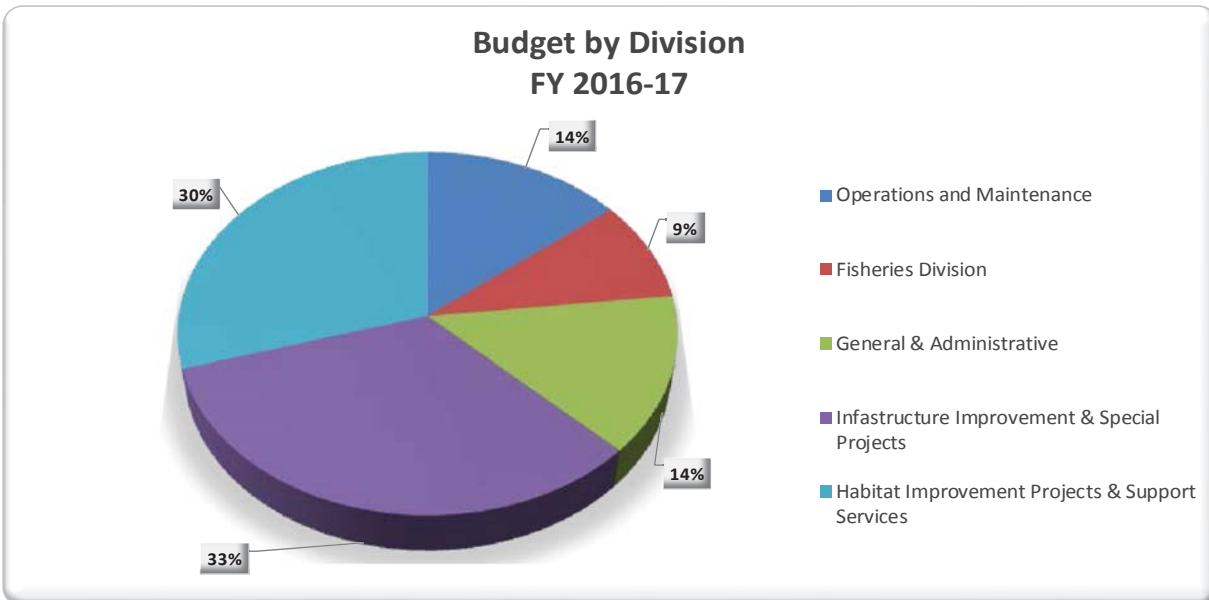
Notes:

- (1) South Coast Conduit MURRP - represents capital improvement costs associated with pipeline improvements, the replacement of rehabilitation of certain infrastructure facilities for the portion of the South Coast Conduit between the South Portal of the Tecolote Tunnel and the Corona Del Mar Treatment Plant
- (2) Drought Contingency Planning includes costs to develop an alternate method of delivering water into the North Portal Intake Tower due to decreasing lake levels associated with a drought condition
- (3) Emergency Pumping Facility Project includes costs associated with design, build, operation and maintenance of a temporary pumping barge and pipeline to convey water from the Lake during ongoing drought conditions and low lake levels.
- (4) In September 2010, the COMB Board approved a budget adjustment effective January 2011 to transfer from Cachuma Conservation and Release Board the implementation of the Santa Ynez River Fisheries Program as required by the 2000 Biological Opinion. All five Member Agencies also fund the Santa Ynez River Fisheries Program and related activities.
- (5) Jesusita Fire Damage includes costs associated with the Lauro Reservoir Restoration Project following the Jesusita Fire

Source: COMB's Annual Audited Financial Statements

Schedule 5
Budget History by Division
Previous Ten Fiscal Years

Fiscal Year	Operations and Maintenance	Fisheries Division	General and Administrative	Infrastructure Improvement & Special Projects	Habitat Improvement Projects & Support Services	Total
2007-08	\$ 1,158,565	\$ -	\$ 546,486	\$ 2,070,000	\$ -	\$ 3,775,050
2008-09	1,187,201		626,213	1,695,000		3,508,414
2009-10	1,199,401		641,326	425,000		2,265,727
2010-11	1,035,762	658,208	1,041,126	307,500	594,000	3,636,596
2011-12	1,082,717	497,162	1,061,863	1,627,175	1,153,001	5,421,918
2012-13	1,033,944	501,193	1,103,289	3,349,500	1,167,000	7,154,926
2013-14	1,032,947	635,559	1,205,754	481,270	1,088,000	4,443,530
2014-15	1,059,736	634,641	1,315,450	5,454,000	447,000	8,910,827
2015-16	1,100,197	632,994	1,234,251	3,689,250	2,132,000	8,788,693
2016-17	1,097,375	691,118	1,082,056	2,561,250	2,283,000	7,714,799



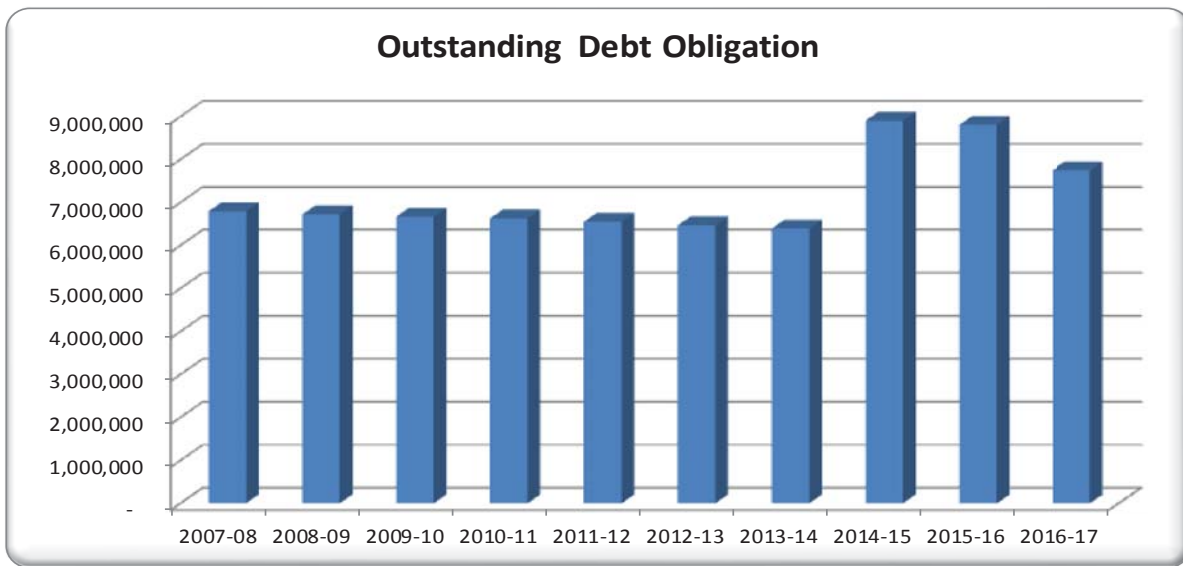
Note:

- In September 2010, the COMB Board approved a budget adjustment effective January 2011 to transfer from Cachuma Conservation and Release Board, a Joint Power Authority, the implementation of the Santa Ynez River Fisheries Program as required by the 2000 Biological Opinion. All five Member Agencies fund the general and administrative portion of the annual budget as well as the cost of special projects (capital improvements, rehabilitation & betterment, maintenance & modifications, etc.) for Bradbury Dam and Lake Cachuma, the main Cachuma Project storage facility, located on the Santa Ynez River in northern Santa Barbara County. All five Member Agencies also fund the Santa Ynez River Fisheries Program and related activities.

Source: COMB's Annual Approved Operating Budget

Schedule 6
Outstanding Debt
Previous Ten Fiscal Years

<u>Fiscal Year</u>	<u>Bradbury SOD Act ⁽¹⁾</u>	<u>Lauro SOD Act ⁽²⁾</u>	<u>Note Payable EPFP ⁽³⁾</u>	<u>Total</u>
2007-08	\$ 5,801,348	\$ 991,751	\$ -	\$ 6,793,099
2008-09	5,745,431	978,042	-	6,723,473
2009-10	5,686,240	984,134	-	6,670,374
2010-11	5,623,582	1,004,607	-	6,628,189
2011-12	5,557,254	994,463	-	6,551,717
2012-13	5,487,042	981,823	-	6,468,865
2013-14	5,412,719	968,607	-	6,381,326
2014-15	5,334,043	954,789	2,601,317	8,890,149
2015-16	5,250,760	940,342	2,601,317	8,792,419
2016-17	5,065,822	894,904	1,742,137	7,702,863



Notes:

(1) **Bradbury SOD Act** - A repayment contract with U.S. Bureau of Reclamation (USBR) whereas COMB will reimburse USBR for fifteen (15%) of the total Safety of Funds Act funds expended to preserve the structural integrity of Bradbury Dam and related Cachuma Project facilities.

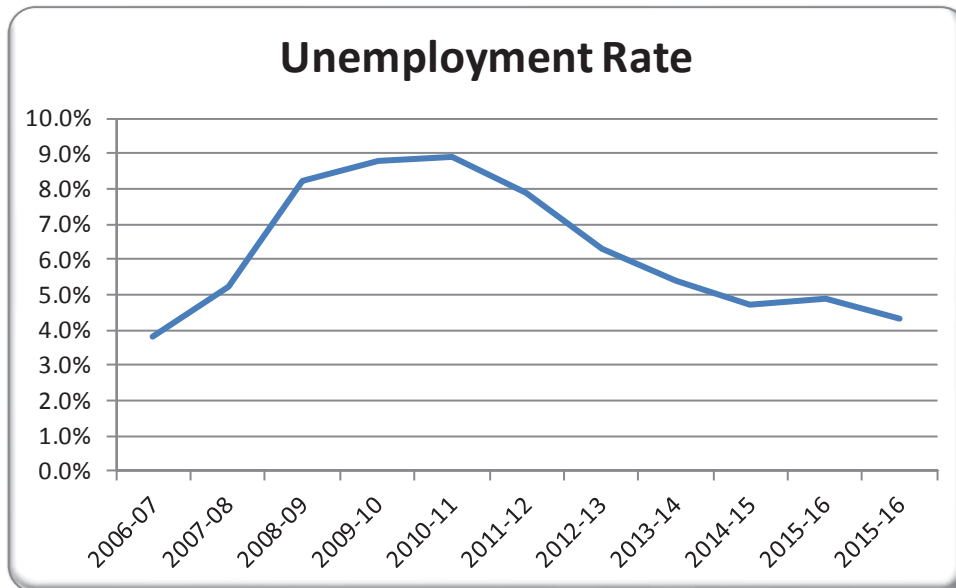
(2) **Lauro SOD Act** - A repayment contract with U.S. Bureau of Reclamation (USBR) whereas COMB will reimburse USBR for fifteen (15%) of the total Safety of Funds Act funds expended to preserve the structural integrity of Lauro Dam and reservoir.

(3) **Notes Payable EPFP** - A notes payable agreement with American Riviera bank to finance the Emergency Pumping Facilities Project on behalf of Goleta Water District, Carpinteria Water District, and Montecito Water District.

Source: COMB's Annual Audited Financial Statements

Schedule 7
Economic and Demographics Statistics
County of Santa Barbara

<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (in thousands)</u>	<u>Personal Income (per Capita)</u>	<u>Unemployment Rate</u>
2006-07	424,425	\$ 18,900,000	\$ 44,531	3.8%
2007-08	428,655	19,100,000	44,558	5.2%
2008-09	431,312	18,100,000	41,965	8.2%
2009-10	434,481	18,600,000	42,810	8.8%
2010-11	426,189	19,000,000	44,581	8.9%
2011-12	427,267	19,000,000	44,469	7.9%
2012-13	429,200	19,300,000	44,967	6.3%
2013-14	433,398	20,600,000	47,531	5.4%
2014-15	437,643	21,700,000	49,584	4.7%
2015-16	446,717	22,300,000	49,920	4.9%
2016-17	450,663	24,200,000	53,699	4.3%



Source: County of Santa Barbara

Schedule 8Economic and Demographics Statistics
County of Santa BarbaraTop Ten Largest EmployersAs of June 30, 2017

Company or Organization	Jobs	Percent of Total County
Universisty of California, Santa Barbar	10,726	5.2%
Vandenberg Air Force Base	6,100	2.9%
County of Santa Barbara	4,900	2.4%
Cottage Health System	3,790	1.8%
Santa Barbara City College	2,280	1.1%
Santa Barbara Unified School District	2,185	1.1%
Marian Medical Center	1,884	0.9%
City of Santa Barbara	1,771	0.9%
Chumash Casion Resort	1,716	0.8%
Santa Maria-Bonita School District	1,696	0.8%
Total ten largest	37,048	17.8%
Total all other	170,752	82.2%
Total companies or organizations	207,800	100.0%

As of June 30, 2007

Company or Organization	Jobs	Percent of Total County
Universisty of California, Santa Barbar	9,501	5.0%
Vandenberg Air Force Base	4,782	2.5%
County of Santa Barbara	4,214	2.2%
Santa Barbara School District Admin	2,968	1.6%
Santa Barbara Cottage Hospital	2,518	1.3%
Santa Barbara City College	2,360	1.3%
Raytheon Electronic Systems	1,633	0.9%
Santa Maria-Bonita School District	1,600	0.8%
City of Santa Barbara	1,487	0.8%
Lompoc Unified School District	1,427	0.8%
Total ten largest	32,490	17.2%
Total all other	155,860	82.8%
Total companies or organizations	188,350	100.0%

Source: County of Santa Barbara

Schedule 9

Miscellaneous Statistical Information

Cachuma Operation and Maintenance Board

Form of government	Joint Powers Authority
Date of organization	January 1, 1957
Number of Full Time Equivilent Positions	17.5
Lake Cachuma maximum storage (acre feet)	193,305
Tecolote Tunnel (miles)	6
South Coast Conduit (SCC) pipeline (miles)	26
SCC design capacity	45 million gallons per day
Number of operational reservoirs	3
Number of Structures Maintained	220
Number of Meters Maintained	29

Cachuma Project Member Agencies

<u>Member Unit</u>	<u>Entitlment Percentage</u>	<u>Board Representation</u>
GWD	36.25%	2 Votes
City of Santa Barbara	32.19%	2 Votes
Montecito Water District	10.94%	1 Vote
Carpinteria Valley Water District	10.31%	1 Vote
SYRWater Conservation District, ID No. 1	10.31%	1 Vote
Total	100.00%	7 Votes

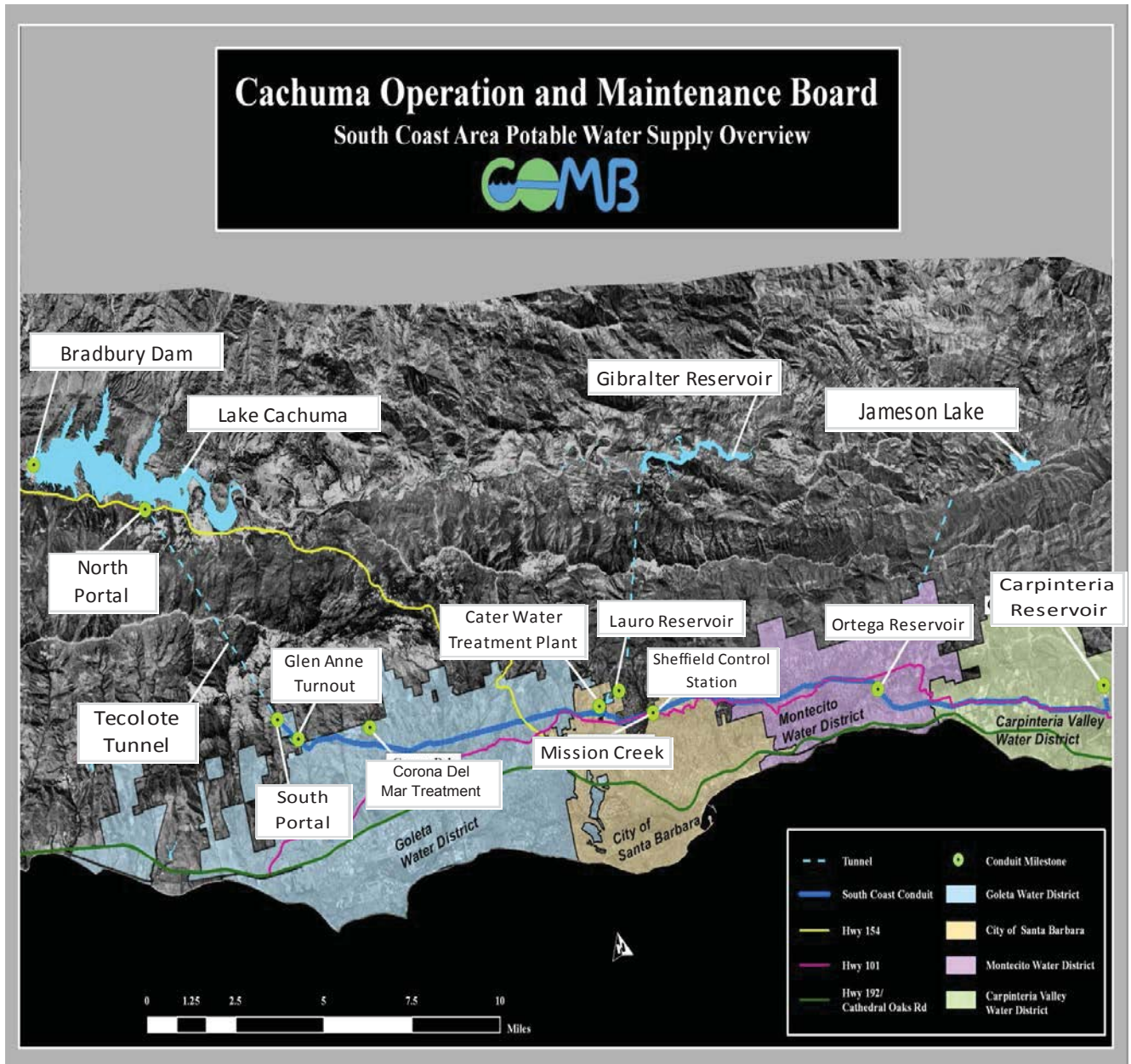
Cachuma Project Water Entitlement

<u>Member Unit</u>	<u>Project Allocation (AFY)</u>
Goleta Water Distrist	9,322
City of Santa Barbara	8,277
Carpinteria Valley Water District	2,813
Montecito Water Distrist	2,651
SYRWater Conservation District, ID No. 1	2,651
Total Cachuma Project Allocation	25,714

AFY - Acre feet per year

Schedule 10

Cachuma Project Facilities Map

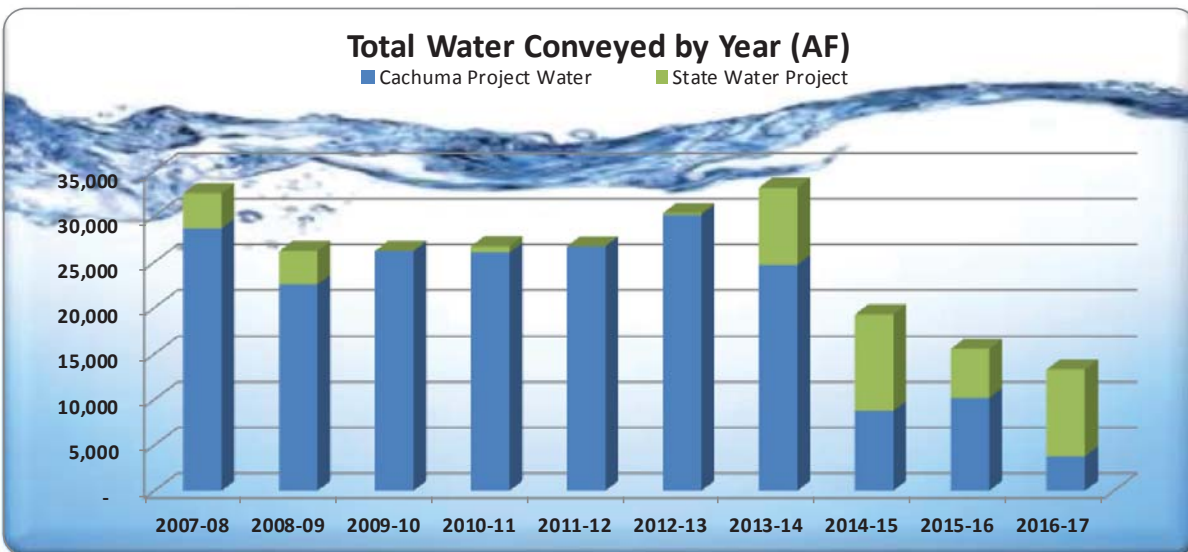


Water from Lake Cachuma is conveyed to the South Coast Member Units through the Tecolote Tunnel intake tower at the east end of the reservoir. The Tecolote Tunnel extends 6.4 miles through the Santa Ynez Mountains from Lake Cachuma to the western terminus of the South Coast Conduit, a concrete pipeline that extends 26 miles from the Tecolote Tunnel outlet to the Carpinteria Valley Water District. COMB is responsible for diversion of water to the South Coast through the Tecolote Tunnel, and operation and maintenance of the South Coast Conduit pipeline, flowcontrol valves, meters, and instrumentation at control stations, and turnouts along the South Coast Conduit and at four regulating reservoirs. COMB coordinates closely with the Bureau of Reclamation and Member Units' staff to ensure that water supplies meet daily demands.

Schedule II

**Total Water Conveyed by Source Via South Coast Conduit (Acre Feet)
Previous Ten Fiscal Years**

Fiscal Year	Cachuma Project Deliveries ⁽¹⁾	State Water Project Deliveries ^(1,2)	Total
2007-08	28,689	3,849	32,538
2008-09	22,529	3,696	26,225
2009-10	26,233	-	26,233
2010-11	26,026	718	26,744
2011-12	26,732	-	26,732
2012-13	30,180	193	30,373
2013-14	24,674	8,483	33,157
2014-15 ⁽³⁾	8,750	10,506	19,256
2015-16 ⁽³⁾	10,174	5,391	15,565
2016-17 ⁽³⁾	3,787	9,519	13,306



Notes:

(1) Reported in Acre Feet. One Acre Feet = 325,851 Gallons of Water

(2) State Water Project deliveries includes both Table A Water and Supplemental Water Purchases

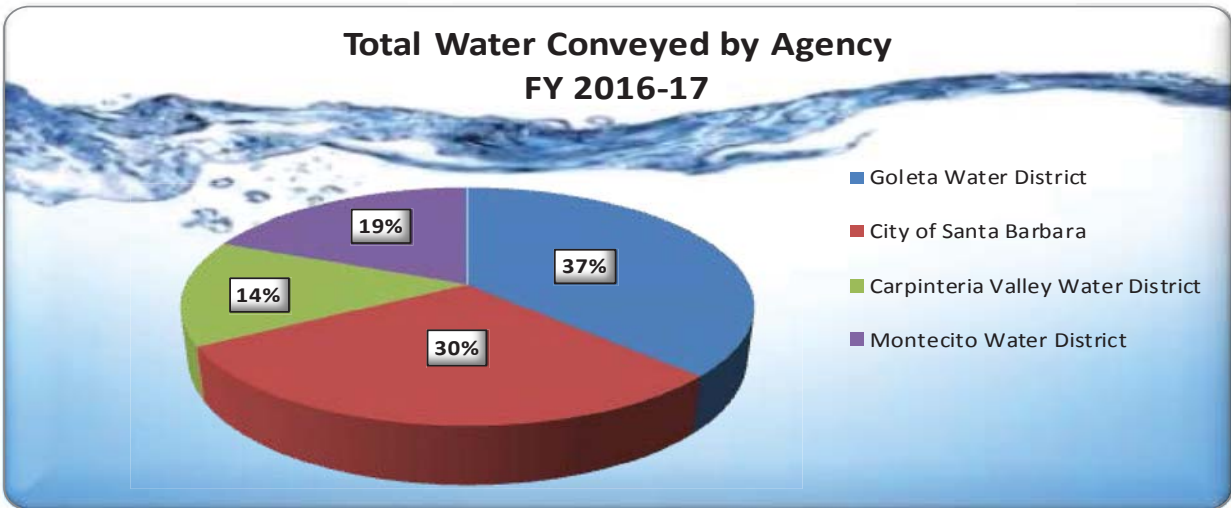
(3) Starting with Water Year 2014-15 (Oct-Sep), the annual Cachuma Project water allocation was reduced to 45% due to ongoing drought conditions and lowlake level. Subsequent annual allocations were as follows: WY 2015-16 (0%), WY 2016-17 (40%).

Source: Cachuma Monthly Water Reports

Schedule 12

**Total Water Conveyed by Agency Via South Coast Conduit (Acre Feet) ^(1,2,3)
Previous Ten Fiscal Years**

Fiscal Year	Goleta Water District	City of Santa Barbara	Carpinteria Valley Water	Montecito Water District	Total
2007-08	12,938	11,556	3,286	4,759	32,538
2008-09	11,234	8,054	2,283	4,653	26,225
2009-10	11,306	8,109	2,875	3,944	26,233
2010-11	11,456	9,082	3,100	3,106	26,744
2011-12	11,842	8,356	3,147	3,387	26,732
2012-13	11,789	10,409	3,647	4,528	30,373
2013-14	11,593	12,655	4,335	4,574	33,157
2014-15 ⁽⁴⁾	7,296	7,684	1,855	2,421	19,256
2015-16 ⁽⁴⁾	5,037	6,513	1,209	2,807	15,565
2016-17 ⁽⁴⁾	4,949	3,940	1,916	2,501	13,306



Notes:

(1) Reported in Acre Feet. One Acre Feet = 325,851 Gallons of Water

(2) Includes Cachuma Project and State Water Project [Table A Water] and Supplemental Water Purchases

(3) Santa Ynez River Water Conservation District, ID No. 1 receives its Project allocation through a State Water Project exchange agreement.

(4) Starting with Water Year 2014 -15 (Oct-Sep), the annual Cachuma Project water allocation was reduced to 45% due to ongoing drought conditions and low lake level. Subsequent annual allocations were as follows: WY 2015-16 (0%), WY 2016-17 (40%).

Source: Cachuma Monthly Water Reports

Schedule 13

Member Agency: Goleta Water District
Operating and Financial Statistics



Historic Water Connections and Sales Revenue

Fiscal Year	Connections	Water Sales	Water Deliveries (Acre Feet)
2006-07	16,459	\$ 18,582,563	14,406
2007-08	16,275	18,750,446	14,415
2008-09	16,373	17,891,572	14,198
2009-10	16,346	16,493,699	12,971
2010-11	16,401	15,672,687	12,161
2011-12	16,295	18,668,008	12,275
2012-13	16,518	22,171,254	13,923
2013-14	16,542	24,005,806	14,884
2014-15	16,441	19,988,107	11,883
2015-16	16,474	29,771,141	10,773

Top Ten Largest Customers
Fiscal Year 2015-16

Customer	Water Usage (Acre Feet)	Annual Payments
Public institution	863	\$ 2,817,231
Private grower	515	846,740
Public agency	189	723,231
Private business	158	479,181
Private business	252	411,795
Public institution	81	335,402
Private grower	177	332,924
Private business	74	327,993
Private business	284	322,843
Public agency	50	292,633
Total	2,643	\$ 6,889,973

Source: Goleta Water District's Annual Disclosure Report

Operating Income by Year

Fiscal Year	Operating Revenue	Operating Expenses	Depreciation and Amortization	Operating Income	COMB Operating Assessment	
					Amount Assessed	% of Operating Revenue
2006-07	\$ 23,275,841	\$ 19,099,548	\$ 3,148,347	\$ 1,027,946	\$ 1,281,984	5.5%
2007-08	26,147,078	20,806,256	1,620,145	3,720,677	1,653,582	6.3%
2008-09	25,245,709	22,717,232	3,951,664	(1,423,187)	1,405,788	5.6%
2009-10	23,875,390	22,829,750	4,639,138	(3,593,498)	683,652	2.9%
2010-11	22,975,387	19,107,945	4,640,497	(773,055)	1,060,922	4.6%
2011-12	27,136,533	21,051,673	4,230,480	1,854,380	1,222,340	4.5%
2012-13	31,475,922	22,431,761	4,291,712	4,752,449	1,559,795	5.0%
2013-14	33,868,570	26,209,042	4,387,462	3,272,066	1,701,748	5.0%
2014-15	29,884,003	25,897,182	4,154,508	(167,687)	1,415,063	4.7%
2015-16	38,876,872	29,820,487	4,384,529	4,671,856	2,363,419	6.1%

Source: Goleta Water District's Comprehensive Audited Financial Report

Schedule 14

Member Agency: City of Santa Barbara (Water Agency)
Operating and Financial Statistics



Historic Water Connections and Sales Revenues

Fiscal Year	Connections	Water Sales	Water Deliveries (Acre Feet)
2006-07	25,918	\$ 27,588,409	14,753
2007-08	26,009	29,448,078	14,926
2008-09	26,153	28,669,429	13,819
2009-10	26,504	28,163,162	13,428
2010-11	26,761	27,181,923	13,284
2011-12	26,649	29,992,081	13,949
2012-13	26,797	32,683,467	14,366
2013-14	26,919	33,296,287	14,218
2014-15	26,921	31,512,114	10,775
2015-16	26,988	41,433,002	9,935

Top Ten Largest Customers
Fiscal Year 2015-16

Customer	Water Usage (Acre Feet)	Annual Payments
Santa Barbara Unified School	105	\$ 442,327
Dario Pini	79	325,790
Cottage Hospital	58	314,901
Fess Parker Double Tree Hotel	87	264,788
Housing Authority	67	253,173
City of Santa Barbara Parks	62	225,891
Santa Barbara Community College	35	212,484
Valle Verde	49	175,833
El Encanto	44	169,864
Mission Linen Supply	56	165,013
Total	642	\$ 2,550,064

Source: City of Santa Barbara's Annual Disclosure Report

Operating Income by Year

Fiscal Year	Operating Revenue	Operating Expenses	Depreciation and Amortization	Operating Income	COMB Operating Assessment	
					Amount Assessed	% of Operating Revenue
2006-07	\$ 30,477,254	\$ 20,170,183	\$ 5,781,839	\$ 4,525,232	\$ 1,138,402	3.7%
2007-08	32,610,140	21,321,013	6,126,607	5,162,520	1,470,316	4.5%
2008-09	32,263,322	22,694,232	6,177,069	3,392,021	1,248,558	3.9%
2009-10	32,359,324	22,601,074	6,311,601	3,446,649	606,375	1.9%
2010-11	31,158,324	21,996,149	6,458,709	2,703,466	828,017	2.7%
2011-12	36,264,961	21,912,137	6,559,738	7,793,086	1,068,857	2.9%
2012-13	38,171,567	23,577,521	6,877,890	7,716,156	1,384,702	3.6%
2013-14	36,485,258	27,674,540	6,147,740	2,662,978	1,511,073	4.1%
2014-15	34,904,018	31,823,469	6,212,153	(3,131,604)	3,025,216	8.7%
2015-16	45,268,312	27,096,809	6,922,670	11,248,833	1,801,784	4.0%

Source: City of Santa Barbara's Comprehensive Annual Financial Report - Water Agency Only

Schedule 15

Member Agency: Carpinteria Valley Water District
Operating and Financial Statistics

Historic Water Connections and Sales Revenues

Fiscal Year	Connections	Water Sales	Water Deliveries (Acre Feet)
2006-07	4528	9,168,272	6,333
2007-08	4539	9,893,221	6,518
2008-09	4538	10,015,310	5,963
2009-10	4558	9,429,322	5,274
2010-11	4575	8,401,945	4,715
2011-12	4577	9,345,967	5,302
2012-13	4585	10,573,025	5,945
2013-14	4597	11,260,539	5,775
2014-15	4637	6,752,280	3,331
2015-16	4637	7,652,442	3,440



Top Ten Largest Customers
Fiscal Year 2015-16

Customer	Water Usage (Acre Feet)	Annual Payments
Reiter Brothers Inc.	68	\$ 64,422
Westerlay Orchids	65	69,591
Emmert, Morgan	64	61,170
Ota, Tom	56	56,629
Schaff, Victor	41	38,211
Casistas Village Home Assn.	41	253,396
Circle G.	40	44,082
Sandpiper Village	40	231,317
Villa Del Mar HOA	38	230,243
Cate School	35	73,387
Total	488	\$ 1,122,447

Source: Carpinteria Valley Water District's Annual Disclosure Report

Operating Income by Year

Fiscal Year	Operating Revenue	Operating Expenses	Depreciation and Amortization	Operating Income	COMB Operating Assessment	
					Amount Assessed	% of Operating Revenue
2006-07	\$ 11,885,917	\$ 9,961,832	\$ 1,382,325	\$ 541,760	\$ 390,372	3.3%
2007-08	12,759,990	10,695,273	1,367,541	697,176	474,255	3.7%
2008-09	12,988,753	11,673,147	1,440,143	(124,537)	401,558	3.1%
2009-10	12,821,314	11,010,188	1,499,637	311,489	194,913	1.5%
2010-11	11,786,504	10,699,323	1,834,008	(746,827)	302,887	2.6%
2011-12	12,739,111	10,981,413	1,800,870	(43,172)	358,264	2.8%
2012-13	13,965,538	10,944,473	2,451,304	569,761	445,550	3.2%
2013-14	16,557,720	13,892,389	1,230,954	1,434,377	486,273	2.9%
2014-15	14,992,036	14,264,988	1,202,407	(475,359)	403,030	2.7%
2015-16	20,063,580	14,786,806	1,187,824	4,088,950	675,334	3.4%

Source: Carpinteria Valley Water District's Audited Financial Report

Schedule 16

Member Agency: Montecito Water District
Operating and Financial Statistics



Historic Water Connections and Sales Revenues

Fiscal Year	Connections	Water Sales	Water Deliveries (Acre Feet)
2006-07	4528	9,168,272	6,333
2007-08	4539	9,893,221	6,518
2008-09	4538	10,015,310	5,963
2009-10	4558	9,429,322	5,274
2010-11	4575	8,401,945	4,715
2011-12	4577	9,345,967	5,302
2012-13	4585	10,573,025	5,945
2013-14	4597	11,260,539	5,775
2014-15	4637	6,752,280	3,331
2015-16	4637	7,652,442	3,440

Top Ten Largest Customers
Fiscal Year 2015-16

Customer	Water Usage (Acre Feet)	Annual Payments
Resort Hotel	97	\$ 398,744
Resort Hotel	47	353,553
Private Residential	16	351,504
Golf Club	63	239,832
Private College	33	137,406
Agriculture	56	133,551
Agriculture	49	123,679
Retirement Community	24	113,112
Agriculture	35	109,053
Cemetery	26	95,166
Total	446	\$ 2,055,600

Source: Montecito Water District's Annual Disclosure Report

Operating Income by Year

Fiscal Year	Operating Revenue	Operating Expenses	Depreciation and Amortization	Operating Income	COMB Operating Assessment	
					Amount Assessed	% of Operating Revenue
2006-07	\$ 11,885,917	\$ 9,961,832	\$ 1,382,325	\$ 541,760	\$ 364,614	3.1%
2007-08	12,759,990	10,695,273	1,367,541	697,176	474,255	3.7%
2008-09	12,988,753	11,673,147	1,440,143	(124,537)	401,558	3.1%
2009-10	12,821,314	11,010,188	1,499,637	311,489	194,913	1.5%
2010-11	11,786,504	10,699,323	1,834,008	(746,827)	302,887	2.6%
2011-12	12,739,111	10,981,413	1,800,870	(43,172)	358,264	2.8%
2012-13	13,965,538	10,944,473	2,451,304	569,761	445,550	3.2%
2013-14	16,557,720	13,892,389	1,230,954	1,434,377	486,273	2.9%
2014-15	14,992,036	14,264,988	1,202,407	(475,359)	403,030	2.7%
2015-16	20,063,580	14,786,806	1,187,824	4,088,950	675,334	3.4%

Source: Montecito Water District's Annual Audited Financial Report

Schedule 17

Member Agency: Santa Ynez River Conservation
Water District, Improvement District No. 1

Operating and Financial Statistics



Historic Water Connections and Sales Revenues

Fiscal Year	Connections	Water Sales	Water Deliveries (Acre Feet)
2006-07	2544	4,607,704	5,223
2007-08	2567	4,883,168	5,926
2008-09	2583	5,030,245	5,947
2009-10	2579	5,096,678	5,416
2010-11	2519	5,009,463	5,255
2011-12	2515	5,371,780	5,260
2012-13	2598	5,531,585	5,371
2013-14	2624	6,889,450	5,358
2014-15	2618	6,157,964	4,341
2015-16	2664	5,868,155	3,712

Top Ten Largest Customers
Fiscal Year 2015-16

Customer	Water Usage (Acre Feet)	Annual Payments
Private Agriculture	369	\$ 82,889
Private Agriculture	135	30,970
Private Agriculture	93	25,274
Private Agriculture	62	16,062
Private Agriculture	77	19,029
Private Agriculture	60	15,506
Private Agriculture	59	15,475
Private Agriculture	51	17,708
Private Agriculture	48	17,169
Private Agriculture	39	11,255
Total	993	\$ 251,337

Source: Santa Ynez River Water Conservation District, ID No. 1 Annual Disclosure Report

Operating Income by Year

Fiscal Year	Operating Revenue	Operating Expenses	Depreciation and Amortization	Operating Income	COMB Operating Assessment	
					Amount Assessed	% of Operating Revenue
2006-07	\$ 6,814,045	\$ 6,540,055	\$ 597,319	\$ (323,329)	\$ 67,312	1.0%
2007-08	7,391,724	6,948,724	609,003	(166,003)	46,498	0.6%
2008-09	7,781,437	7,315,178	701,008	(234,749)	26,571	0.3%
2009-10	7,894,489	7,245,293	690,573	(41,377)	24,734	0.3%
2010-11	7,895,288	7,146,349	689,034	59,905	64,001	0.8%
2011-12	8,088,117	7,420,174	685,413	(17,470)	124,708	1.5%
2012-13	8,145,932	7,516,875	691,004	(61,947)	92,725	1.1%
2013-14	10,415,420	9,405,397	654,274	355,749	110,802	1.1%
2014-15	9,461,859	9,386,204	691,805	(616,150)	115,951	1.2%
2015-16	9,607,115	8,609,041	696,014	302,060	92,588	1.0%

Source: Santa Ynez River Water Conservation District, ID No. 1 Audited Financial Report

(1) May 27, 2016, Santa Ynez River Water Conservation District, Improvement District No. 1 notified the COMB Board of its stated intent to withdraw from the Agreement. The COMB Governing Board is currently considering possible courses of action to address that unilateral withdrawal from the Agreement.

Schedule 18

Schedule of Insurance ⁽¹⁾
Valued at June 30, 2017

Company	Policy Period	Insurance Type	Pooled Coverage Limits	Coverages
ACWA Joint Powers Authority	10/01/16 - 10/01/17	General, E&O and Auto Liability	\$ 5,000,000	Liability JPIA pooled layer
Allied World Assurace Co.	10/01/16 - 10/01/17	General, E&O and Auto Liability	\$ 11,000,000	Liability Umbrella Policy
Markel-Evanston / Great American Insurance Co.	10/01/16 - 10/01/17	General, E&O and Auto Liability	\$ 20,000,000	Liability Umbrella Policy
Great American Insurance Company of New York	10/01/16 - 10/01/17	General, E&O and Auto Liability	\$ 30,000,000	Liability Umbrella Policy
Endurance / Great American Insurance Company of New York / Great American E&S	10/01/16 - 10/01/17	General, E&O and Auto Liability	\$ 50,000,000	Liability Umbrella Policy
General Security Indemnity Co of Arizona	10/01/16 - 10/01/17	General, E&O and Auto Liability	\$ 60,000,000	Liability Umbrella Policy
ACWA Joint Powers Authority	04/01/17 - 04/01/18	Property Insurance	\$ 100,000	Liability JPIA pooled layer
XL Insurance America, Inc.	04/01/17 - 04/01/18	Property Insurance	\$ 150,000,000	Liability Umbrella Policy
ACWA Joint Powers Authority	04/01/17 - 04/01/18	Excess Crime Coverage	\$ 100,000	Liability JPIA pooled layer
ACWA Joint Powers Authority	07/01/16 - 07/01/17	Workers' Compensation	\$ 2,000,000	Liability JPIA pooled layer
Arch Insurance Company	07/01/16 - 07/01/17	Workers' Compensation	\$2,000,000 to statutory	Liability Umbrella Policy

Note:

- (1) COMB participates in the property and liability program organized by the Association of California Water Agencies / Joint Powers Insurance Authority (ACWA/JPIA). CWA/JPIA provides liability, property and workers' compensation insurance for approximately 300 water agencies for losses in excess of the member agencies specified self-insurance retention levels. Individual claims (and aggregate public liability and property claims) in excess of specified levels are covered by excess insurance policies purchased from commercial carriers.

Source: ACWA Joint Powers Authority

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**LIST OF ACRONYMS
AND ABBREVIATIONS**

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LIST OF ACRONYMS AND ABBREVIATIONS

AAL	Actuarial Accrued Liability
ACWA	Association of California Water Agencies
AFY	Acre Feet per Year
ARC	Annual Required Contribution
BPW	Bartlett Pringle Wolf, LLC
BO	Biological Opinion
CAFR	Comprehensive Annual Financial Report
CalPERS	California Public Employees' Retirement System
CCRB	Cachuma Conservation and Release Board
CCWA	Central Coast Water Authority
City of SB	City of Santa Barbara
COMB	Cachuma Operation and Maintenance Board
COLA	Cost of Living Adjustment
CPA	Cachuma Project Authority
CVWD	Carpinteria Valley Water District
EPFP	Emergency Pumping Facilities Project
FMP	Fish Management Plan
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GWD	Goleta Water District
HIP	Habitat Improvement Plan
IIP	Infrastructure Improvement Plan
IRR	Irrigation
JPIA	Joint Power Insurance Authority
LAIF	Local Agency Investment Fund

LIST OF ACRONYMS AND ABBREVIATIONS – CONT'D.

M&I	Municipal and Industrial
MDA	Management's Discussion and Analysis
MWD	Montecito Water District
MOU	Memorandum of Understanding
NP	North Portal
OPEB	Other Post-Employment Benefits
PERF	Public Employees Retirement Fund
PEPRA	Public Employees' Pension Reform Act
ROW	Right of Way
SCADA	Supervisory Control and Data Acquisition
SCC	South Coast Conduit
SOD	Safety of Dams
SWP	State Water Project
SWRCB	State Water Resources Control Board
SYR	Santa Ynez River
SYRCWD	Santa Ynez River Conservation District
TOT	Transient Occupancy Tax
UAAL	Unfunded Actuarial Accrued Liability
USGS	United States Geological Survey

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Cachuma Operation and Maintenance Board
3301 Laurel Canyon Road
Santa Barbara, CA 93105
www.cachuma-board.org

February 26, 2018

Board of Directors
Cachuma Operations and Maintenance Board
3301 Laurel Canyon Road
Santa Barbara, CA 93105-2017

We are pleased to present this letter related to our audit of the financial statements of Cachuma Operations and Maintenance Board (COMB) for the year ended June 30, 2017. This letter summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for Cachuma Operations and Maintenance Board's financial reporting process.

The following summarizes various matters that must be communicated to you under auditing standards generally accepted in the United States of America.

The Respective Responsibilities of the Auditor and Management

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States have been described to you in our engagement letter dated July 17, 2017 which includes the planned scope and timing of our audit and we have discussed with you our identification of and planned audit response to significant risks of material misstatement. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

Preferability of Accounting Policies and Practices

Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

Alternative Treatments within Generally Accepted Accounting Principles Discussed with Management

We did not discuss with management any alternative treatments within generally accepted accounting principles for accounting policies and practices related to material items during the current audit period.

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Adoption of, or Change in, Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by COMB. During the year, COMB adopted the following accounting policies:

Statement No. 79 Certain External Investment Pools and Pool Participants enhances comparability of financial statements among governments by establishing specific criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement. Those criteria will provide qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. That measurement approximates fair value and mirrors the operations of external investment pools that transact with participants at a stable net asset value per share.

Statement No. 82 Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73, addresses issues regarding the presentation of payroll-related measures in required supplementary information, the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017.

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Management's Judgments and Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to compute and record these accounting estimates. The following describes the significant accounting estimates reflected in the COMB's June 30, 2017 financial statements:

- Estimation of the liability to the Bureau of Reclamation for the construction on Bradbury Dam under the Safety of Dams Act - The liability at June 30, 2017 is estimated by adding fifteen percent of the construction cost in excess of the original repayment contract amount to the liability under the original repayment contract, less principal payments to the Bureau of Reclamation. The final liability amount will be based on the final repayment contract amount negotiated with the Bureau of Reclamation.
- Estimation of Other Post Employment Benefit Obligations - The Annual Required Contribution and Actuarial Accrued Liability at June 30, 2017 is estimated based on independent actuarial valuation performed by Total Compensation Systems, Inc.
- Depreciation - Depreciation for fixed assets is taken on a straight-line basis over the expected life of each fixed asset. This method meets the generally accepted accounting principles requirement of being systematic and rational.
- Net Pension Liability - In accordance with GASB Statement No. 68, each participating cost-sharing employer is required to report its proportionate share of the collective net pension liability, pension expense, and deferred outflows/inflows of resources. CalPERS actuaries calculated these amounts in accordance with the parameters of GASB 68.

Audit Adjustments

No significant audit adjustments were made to the original trial balance presented to us.

Uncorrected Misstatements

There were no uncorrected misstatements noted during our audit.

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Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Consultations with Other Accountants

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

No significant issues arising from the audit were discussed or were the subject of correspondence with management.

Difficulties Encountered in Performing the Audit

We did not encounter any difficulties in dealing with management during the audit.

Certain Written Representations between Management and Our Firm

In conjunction with the audit of the financial statements, we have been provided a letter of certain representations from management dated February 26, 2018.

Conclusion

This letter is intended solely for the information and use of the Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to COMB.

Very truly yours,

BARTLETT, PRINGLE & WOLF, LLP
Certified Public Accountants and Consultants

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**CACHUMA OPERATION
AND MAINTENANCE BOARD
SINGLE AUDIT REPORTS
For the year ended June 30, 2017**



BARTLETT, PRINGLE & WOLF, LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

CACHUMA OPERATION AND MAINTENANCE BOARD

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

**To the Board of Directors of
Cachuma Operation and Maintenance Board**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of net position and related statements of revenues, expenses, and changes in net position and cash flow of Cachuma Operation and Maintenance Board (“COMB”) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise of COMB’s basic financial statements and have issued our report thereon dated February 26, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered COMB’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of COMB’s internal control. Accordingly, we do not express an opinion on the effectiveness of COMB’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies internal control that we consider to be a material weakness. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of This Report

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

Santa Barbara, California
February 26, 2018

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

**To the Board of Directors of
Cachuma Operation and Maintenance Board**

Report on Compliance for Each Major Federal Program

We have audited Cachuma Operation and Maintenance Board's ("COMB") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of COMB's major federal programs for the year ended June 30, 2017. COMB's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of COMB's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about COMB's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of COMB's compliance.

Opinion on Each Major Federal Program

In our opinion, Cachuma Operation and Maintenance Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control Over Compliance

Management of COMB is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered COMB's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of COMB's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditure of Federal Awards Required by the Uniform Guidance

We have audited the statement of net position of COMB for the year ended June 30, 2017, and the related statements of revenues, expenses, and changes in net position and cash flow for the year then ended and the related notes to the financial statements, which collectively comprise of COMB's basic financial statements. We have issued our report thereon dated February 26, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Santa Barbara, California
February 26, 2018

**CACHUMA OPERATION AND MAINTENANCE BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

DRAFT

For the Year Ended June 30, 2017

<u>Federal Grantor/Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Contract/ Grant Number</u>	<u>Federal Expenditures</u>
US Department of Commerce Pacific Coast Salmon Recovery Pacific Salmon Treaty Program Pass Through CA Department of Fish and Wildlife Fish Passage Improvement on Crossing 0A, Quiota Creek	11.438	P1450014	\$604,638
US Department of Commerce Pacific Coast Salmon Recovery Pacific Salmon Treaty Program Pass Through CA Department of Fish and Wildlife Fish Passage Improvement on Crossing 4, Quiota Creek	11.438	P1550010	<u>937,838</u>
Total Federal Awards Expended			<u>\$1,542,476</u>

CACHUMA OPERATION AND MAINTENANCE BOARD
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2017

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Cachuma Operation and Maintenance Board and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance). COMB's reporting entity is defined in Note 1 of the notes to COMB's basic financial statements.

Note 2 - Program Descriptions

US Department of Commerce Pass Through California Department of Fish and Wildlife Construction project to build a bridge on Refugio Road in Santa Ynez, California at Quiota Creek Crossing No. 0A and 4.

Note 3 - Relationship to Comprehensive Annual Financial Report

Amounts reported in the accompanying SEFA materially agree to amounts reported within COMB's Comprehensive Annual Financial Report.

Note 4 - Indirect Cost Rate

No indirect costs are included in the amounts reported in the accompanying SEFA.

**CACHUMA OPERATION AND MAINTENANCE BOARD
SCHEDULE OF FINDINGS OF QUESTIONED COSTS
For the Year Ended June 30, 2017**

I. AUDITORS' RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness identified? Yes X No
- Significant deficiencies identified? Yes X No

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

- Material weakness identified? Yes X No
- Significant deficiencies identified? Yes X No

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes X No

Identification of Major Programs:

<u>Grant Number(s)</u>	<u>Name of Federal Program</u>
P1450014	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program
P1550010	Pacific Coast Salmon Recovery – Pacific Salmon Treaty Program

Dollar threshold used to distinguish between type A and type B programs \$ 750,000

Auditee qualified as low-risk auditee? Yes X No

CACHUMA OPERATION AND MAINTENANCE BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2017

II. FINANCIAL STATEMENT FINDINGS

No matters were reported.

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

No matters were reported.

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	February 26, 2018
Submitted by:	Edward Lyons
Approved by:	Janet Gingras

SUBJECT: California State Controllers Report for Fiscal Year Ending June 30, 2017

SUMMARY:

Annually, in compliance with the Government Code section 53891, Cachuma Operation and Maintenance Board is required to submit to the California State Controller's office a Special District Financial Transaction Report. The government code requires the financial transactions of each local agency to be submitted within seven months after the close of the fiscal year. The report must contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if the data is available.

The report contains basic general information about the agency, the members of the governing body, and information on agency assets and liabilities. The forms are required to be submitted electronically by January 31, 2018. After careful review by administrative staff, the attached final report was prepared by Bartlett, Pringle & Wolf LLP, COMB's auditors, and successfully submitted to the State Controller's Office prior to the deadline.

COMMITTEE STATUS:

The Administrative Committee reviewed the California State Controller's Report for Fiscal Year ending June 30, 2017 and forwards to the Board with a recommendation to receive and file.

RECOMMENDATION:

The Board receive and file the California State Controller's Report for Fiscal Year ending June 30, 2017.

LIST OF EXHIBITS:

1. California State Controller's Report for Fiscal Year ending June 30, 2017

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Cachuma Operation and Maintenance Board

Reporting Year: 2017

ID Number: 12504202400

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

Edward Lyons
Signature

Administrative Mgr / CFO
Title

Edward Lyons
Name (Please Print)

1/31/18
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/31/2018 12:48:36 PM

Supplement to the Annual Report of Special Districts

Special District ID Number:	Cachuma Operation and Maintenance Board
Name of District:	12504202400

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2016 | <input type="checkbox"/> October 2016 | <input type="checkbox"/> January 2017 | <input type="checkbox"/> April 2017 |
| <input type="checkbox"/> August 2016 | <input type="checkbox"/> November 2016 | <input type="checkbox"/> February 2017 | <input type="checkbox"/> May 2017 |
| <input type="checkbox"/> September 2016 | <input type="checkbox"/> December 2016 | <input type="checkbox"/> March 2017 | <input checked="" type="checkbox"/> June 2017 |

Return this form to the **California State Controller's Office:**

Local Government Programs and Services Division
 Local Government Reporting Section
 3301 C Street, Suite 700
 Sacramento, CA 95816

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 1,281,040
-------------	--------------

B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

General Information 2017 Cachuma Operation and Maintenance Board - LGRS Online
 Special District of Cachuma Operation and Maintenance Board
 Special Districts Financial Transactions Report
 General Information

Form has been completed.

Fiscal Year: 2017

Current Year Prior Year

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="W. Douglas"/>	<input type="text"/>	<input type="text" value="Morgan"/>	<input type="text" value="President"/>
Member 2	<input bendy""="" type="text" value="Harwood "/>	<input type="text"/>	<input type="text" value="White"/>	<input type="text" value="Vice-President"/>
Member 3	<input type="text" value="Lauren"/>	<input type="text"/>	<input type="text" value="Hanson"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Polly"/>	<input type="text"/>	<input type="text" value="Holcombe"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Kevin"/>	<input type="text"/>	<input type="text" value="Walsh"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Janet"/>	<input type="text"/>	<input type="text" value="Gingras"/>	<input type="text" value="General Manager"/>
Member 2	<input type="text" value="Edward"/>	<input type="text"/>	<input type="text" value="Lyons"/>	<input type="text" value="Administrative Manager/CFO"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

Special District of Cachuma Operation and Maintenance Board
 Special Districts Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2017

Current Y

R01. Purpose of Debt (1 of 3) (Record Completed)	Safety of Dams Act - Bradbury
R02. Nature of Revenue Pledged	None
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2002
R07. Beginning Maturity Year	2002
R08. Ending Maturity Year	2052
R09. Principal Authorized	6,791,000
R10. Principal Issued to Date	6,791,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	5,250,760
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	184,938
R17. Principal Defeased in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$5,065,822
R19. Principal Outstanding, Current Portion	190,112
R20. Principal Outstanding, Noncurrent Portion	\$4,875,710
R21. Interest Paid in Current Fiscal Year	81,587
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District of Cachuma Operation and Maintenance Board
 Special Districts Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2017

Current Y

R01.	Purpose of Debt (2 of 3)	Safety of Dams Act - Lauro Dam
R02.	Nature of Revenue Pledged	None
R03.	Debt Type	Loans
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2007
R07.	Beginning Maturity Year	2007
R08.	Ending Maturity Year	2057
R09.	Principal Authorized	1,009,737
R10.	Principal Issued to Date	1,009,373
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	940,342
R13.	Adjustment to Principal in Current Fiscal Year	-20,069
R14.	Reason for Adjustment to Principal in Current Fiscal Year	Amendment to final repayment contract
R15.	Principal Issued in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	25,372
R17.	Principal Defeased in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$894,901
R19.	Principal Outstanding, Current Portion	29,473
R20.	Principal Outstanding, Noncurrent Portion	\$865,428
R21.	Interest Paid in Current Fiscal Year	17,641
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District of Cachuma Operation and Maintenance Board
 Special Districts Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2017

Current Y

R01. Purpose of Debt (3 of 3)	Emergency Pumping Facilities Project ▼
R02. Nature of Revenue Pledged	None
R03. Debt Type	Notes ▼
R04. Fund Type	Enterprise ▼
SD05. Activity	Water Enterprise ▼
R06. Year of Issue	2014
R07. Beginning Maturity Year	2017
R08. Ending Maturity Year	2022
R09. Principal Authorized	2,601,317
R10. Principal Issued to Date	2,601,317
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	2,601,317
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	859,180
R17. Principal Defeased in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$1,742,137
R19. Principal Outstanding, Current Portion	402,389
R20. Principal Outstanding, Noncurrent Portion	\$1,339,748
R21. Interest Paid in Current Fiscal Year	82,144
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Proprietary Funds 2017 Cachuma Operation and Maintenance Board - LGRS Online
 Special District of Cachuma Operation and Maintenance Board
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2017

Current Year Prior Year

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	2,651,076	
R02. Restricted	825,891	
R03. Accounts Receivable (net)	282,863	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	19,433	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$3,779,263	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments	817,183	
R15. Loans, Notes, and Contracts Receivable	5,960,722	
Capital Assets		
R16. Land		
R17. Buildings and Improvements	136,154	
R18. Equipment	1,418,943	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-1,407,786	
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$6,925,216	\$0
R27. Total Assets	\$10,704,479	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	422,161	
R28.5. Related to OPEB		

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$422,161	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$11,126,640	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	169,423	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	66,595	
R35.	Due to Other Funds		
R36.	Due to Other Governments	1,703,470	
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	143,386	
R39.	Long-Term Debt, Due Within One Year	621,974	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$2,704,848	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	7,080,886	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	1,527,915	
R57.	Net OPEB Obligation	1,054,948	
R58.	Other Noncurrent Liabilities 1	825,890	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$10,489,639	\$0
R61.	Total Liabilities	\$13,194,487	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	149,427	
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$149,427	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$13,343,914	\$0
R66.	Total Net Position (Deficit)	\$-2,217,274	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	147,311	
R68.	Restricted		
R69.	Unrestricted	-2,364,585	
R70.	Total Net Position (Deficit)	\$-2,217,274	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$11,126,640	\$0

Special District of Cachuma Operation and Maintenance Board
 Special Districts Financial Transactions Report
 Water Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2017

Current Year Prior Year

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	<input type="text"/>
R02.	Business	<input type="text"/>
R03.	Industrial	<input type="text"/>
R04.	Irrigation	<input type="text"/>
R09.	Sales to Other Utilities for Resale	<input type="text"/>
R10.	Interdepartmental	<input type="text"/>
R11.	Other Water Sales Revenues	<input type="text"/>

Water Services Revenues

R12.	Fire Prevention	<input type="text"/>
R13.	Groundwater Replenishment	<input type="text"/>
R14.	Connection Fees	<input type="text"/>
R15.	Standby and Availability Charges	<input type="text"/>
R16.	Service-Type Assessments	<input type="text"/>
R17.	Other Water Services Revenues	<input type="text"/>

R18.	Other Operating Revenues	<input type="text" value="388,437"/>
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R19.	Total Operating Revenues	<input type="text" value="\$388,437"/>
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Operating Expenses

Water Supply Expenses

R20.	Water Supply	<input type="text"/>
R21.	Water Purchases	<input type="text"/>
R22.	Groundwater Replenishment	<input type="text"/>
R23.	Other Water Supply Expenses	<input type="text"/>
R24.	Pumping	<input type="text"/>
R25.	Treatment	<input type="text"/>
R26.	Transmission	<input type="text"/>
R27.	Distribution	<input type="text"/>
R28.	Customer Accounting and Collection	<input type="text"/>
R29.	Sales Promotion	<input type="text"/>
R30.	Personnel Services	<input type="text" value="1,885,768"/>
R31.	Contractual Services	<input type="text"/>

R32.	Materials and Supplies	286,604
R33.	General and Administrative Expenses	488,935
R34.	Depreciation and Amortization Expenses	65,118
R35.	Other Operating Expenses	3,873,296
R36.	Total Operating Expenses	\$6,599,721
R37.	Operating Income (Loss)	\$-6,211,284
Nonoperating Revenues		
R38.	Investment Earnings	
R39.	Rents, Leases, and Franchises	
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	1,010,155
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
Intergovernmental – State		
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	1,542,476
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	3,494,531
R57.	Gain on Disposal of Capital Assets	10,480
R58.	Other Nonoperating Revenues	62,423
R59.	Total Nonoperating Revenues	\$6,120,065
Nonoperating Expenses		
R60.	Interest Expense	138,192
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$138,192
R64.	Income (Loss) Before Capital Contributions and Transfers	

		\$-229,411
Capital Contributions (Current Fiscal Year)		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Current Fiscal Year Capital Contributions	\$0
R72.	Transfers In	
R73.	Transfers Out	
R74.	Change in Net Position	\$-229,411
R75.	Net Position (Deficit), Beginning of Fiscal Year	-1,987,863
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$-2,217,274
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	147,311
R80.	Restricted	
R81.	Unrestricted	-2,364,585
R82.	Total Net Position (Deficit)	\$-2,217,274

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	February 26, 2018
Submitted by:	Janet Gingras

SUBJECT: Resolution No. 655 – Declaration of Emergency, Authorization for Performance of Remedial Work without Competitive Bid Solicitation, Declaring Project exempt from CEQA, and Making Necessary Findings Thereof

SUMMARY:

Governor Brown announced that the Federal Emergency Management Agency (FEMA) has granted the state's request for expanded federal disaster assistance in response to the devastating mudslides that have impacted Santa Barbara County and the community of Montecito. FEMA expanded the recently approved Presidential Major Disaster Declaration in the areas affected by the December 2017 wildfires to include damage incurred from flooding and mud and debris flows in January. This declaration ensures that federal funds are available for emergency response and eligible disaster recovery costs. FEMA coordinates with Cal OES to implement the Public Assistance (PA) Grant Program.

The January storm event and subsequent debris flows caused damage to South Coast Conduit appurtenant structures. In particular, air-vent (AVAR) and blow-off (BO) structures were severed in places and covered in mud and debris, causing impairment to the operational condition of the system. Staff utilized a contractor during the initial damage inspection period to remove debris from the buried structures and assess if further damage existed along that section of the pipeline. At this time, it appears damage has occurred to approximately nine structures in that reach, although no breach to the conduit has been detected.

In late January, after attending the initial FEMA applicant briefing meeting, staff applied for public assistance in connection with the disaster. FEMA representatives contacted COMB on February 14th for an initial exploratory call and scheduled a recovery scoping meeting for February 21st. Prior to becoming eligible for FEMA reimbursement, a site visit with FEMA inspectors must take place for observation and assessment of damage to the facilities. The inspection on COMB's facilities was scheduled for Friday, February 23rd.

In addition, the U.S. Army Corp. of Engineers has been re-channelizing the creeks in the debris flow areas. System blow-off structures were originally installed and located near the edge of creek channels. COMB staff is monitoring the development of the revised channels to determine the appropriate repair and structure protection once the creek channel is finalized by the Army Corp. of Engineers.

The attached resolution would provide the required determination that an emergency condition exists pursuant to Public Contract Code sections 20806 and 1102. This determination would exempt COMB from competitive bidding requirements and allow staff to immediately proceed, as soon as feasible, with construction activities to address the emergency condition. The resolution would authorize the General Manager to proceed with the emergency project and expend necessary funds. Resolution No. 658 further finds that the proposed emergency work is statutorily exempt from environmental review under the California Environmental Quality Act and authorizes the filing of a Notice of Exemption (NOE). Once FEMA representatives perform a site visit and inspect the damaged facilities, staff will immediately proceed with the necessary repairs to return the system to operational condition. Staff expects to engage a qualified contractor on an emergency basis to repair the damaged structures.

FISCAL IMPACTS:

The expenditures affiliated with executing the emergency response efforts are included in the fiscal year 2017-18 operating budget. No additional request for budgeted funds would be required.

LEGAL CONCURRENCE:

Legal Counsel has reviewed the attached resolution as presented to the Board.

ENVIRONMENTAL COMPLIANCE:

Adopting Resolution No. 655 provides statutory exemption from environmental review under the California Environmental Quality Act and authorizes the filing of a Notice of Exemption (NOE) with the Clerk of the Board of Supervisors, County of Santa Barbara.

RECOMMENDATION:

The Board of Directors adopt Resolution No. 655 declaring an emergency, authorizing the General Manager to contract for performance of the emergency remedial work without competitive bid solicitation, declaring the project exempt from CEQA, and authorizing the filing of a Notice of Exemption with the County of Santa Barbara.

LIST OF EXHIBITS:

- 1) Resolution No. 655

RESOLUTION NO. 655

**A RESOLUTION OF THE GOVERNING BOARD OF
THE CACHUMA OPERATION AND MAINTENANCE BOARD
DECLARING AN EMERGENCY WITH REGARD TO CERTAIN AGENCY FACILITIES,
AUTHORIZING REMEDIAL WORK TO BE PERFORMED WITHOUT COMPETITIVE
BIDDING, DECLARING THE PROJECT TO BE EXEMPT FROM THE REQUIREMENTS
OF THE CALIFORNIA ENVIRONMENTAL QUALITY ACT, AND MAKING NECESSARY
FINDINGS THEREOF**

RECITALS

WHEREAS, the Cachuma Operation and Maintenance Board (“COMB”) is a joint powers authority and public entity, organized and existing in the County of Santa Barbara in accordance with Government Code Section 6500 *et seq.*, and operating pursuant to the 1996 Amended and Restated Agreement for the Establishment of a Board of Control to Operate and Maintain the Cachuma Project - Cachuma Operation And Maintenance Board, dated May 23, 1996 (“Amended and Restated Agreement”), as amended by an Amendment to the Amended and Restated Agreement made effective September 16, 2003 (collectively the “Joint Powers Agreement”); and

WHEREAS, the Member Agencies of COMB consist of the City of Santa Barbara, the Goleta Water District, the Montecito Water District, the Carpinteria Valley Water District (collectively herein the “South Coast Member Agencies”), and the Santa Ynez River Water Conservation District, Improvement District No. 1 (“ID No. 1”); and

WHEREAS, COMB operates and maintains Cachuma Project facilities, including the South Coast Conduit (“SCC”), pursuant to a Transfer of Operation and Maintenance Contract with the United States Bureau of Reclamation (“Reclamation”); and

WHEREAS, COMB has the power to perform all acts necessary to carry out fully the provisions of the Transfer of Operation and Maintenance Contract; and

WHEREAS, beginning December 4, 2017, the Thomas Fire occurred impacting both Ventura County and Santa Barbara County, with a state of emergency declared by State authorities on December 5, 2017, followed by a state of emergency declared by Federal authorities on December 8, 2017; and

WHEREAS, on January 9, 2018, the County of Santa Barbara experienced intense and historic rainfall amounts in the watershed that had been denuded by the recent Thomas Fire, the runoff of which produced a massive mud and debris flow resulting in operational damage to several SCC appurtenance structures; and

WHEREAS, failure to undertake remedial measures in advance of future rain events could result in damage to the underlying SCC pipeline of which the appurtenant structures are attached and as such, requires immediate corrective action and expenditure of COMB funds to prevent such failure, and to protect water supply, the environment and the provision and maintenance of public services essential to the public health, safety and welfare; and

WHEREAS, the sudden and unexpected damage to appurtenant facilities as described herein constitutes an “emergency” for purposes of Public Contract Code sections 20806 and 1102, respectively and Public Resources Code section 21060.3; and

WHEREAS, the existing conditions will not allow for a prolonged delay resulting from a competitive solicitation for bids for the corrective action (the “Work”), and immediate action is necessary to respond to the emergency, pursuant to Public Contract Code section 22050; and

WHEREAS, the Work to be performed is statutorily exempt from environmental review under the California Environmental Quality Act pursuant to Public Resources Code sections 21080(a)(2) and 21080(a)(4) and 14 Cal. Code of Regs. sections 15269(b) and 15269(c);

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cachuma Operations and Maintenance Board as follows:

1. The Governing Board finds and determines that the facts set forth in the above recitals and in the documents referenced herein are true and correct.
2. The Governing Board further finds, pursuant to Public Contract Code section 22050(a)(2), that the emergency will not allow a delay resulting from a competitive solicitation for bids, and that immediate commencement of the Work is necessary to respond to the emergency.
3. Pursuant to Public Contract Code section 22050(b)(1), the Board directs the General Manager to immediately proceed with and expend funds for the Work, without giving notice for competitive bids.
4. The Board further finds that the Work is statutorily exempt from environmental review under the California Environmental Quality Act pursuant to Public Resources Code sections 21080(a)(2) and 21080(a)(4), and 14 Cal. Code of Regs. sections 15269(b) and 15269(c). The Board hereby directs staff to file a Notice of Exemption with the Clerk of the Board of Supervisors for the County of Santa Barbara.
5. The above recitals are incorporated herein by reference and adopted as findings.

PASSED, APPROVED AND ADOPTED by the Governing Board of the Cachuma Operation and Maintenance Board, this 26th day of February 2018, by the following roll call vote:

AYES:
NAYES:
ABSENT/ABSTAIN:

APPROVED:

President of the Board

ATTEST:

Secretary of the Board

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	February 26, 2018
Prepared by:	Joel Degner
Approved by:	Janet Gingras

SUBJECT: Resolution No. 656 – Application to U.S. Bureau of Reclamation WaterSMART Drought Response Grant Program

SUMMARY:

The U.S. Bureau of Reclamation (Reclamation) has measured the evaporation for Lake Cachuma in a Class A evaporation pan since the 1950s in collaboration with the National Weather Service. The Class A pan is a standard evaporation measurement instrument. The evaporation is estimated by adding measured volumes of water to the pan each day, refilling the pan to an established level. Historically from Water Year 1958 to 2013, the pan evaporation has averaged 69 inches annually ranging from 60 to 75 inches. The four highest historical evaporation measurements have occurred during the last four years (WY 2014 to WY 2017). In water year 2017, the evaporation was measured at 101 inches which is 46 percent higher than the average. This significant increase is not consistent with the surrounding evaporation measuring stations and historical record.

BACKGROUND

The U.S. Bureau of Reclamation (Reclamation) has measured the evaporation near Lake Cachuma in a Class A evaporation pan since the 1950s in collaboration with the National Weather Service (Figure 1). The Class A pan is a standard evaporation measurement instrument. The evaporation is estimated by adding measured volumes of water to the pan each morning, refilling the pan to an established level. Figure 1 compares the historical pan evaporation totals to the average annual temperature. The temperature sensors are located adjacent to evaporation pan. The increase in evaporation from 2014-2017 is outside of the range of the historical record.

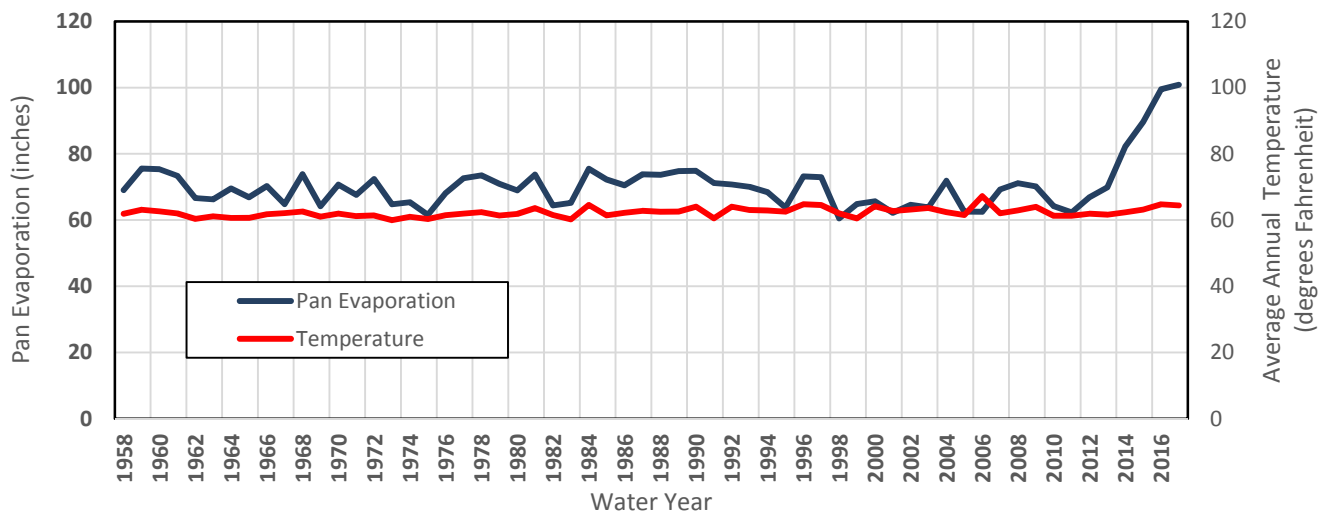


Figure 1. Lake Cachuma Pan Evaporation and Air Temperature Data - 1958 to 2017

To further evaluate whether the discrepancy is due to an actual increase in evaporation due to the prolonged drought or due to an inaccuracy in the measurement, the measured reference evaporation estimates from the nearby California Irrigation Management Information System (CIMIS) stations were analyzed. The closest station is the Lake Cachuma weather station in Santa Ynez (#64) which is 5.5 miles to the west along the Santa Ynez River. The Santa Barbara (#107) station is 17 miles to the southeast and the Sisquoc station (#165) is 22 miles to the northwest. There also is a discrepancy between the CIMIS station reference evapotranspiration and the USBR lake evapotranspiration. For comparison purposes, the pan evaporation was converted to estimated lake evaporation using the USBR monthly pan coefficients (Figure 2). Typically, pan-based lake evaporation measurements are equal to or slightly higher than the reference evapotranspiration estimates.

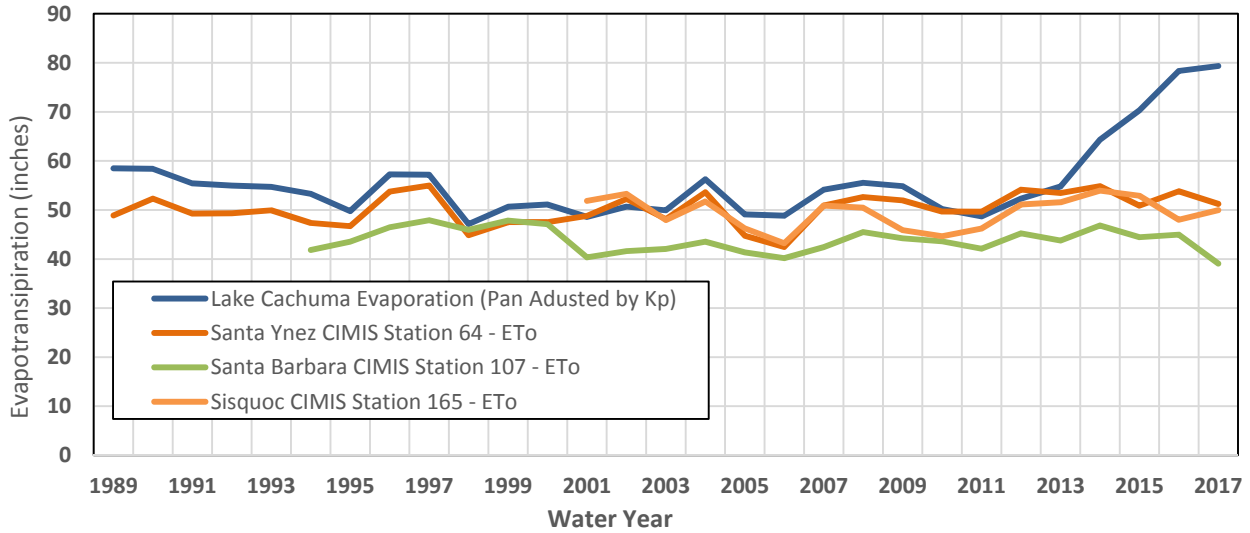


Figure 2. CIMIS Station Reference Evapotranspiration and USBR Pan Evaporation

The inflow into Lake Cachuma is estimated based on the measured inflows, measured outflows, and change in storage in the lake. Measured evaporation is an important outflow from the lake. The calculated inflow into Lake Cachuma is also out of phase with what would be expected under normal hydrologic conditions (Figure 3). One would expect monthly inflow values similar to WY 2012 where the highest inflows are in the winter which recede to their lowest point in the summer months. Subsurface inflow would be expected to decline with maximum riparian evapotranspiration in the summer months. However, in 2015, 2016, and to some extent 2017, the pattern is the opposite, where the inflow peaks at the height of the summer months. Therefore, the calculated inflow based on the pan evaporation measurements also suggest that the evaporation measurements are higher than what is actually occurring.

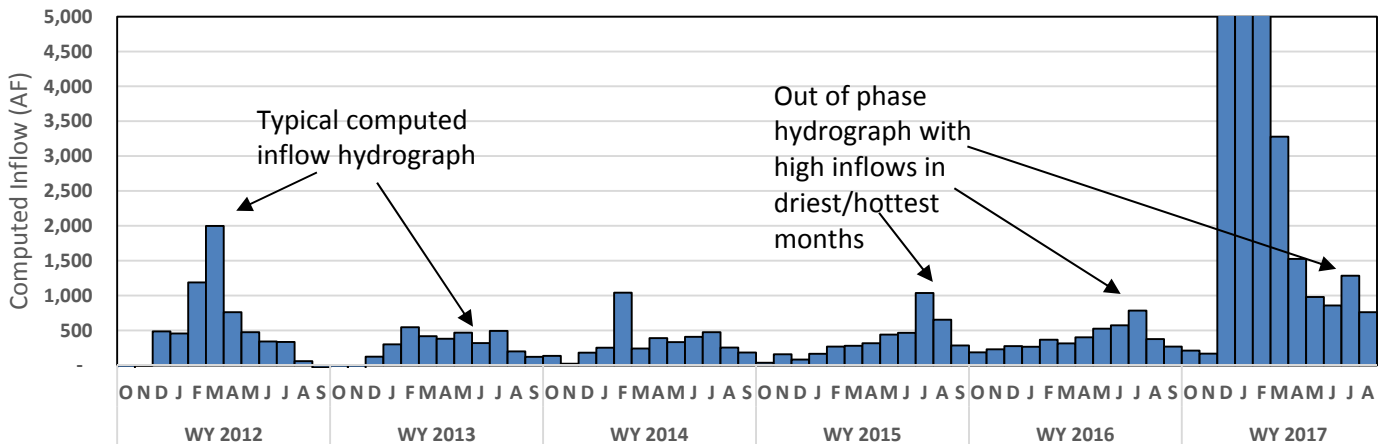


Figure 3. Lake Cachuma Monthly Computed Inflow from WY 2012 to WY 2017

The daily evaporation pan measurements were also evaluated from 2000 to 2017 (Figure 4). The increase in evaporation measurements occurs mainly during the months from March to September, with the highest differences in the hottest summer months of June, July, and August. In the winter months when evaporation is less than 0.15 inches per day there appears to be less of a discrepancy. Evaporation has generally been at most 0.4 inches per day in pre-2014, however from 2014-2017 there have been several days above 0.7 inches.

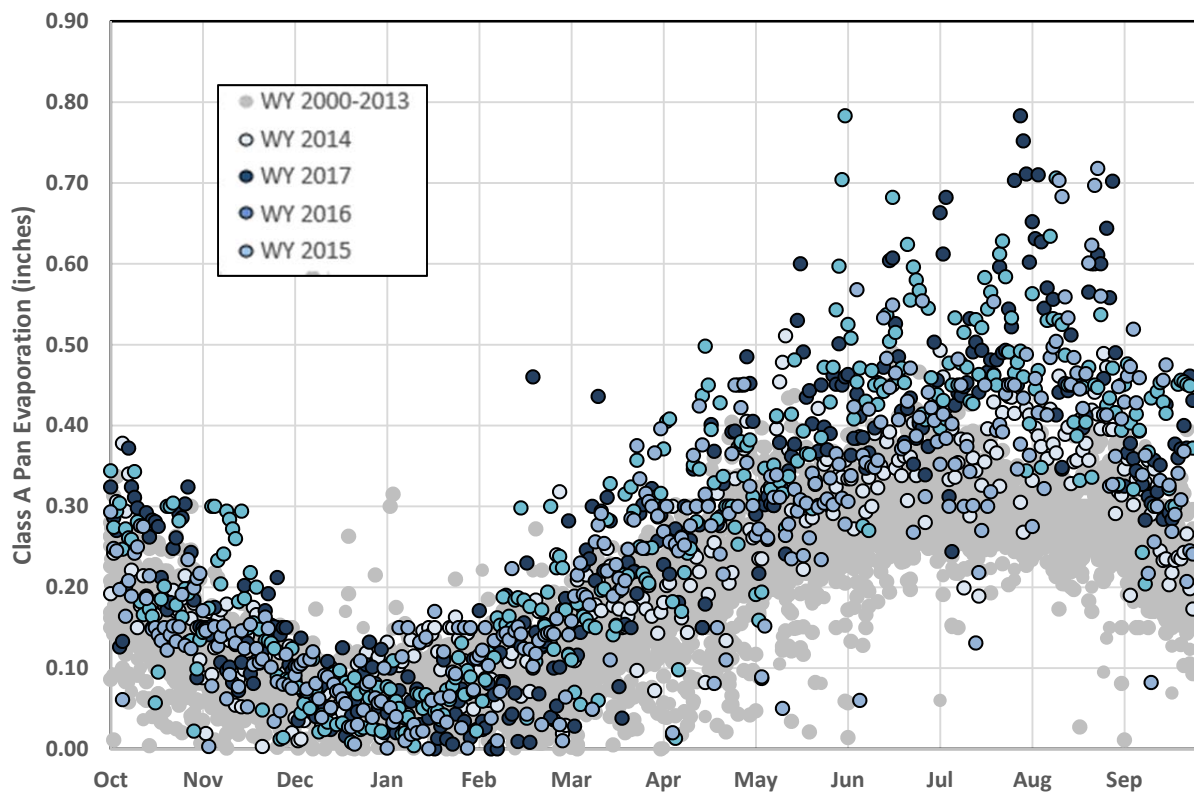


Figure 4. Lake Cachuma Daily Evaporation from 2000-2017

MEASURING METHODOLOGY

The USBR dam tenders provided an overview of their measurement methodology in December 2017. They follow the standard operating procedures for the measurement. The pan is 48 inches in diameter and filled each day within two inches of the top of the pan using a stillwell with a fixed point. Each time a measurement is taken, the pan is refilled to the level of the point using a calibrated cylinder. The cylinder has a surface area of 1/100 that of the pan so that the amount of water added to the pan is the equivalent evaporation amount. The cylinder is 15 inches in height. The cylinder is filled to the brim until it overflows. Each pour is tallied using a rock marker system. If a full cylinder is not used on the final pour, the depth to water is measured using a brass ruler with a zero at the top of the cylinder. This methodology allows the evaporation to be measured to one thousandths of an inch. The depth of water is added to the number of full cylinder pours multiplied by 15 inches (height of the graduate). The result is divided by 100 to estimate the evaporation in inches from the pan.

POTENTIAL CAUSES

Measurement Issues: The dam tenders are measuring the pan evaporation according to standard operating procedures. There is a chance for a small amount of water to spill as it is transferred to the pan. However, the dam tenders fill the cylinder adjacent to the pan. They also use water that is held in a 5-gallon bucket from the previous day so that it is the same temperature as the water in the pan. There does not appear to be an issue with measurement error.

Warmer Climate: Water Year 2016 and Water Year 2017 were the two hottest years in the Cachuma weather station record which were approximately 3 degrees warmer than the station record. One would expect the evaporation for these years to be higher. However, the increase in evaporation is well outside the

surrounding CIMIS station estimates and also results in an unnatural calculated inflow hydrograph. Some of the increase may be attributable to the warmer temperatures but the warmer temperatures likely do not explain the majority of the increase in evaporation.

Leaky Pan: The pan contains a drain plug, but it does not appear to be leaking and no leaks were observed from the pan. The dam tenders have also not observed leaks from the pan. A constant leak in the pan would appear consistently higher in the data. The data does not support a leak in the pan and there were no wet spots under the pan. There are wide variations in the day to day measurements and no increase in the winter months compared to the summer months.

Wildlife Usage: The chain-linked fence enclosure surrounding the pan is whitewashed with bird droppings and numerous turkey vulture feathers are located on the ground around the enclosure. The pan is likely frequently visited by birds including fairly large birds (turkey vultures). According to the dam tenders, the enclosure has always been unprotected with some potential bird use. Bird activity (bird drinking and bathing) from larger birds (e.g. turkey vultures) could be a potential cause for higher evaporation numbers. This activity would have to have increased in the last several years and preferentially occurred during warmer days. The historic drought could have altered some wildlife behavior. However, Hilton Creek and Lake Cachuma are alternate nearby water sources that would have been available for the wildlife during the drought.

FIELD RECOMMENDATIONS:

- 1) More closely monitor evaporation measurement for discrepancies in Water Year 2018.
- 2) Install a wildlife camera observing the pan to determine if the increase in evaporation measurements may be due to wildlife usage (excessive bathing and drinking).
- 3) If there is evidence of wildlife usage, install a wildlife protection screen over the pan.
- 4) For redundancy and to more accurately measure evaporation in the future, an evaporation buoy could be installed on Lake Cachuma. This technology will likely be the methodology that reservoir evaporation will be estimated in the future. Desert Research Institute has deployed evaporation buoys at other Bureau of Reclamation sites and is interested in installing a buoy at Lake Cachuma (<https://owen.dri.edu/>). This may be partially funded through grants. COMB requested a quote from Desert Research Institute on the costs to install an evaporation buoy (attached).

USBR GRANT FUNDING OPPORTUNITIES

The Bureau of Reclamation has released two funding opportunities under the WaterSMART Drought Response Program for fiscal year 2018:

1. Drought Contingency Planning Grant
 - a. Application Deadline – February 7, 2018
 - b. Recipient Cost Share: 50% match
 - c. Federal Funding Amount – up to \$200,000 per agreement
2. Drought Resiliency Projects
 - a. Application Deadline – February 13, 2018
 - b. Recipient Cost Share: 50% match
 - c. Federal Funding Amount – up to \$750,000 per agreement

Staff has submitted an application for grant funding for the following described project under the Drought Resiliency Projects grant. The application deadline for this proposed drought resiliency project was February 13, 2018. If awarded, the grant funding would provide up to fifty percent of the cost of implementing the proposed project with an expectation of a fifty percent match from the applicant. The attached Resolution No. 657 provides the necessary support from the Board for obligations associated with receipt of a financial assistance award under the federal funding opportunity (FOA) announcement. If adopted, the Resolution would be forwarded to Reclamation as confirmation of the Board's support.

Lake Cachuma Evaporation Monitoring Buoy and Web Portal

Staff explored recent technological advances utilized in other Reclamation owned reservoirs throughout the Western States and found that Desert Research Institute (DRI) (a division of the Nevada System of Higher Education) has deployed evaporation buoys at other Reclamation owned reservoirs. DRI collaborates with Item #8

local, regional and national organizations, foundations and private-sector industry on a variety of research projects and environmental issues. DRI, in collaboration with the Bureau of Reclamation and California Department of Water Resources (Spears et al. 2016), has developed an approach to estimate open water evaporation by the aerodynamic mass transfer method using over water meteorological measurements collected via a buoy-based weather station. Specific variables to be monitored include wind speed, relative humidity, air temperature, barometric pressure, surface “skin” temperature, and incoming solar radiation. In addition to the evaporation monitoring buoy, DRI proposes the installation of a land-based weather station to compliment the over water measurements. The land-based station will serve as a secondary data source and provide a secondary (or redundant) check of reservoir evaporation numbers through a comparison with Reference Evapotranspiration estimates.

COMB submitted a grant proposal to request funding for Cachuma Operation and Maintenance Board (COMB) to deploy, operate and maintain a buoy-based weather station on Lake Cachuma for improved environmental monitoring and estimation of evaporative losses from the reservoir. In addition, a web-based portal will be developed to allow for real-time access and monitoring by the stakeholders. The web portal will include tools to view current and historical data in both tabular and graph formats. A real-time weather station on the lake would also allow for the installation of additional measuring devices such as temperature at depth. Lake temperature measurements could be used to better manage downstream releases for the endangered southern steelhead (*Oncorhynchus mykiss*- *O. mykiss*) as well as water diversions to Member Agencies. The cost proposal from DRI includes the sensors to estimate evaporation and to measure the lake temperature at depth.

Proposed Budget from DRI Proposal:

Item	Year 1	Total
Personnel	\$87,478	\$87,478
Travel	\$5,051	\$5,051
Other Direct Costs	\$3,080	\$3,080
Fabrication/Equipment		
Buoy Station	\$29,986	\$29,986
Land Station	\$9,479	\$9,479
Total Cost	\$135,074	\$135,074

FISCAL IMPACTS:

The federal funding amount for this Bureau of Reclamation Funding Opportunity Announcement (FOA) is up to \$300,000 per agreement for a project that can be completed within two years. The grant opportunity provides for funding up to fifty-percent (50%) of the project cost with a recipient cost share of fifty-percent (50%). Grant funding awards will be announced in May 2018. If awarded, this project would be budgeted and implemented in fiscal year 2018-19.

ENVIRONMENTAL COMPLIANCE:

Reclamation will forward all proposals to the appropriate Reclamation Area Office for completion of environmental compliance.

COMMITTEE STATUS:

The Operations Committee forward, through a Resolution, the financial commitment of a fifty-percent (50%) match for the evaporation buoy project application submittal to the Bureau of Reclamation Drought Resiliency Program of Funding with a recommendation to approve.

RECOMMENDATION:

The Board of Directors adopt Resolution No. 656 which supports the application and financial commitment to the Bureau of Reclamation’s WaterSMART Drought Response Program Federal Funding Opportunity.

EXHIBITS:

1. Resolution No. 656
2. Desert Research Institute Evaporation Monitoring at Lake Cachuma - January 2018

References:

Desert Research Institute. 2018. Evaporation Monitoring at Lake Cachuma. January 2018.

Spears, Mark, Huntington, Justin, and Gangpadhyay, Subhrendu. 2016. Improving Reservoir Evaporation Estimates. Bureau of Reclamation Research and Development Office Science and Technology Program Final Report ST-2012-7662-1.

RESOLUTION NO. 656

**RESOLUTION OF THE GOVERNING BOARD OF THE
CACHUMA OPERATION & MAINTENANCE BOARD APPROVING APPLICATION
TO THE U.S. BUREAU OF RECLAMATION WATERSMART DROUGHT RESPONSE
PROGRAM FUNDING OPPORTUNITY**

WHEREAS, the Cachuma Operation & Maintenance Board (“COMB”) is a joint powers authority and public entity, organized and existing in the County of Santa Barbara in accordance with Government Code Section 6500 et seq., and operating pursuant to the 1996 Amended and Restated Agreement for the Establishment of a Board of Control to Operate and Maintain the Cachuma Project - Cachuma Operation And Maintenance Board, dated May 23, 1996 (“Amended and Restated Agreement”), as amended by an Amendment to the Amended and Restated Agreement made effective September 16, 2003 (collectively the “Joint Powers Agreement”); and

WHEREAS, the Member Agencies of COMB consist of the City of Santa Barbara, the Goleta Water District, the Montecito Water District, the Carpinteria Valley Water District (collectively herein the “South Coast Member Agencies”), and the Santa Ynez River Water Conservation District, Improvement District No. 1 (“ID No. 1”); and

WHEREAS, COMB operates and maintains Cachuma Project facilities pursuant to a Transfer of Operation and Maintenance Contract with the United States Bureau of Reclamation (Reclamation); and

WHEREAS, Reclamation recently released two grant-funding opportunities under the WaterSMART Drought Response Program for drought-related project planning and implementation; and

WHEREAS, commitments outlined within the WaterSMART Drought Response Grant Funding Program require a fifty-percent (50%) cost share of total costs for the recipient; and

WHEREAS, the project description included in the grant application defines the installation of a buoy-based weather station on Lake Cachuma for improved environmental monitoring and recording of evaporative losses from the reservoir (“Project”); and

WHEREAS, on February 8, 2018, the Project was reviewed and considered by COMB’s Operations Committee with a recommendation to forward to the Board of Directors for approval; and

WHEREAS, funding awarded under the WaterSMART Drought Response Grant Funding Program would be presented to the Board for final approval prior to implementation; and

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF COMB AS FOLLOWS:

1. The Governing Board finds and determines that the facts set forth in the above recitals and in the documents referenced herein are true and correct.
2. The Governing Board supports the Project; namely, the concept of installing a buoy-based weather station on Lake Cachuma for improved environmental monitoring and recording of evaporative losses from the reservoir.
3. The Governing Board approves an application for Project funding under Reclamation's WaterSMART Drought Response Program.
4. The Governing Board further authorizes COMB's officers and staff, including the General Manager, to continue to do all things necessary and appropriate, including, but not limited to, execution and delivery of necessary documents, the obtaining of applicable permits, and any other actions to construct and implement the Project using approved expenditures.
5. This Resolution shall take effect immediately.

PASSED, APPROVED AND ADOPTED by the Governing Board of the Cachuma Operation and Maintenance Board, this 26th day of February 2018, by the following roll call vote:

Ayes:

Nays:

Abstain:

APPROVED:

President of the Governing Board

ATTEST:

Secretary of the Governing Board



Evaporation Monitoring at Lake Cachuma, CA



**Prepared for:
Cachuma Operation and Maintenance Board**

**Prepared by:
Desert Research Institute
2215 Raggio Parkway
Reno, NV 89512**

January 2018

Evaporation Monitoring at Lake Cachuma, CA

Introduction

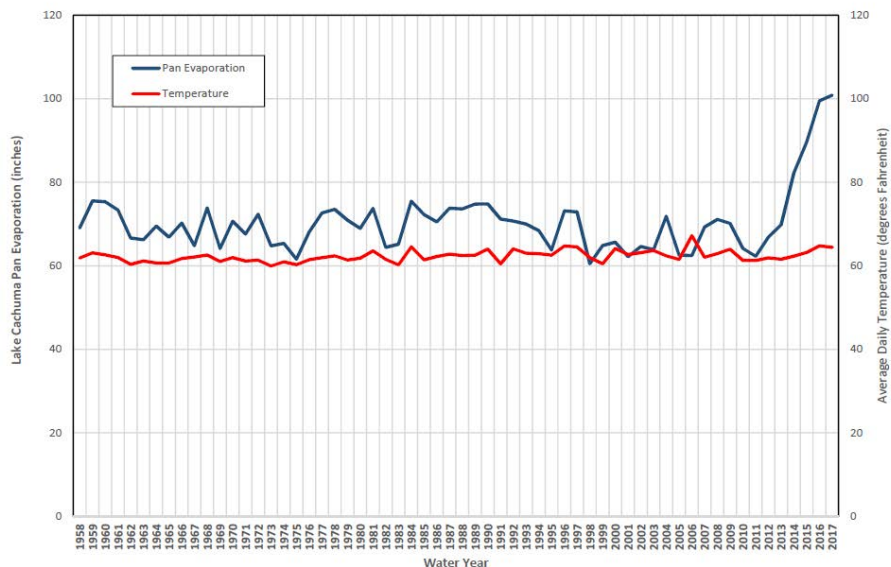
Efficient and effective management of surface water resources requires timely and accurate estimates of water supply and losses. Historically, pan-based evaporation estimates have been used to track and manage evaporative losses. However, research has shown that evaporation pans can overestimate lake or reservoir evaporation by 25 to 100% when compared to water or energy balance estimates (Kohler et al., 1959; Sellers, 1965; Friedrich et al., 2017). Heat storage in open water bodies can alter both the rate and timing of evaporation depending on the volume, geometry, clarity, and the surrounding environment of the water body. For shallow water bodies, the heat storage impact on seasonal evaporation is minor, however for deep water bodies it can be significant. For example, recent research has shown peak evaporation from Lake Mead and Lake Tahoe to be in September-November, rather than in peak summer months, as suggested by pan evaporation and temperature based estimates (Trask, 2007; Huntington and McEvoy, 2011; Moreo and Swancar, 2013).

In order to improve estimates of reservoir evaporation, continuous overwater measurements are ideal, and required in some settings where near-shore measurements are not feasible (i.e. due to water level changes, land areas contaminating upwind station fetch area, surface water temperature and other in-situ measurements taken near the shore, etc.). Similar to irrigated agriculture fields, localized evaporation from water bodies create microclimates with high spatial variability. Upwind or downwind near-shore stations often do not measure bulk evaporation signal, nor heat storage effects that occur within the center of large lakes and reservoirs. In summary, optimal weather and micrometeorological station siting for estimating reservoir evaporation should be over the water to avoid any bias due to boundary layer effects from nearby land areas.

Background Information

Water Manager's at Lake Cachuma have recently noted unexplainable increases in reservoir evaporation estimates from their historic evaporation pan system (Figure 1). These recent values do not agree with temperature and reference evapotranspiration trends at nearby agricultural monitoring sites.

Figure 1. USBR Lake Cachuma Pan Evaporation Data - 1958 to 2017



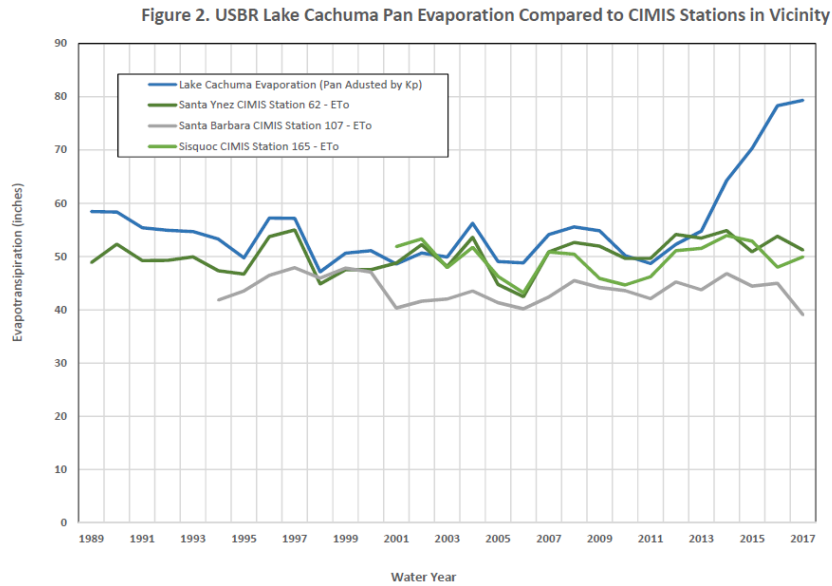


Figure 1: Top) Historic temperature and pan evaporation estimates at Lake Cachuma, CA. Bottom) Comparison of Lake Cahcuma evaporation estimates with nearby CIMIS agricultural stations. A sharp increase in lake evaporation estimates occurs starting in 2011 with little to no difference in temperature or surrounding agricultural evapotranspiration estimates. Plots provided by Lake Cachuma Water Managers.

Changes in the local surroundings, reservoir stage, and climate have likely altered conditions at the evaporation pan site, making current measurements and historic pan coefficients unreliable. Figure 2 demonstrates the large spatial temperature gradients found over and next to readily evaporating water bodies. In order to more effectively capture the true water to air vapor flux, measurements must be made over water.

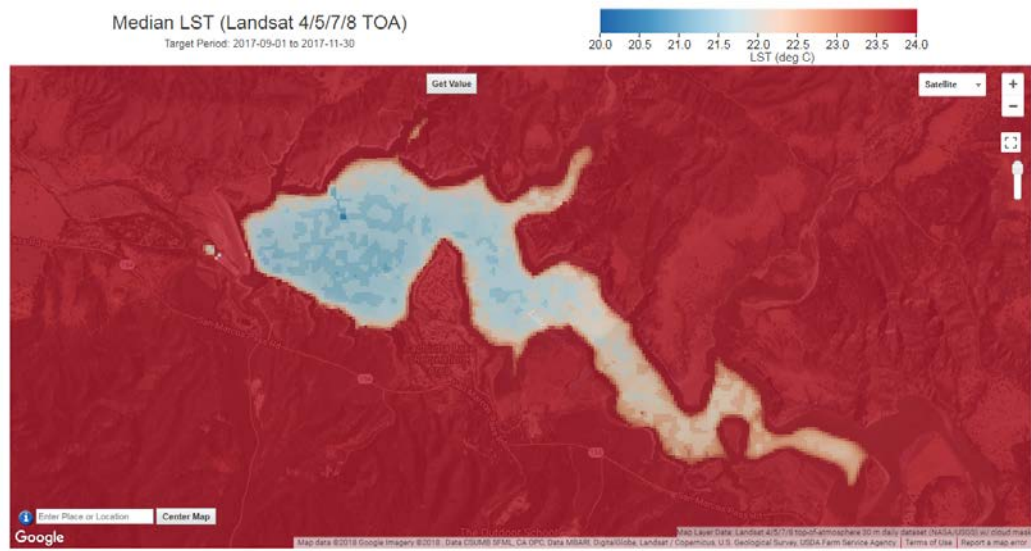


Figure 2: Landsat derived median land-surface temperature over Lake Cachuma from September-November 2017. Large temperature differences between the lake and shoreline reflect drastically different microclimates and zones of potential evaporation. (Data accessed via ClimateEngine.org)

DRI has developed an approach to estimate open water evaporation by the aerodynamic mass transfer method using over water meteorological measurements collected via a buoy-based weather station (Figure 3). The aerodynamic bulk mass transfer method offers an operational and cost-effective method for estimating reservoir evaporation when more direct estimates (e.g. via eddy covariance) are difficult to obtain or are unavailable (Brutsaert, 2005; Quinn, 1979). The buoy-based weather station is designed to capture over water conditions, in turn allowing for more accurate estimates of lake heat storage and evaporation timing and magnitude. The purpose of this agreement is to provide improved evaporation estimates and environmental monitoring at Lake Cachuma, CA.



Figure 3: Picture of Lake Hodges, CA buoy-based weather station installed by DRI in 2017. Aerodynamic evaporation estimates are performed in-house at DRI and delivered via a web-portal in real-time.

About DRI

The Desert Research Institute (DRI) is a recognized world leader in investigating the effects of natural and human-induced environmental change and advancing technologies aimed at assessing a changing planet. For more than 50 years DRI research faculty, students, and staff have applied scientific understanding to support the effective management of natural resources while meeting Nevada's needs for economic diversification and science-based educational opportunities. With more than 500 employees and two main campuses in Reno and Las Vegas, DRI serves as the non-profit environmental research arm of the Nevada System of Higher Education.

DRI's faculty members are nontenured, entrepreneurial and responsible for their own salaries from external grants and contracts. This blend of academic rigor and private-sector pragmatism has earned DRI a reputation for delivering rapid, high quality environmental science in a businesslike fashion.

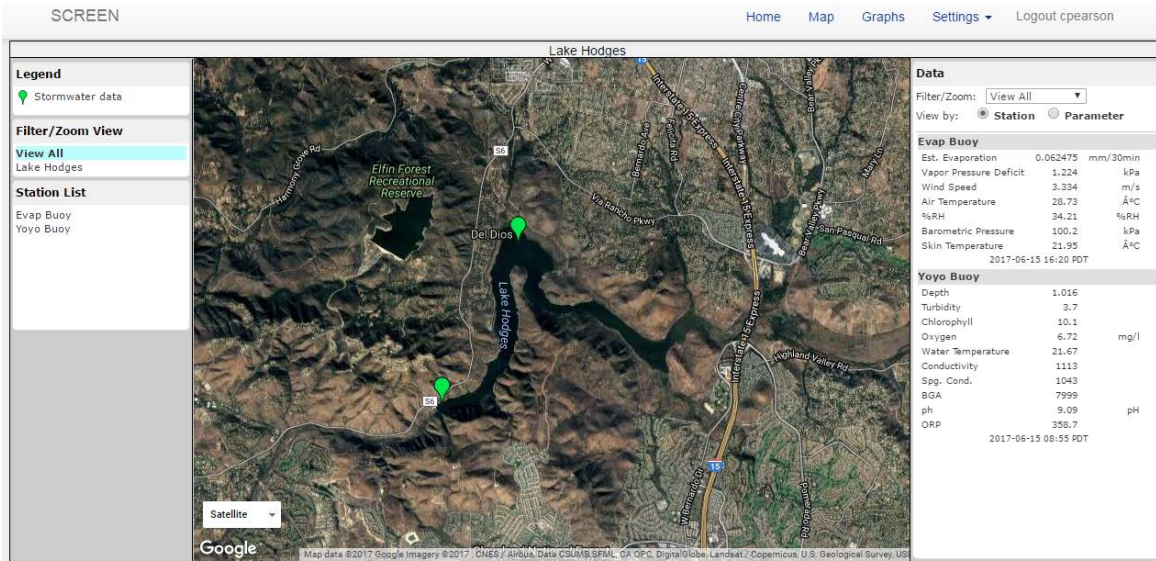
Scope of work

DRI proposes the installation of a buoy-based weather station at Lake Cachuma, CA for improved environmental monitoring and estimation of water losses by evaporation. Specific variables to be monitored include wind speed, relative humidity, air temperature, barometric pressure, surface "skin" temperature, and incoming solar radiation. In addition to the evaporation monitoring buoy, DRI proposes the installation of a land-based weather station to compliment the over water measurements. The land-based station will serve as a secondary data source and provide a reality check of reservoir evaporation numbers through a comparison with ASCE Reference Evapotranspiration estimates.

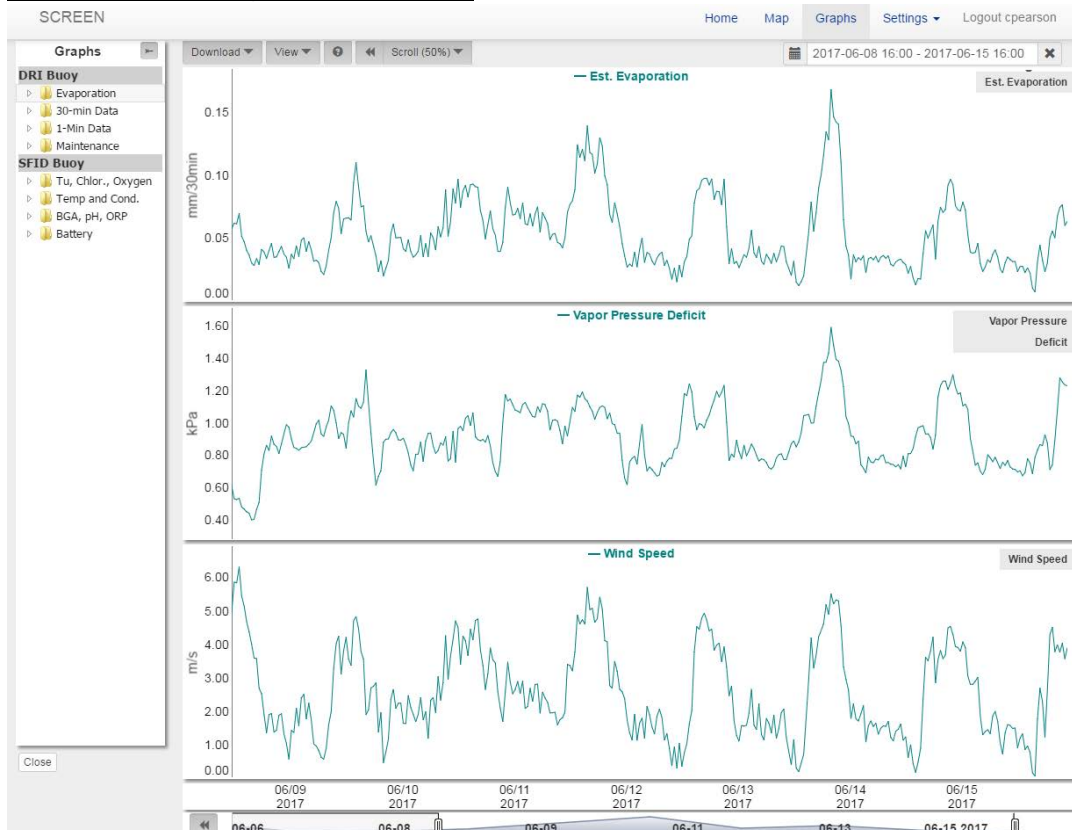
DRI will provide remote data acquisition (via cell-link) and post processing of weather station data at Lake Cachuma, CA. Evaporation will be calculated during post-processing by the aerodynamic mass transfer approach in house at DRI. Additional QA/QC of weather data will be performed to ensure data quality. The data collected will support on-going water budget calculations and tracking at Lake Cachuma.

A web-based portal will be developed to allow for real-time data access and monitoring by the stakeholders. This web portal will include tools to view current and historical data in both tabular and graph formats and provides the ability to assign different data access levels to individual accounts. DRI will work with the stakeholders to customize the web portal, potentially including graphic presentations, downloading features, and the addition of higher-level summary data and/or statistics presentations. Implementation of these customizations may need to be prioritized by the sponsor as a large number of requests and/or complex customizations may be beyond the scope of this current agreement. This scope of work covers installation and one year of data collection and web portal support. Additional monitoring, data collection and storage, and continued data presentation beyond the first year will require contract modifications. Example web portal and buoy specifications found below:

Site Map and Live Data Display



Time Series Plotting and Data Access



Lake Cachuma Evaporation Monitoring Buoy Specification Sheet

Environmental variables to be monitored by buoy-based weather station:

- **Wind speed** (wind direction via compass option*)
- **Relative Humidity**
- **Air Temperature**
- **Barometric Pressure**
- **Lake Surface Temperature** (“skin temperature”)
- **Incoming/Outgoing Solar Radiation** (possible interference with outgoing SW/LW measurements from buoy structure; Incoming Long-wave Radiation required for IRT skin temperature correction)

Evaporation will be estimated during post-processing at DRI by the aerodynamic mass transfer approach. A scan rate of 10 seconds with collection of one-min and thirty-min averages is currently being proposed by DRI. This setting is flexible and can be adjusted based on client needs. Please see the table below for specific details about the proposed buoy structure and sensors:

<u>Item</u>	<u>Model</u>	<u>Vender</u>	<u>Description</u>
Buoy	NexSens CB-650 Data Buoy	Fondriest Environmental	Buoy platform equipped with 3x30-watt solar panels
Data Logger	CR1000x	Campbell Scientific	Data acquisition
Air Temp/RH	HMP155	Campbell Scientific	Sensor and housing for air temp and RH monitoring
Infrared Thermometer (IRT)	SI-111	Campbell Scientific	Skin temperature monitoring at air/water interface
Wind Monitor	Wind Monitor Marine Version (5108-10)	RM Young	Wind speed and direction (direction will not be monitored unless compass unit is installed)
4-component Radiometer/Pyrgeometer	SN-500/SL-510	Apogee	4-component Radiometer (Incoming long-wave radiation monitoring needed for correction of IRT)
Barometer	CS106	Campbell Scientific	Barometric pressure monitoring
Temperature String	CS225	Campbell Scientific	Temperature String (~60 Ft. w/ 4 sensors)
Batteries	2x 28 Ah	genesis	Power supply for buoy system
Cell Modem	RV50	Campbell Scientific	4G Cellular-based data communication and transmission
Possible additions:			
*Electronic Compass	32500/32400	R.M. Young	Buoy orientation monitoring for corrected wind direction

Lake Cachuma Land-based Weather Station Specification Sheet

Environmental variables to be monitored by land-based weather station:

- **Wind speed and direction**
- **Relative Humidity**
- **Air Temperature**
- **Barometric Pressure**
- **Incoming/Outgoing Solar Radiation**
- **Precipitation Gage**

Reference evapotranspiration will be estimated during post-processing at DRI by the ASCE Standardized Reference Evapotranspiration Equation (<https://www.kimberly.uidaho.edu/water/asceewri/ascestzdetmain2005.pdf>). A scan rate of 10 seconds with collection of one-min and thirty-min averages is currently being proposed by DRI. This setting is flexible and can be adjusted based on client needs. Please see the table below for specific details about the proposed buoy structure and sensors:

<u>Item</u>	<u>Model</u>	<u>Vender</u>	<u>Description</u>
Data Logger	CR1000x	Campbell Scientific	Data acquisition
Air Temp/RH	HMP155	Campbell Scientific	Sensor and housing for air temp and RH monitoring
Wind Monitor	Wind Monitor Marine Version (5108-10)	RM Young	Wind speed and direction (direction will not be monitored unless compass unit is installed)
Solar Radiation	CS300-10	Campbell Scientific	Pyranometer
Precipitation Gage	TB4	Campbell Scientific	Tipping bucket rain gage
Barometer	CS106	Campbell Scientific	Barometric pressure monitoring
Solar Panel and Power Supply	SP20 and PS200	genesis	Power supply and batteries
Cell Modem	RV-50	Campbell Scientific	4G Cellular-based data communication and transmission

Proposed Budget:

	Year 1	Total
PERSONNEL	87,478	87,478
TRAVEL	\$5,051	\$5,051
OTHER DIRECT COSTS	\$3,080	\$3,080
FABRICATION/EQUIPMENT		
Buoy Station	\$29,986	\$29,986
Land Station	\$9,479	\$9,479
TOTAL COST	\$135,074	\$135,074

References

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CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	February 26, 2018
Submitted by:	Tim Robinson
Approved by:	Janet Gingras

SUBJECT: Department of Fish and Wildlife Grant Application – Quiota Creek Crossing Eight

SUMMARY:

A 54-foot prefabricated bottomless arched culvert with four wing walls and one rock structure for grade-control are planned to replace the current sub-standard County of Santa Barbara bridge at Quiota Creek Crossing 8 on Refugio Road (a County road). This is the next in the series of crossings upstream of Crossings 1-4 and Crossings 6-7 that were replaced by COMB with bridges in 2013, 2011, 2015, 2016, 2008, and 2012, respectively, and Crossings 5 and 9 that are being planned for construction in the fall of 2018. The project will provide unimpeded fish passage for *O. mykiss* and meet all Santa Barbara County public road safety and weight requirements. Construction financing will be provided by a pending grant to the California Department of Fish and Wildlife Fisheries Restoration Grant Program (CDFW-FRGP) and a construction match of \$50,000 from COMB. If funding is secured, the project will be built in the fall of 2019 (FY 2020).

FINANCIAL IMPACT:

COMB would be obligating \$50,000 for a construction match which will be reflected in the FY 2020 budget. There will be minimal financial impact to the COMB FY 2019 budget for advancing the engineering designs for the project.

ENVIRONMENTAL COMPLIANCE:

All necessary permits will be obtained prior to initiating construction of the proposed project.

COMMITTEE STATUS:

The Fisheries Committee discussed the background and proposed approach to secure grant funding from the CDFW-FRGP for the Quiota Creek Crossing 8 Project and forwards to the Board with a recommendation to approve.

RECOMMENDATION:

The Board approve a construction match obligation of \$50,000 and authorize staff to submit a CDFW-FRGP grant application for the Quiota Creek Crossing 8 Project.

LIST OF EXHIBITS:

N/A

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	February 26, 2018
Submitted by:	Tim Robinson
Approved by:	Janet Gingras

SUBJECT: Resolution No. 657 – Acceptance of Grant Agreement with California Department of Fish and Wildlife for Fish Passage Improvement at Quiota Creek Crossing Nine

SUMMARY:

COMB has been awarded a grant from the California Department of Fish and Wildlife (CDFW) in the amount of \$993,121 to provide funding for the Quiota Creek Crossing 9 Project. The grant agreement requires that the COMB Board approve a resolution agreeing to the terms and conditions of the contract as well as sign the grant agreement. Prior to submitting the grant proposal, this project was reviewed by the Fisheries Committee and the Board approved a \$50,000 construction match during the March 27, 2017 Board meeting.

This project will replace a low flow concrete crossing that is currently a fish passage barrier with a 55-foot bottomless arched culvert. The project is expected to be constructed during the fall of this year pending final design and permit approval. Design approval by CDFW, National Marine Fisheries Service, and Santa Barbara County are expected by July of this year.

FISCAL IMPACTS:

If the grant is accepted and the project is approved by the Board, COMB commits to a \$50,000 construction match plus COMB services and operating expenses which are our traditional cost matches. Project expenditures will be included in the COMB FY 2019 Operating Budget.

LEGAL CONCURRENCE:

Legal Counsel will review the grant agreement and has reviewed the corresponding resolution.

ENVIRONMENTAL COMPLIANCE:

All necessary permits will be obtained prior to construction.

COMMITTEE STATUS:

The Fisheries Committee reviewed the Quiota Creek Crossing 9 Project and funding mechanism on February 21, 2018 and forwards to the Board, through a resolution, the recommendation to accept the grant agreement and authorize the General Manager to execute the agreement after legal counsel review.

RECOMMENDATION:

Board approve Resolution No. 657 to enter into the CDFW-FRGP Grant Agreement No. P2017037 for the Quiota Creek Crossing 9 Project and authorize the COMB General Manager to execute the CDFW-FRGP Final Grant Agreement after legal counsel review.

LIST OF EXHIBITS:

- 1) Resolution No. 657

RESOLUTION NO. 657

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
CACHUMA OPERATION AND MAINTENANCE BOARD APPROVING AN
AGREEMENT WITH CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE FOR
THE FISH PASSAGE IMPROVEMENT
AT QUIOTA CREEK CROSSING NUMBER NINE**

RECITALS

WHEREAS, the Cachuma Operation and Maintenance Board (COMB) is a California Joint Powers Authority organized under the provisions of California Government Code Section 6500 et seq., with power to acquire, contract for improvements, own, develop, and operate facilities for projects undertaken by its Member Units; and

WHEREAS, in August, 1997, the National Marine Fisheries Service (“NMFS”) listed anadromous steelhead in the Southern California Evolutionarily Significant Unit, including the Santa Ynez River downstream of Bradbury Dam, as an endangered species under the Federal Endangered Species Act and, completed and issued on September 11, 2000, a Biological Opinion relative to Cachuma Project operations as they relate to steelhead; and

WHEREAS, COMB is committed to implement and cooperate in project operations and other management actions designed to protect and enhance habitat conditions for steelhead in the Santa Ynez River and its tributaries downstream of Bradbury Dam; and

WHEREAS, the fish passage improvements at Crossing Number Nine on Quiota Creek, a tributary to the Lower Santa Ynez River, will provide improved access to the perennial reaches of Quiota Creek and restore habitat to enhance conditions for steelhead; and

WHEREAS, the California Department of Fish and Game authorized disbursement of up to \$993,121 to COMB for removal and replacement of a passage impediment/barrier for endangered steelhead at Crossing Number Nine (9) on Quiota Creek (“Project”); and

WHEREAS, COMB has prepared a detailed Scope of Work with the specific tasks to be performed, a schedule of completion, and a detailed budget that will be used for selection of a construction contractor, and construction management of the Project.

NOW, THEREFORE, BE IT RESOLVED:

1. The Board of Directors of COMB supports the Fish Passage Improvements on Quiota Creek Crossing Number Nine, and these are considered essential to the steelhead restoration effort in the lower Santa Ynez River.
2. The Board of Directors of COMB approves entering into an agreement with the California Department of Fish and Wildlife for the purpose of implementing the project in accordance with this agreement.

3. The General Manager/Secretary of COMB is authorized to execute this agreement and approve its terms and conditions on behalf of COMB, and to contract for such services as may be required to carry out the Project using the approved funds.
4. This Resolution shall take effect immediately.

PASSED, APPROVED AND ADOPTED by the Governing Board of the Cachuma Operation and Maintenance Board, this 26th day of February 2018, by the following roll call vote:

AYES:

NAYES:

ABSENT/ABSTAIN:

APPROVED:

President of the Board

ATTEST:

Secretary of the Board



Mission Statement:

“To provide a reliable source of water to our member agencies in an efficient and cost effective manner for the betterment of life in our communities.”

February 26, 2018

General Manager Report

The following summary provides the Board with information and an overview of progress on current COMB activities.

Meetings

- Federal Emergency Management Agency (FEMA) meetings

On February 14, 2018, staff participated on an initial exploratory conference call with FEMA and CalOES Program Delivery Managers assigned to COMB. A record of assessed inventory damage was submitted to FEMA through their grants portal website per instructions from the representatives. An in-person recovery scoping meeting was scheduled and took place on Tuesday, February 20th at the COMB office. Staff reviewed with the representatives in detail the damage sustained on the appurtenant structures during the debris flow event in January. FEMA will pay to restore structures to pre-damage condition. An inspection site visit took place on Friday, January 23rd for FEMA assessment of the damage.

- Member Agency General Manager Meeting

COMB hosted a meeting the Member Agency General Managers on January 31, 2018. The purpose of the meeting was to discuss water supply and demand projections provided by each district and the impact to the Lake elevation in reference to continued operational planning. Staff presented the lake elevation model which included water supply demand projections, state water import estimates, evaporative losses estimates, and assumptions for downstream releases this summer. Comments and suggestions for improvements were provided by the Member Agencies and have since been incorporated into the model. Further refinement of the model will continue as staff works closely with the Member Agencies for operational planning purposes. In addition, staff reviewed historical evaporation data in conjunction with Reclamations grant funding opportunities and the potential to apply for funding for an evaporation buoy on the lake.

- Senator Jackson's Office

Staff recently met with Senator Jackson and a representative from her office to discuss operational conveyance plans at the Lake if the drought continues and we receive no appreciable rainfall this winter. Staff provided the Senator with the California Drought Monitor map which places Santa Barbara and Ventura Counties in severe drought conditions as of late January 2018. Senator Jackson is reviewing if potential state funding support exists for assistance with costs of installing the barge system and components if the drought continues. Staff is working with the Senator's representative to provide details on conveyance conditions at the lake, estimated project implementation, and costs affiliated with the current DBOM contract.

Administration

- Expenditure Reimbursements

The total cost of the recent log boom installation surrounding the Intake Tower at Lake Cachuma was \$71,500. COMB received reimbursement from the County of Santa Barbara in the amount of \$30,000 for their cost share on the installation of the booms. Reclamation's reimbursement of \$35,000 from the Western Watershed Enhancement Program (WWEP) Grant Funding is pending an administrative process and is expected to be received within the next few weeks.

- Fiscal Year 2018-19 COMB Operating Budget

Staff is compiling information to update the Five-Year Infrastructure Improvement and Habitat Improvement Plans for development of the Fiscal Year 2018-19 COMB Operating Budget. Preliminary estimates will be provided to the Member Agencies for formulation of their fiscal year budgets and will include the operating budget projected expenditures and estimated pass-through costs.

- Website Update

Staff is developing a draft "sandbox" website prototype through *Streamline* which is an online flexible content management system designed specifically for local governments. In addition to standard website content, this website format contains the ability to ensure compliance with legal posting requirements and creates sites that are secure and Section 508 compliant (*accessibility of information and communication technology*). A prototype will be presented to the Public Outreach Committee once draft development is completed.

Operations Division

- Infrastructure Improvement Projects

An update to the implementation of current Infrastructure Improvement Projects will be provided by Operations Division staff.

Fisheries Division

- Annual Monitoring Reports

COMB Fisheries Division staff conducts the implementation of the 2000 Biological Opinion and Fish Management plan activities on an annual basis on behalf of Reclamation. Staff collects and provides monitoring, trapping, surveying, and water quality data on the Santa Ynez River and tributaries which is developed into an annual report. Staff has scheduled an upcoming meeting with Reclamation to review and discuss formatting, data presentation and content deliverables to be included in the Annual Monitoring Reports which are provided through Reclamation to the National Marine Fisheries Service (NMFS) for compliance measures.

Respectfully Submitted,

Janet Gingras

General Manager

CACHUMA OPERATION AND MAINTENANCE BOARD

MEMORANDUM

DATE: February 26, 2018
TO: Janet Gingras, General Manager
FROM: Joel Degner, Water Resources Engineer
RE: MONTHLY ENGINEERING REPORT

The following summary provides the Board with information and an overview of progress by engineering staff.

Emergency Operational Repairs to the South Coast Conduit Appurtenant Structures due to 1/9/2018 Debris Flow Disaster

COMB staff has been marking and monitoring the South Coast Conduit (SCC) through the disaster area in Montecito. COMB's Geographic Information System (GIS) database for the SCC and sub-meter Global Positioning System (GPS) units have been very useful in locating and marking the conduit for contractors completing repair work. The South Coast Conduit is intact and currently delivering water, however, damage occurred to the appurtenant structures near creeks in Montecito and Carpinteria. Repairs to the South Coast Conduit structures are dependent upon the location of the creek channel. Creek channels near the blowoff structures were altered due to the deposition of sediment and debris from the debris flow event on January 9th, 2018. Santa Barbara County Flood Control and the U.S. Army Corp of Engineers have been re-creating the creek channels that were buried with sediment and debris. Once the creek channels have been reformed, the debris can be removed from structures, blow-off piping can be located and/or reinstalled and structures repaired. A FEMA representative met with COMB staff on February 20, 2018 to prepare the damage assessment and submit the required reports for grant funding reimbursement. The following nine structures were impacted by the debris flow event and require emergency repair:

South Coast Conduit Lower Reach

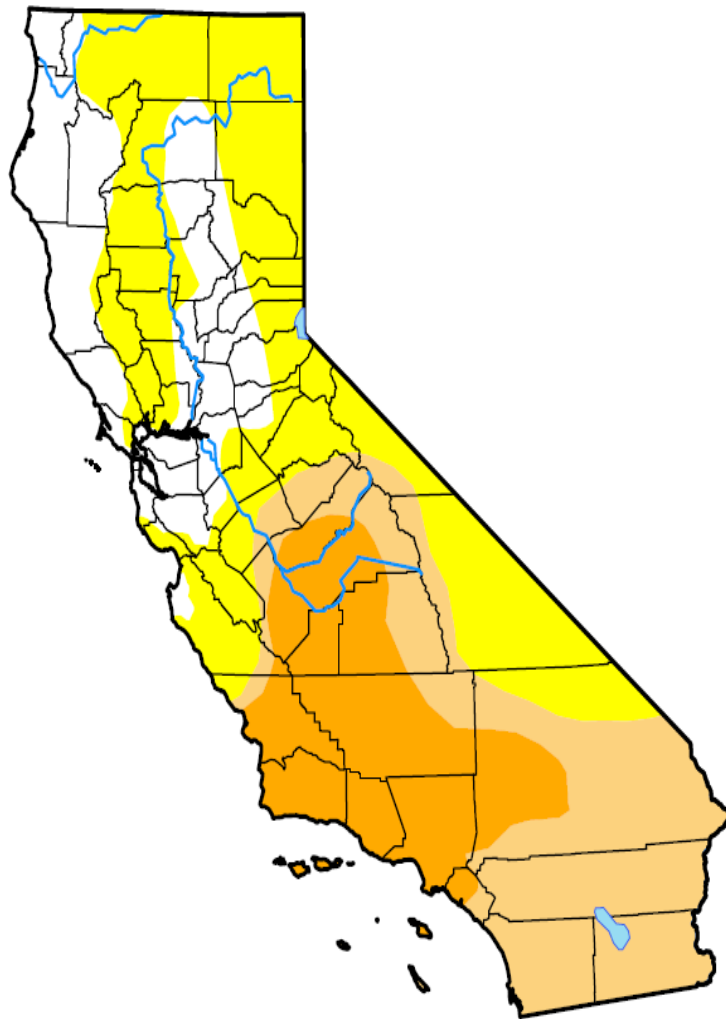
- Station 318+50 Blowoff (Montecito Creek)
- Station 388+10 Blowoff
- Station 427+25 Blowoff (San Ysidro Creek)
- Station 504+65 Blowoff (Picay Creek)
- Station 592+80 Blowoff (Toro Canyon Creek)
- Station 698+55 Blowoff (Arroyo Paredon Creek)
- Station 703+00 Air Vent/Lateral 7R (Arroyo Paredon Creek)
- Station 893+90 Lateral 29 (Carpinteria Creek)
- Carpinteria Reservoir Toe Drain

Current Drought Conditions






The United States Drought Monitor has classified Santa Barbara County in Severe Drought (Figure 1) as of January 2018. The Santa Barbara County-wide percentage of "Normal Water-Year" rainfall is 17% as of 2/20/2018 (Figure 2). The rainfall station at Cachuma Dam has recorded 4.16 inches which is 21% of Normal Water-Year Rainfall (19.8 in). The rainfall station at Gibraltar Dam has recorded 4.39 inches which is 17% of Normal Water-Year Rainfall (25.8 in). Water Year 2018 has the potential to be the driest year on record for many stations in the County if no additional significant rainfall occurs (Figure 3).

U.S. Drought Monitor California

February 13, 2018
(Released Thursday, Feb. 15, 2018)
Valid 7 a.m. EST



Intensity:

-  D0 Abnormally Dry
-  D1 Moderate Drought
-  D2 Severe Drought
-  D3 Extreme Drought
-  D4 Exceptional Drought

The Drought Monitor focuses on broad-scale conditions. Local conditions may vary. See accompanying text summary for forecast statements.

Author:

Eric Luebehusen
U.S. Department of Agriculture



<http://droughtmonitor.unl.edu/>

Figure 1. U. S. drought monitor indicating that a severe drought has developed within Santa Barbara County and several counties to the north, south and southeast. (source: <http://droughtmonitor.unl.edu/>)

The lake elevation on February 15th, 2018 was 701.89 ft above mean sea level with an estimated 75,237 acre-feet (AF) in storage. The lake elevation is very similar to February 15th, 2014, which was 701.02 ft amsl. In May/June 2014 the piles for the Emergency Pumping Facility were driven when the lake dropped below 700 ft amsl.



County-Wide Percent-of-Normal Water-Year Rainfall

WY2018 updated Feb 12, 2018

(Rainfall as a percentage of an entire average water-year)

Wet Years (>120% Normal Rain)
Dry Years (< 80% Normal Rain)

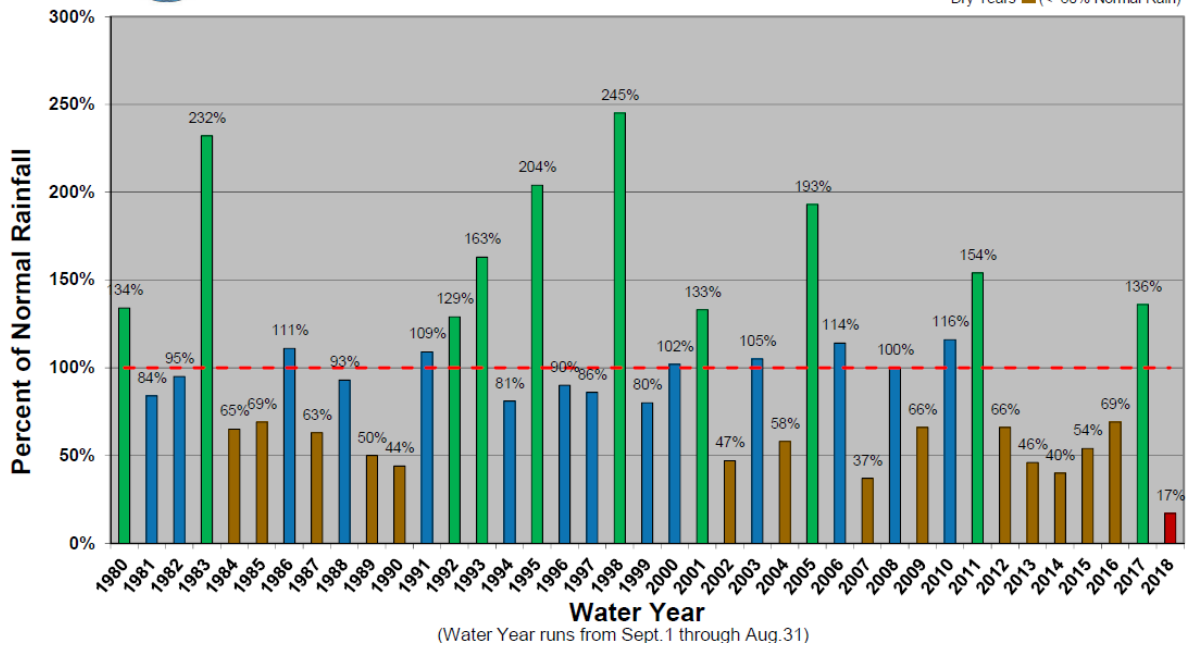


Figure 2. County-Wide Percent-of-Normal-Water-Year Rainfall indicating Water Year 2018 could be the driest year going back to 1980 if no additional rainfall occurs (source: www.countyofsb.org/pwd/rainhistory.sb)



99 Years of Rainfall - Gibraltar

Water Years 1920 - 2018

(WY2018 through Feb. 1, 2018)

Page 3 of 3

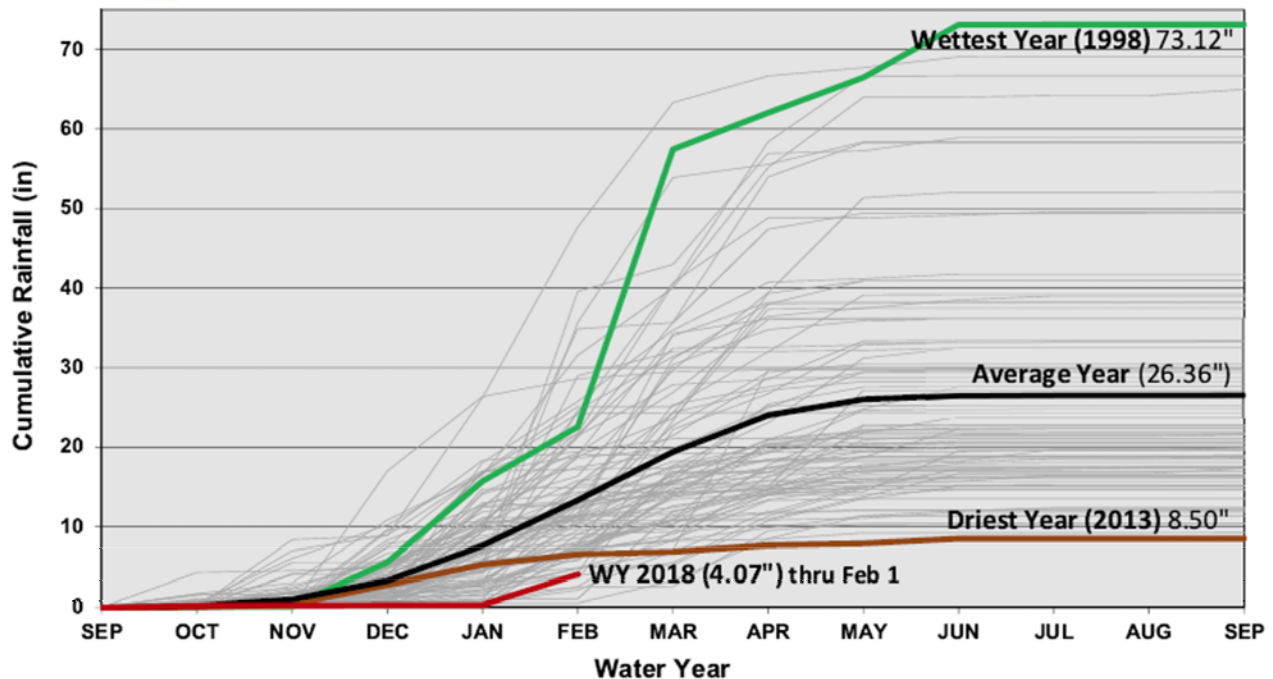


Figure 3. Cumulative Monthly Rainfall at Gibraltar Dam from Water Year 1920-2018 indicating that Water Year 2018 has the potential to be the driest year on record if no additional significant rainfall occurs. (source: www.countyofsb.org/pwd/rainhistory.sb)

Lake Cachuma Elevation Projection Model

COMB, in collaboration with the Member Agencies, has developed a draft Lake Elevation Projection Model which is a spreadsheet model that forecasts the lake elevation for two years based on the current reservoir status and Member Agencies projected demand and water importation. The model is intended to forecast the lake elevation for drought response planning purposes. Revised forecasts were requested and received in February 2018 from the Member Agencies to account for impacts of the Thomas Fire and resulting debris flows. The draft model was also distributed to the Member Agencies for peer review.

Based on updated forecasts, the preliminary model results (as of January 31, 2018) indicate that the lake elevation could drop below the elevation of 695 feet above mean sea level (ft amsl) in August 2018 if dry conditions continue. This is largely dependent on the timing and amount of the water rights release this summer. The current contract with Cushman Contracting Corporation states that pile driving must begin before the lake reaches elevation 695. The contract also indicates that COMB and CCC will work together to develop a mutually agreeable schedule for facility reconstruction if COMB has not issued the Notice to Proceed prior to this elevation. However, pumps for the Emergency Pumping Facility would not need to be activated until the Summer/Fall of 2019, when the lake is forecasted to drop below an elevation of 676 ft amsl. The Emergency Pumping Facility pumps were activated in August 2015 when the lake elevation was at 676 ft amsl and is considered for planning purposes to be the limit of gravity flow. Staff is in the process of discussing options and associated costs for incremental installation of the emergency facility with Cushman Contracting.

Right of Way Program

COMB staff has prepared a brochure to send to all parcel owners whose property contains a U.S. Bureau of Reclamation easement for the SCC. The purpose of the notice is to educate the property owners about the SCC and to inform them of when and how to contact COMB for land use authorization. With the increased construction activity in the Lower Reach of the SCC due to the 1/9/2018 debris flow event, it is an important time to remind property owners that have USBR easements for SCC. COMB also plans to update the website regarding the Land Authorization process prior to sending the brochures to the parcel owners. The brochure and website updates will be reviewed by the Public Outreach Committee in March 2018 prior to implementation.

CACHUMA OPERATION AND MAINTENANCE BOARD

MEMORANDUM

DATE: February 26, 2018

TO: Janet Gingras, General Manager

FROM: Dave Stewart, Operations Division Manager

RE: **MONTHLY OPERATIONS DIVISION REPORT**

Operations

The Annual Work Plan sets forth all activities necessary to ensure system reliability. Consistent with the Plan, Operation and Maintenance staff performs routine maintenance on the distribution and storage system. Staff continually endeavors to improve the system, address deficiencies and identify items to be included in the Infrastructure Improvement Program (IIP).

Lake Cachuma Operations

The total flow from Lake Cachuma into the Tecolote Tunnel for January was 863 acre-feet, for an average daily flow of 27.84 acre-feet. Lake elevation was 701.58 feet at the beginning of January and 701.98 feet at the end of January. Storage change increased 652 acre-feet. CCWA wheeled 1,273.6 acre-feet of water to Cachuma Project facilities.

Operation and Maintenance Activities

COMB staff regularly performs the following duties:

- Operation and maintenance of the South Coast Conduit (SCC) and facilities on the South Coast:

South Coast Conduit - Structure Inventory													
Reach	Endpoints	Linear Length (ft)	Pipe Diameter	Regulating Storage Reservoirs	Meters	Air Vents	Blow-Offs	Turnouts	Open Air Vents	Valves	Valve Size	Slide Gates	Capacity / Volume (gal)
Upper	Glen Annie Turnout (S. Portal) - Cater Water Treatment Plant	64,050	48"	2	5	32	35	18	2	115	4" - 48"	7	6,017,421
Lower	Cater Water Treatment Plant - Carpinteria Reservoir	90,910	27" - 36"	2	15	26	31	42	4	144	4" - 36"	-	3,190,171

- Operation of the Lake Cachuma North Portal Intake Tower and Jet Flow Control Valve
- Regulate and maintain flows from Lake Cachuma to meet the needs of South Coast Member Units
- Dam inspection and instrumentation reports (all reservoirs)
- Weekly safety meetings
- Weekly rodent bait (all reservoirs)

- Weekly toe drain and piezometer reads at Ortega (L23)
- Structure maintenance per Work Plan
- USA Dig Alert – Responded as necessary to alerts
- Pesticide report to County of Santa Barbara
- Operational tests of generators at the North Portal and at Lauro Yard
- Inspection of fire extinguishers
- Read anodes and rectifier data
- Water samples taken at Lake Cachuma
- Clean up, inspection, and tool inventory of all vehicles
- Clean up and organize service yard and all buildings

Weekly Safety Meetings:

The primary purpose of the weekly safety meetings is to continue educating staff on safe practices in the field and on-site. In the safety meetings, staff is urged to ask questions regarding the topic being discussed and to think of related examples. The discussion also includes how the incident could have been prevented. Regular safety meetings help staff to constantly be aware of safety practices while on the job. The following topics were reviewed this past month:

Reading:

- ✓ Aggressive Driving – Discussed procedures for avoiding confrontation with aggressive drivers. Reviewed current driving procedures while moving equipment and pulling trailers.
- ✓ Engulfment – Reviewed COMB structures and the SCC and the possibility of engulfment. Discussed proper lock out tag out procedures.

Videos:

- ✓ Proper use of the new COMB Automated External Defibrillator (AED) unit – Discussed new location (In the Administrative Office)

COMB Operations staff specifically performed the following activities:

- Staff has been on site monitoring several ongoing projects throughout the area, working closely with the construction and engineering contractors to ensure that:
 - Pipeline easements and right-of-ways remain accessible to operations staff for possible emergency's and ongoing facility maintenance.
 - All projects are following the COMB and USBR approved plans.
 - No damage occurs to the South Coast Conduit during the construction process.
- Continued daily inspection of the SCC and its structures in the Montecito area following the rain and debris flow event on January 9th. Location and proper marking of the SCC and structures are required to avoid damage by the numerous contractors clearing and reshaping the creek channels.

- Operations staff met with FEMA and CalOES for damage assessment of SCC and its structures. Operations staff also met with Caltrans regarding bridge repair work along Highway 192.
- Completed the replacement of the Glen Annie Reservoir drain line that was found to be in poor condition. The valve and drain piping were replaced with materials better suited for the environment.
- Staff performed building and road maintenance in the Glen Annie area. Work included the removal of graffiti, clearing culvert openings and the clearing of brush and debris along the access road to the South Portal.
- Conducted the bid opening for the Lower Reach Air Vacuum Air Release (AVAR) and Blow-off replacement project.
- Staff was onsite to monitor contractors from Earth Systems as they performed additional excavations to investigate the soil layers and movement of the soils near the Sycamore Slide area.
- Met with Operations Managers from Santa Barbara, Montecito and Carpinteria to discuss the Lateral 3A project. It was decided to delay the construction (which requires a 10 day shut down and the discharge of approximately 5 million gallons of water) until next winter. This decision was based on the current drought condition and the lack of alternative water sources (Gibraltar and Jameson reservoirs)
- Obtained the monthly water sampling for the City of Santa Barbara staff.
- Cushman Contracting Corporation and COMB staff operated and performed maintenance on the Corona Del Mar turn out structure south flow gate.
- Operations staff replaced a corrosion anode at the Carpinteria High School line valve.
- Operations staff continually inspects all sites, reservoirs and the SCC for items to add to the IIP for future projects.

Current IIP projects include:

- AVAR Valve and Blow-off Structure Rehabilitation and Replacement – Staff received bids from Cushman Contracting Corporation and Blois Construction, Inc. Those bids are under review and COMB staff will make a recommendation to the Board in March.
- North Portal Access Road
- Sycamore Canyon Slide Repair – Survey and geotechnical field work is complete.
- Lateral #3 Replacement – The contractor is in place and the parts are acquired. Construction is delayed until next winter due to drought and lack of alternative sources of water.

BROWN PROPERTY



Installation of Geofom over the South Coast Conduit to prevent overloading.

LAT 3A



Remove abandoned turnout and reconfigure blow off structure.

PATTERSON AVE.



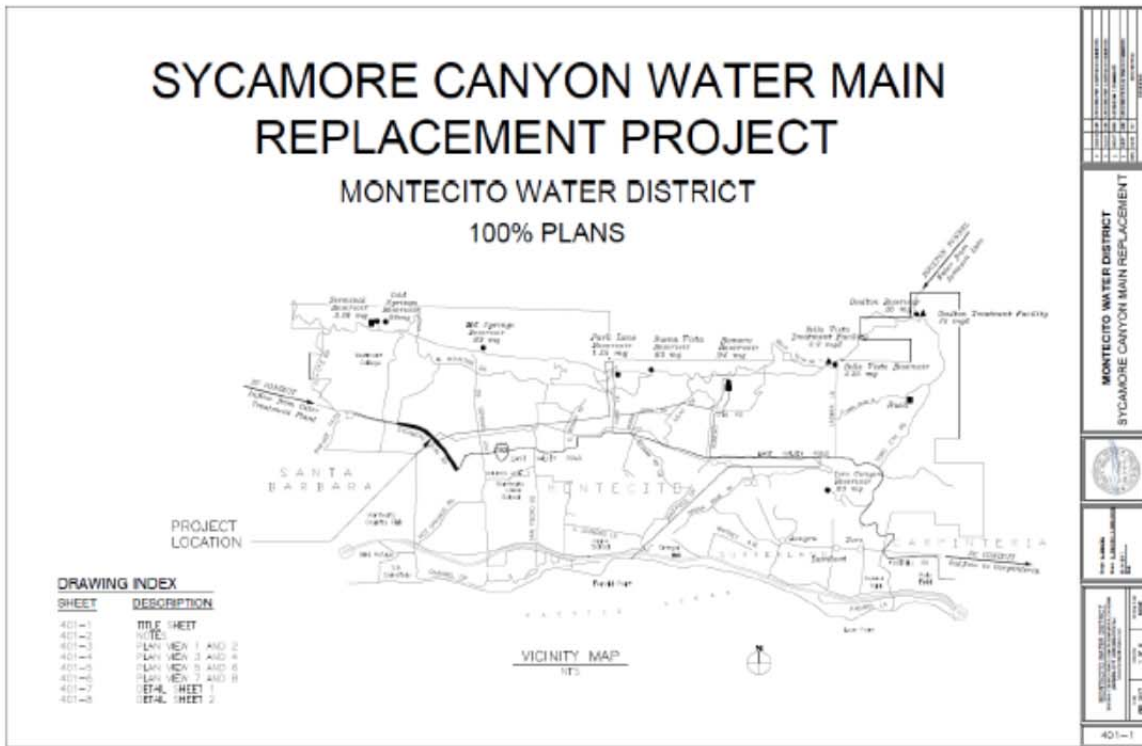
Patterson Oaks subdivision

BOULDERS PROJECT



Boulders subdivision

Montecito Water Main Installation



Operations Project Photos



SB County Flood Control Clearing Work at San Ysidro Creek near SCC Crossing



SB County Flood Control Clearing Work at Montecito Creek near SCC Crossing

CACHUMA OPERATION AND MAINTENANCE BOARD

BOARD MEMORANDUM

DATE: February 26, 2018
TO: Janet Gingras, General Manager
FROM: Tim Robinson, Fisheries Division Manager
RE: MONTHLY FISHERIES DIVISION REPORT

HIGHLIGHTS:

- USBR continues to deliver approximately 2 cfs to Hilton Creek at the Lower Release Point through the Hilton Creek Emergency Backup System by gravity flow. No water is being delivered to the Upper Release Point due to difficulties in operating the Hilton Creek Watering System pumps. This rate of flow is meeting BiOp target flows for Hilton Creek and sustaining the *O. mykiss* population in the creek.

In compliance with the 2000 Cachuma Project Biological Opinion (BiOp) (NMFS, 2000) and as described in the 2004 Lower Santa Ynez River Fish Management Plan (SYRTAC, 2000) and the Monitoring Program in the 2000 Revised Biological Assessment (BA), the Cachuma Project Biology Staff (CPBS) conducts routine monitoring of steelhead/rainbow trout and their habitat on the Lower Santa Ynez River (LSYR) below Bradbury Dam. The following is a list of activities carried out by CPBS since the last COMB Board Fisheries Division Report and has been broken out by categories.

LSYR Steelhead Monitoring Elements:

Lake Profiles: Lake Cachuma water quality measurements (temperature, dissolved oxygen concentration solids and turbidity) at one meter intervals from the surface to the bottom of the lake (Lake Profile) are taken once a month at the Hilton Creek Watering System (HCWS) intake barge. This is considered to be near the deepest point in the lake and allows for monitoring of lake stratification, water quality conditions at the intake level for the HCWS and lake-turnover. Due to the drought and the need to carefully monitor Lake Cachuma, lake profiles are being taken monthly throughout the year.

Cachuma Lake Oak Tree Restoration Program: COMB staff, with guidance from a hired professional arborist, continues to implement the Program and has successfully conducted all management actions as required. A project update is provided in a separate Board memo.

Redd Surveys: Redd surveys are conducted every two weeks from mid-January through May. Surveys were initiated in January within the LSYR mainstem in the Highway 154, Refugio, and Alisal reaches where access was permitted, and certain sections of Hilton, Quiota, and Salsipuedes/El Jaro creeks. The number of redds is reported in the Annual Monitoring Plan. The initial redd survey of the year started on 1/4/18. Redds have been observed in Hilton Creek and Salsipuedes Creek.

Tributary Project Updates:

Quiota Creek Crossing 5: As discussed and recommended by the COMB Board on 3/7/16, staff submitted a 2016 CDFW-FRGP Grant on 3/11/16 for \$893,287 with a COMB construction match of \$50,000. COMB was awarded the grant and the COMB Board accepted the grant by resolution on 5/22/17. The Board then approved by resolution expenditures of funds for the project on 6/26/17. All permits and final designs for the project have been obtained and approved. The project is on hold due to the COMB Board rejection all contractor bids on 9/25/17.

Quiota Creek Crossing 8: This project and the required Cooperative Agreement with the County were discussed at the 5/4/16 Fisheries Committee meeting with approval by the Board on 5/23/16 to move forward with the project and the Cooperative Agreement. The County Board of Supervisors approved the Cooperative Agreement on 7/12/16. With a fully executed Cooperative Agreement, the County submitted a CalTrans Federal Highway Administration (CT-FHWA) grant application to fund the project and CalTrans approved the funding for a full bridge replacement. SBCAG approved the project on 11/17/16. A Professional Service Agreement (PSA) for COMB with the County to manage the project was approved by the Board during the 3/27/17 Board meeting and was fully executed on 5/16/17. The Request for Authorization (RFA) has been sent by the County to Caltrans to begin grant expenditures with no response. But Caltrans has informed the County the Federal prioritization for rural bridge replacement projects (the County's pending grant funding) has been stalled due to being 100% oversubscribed with no additional federal allocation hence the list of truly awarded projects will not be addressed until 2020, suggesting this funding opportunity is on hold. A second funding opportunity for this project is addressed in a separate COMB Board memo.

Quiota Creek Crossing 9: COMB was awarded a CDFW-FRGP grant for the Crossing 9 Project for \$993,121 with a \$50,000 COMB construction match. The grant award is further described in a separate COMB Board memo.

Salsipuedes Creek – Jalama Road Fish Ladder: There has been no action on the suggested repairs to this project

El Jaro Creek – Cross Creek Ranch Fish Passage Facility: There has been no action on the suggested repairs to this project

Hilton Creek Watering System (HCWS) Repairs and Upgrades plus the Hilton Creek Emergency Backup System (HCEBS)

The HCWS and HCEBS are owned, operated and maintained by USBR. The HCEBS was completed at the end of January 2016. With this system fully operational, USBR has now been working on the identified repairs to the HCWS with recent success on getting the pumping system operational. Work is still needed on the HCEBS to meet operational design.

Surcharge Water Accounting

The following table summarizes the amount of Surcharge water used to date from each of the three accounts at the end of last month (Table 1). All numbers come from USBR's Daily Operations Report. The start time for the use of the Surcharge Water Accounts was 5/27/11, or the last day of full surcharge. As of May 2012, all of the Fish Rearing Account waters have been used and USBR is now using Project Yield to meet BiOp target flows. A WR 89-18 release began on 7/15/13 and ended on 12/2/13, another began on 8/18/14 and ended on 11/11/14, another began on 8/3/15 and ended on 9/26/15, another began on 7/12/16 and ended on 8/29/16, and the most recent release started on 8/21/17 and ended on 11/8/17. During these releases, no Fish Rearing releases are

debited as WR 89-18 releases are used conjunctively with fish flows under the Cachuma Project Settlement Agreement. The Adaptive Management Committee (AMC) called for two releases from the Adaptive Management Account (AMA), 35 acre-feet in October 2012 and 114 acre-feet in June 2013. What remains of the AMA is 351 acre-feet. There have been no releases from the Fish Passage Supplementation Account (FPSA). Determination of critical drought and the associated accounting and possible usage of the AMA and FPSA have not been finalized and approved (or if those accounts are now replenished from last winter's runoff) by NMFS and USBR hence is not reflected in Table 1.

Table 1: Summary of the surcharge water accounting and use of Project Yield.

Accounts*	Allocation	Amount Used**	Amount Remaining
Units:	(acre-feet)	(acre-feet)	(acre-feet)
Fish Passage Supplementation	3,200	0	3,200
Adaptive Management	500	149	351
Fish Rearing***	5,484	5,484	0
Project Yield		16,026	
Total:	9,184	21,659	3,551
* Originally was 9,200 af, 8,942 af in 2008 and 9,184 af in 2013.			
** Values as of 1/31/18.			
*** This water is for meeting required target flows. This is not an official account and is what remains after subtracting the other two accounts.			

Reporting / Outreach / Training

Reporting: Staff continues to work on the Annual Monitoring Reports. Staff has been providing information to USBR as requested in support of Reconsultation and other operational requests.

Outreach and Training: Staff continues to work with Quiota Creek and Salsipuedes Creek watershed landowners, interested parties within the Santa Ynez Valley and the County on a variety of fisheries related issues.

Consultant Activity Summary:

HDR Fisheries Design Center (Mike Garelo) – Design, reporting and oversight work for the Quiota Creek Crossings 5, 8 and 9 projects.

COM3 Consulting (Gerald Comati) – Quiota Creek Crossing 8 CalTrans grant application.

ICF (Jean Baldrige) – BiOp compliance tasks and support.

CACHUMA OPERATION & MAINTENANCE BOARD

BOARD MEMORANDUM

Date:	February 26, 2018
Submitted by:	Tim Robinson and Scott Volan
Approved by:	Janet Gingras

SUBJECT: **Lake Cachuma Oak Tree Restoration Program**

SUMMARY:

Maintenance

This memorandum on the Lake Cachuma Oak Tree Restoration Program reflects maintenance completed since June, 2017 to the present (6/1/17 – 2/26/18, Table 1). Labor and expenses for the entire fiscal year (July 2017 - June 2018) as well as water usage will be tracked separately and reported as necessary as recommended by the Lake Cachuma Oak Tree Committee. COMB staff continues to rely on the Fisheries Division seasonal employees to conduct the majority of oak tree work in the field. The 2015 Lakeshore Inventory was completed and reviewed by the Lake Cachuma Oak Tree Committee on 2/25/16, which sets the mitigation number for the program. The 2016 Annual Inventory and Fiscal Year 2016-2017 Financial Report has been completed and reviewed by the Lake Cachuma Oak Tree Committee during their 8/9/17 meeting. The directives for the coming fiscal year have been presented by the Committee chairperson during the August COMB Board meeting.

Table 1: Cachuma Oak Tree Program completed tasks since June, 2017.

	June 2017	July 2017	Aug 2017	Sep 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018*
Year 9 Oaks (2016-2017)	Irrigated Weeded	Irrigated Weeded	Irrigated Weeded	Irrigated Weeded		Irrigated Weeded		Irrigated Weeded	Mulched
Year 8 Oaks (2015-2016)	Irrigated Weeded	Irrigated Weeded	Irrigated Weeded	Irrigated Weeded		Irrigated Weeded	Irrigated Weeded		Mulched
Year 7 Oaks (2014-2015)	Irrigated Weeded			Irrigated Weeded					
Year 6 Oaks (2010-2011)	Irrigated Weeded				Irrigated Weeded Deer Cages	Pruning Deer Cages		Deer Cages	Deer Cages
Year 5 Oaks (2009-2010)	Irrigated Weeded					Deer Cages	Irrigated Weeded		
Year 4 Oaks (2008-2009)							Irrigated Weeded		
Year 3 Oaks (2007-2008)							Irrigated Weeded		
Year 2 Oaks (2006-2007)					Irrigated Weeded Deer Cages				
Year 1 Oaks (2005-2006)					Irrigated Weeded Deer Cages				
*Annual Oak Tree Inventory									

Bradbury Dam has only received 20% of its average annual rainfall to date, which is preventing staff from undertaking a new (Year 10) planting effort. Rather than undertake a large planting effort during drought conditions, the Fisheries Division has been replacing Year 7 through Year 9 tree mortalities at Bradbury Dam and the Santa Barbara County Park at Lake Cachuma as recommended by the Lake Cachuma Oak Tree Committee following standard planting procedures utilizing the existing infrastructure (holes, gopher baskets, deer cages and posts).

Personnel started the annual oak tree inventory and anticipate being completed sometime in March. Once the inventory is complete, crews will finish mulching the newer age classes of oak trees (Year 7 through Year 9).

RECOMMENDATION:

For Board information only.

LIST OF EXHIBITS:

N/A

CACHUMA OPERATION AND MAINTENANCE BOARD

METERED USE REPORT FOR JANUARY 2018

LATERAL/ STATION	NAME	ACRE FEET METERED	LATERAL/ STATION	NAME	ACRE FEET METERED
CARPINTERIA WATER DISTRICT			GOLETA WATER DISTRICT		
Boundary Meter - East		30.97	18+62	G. WEST	42.36
Boundary Meter - West		(0.05)	78+00	Corona Del Mar FILTER Plant	389.09
			122+20	STOW RANCH	0.00
				Bishop Ranch (Wynmark)(Water Rights)	0.00
				Raytheon (SWP) (Warren Act Contract)	0.00
				Morehart (SWP) (Warren Act Contract)	(2.00)
				SWP CREDIT (Warren Act Contract)	(429.45)
			TOTAL		0.00
			MONTECITO WATER DISTRICT		
			260+79	BARKER PASS	68.57
			386+65	MWD YARD	30.77
			487+07	VALLEY CLUB	1.82
			499+65	E. VALLEY-ROMERO PUMP	104.20
			510+95	MWD PUMP (SWD)	8.72
			510+95	ORTEGA CONTROL	1.17
			526+43	ASEGRA RD	2.66
			555+80	CO. YARD	0.00
			583+00	LAMBERT RD	0.45
			599+27	TORO CANYON	0.64
				SWP CREDIT (Warren Act Contract)	(219.00)
			TOTAL		0.00
			CITY OF SANTA BARBARA		
			CATER	INFLOW	779.56
			Gibraltar	PENSTOCK	(126.73) (*)
			CATER	SO. FLOW	(450.40)
			Sheffield	SHEF.LIFT	173.80
				SWP (Warren Act)	(345.85)
				La Cumbre Mutual SWP (Warren Act)	(30.38)
			TOTAL		(0.00)
			SANTA YNEZ RIVER WATER CONSERVATION DISTRICT, ID#1		
			COUNTY PARK, ETC		0.91
			TOTAL		0.91
			BREAKDOWN OF DELIVERIES BY TYPE:		
			STATE WATER DELIVERED TO LAKE		1275.00
			STATE WATER TO SOUTH COAST (including from storage)		(1057.60)
			BISHOP RANCH DIVERSION		0.00
			METERED DIVERSION		0.91
SWP CREDIT (Warren Act Contract)		(30.92)			
TOTAL		0.00			
Note:	Meter reads were taken on: 1/31/2018				

(*) The Gibraltar Penstock meter read was adjusted based on a meeting between City Staff and COMB on May 18, 2017

17-18 CACHUMA PROJECT ALLOCATION

**CACHUMA OPERATION AND MAINTENANCE BOARD
WATER PRODUCTION AND WATER USE REPORT**

FOR THE MONTH OF **JANUARY 2018** AND THE WATER YEAR TO DATE (WYTD) ⁽¹⁾

(All in rounded Acre Feet)

	MONTH	WYTD
SCC WATER PRODUCTION:		
Cachuma Lake (Tec. Diversion)	977.2	6,560.1
Tecolote Tunnel Infiltration	117.9	302.9
Cachuma Lake (County Park)	0.9	6.9
Subtotal - Water Production	1,096	6,869.9
SCC WATER DELIVERIES:		
State Water Diversion	1,057.6	4,396.0
Cachuma Diversion	0.9	2,140.6
So. Coast Storage gain/(loss)	(2.3)	(15.0)
Subtotal - Water Deliveries	1,056.2	6,521.7
Total Water Production	1,096.0	6,869.9
Total Water Deliveries	1,056.2	6,521.7
Difference = Apparent Water Loss	39.8	348.3
% Apparent Water Loss	3.63%	5.07%

SCC APPARENT WATER LOSS ALLOCATION ⁽²⁾

	GWD	SB CITY	MWD	CVWD	TOTAL
CURRENT MONTH CHARGE / (ADJUSTMENT) ⁽²⁾					
M&I	0.0	0.0	0.0	0.0	0.0
Agriculture	0.0	0.0	0.0	0.0	0.0
Subtotal Cachuma Project	0.0	0.0	0.0	0.0	0.0
(+) State Water Project	2.7	15.9	18.2	3.0	39.8
Total	2.7	15.9	18.2	3.0	39.8
WATER YEAR-TO-DATE CHARGE / (ADJUSTMENT)					
M&I	9.9	0.0	0.0	37.0	46.9
Agriculture	3.5	0.0	0.0	49.1	52.6
Subtotal Cachuma Project	13.4	0.0	0.0	86.1	99.5
(+) State Water Project	12.5	94.5	130.8	11.0	248.8
Total	25.9	94.5	130.8	97.1	348.3

CACHUMA PROJECT WATER CHARGE

	GWD	SB CITY	MWD	CVWD	SYRID #1	TOTAL
CURRENT MONTH						
Water Usage						
M&I	0.0	0.0	0.0	0.0	0.9	0.9
Agricultural	0.0	0.0	0.0	0.0	N/A	0.0
Subtotal Project Water Use	0.0	0.0	0.0	0.0	0.9	0.9
(+) Apparent Water Loss	0.0	0.0	0.0	0.0	N/A	0.0
(+) Evaporative Loss ⁽³⁾	10.4	26.1	6.6	0.1	0.1	43.3
Total Project Water Charge	10.4	26.1	6.6	0.1	1.0	44.2
WATER YEAR-TO-DATE						
Water Usage						
M&I	1,097.3	0.0	0.0	289.3	6.9	1,393.5
Agricultural	363.5	0.0	0.0	385.7	N/A	749.3
Subtotal Project Water Use	1,460.8	0.0	0.0	675.1	6.9	2,142.7
(+) Apparent Water Loss	13.4	0.0	0.0	86.1	N/A	99.5
(+) Evaporative Loss ⁽³⁾	84.5	140.6	35.7	18.3	0.5	279.6
Total Project Water Charge (*)	1,558.7	140.6	35.7	779.4	7.4	2,521.8

(*) Project Water Charge is applied first to Carryover Water balance and then to Current Year Water Allocation

17-18 CACHUMA PROJECT ALLOCATION

**CACHUMA OPERATION AND MAINTENANCE BOARD
WATER PRODUCTION AND WATER USE REPORT
FOR THE MONTH OF **JANUARY 2018** AND THE WATER YEAR TO DATE (WYTD) ⁽¹⁾**

(All in rounded Acre Feet)

CACHUMA PROJECT WATER BALANCE AS OF JANUARY 2018

	GWD	SB CITY	MWD	CVWD	SYRID #1	TOTAL
Project Water Carryover - 10/1/2016	3,088.0	3,988.0	1,011.0	800.0	16.0	8,903.0
(-) Project Water Charge (WYTD)	1,558.7	140.6	35.7	779.4	7.4	2,521.8
Balance Carryover Water	1,529.3	3,847.4	975.3	20.6	8.6	6,381.2
Current Year Allocation ⁽⁴⁾	3,728.0	3,311.0	1,060.0	1,125.0	1,060.0	10,284.0
(-) Balance of Project Water Charge (WYTD)	0.0	0.0	0.0	0.0	0.0	0.0
Net Allocation Available Before Adjustments	3,728.0	3,311.0	1,060.0	1,125.0	1,060.0	10,284.0
<u>Adjustments to Net Allocation (WYTD)</u>						
Carryover Balances Spilled	0.0	0.0	0.0	0.0	0.0	0.0
Surplus	0.0	0.0	0.0	0.0	0.0	0.0
State Water Exchange ⁽⁵⁾	0.0	0.0	0.0	0.0	0.0	0.0
Transfers/Adjustment	0.0	0.0	0.0	0.0	0.0	0.0
Balance Current Year Allocation	3,728.0	3,311.0	1,060.0	1,125.0	1,060.0	10,284.0
Total Cachuma Project Water Available	5,257.3	7,158.4	2,035.3	1,145.6	1,068.6	16,665.2

Footnotes

- (1) Water Year = October 1 through September 30
- (2) Based on an correspondence from Michael Jackson, dated 09/15/17, which revised the approach to the assessment for unaccounted-for water loss based on lake conditions
- (3) Per USBR, evaporation is applied to Cachuma Carryover and SWP water through standard contract formula effective April 1, 2017.
- (4) Per USBR, 40% Allocation to Member Agencies, effective 10/1/17
- (5) There were no SWP Exchanges in January 2018
State Water Deliveries to Lake Cachuma for January 2018 (Total =1275 AF): MWD 270 AF; CVWD 201 AF
GWD 452 AF(Morehart 2 AF); City of S.B. 301 AF; and LaCumbre 49 AF: (Ratheon 0 AF)

SUMMARY: APPARENT WATER LOSS ALLOCATION

January 2018

	Lauro & Cater Loss (LE + CTPL)	Ortega Toe Drain (OTD)	Use Area 1	Use Area 2	Use Area 3	Use Area 4	Total (AF)	Rounded Total (AF)
GWD	0.1	0.0	1.4	1.1	0.0	0.0	2.7	2.7
City of SB	1.1	0.0	1.1	13.0	0.8	0.0	15.9	15.9
MWD	0.7	0.5	0.7	8.2	1.0	7.1	18.2	18.2
CVWD	0.1	0.5	0.1	1.2	0.1	1.0	3.0	3.0
Total	2.0	1.0	3.3	23.6	1.8	8.1	39.8	39.8

CACHUMA OPERATION AND MAINTENANCE BOARD
WATER STORAGE REPORT

MONTH: **January 2018**

GLEN ANNIE RESERVOIR

Capacity at 385' elevation:	518	AF
Capacity at sill of intake at 334' elevation:	21	AF
Stage of Reservoir Elevation	335.00	Feet
Water in Storage	26.79	AF

LAURO RESERVOIR

Capacity at 549' elevation:	503	AF
Capacity at top of intake screen, 520' elevation:	106.05	AF
Stage of Reservoir Elevation	544.20	Feet
Water in Storage	494.25	AF

ORTEGA RESERVOIR

Capacity at 460' elevation:	65	AF
Capacity at outlet at elevation 440':	0	AF
Stage of Reservoir Elevation	446.50	Feet
Water in Storage	17.95	AF

CARPINTERIA RESERVOIR

Capacity at 384' elevation:	45	AF
Capacity at outlet elevation 362':	0	AF
Stage of Reservoir Elevation	375.70	Feet
Water in Storage	25.03	AF

TOTAL STORAGE IN RESERVOIRS

	537.23	AF
Change in Storage	(2.28)	AF

CACHUMA RESERVOIR*

Capacity at 750' elevation:	184,121	AF
Capacity at sill of tunnel 660' elevation:	24,281	AF

Stage of Reservoir Elevation	701.98	Feet
Water in Storage	75,384	AF
Surface Area	1,630	
Evaporation	342.8	AF
Inflow	244.8	AF
Downstream Release WR8918	0.0	AF
Fish Release (Hilton Creek)	143.0	AF
Outlet	75.0	AF
Spill/Seismic Release	0	AF
State Water Project Water	1355.7	AF
Change in Storage	572	AF
Tecolote Diversion	977.2	AF

Rainfall:	Month:	0.00	Season:	3.75	Percent of Normal:	43%
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COMB STATE WATER PROJECT ACCOUNTING - SOUTH COAST ONLY (Does not include SYRWCD, ID#1 or exchange water)

Month	Total Delivered to Lake per CCWA	CVWD						MWD						CITY OF SB						GWD						LCMWC				RSYS			MLC															
		Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake	Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake	Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake	Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake	Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake	Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake	Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake					
2017																																																
Bal. Frwd						504						809						2098						747						0						11						1						
January	1437	219	0	1	2	0	720	357	58	3	3	0	1102	357	273	4	8	10	2179	467	58	0	3	(10)	1144	35	10	2	23	0	0	0	11	2	2	1	1	1	1	1	1	1	1					
February	1250	196	96	4	7	0	809	296	25	2	10	0	1361	296	197	5	21	0	2252	445	50	0	11	0	1528	15	29	2	7	0	0	11	2	2	1	1	1	1	1	1	1	1						
March	990	135	180	4	7	0	753	226	76	2	12	0	1498	226	112	7	20	0	2340	339	190	0	13	0	1664	59	34	0	33	4	4	11	1	1	1	1	1	1	1	1	1	1	1					
April	634	96	134	17	11	0	686	144	180	23	22	0	1417	144	210	21	35	0	2218	217	567	3	25	0	1286	29	55	1	6	3	3	11	1	1	1	1	1	1	1	1	1	1						
May	1165	168	372	39	14	0	429	258	229	24	29	0	1392	258	80	49	46	0	2301	388	520	3	27	0	1124	86	63	0	29	4	3	12	3	4	0	0	0	0	0	0	0	0	0	0				
June	1026	153	377	13	10	0	182	230	293	10	33	0	1286	230	252	17	55	0	2208	345	958	2	27	0	483	60	34	1	54	4	4	12	4	4	0	0	0	0	0	0	0	0	0					
July	1151	165	327	12	5	0	3	254	321	12	34	0	1174	255	247	24	58	0	2134	383	850	3	13	0	0	84	74	1	62	4	4	12	6	6	0	0	0	0	0	0	0	0	0					
August (*)	1006	144	232	0	0	85	0	223	333	0	37	71	1098	223	210		67	119	2199	334	345	0	0	11	0	74	92	2	42	4	4	12	4	4	0	0	0	0	0	0	0	0						
September	1190	175	153	22	0	0	0	263	288	36	39	0	997	263	187	16	78	0	2181	395	392	3	0	0	0	88	21	1	108	0	0	12	6	0	6	0	6	0	6	0	6	0	6					
October	1048	147	139	8	0	0	0	244	348	19	15	0	860	244	352	13	32	0	2028	367	365	2	0	0	0	46	81	2	71	0	0	12	0	0	6	0	6	0	6	0	6							
November	369	0	0	0	(0)	0	0	96	265	32	7	0	652	96	391	29	16	0	1688	145	143	2	(0)	0	0	32	96	1	7	0	0	12	0	0	6	0	6	0	6	0	6							
December	1281	0	0	0	(0)	0	0	354	310	61	4	0	630	298	273	36	10	0	1667	532	526	6	0	0	0	68	12	0	62	22	22	12	7	7	6	6	6	6	6	6	6	6						
Total	12547	1598	2010	120	56	85	0	2945	2726	225	244	71	630	2890	2783	222	445	129	1667	4357	4964	24	117	1	0	676	601	13	62	45	44	12	36	31	6	6	6	6	6	6	6	6						

(*) Adj / Notes:
 January 2017 - GWD transferred 18.12 AF SWP water to City of SB per overlap agreement
 August 2017 - Includes credit adjustment for water loss charged to South Coast Member Units (Mar - Jul) based email from Michael Jackson, dated 09/15/17, which revised the approach to the assess for unaccounted-for water loss based on lake conditions.

Month	Total Delivered to Lake per CCWA	CVWD						MWD						CITY OF SB						GWD						LCMWC				RSYS			MLC															
		Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake	Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake	Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake	Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake	Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake	Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake	Delivered to Lake (+)	Delivered to SC (-)	Loss (-)	Evap / Spill (-)	Adj (*) (+/-)	Stored in Lake					
2018																																																
Bal. Frwd						0						630						1667						0						62						12						6						
January	1275	201	31	3	(0)	0	167	270	219	18	4	0	659	301	346	16	11	0	1595	452	429	3	(0)	0	20	49	30	0	80	0	0	12	2	2	6	6	6	6	6	6	6							
February																																																
March																																																
April																																																
May																																																
June																																																
July																																																
August (*)																																																
September																																																
October																																																
November																																																
December																																																
Total	1275	201	31	3	0	0	167	270	219	18	4	0	659	301	346	16	11	0	1595	452	429	3	0	0	20	49	30	0	80	0	0	12	2	2	6	6	6	6	6	6								

(*) Adj / Notes:

Total SC Storage at month end (AF): 2441

Total Storage at month end (AF): 2539

SUMMARY OF WATER USED
CACHUMA PROJECT - CONTRACT #175R-1802

Contract Year: 10/1/17 to: 9/30/18

Contract Entity: **Goleta Water District**
 Last updated by C.O.M.B. 01/31/18

Month	Carryover Balance		Approved Allocation		CARRYOVER WATER			CURRENT YEAR ALLOCATION				
	Prior Yr	Curr Yr	TOTAL WATER USED			WATER USE CHARGED			WATER USE CHARGED			
	Acre-feet		Acre-feet			Allocation			Allocation			
	M & I	Agr	Total	Evap	Used	Total	M & I	Agr	M & I	Agr	Total	
Oct	3,088.0	3,728.0	570.6	170.4	741.1	45.1	741.1	786.2	605.4	180.8	0.0	0.0
Nov			434.3	160.6	595.0	17.8	595.0	612.8	447.3	165.5	0.0	0.0
Dec			102.2	35.9	138.1	11.2	138.1	149.3	110.5	38.8	0.0	0.0
Jan			0.0	0.0	0.0	10.4	0.0	10.4	5.5	4.9	0.0	0.0
Feb			-	-	-	-	-	-	-	-	-	-
Mar			-	-	-	-	-	-	-	-	-	-
Apr			-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-
Sep			-	-	-	-	-	-	-	-	-	-
Total	3,088.0	3,728.0	1,107.2	367.0	1,474.2	84.5	1,474.2	1,558.7	1,168.7	390.0	0.0	0.0

Month	CONVERSIONS (M&I AND AG SPLIT)			
	CARRYOVER WATER		CURR YR ALLOCATION	
	M & I	Agr	M & I	Agr
Oct	-	-	-	-
Nov	-	-	-	-
Dec	-	-	-	-
Jan	-	-	-	-
Feb	-	-	-	-
Mar	-	-	-	-
Apr	-	-	-	-
May	-	-	-	-
Jun	-	-	-	-
Jul	-	-	-	-
Aug	-	-	-	-
Sep	-	-	-	-

Month	SCHEDULE AND REVISIONS			SCHEDULE AND REVISIONS		
	Total	Allocation		Allocation		Total
		M & I	Agr	M & I	Agr	
Begin Bal	3,088.0	1,976.0	1,112.0	2,609.0	1,119.0	3,728.0
Oct	-	-	-	-	-	-
Nov	-	-	-	-	-	-
Dec	-	-	-	-	-	-
Jan	-	-	-	-	-	-
Feb	-	-	-	-	-	-
Mar	-	-	-	-	-	-
Apr	-	-	-	-	-	-
May	-	-	-	-	-	-
Jun	-	-	-	-	-	-
Jul	-	-	-	-	-	-
Aug	-	-	-	-	-	-
Sep	-	-	-	-	-	-

Month	BALANCE - CARRYOVER WATEF			BALANCE - CURR YR ALLOC		
	Total	Allocation		Allocation		Total
		M & I	Agr	M & I	Agr	
Oct	2,301.8	1,370.6	931.2	2,609.0	1,119.0	3,728.0
Nov	1,689.0	923.3	765.7	2,609.0	1,119.0	3,728.0
Dec	1,539.7	812.8	726.9	2,609.0	1,119.0	3,728.0
Jan	1,529.3	807.3	722.0	2,609.0	1,119.0	3,728.0
Feb	-	-	-	-	-	-
Mar	-	-	-	-	-	-
Apr	-	-	-	-	-	-
May	-	-	-	-	-	-
Jun	-	-	-	-	-	-
Jul	-	-	-	-	-	-
Aug	-	-	-	-	-	-
Sep	-	-	-	-	-	-

TOTAL CACHUMA PROJECT BALANCE (CARRYOVER + CURRENT YR ALLOCATION) 5,257.3

SUMMARY OF WATER USED
CACHUMA PROJECT - CONTRACT #175R-1802

Contract Year: 10/1/17 to: 9/30/18

Contract Entity: **City of Santa Barbara**
 Last updated by C.O.M.B. 01/31/18

Month	Carryover Balance Prior Yr	Approved Allocation Curr Yr
Oct	3,988.0	3,311.0
Nov		
Dec		
Jan		
Feb		
Mar		
Apr		
May		
Jun		
Jul		
Aug		
Sep		
Total	3,988.0	3,311.0

TOTAL WATER USED			WATER USE CHARGED						WATER USE CHARGED		
Acre-feet			Evap			Used			Allocation		
M & I	Agr	Total			Total	M & I	----	M & I	----	Total	
0.0	0.0	0.0	58.3	0.0	58.3	58.3	0.0	0.0	0.0	0.0	
0.0	0.0	0.0	30.4	0.0	30.4	30.4	0.0	0.0	0.0	0.0	
0.0	0.0	0.0	25.9	0.0	25.9	25.9	0.0	0.0	0.0	0.0	
0.0	0.0	0.0	26.1	0.0	26.1	26.1	0.0	0.0	0.0	0.0	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	140.6	-	140.6	140.6	-	-	-	-	

CONVERSIONS (M&I AND AG SPLIT)				
Month	CARRYOVER WATER		CURR YR ALLOCATION	
	M & I	Agr	M & I	Agr
Oct	-	-	-	-
Nov	-	-	-	-
Dec	-	-	-	-
Jan	-	-	-	-
Feb	-	-	-	-
Mar	-	-	-	-
Apr	-	-	-	-
May	-	-	-	-
Jun	-	-	-	-
Jul	-	-	-	-
Aug	-	-	-	-
Sep	-	-	-	-

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SCHEDULE AND REVISIONS				SCHEDULE AND REVISIONS			
Month	Total	Allocation		Allocation		Total	
		M & I	----	M & I	----		
Begin Bal	3,988.0	3,988.0		3,311.0		3,311.0	
Oct	-	-	-	-	-	-	
Nov	-	-	-	-	-	-	
Dec	-	-	-	-	-	-	
Jan	-	-	-	-	-	-	
Feb	-	-	-	-	-	-	
Mar	-	-	-	-	-	-	
Apr	-	-	-	-	-	-	
May	-	-	-	-	-	-	
Jun	-	-	-	-	-	-	
Jul	-	-	-	-	-	-	
Aug	-	-	-	-	-	-	
Sep	-	-	-	-	-	-	

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BALANCE - CARRYOVER WATER				BALANCE - CURR YR ALLOC			
Month	Total	Allocation		Allocation		Total	
		M & I	----	M & I	----		
Oct	3,929.7	3,929.7	-	3,311.0	-	3,311.0	
Nov	3,899.3	3,899.3	-	3,311.0	-	3,311.0	
Dec	3,873.4	3,873.4	-	3,311.0	-	3,311.0	
Jan	3,847.4	3,847.4	-	3,311.0	-	3,311.0	
Feb							
Mar							
Apr							
May							
Jun							
Jul							
Aug							
Sep							

TOTAL CACHUMA PROJECT BALANCE (CARRYOVER + CURRENT YR ALLOCATION) 7,158.4

SUMMARY OF WATER USED
CACHUMA PROJECT - CONTRACT #175R-1802

Contract Year: 10/1/17 to: 9/30/18

Contract Entity: **Montecito Water District**
 Last updated by C.O.M.B. 01/31/18

Month	Carryover Balance Prior Yr	Approved Allocation Curr Yr
Oct	1,011.0	1,060.0
Nov		
Dec		
Jan		
Feb		
Mar		
Apr		
May		
Jun		
Jul		
Aug		
Sep		
Total	1,011.0	1,060.0

Month	TOTAL WATER USED			WATER USE CHARGED			WATER USE CHARGED				
	Acre-feet			Evap	Used	Total	Allocation		Allocation		Total
	M & I	Agr	Total				M & I	Agr	M & I	Agr	
Oct	0.0	0.0	0.0	14.8	-	14.78	11.6	3.2	0.0	0.0	0.0
Nov	0.0	0.0	0.0	7.7	-	7.7	6.0	1.7	0.0	0.0	0.0
Dec	0.0	0.0	0.0	6.6	-	6.6	5.2	1.4	0.0	0.0	0.0
Jan	0.0	0.0	0.0	6.6	-	6.6	5.2	1.4	0.0	0.0	0.0
Feb	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	35.7	-	35.7	28.0	7.7	-	-	-

Month	CONVERSIONS (M&I AND AG SPLIT)			
	CARRYOVER WATER		CURR YR ALLOCATION	
	M & I	Agr	M & I	Agr
Oct	-	-	-	-
Nov	-	-	-	-
Dec	-	-	-	-
Jan	-	-	-	-
Feb	-	-	-	-
Mar	-	-	-	-
Apr	-	-	-	-
May	-	-	-	-
Jun	-	-	-	-
Jul	-	-	-	-
Aug	-	-	-	-
Sep	-	-	-	-

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Month	SCHEDULE AND REVISIONS			SCHEDULE AND REVISIONS		
	Total	Allocation		Allocation		Total
		M & I	Agr	M & I	Agr	
Begin Bal	1,011.0	794.0	217.0	986.0	74.0	1,060.0
Oct	-	-	-	-	-	-
Nov	-	-	-	-	-	-
Dec	-	-	-	-	-	-
Jan	-	-	-	-	-	-
Feb	-	-	-	-	-	-
Mar	-	-	-	-	-	-
Apr	-	-	-	-	-	-
May	-	-	-	-	-	-
Jun	-	-	-	-	-	-
Jul	-	-	-	-	-	-
Aug	-	-	-	-	-	-
Sep	-	-	-	-	-	-

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Month	BALANCE - CARRYOVER WATER			BALANCE - CURR YR ALLOC		
	Total	Allocation		Allocation		Total
		M & I	Agr	M & I	Agr	
Oct	996.2	782.4	213.8	986.0	74.0	1,060.0
Nov	988.5	776.3	212.2	986.0	74.0	1,060.0
Dec	982.0	771.2	210.8	986.0	74.0	1,060.0
Jan	975.3	766.0	209.3	986.0	74.0	1,060.0
Feb						
Mar						
Apr						
May						
Jun						
Jul						
Aug						
Sep						

TOTAL CACHUMA PROJECT BALANCE (CARRYOVER + CURRENT YR ALLOCATION) **2,035.3**

SUMMARY OF WATER USED
CACHUMA PROJECT - CONTRACT #175R-1802

Contract Year: 10/1/17 to: 9/30/18

Contract Entity: **Santa Ynez River Water Conservation District, ID#1**
 Last updated by **C.O.M.B. 01/31/18**

Month	Carryover Balance Prior Yr	Approved Allocation Curr Yr
Oct	16.0	1,060.0
Nov		
Dec		
Jan		
Feb		
Mar		
Apr		
May		
Jun		
Jul		
Aug		
Sep		
Total	16.0	1,060.0

TOTAL WATER USED			WATER USE CHARGED				WATER USE CHARGED			
M & I	Agr	Total	Evap	Used	Total	Allocation		Allocation		Total
						M & I	Agr	M & I	Agr	
2.4	0.0	2.4	0.2	2.4	2.6	2.6	0.0	0.0	0.0	0.0
1.2	0.0	1.2	0.1	1.2	1.3	1.3	0.0	0.0	0.0	0.0
2.4	0.0	2.4	0.1	2.4	2.4	2.4	0.0	0.0	0.0	0.0
0.9	0.0	0.9	0.1	0.9	1.0	1.0	0.0	0.0	0.0	0.0
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
6.9	0.0	6.9	0.5	6.9	7.4	7.4	0.0	0.0	0.0	0.0

CONVERSIONS (M&I AND AG SPLIT)			
CARRYOVER WATER		CURR YR ALLOCATION	
M & I	Agr	M & I	Agr
2.6	(2.6)	-	-
1.3	(1.3)	-	-
2.4	(2.4)	-	-
1.0	(1.0)	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
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-	-	-	-
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SCHEDULE AND REVISIONS			SCHEDULE AND REVISIONS			
	Total	Allocation		Allocation		Total
		M & I	Agr	M & I	Agr	
Begin Bal	16.0	0.0	16.0	710.0	350.0	1,060.0
Oct	-	-	-	-	-	-
Nov	-	-	-	-	-	-
Dec	-	-	-	-	-	-
Jan	-	-	-	-	-	-
Feb	-	-	-	-	-	-
Mar	-	-	-	-	-	-
Apr	-	-	-	-	-	-
May	-	-	-	-	-	-
Jun	-	-	-	-	-	-
Jul	-	-	-	-	-	-
Aug	-	-	-	-	-	-
Sep	-	-	-	-	-	-

*NOTE:

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BALANCE - CARRYOVER WATER			BALANCE - CURR YR ALLOC				
County Parks Usage (AF)	Total	Allocation		Allocation		Total	
		M & I	Agr	M & I	Agr		
Oct	2.4	13.4	-	13.4	710.0	350.0	1,060.0
Nov	1.2	12.0	-	12.0	710.0	350.0	1,060.0
Dec	2.4	9.6	-	9.6	710.0	350.0	1,060.0
Jan	0.9	8.6	-	8.6	710.0	350.0	1,060.0
Feb							
Mar							
Apr							
May							
Jun							
Jul							
Aug							
Sep							

TOTAL CACHUMA PROJECT BALANCE (CARRYOVER + CURRENT YR ALLOCATION) **1,068.6**

SUMMARY OF WATER USED
CACHUMA PROJECT - CONTRACT #175R-1802

Contract Year: 10/1/17 to: 9/30/18

Contract Entity: **Santa Barbara Co. Water Agency**
 Last updated by C.O.M.B. 01/31/18

Month	Carryover Balance		Approved Allocation		CARRYOVER WATER			CURRENT YEAR ALLOCATION						
	Balance	Prior Yr	Curr Yr	TOTAL WATER USED				WATER USE CHARGED			WATER USE CHARGED			
	Acre-feet						Allocation			Allocation				
	Use %	M & I	Agr	Total	Evap	Div	Total	M & I	Agr	M & I	Agr	Total		
Oct	8,903.0	10,284.0	0.1	658.9	291.7	950.6	130.2	950.6	1,080.8	768.7	312.1	0.0	0.0	0.0
Nov			0.0	560.6	315.9	876.5	60.5	876.5	937.0	612.1	324.9	0.0	0.0	0.0
Dec			0.0	219.9	194.3	414.2	45.7	414.2	459.9	260.1	199.7	0.0	0.0	0.0
Jan			0.0	0.9	0.0	0.9	43.3	0.9	44.2	37.7	6.5	0.0	0.0	0.0
Feb			-	-	-	-	-	-	-	-	-	-	-	-
Mar			-	-	-	-	-	-	-	-	-	-	-	-
Apr			-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-
Sep			-	-	-	-	-	-	-	-	-	-	-	-
Total	8,903.0	10,284.0	0.1	1,440.3	801.9	2,242.2	279.6	2,242.2	2,521.8	1,678.7	843.1	0.0	0.0	0.0

Month	CONVERSIONS (M&I AND AG)			
	CARRYOVER WATER		CURR YR ALLOCATION	
	M & I	Agr	M & I	Agr
Oct	2.6	(2.6)	-	-
Nov	1.3	(1.3)	-	-
Dec	2.4	(2.4)	-	-
Jan	1.0	(1.0)	-	-
Feb	-	-	-	-
Mar	-	-	-	-
Apr	-	-	-	-
May	-	-	-	-
Jun	-	-	-	-
Jul	-	-	-	-
Aug	-	-	-	-
Sep	-	-	-	-

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Month	SCHEDULE AND REVISIONS			SCHEDULE AND REVISIONS		
	Total	Allocation		Allocation		Total
		M & I	Agr	M & I	Agr	
Begin Bal	8,903.0	7,098.0	1,805.0	8,134.0	2,150.0	10,284.0
Oct	-	-	-	-	-	-
Nov	-	-	-	-	-	-
Dec	-	-	-	-	-	-
Jan	-	-	-	-	-	-
Feb	-	-	-	-	-	-
Mar	-	-	-	-	-	-
Apr	-	-	-	-	-	-
May	-	-	-	-	-	-
Jun	-	-	-	-	-	-
Jul	-	-	-	-	-	-
Aug	-	-	-	-	-	-
Sep	-	-	-	-	-	-

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Month	BALANCE - CARRYOVER WATER			BALANCE - CURR YR ALLOC			
	County Parks Usage (AF)	Total	Allocation		Allocation		Total
			M & I	Agr	M & I	Agr	
Oct	2.4	7,822.2	6,332.0	1,490.3	8,134.0	2,150.0	10,284.0
Nov	1.2	6,885.3	5,721.1	1,164.1	8,134.0	2,150.0	10,284.0
Dec	2.4	6,425.4	5,463.4	961.9	8,134.0	2,150.0	10,284.0
Jan	0.9	6,381.2	5,426.7	954.5	8,134.0	2,150.0	10,284.0
Feb							
Mar							
Apr							
May							
Jun							
Jul							
Aug							
Sep							

TOTAL CACHUMA PROJECT BALANCE (CARRYOVER + CURRENT YR ALLOCATION) **16,665.2**

Graph

CACHUMA DAILY OPERATIONS

Month & Year: February 2018

Time of Observations: 0830

Evaporation Pan Factor: 77%

Day	Beginning Storage: 75,384			Surface Area acres	Rainfall inches	Rainfall acre-feet	Evap. inches	Evap. acre-feet	CCWA Inflow acre-feet	Releases					Computed Inflow acre-feet		
	Elevation ft	Storage acre-feet	Change acre-feet							S. Coast acre-feet	Hilton acre-feet	WR8918 acre-feet	Outlet acre-feet	Spillway acre-feet			
1	701.99	75400	16	1630			0.200	20.9	41.0		26.8	4.0		2.0		29.0	
2	701.99	75400	0	1630			0.154	16.1	41.0		34.1	5.0		2.0		16.2	
3	701.99	75400	0	1630			0.165	17.3	41.0		33.3	5.0		2.0		16.6	
4	701.98	75384	-16	1630			0.192	20.1	41.0		35.3	4.0		3.0		5.1	
5	701.97	75368	-16	1629			0.173	18.1	41.0		33.8	5.0		2.0		1.6	
6	701.97	75368	0	1629			0.162	16.9	40.8		34.6	5.0		2.0		17.7	
7	701.96	75351	-16	1629			0.159	16.6	41.0		50.6	5.0		3.0		17.9	
8	701.94	75319	-33	1629			0.193	20.2	41.0		50.4	4.0		3.0		3.9	
9	701.92	75286	-33	1629			0.169	17.7	40.0		49.4	5.0		2.0		1.4	
10	701.92	75286	0	1629			0.170	17.8	41.0		44.1	5.0		2.0		27.9	
11	701.91	75270	-16	1628			0.118	12.3	41.0		38.9	5.0		2.0		0.9	
12	701.90	75253	-16	1628			0.125	13.1	41.0		39.7	4.0		3.0		2.4	
13	701.89	75237	-16	1628	0.05	6.8	0.109	11.4	40.0		39.2	5.0		2.0		-5.5	
14	701.88	75221	-16	1628			0.055	5.7	41.4		24.8	5.0		2.0		-20.2	
15	701.89	75237	16	1628			0.086	9.0	40.6		22.0	5.0		3.0		14.7	
16	701.89	75237	0	1628			0.131	13.7	40.6		21.4	4.0		3.0		1.5	
17	701.89	75237	0	1628			0.164	17.1	40.6		21.8	5.0		2.0		5.3	
18	701.88	75221	-16	1628			0.190	19.8	40.6		21.2	5.0		2.0		-8.9	
19	701.88	75221	0	1628			0.150	15.7	40.5		21.9	5.0		2.0		4.1	
20	701.88	75221	0	1628			0.125	13.1	40.6		21.6	4.0		3.0		1.1	
21	701.85	75172	-49	1627			0.098	10.2	39.8		48.7	5.0		2.0		-22.8	
22																	
23																	
24																	
25																	
26																	
27																	
28																	
29																	
TOTALS			(212)		0.05	6.8	3.088	322.7	0.0	855.5	0.0	713.6	99.0	0.0	49.0	0.0	109.9

Park Usage Rain % Yr. Total



**Santa Barbara County Parks Division,
Cachuma Lake Recreation Area**



**Summary of Aquatic Invasive Species Vessel Inspection Program
and Early Detection Monitoring Program: **January 2018****

Cachuma Lake Recreation Area Launch Data -- January 2018		
Inspection Data		
Total Vessels entering Park	152	
Total Vessels launched	130	
Total Vessels Quarantined	22	
Returning with Boat Launch Tag	96	74%
New: Removed from Quarantine	*	
Kayak/Canoe: Inspected, launched	34	26%
4-stroke Engines	*	
2-strokes, w/CARB star ratings	*	
2-strokes, NO emissions ratings	*	
Quarantine Data		
Total Vessels Quarantined	22	
Quarantined 7 days	*	
Quarantined 14 days	*	
Quarantined 30 days	22	
Quarantine Cause		
Water on vessel*	*	
Debris on hull*	*	
Plug installed*	*	
From infected county	2	
Ballast tanks*	*	
Boat longer than 24 feet*	*	
Out-of-state	0	
Unspecified*	*	
Mandatory Quarantine All Untagged Boats	22	
Demographic Data		
Quarantined from infected county	2	
Quarantined from SB County	17	
Quarantined from uninfected co	3	

Boat Launch Tags: Boats with Cachuma Lake Boat Launch Tags attach boat to trailer.

No mussel species have been located on any vessel entering Cachuma Lake as of the last day of this month.

* These conditions are no longer being tracked.

EARLY DETECTION MONITORING PROGRAM SUMMARY

Summary: No Dreissenid mussels were detected

Inspection Site: Cachuma Lake Marina, Santa Barbara County, California

Inspection Date and Time: 2018.01.31; 10:00 – 12:00 PDT

Method: 4 PVC/Cement Sampling Stations; 52 linear feet of line

Surveyors: Casey Baviera, John Viggianelli (SBCO Parks)

Lake elevation: Max feet: 753.00, current: 701.98; Max acre-feet: 193,305, current: 75,384;

Current capacity: 39.00%